

City of

FULTON

Missouri



ADOPTED BUDGET

Fiscal Year 2024



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CITY OF FULTON, MISSOURI

Steve F. Myers
Mayor

18 EAST 4TH STREET
P.O. BOX 130, FULTON, MISSOURI 65251-0130

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

Contained herein is the 2024 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 2024 budget is balanced. Projected revenues, exclusive of interfund transfers, are anticipated to amount to \$50,201,369, and expenditures are estimated to amount to \$53,026,965. This shortfall in revenues relative to expenditures is expected to be mitigated through the strategic allocation of resources from the American Rescue Plan, use tax, and additional unrestricted funds, which constitute a portion of the beginning fund balance. The approved budget incorporates a substantial allocation for capital improvements, totaling \$8,971,901.

City Administration recognized the importance of involving Department Heads and Supervisors in the creation of a comprehensive budget. This modification in practice will allow staff to exercise greater fiscal accountability and provide insight into project prioritization. In addition, the City welcomed a new Chief Financial Officer who was tasked with streamlining and improving financial practices and reporting. As we move forward, City Administration and the City Council are dedicated to improved communication and transparency with those we serve.

In 2023, we continued to experience difficulties in attracting and retaining quality employees. In an effort to improve this situation in 2024, the City has provided a 3% cost-of-living adjustment for all full-time employees, enhanced benefit package, and streamlined holiday schedules to be consistent with other governmental agencies.

The 2024 operations budget has been pared down to enhance purposeful, strategic allocation of funds. Highlights in the operational budget include:

- Utility rate adjustments proposed by the Public Utility Board to address the city's increased utility costs. A long-range utility rate plan has been formulated and will be presented in 2024.
- Information Technology and cybersecurity enhancements
- The Planning Director position will return under the direction of the City Engineer. This position is vital to the success of the city's zoning, development, and compliance efforts.

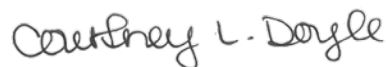
- Community Development Block Grant funds, in addition to the required city match portion, will be used for the housing demolition program.

Highlights in the capital improvement budget include:

- Bunker gear, fire hose replacement, and thermal imaging camera replacements (Use Tax)
- Upfitted police vehicles (2), drone system, Flock security cameras, and CVSA system and training (Use Tax)
- Required I-70 gas line bore improvements (ARPA funding)
- Pedestrian and crosswalk safety enhancements through the installation of rapid-flashing beacons (TAP Grant and ARPA funding)
- Continuation of the runway lighting project at Elton Hensley Memorial Airport (MoDOT Grant and city match funding)

The City of Fulton will continue to assess opportunities for inclusion of new projects and initiatives while balancing our priorities and real-world conditions. Ahead are new challenges, opportunities, and projects for which the City stands ready to face. We remain committed to meeting the needs of the community and to ensuring Fulton remains a vibrant place to live, work, and visit.

Respectfully submitted,



Courtney L. Doyle
Director of Administration

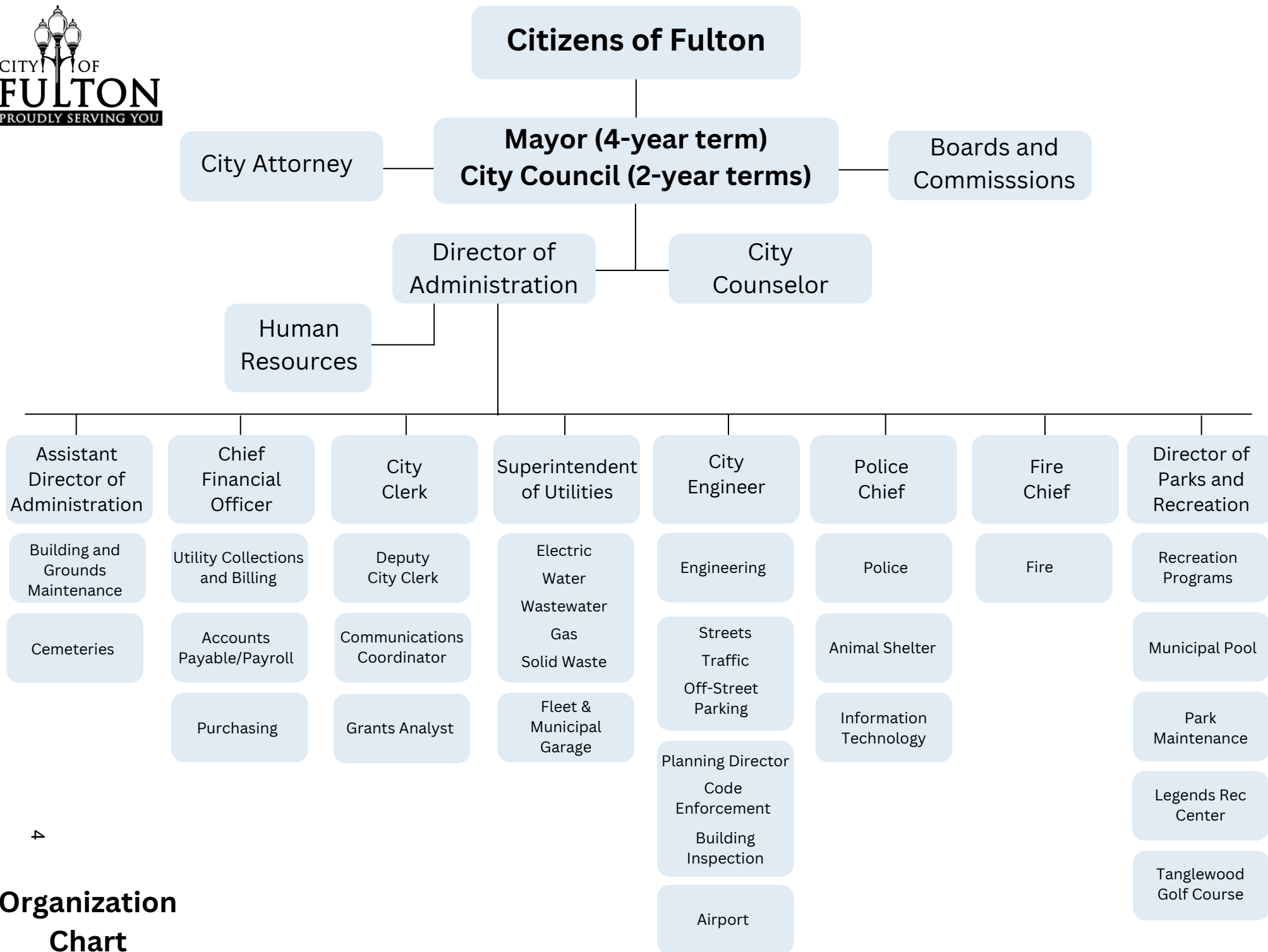
City of Fulton
Principal Officials

Elected Officials

Office	Name (Ward Served)	Term Expires
Mayor	Steve F. Myers	April 2027
City Council	Valarie Sebacher (Ward 1)	April 2024
	Bill Hinchie (Ward 1)	April 2025
	Mary Rehklaue (Ward 2)	April 2024
	Jeff Stone (Ward 2)	April 2025
	Brad Leuther (Ward 3)	April 2024
	Alan Combs (Ward 3)	April 2025
	Bob Washington (Ward 4)	April 2024
	Lauren EH Nelson (Ward 4)	April 2025
City Attorney	Carol England	April 2025

Appointed Officials

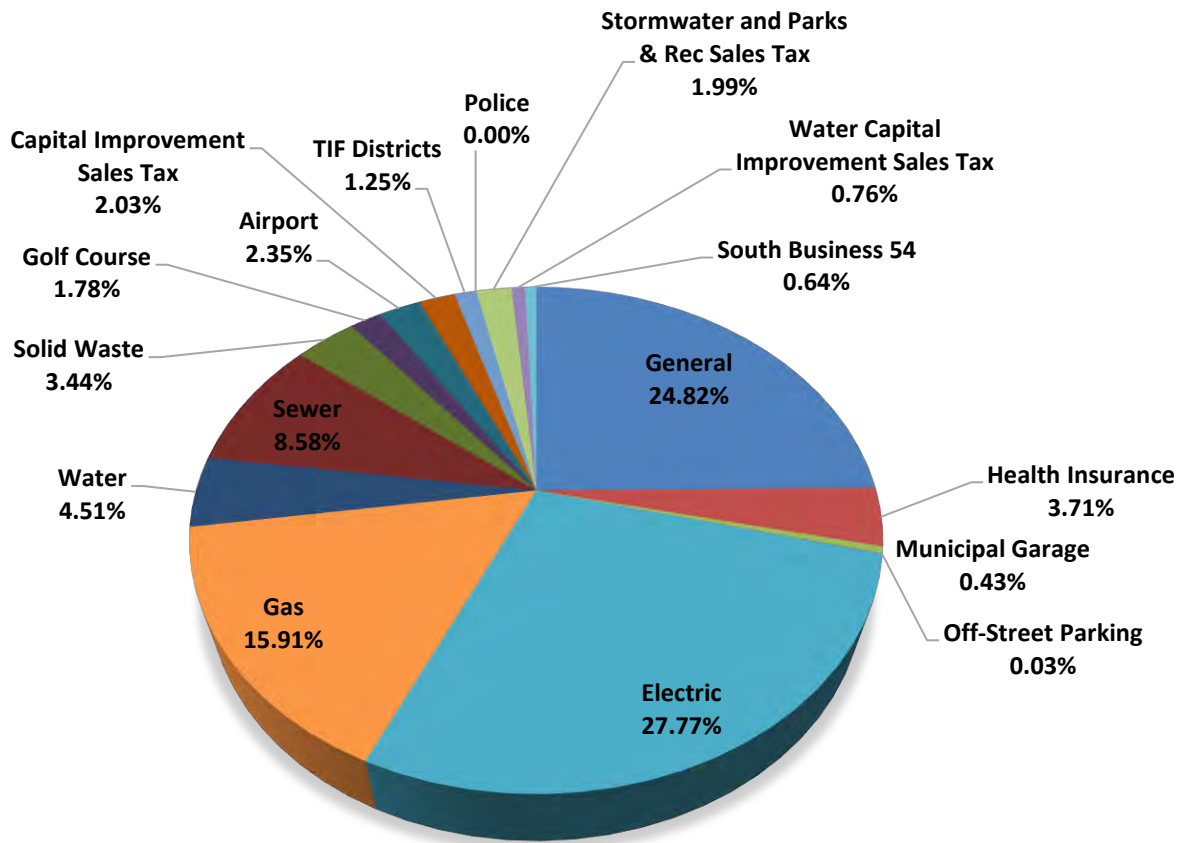
Position	Name	Appointed
Director of Administration	Courtney L. Doyle	December 2023
Parks & Recreation Director	Clay Caswell	April 2005
Superintendent of Utilities	Darrell Dunlap	October 2005
City Engineer	Kyle Bruemmer	June 2015
Fire Chief	Kevin Coffelt	May 2017
Police Chief	William Ladwig	December 2021
City Clerk	Kathie Ratliff	November 2022
Chief Financial Officer	Dustin Dougherty	June 2023
Human Resources Manager	Gina Davee	September 2023



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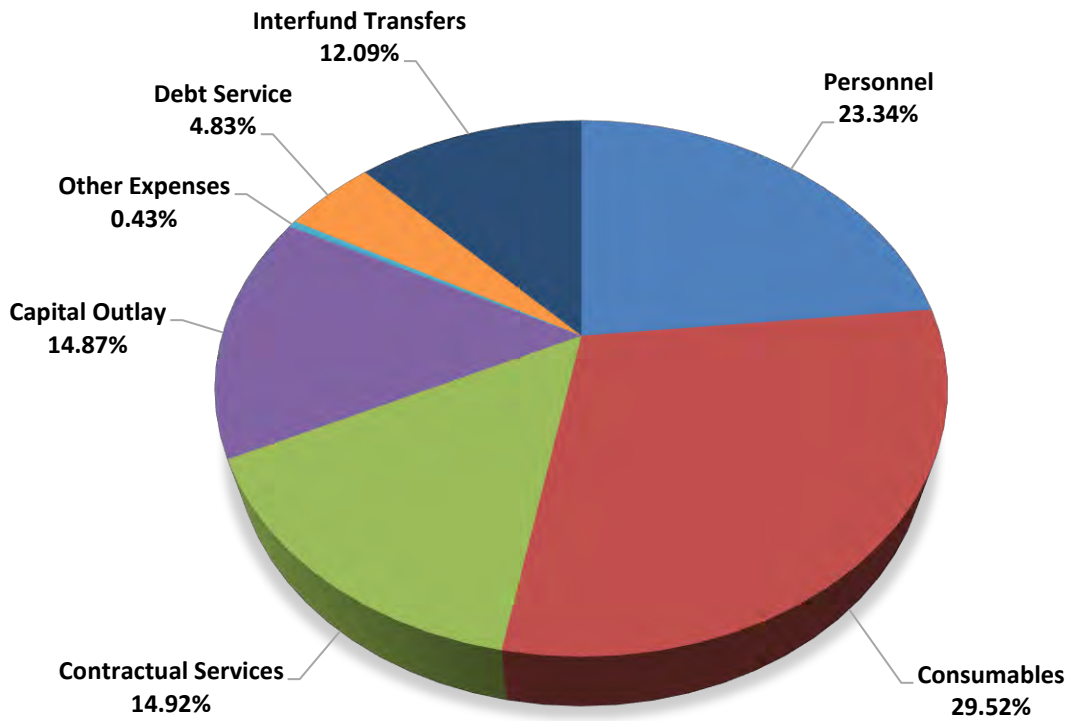
Organization Chart

Total Revenues by Fund



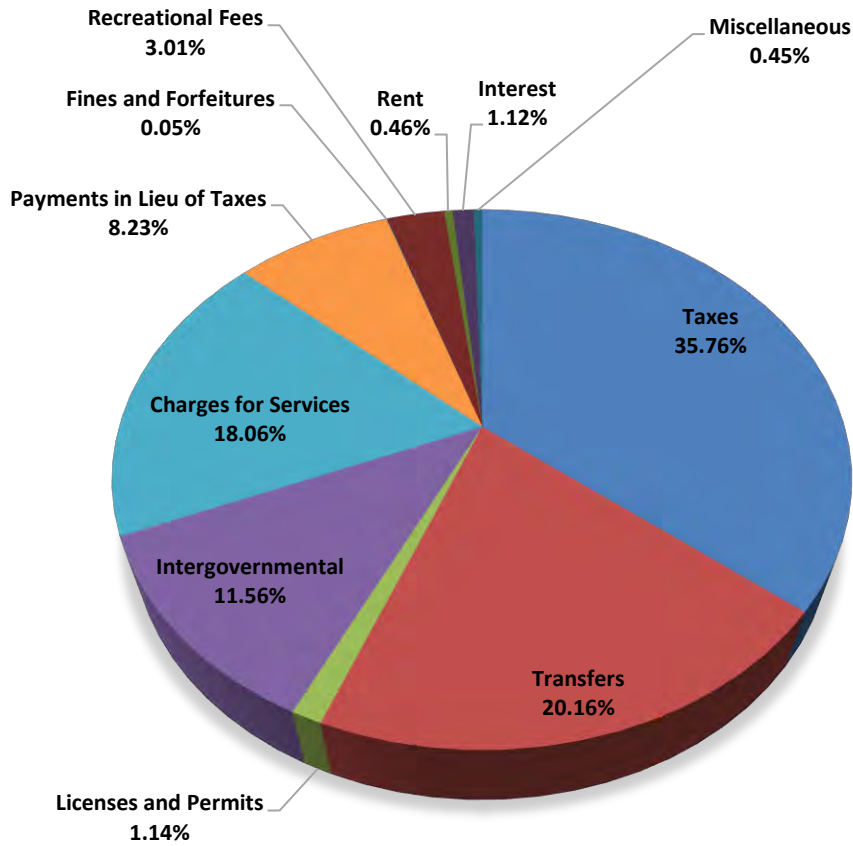
Fund	Revenue	Interfund Transfers	Total Revenue
General	\$11,393,386	\$2,876,069	\$ 14,269,455
Health Insurance	2,132,570	-	2,132,570
Municipal Garage	240,389	7,334	247,723
Off-Street Parking	19,586	-	19,586
Electric	15,965,204	-	15,965,204
Gas	7,749,496	1,400,000	9,149,496
Water	1,892,421	700,000	2,592,421
Sewer	3,685,185	1,250,000	4,935,185
Solid Waste	1,976,470	-	1,976,470
Golf Course	1,005,500	19,143	1,024,643
Airport	1,350,897	-	1,350,897
Capital Improvement Sales Tax	1,166,381	-	1,166,381
TIF Districts	408,863	307,500	716,363
Police	1,500	-	1,500
Stormwater and Parks & Rec Sales Tax	1,141,381	-	1,141,381
Water Capital Improvement Sales Tax	12,140	424,000	436,140
South Business 54	60,000	307,500	367,500
Total	<u>\$50,201,369</u>	<u>\$7,291,546</u>	<u>\$ 57,492,915</u>

Total Expenditures by Type



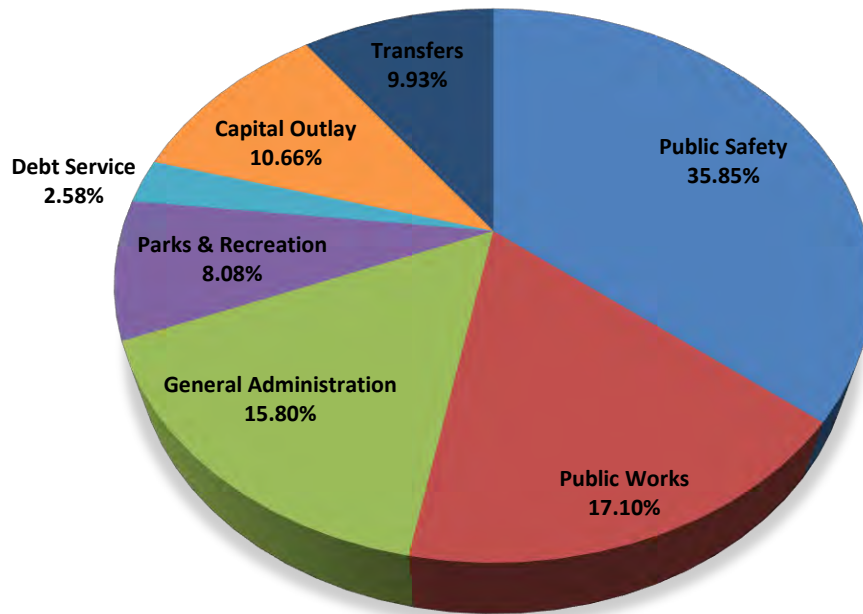
<u>Type</u>	<u>Expenditures</u>
Personnel	\$ 14,080,966
Consumables	17,804,511
Contractual Services	8,996,802
Capital Outlay	8,971,901
Other Expenses	257,786
Debt Service	2,914,999
Interfund Transfers	7,291,546
Total	<u>\$ 60,318,511</u>

General Fund Revenue by Type



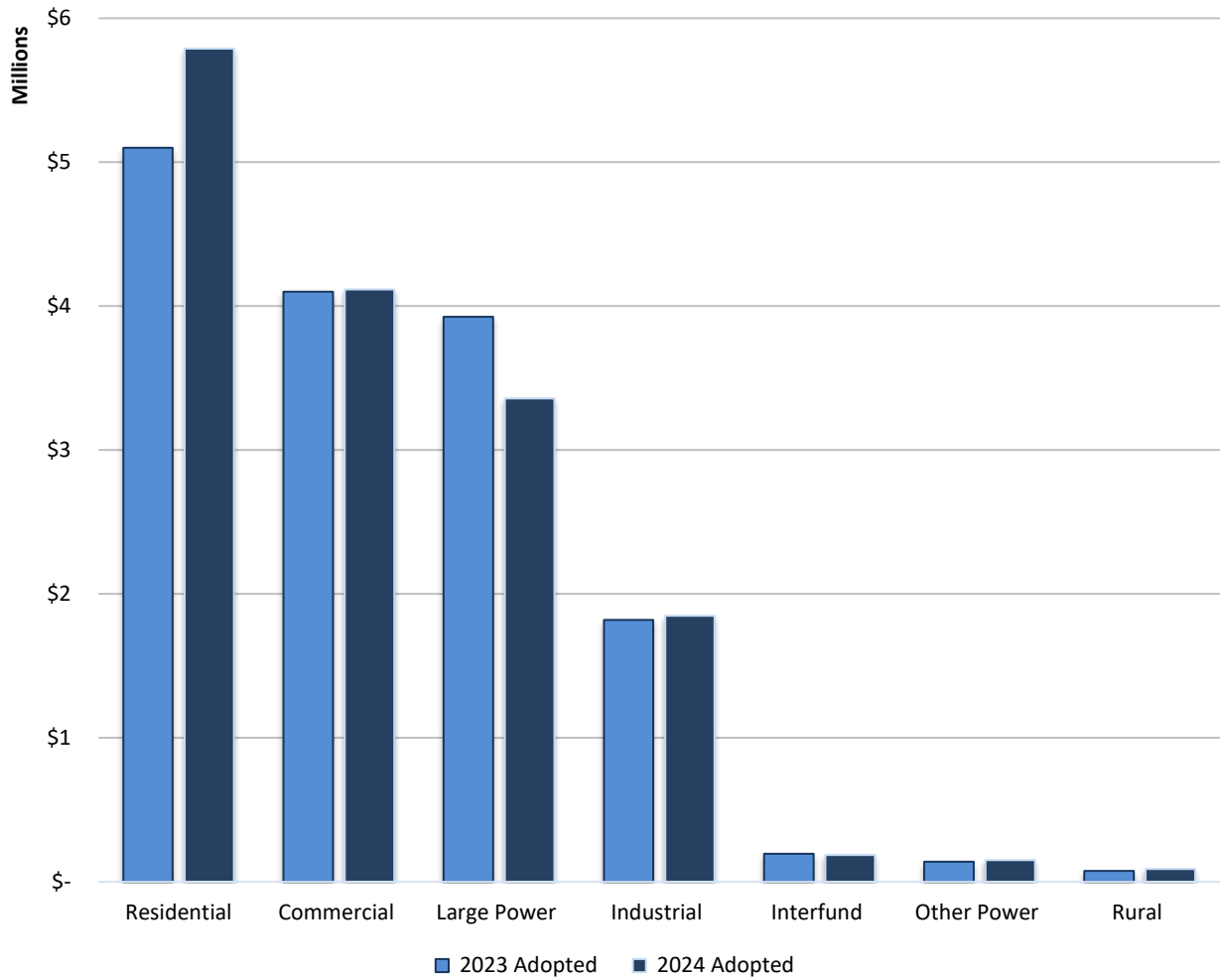
<u>Type</u>	<u>Expenditures</u>
Taxes	\$ 5,103,143
Transfers	2,876,069
Licenses and Permits	163,150
Intergovernmental	1,650,177
Charges for Services	2,577,463
Payments in Lieu of Taxes	1,174,653
Fines and Forfeitures	7,100
Recreational Fees	429,700
Rent	65,150
Interest	159,350
Miscellaneous	63,500
Total	<u>\$ 14,269,455</u>

