

CITY OF FULTON, MISSOURI

Adopted Budget

Fiscal Year 2025

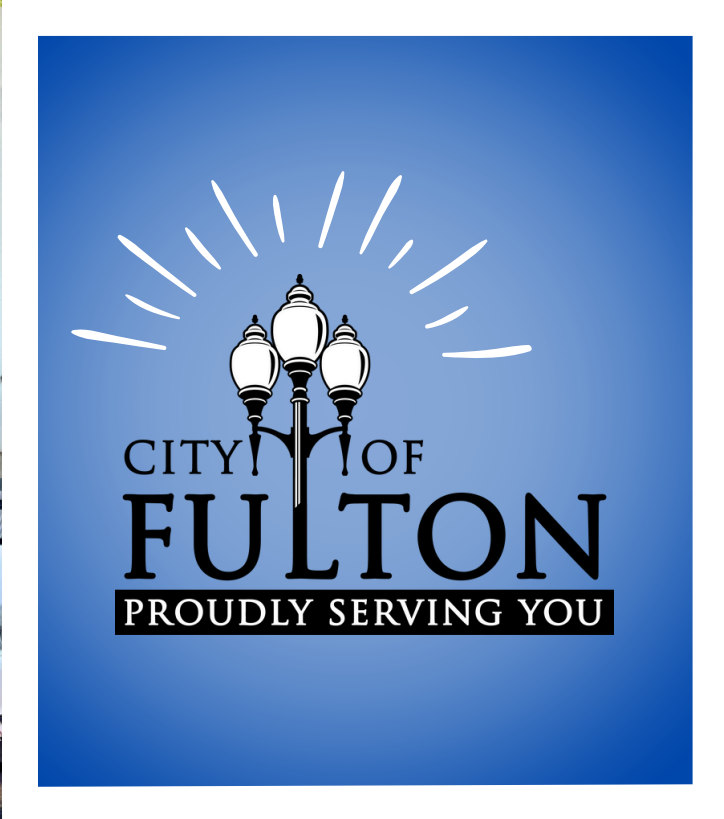


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CITY OF FULTON, MISSOURI

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 2025 operational and capital improvement budget for the City of Fulton.

This financial plan was developed over several months with input from Department Heads, team members, 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 some variation. 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 2025 budget is balanced. Projected revenues, exclusive of interfund transfers, are anticipated to amount to \$52,005,048, and expenditures are estimated to amount to \$59,276,214. 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 \$12,776,523.

City Administration and the Chief Financial Officer continue to involve Department Heads and Supervisors in the creation and implementation of an efficient comprehensive budget. This modification in practice will allow staff to exercise greater fiscal accountability and provide insight into project prioritization. In addition, the City streamlined and improved a number of financial practices in 2024 that resulted in a clear understanding of the City's financial position and opportunities for improved fiscal management. As we move forward, City Administration and the City Council are dedicated to continued communication and transparency with those we serve.

In 2024, the City continued efforts to attract and retain quality employees; we recognize that by investing in our team, we are better equipped to meet the needs of our community. In 2025, the City has provided a 3% cost-of-living adjustment for all full-time employees (except employees who are part of a bargaining unit without an authorized collective bargaining agreement), enhanced benefit package, and streamlined holiday schedules to be consistent with other governmental agencies.

The 2025 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 was formulated and authorized by City Council in 2024.
- Information Technology and cybersecurity enhancements


- The Administrative Analyst (formerly Grants Analyst) position is now mutually funded by the Administration and Finance departments to ensure appropriate levels of oversight and coverage for administrative functions.
- 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:

- Police Department vehicle replacement and upfitting, security equipment and systems, and communication enhancements
- Utility Infrastructure enhancements and improvements
- Finalization of required I-70 gas line bore improvements
- Wastewater Treatment Plant upgrades
- Fire Department E-One Cyclone fire truck, Cascade System, and fire hoses

The City of Fulton will continue to assess opportunities for inclusion of new projects and initiatives while balancing 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,

A handwritten signature in black ink that reads "Courtney L. Doyle". The signature is written in a cursive, flowing style.

Courtney L. Doyle
Director of Administration

City of Fulton
Principal Officials

Elected Officials

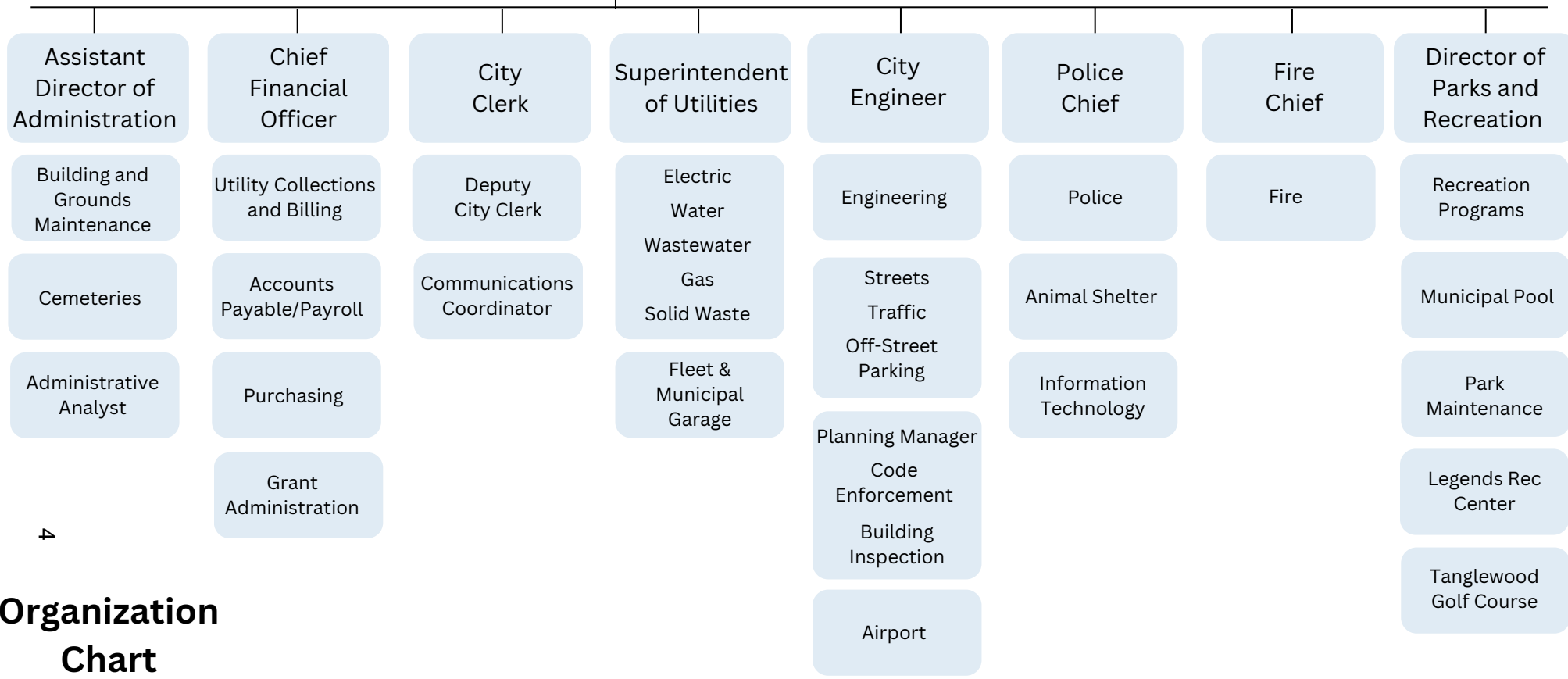
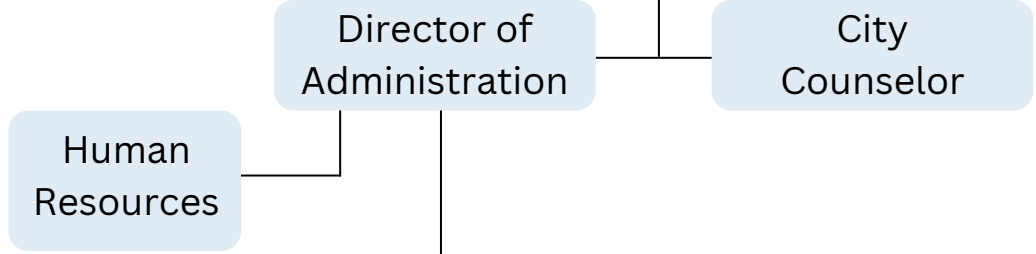
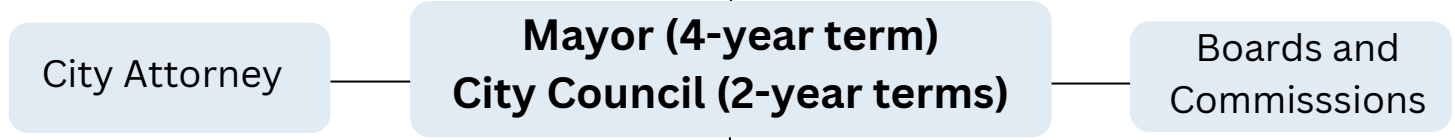
| Office | Name (Ward Served) | Term Expires |
|---------------|---------------------------|----------------------|
| Mayor | Steve F. Myers | April 2027 |
| City Council | Mike West (Ward 1) | April 2026 |
| | Bill Hinchie (Ward 1) | April 2025 |
| | Mary K. Rehkla (Ward 2) | April 2026 |
| | Jeff Stone (Ward 2) | April 2025 |
| | Brad Leuther (Ward 3) | April 2026 |
| | Alan Combs (Ward 3) | April 2025 |
| | Bob Washington (Ward 4) | April 2026 |
| | Lauren EH Nelson (Ward 4) | April 2025 |
| City Attorney | Brittany Duke | appointed April 2025 |

Appointed Officials

| Position | Name | Date Appointed |
|--------------------------------------|--------------------|-----------------------|
| Director of Administration | Courtney L. Doyle | July 2023 |
| Assistant Director of Administration | Samantha J. Shults | July 2024 |
| Superintendent of Utilities | Darrell Dunlap | October 2005 |
| City Engineer | Kyle Bruemmer | June 2015 |
| 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 |
| Fire Chief | Russell Sing | June 2024 |
| Parks & Recreation Superintendent | Sharlene McArtor | September 2024 |



Citizens of Fulton



2025 Budget

AN ORDINANCE ADOPTING AN OFFICIAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM AND APPROPRIATING THE FUNDS OF THE CITY FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025.

WHEREAS, a proposed budget of the revenues, capital improvement program and expenditures of the City for the fiscal year beginning January 1, 2025, and ending December 31, 2025, has been filed with the City Clerk; and

WHEREAS, the said proposed budget includes an estimate of the revenues of the City and an estimate of the expenditures of the City necessary to carry out its corporate purposes, including the revenues and expenditures generated by the operation and maintenance of public utilities for the residents of the City, for said fiscal year; and

WHEREAS, after due notice to the public, the City Council conducted a public hearing, in accordance with Sec. 8.5 (a), Fulton City Charter. on October 22, 2024, to receive comment on the proposed budget; and

WHEREAS, said public comment has been considered by and acted upon by the City Council in preparing the said proposed budget.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF FULTON, MISSOURI, AS FOLLOWS:

SECTION ONE: That the proposed budget of the revenues, capital improvement program and expenditures of the City for the fiscal year beginning January 1, 2025, and ending December 31, 2025, on file in the Office of the City Clerk, be and the same is hereby adopted as the official budget of the City for said fiscal year, and the same is, by reference thereto, incorporated herein as if fully set out at this point.

SECTION TWO: That the amounts set forth in the official budget of the City as expenditures for the said fiscal year be and the same are hereby appropriated to the use or uses specified in the fiscal budget, and authority is hereby granted to expend said funds for said purposes in accordance with the purchasing procedures of the City and according to law.

SECTION THREE: That all unexpended appropriations from all funds, except those designated in the official budget as expenses for special projects or commitments, be and the same are hereby cancelled as of midnight, December 31, 2024.

SECTION FOUR: All ordinances or parts of ordinances in conflict are hereby repealed.

SECTION FIVE: That this ordinance shall take effect from and after January 1, 2025

| <u>REVENUES</u> | |
|---|-----------------------------|
| Estimated Revenues | \$ 62,154,980 |
| Projected Reserves - All Funds | <u>33,187,495</u> |
| TOTAL | <u>\$ 95,342,475</u> |
| | |
| <u>EXPENDITURES</u> | |
| <u>General Fund</u> | |
| Admin | 1,339,877 |
| Finance | 937,478 |
| Purchasing | 224,235 |
| Police | 3,245,765 |
| Information Technology | 451,178 |
| Fire | 3,476,000 |
| Planning & Protective Services | 632,936 |
| Engineering | 706,672 |
| Street Maintenance | 3,163,366 |
| Traffic Control | 226,334 |
| Building & Ground Maintenance | 508,263 |
| Cemetery | 143,054 |
| Parks & Recreation - Administration | 979,564 |
| Parks & Recreation - Pool | 154,500 |
| Recreation Center Operations | 982,448 |
| Non-Departmental | 1,648,935 |
| Health Fund | 1,970,019 |
| Municipal Garage Fund | 231,171 |
| Off-Street Parking Fund | 54,160 |
| Electric Fund | 17,602,824 |
| Gas Fund | 8,822,466 |
| Water Fund | 3,025,175 |
| Sewer Fund | 7,932,048 |
| Solid Waste Fund | 2,424,849 |
| Golf Course Fund | 1,257,564 |
| Airport Fund | 480,361 |
| Capital Improvement Sales Tax Fund | 3,606,100 |
| TIF Districts Fund | 659,050 |
| Police Fund | 20,000 |
| Stormwater and Parks & Rec Sales Tax Fund | 1,396,904 |
| Water Capital Improvement Sales Tax Fund | 460,000 |
| South Business 54 Fund | <u>662,850</u> |
| TOTAL | <u>\$ 69,426,146</u> |
| | |
| Total Projected Fund Balances, 12/31/2025 | <u>\$ 25,916,329</u> |

READ THREE TIMES AND PASSED THIS 12th DAY OF NOVEMBER, 2024.



Steve F. Myers
President of the Council

APPROVED THIS 12th DAY OF NOVEMBER, 2024.



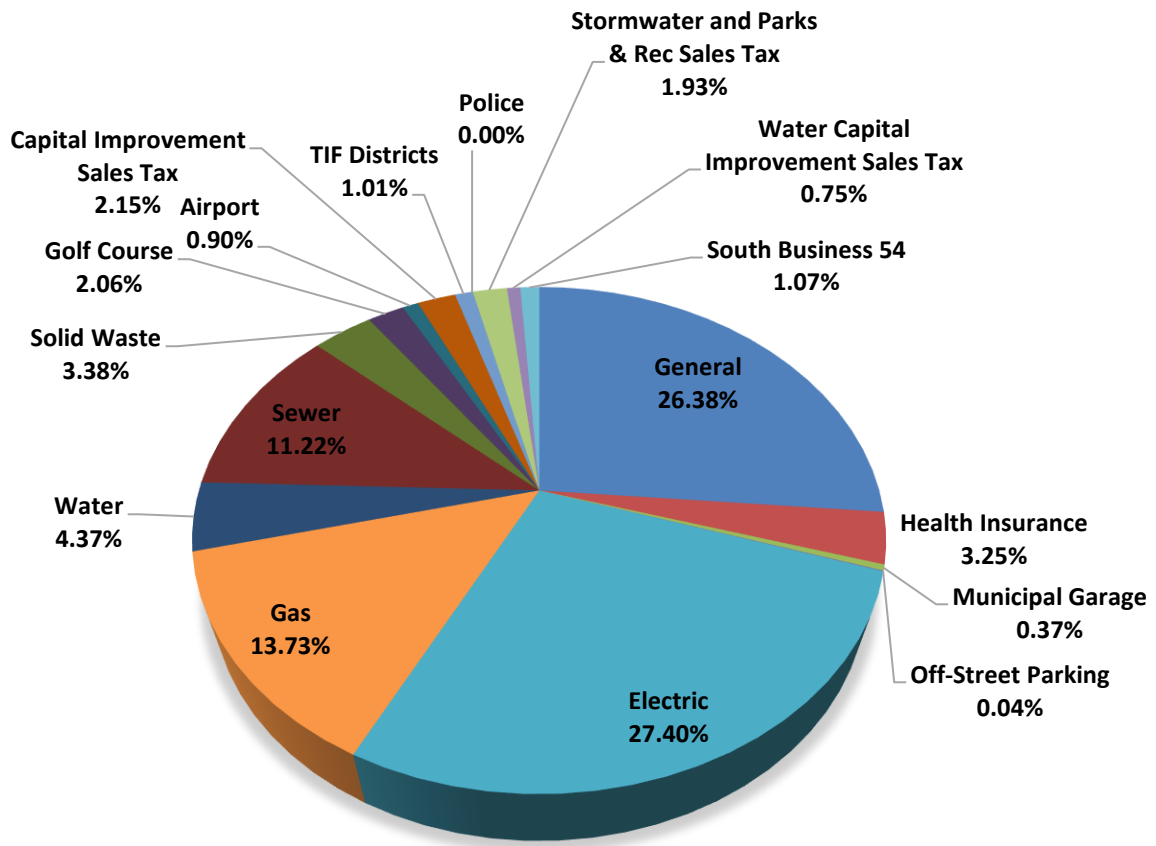
Steve F. Myers
Mayor

ATTEST:


Kathie Ratliff
City Clerk

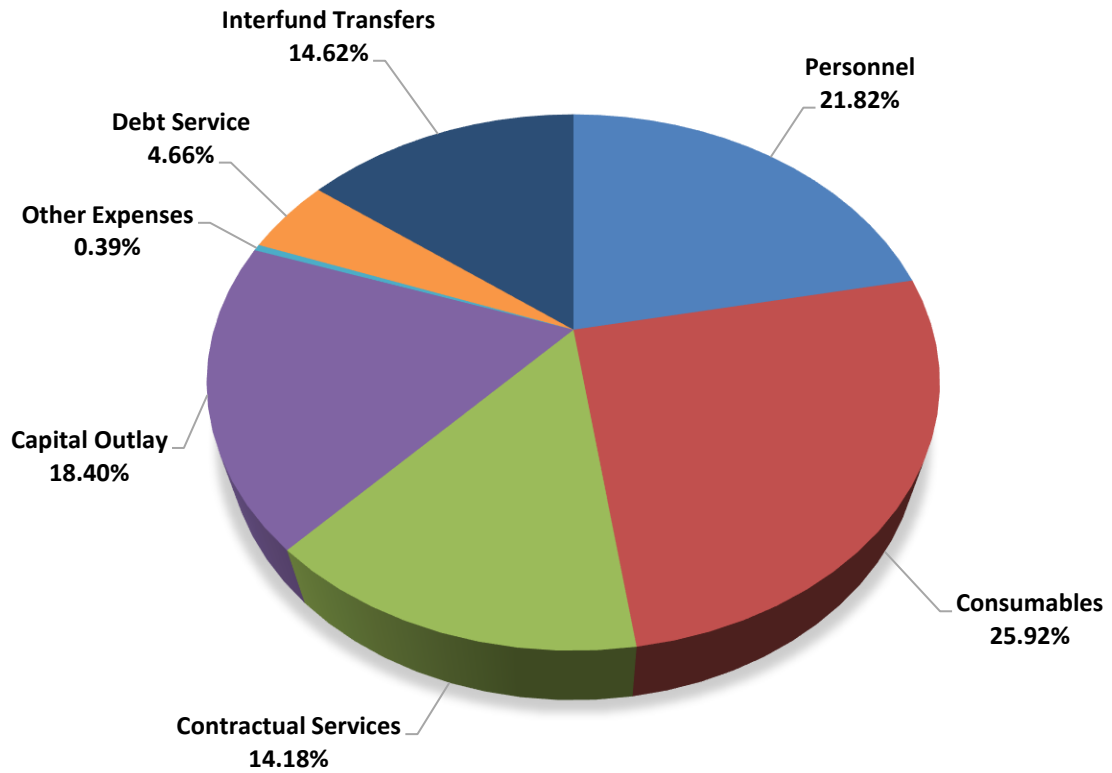


Total Revenues by Fund



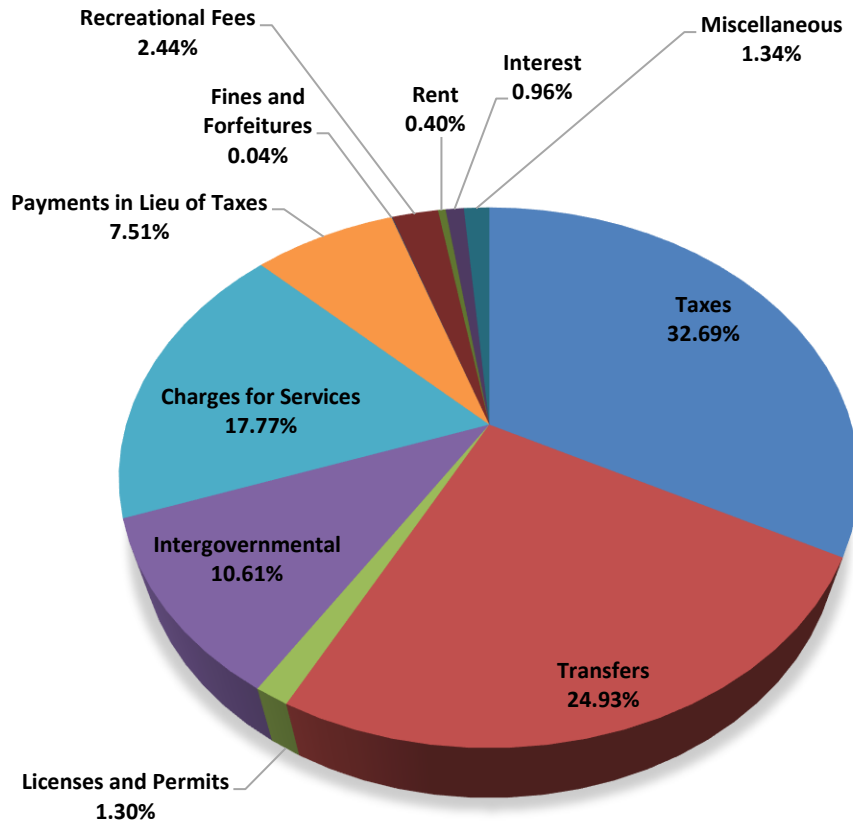
| Fund | Revenue | Interfund Transfers | Total Revenue |
|--------------------------------------|---------------------|----------------------|----------------------|
| General | \$12,307,447 | \$ 4,087,524 | \$ 16,394,971 |
| Health Insurance | 2,021,525 | - | 2,021,525 |
| Municipal Garage | 55,213 | 175,958 | 231,171 |
| Off-Street Parking | 21,950 | - | 21,950 |
| Electric | 17,028,657 | - | 17,028,657 |
| Gas | 7,131,450 | 1,400,000 | 8,531,450 |
| Water | 1,902,550 | 815,000 | 2,717,550 |
| Sewer | 4,674,800 | 2,300,000 | 6,974,800 |
| Solid Waste | 2,098,550 | - | 2,098,550 |
| Golf Course | 1,278,106 | - | 1,278,106 |
| Airport | 560,300 | - | 560,300 |
| Capital Improvement Sales Tax | 1,336,600 | - | 1,336,600 |
| TIF Districts | 373,050 | 252,400 | 625,450 |
| Police | 1,250 | - | 1,250 |
| Stormwater and Parks & Rec Sales Tax | 1,200,650 | - | 1,200,650 |
| Water Capital Improvement Sales Tax | 9,150 | 460,000 | 469,150 |
| South Business 54 | 3,800 | 659,050 | 662,850 |
| Total | <u>\$52,005,048</u> | <u>\$ 10,149,932</u> | <u>\$ 62,154,980</u> |