General Fund Expenditures by Category



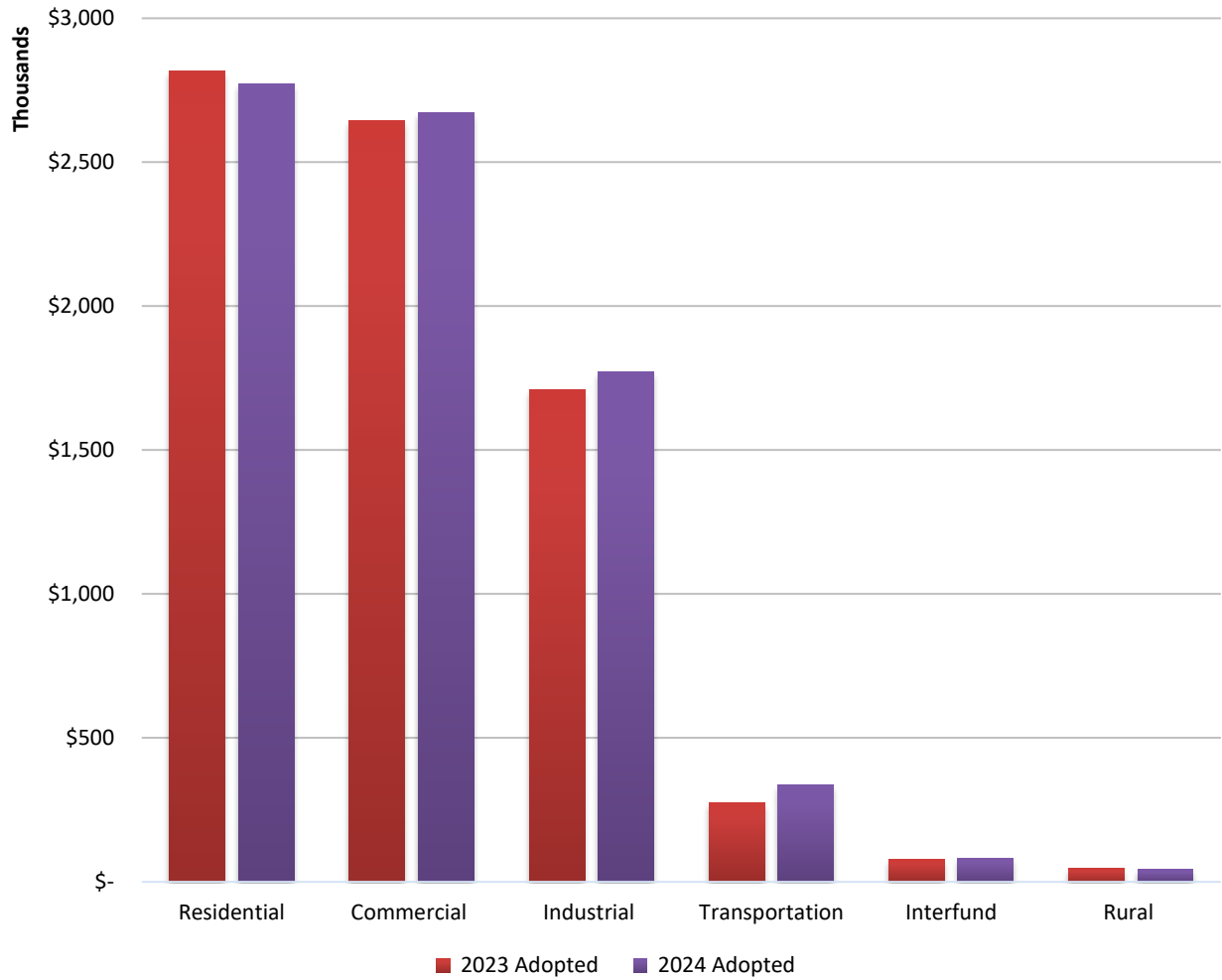
<u>Category</u>	<u>Expenditures</u>
Public Safety	\$ 5,810,536
Public Works	2,771,760
General Administration	2,561,654
Parks & Recreation	1,308,956
Debt Service	418,757
Capital Outlay	1,728,040
Transfers	1,610,000
Total	<u>\$ 16,209,703</u>

Electric Revenue by Customer Type



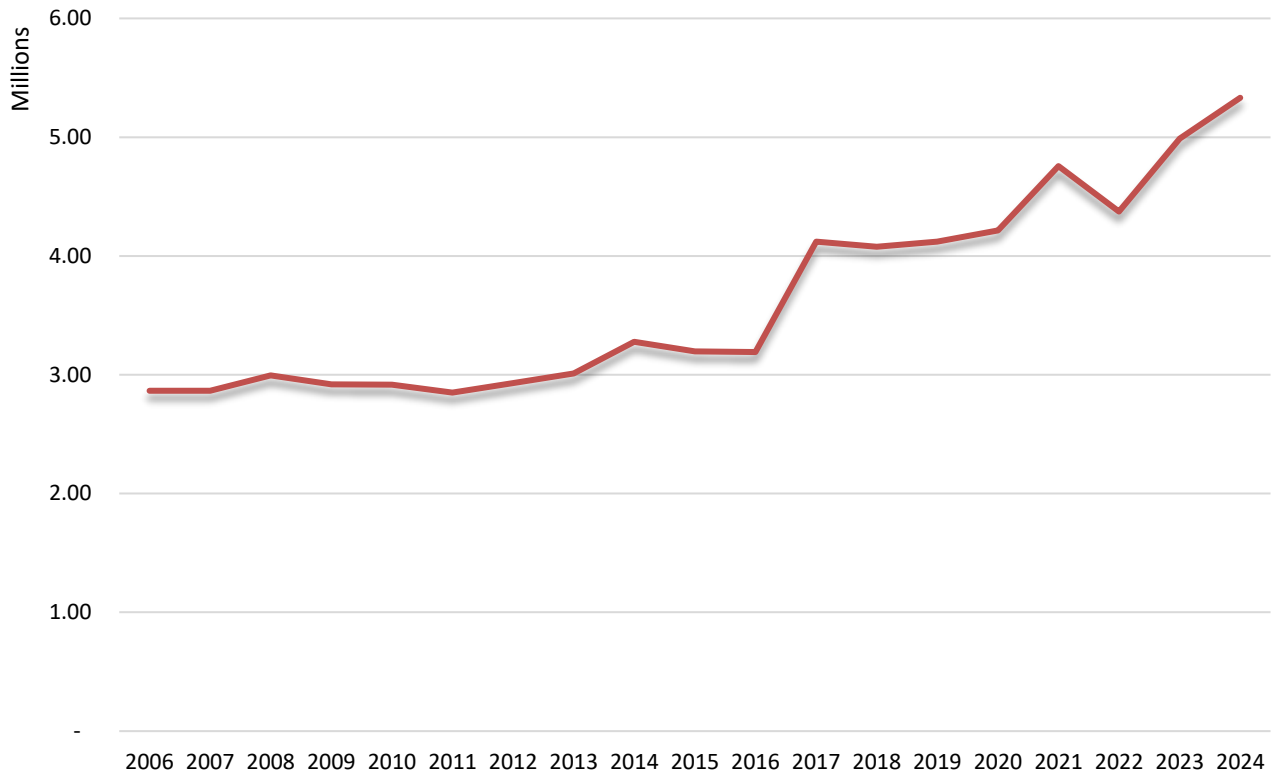
<u>Customer Type</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
Residential	\$ 5,100,000	\$ 5,788,234
Commercial	4,100,000	4,115,876
Large Power	3,925,000	3,358,925
Industrial	1,820,000	1,849,200
Interfund	194,000	187,119
Other Power	140,200	150,787
Rural	75,000	88,505
	<u>\$15,354,200</u>	<u>\$15,538,646</u>

Gas Revenue by Customer Type

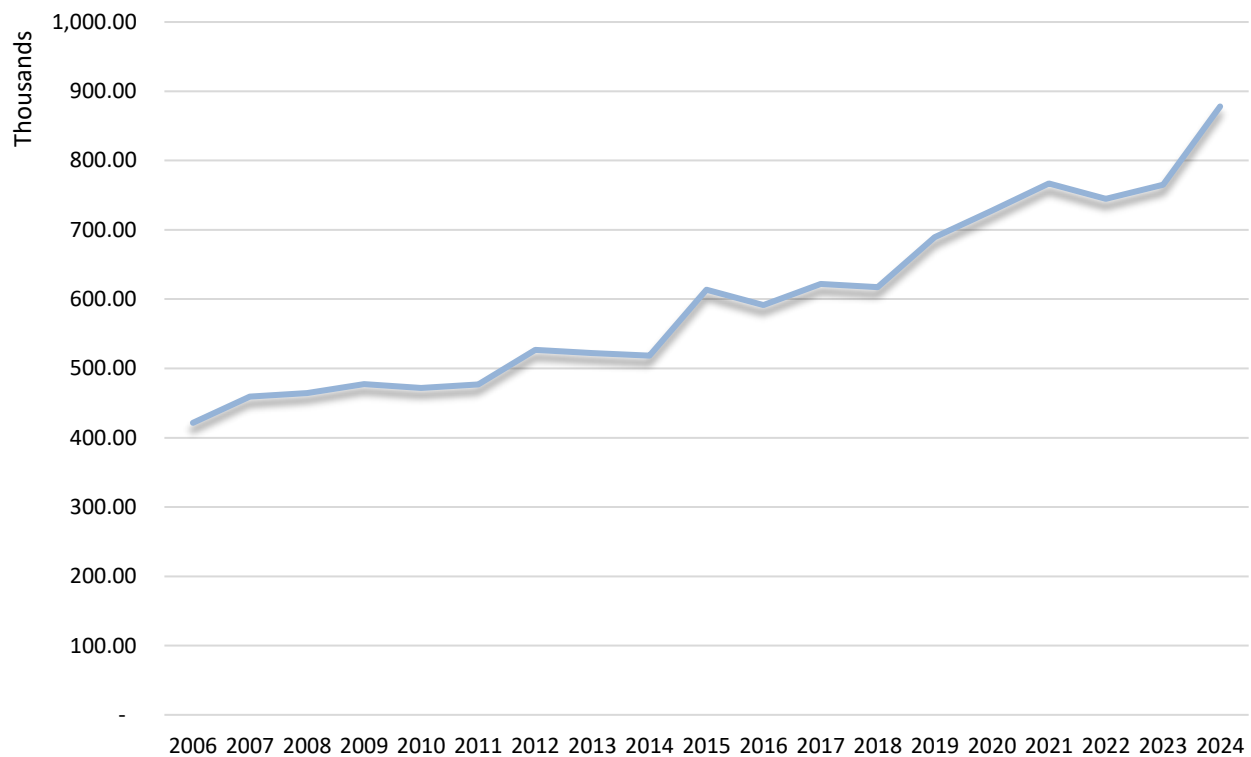


<u>Customer Type</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
Residential	\$2,815,340	\$2,771,483
Commercial	2,643,534	2,671,968
Industrial	1,708,500	1,771,074
Transportation	275,000	337,236
Interfund	76,935	82,712
Rural	46,830	42,535
	<u>\$7,566,139</u>	<u>\$7,677,008</u>

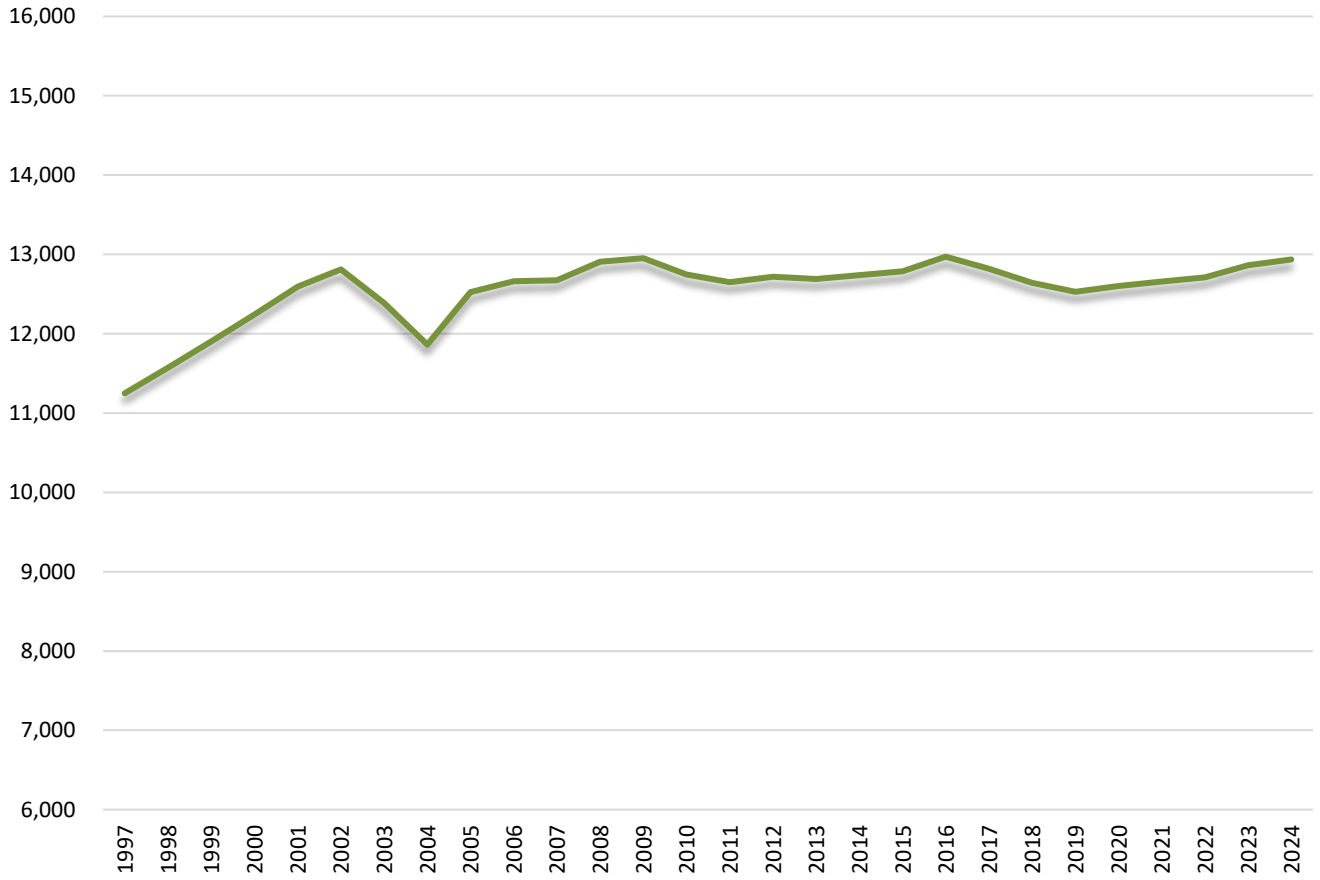
Sales Tax Revenues by Year



Property Tax Revenue by Year



City of Fulton Population by Year



Summary of 2024 Budget

	REVENUES	TRANSFERS IN	TOTAL REVENUES	EXPENDITURES	TRANSFERS OUT	TOTAL EXPENDITURES	REVENUES OVER (UNDER) EXPENDITURES	PROJECTED BEGINNING FUND BALANCE	ESTIMATED FUND BALANCE AT 12/31/2024
GENERAL FUND	\$ 11,393,386	\$ 2,876,069	\$ 14,269,455	\$ 14,599,703	\$ 1,610,000	\$ 16,209,703	\$ (1,940,248)	\$ 5,124,808	\$ 3,184,560
ENTERPRISE FUNDS									
OFF-STREET PARKING FUND	19,586	-	19,586	34,168	-	34,168	(14,582)	260,176	245,594
ELECTRIC FUND	15,965,204	-	15,965,204	15,221,870	743,334	15,965,204	-	2,767,216	2,767,216
GAS FUND	7,749,496	1,400,000	9,149,496	8,968,055	77,143	9,045,198	104,298	2,740,795	2,845,093
WATER FUND	1,892,421	700,000	2,592,421	2,586,319	5,000	2,591,319	1,102	3,411,285	3,412,387
SEWER FUND	3,685,185	1,250,000	4,935,185	4,329,794	1,168,213	5,498,007	(562,822)	5,757,718	5,194,896
SOLID WASTE FUND	1,976,470	-	1,976,470	1,927,090	12,000	1,939,090	37,380	1,999,144	2,036,524
GOLF COURSE FUND	1,005,500	19,143	1,024,643	1,024,643	-	1,024,643	-	-	-
AIRPORT FUND	1,350,897	-	1,350,897	1,350,897	-	1,350,897	-	-	-
TOTAL ENTERPRISE FUNDS	33,644,759	3,369,143	37,013,902	35,442,836	2,005,690	37,448,526	(434,624)	16,936,334	16,501,710
DEBT SERVICE FUNDS									
WATER CAPITAL IMPROVEMENT SALES TAX FUND	12,140	424,000	436,140	455,000	-	455,000	(18,860)	59,890	41,030
SOUTH BUSINESS 54 FUND	60,000	307,500	367,500	394,445	-	394,445	(26,945)	26,945	-
TOTAL DEBT SERVICE FUNDS	72,140	731,500	803,640	849,445	-	849,445	(45,805)	86,835	41,030
SPECIAL REVENUE FUNDS									
CAPITAL IMPROVEMENT SALES TAX FUND	1,166,381	-	1,166,381	-	2,421,500	2,421,500	(1,255,119)	5,237,266	3,982,147
TIF DISTRICTS FUND	408,863	307,500	716,363	6,000	307,500	313,500	402,863	1,251,402	1,654,265
POLICE FUND	1,500	-	1,500	10,000	-	10,000	(8,500)	45,520	37,020
PARKS & REC / STORMWATER SALES TAX FUND	1,141,381	-	1,141,381	-	946,856	946,856	194,525	2,478,104	2,672,629
TOTAL SPECIAL REVENUE FUNDS	2,718,125	307,500	3,025,625	16,000	3,675,856	3,691,856	(666,231)	9,012,292	8,346,061
INTERNAL SERVICE FUNDS									
HEALTH INSURANCE FUND	2,132,570	-	2,132,570	1,871,258	-	1,871,258	261,312	(261,312)	-
MUNICIPAL GARAGE FUND	240,389	7,334	247,723	247,723	-	247,723	-	-	-
TOTAL INTERNAL SERVICE FUNDS	2,372,959	7,334	2,380,293	2,118,981	-	2,118,981	261,312	(261,312)	-
TOTAL ALL FUNDS	\$ 50,201,369	\$ 7,291,546	\$ 57,492,915	\$ 53,026,965	\$ 7,291,546	\$ 60,318,511	\$ (2,825,596)	\$ 30,898,957	\$ 28,073,361

2024 BUDGET – CITY OF FULTON

GENERAL FUND
Revenue Summary

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
TAXES					
01-401-1050	Real Estate & Pers Prop Taxes	\$ 766,898	\$ 811,799	\$ 765,000	\$ 878,100
01-401-1100	Railroad & Utility Taxes	19,313	5,239	20,000	5,000
01-401-1150	Sur Tax	3,354	17,978	3,000	19,000
01-401-1250	Sales Tax - 1.0% General	1,902,824	1,978,672	1,995,000	2,132,762
01-401-1300	Sales Tax - 0.5% Transportatio	951,412	989,336	997,500	1,066,381
01-401-1400	Use Tax	539,293	606,151	592,500	655,650
01-401-1450	Cable TV Franchise Tax	96,044	94,624	98,000	91,700
01-401-1500	REC Franchise Tax	-	-	2,200	-
01-401-1600	Telephone Franchise Tax	225,284	203,979	230,000	197,300
01-401-1650	Cigarette Tax	63,327	59,433	62,500	55,950
01-401-1700	Financial Institutions Tax	944	1,124	1,000	1,300
01-404-1050	Motor Vehicle Fee Increase	62,985	62,062	60,000	62,100
01-404-1100	Motor Vehicle Sales Tax	139,484	131,733	135,000	142,550
01-404-1150	Gasoline Tax	350,585	417,919	350,000	452,050
01-406-1050	Utility Franchise Fees - Electric	1,049,338	1,107,873	1,188,000	707,054
01-406-1051	Utility Franchise Fees - Gas	-	-	-	386,622
01-406-1052	Utility Franchise Fees - Water	-	-	-	80,977
	Total Taxes	6,171,083	6,487,923	6,499,700	6,934,496
LICENSES, FINES & PERMITS					
01-403-1200	Business Licenses	65,452	65,053	66,000	68,000
01-403-1250	Liquor Licenses	17,722	17,525	19,000	19,000
01-403-1300	Building Permits	22,218	22,084	21,500	20,200
01-403-1350	Zoning Fees	497	2,732	1,000	1,200
01-403-1375	Food Permits	-	-	500	250
01-403-1400	Vehicle Licenses	39,564	45,452	40,000	35,000
01-403-1450	Animal Control Fees	8,802	20,530	12,000	12,500
01-405-1300	Abatement & Demolition Revenue	10,283	8,857	5,000	8,200
01-407-1100	Court Fines	7,190	1,068	7,000	3,000
01-407-1150	Court Fines - Education	204	24	1,000	100
01-407-1200	Restitution Revenue - Police	3,260	3,958	4,000	4,000
	Total Licenses, Fines & Permits	175,192	187,283	177,000	171,450
STREETS & CEMETERIES					
01-403-1050	Hillcrest Deeds/Permits	7,443	13,460	5,000	5,000
01-403-1100	Southside Deeds/Permits	3,123	5,880	1,500	2,000
01-403-1150	Pioneer Deeds/Permits	-	-	200	-
01-403-1175	Reserve for Cemeteries	1,174	2,560	600	-
01-405-1050	Traffic Control Services	-	-	2,500	-
01-405-1100	Street Services	8,723	3,014	6,000	4,400
01-405-1150	Maps/Prints Sold	274	393	500	400
	Total Streets & Cemeteries	\$ 20,737	\$ 25,307	\$ 16,300	\$ 11,800

2024 BUDGET – CITY OF FULTON

GENERAL FUND
Revenue Summary

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
INTERFUND TRANSFERS					
01-405-2050	Administrative Services	\$ 1,547,131	\$ 1,659,585	\$ 1,524,503	\$ 1,661,473
01-405-2100	Building Inspector Services	214,086	349,315	326,584	344,135
01-405-2150	Engineering Services	393,607	403,272	381,156	425,424
01-405-2170	Buildings & Grounds Services	111,996	140,011	88,835	101,931
01-414-1050	Transfers In	1,905,000	2,675,079	1,355,000	1,901,213
01-414-1055	Transfer In-for FADC,Chamber	78,000	78,000	60,000	78,000
01-414-1075	Transfer In -Fund 48	-	-	1,364,644	299,084
01-414-1076	Transfer In-P&R Sales Tax	-	-	399,771	597,772
	Total Interfund Transfers	4,249,820	5,305,262	5,500,493	5,409,032
USER FEES					
		-	-	-	-
01-408-1050	Youth Recreation Fees	35,453	35,524	38,000	38,000
01-408-1100	Adult Recreation Fees	1,075	611	5,000	2,000
01-408-1150	Aquatic Daily Admissions	41,878	46,011	50,000	19,000
01-408-1151	Aquatic Programs	-	-	-	22,000
01-408-1152	Aquatic Facility Rentals	-	-	-	2,000
01-408-1153	Aquatic Season Passes	-	-	-	9,000
01-408-1250	Concessions - Pools	13,995	18,025	18,000	15,000
01-408-1300	Park Shelter Fees	13,180	13,592	12,000	12,000
01-408-1950	Miscellaneous P & R Revenue	4,896	11,569	10,000	10,000
	Total User Fees	110,477	125,331	133,000	129,000
GRANTS & DONATIONS					
01-404-1210	TAP Grant	-	-	-	175,962
01-404-1235	FEMA Grant	51,581	-	-	-
01-404-1237	DNR Grant	-	-	-	316,316
01-404-1245	Reserve for Stormwater Revenue	35,736	17,722	-	-
01-404-1255	Fire Dept Grant	139,945	1,000	-	-
01-404-1265	Miscellaneous Grants	-	1,103	-	115,792
01-404-1285	CDBG Grant	700	14,309	200,000	307,807
01-404-1290	Police Grants	9,914	-	10,000	59,000
01-404-1295	AID Grant-2nd Street Bridge	48,180	54,674	984,025	18,600
01-404-1296	Bus. 54 TAP Grant	-	-	534,000	-
01-404-1300	Police Grants	-	15,028	2,000	-
01-411-1150	Contribution For Drug Dog	-	1,550	-	-
01-411-1160	Contributions - Animal Shelter	37,360	3,999	100	3,500
01-414-1040	Other Financing Source	1,361,241	1,295,338	-	-
	Total Grants & Donations	\$ 1,684,656	\$ 1,404,722	\$ 1,730,125	\$ 996,977

2024 BUDGET – CITY OF FULTON

GENERAL FUND
Revenue Summary

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
OTHER INCOME					
01-405-1200	Community Policing	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
01-405-1250	Police - Misc	1,324	17,346	2,000	1,500
01-409-1050	City Owned Buildings	38,318	37,211	40,000	35,400
01-409-1060	Cell Tower Land Lease-Cingular	28,833	29,113	28,000	29,750
01-410-1050	Investment Interest	2,479	26,198	36,000	147,700
01-410-1150	Interest On Delinquent Taxes	7,687	10,765	6,000	11,650
01-411-1050	Miscellaneous Revenue	33,804	7,874	20,000	20,000
01-411-1120	Gain/Loss On Equipment Disposa	129,988	12,250	-	-
01-411-5200	Settlements/Lawsuits	-	-	-	25,000
01-413-2600	Miscellaneous Revenue	33,964	1,763	-	15,000
	Total Other Income	<u>306,398</u>	<u>172,519</u>	<u>162,000</u>	<u>316,000</u>
RECREATION CENTER FEES					
01-415-1050	Camps & Clinics	-	16,906	5,000	4,000
01-415-1100	College Student Fees	-	64	5,000	-
01-415-1150	Daily Use	14,427	24,918	20,000	24,000
01-415-1200	Equipment Rental	11	122	200	200
01-415-1250	Locker Rental	880	1,089	1,200	1,000
01-415-1260	Facility Rental	13,467	50,530	30,000	60,000
01-415-1300	Concessions	8,480	14,983	15,000	15,000
01-415-1350	Fitness Programs	4,313	5,674	18,000	5,000
01-415-1400	Membership	53,784	146,002	150,000	170,000
01-415-1450	Party Packages	395	596	5,000	-
01-415-1500	Recreational Programs	2,406	7,917	35,000	20,000
01-415-1550	Specail Events	-	-	11,000	-
01-415-1650	Merchandise Sales	328	607	-	500
01-415-2600	Miscellaneous Revenue	14,413	2,057	-	1,000
01-415-2650	Cash Over/Under	(8)	1,030	-	-
	Total Recreation Center Fees	<u>112,894</u>	<u>272,495</u>	<u>295,400</u>	<u>300,700</u>
	TOTAL REVENUES	<u>\$12,831,257</u>	<u>\$13,980,843</u>	<u>\$14,514,018</u>	<u>\$14,269,455</u>

2024 BUDGET – CITY OF FULTON

GENERAL FUND
Summary of Revenues and Expenditures

Account	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
TOTAL REVENUES	<u>12,831,257</u>	<u>13,980,843</u>	<u>14,514,018</u>	<u>14,269,455</u>
EXPENDITURES BY DEPARTMENT				
Administration	1,211,111	1,326,910	1,255,054	1,294,973
Finance	888,557	894,061	940,198	860,415
Purchasing	152,821	173,376	194,595	180,813
Police	2,544,453	2,411,257	2,322,435	3,055,367
Information Technology	-	-	-	372,193
Fire	1,823,981	1,880,995	2,028,386	2,249,154
Planning & Protective Services	307,551	353,047	458,567	785,015
Engineering	641,778	1,070,746	700,177	772,845
Street Maintenance	1,467,911	1,672,412	3,981,298	2,230,820
Traffic Control	138,733	140,298	168,326	486,445
Building & Ground Maintenance	451,983	501,557	454,080	466,838
Cemetery	94,401	105,062	102,002	118,112
Parks & Recreation - Administration	795,444	610,790	642,318	698,443
Parks & Recreation - Pool	87,279	124,054	108,345	136,093
Recreation Center Operations	166,301	415,987	488,853	891,177
Non-Departmental	558,008	601,940	632,771	1,611,000
TOTAL EXPENDITURES	<u>11,330,315</u>	<u>12,282,490</u>	<u>14,477,405</u>	<u>16,209,703</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>1,500,942</u>	<u>1,698,353</u>	<u>36,613</u>	<u>(1,940,248)</u>
Beginning Fund Balance				<u>5,124,808</u>
Estimated Fund Balance, December 31, 2024				<u>3,184,560</u>

2024 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.

2024 BUDGET – CITY OF FULTON

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

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

Contractual Services

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

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

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

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES

Administration

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
01-522-1000	Salaries	\$ 577,875	\$ 562,596	\$ 634,549	\$ 612,475
01-522-1050	Part-Time/Summer	-	806	-	1,000
01-522-1060	Overtime	473	480	500	400
01-522-1100	FICA/Medicare Tax	40,927	41,986	47,900	46,962
01-522-1200	Employees Retirement	63,775	36,196	57,043	68,598
01-522-1250	Matching Deferred Comp	9,310	5,089	10,198	10,135
01-522-1300	Health Insurance	31,215	23,402	39,942	59,275
01-522-1350	Life Insurance Expense	1,289	1,148	1,500	1,856
01-522-1400	Misc Personnel Costs	2,850	16,655	2,000	2,500
01-522-1600	Tuition Reimbursement	-	-	-	5,000
	Total Personnel	727,713	688,358	793,632	808,201
01-522-2050	Office Supplies	4,084	5,280	5,000	4,000
01-522-2100	Advertising/Election	8,715	8,718	10,000	12,000
01-522-2150	Minor Tools/Equip/Furniture	879	5,594	2,000	2,000
01-522-2180	Computer Equipment/Software	50,201	66,607	49,000	-
01-522-2200	Subscriptions/Publications	704	1,277	1,500	1,500
01-522-2400	Fuel/Lubricants	164	18,490	750	-
01-522-2600	Employee Recognition	5,718	8,308	5,000	5,000
01-522-2950	Miscellaneous	4,207	40,344	4,000	5,000
	Total Consumables	74,673	154,617	77,250	29,500
01-522-3050	Legal Fees	9,358	70,552	20,000	50,000
01-522-3080	Insurance	43,564	44,713	45,750	46,000
01-522-3100	Contract Labor	10,000	10,425	10,000	10,000
01-522-3150	Telephone	2,159	8,385	3,000	4,000
01-522-3250	Postage	1,917	1,004	1,000	2,000
01-522-3280	Utilities	-	11,284	12,000	12,000
01-522-3350	Maintenance Contracts	6,804	11,539	8,000	10,000
01-522-3370	Vehicle Repair	-	96	250	150
01-522-3400	Equipment Repair	2,298	122	500	350
01-522-3430	Safety Programs/Equip	-	241	500	350
01-522-3450	Dues/Memberships	4,589	6,108	6,000	6,000
01-522-3500	Travel/Training/Seminars	14,112	29,121	20,000	25,000
01-522-3540	Branding Expenditures	-	-	-	5,000
01-522-3550	Special Projects	9,875	7,656	20,000	25,000
01-522-3580	Newsletter Expenses	2,133	1,736	2,500	1,250
01-522-3710	Chamber Of Commerce	78,000	78,000	60,000	78,000
01-522-3730	Emergency Operations	182,838	182,838	162,172	162,172
01-522-3770	Reassessment	19,035	20,116	12,500	20,000
	Total Contractual Services	386,682	483,935	384,172	457,272
01-522-4010	Office Equipment	10,748	-	-	-
01-522-4015	Network Servers and Drives	11,296	-	-	-
	Total Capital Outlay	22,043	-	-	-
	TOTAL ADMINISTRATION DEPARTMENT	\$ 1,211,111	\$ 1,326,910	\$ 1,255,054	\$ 1,294,973

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Administration

Position	Number of Employees (FTE)		Budgeted Amount			
	2023	2024	2023	2024		
Director of Administration	1	1				
Assistant Director of Admin.	1	1				
City Clerk.	1	1				
Deputy City Clerk	1	1				
Executive Assistant	1	0				
IT Manager	1	0				
IT Analyst	1	0				
Grant Analyst	1	1				
Human Resources Manager	1	1				
Public Information Officer	1	0				
Communications Coordinator	0	1				
Mayor, Council, City Prosecutor (not counted toward FTEs)	10	10				
Totals	10	7			\$634,539	\$612,475

2024 Budget Notes

In an effort to increase efficiency and reduce waste, the Administration Department has been restructured to eliminate the Executive Assistant position, to include the retooling of the Communications Coordinator position (formerly Public Information Officer), and the creation of a separate, defined operating budget for the IT Department.

Legal fees were increased to accurately portray legal review and representation costs. Special Projects were increased by \$5,000 to allow for greater community impact and Council-discretionary spending. A new line item for “Branding Expenditures” has been created to allow for city marketing, branding, and cohesion. Lastly, the Callaway Chamber of Commerce contract line has been increased to \$78,000.

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES

Administration

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.

Contractual Services

Legal – Contracted legal services

Printing/Binding – Printing the budget, ordinances books, pamphlets, etc.
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Newsletter expenses – Expenses associated with printing and mailing the 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 2024.

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Finance Department

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
01-523-1000	Salaries	534,225	547,560	450,000	502,801
01-523-1050	Part-Time/Summer	-	2,102	1,200	11,200
01-523-1060	Overtime	335	388	1,000	1,000
01-523-1100	FICA/Medicare Tax	38,947	40,724	34,593	39,398
01-523-1200	Employees Retirement	62,087	52,499	49,207	56,314
01-523-1250	Matching Deferred Comp	11,401	11,742	11,400	8,996
01-523-1300	Health Insurance	78,677	68,875	87,912	84,119
01-523-1350	Life Insurance Expense	1,692	1,498	1,200	1,537
01-523-1400	Misc Personnel Costs	2,172	828	2,000	2,000
01-523-1500	Liability Insurances	-	9	-	-
	Total Personnel	729,536	726,225	638,512	707,365
01-523-2050	Office Supplies	14,862	14,623	13,500	13,500
01-523-2100	Advertising	-	1,633	1,080	1,100
01-523-2150	Minor Tools/Equip/Furniture	153	2,130	540	1,000
01-523-2180	Computer Equipment/Software	2,139	12,149	4,320	7,000
01-523-2200	Subscriptions/Publications	939	1,100	540	2,000
01-523-2400	Fuel/Lubricants	308	175	-	-
01-523-2950	Miscellaneous	1,624	1,846	1,080	1,100
	Total Consumables	20,026	33,656	21,060	25,700
01-523-3050	Audit Expense	2,350	2,675	2,376	4,000
01-523-3080	Insurance	33,080	38,989	38,340	47,050
01-523-3150	Telephone	536	94	432	900
01-523-3250	Postage	51	169	270	1,200
01-523-3280	Utilities	-	10,892	12,960	12,000
01-523-3300	Printing/Binding	4,908	5,287	6,480	6,500
01-523-3350	Maintenance Contracts	28,485	21,406	37,800	40,000
01-523-3370	Vehicle Repair	94	50	-	-
01-523-3400	Equipment Repair	932	-	540	600
01-523-3450	Dues/Memberships	485	65	540	600
01-523-3500	Travel/Training/Seminars	84	220	5,400	5,500
01-523-3570	CollectionAgent Fees	-	-	540	-
01-523-3660	Credit Card Surcharge	63,012	44,935	64,800	-
01-523-3670	Bank Service Charges	4,977	5,032	5,940	6,000
	Total Contractual Services	138,995	129,815	176,418	124,350
01-523-5300	Interest Expense	-	1,134	104,208	-
01-523-5400	Lease Principal Payment Expense	-	3,231	-	3,000
	Total Debt Service	-	4,365	104,208	3,000
	TOTAL FINANCE DEPARTMENT	888,557	894,061	940,198	860,415

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Finance Department

Position	Number of Employees		Budgeted Amount			
	2023	2024	2023	2024		
Chief Financial Officer	1	1				
Accounting Clerk II	1	0				
Accounts Payable Clerk	0	1				
A/P & Payroll Supervisor	1	0				
Senior Accountant	0	1				
Accounting Clerk	1	1				
Collections Clerk	1	0				
Utility Billing Specialist	0	1				
Payroll / Accts. Payable Clerk	1	0				
Payroll Clerk	0	1				
Customer Service Rep	4	3				
Totals	10	9			\$450,000	\$502,801

2024 Budget Notes

The Finance Department has been restructured by combining similar duties performed by multiple staff in an effort to improve efficiency. During the restructure, a Customer Service Rep position was absorbed.

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 2023 Fiscal Year which will take place in the spring of 2024. 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 2024.

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Purchasing Department

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
01-524-1000	Salaries	98,421	112,085	125,201	95,354
01-524-1050	Part-Time/Summer	-	806	-	20,000
01-524-1060	Overtime	523	1,501	500	750
01-524-1100	FICA/Medicare Tax	7,238	7,470	9,616	8,882
01-524-1200	Employees Retirement	12,142	9,338	13,062	10,680
01-524-1250	Matching Deferred Comp	1,106	366	1,164	1,600
01-524-1300	Health Insurance	18,421	11,905	20,412	16,847
01-524-1350	Life Insurance Expense	360	315	500	500
01-524-1400	Misc Personnel Costs	60	557	300	300
	Total Personnel	138,272	144,344	170,755	154,913
01-524-2050	Office Supplies	319	857	700	1,100
01-524-2100	Advertising	430	1,315	720	300
01-524-2150	Minor Tools/Equip/Furniture	382	924	1,200	1,200
01-524-2180	Computer Equipment/Software	103	2,788	1,100	1,100
01-524-2200	Subscriptions/Publications	-	-	100	-
01-524-2250	Repair Materials/Supplies	216	59	500	500
01-524-2300	Clothing/Cleaning	1,338	916	1,550	750
01-524-2350	Janitor/Housekeeping	374	564	450	800
01-524-2400	Fuel/Lubricants	697	507	800	800
01-524-2950	Miscellaneous	477	366	600	1,100
	Total Consumables	4,335	8,296	7,720	7,650
01-524-3080	Insurance	7,373	7,374	7,050	7,750
01-524-3150	Telephone	132	112	120	150
01-524-3250	Postage	128	529	300	-
01-524-3280	Utilities	-	3,427	6,000	6,000
01-524-3330	Bldg/Grounds Maintenance	1,166	1,053	-	1,000
01-524-3350	Maintenance Contracts	216	398	600	600
01-524-3370	Vehicle Repair	397	459	500	500
01-524-3400	Equipment Repair	556	692	900	1,500
01-524-3430	Safety Programs/Equip	516	495	250	750
01-524-3450	Dues/Memberships	145	-	150	-
01-524-3500	Travel/Training/Seminars	-	-	250	-
	Total Contractual Services	10,629	14,541	16,120	18,250
01-524-5900	Inventory Adjustment	(414)	6,195	-	-
	Total Capital Outlay	(414)	6,195	-	-
	TOTAL PURCHASING DEPARTMENT	152,821	173,376	194,595	180,813

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Purchasing Department

Position	Number of Employees		Budgeted Amount	
	2023	2024	2023	2024
Purchasing Agent	1	1		
Buyer/Inventory Control	1	1		
Warehouse Worker/Admin. Asst./PT Helper	.5	0		
Totals	2.5	2.0	\$125,201	\$95,354

2024 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 2024.

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Police Department

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
01-527-1000	Salaries	\$ 1,510,395	\$ 1,436,879	\$ 1,420,846	\$ 1,712,577
01-527-1050	Part-Time/Summer	-	806	-	50
01-527-1060	Overtime	82,362	51,260	35,000	75,589
01-527-1100	FICA/Medicare Tax	119,167	111,066	111,372	136,799
01-527-1200	Employees Retirement	100,276	89,242	68,975	70,871
01-527-1250	Matching Deferred Comp	21,383	22,432	25,062	23,241
01-527-1300	Health Insurance	182,224	178,441	201,780	317,760
01-527-1350	Life Insurance Expense	4,418	4,419	4,800	5,728
01-527-1400	Misc Personnel Costs	5,578	1,280	2,000	2,000
01-527-1600	Tuition Reimbursement	1,836	-	15,000	16,000
	Total Personnel	2,027,640	1,895,826	1,884,835	2,360,615
01-527-2050	Office Supplies	4,815	3,542	5,450	3,500
01-527-2100	Advertising	-	424	750	-
01-527-2150	Minor Tools/Equip/Furniture	8,830	35,047	17,650	15,000
01-527-2180	Computer Equipment/Software	14,874	3,744	9,000	10,000
01-527-2200	Subscriptions/Publications	-	-	1,000	1,100
01-527-2300	Clothing/Cleaning	11,563	7,634	11,500	10,000
01-527-2350	Janitor/Housekeeping	2,616	3,323	5,000	3,000
01-527-2400	Fuel/Lubricants	42,902	51,602	61,000	55,000
01-527-2600	Drug Dog Expenses	-	15,245	3,000	3,000
01-527-2700	Evidence Technician	1,589	1,394	1,500	1,000
01-527-2725	Animal Control Expenses	-	-	5,000	3,000
01-527-2750	Community Relations	6,528	7,098	7,300	7,500
01-527-2800	Veterinarian Services	-	1,095	12,000	17,000
01-527-2950	Miscellaneous	2,286	1,757	1,000	1,000
	Total Consumables	96,003	131,905	141,150	130,100
01-527-3080	Insurance	120,878	142,382	129,750	169,652
01-527-3150	Telephone	6,649	6,510	5,000	5,000
01-527-3200	Utilities	-	34,719	30,000	30,000
01-527-3250	Postage	257	30	500	100
01-527-3300	Printing/Binding	925	1,850	1,700	1,500
01-527-3330	Bldg/Grounds Maintenance	5,187	8,095	4,500	10,000
01-527-3350	Maintenance Contracts	10,815	10,914	10,000	10,000
01-527-3360	Leased Vehicles/Equipment	5,550	8,780	7,000	9,300
01-527-3370	Vehicle Repair	37,794	24,073	25,000	30,000
01-527-3380	Equipment Rental/Lease	-	-	2,000	-
01-527-3400	Equipment Repair	3,669	5,703	3,000	25,000
01-527-3430	Safety Programs/Equip	4,673	1,235	2,000	2,000
01-527-3450	Dues/Memberships	950	650	1,000	1,100
01-527-3500	Travel/Training/Seminars	5,150	11,351	10,000	21,000
01-527-3550	Special Projects	739	397	500	16,000
01-527-3680	Incarceration Costs	-	-	500	-
	Total Contractual Services	\$ 203,236	\$ 256,689	\$ 232,450	\$ 330,652

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Police Department

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
01-527-4010	Equipment	\$ -	\$ -	\$ -	\$ 49,000
01-527-4011	Light Bars	-	-	-	40,000
01-527-4130	Vehicles\Heavy Equipment	19,457	124,127	-	135,000
01-527-4200	DHS/Tactical Equipment	27,386	-	-	-
01-527-4230	Computer System Upgrade	-	-	54,000	-
01-527-4240	Ballistic V	10,857	2,709	10,000	10,000
01-527-4250	Radios	159,873	-	-	-
	Total Capital Outlay	217,574	126,836	64,000	234,000
	TOTAL POLICE	\$ 2,544,453	\$ 2,411,257	\$ 2,322,435	\$ 3,055,367

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Police Department

Position	Number of Employees		Budgeted Amount	
	2023	2024	2023	2024
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	5		
Police Officer	14	14		
Records Clerk	1	1		
Receptionist	3	2		
Animal Control Supervisor	1	1		
Animal Control Officer	2	2		
Part-Time Maintenance Worker	.5	.5		
Totals	34.5	33.5		

2024 Budget Notes

Funds are budgeted to buy new ballistic vests, which will be 50% offset by grant funding.

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, Community policing supplies, 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 animals. Private businesses and citizen donations have helped to subsidize these expenses

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES Police Department

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. First Line Supervision instruction, Crime Scene Instruction Schools.

Special Projects – Narcotics investigation and matching funds.

Capital Projects/Items:

The 2024 USE Tax will fund these capital investments. A brief summary of capital projects follows:

- \$135,000 for two Dodge Durango Patrol Vehicles and one Ford F-150 Police Pickup Truck
- \$40,000 for vehicle up-fitting including light bars, security partitions, consoles, and items needed for patrol use.
- \$49,000 for equipment acquisition including CVSA (computer voice stress analyzer and training for two operators), Flock Security Camera system, and Drone system.

Grant Funding will be sought to help offset costs for Capital Projects throughout the budget year.

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Information Technology Department

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
01-528-1000	Salaries	\$ -	\$ -	\$ -	\$ 105,411
01-528-1050	Part-Time/Summer	-	-	-	21,840
01-528-1060	Overtime	-	-	-	1,000
01-528-1100	FICA/Medicare Tax	-	-	-	9,812
01-528-1200	Employees Retirement	-	-	-	11,806
01-528-1300	Health Insurance	-	-	-	17,019
01-528-1350	Life Insurance Expense	-	-	-	365
01-528-1400	Misc Personnel Costs	-	-	-	200
	Total Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>167,453</u>
01-528-2150	Minor Tools/Equip/Furniture	-	-	-	60,000
	Total Consumables	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
01-528-4015	Network Servers and Drives	-	-	-	144,740
	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>144,740</u>
	TOTAL INFORMATION TECHNOLOGY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 372,193</u>

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Information Technology Department

Position	Number of Employees		Budgeted Amount	
	2023	2024	2023	2024
IT Manager	0	1		
IT Analyst	0	1		
Totals	0	2	\$0	\$105,411

2024 Budget Notes

Personnel

Salaries – The budget includes departmental wage increases and adjustments designed to fairly reward and compensate 2 full time employees and 1 part time intern.

Consumables

\$48,000 for IT consumables which consist of software program license renewals and maintenance fees as follows:

- PRTG license renewal
- Microsoft Office 365 license renewal
- Adobe Acrobat Pro license renewal
- Zoom video communications
- Voice over IP phone system extended warranty renewal
- Crowd Strike end point protection license renewal
- Dell Power Edge maintenance renewal
- Veeam back-up license renewal

\$7,000 for miscellaneous tools cables and connectors for repair of physical connections and replacement of computers, printers, servers, and the fiberoptic system.

\$5,000 for training and education.

Contractual Services

Capital Projects/Items:

The IT Department is working with applying to the Department of Public Safety and Department of Homeland security to secure a match grant to update and improve cyber security of IT and data in the city. The grant would pay 80% (\$115,792.00) with a match of 20% (\$28,948.00) from the City of Fulton. This project will include updated servers, switches, back-ups and data protection software with a total value of \$144,740.00.

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Fire Department

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
01-531-1000	Salaries	\$ 995,319	\$ 1,105,305	\$ 1,186,239	\$ 1,221,126
01-531-1050	Part-Time/Summer	-	806	-	1,000
01-531-1060	Overtime	35,341	39,235	30,000	40,000
01-531-1100	FICA/Medicare Tax	75,030	83,216	93,042	96,553
01-531-1200	Employees Retirement	150,974	172,485	186,219	184,391
01-531-1250	Matching Deferred Comp	20,200	21,273	22,543	26,195
01-531-1300	Health Insurance	167,000	177,646	175,536	295,802
01-531-1350	Life Insurance Expense	3,415	3,674	3,300	4,089
01-531-1400	Misc Personnel Costs	1,426	2,120	2,000	2,500
01-531-1600	Tuition Reimbursement	-	-	-	5,000
	Total Personnel	1,448,704	1,605,759	1,698,879	1,876,656
01-531-2050	Office Supplies	1,135	2,168	2,000	2,000
01-531-2100	Advertising	-	-	700	1,000
01-531-2150	Minor Tools/Equip/Furniture	12,457	12,914	15,000	15,000
01-531-2170	Medical Supplies	-	-	-	2,000
01-531-2180	Computer Equipment/Software	4,093	9,055	5,000	12,000
01-531-2200	Subscriptions/Publications	1,092	790	1,000	1,000
01-531-2300	Clothing/Cleaning	6,970	7,224	8,000	10,000
01-531-2350	Janitor/Housekeeping	3,431	2,525	3,000	3,000
01-531-2400	Fuel/Lubricants	10,517	14,991	10,000	25,000
01-531-2600	Volunteer Costs	1,491	2,583	2,500	1,500
01-531-2750	Public Education	360	262	1,000	1,000
01-531-2950	Miscellaneous	1,927	2,069	1,000	2,000
	Total Consumables	43,473	54,580	49,200	75,500
01-531-3080	Insurance	104,826	135,773	131,250	153,624
01-531-3150	Telephone	436	112	-	850
01-531-3250	Postage	62	42	100	100
01-531-3280	Utilities	-	26,112	23,057	27,924
01-531-3300	Printing/Binding	49	-	250	-
01-531-3330	Bldg/Grounds Maintenance	4,237	9,226	6,000	20,000
01-531-3350	Maintenance Contracts	-	166	2,000	-
01-531-3370	Vehicle Repair	18,447	9,717	10,000	20,000
01-531-3400	Equipment Repair	17,866	13,408	10,000	5,000
01-531-3415	Equipment Testing	-	-	-	8,500
01-531-3430	Safety Programs/Equip	793	2,372	2,000	2,500
01-531-3450	Dues/Memberships	-	1,696	1,500	1,500
01-531-3500	Travel/Training/Seminars	3,327	4,447	10,000	12,000
	Total Contractual Services	\$ 150,043	\$ 203,071	\$ 196,157	\$ 251,998

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Fire Department

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
01-531-4010	Vehicles/Heavy Equipment	\$ 15,962	\$ -	\$ -	\$ -
01-531-4030	Bunker Gear	6,450	14,000	30,000	30,000
01-531-4050	Extrication Equipment	6,565	-	-	-
01-531-4080	Thermal Imaging Camera	-	-	-	10,000
01-531-4110	Generator & Lights	-	-	46,150	-
01-531-4120	SCBA/MSA Tank Sets	4,000	-	-	-
01-531-4210	FEMA Grant Equipment	146,942	-	-	-
01-531-4320	Fire Hoses	1,843	3,584	8,000	5,000
	Total Capital Outlay	181,762	17,584	84,150	45,000
	TOTAL FIRE DEPARTMENT	\$ 1,823,981	\$ 1,880,995	\$ 2,028,386	\$ 2,249,154

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Fire Department

Position	Number of Employees		Budgeted Amount	
	2023	2024	2023	2024
Fire Chief	1	1		
Assistant Fire Chief	1	1		
Battalion Chief	1	1		
Fire Captain	3	3		
Fire Lieutenant		3		
Fire Engineer	9	9		
Firefighter	9	6		
Totals	24	24	\$1,186,239	\$1,221,126

2024 Budget Notes

Personnel

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

Consumables

Minor Tools/Equipment/Furniture – This line item is used for purchasing misc. equipment and furniture needed throughout the year.

Clothing/Cleaning – Uniforms consisting of shirts, pants, jackets, shoes or boots.

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

Contractual Services

Equipment Repairs – Repairs to any equipment that requires repairs.

Equipment Testing – Annual required testing of equipment. Pump Testing Trucks, Flow Testing our Self-Contained Breathing apparatus, Aerial Testing on Ladder Truck, Ground Ladder Stress testing and air quality testing and servicing or cascade systems.

Dues/Memberships – Callaway County Fire Chiefs Association, International Association of Fire Chiefs and National Fire Protection Agency membership dues.