Total Expenditures by Type



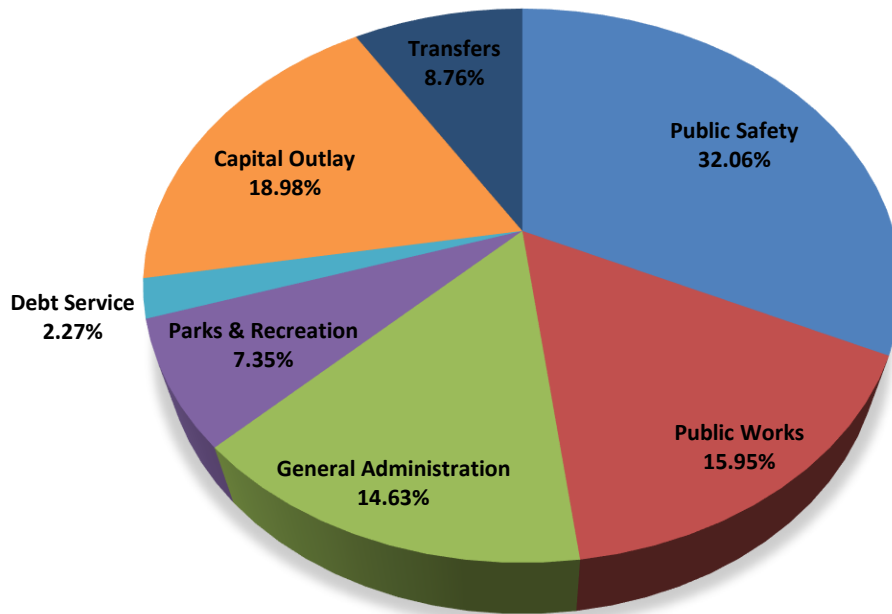
| <u>Type</u> | <u>Expenditures</u> |
|----------------------|----------------------|
| Personnel | \$ 15,152,096 |
| Consumables | 17,994,854 |
| Contractual Services | 9,846,076 |
| Capital Outlay | 12,776,523 |
| Other Expenses | 268,161 |
| Debt Service | 3,238,504 |
| Interfund Transfers | 10,149,932 |
| Total | <u>\$ 69,426,146</u> |

General Fund Revenue by Type



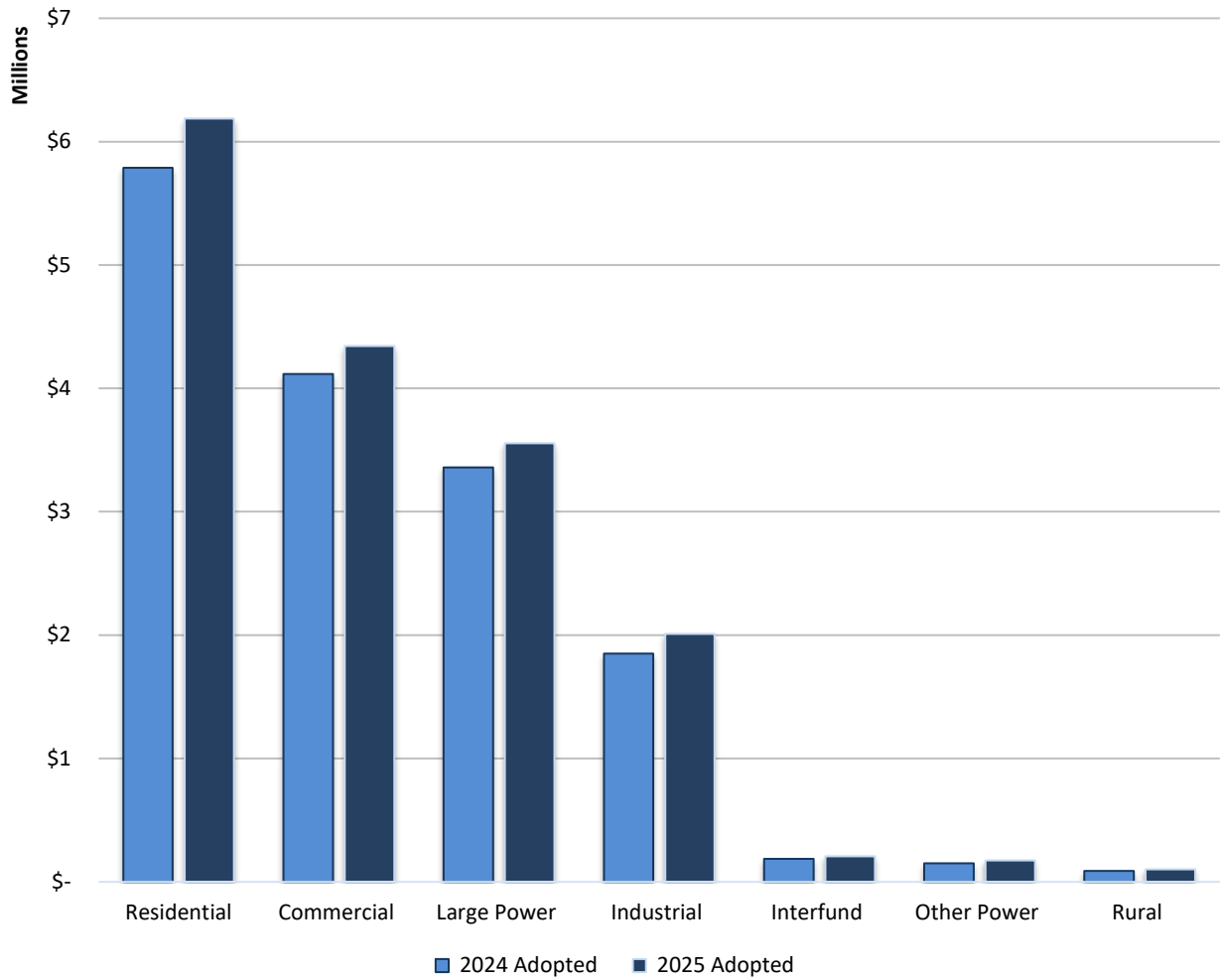
| Type | Expenditures |
|---------------------------|----------------------|
| Taxes | \$ 5,360,000 |
| Transfers | 4,087,524 |
| Licenses and Permits | 212,550 |
| Intergovernmental | 1,740,163 |
| Charges for Services | 2,914,173 |
| Payments in Lieu of Taxes | 1,230,550 |
| Fines and Forfeitures | 6,500 |
| Recreational Fees | 399,800 |
| Rent | 66,211 |
| Interest | 157,650 |
| Miscellaneous | 219,850 |
| Total | <u>\$ 16,394,971</u> |

General Fund Expenditures by Category



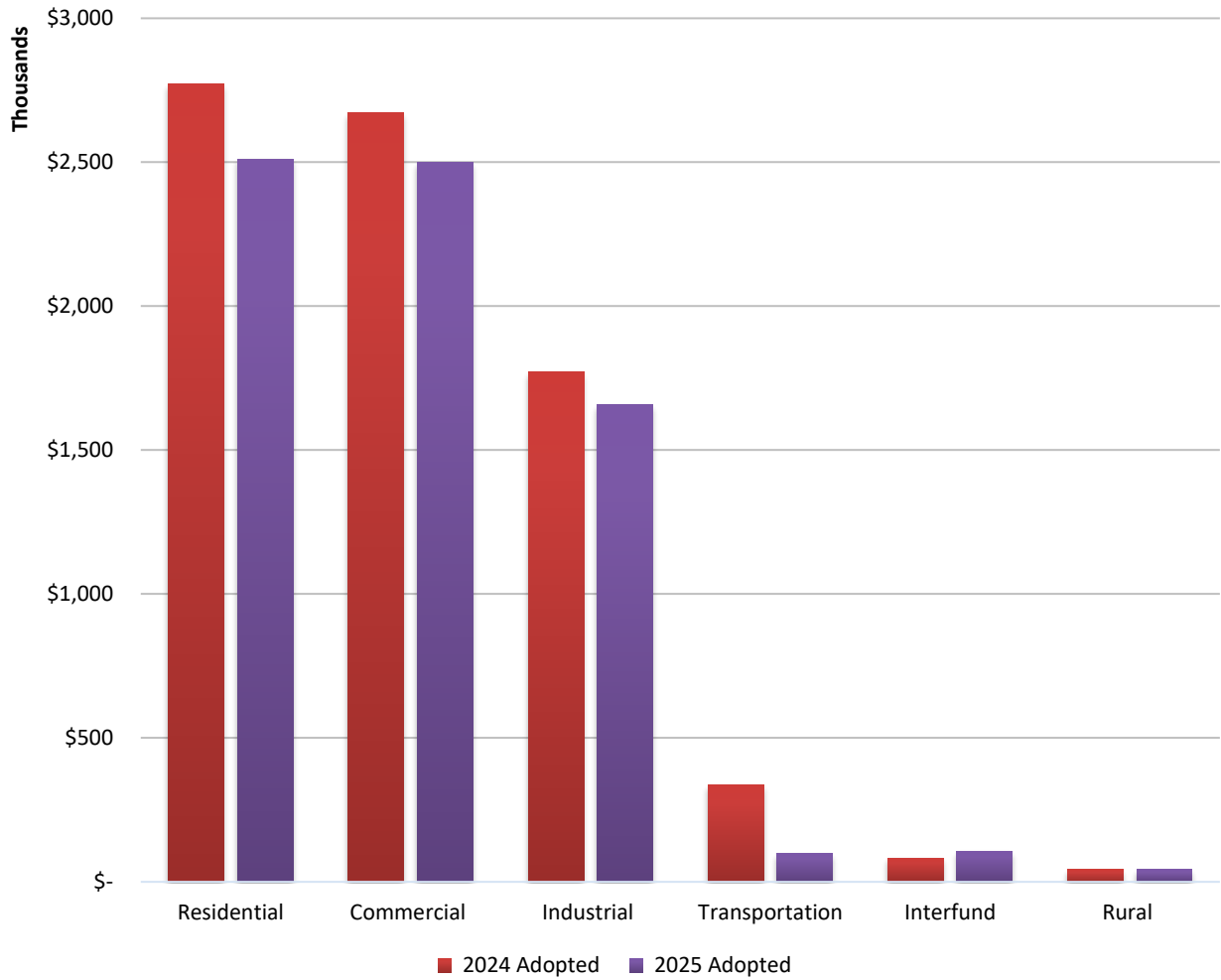
| <u>Category</u> | <u>Expenditures</u> |
|------------------------|----------------------|
| Public Safety | \$ 6,033,401 |
| Public Works | 3,001,420 |
| General Administration | 2,753,518 |
| Parks & Recreation | 1,383,740 |
| Debt Service | 427,332 |
| Capital Outlay | 3,572,259 |
| Transfers | 1,648,935 |
| Total | <u>\$ 18,820,605</u> |

Electric Revenue by Customer Type



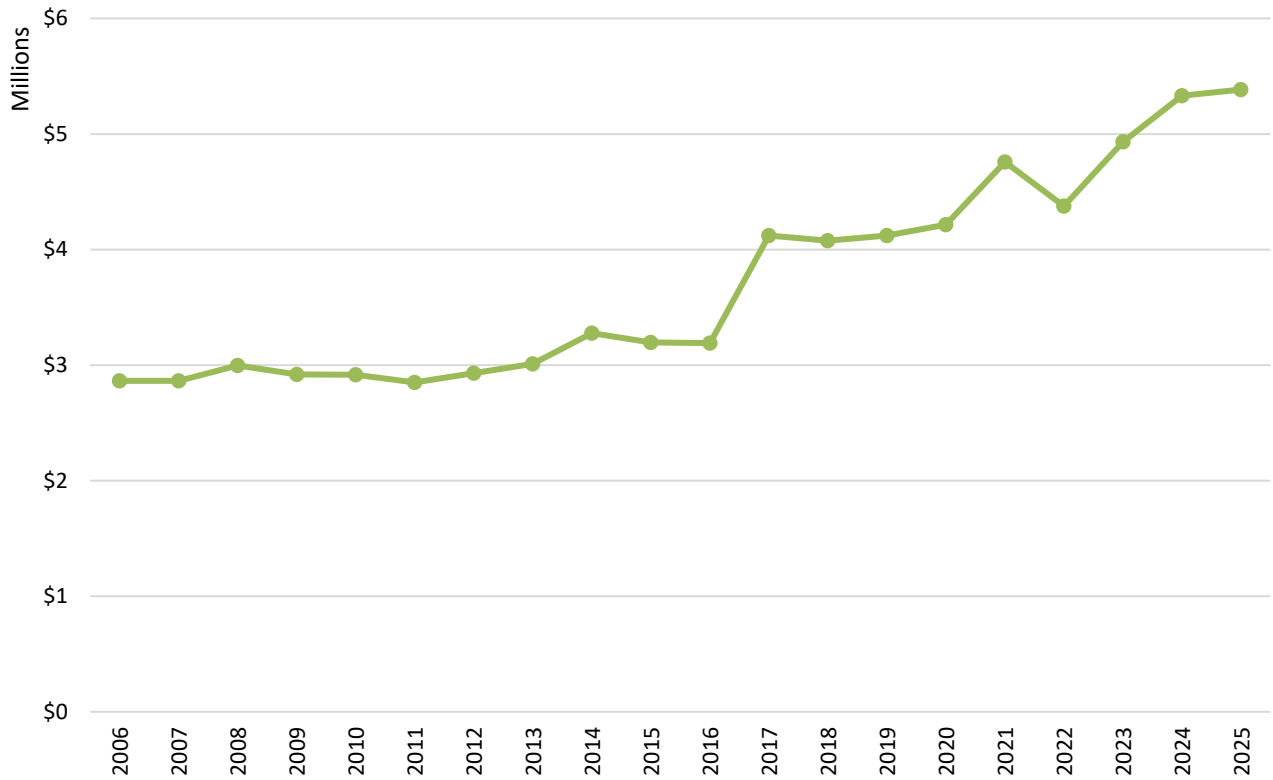
| <u>Customer Type</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|----------------------|-------------------------|-------------------------|
| Residential | \$ 5,788,234 | \$ 6,187,732 |
| Commercial | 4,115,876 | 4,342,779 |
| Large Power | 3,358,925 | 3,555,773 |
| Industrial | 1,849,200 | 2,009,291 |
| Interfund | 187,119 | 206,260 |
| Other Power | 150,787 | 172,232 |
| Rural | 88,505 | 100,533 |
| | <u>\$15,538,646</u> | <u>\$16,574,600</u> |

Gas Revenue by Customer Type

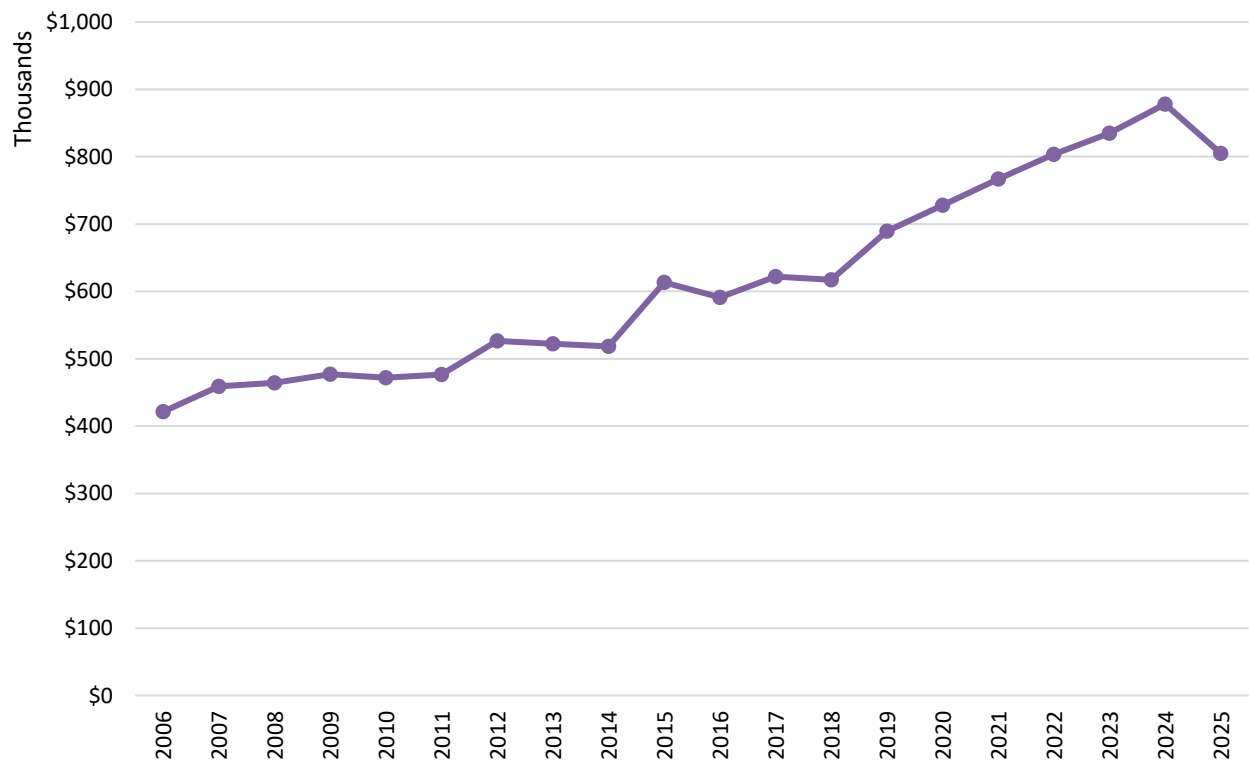


| <u>Customer Type</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|----------------------|---------------------------|---------------------------|
| Residential | \$2,771,483 | \$2,511,350 |
| Commercial | 2,671,968 | 2,498,250 |
| Industrial | 1,771,074 | 1,657,850 |
| Transportation | 337,236 | 100,100 |
| Interfund | 82,712 | 107,100 |
| Rural | 42,535 | 42,100 |
| | <u><u>\$7,677,008</u></u> | <u><u>\$6,916,750</u></u> |