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Fire Department

Capital Projects/Items:

The 2024 USE Tax will fund these capital investments. A brief summary of capital projects follows:

<u>Fire</u>	<u>2024 Proposed</u>
Bunker Gear	\$ 30,000.00
Fire Hose Replacement	5,000.00
Thermal Imaging Camera	10,000.00
Total	<u>\$ 45,000.00</u>

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
 Planning & Protective Services

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
01-541-1000	Salaries	\$ 183,580	\$ 193,174	\$ 106,224	\$ 163,344
01-541-1050	Part-Time/Summer	-	806	-	-
01-541-1060	Overtime	2,282	2,678	1,000	2,500
01-541-1100	FICA/Medicare Tax	14,195	15,024	8,203	12,688
01-541-1200	Employees Retirement	21,374	19,960	21,891	16,496
01-541-1250	Matching Deferred Comp	2,948	2,787	2,774	4,419
01-541-1300	Health Insurance	25,906	25,440	28,653	30,807
01-541-1350	Life Insurance Expense	647	645	500	561
01-541-1400	Misc Personnel Costs	39	40	300	-
	Total Personnel	250,971	260,554	169,545	230,815
01-541-2050	Office Supplies	217	475	300	600
01-541-2100	Advertising	282	139	500	400
01-541-2150	Minor Tools/Equip/Furniture	104	795	250	200
01-541-2180	Computer Equipment/Software	2,060	510	500	3,000
01-541-2200	Subscriptions/Publications	127	-	200	200
01-541-2250	Repair Materials/Supplies	196	399	200	300
01-541-2300	Clothing/Cleaning	1,998	2,137	500	2,600
01-541-2400	Fuel/Lubricants	1,704	1,745	500	1,900
01-541-2650	Photo Supplies	12	55	100	100
01-541-2700	Animal Control Expenses	3,509	4,204	-	-
01-541-2800	Veterinarian Services	12,950	14,651	-	-
01-541-2950	Miscellaneous	626	185	-	300
	Total Consumables	23,786	25,295	3,050	9,600
01-541-3050	Legal Fees	743	-	-	2,000
01-541-3080	Insurance	14,204	15,999	16,572	13,600
01-541-3150	Telephone	255	189	750	700
01-541-3250	Postage	1,056	1,400	1,000	1,200
01-541-3280	Utilities	-	3,631	8,000	4,000
01-541-3300	Printing/Binding	355	317	250	400
01-541-3330	Bldg/Grounds Maintenance	310	319	1,000	1,000
01-541-3350	Maintenance Contracts	4,527	223	500	-
01-541-3370	Vehicle Repair	1,422	511	1,000	700
01-541-3400	Equipment Repair	-	33	300	-
01-541-3430	Safety Programs/Equip	266	124	100	300
01-541-3450	Dues/Memberships	145	645	4,000	3,400
01-541-3500	Travel/Training/Seminars	1,463	1,625	1,500	4,500
01-541-3650	Weed/Trash/Debris Abatement	4,829	7,924	1,000	5,000
01-541-3660	Demolition	(1,658)	30,904	250,000	507,800
01-541-3670	Credit Card Charges	-	380	-	-
	Total Contractual Services	27,917	64,223	285,972	544,600
01-541-4010	Vehicles/Equipment	4,878	2,975	-	-
	Total Capital Outlay	4,878	2,975	-	-
	TOTAL PLANNING & PROTECTIVE SERVICES	\$ 307,551	\$ 353,047	\$ 458,567	\$ 785,015

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
 Planning & Protective Services

Position	Number of Employees		Budgeted Amount	
	2023	2024	2023	2024
Planning Manager	.85	1		
Code Enforcement	1	0		
Lead Building Inspector / Code Enforcer	0	1		
Building and Site Inspector	0	1		
Totals	1.85	3.0	\$106,224	\$163,344

2024 Budget Notes

The budget includes three full-time employees. In 2023, significant restructuring occurred, and the Planning & Protective Services Department was placed under the direction of the City Engineer. The Planning Director was eliminated and the Engineering Department’s Construction and Stormwater Inspector became part of the Planning & Protective Services Department. In 2024, the department will remain under the direction of the City Engineer, the Planning Director position will be reinstated to meet state and municipal regulations.

Personnel

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

Consumables

Computer Equipment/Software – A tablet for field documentation.

Contractual Services

Travel/Training/Seminars – Employees need training and certification for building inspections and code enforcement.

Demolition – Community Block Grant of \$307,807 with a City grant match of \$200,000. Additionally, the city has 7 houses that have been through the unsafe building process that need to be demolished along with a commercial property that will be costly.

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Engineering Department

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
01-551-1000	Salaries	\$ 418,035	\$ 442,930	\$ 457,636	\$ 435,501
01-551-1050	Part-Time/Summer	-	806	2,000	-
01-551-1060	Overtime	244	292	1,500	1,000
01-551-1100	FICA/Medicare Tax	30,647	32,883	34,849	33,393
01-551-1200	Employees Retirement	50,643	46,926	47,622	46,516
01-551-1250	Matching Deferred Comp	12,284	12,273	11,956	10,948
01-551-1300	Health Insurance	56,154	57,675	62,011	61,264
01-551-1350	Life Insurance Expense	1,434	1,364	1,281	1,323
01-551-1400	Misc Personnel Costs	432	2,923	300	300
	Total Personnel	569,874	598,073	619,155	590,245
01-551-2050	Office Supplies	1,599	813	1,700	1,300
01-551-2100	Advertising	299	2,430	600	1,000
01-551-2150	Minor Tools/Equip/Furniture	1,755	623	1,200	900
01-551-2180	Computer Equipment/Software	11,584	15,787	14,500	14,200
01-551-2200	Subscriptions/Publications	226	310	300	300
01-551-2250	Repair Materials/Supplies	2,065	672	400	500
01-551-2300	Clothing/Cleaning	4,767	3,510	6,100	5,000
01-551-2400	Fuel/Lubricants	4,221	4,686	3,200	4,000
01-551-2580	Recording Fees	269	2,266	300	300
01-551-2950	Miscellaneous	266	187	300	300
	Total Consumables	27,051	31,285	28,600	27,800
01-551-3080	Insurance	27,977	31,617	30,500	28,900
01-551-3150	Telephone	1,476	618	1,700	1,400
01-551-3250	Postage	15	131	70	100
01-551-3280	Utilities	-	11,268	8,752	8,800
01-551-3300	Printing/Binding	183	387	500	1,300
01-551-3350	Maintenance Contracts	4,883	4,002	4,500	3,600
01-551-3370	Vehicle Repair	1,141	265	500	1,100
01-551-3380	Equipment Rental/Lease	-	195	-	200
01-551-3400	Equipment Repair	595	191	100	600
01-551-3430	Safety Programs/Equip	244	369	400	400
01-551-3450	Dues/Memberships	215	522	400	400
01-551-3500	Travel/Training/Seminars	8,125	4,649	5,000	8,000
	Total Contractual Services	44,854	54,213	52,422	54,800
01-551-4020	Server\Computers	-	-	-	100,000
01-551-4590	2nd Street Project	-	387,176	-	-
	Total Capital Outlay	-	387,176	-	100,000
	TOTAL ENGINEERING DEPARTMENT	\$ 641,778	\$ 1,070,746	\$ 700,177	\$ 772,845

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Engineering Department

Position	Number of Employees		Budgeted Amount	
	2023	2024	2023	2024
City Engineer	1	1		
Assistant City Engineer	1	1		
Engineering Technician III	1	2		
Engineering Technician II	1	1		
Engineering Technician I	3	1.6		
Construction/Stormwater Inspector	1	0		
Totals	8.0	6.6	\$457,636	\$435,501

2024 Budget Notes

In 2023, the Construction/Stormwater Inspector was moved to perform Planning and Protective Services duties. The Engineering Department experienced further attrition through retirements in 2023 and this will continue in 2024. Day-to-day operational management of the airport is also being performed by a member of the engineering department staff.

Personnel

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

Contractual Services

Travel/Training/Seminars – CAD training, GIS training, and continuing education.

Capital Outlay:

Servers/Computers – Stormwater Projects for 2025 need to be designed and planned. These projects include Nichols Street from 2nd to 4th and 6th to 7th and the 4th Ward Tunnel through Westminster College.

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Street Maintenance Department

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
01-552-1000	Salaries	\$ 380,897	\$ 462,398	\$ 505,189	\$ 492,431
01-552-1050	Part-Time/Summer	4,532	2,362	10,000	5,000
01-552-1060	Overtime	5,548	9,954	8,000	8,900
01-552-1100	FICA/Medicare Tax	29,618	36,083	40,024	38,735
01-552-1200	Employees Retirement	43,103	41,294	53,306	53,031
01-552-1250	Matching Deferred Comp	5,771	4,028	5,989	5,012
01-552-1300	Health Insurance	53,234	59,129	70,704	85,844
01-552-1350	Life Insurance Expense	1,222	1,362	1,215	1,667
01-552-1400	Misc Personnel Costs	554	1,642	1,000	1,000
	Total Personnel	524,479	618,251	695,427	691,620
01-552-2050	Office Supplies	8	280	100	100
01-552-2100	Advertising	2,423	1,075	1,200	1,500
01-552-2150	Minor Tools/Equip/Furniture	8,162	4,542	4,500	8,500
01-552-2180	Computer Equipment/Software	54	65	100	100
01-552-2250	Repair Materials/Supplies	8,027	7,425	5,000	9,100
01-552-2300	Clothing/Cleaning	7,959	8,033	6,000	8,000
01-552-2350	Janitor/Housekeeping	731	327	700	700
01-552-2400	Fuel/Lubricants	25,131	23,586	28,000	28,400
01-552-2450	Sign Materials	1,803	155	700	300
01-552-2480	Agricultural Supplies	416	471	500	500
01-552-2600	Asphalt Repair Material	19,565	23,443	25,000	45,000
01-552-2610	Concrete/Aggregate Material	11,855	35,358	15,000	24,200
01-552-2620	Chip Seal Program	2,433	228,872	285,000	300,000
01-552-2630	Concrete Street Repair	26,973	6,670	10,000	10,000
01-552-2640	Sidewalks - 50%	-	655	5,000	5,000
01-552-2650	Annual Sidewalk Project	-	-	20,000	20,000
01-552-2660	Brick Street Repair	-	1,380	1,500	800
01-552-2700	Storm Drainage Material	6,360	30,465	25,000	25,000
01-552-2750	Snow Removal Materials	42,969	47,569	35,000	35,000
01-552-2950	Miscellaneous	-	458	1,000	1,300
	Total Consumables	164,868	420,826	469,300	523,500
01-552-3080	Insurance	36,324	45,571	36,000	34,600
01-552-3100	Contract Labor	5,100	4,675	5,800	5,600
01-552-3150	Telephone	339	580	600	600
01-552-3200	Utilities	-	8,998	-	9,000
01-552-3250	Postage	-	361	50	100
01-552-3280	Utilities	-	864	3,523	-
01-552-3330	Bldg/Grounds Maintenance	458	1,167	1,200	1,400
01-552-3350	Maintenance Contracts	-	-	100	1,000
01-552-3370	Vehicle Repair	35,707	25,131	20,000	30,700
01-552-3380	Equipment Rental/Lease	609	-	500	1,000
01-552-3400	Equipment Repair	25,734	28,741	30,000	30,900
01-552-3430	Safety Programs/Equip	2,481	5,446	2,300	3,700
01-552-3500	Travel/Training/Seminars	-	-	500	1,700
01-552-3690	Hot Mix Contracts	198,146	204,965	250,000	-
	Total Contractual Services	\$ 304,898	\$ 326,499	\$ 350,573	\$ 120,300

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Street Maintenance Department

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
01-552-4010	Vehicles\Heavy Equipment	\$ -	\$ -	\$ -	\$ 130,000
01-552-4050	Hot Mix Contracts	-	-	-	250,000
01-552-4170	Business 54 Project East	-	-	388,406	-
01-552-4220	Bus. 54 Project West	-	-	388,406	-
01-552-4260	Equipment	1,676	4,155	-	-
01-552-4290	Herring Improvements	9,036	-	-	-
01-552-4320	2nd Street Bridge	60,225	105,338	1,689,186	-
01-552-4330	Stormwater Improvements	-	-	-	515,400
01-552-4340	10th Street Improvements	402,729	-	-	-
01-552-4350	Traffic Signal Replacement	-	14,439	-	-
01-552-4590	2nd Street Project	-	182,903	-	-
	Total Capital Outlay	473,666	306,836	2,465,998	895,400
	TOTAL STREET MAINTENANCE DEPARTMENT	\$ 1,467,911	\$ 1,672,412	\$ 3,981,298	\$ 2,230,820

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Street Maintenance Department

Position	Number of Employees		Budgeted Amount	
	2023	2024	2023	2024
Street Supervisor	1	1		
Assistant Supervisor	1	1		
Heavy Equipment Operator	2	2		
Crew Leader	1	2		
Maintenance Worker III	1	1		
Maintenance Worker II	2	2		
Maintenance Worker I	4	1		
Admin. Assist./OM Coord.	0	.11		
Totals	12	10.11	\$505,189	\$492,431

2024 Budget Notes:

The street and engineering departments rate and identify city streets that require improvement. Due to overall budget constraints, the amount of identified streets far exceed what is included in this budget. Additionally, the asphalt overlay program in the past was bolstered through funding from the Water (2023 - \$30,000) and Wastewater (2023 - \$100,000) departments. This funding has also diminished for 2024 because of these same budget constraints.

In 2023, two vacant full-time positions were eliminated from the Street Department. The department typically has difficulty filling open positions.

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 Seal Program) – This program is designed to extend the life of our existing structurally sound (for the most part) pavements by reducing water intrusion through either sealing the asphalt or rejuvenating the asphalt binder. Street department crack sealing, contracted chip seals, and contracted micro-surfacing are funded by this program.

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.

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES

Street Maintenance 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.

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

Travel/Training/Seminars – Training through Missouri LTAP

Capital Projects/Items:

Vehicles/Heavy Equipment – a new one-ton flatbed snow and asphalt truck to replace an existing 2006 model truck that is beyond its useable lifespan.

Hot-mix Contracts – See comments under budget notes. This amount is estimated to fund just over 1.5 miles of asphalt overlay. The City has about 85 miles of asphalt streets.

Stormwater Improvements - The funding for the following projects is from revenue generated by the stormwater sales tax and/or grants received.

- “Railroad Detention Project” located near the old railroad depot at 10th/11th, and Ewing. The city received an ARPA grant through Missouri DNR for approximately \$400,000 that requires about an \$85,000 match from the City for stormwater detention and associated road work.
- Replacement of large rusted out storm culverts at Industrial and Westminster.
- Replacement of a storm sewer system at Gross Place.
- Installation of a storm drainage system on King Street (material paid for by the Housing Authority).
- The installation of a new outside wash bay at our City Warehouse to help meet Missouri DNR permit requirements in our storm sewer permit.

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Traffic Control Department

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
01-553-1000	Salaries	\$ 58,204	\$ 66,995	\$ 83,391	\$ 93,689
01-553-1050	Part-Time/Summer	3,543	806	3,000	5,000
01-553-1060	Overtime	1,002	522	2,000	800
01-553-1100	FICA/Medicare Tax	4,762	5,155	6,762	7,611
01-553-1200	Employees Retirement	7,270	7,420	8,882	9,880
01-553-1250	Matching Deferred Comp	1,714	1,843	1,860	5,012
01-553-1300	Health Insurance	8,426	9,100	8,892	17,129
01-553-1350	Life Insurance Expense	209	231	239	324
01-553-1400	Misc Personnel Costs	50	132	250	100
	Total Personnel	85,180	92,205	115,276	139,545
01-553-2050	Office Supplies	296	91	300	300
01-553-2150	Minor Tools/Equip/Furniture	1,529	1,421	1,500	1,900
01-553-2180	Computer Equipment/Software	2,024	1,156	1,200	1,500
01-553-2250	Repair Materials/Supplies	2,441	603	1,200	1,000
01-553-2300	Clothing/Cleaning	460	757	1,100	800
01-553-2350	Janitor/Housekeeping	34	80	150	100
01-553-2400	Fuel/Lubricants	2,383	3,465	3,000	2,500
01-553-2450	Sign Materials	12,084	9,052	14,000	12,900
01-553-2590	Signal Repair	7,110	5,125	4,000	-
01-553-2610	Concrete/Aggregate Materials	176	-	200	600
01-553-2660	Street Paint	6,876	6,610	8,500	9,800
01-553-2950	Miscellaneous	372	117	300	500
	Total Consumables	35,783	28,476	35,450	31,900
01-553-3080	Insurance	5,844	5,016	4,000	4,400
01-553-3150	Telephone	56	214	200	200
01-553-3280	Utilities	-	9,427	10,000	10,000
01-553-3330	Bldg/Grounds Maintenance	254	806	300	300
01-553-3350	Maintenance Contracts	-	-	-	1,500
01-553-3370	Vehicle Repair	1,968	2,804	2,000	2,000
01-553-3400	Equipment Repair	154	998	500	500
01-553-3430	Safety Programs/Equip	2,164	352	500	900
01-553-3500	Travel/Training/Seminars	140	-	100	300
	Total Contractual Services	10,580	19,616	17,600	20,100
01-553-4080	Infrastructure	-	-	-	294,900
01-553-4090	Computerized Sign System	7,191	-	-	-
	Total Capital Outlay	7,191	-	-	294,900
	TOTAL TRAFFIC CONTROL DEPARTMENT	\$ 138,733	\$ 140,298	\$ 168,326	\$ 486,445

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Traffic Control Department

Position	Number of Employees		Budgeted Amount	
	2023	2024	2023	2024
Traffic Control Supervisor	1	1		
Maintenance Worker II/Airport	.5	0		
Maintenance Worker II	0	1		
Totals	1.5	2	\$83,391	\$93,689

2024 Budget Notes:

In 2023, day-to-day operational management of the airport was moved to the Engineering Department resulting in the elimination of the airport duties previously handled by the Traffic Control Department. This management will continue to be addressed in the Engineering Department.

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

Travel/Training/Seminars – Training through Missouri LTAP

Maintenance Contracts – the printer cutter machine that makes all of our signage requires annual servicing.

Capital Projects/Items:

Infrastructure – The city received a TAP Grant (approximately \$176,000) for crosswalk and signals on 4th and 5th and Market along with rapid flashing beacons at various unprotected crosswalks. Additionally, the traffic Signals at Bluff and St. Louis need improved. Matching funds for this TAP Grant will be provided by ARPA Grant funds.

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Buildings and Ground Maintenance

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
01-571-1000	Salaries	\$ 217,757	\$ 261,846	\$ 257,036	\$ 234,686
01-571-1050	Part-Time/Summer	36,743	24,288	22,000	25,000
01-571-1060	Overtime	2,695	3,240	3,000	3,000
01-571-1100	FICA/Medicare Tax	19,415	21,904	21,576	20,096
01-571-1200	Employees Retirement	26,951	25,626	27,352	26,285
01-571-1250	Matching Deferred Comp	4,960	5,226	6,201	4,649
01-571-1300	Health Insurance	31,331	37,754	34,992	53,362
01-571-1350	Life Insurance Expense	685	693	650	810
01-571-1400	Misc Personnel Costs	215	237	500	500
	Total Personnel	340,753	380,815	373,307	368,388
01-571-2050	Office Supplies	14	97	100	150
01-571-2150	Minor Tools/Equip/Furniture	1,561	1,859	2,000	2,000
01-571-2180	Computer Equipment/Software	-	1,905	1,000	100
01-571-2250	Repair Materials/Supplies	675	2,018	1,000	1,000
01-571-2300	Clothing/Cleaning	3,804	7,095	4,000	4,000
01-571-2350	Janitor/Housekeeping	5,616	4,783	4,500	4,500
01-571-2400	Fuel/Lubricants	17,844	20,783	13,500	16,000
01-571-2480	Agricultural Supplies	945	668	600	1,400
01-571-2610	Concrete/Aggregate Materials	-	-	500	300
01-571-2950	Miscellaneous	753	1,475	750	-
	Total Consumables	31,212	40,684	27,950	29,450
01-571-3080	Insurance	18,327	21,002	20,000	20,000
01-571-3150	Telephone	216	49	200	200
01-571-3280	Utilities	-	9,677	3,523	-
01-571-3330	Bldg/Grounds Maintenance	16,331	15,654	13,500	14,000
01-571-3350	Maintenance Contracts	2,860	4,018	3,000	3,000
01-571-3370	Vehicle Repair	2,252	2,003	2,000	3,000
01-571-3380	Equipment Rental/Lease	32	77	500	500
01-571-3400	Equipment Repair	10,367	13,620	9,000	14,000
01-571-3430	Safety Programs/Equip	812	1,100	1,000	1,200
01-571-3500	Travel/Training/Seminars	-	-	100	100
	Total Contractual Services	51,198	67,200	52,823	56,000
01-571-4010	Equipment	17,466	12,858	-	-
01-571-4050	Mowers	11,354	-	-	13,000
	Total Capital Outlay	28,820	12,858	-	13,000
	TOTAL BUILDINGS & GROUND MAINTENANCE	\$ 451,983	\$ 501,557	\$ 454,080	\$ 466,838

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Buildings and Ground Maintenance

Position	Number of Employees		Budgeted Amount	
	2023	2024	2023	2024
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	0		
Totals	6	5	\$257,036	\$234,686

2024 Budget Notes

Include staffing modification explanation here

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

A new mower will be purchased for the department.

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Cemeteries Department

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
01-572-1000	Salaries	\$ 48,092	\$ 53,181	\$ 51,982	\$ 54,059
01-572-1050	Part-Time/Summer	11,361	9,296	12,000	12,000
01-572-1060	Overtime	697	1,698	1,000	1,000
01-572-1100	FICA/Medicare Tax	4,153	4,443	4,971	5,131
01-572-1200	Employees Retirement	5,976	6,031	5,511	6,055
01-572-1250	Matching Deferred Comp	1,436	1,480	1,499	1,622
01-572-1300	Health Insurance	11,103	11,868	11,664	18,828
01-572-1350	Life Insurance Expense	176	188	200	187
01-572-1400	Misc Personnel Costs	1,530	4,058	500	500
	Total Personnel	84,524	92,242	89,327	99,382
01-572-2050	Office Supplies	10	7	100	100
01-572-2150	Minor Tools/Equip/Furniture	191	253	500	400
01-572-2180	Computer Equipment/Software	-	-	-	3,055
01-572-2250	Repair Materials/Supplies	103	23	400	400
01-572-2300	Clothing/Cleaning	1,010	469	500	500
01-572-2350	Janitor/Housekeeping	78	110	100	100
01-572-2400	Fuel/Lubricants	1,620	2,338	2,000	2,500
01-572-2480	Agricultural Supplies	70	353	200	275
01-572-2610	Concrete/Aggregate Materials	273	334	400	400
01-572-2660	Repair/Replace Damaged Stones	-	-	500	500
01-572-2950	Miscellaneous	25	169	200	200
	Total Consumables	3,381	4,055	4,900	8,430
01-572-3080	Insurance	4,099	4,505	4,275	4,300
01-572-3150	Telephone	336	167	250	250
01-572-3280	Utilities	-	1,561	-	-
01-572-3330	Bldg/Grounds Maintenance	254	80	500	400
01-572-3370	Vehicle Repair	79	97	500	1,100
01-572-3380	Equipment Rental/Lease	-	-	250	250
01-572-3400	Equipment Repair	1,530	2,182	1,500	3,500
01-572-3430	Safety Programs/Equip	198	172	500	500
	Total Contractual Services	6,496	8,764	7,775	10,300
	TOTAL CEMETERY DEPARTMENT	\$ 94,401	\$ 105,062	\$ 102,002	\$ 118,112

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Cemeteries Department

Position	Number of Employees		Budgeted Amount	
	2023	2024	2023	2024
Cemetery Sexton	1	1		
Totals	1	1	\$51,982	\$54,059

2024 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 2024.