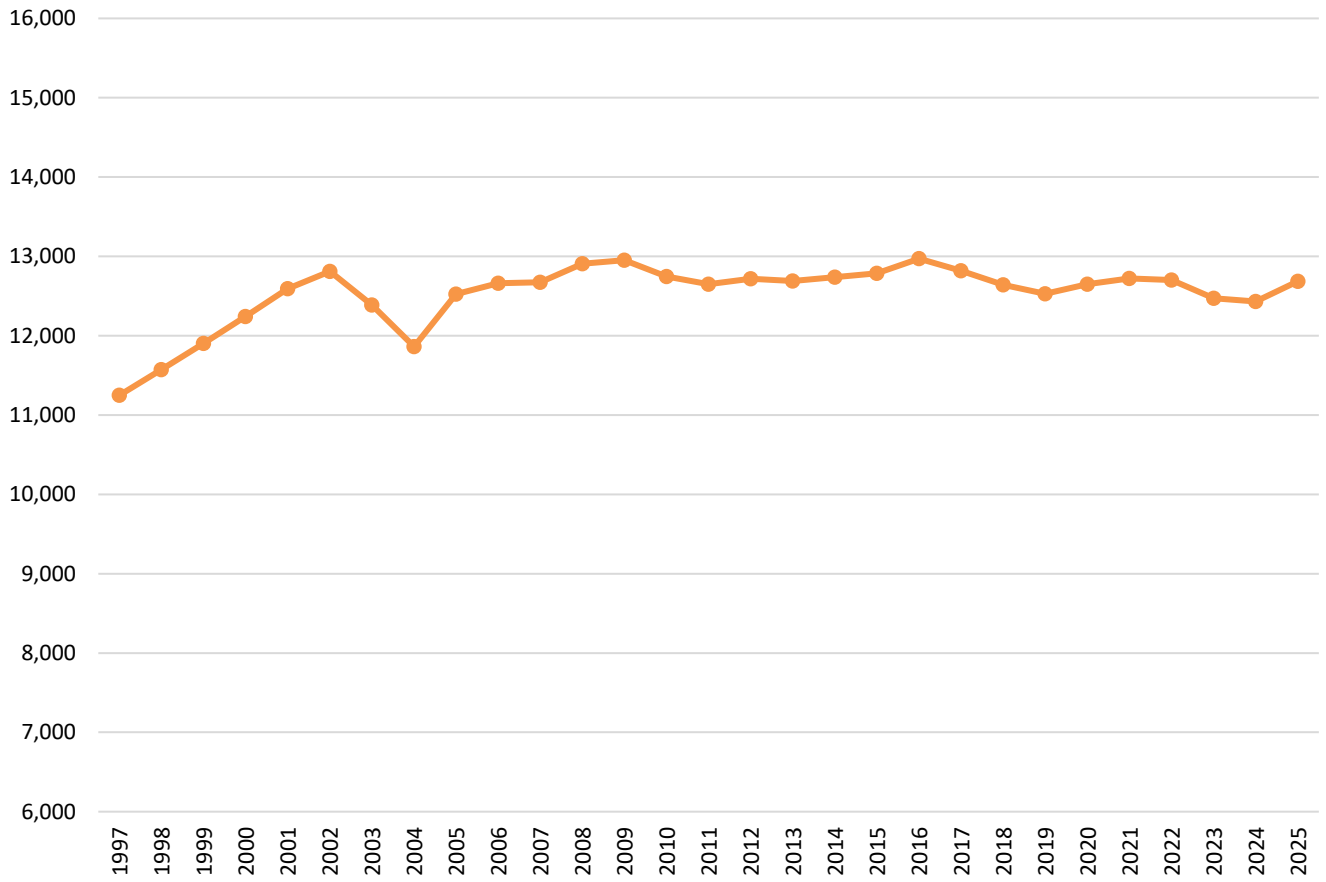
Sales Tax Revenues by Year



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 | \$ 11,476,186 | \$ 4,359,526 | \$15,835,712 | \$ 14,780,953 | \$ 1,610,000 | \$ 16,390,953 | \$ (555,241) | \$ 5,124,808 | \$ 4,569,567 |
| ENTERPRISE FUNDS | | | | | | | | | |
| OFF-STREET PARKING FUND | 19,586 | - | 19,586 | 34,168 | - | 34,168 | (14,582) | 260,176 | 245,594 |
| ELECTRIC FUND | 15,975,204 | - | 15,975,204 | 15,286,670 | 5,819,946 | 21,106,616 | (5,131,412) | 8,811,985 | 3,680,573 |
| GAS FUND | 7,749,496 | 1,400,000 | 9,149,496 | 8,970,905 | 4,317,185 | 13,288,090 | (4,138,594) | 7,644,665 | 3,506,071 |
| WATER FUND | 1,892,421 | 700,000 | 2,592,421 | 2,589,419 | 5,000 | 2,594,419 | (1,998) | 3,411,285 | 3,409,287 |
| SEWER FUND | 3,685,185 | 1,915,000 | 5,600,185 | 4,997,294 | 1,168,213 | 6,165,507 | (565,322) | 5,757,718 | 5,192,396 |
| SOLID WASTE FUND | 1,976,470 | - | 1,976,470 | 1,929,040 | 12,000 | 1,941,040 | 35,430 | 1,999,144 | 2,034,574 |
| GOLF COURSE FUND | 1,005,500 | 5,156,095 | 6,161,595 | 1,025,943 | - | 1,025,943 | 5,135,652 | (5,135,652) | - |
| AIRPORT FUND | 1,350,897 | 1,116,308 | 2,467,205 | 1,350,997 | - | 1,350,997 | 1,116,208 | (1,116,208) | - |
| TOTAL ENTERPRISE FUNDS | 33,654,759 | 10,287,403 | 43,942,162 | 36,184,436 | 11,322,344 | 47,506,780 | (3,564,618) | 21,633,113 | 18,068,495 |
| DEBT SERVICE FUNDS | | | | | | | | | |
| SEWER CAPITAL IMPROVEMENT SALES TAX FUND | - | 280,804 | 280,804 | - | - | - | 280,804 | - | 280,804 |
| WATER CAPITAL IMPROVEMENT SALES TAX FUND | 12,140 | 558,239 | 570,379 | 455,000 | - | 455,000 | 115,379 | 59,890 | 175,269 |
| SOUTH BUSINESS 54 FUND | 60,000 | 1,482,259 | 1,542,259 | 1,569,204 | - | 1,569,204 | (26,945) | 26,945 | - |
| TOTAL DEBT SERVICE FUNDS | 72,140 | 2,321,302 | 2,393,442 | 2,024,204 | - | 2,024,204 | 369,238 | 86,835 | 456,073 |
| SPECIAL REVENUE FUNDS | | | | | | | | | |
| CAPITAL IMPROVEMENT SALES TAX FUND | 1,166,381 | - | 1,166,381 | - | 3,086,500 | 3,086,500 | (1,920,119) | 5,237,266 | 3,317,147 |
| TIF DISTRICTS FUND | 408,863 | 307,500 | 716,363 | 6,000 | 1,624,515 | 1,630,515 | (914,152) | 1,251,402 | 337,250 |
| 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 | - | 2,288,057 | 2,288,057 | (1,146,676) | 2,478,104 | 1,331,428 |
| TOTAL SPECIAL REVENUE FUNDS | 2,718,125 | 307,500 | 3,025,625 | 16,000 | 6,999,072 | 7,015,072 | (3,989,447) | 9,012,292 | 5,022,845 |
| INTERNAL SERVICE FUNDS | | | | | | | | | |
| HEALTH INSURANCE FUND | 2,132,570 | 1,134,539 | 3,267,109 | 1,871,258 | - | 1,871,258 | 1,395,851 | (1,395,851) | - |
| MUNICIPAL GARAGE FUND | 240,389 | 1,521,146 | 1,761,535 | 248,223 | - | 248,223 | 1,513,312 | (1,513,312) | - |
| TOTAL INTERNAL SERVICE FUNDS | 2,372,959 | 2,655,685 | 5,028,644 | 2,119,481 | - | 2,119,481 | 2,909,163 | (2,909,163) | - |
| TOTAL ALL FUNDS | \$ 50,294,169 | \$ 19,931,416 | \$70,225,585 | \$ 55,125,074 | \$ 19,931,416 | \$ 75,056,490 | \$ (4,830,905) | \$ 32,947,885 | \$ 28,116,980 |

Summary of 2025 Budget

| | REVENUES | TRANSFERS IN | TOTAL REVENUES | EXPENDITURES | TRANSFERS OUT | TOTAL EXPENDITURES | REVENUES OVER (UNDER) EXPENDITURES | PROJECTED BEGINNING FUND BALANCE | ESTIMATED FUND BALANCE AT 12/31/2025 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|--|--|--|
| GENERAL FUND | \$ 12,307,447 | \$ 4,087,524 | \$ 16,394,971 | \$ 17,171,670 | \$ 1,648,935 | \$ 18,820,605 | \$ (2,425,634) | \$ 6,261,190 | \$ 3,835,556 |
| ENTERPRISE FUNDS | | | | | | | | | |
| OFF-STREET PARKING FUND | 21,950 | - | 21,950 | 54,160 | - | 54,160 | (32,210) | 275,135 | 242,925 |
| ELECTRIC FUND | 17,028,657 | - | 17,028,657 | 16,940,064 | 662,760 | 17,602,824 | (574,167) | 4,455,263 | 3,881,096 |
| GAS FUND | 7,131,450 | 1,400,000 | 8,531,450 | 8,502,180 | 320,286 | 8,822,466 | (291,016) | 4,495,349 | 4,204,333 |
| WATER FUND | 1,902,550 | 815,000 | 2,717,550 | 2,832,144 | 193,031 | 3,025,175 | (307,625) | 2,234,955 | 1,927,330 |
| SEWER FUND | 4,674,800 | 2,300,000 | 6,974,800 | 6,512,705 | 1,419,343 | 7,932,048 | (957,248) | 5,616,331 | 4,659,083 |
| SOLID WASTE FUND | 2,098,550 | - | 2,098,550 | 2,184,704 | 240,145 | 2,424,849 | (326,299) | 1,533,996 | 1,207,697 |
| GOLF COURSE FUND | 1,278,106 | - | 1,278,106 | 1,254,661 | 2,903 | 1,257,564 | 20,542 | 47,257 | 67,799 |
| AIRPORT FUND | 560,300 | - | 560,300 | 479,886 | 475 | 480,361 | 79,939 | 81,752 | 161,691 |
| TOTAL ENTERPRISE FUNDS | 34,696,363 | 4,515,000 | 39,211,363 | 38,760,504 | 2,838,943 | 41,599,447 | (2,388,084) | 18,740,038 | 16,351,954 |
| DEBT SERVICE FUNDS | | | | | | | | | |
| WATER CAPITAL IMPROVEMENT SALES TAX FUND | 9,150 | 460,000 | 469,150 | 460,000 | - | 460,000 | 9,150 | 65,140 | 74,290 |
| SOUTH BUSINESS 54 FUND | 3,800 | 659,050 | 662,850 | 662,850 | - | 662,850 | - | - | - |
| TOTAL DEBT SERVICE FUNDS | 12,950 | 1,119,050 | 1,132,000 | 1,122,850 | - | 1,122,850 | 9,150 | 65,140 | 74,290 |
| SPECIAL REVENUE FUNDS | | | | | | | | | |
| CAPITAL IMPROVEMENT SALES TAX FUND | 1,336,600 | - | 1,336,600 | - | 3,606,100 | 3,606,100 | (2,269,500) | 5,927,718 | 3,658,218 |
| TIF DISTRICTS FUND | 373,050 | 252,400 | 625,450 | - | 659,050 | 659,050 | (33,600) | 33,600 | - |
| POLICE FUND | 1,250 | - | 1,250 | 20,000 | - | 20,000 | (18,750) | 47,362 | 28,612 |
| PARKS & REC / STORMWATER SALES TAX FUND | 1,200,650 | - | 1,200,650 | - | 1,396,904 | 1,396,904 | (196,254) | 2,049,855 | 1,853,601 |
| TOTAL SPECIAL REVENUE FUNDS | 2,911,550 | 252,400 | 3,163,950 | 20,000 | 5,662,054 | 5,682,054 | (2,518,104) | 8,058,535 | 5,540,431 |
| INTERNAL SERVICE FUNDS | | | | | | | | | |
| HEALTH INSURANCE FUND | 2,021,525 | - | 2,021,525 | 1,970,019 | - | 1,970,019 | 51,506 | 36,342 | 87,848 |
| MUNICIPAL GARAGE FUND | 55,213 | 175,958 | 231,171 | 231,171 | - | 231,171 | - | 26,250 | 26,250 |
| TOTAL INTERNAL SERVICE FUNDS | 2,076,738 | 175,958 | 2,252,696 | 2,201,190 | - | 2,201,190 | 51,506 | 62,592 | 114,098 |
| TOTAL ALL FUNDS | \$ 52,005,048 | \$ 10,149,932 | \$ 62,154,980 | \$ 59,276,214 | \$ 10,149,932 | \$ 69,426,146 | \$ (7,271,166) | \$ 33,187,495 | \$ 25,916,329 |

2025 BUDGET – CITY OF FULTON

GENERAL FUND
Revenue Summary

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|--------------------------------------|--|------------------|------------------|------------------|------------------|
| TAXES | | | | | |
| 01-401-1050 | Real Estate & Pers Prop Taxes | \$ 803,356 | \$ 803,358 | \$ 878,100 | \$ 805,000 |
| 01-401-1100 | Railroad & Utility Taxes | 5,239 | 5,092 | 5,000 | 5,100 |
| 01-401-1150 | Sur Tax | 17,978 | 24,610 | 19,000 | 25,000 |
| 01-401-1250 | Sales Tax - 1.0% General | 1,978,672 | 1,973,069 | 2,132,762 | 2,153,700 |
| 01-401-1300 | Sales Tax - 0.5% Transportation | 989,336 | 986,534 | 1,066,381 | 1,076,900 |
| 01-401-1400 | Use Tax | 606,151 | 823,221 | 655,650 | 999,800 |
| 01-401-1450 | Cable TV Franchise Tax | 94,624 | 91,379 | 91,700 | 60,000 |
| 01-401-1550 | Housing Authority Tax | - | 2,048 | - | - |
| 01-401-1600 | Telephone Franchise Tax | 203,979 | 188,747 | 197,300 | 187,500 |
| 01-401-1650 | Cigarette Tax | 59,433 | 49,584 | 55,950 | 47,000 |
| 01-401-1700 | Financial Institutions Tax | 1,124 | - | 1,300 | - |
| 01-404-1050 | Motor Vehicle Fee Increase | 62,062 | 56,774 | 62,100 | 55,850 |
| 01-404-1100 | Motor Vehicle Sales Tax | 131,733 | 135,261 | 142,550 | 141,950 |
| 01-404-1150 | Gasoline Tax | 417,919 | 451,062 | 452,050 | 497,000 |
| 01-406-1050 | Utility Franchise Fees - Electric | 1,107,873 | 1,088,584 | 1,174,653 | 1,230,550 |
| | Total Taxes | 6,479,480 | 6,679,323 | 6,934,496 | 7,285,350 |
| LICENSES, FINES & PERMITS | | | | | |
| 01-403-1200 | Business Licenses | 65,053 | 66,357 | 68,000 | 76,000 |
| 01-403-1250 | Liquor Licenses | 17,525 | 19,284 | 19,000 | 18,850 |
| 01-403-1300 | Building Permits | 22,084 | 11,363 | 20,200 | 75,000 |
| 01-403-1350 | Zoning Fees | 2,732 | 2,200 | 1,200 | 1,200 |
| 01-403-1375 | Food Permits | - | - | 250 | - |
| 01-403-1400 | Vehicle Licenses | 45,452 | 39,930 | 35,000 | - |
| 01-403-1450 | Animal Control Fees | 20,530 | 21,265 | 12,500 | 25,000 |
| 01-405-1300 | Abatement & Demolition Revenue | 8,857 | 8,860 | 8,200 | 45,000 |
| 01-407-1100 | Court Fines | 1,068 | 4,005 | 3,000 | 5,000 |
| 01-407-1150 | Court Fines - Education | 24 | 118 | 100 | 500 |
| 01-407-1200 | Restitution Revenue - Police | 3,958 | 2,563 | 4,000 | 1,000 |
| | Total Licenses, Fines & Permits | 187,283 | 175,945 | 171,450 | 247,550 |
| STREETS & CEMETERIES | | | | | |
| 01-403-1050 | Hillcrest Deeds/Permits | 13,460 | 8,640 | 5,000 | 10,000 |
| 01-403-1100 | Southside Deeds/Permits | 5,880 | 7,785 | 2,000 | 5,000 |
| 01-403-1175 | Reserve for Cemeteries | 2,560 | 1,825 | - | 1,500 |
| 01-405-1100 | Street Services | 3,014 | - | 4,400 | - |
| 01-405-1150 | Maps/Prints Sold | 393 | 68 | 400 | 200 |
| | Total Streets & Cemeteries | \$ 25,307 | \$ 18,318 | \$ 11,800 | \$ 16,700 |