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Parks & Recreation Administration

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
01-581-1000	Salaries	\$ 327,232	\$ 285,279	\$ 307,094	\$ 333,503
01-581-1050	Part-Time Maintenance	6,670	2,648	12,000	12,000
01-581-1055	Program Staff	671	400	-	-
01-581-1060	Overtime	13,487	9,176	9,000	10,000
01-581-1070	Umpires/Referees	6,561	6,470	11,000	10,000
01-581-1100	FICA/Medicare Tax	26,087	22,712	25,941	27,961
01-581-1200	Employees Retirement	39,934	29,013	33,007	37,353
01-581-1250	Matching Deferred Comp	6,842	4,379	5,848	4,361
01-581-1300	Health Insurance	59,807	41,610	53,900	68,400
01-581-1350	Life Insurance Expense	1,114	902	948	1,035
01-581-1400	Misc Personnel Costs	934	5,133	1,000	1,000
	Total Personnel	489,338	407,721	459,738	505,613
01-581-2000	Concessions	-	-	700	700
01-581-2050	Office Supplies	4,626	819	4,000	4,000
01-581-2100	Advertising	1,651	3,124	3,000	2,000
01-581-2150	Minor Tools/Equip/Furniture	5,380	5,129	6,000	6,000
01-581-2180	Computer Equipment/Software	5,677	2,781	950	2,000
01-581-2200	Subscriptions/Publications	-	-	200	500
01-581-2250	Repair Materials/Supplies	5,505	8,381	6,000	6,000
01-581-2300	Clothing/Cleaning	3,795	3,862	3,500	4,000
01-581-2350	Janitor/Housekeeping	4,589	2,859	2,500	3,500
01-581-2400	Fuel/Lubricants	7,298	8,229	7,000	8,000
01-581-2480	Agricultural Supplies	6,007	9,565	6,000	6,000
01-581-2610	Concrete/Aggregate Materials	93	1,171	1,500	1,500
01-581-2660	Recreation Supplies	21,830	20,403	24,000	24,000
01-581-2680	Pride Day Supplies	-	2,718	4,000	3,500
01-581-2950	Miscellaneous	10,531	10,802	1,500	1,500
	Total Consumables	76,983	79,842	70,850	73,200
01-581-3080	Insurance	24,208	26,634	25,250	25,250
01-581-3100	Contract Labor	1,715	5,470	4,000	4,000
01-581-3150	Telephone	1,428	1,924	2,000	2,000
01-581-3250	Postage	506	618	700	700
01-581-3280	Utilities	-	38,066	32,000	38,000
01-581-3300	Printing/Binding	-	2,856	4,000	4,000
01-581-3330	Bldg/Grounds Maintenance	17,114	31,008	20,000	22,000
01-581-3350	Maintenance Contracts	548	1,933	-	-
01-581-3360	Rent - Soccer Park	882	2	880	880
01-581-3370	Vehicle Repair	6,945	3,984	3,000	3,000
01-581-3380	Equipment Rental/Lease	3,843	408	1,500	1,500
01-581-3400	Equipment Repair	10,639	7,811	8,000	9,000
01-581-3430	Safety Programs/Equip	639	199	500	500
01-581-3450	Dues/Memberships	-	675	900	1,000
01-581-3500	Travel/Training/Seminars	903	465	7,000	7,000
01-581-3600	Program Expenses	1,194	-	1,000	-
01-581-3700	Credit Card Charges	737	596	1,000	800
	Total Contractual Services	\$ 71,301	\$ 122,649	\$ 111,730	\$ 119,630

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Parks & Recreation Administration

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
01-581-4120	Recreation Center	\$ 152,723	\$ -	\$ -	\$ -
01-581-4880	Park Improvements	5,099	577	-	-
	Total Capital Outlay	157,822	577	-	-
	TOTAL PARKS & RECREATION ADMINISTRATION	\$ 795,444	\$ 610,790	\$ 642,318	\$ 698,443

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Parks & Recreation Administration

Position	Number of Employees		Budgeted Amount	
	2023	2024	2023	2024
Director of Parks & Rec.	.6	.6		
Parks Supervisor	.9	1		
Asst Director of Parks & Rec.	.7	.7		
Maintenance Worker III	.9	1		
Maintenance Worker II	3	3		
Administrative Assistant	.7	1		
Totals	6.8	7.3		

2024 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

Agricultural Supplies – Seed, fertilizer, and chemicals for ball fields, soccer fields, etc. Playground surfacing material for 7 playgrounds.

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 ballfields, basketball courts, pavilions, etc.

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

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

Capital Projects/Items:

There are no capital improvement projects scheduled for 2024.

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Parks & Recreation - Pool

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
01-583-1050	Part-Time/Summer	\$ 47,583	\$ 49,407	\$ 42,000	\$ 62,000
01-583-1100	FICA/Medicare Tax	3,640	3,806	3,213	4,743
01-583-1400	Misc Personnel Costs	-	-	250	250
	Total Personnel	51,223	53,213	45,463	66,993
01-583-2000	Concessions	8,576	10,347	10,000	12,000
01-583-2050	Office Supplies	401	59	200	300
01-583-2100	Advertising	-	74	200	-
01-583-2150	Minor Tools/Equip/Furniture	149	1,363	500	500
01-583-2250	Repair Materials/Supplies	1,807	494	1,000	2,000
01-583-2300	Clothing/Cleaning	1,389	1,558	1,600	1,800
01-583-2350	Janitor/Housekeeping	887	483	600	400
01-583-2660	Recreation Supplies	2,080	428	1,000	1,500
01-583-2670	Pool Chemicals	9,819	9,613	7,500	9,500
01-583-2950	Miscellaneous	79	2,964	-	-
	Total Consumables	25,187	27,383	22,600	28,000
01-583-3080	Insurance	2,783	2,545	2,600	2,600
01-583-3100	Contract Labor	4,375	2,998	4,000	4,800
01-583-3150	Telephone	-	-	500	-
01-583-3280	Utilities	-	26,104	26,482	24,000
01-583-3330	Bldg/Grounds Maintenance	757	2,712	3,000	3,000
01-583-3400	Equipment Repair	1,592	929	2,000	1,500
01-583-3430	Safety Programs/Equip	372	562	700	3,000
01-583-3500	Travel/Training/Seminars	990	1,520	1,000	1,200
	Total Contractual Services	10,868	37,370	40,282	40,100
01-583-4120	Pool Paint	-	-	-	1,000
01-583-4130	Pool Equipment	-	6,087	-	-
	Total Capital Outlay	-	6,087	-	1,000
	TOTAL PARKS & RECREATION - POOL	\$ 87,279	\$ 124,054	\$ 108,345	\$ 136,093

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES Parks & Recreation - Pool

2024 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 12-15 lifeguards, 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 inventory and 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, ice machines, water heaters, etc.

Safety Programs – MIRMA safety audits, lifeguard training and weekly in-service training.

Capital Projects/Items:

There are no capital improvement projects scheduled for 2024.

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Parks & Recreation – Recreation Center

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
01-585-1000	Salaries	\$ 36,601	\$ 95,775	\$ 117,870	\$ 109,153
01-585-1050	Part-Time/Summer	45,390	99,470	105,000	105,000
01-585-1060	Overtime	879	1,868	2,200	1,500
01-585-1100	FICA/Medicare Tax	6,340	14,940	17,218	16,498
01-585-1200	Employees Retirement	1,569	10,113	12,320	12,226
01-585-1250	Deferred Compensation	-	719	759	536
01-585-1300	Health Insurance	6,213	13,638	17,786	22,081
01-585-1350	Life Insurance Payable	132	315	-	297
01-585-1400	Misc Personnel Cost	60	742	-	300
	Total Personnel	97,183	237,579	273,153	267,591
01-585-2050	Office Supplies	4,913	4,650	3,000	3,000
01-585-2100	Advertising	6,534	3,662	4,000	3,000
01-585-2150	Minor Tools/Equip/Furniture	1,278	4,203	3,000	3,000
01-585-2180	Computer Equipment/Software	7,330	10,041	8,700	9,000
01-585-2250	Repair Materials/Supplies	1,454	2,486	2,000	2,000
01-585-2300	Clothing/Cleaning	1,193	1,085	3,000	2,000
01-585-2350	Janitor/Housekeeping	5,217	10,914	8,000	9,000
01-585-2480	Recreation Supplies	3,995	5,849	30,000	21,000
01-585-2510	Cost of Food Sales/Concessions	6,820	8,946	12,000	9,000
01-585-2520	Cost of Merchandise Sold	1,566	-	3,000	1,000
01-585-2950	Miscellaneous	2,092	1,798	1,000	1,000
	Total Consumables	42,392	53,636	77,700	63,000
01-585-3080	Insurance	-	3,901	26,000	26,000
01-585-3100	Contract Labor	1,100	3,377	6,000	5,000
01-585-3150	Telephone	546	275	2,000	1,000
01-585-3200	Utilities	-	85,771	-	86,829
01-585-3280	Utilities	-	-	60,000	-
01-585-3330	Building/Grounds Maintenance	3,777	4,515	11,000	10,000
01-585-3340	Credit Card Fees	1,447	5,498	4,000	5,500
01-585-3380	Cardio Equipment Rental/Lease	-	-	18,000	-
01-585-3400	Equipment Repair	-	1,078	5,000	5,000
01-585-3430	Safety Programs/Equipment	1,301	2,019	3,000	2,000
01-585-3450	Dues/Memberships	555	311	2,000	1,000
01-585-3500	Travel/Training Seminars	15	44	1,000	2,500
	Total Contractual Services	8,743	106,789	138,000	144,829
01-585-5300	Interest Expense	-	3,505	-	1,643
01-585-5400	Lease Principal Payment Expense	17,984	14,479	-	16,342
01-585-5350	Recreation Center - Principal	-	-	-	272,597
01-585-5360	Recreation Center-Interest	-	-	-	125,175
	Total Debt Service	17,984	17,984	-	415,757
	TOTAL PARKS & RECREATION - REC CENTER	\$ 166,301	\$ 415,987	\$ 488,853	\$ 891,177

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Parks & Recreation – Recreation Center

Position	Number of Employees		Budgeted Amount	
	2023	2024	2023	2024
Facility Supervisor	1	1		
Parks & Rec. Director	.2	.2		
Asst. Parks & Rec. Dir.	.2	.2		
Admin. Assistant	.25	0		
Maintenance Worker II	1	1		
Totals	2.65	2.4		

2024 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 Rec Center attendants, part-time custodian, program staff.

Consumables

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

Contractual Services

Contract Labor-program instructor contracts (yoga, zumba, etc.)

Capital Projects/Items:

There are no capital improvement projects scheduled for 2024.

2024 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Non-Departmental

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
01-591-5350	Recreation Center - Principal	\$ 83,615	\$ 256,221	\$ 264,287	\$ -
01-591-5360	Recreation Center-Interest	146,605	141,550	133,484	-
	Total Debt Service	230,221	397,771	397,771	-
01-591-5381	Transfer to TIF-1% Sales Tax	129,664	135,377	90,000	140,000
01-591-5382	Transfer to TIF-.5% Sales Tax	45,548	67,691	45,000	70,000
01-401-1425	Transfer to Electric-Fire Truck	150,000	-	-	-
01-591-5390	Transfer Out	-	-	100,000	1,400,000
	Total Transfers	325,212	203,068	235,000	1,610,000
01-599-5860	Inventory Obsolescence	2,575	1,101	-	1,000
	Total Capital Outlay	2,575	1,101	-	1,000
	TOTAL NON-DEPARTMENTAL	\$ 558,009	\$ 601,940	\$ 632,771	\$ 1,611,000
GENERAL FUND TOTALS					
	TOTAL REVENUES	12,831,257	13,980,843	14,514,018	14,269,455
	TOTAL EXPENSES	11,330,315	12,282,490	14,477,405	16,209,703
	REVENUES OVER/(UNDER) EXPENSES	1,500,942	1,698,353	36,613	(1,940,248)
01-499-2999	Beginning Fund Balance	-	-	-	5,124,808
	Estimated Fund Balance, December 31, 2024	1,500,942	1,698,353	36,613	3,184,560

2024 Budget Notes

Debt Service

Recreation Center – Principal an Interest – The debt service payments are now budgeted within the Rec Center Department.

Transfers

Transfers to TIF Sales Tax – A percentage of sales tax revenue is transferred to the Fulton Commons for debt service payments.

Transfer Out – In 2024, the General Fund is transferring \$1,400,000 in ARPA funds to the Gas Fund for the I-70 bore project.

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUND
Off Street Parking Fund

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
REVENUES					
20-412-1550	Parking Meters	365	-	1,000	315
20-412-1600	Parking Lot Lease Payments	18,130	18,640	20,000	17,897
20-413-2300	Interest Income	36	1,348	4,200	1,374
	Total Revenues	18,531	19,988	25,200	19,586
EXPENSES					
20-516-2570	Meter Repairs	-	-	100	-
	Total Consumables	-	-	100	-
20-516-3100	Contract Labor	4,800	4,800	4,000	4,000
20-516-3200	Utilities	144	144	300	168
20-516-3330	Bldg/Grounds Maintenance	-	-	500	-
	Total Contractual Services	4,944	4,944	4,800	4,168
20-599-4000	Parking Lot Rehab	-	-	-	30,000
20-599-5500	Depreciation	13,122	13,122	14,000	-
	Total Capital Outlay	13,122	13,122	14,000	30,000
	Total Expenses	18,066	18,066	18,900	34,168
	REVENUES OVER/(UNDER) EXPENSES	465	1,922	6,300	(14,582)
20-499-2999	Beginning Fund Balance	-	-	-	260,176
	Estimated Fund Balance, December 31, 2024	465	1,922	6,300	245,594

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUND
Off Street Parking Fund

2024 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 Callaway County Extended Employment 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:

Parking Lot Rehab – City Hall Parking Lot needs improvement.

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund - Revenues

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
REVENUES					
OPERATING REVENUES					
21-412-1050	Residential Service	\$ 5,085,425	\$ 5,418,272	\$ 5,100,000	\$ 5,788,234
21-412-1100	Rural Service	78,533	78,982	75,000	88,505
21-412-1150	Commercial Service	3,769,804	3,907,955	4,100,000	4,115,876
21-412-1200	Industrial Service	1,606,873	1,653,783	1,600,000	1,646,721
21-412-1225	Industrial Demand	212,055	210,222	220,000	202,479
21-412-1250	Large Power Service	3,131,353	3,065,565	3,400,000	2,891,298
21-412-1275	Large Power Demand	469,940	464,781	525,000	467,627
21-412-1500	Municipal Service	182,566	181,773	194,000	187,119
21-412-1550	Street Lighting	121,450	136,332	136,000	146,168
21-412-1650	Surge Protector Rent Revenue	4,543	4,603	4,200	4,619
	Total Operating Revenues	14,662,542	15,122,267	15,354,200	15,538,646
NON-OPERATING REVENUES					
21-413-2050	Penalty Revenue	135,389	115,956	135,000	124,050
21-413-2100	Customer Service	63,863	80,437	60,000	36,343
21-413-2150	Material Sales	8,734	-	-	-
21-413-2400	Interest Income	1,767	47,464	140,000	249,647
21-413-2500	Third Party Reimbursements	22,041	7,438	22,000	4,819
21-413-2600	Miscellaneous Revenue	32,666	19,240	30,000	11,699
21-413-2650	Cash Over/Under	56	-	-	-
21-413-3800	Gain/Loss On Equipment Dispos	-	36,000	-	-
21-414-2625	Transfer In Fire Truck	150,000	-	-	-
	Total Non-Operating Revenues	414,515	306,535	387,000	426,558
	Total Revenues	\$15,077,058	\$15,428,802	\$15,741,200	\$15,965,204

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund - Expenses

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
PURCHASED POWER EXPENSES					
21-515-2000	Purchased Power	\$ 3,218,756	\$ 6,409,411	\$ 3,320,000	\$ 1,171,860
21-515-2002	Sikeston Purchased Power	3,799,329	3,927,446	3,800,000	4,800,000
21-515-2004	SWPA Purchased Power	275,862	251,426	300,000	325,000
21-515-2010	MISO Charges	(4,100)	16,437	10,000	10,000
21-515-2020	TEA Charges	288,898	298,627	270,000	315,000
21-515-2030	Prairie States Charges	2,122,268	310,154	3,025,000	4,800,000
	Total Purchased Power Expenses	9,701,012	11,213,501	10,725,000	11,421,860
POWER PLANT EXPENSES					
21-516-1000	Salaries	234,140	273,281	180,130	291,879
21-516-1050	Part-Time/Summer	1,777	-	-	-
21-516-1060	Overtime	44,047	36,723	33,723	40,349
21-516-1100	FICA/Medicare Tax	20,698	22,953	16,360	25,416
21-516-1200	Employees Retirement	31,873	31,256	22,273	32,691
21-516-1250	Matching Deferred Comp	4,783	5,921	5,558	8,059
21-516-1300	Health Insurance	35,056	37,679	41,256	66,766
21-516-1350	Life Insurance Expense	812	873	895	735
21-516-1400	Misc Personnel Costs	591	300	500	600
	Total Personnel	373,777	408,986	300,695	466,495
21-516-2050	Office Supplies	103	353	500	500
21-516-2150	Minor Tools/Equip/Furniture	5,593	3,982	3,000	1,500
21-516-2180	Computer Equipment/Software	1,171	5,556	2,500	2,500
21-516-2250	Repair Materials/Supplies	2,595	536	1,000	8,000
21-516-2300	Clothing/Cleaning	6,574	5,916	6,000	4,828
21-516-2350	Janitor/Housekeeping	2,219	701	750	742
21-516-2400	Fuel/Lubricants	5,161	2,338	1,500	763
21-516-2550	Diesel Fuel	4,830	323	12,000	-
21-516-2560	Turbine Fuel	4,235	18,196	15,000	9,603
21-516-2570	Power Plant Lighting Strike	31	-	-	-
21-516-2700	Engine Maintenance	12,927	30,169	20,000	15,734
21-516-2710	Generator Maintenance	-	-	-	1,000
21-516-2720	Switchyard Maintenance	3,623	3,117	5,000	5,000
21-516-2750	Turbine Maintenance	56,280	84,832	40,000	50,000
21-516-2950	Miscellaneous	167	746	500	500
	Total Consumables	\$ 105,510	\$ 156,764	\$ 107,750	\$ 100,670

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund – Expenses

Account	Description	2021	2022	2023	2024
		Actual	Actual	Adopted	Adopted
21-516-3080	Insurance	\$ 42,170	\$ 39,997	\$ 32,500	\$ 40,941
21-516-3100	Contract Labor	7	-	-	-
21-516-3150	Telephone	1,612	82	82	1,000
21-516-3200	Utilities	34,949	35,940	38,519	38,000
21-516-3210	Water	221	201	192	250
21-516-3250	Postage	11	84	-	200
21-516-3330	Bldg/Grounds Maintenance	8,146	7,769	4,486	8,000
21-516-3350	Maintenance Contracts	(242)	210	205	500
21-516-3370	Vehicle Repair	2,586	403	500	1,500
21-516-3380	Equipment Rental/Lease	-	-	-	500
21-516-3400	Equipment Repair	184	811	-	5,000
21-516-3430	Safety Programs/Equip	741	326	500	500
21-516-3440	Equipment Safety Inspections	28	9	100	500
21-516-3500	Travel/Training/Seminars	1,110	1,058	1,300	15,000
21-516-3610	Licenses/Fees/Permits/Fines	178	335	500	750
	Total Contractual Services	91,702	87,224	78,884	112,641
	Total Power Plant Expenses	570,989	652,975	487,329	679,806
DISTRIBUTION EXPENSES					
21-520-1000	Salaries	565,563	558,802	570,220	613,695
21-520-1050	Part-Time/Summer	-	5,213	-	-
21-520-1060	Overtime	20,468	24,425	16,500	21,524
21-520-1100	FICA/Medicare Tax	43,363	43,966	44,884	48,595
21-520-1200	Employees Retirement	66,620	58,688	61,606	68,734
21-520-1250	Matching Deferred Comp	14,063	14,684	15,935	16,984
21-520-1300	Health Insurance	71,726	63,460	81,504	118,995
21-520-1350	Life Insurance Expense	1,874	1,818	1,750	1,706
21-520-1400	Misc Personnel Costs	395	1,140	1,070	777
21-520-1900	Accrued Benefit Expense	(213,105)	-	-	-
	Total Personnel	570,967	772,195	793,469	891,010
21-520-2050	Office Supplies	291	484	900	500
21-520-2150	Minor Tools/Equip/Furniture	4,321	11,096	2,000	6,142
21-520-2180	Computer Equipment/Software	3,491	4,055	1,700	4,722
21-520-2250	Repair Materials/Supplies	3,112	13,684	10,000	7,011
21-520-2300	Clothing/Cleaning	16,206	9,349	10,000	14,108
21-520-2350	Janitor/Housekeeping	435	479	500	383
21-520-2400	Fuel/Lubricants	18,740	23,989	21,000	19,177
21-520-2570	Services Maintenance	4,945	20,331	7,300	10,334
21-520-2580	Meter Maintenance Material	2,450	86,701	160,000	100,000
21-520-2660	Street Light Repair	11,343	15,779	10,000	10,000
21-520-2700	Lines Maintenance	28,758	35,926	10,000	27,399
21-520-2750	Transformer Maintenance	10,002	18,599	12,000	15,000
21-520-2760	Substation Maintenance	183	3,793	10,000	1,487
21-520-2800	Third Party Damage Repair	1,133	83	-	422
21-520-2950	Miscellaneous	1,013	9,331	5,000	3,914
	Total Consumables	\$ 106,425	\$ 253,677	\$ 260,400	\$ 220,599

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund – Expenses

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
21-520-3080	Insurance	\$ 50,201	\$ 47,538	\$ 46,500	\$ 48,360
21-520-3200	Utilities	11,990	11,056	10,000	10,400
21-520-3250	Postage	44	7	-	-
21-520-3350	Maintenance Contracts	26,592	8,871	12,500	13,000
21-520-3370	Vehicle Repair	19,105	34,208	24,000	20,000
21-520-3380	Equipment Rental/Lease	609	-	-	-
21-520-3400	Equipment Repair	13,186	16,384	10,000	10,400
21-520-3430	Safety Programs/Equip	6,201	7,275	2,500	2,600
21-520-3440	Equipment Safety Inspections	2,265	2,395	3,000	3,120
21-520-3500	Travel/Training/Seminars	62	30,221	30,000	31,200
	Total Contractual Services	130,255	157,957	138,500	139,080
	Total Distribution Expenses	807,647	1,183,829	1,192,369	1,250,689
ADMINISTRATION EXPENSES					
21-522-1000	Salaries	79,625	75,677	72,106	74,628
21-522-1060	Overtime	131	31	223	232
21-522-1100	FICA/Medicare Tax	5,524	5,789	5,533	5,727
21-522-1200	Employees Retirement	9,321	8,560	7,595	8,359
21-522-1250	Matching Deferred Comp	2,230	2,244	2,288	2,239
21-522-1300	Health Insurance	9,170	7,840	9,623	9,003
21-522-1350	Life Insurance Expense	177	177	147	77
21-522-1400	Misc Personnel Costs	240	293	557	580
21-522-1500	Liability Insurances	-	-	535	-
	Total Personnel	106,419	100,612	98,607	100,845
21-522-2050	Office Supplies	161	1,694	500	636
21-522-2100	Advertising	1,755	212	250	1,623
21-522-2150	Minor Tools/Equip/Furniture	5	42	100	116
21-522-2350	Janitor/Housekeeping	6	60	-	60
21-522-2950	Miscellaneous	92	11,974	100	4,000
	Total Consumables	2,019	13,981	950	6,435
21-522-3080	Insurance	6,637	7,702	8,544	8,886
21-522-3150	Telephone	584	576	416	433
21-522-3200	Utilities	2,558	2,529	2,523	2,624
21-522-3250	Postage	22,323	21,971	20,000	20,800
21-522-3330	Bldg/Grounds Maintenance	1,265	1,649	2,265	2,000
21-522-3350	Maintenance Contracts	9,427	10,880	12,000	12,480
21-522-3450	Dues/Memberships	24,398	2,200	1,400	1,456
21-522-3500	Travel/Training/Seminars	(265)	1,958	1,800	1,872
	Total Contractual Services	66,926	49,464	48,948	50,551
	Total Administration Expenses	\$ 175,363	\$ 164,058	\$ 148,505	\$ 157,831

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund – Expenses

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
NON-DEPARTMENTAL					
21-599-3180	Audit Expense	\$ 26,320	\$ 29,960	\$ 25,650	\$ 26,676
21-599-5100	UncollectibleAccounts	25,680	18,113	50,000	-
21-599-5200	Municipal Services	367,840	161,468	280,000	162,967
	Total Contractual Services	419,840	209,541	355,650	189,643
21-599-4015	Meter Replacement	-	8,630	-	2,992
21-599-4040	New Services	30,240	49,221	-	45,000
21-599-4060	Line Extensions	17,288	2,590	-	20,000
21-599-4120	Breakers & Structures	-	-	-	125,000
21-599-4130	Vehicles\Heavy Equipment	15,049	-	-	50,000
21-599-4140	Transformers - Replacement	2,317	55,066	-	5,000
21-599-4170	Bus. 54 Project East	-	45,939	-	-
21-599-4220	New Street Lights	7,705	1,549	-	8,000
21-599-4235	Bus. 54 Project West	-	46,161	-	-
21-599-4250	Pole & CrossArm Change Out	9,323	190	-	-
21-599-4270	Vegetation Control	-	425	-	-
21-599-4325	2nd Street Bridge	-	650	-	-
21-599-4340	10th Street Improvements	51,722	25	-	-
21-599-4360	Gas Turbine	11,460	6,632	-	11,000
21-599-4410	Power Plant Battery Bank	10,648	-	-	-
21-599-4470	Primary Underground Rewiring	532	(4,433)	-	50,000
21-599-4480	SCADA System	-	6,334	-	28,000
21-599-4560	Emergency Fund	-	-	-	25,000
21-599-4590	2nd Street Project	-	24,577	-	-
21-599-5000	Transfer to FixedAssets	(112,267)	(125,404)	-	-
21-599-5500	Depreciation	591,011	582,215	560,000	-
21-599-5850	Loss On Sale OfAssets	-	(0)	-	-
21-599-5860	Inventory Obsolescence	-	4	5,000	-
	Total Capital Outlay	635,026	700,373	565,000	369,992
21-599-5300	Interest Expense	26,182	21,346	27,000	-
21-599-5350	Warehouse Loan - Principal	-	-	-	176,000
21-599-5360	Warehouse Loan - Interest	-	-	-	10,780
21-599-5361	MUELP - Principal	-	-	-	32,911
	Total Debt Service	\$ 26,182	\$ 21,346	\$ 27,000	\$ 219,691

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund – Expenses

<u>Account</u>	<u>Description</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u>	<u>2024</u> <u>Adopted</u>
21-599-3050	Administrative Services	\$ 541,496	\$ 580,855	\$ 583,762	\$ 607,113
21-599-3100	Building Inspector Services	96,339	157,192	154,885	161,081
21-599-3160	Engineering Services	137,762	141,145	144,182	149,950
21-599-3170	Buildings & Grounds Services	27,999	35,003	13,667	14,214
21-599-5700	Transfer To General Fund	1,700,000	1,700,000	1,000,000	700,000
21-599-5711	Transfer To Garage Fund	-	-	-	7,334
21-599-5712	Transfer To Golf Course Fund	-	-	-	-
21-599-5720	Transfer To-FADC, Chamber	36,000	36,000	25,000	36,000
	Total Transfers	<u>2,539,596</u>	<u>2,650,195</u>	<u>1,921,496</u>	<u>1,675,692</u>
	Total Non-Departmental Expenses	<u>3,620,645</u>	<u>3,581,455</u>	<u>2,869,146</u>	<u>2,455,018</u>
	Total Expenses	<u>14,875,657</u>	<u>16,795,818</u>	<u>15,422,349</u>	<u>15,965,204</u>
	REVENUES OVER/(UNDER) EXPENSES	<u>\$ 201,401</u>	<u>\$(1,367,016)</u>	<u>\$ 318,851</u>	<u>\$ -</u>
21-499-2999	Beginning Fund Balance	-	-	-	2,767,216
	Estimated Fund Balance, December 31, 2024	<u>201,401</u>	<u>(1,367,016)</u>	<u>318,851</u>	<u>2,767,216</u>

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund

Position	Number of Employees		Budgeted Amount			
	2023	2024	2023	2024		
Utilities Superintendent	.30	.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	6				
App. Lineman/Meter Reader	3	3				
Power Plant Operator	2	1				
Apprentice Plant Operator	3	1				
Administrative Assistant	.30	.27				
Utility IT Coordinator	.30	.30				
Totals	19.9	17.87			\$822,456	\$980,202

2024 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.

2024 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.

Expenses:

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.

2024 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.

2024 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:

Breakers – Replacement of 69 KV Breaker at Columbia Tie

Underground Primary - New Subdivision

Heavy Equipment – Meter Reading Equipment and John Deer 17 Mini-Ex

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Gas Fund - Revenues

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
REVENUES					
OPERATING REVENUES					
22-412-1050	Residential Service	\$ 2,077,102	\$ 2,240,905	\$ 2,815,340	\$ 2,771,483
22-412-1100	Rural Service	34,513	47,323	46,830	42,535
22-412-1150	Commercial Service	2,232,604	2,449,307	2,643,534	2,671,968
22-412-1200	Industrial Service	1,492,731	1,659,913	1,708,500	1,771,074
22-412-1500	Municipal Service	36,691	39,565	41,255	44,291
22-412-1600	Power Plant	33,334	53,824	35,680	38,421
22-412-1700	Gas Transportation	327,617	377,293	275,000	337,236
	Total Operating Revenues	6,234,592	6,868,130	7,566,139	7,677,008
NON-OPERATING REVENUES					
22-413-2050	Penalty Revenue	41,995	41,557	38,000	57,858
22-413-2100	Customer Service	4,700	8,500	8,000	984
22-413-2150	Material Sales	6,619	32,257	8,000	-
22-413-2400	Interest Income	1,173	23,666	72,000	10,628
22-413-2500	Third Party Reimbursements	21,127	7,972	7,500	492
22-413-2600	Miscellaneous Revenue	2,020	2,275	2,000	2,526
	Total Non-Operating Revenues	77,634	116,227	135,500	72,488
TRANSFERS					
22-414-1051	Transfer From General Fund	-	-	-	1,400,000
	Total Transfers	-	-	-	1,400,000
	Total Revenues	\$ 6,312,226	\$ 6,984,357	\$ 7,701,639	\$ 9,149,496

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Gas Fund - Expenses

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
PURCHASED ENERGY					
22-515-2000	Purchased Gas	\$ 5,878,819	\$ 3,918,233	\$ 3,374,000	\$ 2,693,234
22-515-2010	Purchased Gas Transportation	1,287,706	1,474,171	1,317,000	1,300,000
	Total Purchased Energy	7,166,525	5,392,404	4,691,000	3,993,234
DISTRIBUTION EXPENSES					
22-520-1000	Salaries	479,950	500,126	475,457	501,222
22-520-1050	Part-Time/Summer	11,064	-	-	-
22-520-1060	Overtime	15,473	19,837	16,000	15,809
22-520-1100	FICA/Medicare Tax	36,697	37,957	37,247	36,553
22-520-1200	Employees Retirement	59,588	52,609	51,123	56,137
22-520-1250	Matching Deferred Comp	12,618	12,478	14,032	13,835
22-520-1300	Health Insurance	71,790	73,761	76,248	83,549
22-520-1350	Life Insurance Expense	1,708	1,714	1,778	1,656
22-520-1400	Misc Personnel Costs	1,173	2,065	1,242	1,310
22-520-1900	Accrued Benefit Expense	(136,140)	-	-	-
	Total Personnel	553,919	700,548	673,127	710,071
22-520-2050	Office Supplies	1,092	1,635	2,900	1,616
22-520-2150	Minor Tools/Equip/Furniture	16,029	11,052	12,428	11,132
22-520-2180	Computer Equipment/Software	1,159	5,637	3,623	2,781
22-520-2250	Repair Materials/Supplies	5,618	20,554	6,896	11,668
22-520-2300	Clothing/Cleaning	9,488	9,864	9,512	10,304
22-520-2350	Janitor/Housekeeping	617	236	305	635
22-520-2400	Fuel/Lubricants	16,522	15,300	14,250	16,087
22-520-2480	Agricultural Supplies	305	386	247	380
22-520-2570	Services Maintenance	11,975	16,133	3,792	16,747
22-520-2580	Meter Maintenance Materials	6,584	27,107	17,262	13,886
22-520-2700	Main Maintenance	30,673	31,370	8,997	48,154
22-520-2800	Third Party Damage Repair	-	468	874	264
22-520-2950	Miscellaneous	-	499	185	277
	Total Consumables	100,063	140,240	81,271	133,931
22-520-3080	Insurance	50,094	43,377	40,000	52,501
22-520-3100	Contract Labor	1	-	-	7
22-520-3250	Postage	50	164	400	91
22-520-3330	Bldg/Grounds Maintenance	707	3,009	2,000	1,350
22-520-3350	Maintenance Contracts	21,585	2,471	42,900	15,543
22-520-3370	Vehicle Repair	12,910	5,951	5,000	15,000
22-520-3380	Equipment Rental/Lease	609	-	-	212
22-520-3400	Equipment Repair	8,003	8,964	7,000	11,145
22-520-3410	Heavy Equipment Repair	975	5,955	7,000	10,000
22-520-3430	Safety Programs/Equip	2,039	3,027	3,000	3,500
22-520-3500	Travel/Training/Seminars	799	1,473	6,000	1,500
	Total Contractual Services	97,771	74,391	113,300	110,849
	Total Distribution Expenses	\$ 751,754	\$ 915,178	\$ 867,698	\$ 954,851

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Gas Fund – Expenses

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
ADMINISTRATION EXPENSES					
22-522-1000	Salaries	\$ 78,129	\$ 77,848	\$ 72,106	\$ 118,628
22-522-1060	Overtime	131	31	-	50
22-522-1100	FICA/Medicare Tax	5,701	5,789	5,516	9,079
22-522-1200	Employees Retirement	9,607	8,560	7,498	13,287
22-522-1250	Matching Deferred Comp	2,230	2,244	2,288	3,559
22-522-1300	Health Insurance	9,665	7,840	9,623	9,003
22-522-1350	Life Insurance Expense	187	177	175	227
22-522-1400	Misc Personnel Costs	-	50	-	431
	Total Personnel	105,652	102,540	97,206	154,264
22-522-2050	Office Supplies	162	312	200	225
22-522-2100	Advertising	251	378	200	306
22-522-2150	Minor Tools/Equip/Furniture	-	-	200	52
22-522-2180	Computer Equipment/Software	406	-	2,500	245
22-522-2950	Miscellaneous	14	11,929	100	4,158
	Total Consumables	832	12,619	3,200	4,986
22-522-3050	Legal Fees	19,704	-	-	38,306
22-522-3080	Insurance	5,093	5,598	5,456	5,268
22-522-3150	Telephone	5,402	4,496	3,745	5,243
22-522-3200	Utilities	2,920	2,899	3,238	3,061
22-522-3250	Postage	7,476	7,998	7,948	8,430
22-522-3300	Printing/Binding	905	248	-	400
22-522-3330	Bldg/Grounds Maintenance	654	631	761	603
22-522-3350	Maintenance Contracts	8,567	9,449	17,014	6,553
22-522-3400	Equipment Repair	-	-	-	390
22-522-3450	Dues/Memberships	-	190	-	305
22-522-3500	Travel/Training/Seminars	445	701	433	1,200
	Total Contractual Services	51,164	32,209	38,595	69,759
	Total Administration Expenses	157,648	147,367	139,001	229,009
NON-DEPARTMENTAL					
22-599-3180	Audit Expense	11,280	12,840	10,688	11,116
22-599-5100	UncollectibleAccounts	13,863	19,004	-	-
22-599-5200	Municipal Services	35,173	9,482	11,178	30,415
	Total Contractual Services	\$ 60,316	\$ 41,326	\$ 21,866	\$ 41,531

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Gas Fund – Expenses

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
22-599-4020	Meter Replacement	\$ 14,967	\$ 47,861	\$ 40,000	\$ 100,000
22-599-4030	Gas Main Renewals (Contractor)	-	-	-	80,000
22-599-4040	Gas Leak Detection Equipment	-	-	10,000	10,000
22-599-4080	Gas Main Extensions	6,412	3	20,000	1,460,000
22-599-4130	Vehicles\Heavy Equipment	-	-	-	80,000
22-599-4140	SCADA System	73	6,334	-	30,000
22-599-4200	Main Replacement (In House)	907	42	7,000	15,000
22-599-4210	New Services	14,534	47,350	10,000	23,885
22-599-4260	Computer System Upgrade	-	-	-	10,000
22-599-4280	Odorizer Pump	-	-	10,000	50,000
22-599-4290	Regulator Station Rebuild	-	-	-	40,000
22-599-4310	Equipment	-	-	20,000	45,000
22-599-4325	2nd Street Bridge	-	954	-	-
22-599-4340	Hatton Line Improvements	25,142	-	15,000	20,000
22-599-4350	Emergency Fund	-	-	15,000	25,000
22-599-4360	10th Street Improvements	5,463	12,300	-	-
22-599-5000	Transfer-FixedAssets	(5,463)	(43,281)	-	-
22-599-5500	Depreciation	219,787	201,726	210,100	-
22-599-5860	Inventory Obsolescence	1,027	2,090	-	-
	Total Capital Outlay	282,850	275,379	357,100	1,988,885
22-599-5300	Interest Expense	26,182	21,346	22,667	-
22-599-5350	Warehouse Loan - Principal	-	-	-	176,000
22-599-5360	Warehouse Loan - Interest	-	-	-	10,780
22-599-5361	MUELP - Principal	-	-	-	645,090
	Total Debt Service	26,182	21,346	22,667	831,870
22-599-3050	Administrative Services	541,496	580,855	583,762	607,113
22-599-3100	Building Inspector Services	85,634	139,726	137,676	143,184
22-599-3160	Engineering Services	137,762	141,145	144,182	149,950
22-599-3170	Buildings & Grounds Services	27,999	35,283	27,334	28,428
22-599-5700	Transfers Out	50,000	50,000	50,000	52,000
22-599-5710	Transfer To Golf Course Fund	-	-	-	19,143
22-599-5720	Transfer to Airport Fund	-	-	-	-
22-599-5720	Transfer To-FADC/Chamber	6,000	6,000	20,000	6,000
	Total Transfers	848,892	953,009	962,954	1,005,818
	Total Non-Departmental Expenses	1,218,240	1,291,060	1,364,587	3,868,104
	Total Expenses	9,294,166	7,746,009	7,062,286	9,045,198
	REVENUES OVER/(UNDER) EXPENSES	\$(2,981,940)	\$ (761,652)	\$ 639,353	\$ 104,298
22-499-2999	Beginning Fund Balance	-	-	-	2,740,795
	Estimated Fund Balance, December 31, 2024	(2,981,940)	(761,652)	639,353	2,845,093

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Gas Fund

Position	Number of Employees		Budgeted Amount			
	2023	2024	2023	2024		
Utilities Superintendent	.30	.30				
Gas Supervisor	1	1				
Asst. Gas Supervisor	1	1				
Crew Leader	1	1				
Apprentice Pipefitter	0	1				
Pipefitter	4	2				
Utility Locator	0	0				
Apprentice Utility Locator	1	1				
Utility Technician	1	1				
Administrative Assistant	.30	.27				
Utility IT Coordinator	.30	.30				
Totals	9.9	8.87			\$547,563	\$619,850

2024 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.

2024 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 Expenses

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.

2024 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:

Gas Main Extensions - Replace Gas bore under I70 (using ARPA funds)

Vehicles - New Service Truck

Line Replacement -Replace old gas lines.

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Water Fund - Revenues

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
REVENUES					
OPERATING REVENUES					
23-412-1050	Residential Service	\$ 791,383	\$ 818,161	\$ 810,000	\$ 907,200
23-412-1100	Rural Service	12,238	15,779	15,000	16,800
23-412-1150	Commercial Service	410,752	472,609	470,000	526,400
23-412-1200	Industrial Service	288,635	292,865	260,000	291,200
23-412-1500	Municipal Service	16,483	17,867	12,000	12,000
23-412-1600	Water Station Revenue	888	824	1,000	1,000
	Total Operating Revenues	1,520,379	1,618,105	1,568,000	1,754,600
NON-OPERATING REVENUES					
23-413-2050	Penalty Revenue	15,832	15,471	15,000	15,000
23-413-2100	Customer Service	13,474	36,885	15,000	15,000
23-413-2400	Interest Income	248	10,038	27,000	4,054
23-413-2425	Grant Revenue	-	-	-	102,500
23-413-2600	Miscellaneous Revenue	1,032	688	1,000	1,267
23-413-3850	Transfer - Special Rev Fund	-	-	1,082,500	-
	Total Non-Operating Revenues	30,586	63,081	1,140,500	137,821
TRANSFERS					
23-414-1040	Transfer from Cap Imp Sales Tax	-	-	-	700,000
	Total Transfers	-	-	-	700,000
	Total Revenues	\$ 1,550,964	\$ 1,681,186	\$ 2,708,500	\$ 2,592,421

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Water Fund - Expenses

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
PRODUCTION EXPENSES					
23-516-1000	Salaries	\$ 180,051	\$ 158,853	\$ 258,812	\$ 201,935
23-516-1060	Overtime	27,435	20,438	10,422	24,874
23-516-1100	FICA/Medicare Tax	14,858	13,625	20,596	17,351
23-516-1200	Retirement	25,408	19,770	27,224	22,617
23-516-1250	Matching Deferred Comp	5,161	4,145	5,438	3,550
23-516-1300	Health Insurance	33,222	25,369	34,992	44,499
23-516-1350	Life Insurance Expense	620	526	535	691
23-516-1400	Misc Personnel Costs	102	237	-	-
	Total Personnel	286,857	242,963	358,019	315,517
23-516-2050	Office Supplies	323	545	500	325
23-516-2100	Advertising	-	-	-	3,000
23-516-2150	Minor Tools/Equipment/Furn.	242	710	500	536
23-516-2250	Materials/Supplies	118	201	500	361
23-516-2300	Clothing/Cleaning	-	-	-	52
23-516-2350	Chlorine	8,968	17,269	15,000	15,000
23-516-2550	Diesel Fuel	2,008	3,104	4,000	3,039
	Total Consumables	11,659	21,829	20,500	22,313
23-516-3080	Insurance	28,372	24,426	24,000	27,887
23-516-3200	Utilities	151,554	158,862	150,000	158,533
23-516-3740	Tank Maintenance	6,412	444	5,000	5,000
23-516-3750	Pump Maintenance	431	6,141	5,000	7,000
23-516-3760	Well Maintenance	7,486	9,562	10,000	15,000
23-516-3770	Well Meter Replacement	2,813	-	12,000	12,000
	Total Contractual Services	197,067	199,435	206,000	225,420
	Total Production Expenses	495,583	464,227	584,519	563,250
DISTRIBUTION EXPENSES					
23-520-1000	Salaries	158,459	140,130	134,228	196,755
23-520-1050	Part-Time/Summer	-	-	871	-
23-520-1060	Overtime	2,238	3,780	3,843	3,613
23-520-1100	FICA/Medicare Tax	11,832	10,868	11,177	15,329
23-520-1200	Employees Retirement	17,277	15,733	15,250	22,037
23-520-1250	Matching Deferred Comp	4,387	4,060	5,233	4,455
23-520-1300	Health Insurance	17,738	11,913	23,760	25,580
23-520-1350	Life Insurance	590	454	674	621
23-520-1400	Misc Personnel Costs	252	485	-	-
23-520-1900	Accrued Benefit Expense	(86,094)	-	-	-
	Total Personnel	\$ 126,680	\$ 187,424	\$ 195,036	\$ 268,390

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Water Fund – Expenses

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
23-520-2050	Office Supplies	\$ 104	\$ 1,268	\$ 500	\$ 868
23-520-2100	Advertising	-	72	-	25
23-520-2150	Minor Tools/Equip/Furniture	4,727	10,853	7,500	7,280
23-520-2250	Repair Material/Supplies	2,878	15,916	14,000	10,053
23-520-2300	Clothing/Cleaning	4,831	4,706	5,000	5,121
23-520-2350	Janitor/Housekeeping	758	397	500	834
23-520-2400	Fuel/Lubricants	13,633	14,724	12,500	12,731
23-520-2480	Agricultural Supplies	295	332	500	493
23-520-2570	Well Maintenance	1,878	5,704	5,000	-
23-520-2580	Well Meter Replacement	-	2,559	5,000	-
23-520-2700	Main Maintenance	16,352	30,704	15,000	29,027
	Total Consumables	45,456	87,233	65,500	66,432
23-520-3080	Insurance	33,693	38,226	35,000	32,939
23-520-3100	Contract Labor	-	-	-	1,630
23-520-3350	Maintenance Contracts	22,634	2,328	25,000	13,293
23-520-3360	Street Repair	14,125	17,983	30,000	33,762
23-520-3370	Vehicle Repair	6,123	10,361	4,000	7,393
23-520-3400	Equipment Repair	9,510	16,303	10,000	13,147
23-520-3430	Safety Programs/Equipment	2,159	1,047	2,000	2,206
23-520-3600	Licenses/Fees/Fines	125	610	1,000	1,000
	Total Contractual Services	88,371	86,858	107,000	105,370
	Total Distribution Expenses	260,507	361,515	367,536	440,192
ADMINISTRATION EXPENSES					
23-522-1000	Salaries	39,049	39,959	36,053	36,358
23-522-1060	Overtime	68	16	-	-
23-522-1100	FICA/Medicare Tax	2,845	2,972	3,005	2,782
23-522-1200	Employees Retirement	4,801	4,394	4,322	3,868
23-522-1250	Deferred Compensation	1,149	1,152	1,179	1,036
23-522-1300	Health Insurance	4,723	4,028	4,957	4,382
23-522-1350	Life Insurance	91	91	95	19
23-522-1400	Misc Personnel Costs	-	124	-	-
	Total Personnel	52,728	52,735	49,611	48,445
23-522-2100	Advertising	1,155	1,093	1,000	1,088
23-522-2150	Minor Tools/Equip/Furniture	80	-	200	28
23-522-2950	Miscellaneous	213	20,838	500	7,826
	Total Consumables	\$ 1,448	\$ 21,931	\$ 1,700	\$ 8,942

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Water Fund – Expenses

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
23-522-3080	Insurance	\$ 2,624	\$ 2,884	\$ 3,000	\$ 2,714
23-522-3150	Telephone	985	668	1,200	963
23-522-3200	Utilities	374	374	500	389
23-522-3250	Postage	1,446	1,556	1,600	1,556
23-522-3330	Bldg/Grounds Maintenance	1,581	5,748	3,000	3,274
23-522-3350	Maintenance Contracts	8,567	9,591	10,000	6,603
23-522-3450	Dues/Memberships	1,610	1,575	1,500	1,679
23-522-3500	Travel, Training & Seminars	990	833	2,000	5,000
	Total Contractual Services	18,177	23,229	22,800	22,178
	Total Administration Expenses	72,352	97,896	74,111	79,565
NON-DEPARTMENTAL					
23-599-3180	Audit Expense	2,350	2,675	2,138	2,574
23-599-5200	Municipal Services	16,183	9,427	3,500	3,500
23-599-5100	UncollectibleAccounts	2,257	3,639	-	-
	Total Contractual Services	20,789	15,741	5,638	6,074
23-599-4000	Lead Service Replacement	-	-	-	250,000
23-599-4018	Smart Grid	1,048	5,656	-	-
23-599-4020	Water Main Replacement	16,295	6,948	150,000	150,000
23-599-4026	Street Repair	-	-	25,000	25,000
23-599-4030	Hydrants	-	-	10,000	10,000
23-599-4040	Water Meter Replacement Prog	24,222	27,056	25,000	25,000
23-599-4050	New Water Services	28,310	22,163	25,000	25,000
23-599-4090	Water Main Extensions	6,083	671	15,000	50,000
23-599-4130	Vehicles\Heavy Equipment	2,299	-	-	-
23-599-4200	SCADA System	-	6,334	10,000	10,000
23-599-4210	Water Main Valve Repair	-	57	-	-
23-599-4250	Pump, Tank, Well, & Main Maint.	11,451	24,081	700,000	650,000
23-599-4340	10th Street Improvements	3,073	-	-	-
23-599-4475	Buildings	-	1,044	-	-
23-599-4590	2nd Street Project	-	6,665	-	-
23-599-5000	Transfer-FixedAssets	(3,073)	(23,545)	-	-
23-599-5500	Depreciation	427,903	398,884	430,000	-
	Total Capital Outlay	517,611	476,015	1,390,000	1,195,000
23-599-5300	Interest Expense	6,454	3,898	4,000	-
23-599-5350	Warehouse Loan - Principal	-	-	-	32,000
23-599-5360	Warehouse Loan - Interest	-	-	-	1,960
	Total Debt Service	\$ 6,454	\$ 3,898	\$ 4,000	\$ 33,960

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Water Fund – Expenses

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
23-599-3050	Administrative Services	\$ 154,713	\$ 165,958	\$ 83,400	\$ 162,725
23-599-3100	Building Inspector Services	10,704	17,466	8,604	13,432
23-599-3160	Engineering Services	59,041	60,491	31,000	61,260
23-599-3170	Buildings & Grounds Services	27,999	35,003	20,500	30,861
23-599-5700	Transfer to General Fund	5,000	5,000	5,000	5,000
	Total Transfers	<u>257,458</u>	<u>283,918</u>	<u>148,504</u>	<u>273,278</u>
	Total Non-Departmental Expenses	<u>802,312</u>	<u>779,571</u>	<u>1,548,142</u>	<u>1,508,312</u>
	Total Expenses	<u>1,630,754</u>	<u>1,703,210</u>	<u>2,574,308</u>	<u>2,591,319</u>
	REVENUES OVER/(UNDER) EXPENSES	<u>\$ (79,790)</u>	<u>\$ (22,023)</u>	<u>\$ 134,192</u>	<u>\$ 1,102</u>
23-499-2999	Beginning Fund Balance	-	-	-	3,411,285
	Estimated Fund Balance, December 31, 2024	<u>(79,790)</u>	<u>(22,023)</u>	<u>134,192</u>	<u>3,412,387</u>

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Water Fund

Position	Number of Employees		Budgeted Amount			
	2023	2024	2023	2024		
Utilities Superintendent	.15	.15				
Chief Water Operator	1	1				
Hvy Equip Oper/ Crew Ldr.	2	2				
Utility Worker I	5	4				
Meter Readers	0	0				
Administrative Assistant	.15	.14				
Utility IT Coordinator	.15	.15				
Totals	8.45	7.44			429,093	\$435,048

2024 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.