2025 BUDGET – CITY OF FULTON

GENERAL FUND
Revenue Summary

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|-------------------------------|-------------------------------------|------------------------|------------------------|-------------------------|-------------------------|
| INTERFUND TRANSFERS | | | | | |
| 01-405-2050 | Administrative Services | 1,659,585 | 1,524,503 | 1,661,473 | 1,813,473 |
| 01-405-2100 | Building Inspector Services | 349,315 | 326,584 | 344,135 | 381,707 |
| 01-405-2150 | Engineering Services | 403,272 | 381,156 | 425,424 | 440,666 |
| 01-405-2170 | Buildings & Grounds Services | 140,011 | 88,835 | 101,931 | 152,994 |
| 01-414-1050 | Transfers In | 2,675,079 | 1,355,000 | 2,043,469 | 2,643,720 |
| 01-414-1055 | Transfer In-for FADC,Chamber | 78,000 | 60,000 | 78,000 | 78,000 |
| 01-414-1075 | Transfer In -Fund 48 | - | - | 1,640,285 | 743,032 |
| 01-414-1076 | Transfer In-P&R Sales Tax | - | 916,338 | 597,772 | 622,772 |
| | Total Interfund Transfers | 5,305,262 | 4,652,416 | 6,892,489 | 6,876,364 |
| USER FEES | | | | | |
| 01-408-1050 | Youth Recreation Fees | 35,524 | 31,996 | 38,000 | 40,000 |
| 01-408-1100 | Adult Recreation Fees | 611 | 120 | 2,000 | 2,000 |
| 01-408-1150 | Aquatic Daily Admissions | 46,011 | 46,226 | 19,000 | 15,000 |
| 01-408-1151 | Aquatic Programs | - | - | 22,000 | 22,000 |
| 01-408-1152 | Aquatic Facility Rentals | - | - | 2,000 | 3,500 |
| 01-408-1153 | Aquatic Season Passes | - | - | 9,000 | 9,000 |
| 01-408-1250 | Concessions - Pools | 18,025 | 14,492 | 15,000 | 14,000 |
| 01-408-1300 | Park Shelter Fees | 13,592 | 11,691 | 12,000 | 15,000 |
| 01-408-1950 | Miscellaneous P & R Revenue | 11,569 | 8,602 | 10,000 | - |
| | Total User Fees | 125,331 | 113,126 | 129,000 | 120,500 |
| GRANTS & DONATIONS | | | | | |
| 01-404-1210 | TAP/STP Grant 4th Street | - | - | 175,962 | - |
| 01-404-1235 | FEMA Grant | 9,716 | - | - | - |
| 01-404-1237 | DNR Grant | - | - | 316,316 | 237,237 |
| 01-404-1240 | MoDOT Grants | - | 1,364,115 | - | 500,000 |
| 01-404-1245 | Reserve for Stormwater Revenue | 17,722 | - | - | - |
| 01-404-1255 | Fire Dept Grant | 1,000 | - | 61,800 | - |
| 01-404-1265 | Miscellaneous Grants | 1,103 | - | 115,792 | 115,792 |
| 01-404-1285 | CDBG Grant | 14,309 | - | 307,807 | 133,334 |
| 01-404-1290 | Police Grants | - | 28,061 | 59,000 | 59,000 |
| 01-404-1295 | AID Grant-2nd Street Bridge | 66,567 | - | 18,600 | - |
| 01-411-1150 | Contribution For Drug Dog | 1,550 | 273 | - | - |
| 01-411-1160 | Contributions - Animal Shelter | 3,999 | 2,625 | 3,500 | 4,200 |
| 01-411-1250 | Contributions/Donations - Fire Dept | - | 120 | - | - |
| 01-411-1300 | Donations All American City | - | 24,851 | - | - |
| | Total Grants & Donations | \$ 115,966 | \$ 1,420,045 | \$ 1,058,777 | \$ 1,049,563 |

2025 BUDGET – CITY OF FULTON

GENERAL FUND
Revenue Summary

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|-------------------------------|--|------------------------|------------------------|-------------------------|-------------------------|
| OTHER INCOME | | | | | |
| 01-405-1200 | Community Policing | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 |
| 01-405-1225 | School Resource Officer Contract | - | - | - | 49,133 |
| 01-405-1250 | Police - Misc | 17,346 | 1,265 | 1,500 | 1,000 |
| 01-409-1050 | City Owned Buildings | 37,211 | 37,211 | 35,400 | 37,211 |
| 01-409-1060 | Cell Tower Land Lease-Cingular | 29,113 | 29,399 | 29,750 | 29,000 |
| 01-410-1050 | Investment Interest | 26,198 | 142,158 | 147,700 | 149,450 |
| 01-410-1150 | Interest On Delinquent Taxes | 10,765 | 9,137 | 11,650 | 8,200 |
| 01-411-1050 | Miscellaneous Revenue | 7,874 | 68,217 | 20,000 | 70,000 |
| 01-411-1120 | Gain/Loss On Equipment Disposal | 12,250 | - | - | - |
| 01-411-5200 | Settlements/Lawsuits | - | 167,794 | 46,000 | 60,000 |
| 01-413-2600 | Miscellaneous Revenue | 1,763 | 45,493 | 15,000 | 2,000 |
| 01-414-1045 | Other Financing Sources Lease Proceeds | - | - | - | 83,650 |
| | Total Other Income | 172,519 | 530,674 | 337,000 | 519,644 |
| RECREATION CENTER FEES | | | | | |
| 01-415-1050 | Camps & Clinics | 16,906 | 16,840 | 4,000 | - |
| 01-415-1100 | College Student Fees | 64 | 300 | - | 20,000 |
| 01-415-1150 | Daily Use | 24,918 | 18,029 | 24,000 | 24,000 |
| 01-415-1200 | Equipment Rental | 122 | 153 | 200 | 200 |
| 01-415-1250 | Locker Rental | 1,089 | 656 | 1,000 | 600 |
| 01-415-1260 | Facility Rental | 50,530 | 77,715 | 60,000 | 80,000 |
| 01-415-1300 | Concessions | 14,983 | 12,449 | 15,000 | - |
| 01-415-1350 | Fitness Programs | 5,674 | 3,363 | 5,000 | 3,000 |
| 01-415-1400 | Membership | 146,002 | 162,148 | 170,000 | 150,000 |
| 01-415-1450 | Party Packages | 596 | - | - | - |
| 01-415-1500 | Recreational Programs | 7,917 | 6,263 | 20,000 | - |
| 01-415-1550 | Special Events | - | (110) | - | - |
| 01-415-1650 | Merchandise Sales | 607 | 923 | 500 | 500 |
| 01-415-2600 | Miscellaneous Revenue | 2,057 | 1,000 | 1,000 | 1,000 |
| 01-415-2650 | Cash Over/Under | 1,030 | (40) | - | - |
| | Total Recreation Center Fees | 272,495 | 299,689 | 300,700 | 279,300 |
| | TOTAL REVENUES | \$ 12,683,643 | \$ 13,889,537 | \$ 15,835,712 | \$ 16,394,971 |

2025 BUDGET – CITY OF FULTON

GENERAL FUND
Summary of Revenues and Expenditures

| Account | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|--|--------------------------|--------------------------|--------------------------|---------------------------|
| TOTAL REVENUES | <u>13,980,843</u> | <u>13,685,290</u> | <u>15,835,712</u> | <u>16,394,971</u> |
| EXPENDITURES BY DEPARTMENT | | | | |
| Administration | 1,326,910 | 1,257,083 | 1,307,223 | 1,339,877 |
| Finance | 894,061 | 794,811 | 862,715 | 937,478 |
| Purchasing | 173,376 | 180,493 | 181,213 | 224,235 |
| Police | 2,411,257 | 2,735,699 | 3,063,517 | 3,245,765 |
| Information Technology | - | 3,471 | 372,193 | 451,178 |
| Fire | 1,880,995 | 2,195,637 | 2,318,354 | 3,476,000 |
| Planning & Protective Services | 353,047 | 94,208 | 785,715 | 632,936 |
| Engineering | 1,070,746 | 733,318 | 774,245 | 706,672 |
| Street Maintenance | 1,672,412 | 3,980,092 | 2,292,520 | 3,163,366 |
| Traffic Control | 140,298 | 145,581 | 486,695 | 226,334 |
| Building & Ground Maintenance | 501,557 | 618,421 | 467,838 | 508,263 |
| Cemetery | 105,062 | 109,618 | 118,362 | 143,054 |
| Parks & Recreation - Administration | 610,790 | 637,272 | 720,693 | 979,564 |
| Parks & Recreation - Pool | 124,054 | 134,279 | 136,243 | 154,500 |
| Recreation Center Operations | 415,987 | 443,015 | 892,427 | 982,448 |
| Non-Departmental | 601,940 | 398,582 | 1,611,000 | 1,648,935 |
| TOTAL EXPENDITURES | <u>12,282,490</u> | <u>14,461,580</u> | <u>16,390,953</u> | <u>18,820,605</u> |
| REVENUES OVER (UNDER) EXPENDITURES | <u>1,698,353</u> | <u>(776,290)</u> | <u>(555,241)</u> | <u>(2,425,634)</u> |
| Beginning Fund Balance | | | <u>5,124,808</u> | <u>6,261,190</u> |
| Estimated Fund Balance, December 31 | | | <u>4,569,567</u> | <u>3,835,556</u> |

2025 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 paycheck. 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, post-it-notes, binders, pens, markers, and other generally-used office supplies, 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 and a useful life of more than one year 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 software subscriptions, trade publications, and newspapers.

Clothing/Cleaning – Expenses associated with city uniforms, gloves, hats, and mats.

2025 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 Counselor, attorneys, and litigation-related matters.

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.

Telephone – Expenses associated with land lines, cellular phones, and other phone-related charges.

Printing/Binding – Expenses associated with printing documents and large copy orders completed 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 or that is more cost-effective to be leased. Available warranty coverage is also a consideration in whether to lease or purchase a piece of equipment.

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.