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS Water Fund

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:

Lead Service – DNR required lead service inventory

Water Main Replacement – Replacement of old water lines

Water Tank – Repair and Repaint Water Tower

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Wastewater Fund - Revenue

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
REVENUES					
OPERATING REVENUES					
24-412-1050	Residential Service	\$ 1,434,814	\$ 1,456,719	\$ 1,450,000	\$ 1,675,599
24-412-1150	Commercial Service	1,052,009	1,108,548	1,125,000	1,226,649
24-412-1200	Industrial Service	530,245	557,058	490,000	569,813
24-412-1500	Municipal Service	26,035	26,372	24,000	16,944
	Total Operating Revenues	3,043,103	3,148,697	3,089,000	3,489,005
NON-OPERATING REVENUES					
24-413-2050	Penalty Revenue	29,117	27,504	26,000	29,722
24-413-2100	Customer Service	1,400	1,950	1,000	172
24-413-2400	Interest Income	685	26,285	78,000	139,661
24-413-2450	Unrealized Gain/Loss On Invest	-	-	1,156,600	-
24-413-2600	Miscellaneous Revenue	28,607	31,614	30,000	26,625
	Total Non-Operating Revenues	59,810	87,353	1,291,600	196,180
TRANSFERS					
24-414-1040	Transfer from Cap Imp Sales Tax	-	-	-	1,250,000
	Total Transfers	-	-	-	1,250,000
	Total Revenues	\$ 3,102,913	\$ 3,236,050	\$ 4,380,600	\$ 4,935,185

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Wastewater Fund – Expenses

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
TREATMENT EXPENSES					
24-516-1000	Salaries	\$ 196,742	\$ 208,407	\$ 241,601	\$ 252,517
24-516-1050	Part-Time/Summer	-	-	1,176	1,224
24-516-1060	Overtime Pay	11,467	9,545	18,232	18,962
24-516-1100	FICA/Medicare Tax	14,405	15,771	19,967	20,862
24-516-1200	Employee Retirement	22,107	23,035	26,785	28,282
24-516-1250	Deferred Compensation	4,546	5,134	4,715	6,519
24-516-1300	Health Insurance	25,835	21,866	30,024	44,343
24-516-1350	Life Insurance	672	653	758	833
24-516-1400	Miscellaneous Personnel Cost	251	40	800	832
	Total Personnel	276,024	284,451	344,058	374,374
24-516-2050	Office Supplies	477	761	1,000	636
24-516-2150	Minor Tools/Equip/Furniture	3,001	1,951	1,800	3,714
24-516-2250	Materials/Supplies	6,073	5,377	8,000	6,521
24-516-2300	Clothing/Cleaning	4,087	3,502	3,500	4,372
24-516-2350	Janitor/Housekeeping	4,100	1,695	2,000	4,071
24-516-2400	Fuel/Lubricants	6,063	8,117	6,500	6,153
24-516-2550	Diesel Fuel	8,417	9,378	9,000	8,247
24-516-2700	Lines Maintenance	10,487	10,082	12,000	10,184
24-516-2725	Pump & Blower Maintenance	25,782	4,958	8,200	15,200
24-516-2750	Plant Maintenance	57,392	32,561	60,000	42,298
	Total Consumables	125,880	78,382	112,000	101,396
24-516-3080	Insurance	17,403	14,826	15,000	17,734
24-516-3100	Contract Labor	2,617	-	2,000	1,077
24-516-3200	Utilities	278,413	271,784	300,000	292,302
24-516-3370	Vehicle Repair	5,777	4,565	5,000	7,312
24-516-3400	Equipment Repair	4,568	2,178	5,000	4,095
24-516-3430	Safety Programs/Equipment	1,873	1,766	1,500	2,027
24-516-3500	Travel/Training Seminars	(5,121)	5,189	4,000	5,000
24-516-3600	Permits	516	293	500	468
24-516-3700	Monitoring	(169)	49,719	-	17,178
24-516-3800	Chemical Lab	4,396	7,382	5,000	5,621
24-516-3850	Contract Lab	11,340	11,288	10,000	22,000
24-516-3900	Chemicals	29,670	77,441	70,000	61,851
	Total Contractual Services	351,283	446,431	418,000	436,665
	Total Treatment Expenses	\$ 753,186	\$ 809,264	\$ 874,058	\$ 912,435

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Wastewater Fund – Expenses

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
COLLECTION EXPENSES					
24-520-1000	Salaries	\$ 155,805	\$ 183,231	\$ 173,028	\$ 216,109
24-520-1060	Overtime	15,639	16,024	13,860	14,415
24-520-1100	FICA/Medicare Tax	12,652	14,528	14,297	17,636
24-520-1200	Employee Retirement	18,642	20,492	19,267	24,205
24-520-1250	Deferred Compensation	1,352	1,091	1,038	3,603
24-520-1300	Health Insurance	27,835	29,055	34,848	46,402
24-520-1350	Life Insurance	511	595	567	744
24-520-1400	Miscellaneous Personnel Cost	333	601	500	520
24-520-1900	Accrued Benefit Expense	(77,565)	(24)	-	-
	Total Personnel	155,203	265,591	257,405	323,634
24-520-2150	Minor Tools/Equipment/Furnitur	7,439	14,257	8,000	8,320
24-520-2250	Materials/Supplies	7,347	2,403	6,000	4,466
24-520-2300	Clothing/Cleaning	2,569	2,474	2,500	2,682
24-520-2400	Diesel Fuel	5,778	5,960	5,000	5,431
24-520-2700	Lines Maintenance	13,576	11,373	2,500	13,733
24-520-2750	Sewer Backup Deductible	-	-	-	212
	Total Consumables	36,708	36,467	24,000	34,844
24-520-3080	Insurance	29,104	30,613	35,000	30,553
24-520-3350	Maintenance Contracts	27,356	11,992	15,000	21,211
24-520-3360	Street Repair	10,994	241,377	100,000	15,000
24-520-3370	Vehicle Repair	6,007	4,235	7,500	5,243
24-520-3380	Equipment Rental	1,373	600	1,500	4,322
24-520-3400	Equipment Repair	28,762	10,248	3,000	20,322
24-520-3430	Safety Programs/Equipment	283	40	1,000	821
	Total Contractual Services	103,878	299,105	163,000	97,472
	Total Collection Expenses	295,790	601,163	444,405	455,950
ADMINISTRATION EXPENSES					
24-522-1000	Salaries	39,049	39,959	36,053	36,724
24-522-1060	Overtime	68	16	100	104
24-522-1100	FICA/Medicare Tax	2,845	2,971	2,766	2,818
24-522-1200	Employees Retirement	4,802	4,394	3,867	4,113
24-522-1250	Deferred Compensation	1,148	1,152	1,179	1,102
24-522-1300	Health Insurance	4,723	4,027	4,957	4,382
24-522-1350	Life Insurance Payable	91	91	90	19
24-522-1400	Misc Personnel Costs	48	108	-	-
	Total Personnel	52,775	52,717	49,012	49,262

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Wastewater Fund – Expenses

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
24-522-2050	Office Supplies	19	-	200	200
24-522-2100	Advertising	1,604	402	1,800	-
24-522-2150	Minor Tools/Equip./Furniture	17	-	200	200
24-522-2180	Computer Equipment/Software	3,088	4,963	3,500	3,338
24-522-2200	Subscription/Publication	-	53	-	1,500
24-522-2950	Miscellaneous	-	13,090	-	35,185
	Total Consumables	\$ 4,729	\$ 18,508	\$ 5,700	\$ 40,423
24-522-3080	Insurance	\$ 2,624	\$ 2,884	\$ 3,000	\$ 2,982
24-522-3100	Contract Labor	9,500	8,500	10,000	13,475
24-522-3150	Telephone	12,811	10,635	20,000	11,673
24-522-3250	Postage	1,692	1,786	2,000	1,880
24-522-3330	Building/Grounds Maintenance	4,565	5,676	5,000	1,771
24-522-3350	Maintenance Contracts	8,567	9,697	35,000	14,759
24-522-3430	Safety Programs/Equipment	-	-	-	650
24-522-3450	Dues/Memberships	2,229	475	1,000	738
24-522-3500	Travel/Training Seminars	1,581	2,437	2,500	2,500
	Total Contractual Services	43,569	42,089	78,500	50,428
	Total Administration Expenses	101,073	113,314	133,212	140,113
NON-DEPARTMENTAL					
24-599-3180	Audit Expense	2,350	2,675	2,138	3,789
24-599-5100	UncollectibleAccounts	3,381	4,993	-	5,000
24-599-5200	Municipal Services	23,353	761	1,000	1,000
24-599-5450	Administrative Expenses	2,160	1,987	1,800	1,800
24-599-5475	DNRAdministrative Fees	34,446	31,688	38,000	38,000
	Total Contractual Services	65,689	42,104	42,938	49,589

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Wastewater Fund – Expenses

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
24-599-4000	Plant Upgrades-Engineering	-	-	-	1,000,000
24-599-4010	Rehab Lines	32,724	-	15,000	15,000
24-599-4018	Sewer Smart Grid	-	1,980	-	-
24-599-4050	Meter Replacement	-	-	25,000	-
24-599-4070	Remediation	93,956	362,525	200,000	300,000
24-599-4120	Lift Station Rehab	11,366	21,423	-	60,000
24-599-4130	Vehicles\Heavy Equipment	6,608	-	481,000	360,000
24-599-4240	2nd Street Project	157,442	-	-	-
24-599-4250	Sewer Line Replace/Ext.	55,442	60,000	100,000	150,000
24-599-4270	Replacement Jetter Hose	-	-	7,600	7,600
24-599-4280	Raise Manholes	-	-	15,000	15,000
24-599-4300	Emergency Replacement Fund	-	5,000	25,000	25,000
24-599-4320	UV Materials	16,927	13,642	20,000	25,000
24-599-4340	Lab Supplies	1,648	-	10,000	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	-	-	-
24-599-4460	Meter Reading Equipment	-	-	-	25,000
24-599-4480	SCADA	4,761	6,334	10,000	34,334
24-599-4590	2nd Street Project	-	3,465	-	-
24-599-5000	Transfer-FixedAssets	(667,943)	(656,672)	-	-
24-599-5500	Depreciation	967,313	960,276	960,000	-
	Total Capital Outlay	\$ 1,052,302	\$ 777,972	\$ 1,918,600	\$ 2,026,934
24-599-5300	Interest Expense	\$ 84,047	\$ 79,588	\$ 82,000	\$ -
24-599-5350	Sewer Direct Loan - Principal	-	-	-	390,372
24-599-5360	Sewer Direct Loan - Interest	-	-	-	70,349
	Total Debt Service	84,047	79,588	82,000	460,721
24-599-3050	Administrative Services	154,713	165,958	166,789	173,461
24-599-3100	Building Inspector Services	10,704	17,466	17,210	17,899
24-599-3160	Engineering Services	59,041	60,491	61,792	64,264
24-599-3170	Buildings & Grounds Services	27,999	35,003	27,334	28,428
24-599-5700	Transfer to General Fund	100,000	300,000	300,000	1,144,213
24-599-5720	Transfer To-FADC/Chamber	24,000	24,000	15,000	24,000
	Total Transfers	376,458	602,918	588,125	1,452,265
	Total Non-Departmental Expenses	1,578,495	1,502,582	2,631,663	3,989,509
	Total Expenses	2,728,544	3,026,323	4,083,338	5,498,007
	REVENUES OVER/(UNDER) EXPENSES	\$ 374,369	\$ 209,727	\$ 297,262	\$ (562,822)
24-499-2999	Beginning Fund Balance	-	-	-	5,757,718
	Estimated Fund Balance, December 31, 2024	374,369	209,727	297,262	5,194,896

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Wastewater Fund

Position	Number of Employees		Budgeted Amount	
	2023	2024	2023	2024
Utilities Superintendent	.15	.15		
Chief Wastewater Operator	1	1		
Crew Foreman	2	2		
Wastewater Technicians	6	6		
Lab Tech	1	1		
Meter Readers	0	0		
Administrative Assistant	.15	.14		
Utility IT Coordinator	.15	.15		
Totals	10.45	10.44		

2024 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.

2024 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:

Vehicles -Ton Service Tuck with crane, Mini Excavator, Sewer Camera.

Plant Upgrades – Engineering Work for DNR plant upgrade.

Remediation – Sewer Lining and Contract Spot Repair.

Lift Station Rehab – Rebuild South 54 Lift Station to increase service to south end of City.

Sewer Line Replacement/ Extension – Extend and replace sewer lines including force main.

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Solid Waste Fund - Revenues

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
REVENUES					
OPERATING REVENUES					
25-412-1050	Residential Service	\$ 850,013	\$ 872,378	\$ 820,000	\$ 882,090
25-412-1075	Recycling Cart Rental	-	-	24,000	-
25-412-1100	Rural Service	16,234	4,911	25,000	4,822
25-412-1150	Commercial Service	689,147	795,465	630,000	702,184
25-412-1200	Industrial Service	209,145	250,249	220,000	285,345
25-412-1225	Electric Generation Revenue	141	-	-	-
25-412-1250	Extra Pick-Ups	18,592	20,346	15,000	20,690
25-412-1300	Landfill	-	-	15,000	-
25-412-1325	HHW Contribution	-	-	10,000	-
25-412-1350	Demolition Revenue	139,174	108,766	140,000	66,339
25-412-1400	Composting Revenue	-	2,000	100	-
	Total Operating Revenues	1,922,446	2,054,116	1,899,100	1,961,470
NON-OPERATING REVENUES					
25-413-2400	Interest Income	157	6,462	15,000	15,000
25-413-2500	Household Haz. Waste-County Contribution	10,000	-	-	-
25-413-2600	Miscellaneous Revenue	714	2,448	-	-
	Total Non-Operating Revenues	10,870	8,909	15,000	15,000
TRANSFERS					
25-414-1050	Transfer From General Fund	-	-	75,000	-
	Total Transfers	-	-	75,000	-
	Total Revenues	\$ 1,933,316	\$ 2,063,025	\$ 1,989,100	\$ 1,976,470

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Solid Waste Fund - Expenses

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
CUSTOMER SERVICE EXPENSES					
25-517-1000	Salaries	\$ 294,072	\$ 324,274	\$ 340,293	\$ 289,182
25-517-1050	Part-Time/Summer	5,244	1,254	30,000	-
25-517-1060	Overtime	12,131	14,160	25,000	15,000
25-517-1100	FICA/Medicare Tax	23,560	25,562	30,240	23,270
25-517-1200	Employees Retirement	34,183	32,939	38,012	31,079
25-517-1250	Matching Deferred Comp	1,747	1,856	1,857	707
25-517-1300	Health Insurance	48,495	51,149	50,670	66,974
25-517-1350	Life Insurance Expense	1,057	1,119	1,300	995
25-517-1400	Misc Personnel Costs	2,266	5,610	2,000	-
25-517-1900	Pension Expense	(100,600)	-	-	-
	Total Personnel	322,155	457,924	519,372	427,207
25-517-2150	Minor Tools/Equip/Furniture	1,662	3,534	1,000	2,122
25-517-2250	Repair Materials/Supplies	3,003	872	3,000	2,123
25-517-2300	Clothing/Cleaning	7,691	8,346	7,500	7,939
25-517-2400	Lubricants	6,022	7,208	7,000	5,563
25-517-2450	Residential Carts	30,924	27,053	25,000	23,341
25-517-2550	Diesel Fuel	73,855	109,676	90,000	91,305
25-517-2570	Dumpster Maintenance	5,382	335	4,000	4,769
25-517-2660	Roll Off Maintenance	180	-	4,000	137
	Total Consumables	128,718	157,023	141,500	137,299
25-517-3080	Insurance	30,340	46,695	40,000	34,435
25-517-3370	Vehicle Repair	111,897	81,549	90,000	88,407
25-517-3400	Equipment Repair	15,637	17,017	15,000	18,061
25-517-3430	Safety Programs/Equip	835	739	1,000	959
25-517-3645	Household HazWaste	16,547	5,826	15,000	17,908
	Total Contractual Services	175,256	151,825	161,000	159,770
	Total Customer Service Expenses	626,129	766,773	821,872	724,276
LANDFILL EXPENSES					
25-519-2150	Minor Tools/Equip/Furniture	154	350	500	205
25-519-2250	Repair Materials/Supplies	607	265	2,000	959
25-519-2300	Clothing/Cleaning	-	-	-	300
25-519-2400	Fuel/Lubricants	179	57	2,000	1,000
25-519-2560	Propane Fuel	-	29	-	-
25-519-2700	Composting Costs	6,750	13,275	10,000	13,000
	Total Consumables	\$ 7,690	\$ 13,976	\$ 14,500	\$ 15,464

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Solid Waste Fund - Expenses

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
25-519-3200	Utilities	\$8,227	\$7,580	\$8,000	\$8,141
25-519-3275	Tipping Fees	401,415	431,081	450,000	417,481
25-519-3300	Recycling Tipping Fees	23,475	23,199	24,000	16,181
25-519-3370	Vehicle Repair	7,434	326	6,000	3,804
25-519-3400	Equipment Repair/Maint.	3,996	4,599	6,000	4,172
25-519-3430	Safety Programs/Equip	20	-	-	32
25-519-3500	Travel/Training/Seminars	-	(183)	-	1,200
25-519-3610	Licenses/Fees/Permits/Fines	-	121	3,000	500
25-519-3620	Testing/Monitoring	21,764	18,824	18,000	22,001
25-519-3760	Landfill Maint/Terraces	6	95	3,000	1,000
	Total Contractual Services	466,337	485,643	518,000	474,512
	Total Customer Service Expenses	474,027	499,619	532,500	489,976
ADMINISTRATION EXPENSES					
25-522-1000	Salaries	54,483	76,253	24,035	112,629
25-522-1060	Overtime	639	988	-	1,000
25-522-1100	FICA/Medicare Tax	4,186	5,760	1,839	8,693
25-522-1200	Employees Retirement	6,608	8,142	2,499	12,072
25-522-1250	Matching Deferred Comp	1,453	1,653	1,510	1,800
25-522-1300	Health Insurance	6,890	8,491	7,139	18,042
25-522-1350	Life Insurance Expense	193	241	146	292
25-522-1400	Misc Personnel Costs	20	110	700	367
	Total Personnel	74,473	101,638	37,868	154,895
25-522-2050	Office Supplies	246	148	500	230
25-522-2100	Advertising	666	307	1,000	732
25-522-2150	Minor Tools/Equip/Furniture	(2)	34	500	200
25-522-2180	Computer Equipment/Software	-	1,067	1,200	1,100
25-522-2950	Miscellaneous	1,412	11,856	2,000	6,291
	Total Consumables	2,322	13,413	5,200	8,553
25-522-3080	Insurance	4,524	4,558	4,000	5,194
25-522-3100	Contract Labor	-	-	1,000	-
25-522-3150	Telephone	358	113	1,500	582
25-522-3250	Postage	1,105	1,190	1,200	1,225
25-522-3300	Printing/Binding	233	478	-	500
25-522-3330	Bldg/Grounds Maintenance	1,710	1,548	1,000	1,379
25-522-3350	Maintenance Contracts	1,120	1,108	1,500	1,337
25-522-3430	Safety Programs/Equip	-	1	100	200
25-522-3450	Dues/Memberships	-	-	200	-
25-522-3500	Travel/Training/Seminars	-	-	1,000	1,000
	Total Contractual Services	9,050	8,995	11,500	11,417
	Total Administration Expenses	\$85,844	\$124,045	\$54,568	\$174,865

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Solid Waste Fund - Expenses

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
NON-DEPARTMENTAL					
25-599-3050	Administrative Services	\$ 154,713	\$ 165,958	\$ 106,789	\$ 111,061
25-599-3100	Building Inspector Services	10,704	17,466	8,210	8,539
25-599-3180	Audit Expense	2,350	2,675	2,138	3,789
25-599-3860	Closure/Post-Closure Costs	-	-	2,000	-
25-599-5200	Municipal Services	3,594	16,824	500	8,104
25-599-5100	UncollectibleAccounts	4,121	5,458	5,000	-
	Total Contractual Services	175,483	208,381	124,637	131,493
25-599-4010	Dumpsters	-	-	-	15,000
25-599-4020	Closure	-	-	-	20,000
25-599-4040	Roll Off Containers	-	14,510	-	15,000
25-599-4070	Roll Off Truck	-	-	-	275,000
25-599-4100	Trash Carts	-	4,720	-	25,000
25-599-4130	Vehicles/Heavy Equipment	-	259,709	-	-
25-599-4180	Compactor	-	-	-	35,000
25-599-4300	Pumps	-	8,167	-	-
25-599-4330	Computers/Software	-	-	-	2,500
25-599-4340	Gas Remediation Flare	-	-	-	2,000
25-599-5000	Transfer-FixedAssets	-	(282,386)	-	-
25-599-5500	Depreciation	366,197	374,677	370,000	-
	Total Capital Outlay	366,197	379,397	370,000	389,500
25-599-5300	Interest Expense	2,380	1,941	3,500	-
25-599-5350	Warehouse Loan - Principal	-	-	-	16,000
25-599-5360	Warehouse Loan - Interest	-	-	-	980
	Total Debt Service	2,380	1,941	3,500	16,980
25-599-5700	Transfer to General Fund	50,000	50,000	-	-
25-599-5720	Transfer To-FADC/Chamber	12,000	12,000	-	12,000
	Total Transfers	62,000	62,000	-	12,000
	Total Non-Departmental Expenses	606,059	651,719	498,137	549,973
	Total Expenses	1,792,060	2,042,156	1,907,077	1,939,090
	REVENUES OVER/(UNDER) EXPENSES	\$ 141,256	\$ 20,869	\$ 82,023	\$ 37,380
25-499-2999	Beginning Fund Balance	-	-	-	1,999,144
	Estimated Fund Balance, December 31, 2024	141,256	20,869	82,023	2,036,524

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Solid Waste Fund

Position	Number of Employees		Budgeted Amount	
	2023	2024	2023	2024
Utilities Superintendent	.10	.10		
Truck Driver	8	6.75		
Refuse Collector	.5	0		
Solid Waste Supervisor	1	1		
Utility IT Coordinator	0	.10		
Administrative Assistant	.10	.82		
Totals	9.7	8.77		

2024 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.

2024 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:

Roll Off Truck – Rear Load truck to replace 2015 Mack rear load. There is an application for a grant that is for \$100,000 to aid in truck purchase but total cost of truck is budgeted.

Compactor- In budget for replacement of existing old unit or new business. The City currently has four compactors.

Closure – Cost related to Fulton Landfill closure.