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES

Administration

| Account | Description | 2022 | 2023 | 2024 | 2025 |
|-------------|--|---------------------|---------------------|---------------------|---------------------|
| | | Actual | Actual | Adopted | Adopted |
| 01-522-1000 | Salaries | \$ 562,596 | \$ 504,074 | \$ 612,475 | \$ 597,749 |
| 01-522-1050 | Part-Time/Summer | 806 | 495 | 1,000 | - |
| 01-522-1060 | Overtime | 480 | 954 | 400 | 400 |
| 01-522-1100 | FICA/Medicare Tax | 41,986 | 38,285 | 46,962 | 45,759 |
| 01-522-1200 | Employees Retirement | 36,196 | 37,165 | 68,598 | 58,591 |
| 01-522-1250 | Matching Deferred Comp | 5,089 | 4,555 | 10,135 | 4,958 |
| 01-522-1300 | Health Insurance | 23,402 | 32,967 | 59,275 | 68,926 |
| 01-522-1350 | Life Insurance Expense | 1,148 | 969 | 1,856 | 1,344 |
| 01-522-1400 | Misc Personnel Costs | 16,655 | 6,208 | 2,500 | 2,500 |
| 01-522-1600 | Tuition Reimbursement | - | - | 5,000 | 15,000 |
| | Total Personnel | 688,358 | 625,672 | 808,201 | 795,227 |
| 01-522-2050 | Office Supplies | 5,280 | 5,185 | 4,000 | 3,500 |
| 01-522-2100 | Advertising/Election | 8,718 | 13,101 | 12,000 | 16,000 |
| 01-522-2150 | Minor Tools/Equip/Furniture | 5,594 | 2,350 | 2,000 | 1,500 |
| 01-522-2180 | Computer Equipment/Software | 66,607 | 23,800 | 10,000 | 20,000 |
| 01-522-2200 | Subscriptions/Publications | 1,277 | 1,623 | 1,500 | 1,500 |
| 01-522-2400 | Fuel/Lubricants | 18,490 | 1,732 | - | 500 |
| 01-522-2600 | Employee Recognition | 8,308 | 8,124 | 5,000 | 5,000 |
| 01-522-2950 | Miscellaneous | 40,344 | 4,943 | 5,000 | 5,000 |
| | Total Consumables | 154,617 | 60,856 | 39,500 | 53,000 |
| 01-522-3050 | Legal Fees | 70,552 | 122,270 | 50,000 | 50,000 |
| 01-522-3080 | Insurance | 44,713 | 47,281 | 48,250 | 49,400 |
| 01-522-3100 | Contract Labor | 10,425 | 18,125 | 10,000 | 12,000 |
| 01-522-3150 | Telephone | 8,385 | 4,516 | 4,000 | 3,000 |
| 01-522-3180 | Audit Expenses | - | 48,097 | - | - |
| 01-522-3250 | Postage | 1,004 | 1,841 | 2,000 | 3,000 |
| 01-522-3280 | Utilities | 11,284 | 10,729 | 12,000 | 13,200 |
| 01-522-3350 | Maintenance Contracts | 11,539 | 9,010 | 10,000 | 11,000 |
| 01-522-3370 | Vehicle Repair | 96 | 1,311 | 150 | 200 |
| 01-522-3400 | Equipment Repair | 122 | 193 | 350 | 350 |
| 01-522-3430 | Safety Programs/Equip | 241 | 75 | 350 | 350 |
| 01-522-3450 | Dues/Memberships | 6,108 | 6,333 | 6,000 | 9,650 |
| 01-522-3500 | Travel/Training/Seminars | 29,121 | 24,458 | 25,000 | 28,000 |
| 01-522-3540 | Branding Expenditures | - | - | 5,000 | 5,000 |
| 01-522-3550 | Special Projects | 7,656 | 27,430 | 25,000 | 25,000 |
| 01-522-3580 | Newsletter Expenses | 1,736 | 1,653 | 1,250 | - |
| 01-522-3710 | Chamber Of Commerce | 78,000 | 60,000 | 78,000 | 78,000 |
| 01-522-3730 | Emergency Operations | 182,838 | 162,172 | 162,172 | 180,500 |
| 01-522-3770 | Reassessment | 20,116 | 20,064 | 20,000 | 23,000 |
| | Total Contractual Services | 483,935 | 565,557 | 459,522 | 491,650 |
| 01-522-4010 | Office Equipment | - | 4,998 | - | - |
| | Total Capital Outlay | - | 4,998 | - | - |
| | TOTAL ADMINISTRATION DEPARTMENT | \$ 1,326,910 | \$ 1,257,083 | \$ 1,307,223 | \$ 1,339,877 |

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Administration

| Position | Number of Employees (FTE) | | Budgeted Amount | | | |
|--|---------------------------|------|-----------------|------|-----------|-----------|
| | 2024 | 2025 | 2024 | 2025 | | |
| Director of Administration | 1 | 1 | | | | |
| Assistant Director of Admin. | 1 | 1 | | | | |
| City Clerk | 1 | 1 | | | | |
| Deputy City Clerk | 1 | 1 | | | | |
| Administrative Analyst | 1 | .5 | | | | |
| Human Resources Manager | 1 | 1 | | | | |
| Communications Coordinator | 1 | 1 | | | | |
| Mayor, Council, City Prosecutor (not counted toward FTEs) | 10 | 10 | | | | |
| Totals | 7 | 6.5 | | | \$612,475 | \$597,749 |

2025 Budget Notes

The Administration Department has restructured the former Grant Analyst position into Administrative Analyst. This position will administer the city’s grant programs and assist with other administrative and human resources-related duties. One half (1/2) of the salary for this position will now be funded by the Finance Department as the financial component of grant administration will be overseen by the Chief Financial Officer.

Dues/Memberships were increased to include membership to professional organizations for the Human Resource Manager and Communications Coordinator.

Emergency Operations costs increased for 2025 per the City’s contract with Callaway County.

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES

Administration

Personnel

Salaries – Departmental wage increases and adjustments designed to fairly reward and compensate employees.

Consumables

Advertising/Elections – Expenses associated with advertising for bids/projects, advertising required by law for elections and public notices, and costs charged by Callaway County to administer municipal elections.

Employee Recognition Expense – Expenses associated with employee recognition, appreciation picnic, and awards provided at the event.

Contractual Services

Legal – Contracted legal services.

Dues/Memberships – Expenses associated with maintaining active membership in Missouri Municipal League, Missouri City Management Association, International City/County Management Association, Missouri City Clerks & Finance Officers Association, International Institute of Municipal Clerks, Society for Human Resource Management, City-County Communications & Marketing Association, and other professional organizations.

Travel/Training/Seminars – Includes all professional travel for department including training, conferences, and seminars.

Special Projects – Contingency fund for unexpected projects/expenses and Board/Commission budget requests that may arise throughout the year at the discretion of the Mayor and/or City Council.

Emergency Operations Expense – Contracted costs associated with dispatching emergency response. Callaway County conducts 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 2025.

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES

Finance Department

| Account | Description | 2022 | 2023 | 2024 | 2025 |
|-------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual | Actual | Adopted | Adopted |
| 01-523-1000 | Salaries | \$ 547,560 | \$ 447,962 | \$ 502,801 | \$ 545,000 |
| 01-523-1050 | Part-Time/Summer | 2,102 | 15 | 11,200 | 5,000 |
| 01-523-1060 | Overtime | 388 | 137 | 1,000 | 1,000 |
| 01-523-1100 | FICA/Medicare Tax | 40,724 | 33,658 | 39,398 | 41,692 |
| 01-523-1200 | Employees Retirement | 52,499 | 37,722 | 56,314 | 58,994 |
| 01-523-1250 | Matching Deferred Comp | 11,742 | 8,076 | 8,996 | 8,000 |
| 01-523-1300 | Health Insurance | 68,875 | 53,713 | 84,119 | 92,593 |
| 01-523-1350 | Life Insurance Expense | 1,498 | 1,123 | 1,537 | 1,644 |
| 01-523-1400 | Misc Personnel Costs | 828 | 3,172 | 2,000 | 2,000 |
| | Total Personnel | 726,216 | 585,577 | 707,365 | 755,923 |
| 01-523-1500 | Liability Insurances | 9 | - | - | - |
| 01-523-2050 | Office Supplies | 14,623 | 13,413 | 13,500 | 15,740 |
| 01-523-2100 | Advertising | 1,633 | 2,124 | 1,100 | 1,100 |
| 01-523-2150 | Minor Tools/Equip/Furniture | 2,130 | 1,639 | 1,000 | 1,000 |
| 01-523-2180 | Computer Equipment/Software | 12,149 | 11,191 | 7,000 | 10,000 |
| 01-523-2200 | Subscriptions/Publications | 1,100 | 1,061 | 2,000 | 1,000 |
| 01-523-2400 | Fuel/Lubricants | 175 | - | - | - |
| 01-523-2950 | Miscellaneous | 1,846 | 3,263 | 1,100 | 1,100 |
| | Total Consumables | 33,665 | 32,690 | 25,700 | 29,940 |
| 01-523-3050 | Legal Fees | - | - | - | 1,000 |
| 01-523-3080 | Insurance | 38,989 | 42,511 | 49,350 | 53,055 |
| 01-523-3100 | Contract Labor | - | 63,234 | - | - |
| 01-523-3150 | Telephone | 94 | 528 | 900 | 700 |
| 01-523-3180 | Audit Expense | 2,675 | 6,745 | 4,000 | 3,400 |
| 01-523-3250 | Postage | 169 | 654 | 1,200 | 800 |
| 01-523-3280 | Utilities | 10,892 | 9,969 | 12,000 | 11,500 |
| 01-523-3300 | Printing/Binding | 5,287 | 5,565 | 6,500 | 6,800 |
| 01-523-3350 | Maintenance Contracts | 21,406 | 23,205 | 40,000 | 60,000 |
| 01-523-3370 | Vehicle Repair | 50 | - | - | - |
| 01-523-3400 | Equipment Repair | - | 263 | 600 | 700 |
| 01-523-3450 | Dues/Memberships | 65 | 265 | 600 | 650 |
| 01-523-3500 | Travel/Training/Seminars | 220 | 12,219 | 5,500 | 3,500 |
| 01-523-3660 | Credit Card Surcharge | 44,935 | (930) | - | - |
| 01-523-3670 | Bank Service Charges | 5,032 | 4,702 | 6,000 | 5,000 |
| | Total Contractual Services | 129,815 | 168,929 | 126,650 | 147,105 |
| 01-523-4015 | Buildings | - | 4,998 | - | - |
| | Total Capital Outlay | - | 4,998 | - | - |
| 01-523-5300 | Interest Expense | 1,134 | 283 | - | 1,460 |
| 01-523-5400 | Lease Principal Payment Expense | 3,231 | 2,336 | 3,000 | 3,050 |
| | Total Debt Service | 4,365 | 2,619 | 3,000 | 4,510 |
| | TOTAL FINANCE DEPARTMENT | \$ 894,061 | \$ 794,812 | \$ 862,715 | \$ 937,478 |

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Finance Department

| Position | Number of Employees | | Budgeted Amount | |
|----------------------------|---------------------|------|-----------------|------|
| | 2024 | 2025 | 2024 | 2025 |
| Chief Financial Officer | 1 | 1 | | |
| Accounts Payable Clerk | 1 | 1 | | |
| Senior Accountant | 1 | 1 | | |
| Accounting Clerk | 1 | 1 | | |
| Utility Billing Specialist | 1 | 1 | | |
| Administrative Analyst | 0 | .5 | | |
| Payroll Clerk | 1 | 1 | | |
| Customer Service Rep | 3 | 3 | | |
| Totals | 9 | 9.5 | | |

2025 Budget Notes

The Finance Department remained structurally consistent this year, with one notable enhancement. A shared Administrative Analyst position was introduced, with half of this full-time role allocated to the Finance Department and the other half to the Administration Department. The Finance Department will oversee the portion of the position related to grants.

Personnel

Salaries – 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 2024 Fiscal Year which will take place in the spring of 2025. Most of the audit expense has been divided among the five utilities this year.

Maintenance Contracts – Expenses related to the annual accounting software maintenance contract.

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

Dues/Memberships – Expenses associated with maintaining active membership in Government Finance Officers Association, American Institute of Certified Public Accountants, 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 2025.