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Tanglewood Public Golf Course - Revenues

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
REVENUES					
OPERATING REVENUES					
26-412-1050	Greens Fees	\$ 344,213	\$ 378,218	\$ 380,000	\$ 385,000
26-412-1055	Driving Range Fees	-	-	-	15,000
26-412-1100	Season Passes	68,600	67,641	65,000	65,000
26-412-1150	Tournament Fees	109,365	133,445	130,000	115,000
26-412-1200	Cart Rental	172,965	174,170	160,000	175,000
26-412-1250	Pro Shop Sales/Services	75,301	93,569	70,000	97,000
26-412-1260	Tee Marker Rental	-	250	1,500	1,500
26-412-1300	Concessions-food	63,490	70,963	60,000	67,500
26-412-1305	Liquor Sales	67,061	73,119	70,000	75,000
26-412-1350	Mayor's Cup Tournament	-	4,941	1,000	8,000
	Total Operating Revenues	900,994	996,316	937,500	1,004,000
NON-OPERATING REVENUES					
26-404-1236	ARPA GRANT	-	42,205	-	-
26-413-2600	Miscellaneous Revenue	21,470	11,094	1,000	1,500
26-413-2650	Cash Over/Under	1	(8)	-	-
	Total Non-Operating Revenues	21,470	53,292	1,000	1,500
TRANSFERS					
26-414-1050	Transfer In	-	-	-	19,143
	Total Transfers	-	-	-	19,143
	Total Revenues	\$ 922,464	\$ 1,049,608	\$ 938,500	\$ 1,024,643

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Tanglewood Public Golf Course - Expenses

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
OPERATIONS					
26-521-1000	Salaries	\$ 238,191	\$ 283,384	\$ 302,183	\$ 314,276
26-521-1050	Part-Time/Summer	60,975	58,390	50,000	66,000
26-521-1055	Part-Time/Summer-Maintenance	30,112	29,853	29,000	30,000
26-521-1060	Overtime	3,090	4,335	1,000	3,000
26-521-1100	FICA/Medicare Tax	24,475	27,764	21,212	31,616
26-521-1200	Employees Retirement	29,111	27,681	29,114	33,697
26-521-1250	Matching Deferred Comp	5,725	6,920	6,815	6,253
26-521-1300	Health Insurance	27,341	38,518	33,585	56,562
26-521-1350	Life Insurance Expense	696	823	600	929
26-521-1400	Misc Personnel Costs	267	693	500	500
26-521-1700	Tool Allowance	-	249	-	-
26-521-1900	Pension Expense	(42,312)	-	-	-
	Total Personnel	377,671	478,610	474,009	542,833
26-521-2050	Office Supplies	546	1,686	1,200	1,200
26-521-2100	Advertising	3,081	4,920	6,600	6,500
26-521-2150	Minor Tools/Equip/Furniture	3,548	2,639	1,000	6,000
26-521-2180	Computer Equipment/Software	3,343	5,746	1,100	3,200
26-521-2250	Repair Materials/Supplies	1,166	1,661	2,200	1,000
26-521-2300	Clothing/Cleaning	1,628	3,336	1,000	-
26-521-2350	Janitor/Housekeeping	3,994	4,225	1,600	5,500
26-521-2400	Fuel/Lubricants	22,142	34,775	20,000	30,000
26-521-2480	Agricultural Supplies	71,105	83,821	80,000	85,000
26-521-2500	Cost of Pro Shop Sales	51,807	68,187	50,000	60,000
26-521-2510	Cost of Food Sales	37,775	47,874	35,000	42,000
26-521-2520	Cost of Liquor Sales	23,555	27,392	26,000	28,000
26-521-2950	Miscellaneous	1,937	12,955	2,500	500
	Total Clubhouse Expense	\$ 225,628	\$ 299,216	\$ 228,200	\$ 268,900

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Tanglewood Public Golf Course – Expenses

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
26-521-3080	Insurance	\$ 23,032	\$ 26,199	\$ 26,485	\$ 26,485
26-521-3100	Contract Labor	1,321	1,680	-	-
26-521-3150	Telephone	118	146	500	200
26-521-3200	Utilities	23,124	26,488	24,000	24,000
26-521-3250	Postage	64	175	200	200
26-521-3300	Printing/Binding	2,404	2,331	1,000	1,500
26-521-3330	Bldg/Grounds Maintenance	13,472	25,518	25,000	26,000
26-521-3340	Credit Card Fees	15,493	17,915	15,000	17,000
26-521-3350	Maintenance Contracts	366	517	2,000	1,500
26-521-3360	Tee Markers	-	2,325	300	-
26-521-3370	Vehicle Repair	-	408	1,000	-
26-521-3380	Equipment Rental/Lease	56,107	4,766	55,000	2,500
26-521-3400	Equipment Repair	19,420	17,263	17,000	18,000
26-521-3430	Safety Programs/Equip	654	720	200	-
26-521-3450	Dues/Memberships	3,453	2,718	1,000	3,000
26-521-3500	Travel/Training/Seminars	75	-	400	2,200
26-521-3600	Cart Lease Payment	(52,707)	-	38,000	-
	Total Maintenance Operations	106,397	129,169	207,085	122,585
	Total Operations Expenses	709,697	906,994	909,294	934,318
NON-DEPARTMENTAL					
26-599-4030	Course Beautification	-	241,705	-	-
26-599-5000	Transfer-FixedAssets	-	(241,705)	-	-
26-599-5500	Depreciation	57,415	58,294	58,000	-
26-599-5550	Amortization Expense	52,239	80,561	78,000	-
	Total Capital Outlay	109,654	138,855	136,000	-
26-599-5300	Interest Expense	7,711	12,715	-	10,760
26-599-5310	Lease Principal	-	-	-	79,565
	Total Debt Service	7,711	12,715	-	90,325
	Total Non-Departmental Expenses	117,365	151,570	136,000	90,325
	Total Expenses	827,062	1,058,564	1,045,294	1,024,643
	REVENUES OVER/(UNDER) EXPENSES	\$ 95,402	\$ (8,956)	\$ (106,794)	\$ -
26-499-2999	Beginning Fund Balance	-	-	-	-
	Estimated Fund Balance, December 31, 2024	95,402	(8,956)	(106,794)	-

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Tanglewood Public Golf Course

Position	Number of Employees		Budgeted Amount			
	2023	2024	2023	2024		
Golf Superintendent	1	1				
Golf Operations Manager	0	1				
Clubhouse Manager	1	1				
Assistant Golf Supt.	1	1				
Mechanic/Maint. Wkr. II	1	1				
Parks & Rec. Director	.2	.2				
Asst. Parks & Rec. Dir.	.1	.1				
Admin. Assistant	.5	0				
Parks Supervisor	.1	0				
Maint. Worker III	.1	0				
Totals	5	5.3			\$302,183	\$314,276

2024 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 on radio, print publications and/or other media.

Fuel/Lubricants – Costs associated with the purchase of fuel for golf carts and maintenance 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 staff or outside vendors.

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Tanglewood Public Golf Course

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

Capital Projects/Items:

There are no capital improvement projects scheduled for 2024.

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUND
Elton Hensley Municipal Airport Fund - Revenues

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
REVENUES					
27-412-1550	Hangar Rent	\$ 104,362	\$ 113,529	\$ 112,500	\$ 119,000
27-412-1600	Aviation Fuel Sales	88,615	101,619	86,000	90,397
27-413-2550	Farmland Rent	32,584	31,324	34,250	34,300
27-413-2560	Rent - Soccer Park	880	-	880	3,000
27-413-2600	Miscellaneous Revenue	-	2	-	-
27-413-2700	Grant Revenue	217,636	-	100,000	1,103,200
27-413-2950	Miscellaneous	1,659	25	1,000	1,000
27-414-1050	Transfer In	-	-	-	-
	Total Revenues	445,736	246,499	334,630	1,350,897
EXPENSES					
27-516-1000	Salaries	15,203	26,857	-	17,894
27-516-1050	Part-Time/Summer	-	805	-	-
27-516-1060	Overtime	-	199	-	200
27-516-1100	FICA/Medicare Tax	1,140	2,049	-	1,385
27-516-1200	Employees Retirement	1,870	2,927	-	2,005
27-516-1250	Matching Deferred Comp	427	698	-	537
27-516-1300	Health Insurance	2,720	3,717	-	3,439
27-516-1350	Life Insurance Expense	51	79	-	62
27-516-1900	Pension Expense	(3,390)	-	-	-
	Total Personnel	18,020	37,332	-	25,522
27-515-2550	Purchased Fuel/Oil	59,146	110,301	76,000	70,700
27-516-2150	Minor Tools/Equip/Furniture	1,110	1,518	1,200	1,200
27-516-2180	Computer Equipment/Software	-	-	500	1,000
27-516-2250	Repair Materials/Supplies	4,496	2,406	1,800	2,700
27-516-2350	Janitor/Housekeeping	261	449	250	200
27-516-2400	Fuel/Lubricants	184	74	150	100
27-516-2950	Miscellaneous	796	1,441	800	1,000
	Total Consumables	65,993	116,188	80,700	76,900
27-516-3080	Insurance	2,081	2,038	2,075	2,075
27-516-3150	Telephone	126	(16)	150	200
27-516-3200	Utilities	9,821	12,498	12,000	14,000
27-516-3250	Postage	-	-	25	-
27-516-3330	Bldg/Grounds Maintenance	5,020	1,826	14,000	4,000
27-516-3340	Credit Carde Fees	2,370	2,715	2,400	2,800
27-516-3350	Maintenance Contracts	148	1,177	1,000	1,000
27-516-3370	Vehicle Repair	-	5	-	-
27-516-3400	Equipment Repair	3,735	697	3,000	3,100
	Total Contractual Services	\$ 23,302	\$ 20,939	\$ 34,650	\$ 27,175

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUND
Elton Hensley Municipal Airport Fund – Expenses

<u>Account</u>	<u>Description</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u>	<u>2024</u> <u>Adopted</u>
27-599-4090	Design & Engineering Phase I	\$ 11,219	\$ -	\$ -	\$ -
27-599-4100	Airport Lighting	-	-	100,000	1,216,300
27-599-4120	Hangars	195,904	-	-	5,000
27-599-5000	Transfer-FixedAssets	(207,123)	-	-	-
27-599-5500	Depreciation	214,478	230,927	210,000	-
	Total Capital Outlay	<u>214,478</u>	<u>230,927</u>	<u>310,000</u>	<u>1,221,300</u>
	Total Expenses	<u>321,793</u>	<u>405,386</u>	<u>425,350</u>	<u>1,350,897</u>
	REVENUES OVER/(UNDER) EXPENSES	<u>\$ 123,943</u>	<u>\$ (158,888)</u>	<u>\$ (90,720)</u>	<u>\$ -</u>
27-499-2999	Beginning Fund Balance	-	-	-	-
	Estimated Fund Balance, December 31, 2024	<u>123,943</u>	<u>(158,888)</u>	<u>(90,720)</u>	<u>-</u>

2024 BUDGET – CITY OF FULTON

ENTERPRISE FUND
Elton Hensley Municipal Airport Fund

Position	Number of Employees		Budgeted Amount	
	2023	2024	2023	2024
Engineering Technician I	0	0.4		
Totals	0	0.4	\$0	\$17,894

2024 Budget Notes:

In 2023, day-to-day operational management of the airport was moved to the Engineering Department resulting in the elimination of the airport duties previously handled by the Traffic Control Department. This management will continue to be addressed in the Engineering Department resulting in an allocation for the Engineering Technician I position.

Personnel

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

Revenues:

Hangar Rent – Rent paid to the city for hanger use. Increases are proposed for 2024.

Aviation Gas Sales – Fuel that is sold to pilots for the operation of airplanes. With the 2024 Runway Lighting Project expect a decline in fuel sales.

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

Expenses:

Consumables

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

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.

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

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

Capital Projects/Items:

Runway Lighting Project – Runway 18-36 will be improved with new safety light in 2024. Grants through MoDOT are paying for approximately 1.1 million dollars of the approximate 1.2-million-dollar project.

Hangars – repairs on aging hangers are necessary

2024 BUDGET – CITY OF FULTON

DEBT SERVICE FUND NARRATIVE

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest. Financial resources that are being accumulated for principal and interest maturing in future years are also reported in debt service funds.

WATER CAPITAL 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).

SOUTH BUSINESS 54 TIF FUND

This fund is used to account for monies accumulated for payment of principal and interest on the \$8,770,000 Tax Increment Revenue Bonds issued in 2006.

2024 BUDGET – CITY OF FULTON

**DEBT SERVICE FUNDS
WATER CAPITAL IMPROVEMENTS**
Revenues & Expenses

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
REVENUES					
84-410-1050	Interest Revenue	\$ 57,500	\$ 48,115	\$ 500	\$ 12,000
84-410-1055	SRF Loan Interest Revenue	-	-	-	140
84-410-1100	Transfer - Cap Imp Spec Rev	434,776	425,052	424,000	424,000
84-411-1100	Other Financing Sources	-	-	47,000	-
	Total Revenue	492,275	473,167	471,500	436,140
EXPENSES					
84-599-5400	Escrow/PayingAgent Fees	187	-	700	-
84-599-5500	DNRAdministrative Fee	10,610	-	8,700	-
	Total Contractual Services	10,797	-	9,400	-
84-599-5300	Interest	96,650	81,250	43,850	35,000
84-599-5310	Principal Payments	385,000	390,000	400,000	420,000
	Total Debt Service	481,650	471,250	443,850	455,000
	Total Expenses	492,447	471,250	453,250	455,000
	REVENUES OVER/(UNDER) EXPENSES	\$ (172)	\$ 1,917	\$ 18,250	\$ (18,860)
84-499-2999	Beginning Fund Balance	-	-	-	59,890
	Estimated Fund Balance, December 31, 2024	(172)	1,917	18,250	41,030

2024 BUDGET – CITY OF FULTON

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

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
REVENUES					
86-410-1050	Interest Revenue	\$ 40	\$ 910	\$ 350	\$ 10,000
86-410-1075	TDD Revenue	78,770	35,679	45,000	50,000
86-414-1050	Transfers from TIF Spec Rev	592,363	601,522	563,500	307,500
	Total Revenue	671,173	638,110	608,850	367,500
EXPENSES					
86-599-3720	Administrative Fees	6,750	6,750	6,750	6,750
	Total Contractual Services	6,750	6,750	6,750	6,750
86-599-5300	Interest Expense	285,250	263,625	209,250	230,000
86-599-5310	Principal Expense	370,000	240,000	392,850	157,695
	Total Debt Service	655,250	503,625	602,100	387,695
	Total Expenses	662,000	510,375	608,850	394,445
	REVENUES OVER/(UNDER) EXPENSES	\$ 9,173	\$ 127,735	\$ -	\$ (26,945)
86-499-2999	Beginning Fund Balance	-	-	-	26,945
	Estimated Fund Balance, December 31, 2024	9,173	127,735	-	-

2024 BUDGET – CITY OF FULTON

SPECIAL REVENUE FUND NARRATIVE

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

CAPITAL IMPROVEMENTS SALES TAX SPECIAL REVENUE FUND

This fund is used to account for the collection and disbursement of the City's one-half cent sales tax for capital improvements and extension of the sewer system.

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.

2024 BUDGET – CITY OF FULTON

SPECIAL REVENUE FUND
CAPITAL IMPROVEMENTS SALES TAX
 Revenues & Expenses

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
REVENUES					
40-401-1250	Sales Tax - 0.5% Sewer Improve	\$ 951,411	\$ 989,336	\$ 997,500	\$ 1,066,381
40-410-1050	Interest Revenue	1,491	59,015	180,000	100,000
	Total Revenue	952,902	1,048,351	1,177,500	1,166,381
EXPENSES					
40-599-5390	DNRAAdministrative Fee	-	8,686	-	-
40-599-5999	Contingency	-	-	481,000	-
	Total Consumables	-	8,686	481,000	-
40-599-5835	Transfer to S Bus 54 TIF	-	(0)	-	-
40-599-5836	Transfer to TIF-.5% Cap Imp Ta	29,656	42,024	45,000	47,500
40-599-5845	Transfer to Sewer Fund	-	-	675,600	1,250,000
40-599-5850	Transfer - Water D/S Fund	434,776	425,052	424,000	424,000
40-599-5855	Transfer to Water Fund	-	-	-	700,000
40-599-5860	Transfer - Water Cap Proj Fund	-	-	1,082,500	-
	Total Transfers	464,431	467,075	2,227,100	2,421,500
	Total Expenses	464,431	475,760	2,708,100	2,421,500
	REVENUES OVER/(UNDER) EXPENSES	\$ 488,471	\$ 572,591	\$(1,530,600)	\$(1,255,119)
40-499-2999	Beginning Fund Balance	-	-	481,000	5,237,266
	Estimated Fund Balance, December 31, 2024	488,471	572,591	(1,049,600)	3,982,147

2024 BUDGET – CITY OF FULTON

**SPECIAL REVENUE FUNDS
TIF DISTRICTS**

Special Revenue Fund Revenues & Expenses

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
REVENUES					
46-401-1060	PILOTS	\$ 235,255	\$ 174,458	\$ 234,000	\$ 234,000
46-401-1260	EATS	39,558	95,852	85,000	158,963
46-410-1050	Interest Revenue	14	425	500	15,000
46-410-1100	Transfer-Fulton Commons TIF	247,065	286,926	250,000	307,500
46-410-1150	Interest on Delinquent Taxes	68	664	-	900
	Total Revenue	521,960	558,325	569,500	716,363
EXPENSES					
46-599-5790	Reassessment Fees	6,148	6,181	6,000	6,000
	Total Consumables	6,148	6,181	6,000	6,000
46-599-5700	Transfer to Debt Service	592,363	601,522	563,500	307,500
	Total Transfers	592,363	601,522	563,500	307,500
	Total Expenses	598,510	607,702	569,500	313,500
	REVENUES OVER/(UNDER) EXPENSES	\$ (76,550)	\$ (49,377)	\$ -	\$ 402,863
46-499-2999	Beginning Fund Balance	-	-	-	1,251,402
	Estimated Fund Balance, December 31, 2024	(76,550)	(49,377)	-	1,654,265

2024 BUDGET – CITY OF FULTON

SPECIAL REVENUE FUNDS
POLICE FORFITURES
 Revenues & Expenses

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
REVENUES					
47-404-1700	Post Commission Fund Revenues	\$ 500	\$ -	\$ 500	\$ -
47-410-1050	Interest Revenue	7	263	40	1,500
	Total Revenue	<u>507</u>	<u>263</u>	<u>540</u>	<u>1,500</u>
EXPENSES					
47-527-3420	Approved Forfeit Expenditures	-	-	-	10,000
47-527-3460	PostApproved Training	-	-	300	-
	Total Consumables	<u>-</u>	<u>-</u>	<u>300</u>	<u>10,000</u>
	Total Expenses	<u>-</u>	<u>-</u>	<u>300</u>	<u>10,000</u>
	REVENUES OVER/(UNDER) EXPENSES	<u>\$ 507</u>	<u>\$ 263</u>	<u>\$ 240</u>	<u>\$ (8,500)</u>
47-499-2999	Beginning Fund Balance	-	-	-	45,520
	Estimated Fund Balance, December 31, 2024	<u>507</u>	<u>263</u>	<u>240</u>	<u>37,020</u>

2024 BUDGET – CITY OF FULTON

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

Account	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
REVENUES					
48-401-1250	Stormwater SalesTax-	\$ 475,270	\$ 494,069	\$ 498,750	\$ 533,191
48-401-1252	Parks and Rec Tax	475,269	494,069	498,750	533,190
48-410-1050	Interest Revenue	482	21,835	72,000	75,000
	Total Revenue	951,021	1,009,974	1,069,500	1,141,381
EXPENSES					
48-520-2050	Stormwater Projects	19,248	2,285	-	-
	Total Consumables	19,248	2,285	-	-
48-599-4000	P&R Furnishings ETC.	9,902	-	-	-
48-599-4010	P&R Community Center Design	196,548	-	-	-
48-599-4250	Stormwater Mgmt Plan	154	-	-	-
48-599-4500	Pilot Area Evaluation STW	25	-	-	-
	Total Capital Outlay	206,630	-	-	-
48-599-5385	Transfer to TIF-Stormwater Tax	14,828	20,917	22,500	25,000
48-599-5386	Transfer to TIF-P&R Tax	14,828	20,917	22,500	25,000
48-599-5700	Transfer Out Stormwaterl	-	570,079	1,364,644	299,084
48-599-5760	Transfer Out Parks and Rec	-	-	397,771	597,772
	Total Transfers	29,656	611,913	1,807,415	946,856
	Total Expenses	255,533	614,198	1,807,415	946,856
	REVENUES OVER/(UNDER) EXPENSES	\$ 695,488	\$ 395,775	\$ (737,915)	\$ 194,525
48-499-2999	Beginning Fund Balance	-	-	-	2,478,104
	Estimated Fund Balance, December 31, 2024	695,488	395,775	(737,915)	2,672,629

2024 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.

2024 BUDGET – CITY OF FULTON

**INTERNAL SERVICE FUNDS
HEALTH INSURANCE
Revenues and Expenses**

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
REVENUES					
10-410-1050	Interest Revenue	\$ 133	\$ 3,511	\$ 9,000	\$ 25,000
10-410-1100	Miscellaneous Income	-	-	1,000	80,200
10-466-1000	Contributions From Other Funds	1,056,753	1,037,268	1,080,000	1,769,870
10-466-1100	Employee Contributions	207,818	195,641	205,200	135,000
10-466-1200	Retiree Contributions	7,504	-	2,200	-
10-466-1300	Re-Insurance Reimbursement	-	-	-	120,000
10-468-1000	Contributions From Other Funds	63,581	60,758	-	-
10-468-1100	Employee Contributions	16,298	15,745	-	-
10-468-1200	Retiree Contributions	2,432	2,234	-	2,500
10-469-1000	Contributions From Other Funds	30,712	28,613	-	-
10-469-1100	Employee Contributions	7,384	6,734	-	-
10-469-1200	Retiree Contributions	51	-	-	-
	Total Revenues	1,392,665	1,350,502	1,297,400	2,132,570
EXPENSES					
10-566-3600	Claims Paid	994,382	834,680	990,000	1,581,758
10-566-3780	Administrative Costs	44,140	47,427	48,200	70,000
10-566-3781	Health Flex Fees	-	-	-	2,500
10-566-3782	Health Cobra Admin Fees	-	-	-	6,500
10-566-3783	Health PPO Admin Fees	-	-	-	21,000
10-566-3784	Allied Flex Annual Fees	-	-	-	3,000
10-566-3800	Med Premiums	216,490	222,795	250,000	185,000
10-566-3950	Miscellaneous	743	213	75	1,500
10-567-3600	Claims Paid	239,758	313,947	-	-
10-568-3600	Claims Paid	58,838	59,792	-	-
10-568-3780	Administrative Costs	3,041	9,085	-	-
10-569-3600	Claims Paid	14,392	14,311	-	-
10-569-3780	Administrative Costs	42	84	-	-
10-569-3950	Miscellaneous	7	-	-	-
	Total Expenses	1,571,834	1,502,333	1,288,275	1,871,258
	REVENUES OVER/(UNDER) EXPENSES	\$ (179,169)	\$ (151,831)	\$ 9,125	\$ 261,312
10-499-2999	Beginning Fund Balance	-	-	-	(261,312)
	Estimated Fund Balance, December 31, 2024	(179,169)	(151,831)	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.

2024 BUDGET – CITY OF FULTON

INTERNAL SERVICE FUNDS
Municipal Garage Fund - Revenues & Expenses

<u>Account</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Adopted</u>	<u>2024 Adopted</u>
REVENUES					
17-412-1550	Material Sales	\$ 66,555	\$ 95,715	\$ 120,000	\$ 85,000
17-412-1600	Labor Revenue	134,900	111,424	170,000	155,389
17-412-1650	Outside Services Revenue	-	-	20,000	-
17-413-2800	Transfer In-ARPA Funds	-	-	25,000	-
17-414-1050	Transfer In	-	-	-	7,334
	Total Revenues	201,455	207,139	335,000	247,723
EXPENSES					
17-515-2550	Parts/Tires/Lubricants	116,940	177,549	150,000	5,000
17-515-2600	Outside Services	17,891	55,197	5,000	2,500
	Total Cost of Sales	134,831	232,746	155,000	7,500
17-516-1000	Salaries	95,155	106,519	91,936	132,212
17-516-1060	Overtime	625	859	1,000	1,000
17-516-1100	FICA/Medicare Tax	7,587	7,908	7,110	10,191
17-516-1200	Employees Retirement	9,687	8,934	9,665	14,808
17-516-1250	Matching Deferred Comp	1,867	1,635	3,816	3,705
17-516-1300	Health Insurance	13,747	12,895	20,271	27,835
17-516-1350	Life Insurance Expense	319	340	300	456
17-516-1400	Misc Personnel Costs	117	153	200	200
17-516-1700	Tool Allowance	-	-	3,600	2,400
17-516-1900	Accrued Benefit Expense	(18,048)	-	-	-
	Total Personnel	111,056	139,242	137,898	192,807
17-516-2050	Office Supplies	80	238	500	250
17-516-2150	Minor Tools/Equip/Furniture	1,841	658	1,000	500
17-516-2180	Computer Equipment/Software	545	1,444	3,200	250
17-516-2250	Repair Materials/Supplies	3,180	1,359	1,500	1,000
17-516-2300	Clothing/Cleaning	3,467	2,525	3,500	3,500
17-516-2350	Janitor/Housekeeping	1,523	889	1,500	2,000
17-516-2400	Fuel/Lubricants	2,673	3,825	4,000	2,500
17-516-2950	Miscellaneous	594	(623)	500	500
	Total Consumables	\$ 13,903	\$ 10,316	\$ 15,700	\$ 10,500

2024 BUDGET – CITY OF FULTON

INTERNAL SERVICE FUNDS
Municipal Garage Fund – Expenses

<u>Account</u>	<u>Description</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Adopted</u>	<u>2024</u> <u>Adopted</u>
17-516-3080	Insurance	\$ 10,329	\$ 8,550	\$ 8,000	\$ 10,000
17-516-3150	Telephone	296	80	500	500
17-516-3200	Utilities	-	3,427	-	3,716
17-516-3250	Postage	157	-	-	100
17-516-3300	Printing/Binding	-	-	500	100
17-516-3330	Bldg/Grounds Maintenance	913	1,258	500	1,000
17-516-3350	Maintenance Contracts	915	2,049	1,000	2,000
17-516-3370	Vehicle Repair	3,231	495	500	500
17-516-3380	Equipment Rental/Lease	-	-	250	-
17-516-3400	Equipment Repair	2,388	-	1,500	1,500
17-516-3430	Safety Programs/Equip	246	260	500	500
17-516-3500	Travel/Training/Seminars	-	1,374	1,500	1,500
	Total Contractual Services	18,475	17,493	14,750	21,416
17-599-4010	Equipment	-	-	-	500
17-599-4020	Computers/Software	401	2,181	-	-
17-599-4080	EngineAnalyzer	-	-	-	15,000
17-599-5500	Depreciation	2,309	1,365	6,000	-
17-599-5850	Gain/Loss on Sale of Assets	3,396	-	-	-
17-599-5860	Inventory Obsolescence	162	115	-	-
	Total Capital Outlay	6,268	3,661	6,000	15,500
	Total Expenses	284,534	403,459	329,348	247,723
	REVENUES OVER/(UNDER) EXPENSES	\$ (83,079)	\$ (196,320)	\$ 5,652	\$ -
17-499-2999	Beginning Fund Balance	-	-	-	-
	Estimated Fund Balance, December 31, 2024	(83,079)	(196,320)	5,652	-

2024 BUDGET – CITY OF FULTON

INTERNAL SERVICE FUNDS
Municipal Garage Fund

Position	Number of Employees		Budgeted Amount	
	2023	2024	2023	2024
Planning /Zoning Dir.	.15	0		
Admin. Assistant	.0	.25		
Lead Mechanic	1	1		
Mechanic	2	2		
Totals	3.15	3.25	\$91,936	\$132,212

2024 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.

Capital Projects/Items:

Engine Analyzer – Equipment needed to trouble shoot equipment