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Purchasing Department

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|----------------|------------------------------------|------------------------|------------------------|-------------------------|-------------------------|
| 01-524-1000 | Salaries | \$ 112,085 | \$ 117,941 | \$ 95,354 | \$ 136,700 |
| 01-524-1050 | Part-Time/Summer | 806 | 8,339 | 20,000 | - |
| 01-524-1060 | Overtime | 1,501 | 1,177 | 750 | 100 |
| 01-524-1100 | FICA/Medicare Tax | 7,470 | 9,756 | 8,882 | 10,500 |
| 01-524-1200 | Employees Retirement | 9,338 | 11,866 | 10,680 | 15,050 |
| 01-524-1250 | Matching Deferred Comp | 366 | - | 1,600 | - |
| 01-524-1300 | Health Insurance | 11,905 | 15,930 | 16,847 | 37,822 |
| 01-524-1350 | Life Insurance Expense | 315 | 339 | 500 | 500 |
| 01-524-1400 | Misc Personnel Costs | 557 | 214 | 300 | - |
| | Total Personnel | 144,344 | 165,562 | 154,913 | 200,672 |
| 01-524-2050 | Office Supplies | 857 | 1,006 | 1,100 | 600 |
| 01-524-2100 | Advertising | 1,315 | 726 | 300 | 150 |
| 01-524-2150 | Minor Tools/Equip/Furniture | 924 | 1,022 | 1,200 | 1,550 |
| 01-524-2180 | Computer Equipment/Software | 2,788 | 3,276 | 1,100 | 1,850 |
| 01-524-2250 | Repair Materials/Supplies | 59 | (3,242) | 500 | 150 |
| 01-524-2300 | Clothing/Cleaning | 916 | 645 | 750 | 1,050 |
| 01-524-2350 | Janitor/Housekeeping | 564 | 652 | 800 | 400 |
| 01-524-2400 | Fuel/Lubricants | 507 | 444 | 800 | 200 |
| 01-524-2950 | Miscellaneous | 366 | 3,284 | 1,100 | 1,350 |
| | Total Consumables | 8,296 | 7,813 | 7,650 | 7,300 |
| 01-524-3080 | Insurance | 7,374 | 6,743 | 8,150 | 8,800 |
| 01-524-3150 | Telephone | 112 | 528 | 150 | 150 |
| 01-524-3250 | Postage | 529 | - | - | - |
| 01-524-3280 | Utilities | 3,427 | 2,768 | 6,000 | 3,250 |
| 01-524-3300 | Printing/Binding | - | - | - | 100 |
| 01-524-3330 | Bldg/Grounds Maintenance | 1,053 | 916 | 1,000 | 1,050 |
| 01-524-3350 | Maintenance Contracts | 398 | 1,060 | 600 | 750 |
| 01-524-3370 | Vehicle Repair | 459 | 322 | 500 | 1,113 |
| 01-524-3400 | Equipment Repair | 692 | 693 | 1,500 | 450 |
| 01-524-3430 | Safety Programs/Equip | 495 | 605 | 750 | 600 |
| | Total Contractual Services | 14,541 | 13,635 | 18,650 | 16,263 |
| 01-524-5900 | Inventory Adjustment | 6,195 | (6,517) | - | - |
| | Total Capital Outlay | 6,195 | (6,517) | - | - |
| | TOTAL PURCHASING DEPARTMENT | \$ 173,376 | \$ 180,493 | \$ 181,213 | \$ 224,235 |

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Purchasing Department

| Position | Number of Employees | | Budgeted Amount | |
|-------------------------------------|---------------------|------|-----------------|-----------|
| | 2024 | 2025 | 2024 | 2025 |
| Purchasing Agent | 1 | 1 | | |
| Buyer/Inventory Control | 1 | 1 | | |
| Purchasing Administrative Assistant | 0 | 1 | | |
| Totals | 2 | 3 | \$95,354 | \$136,700 |

2025 Budget Notes

Personnel

Salaries – 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 2025.

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Police Department

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|-------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| 01-527-1000 | Salaries | \$ 1,436,879 | \$ 1,681,866 | \$ 1,712,577 | \$ 1,819,089 |
| 01-527-1050 | Part-Time/Summer | 806 | 15 | 50 | - |
| 01-527-1060 | Overtime | 51,260 | 72,411 | 75,589 | 122,550 |
| 01-527-1100 | FICA/Medicare Tax | 111,066 | 132,302 | 136,799 | 148,536 |
| 01-527-1200 | Employees Retirement | 89,242 | 95,212 | 70,871 | 84,976 |
| 01-527-1250 | Matching Deferred Comp | 22,432 | 21,366 | 23,241 | 20,364 |
| 01-527-1300 | Health Insurance | 178,441 | 187,617 | 317,760 | 341,836 |
| 01-527-1350 | Life Insurance Expense | 4,419 | 4,074 | 5,728 | 5,772 |
| 01-527-1400 | Misc Personnel Costs | 1,280 | 4,111 | 2,000 | 1,300 |
| 01-527-1600 | Tuition Reimbursement | - | 3,375 | 16,000 | 16,000 |
| | Total Personnel | 1,895,826 | 2,202,349 | 2,360,615 | 2,560,423 |
| 01-527-2050 | Office Supplies | 3,542 | 2,806 | 3,500 | 3,500 |
| 01-527-2100 | Advertising | 424 | - | - | - |
| 01-527-2150 | Minor Tools/Equip/Furniture | 35,047 | 38,066 | 15,000 | 15,000 |
| 01-527-2180 | Computer Equipment/Software | 3,744 | 27,815 | 10,000 | 10,000 |
| 01-527-2200 | Subscriptions/Publications | - | 1,094 | 1,100 | 1,100 |
| 01-527-2300 | Clothing/Cleaning | 7,634 | 7,506 | 10,000 | 10,000 |
| 01-527-2350 | Janitor/Housekeeping | 3,323 | 3,866 | 3,000 | 5,000 |
| 01-527-2400 | Fuel/Lubricants | 51,602 | 45,745 | 55,000 | 56,950 |
| 01-527-2600 | Drug Dog Expenses | 15,245 | 1,009 | 3,000 | 5,000 |
| 01-527-2700 | Evidence Technician | 1,394 | 812 | 1,000 | 2,000 |
| 01-527-2725 | Animal Control Expenses | - | 3,596 | 3,000 | 3,000 |
| 01-527-2750 | Community Relations | 7,098 | 7,098 | 7,500 | 7,500 |
| 01-527-2800 | Veterinarian Services | 1,095 | 19,567 | 17,000 | 17,000 |
| 01-527-2950 | Miscellaneous | 1,757 | 5,000 | 1,000 | 1,000 |
| | Total Consumables | 131,905 | 163,980 | 130,100 | 137,050 |
| 01-527-3080 | Insurance | 142,382 | 152,144 | 177,802 | 191,150 |
| 01-527-3150 | Telephone | 6,510 | 7,396 | 5,000 | 7,100 |
| 01-527-3200 | Utilities | 34,719 | 31,642 | 30,000 | 35,000 |
| 01-527-3250 | Postage | 30 | 18 | 100 | 100 |
| 01-527-3300 | Printing/Binding | 1,850 | 1,105 | 1,500 | 1,500 |
| 01-527-3330 | Bldg/Grounds Maintenance | 8,095 | 8,590 | 10,000 | 10,000 |
| 01-527-3350 | Maintenance Contracts | 10,914 | 9,369 | 10,000 | 10,000 |
| 01-527-3360 | Leased Vehicles/Equipment | 8,780 | 7,000 | 9,300 | 10,000 |
| 01-527-3370 | Vehicle Repair | 24,073 | 28,483 | 30,000 | 9,642 |
| 01-527-3380 | Equipment Rental/Lease | - | 1,150 | - | - |
| 01-527-3400 | Equipment Repair | 5,703 | 7,214 | 25,000 | 5,000 |
| 01-527-3430 | Safety Programs/Equip | 1,235 | 1,563 | 2,000 | 2,000 |
| 01-527-3450 | Dues/Memberships | 650 | 1,336 | 1,100 | 5,000 |
| 01-527-3500 | Travel/Training/Seminars | 11,351 | 8,836 | 21,000 | 20,000 |
| 01-527-3550 | Special Projects | 397 | - | - | 16,000 |
| | Total Contractual Services | \$ 256,689 | \$ 265,845 | \$ 322,802 | \$ 322,492 |

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Police Department

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|----------------|-----------------------------|------------------------|------------------------|-------------------------|-------------------------|
| 01-527-4010 | Equipment | \$ - | \$ - | \$ 65,000 | \$ 50,000 |
| 01-527-4011 | Light Bars | - | - | 40,000 | 40,000 |
| 01-527-4130 | Vehicles\Heavy Equipment | 124,127 | 81,629 | 135,000 | 90,000 |
| 01-527-4210 | Cameras | - | - | - | 25,000 |
| 01-527-4230 | Computer System Upgrade | - | 13,723 | - | - |
| 01-527-4240 | Ballistic V | 2,709 | 8,173 | 10,000 | 16,000 |
| 01-527-4250 | Radios | - | - | - | 4,800 |
| | Total Capital Outlay | <u>126,836</u> | <u>103,524</u> | <u>250,000</u> | <u>225,800</u> |
| | TOTAL POLICE | <u>\$ 2,411,257</u> | <u>\$ 2,735,699</u> | <u>\$ 3,063,517</u> | <u>\$ 3,245,765</u> |

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Police Department

| Position | Number of Employees | | Budgeted Amount | |
|------------------------------|---------------------|------|-----------------|------|
| | 2024 | 2025 | 2024 | 2025 |
| 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 | 2 | 2 | | |
| Animal Control Supervisor | 1 | 1 | | |
| Animal Control Officer | 2 | 2 | | |
| Maintenance Worker | .5 | .5 | | |
| Totals | 33.5 | 33.5 | | |

2025 Budget Notes

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

Personnel

Salaries – 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, and fees for outside presentations (e.g. school violence.), etc.

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.

2025 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 vests, rubber and leather gloves, biohazard clothing, and protective equipment.

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

Travel/Training/Seminar – Includes all professional travel for department including training, conferences, and seminars.

Special Projects – Narcotics investigations and matching funds.

Capital Projects/Items

The 2025 Use Tax will fund these capital projects:

- \$90,000 for two Dodge Durango patrol vehicles
- \$40,000 for vehicle up-fitting including light bars, security partitions, consoles, and items needed for patrol use

General revenues will contribute to the purchase of the following capital projects. Grant funding will also be sought to help offset costs of these capital projects throughout the budget year:

- \$50,000 for (1) CVSA Operator, Flock Camera system, drone and equipment, training ammunition and range construction costs
- \$25,000 for new body camera system and cloud storage
- \$16,000 for ballistic vests
- \$4,800 for radios and communications equipment

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Information Technology Department

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|----------------|-------------------------------------|------------------------|------------------------|-------------------------|-------------------------|
| 01-528-1000 | Salaries | \$ - | \$ 1,901 | \$ 105,411 | \$ 104,330 |
| 01-528-1050 | Part-Time/Summer | - | - | 21,840 | - |
| 01-528-1060 | Overtime | - | - | 1,000 | 2,000 |
| 01-528-1100 | FICA/Medicare Tax | - | 145 | 9,812 | 8,000 |
| 01-528-1200 | Employees Retirement | - | 213 | 11,806 | 11,500 |
| 01-528-1300 | Health Insurance | - | 179 | 17,019 | 18,068 |
| 01-528-1350 | Life Insurance Expense | - | 6 | 365 | 360 |
| 01-528-1400 | Misc Personnel Costs | - | - | 200 | 200 |
| | Total Personnel | <u>-</u> | <u>2,445</u> | <u>167,453</u> | <u>144,458</u> |
| 01-528-2050 | Office Supplies | - | - | - | 500 |
| 01-528-2150 | Minor Tools/Equip/Furniture | - | 26 | 60,000 | 5,000 |
| 01-528-2180 | Computer Equipment/Software | - | - | - | 11,000 |
| 01-528-2200 | Subscriptions | - | - | - | 80,400 |
| 01-528-2400 | Fuel/Lubricants | - | - | - | 2,000 |
| | Total Consumables | <u>-</u> | <u>26</u> | <u>60,000</u> | <u>98,900</u> |
| 01-528-3080 | Insurance | - | - | - | 5,000 |
| 01-528-3150 | Telephone | - | - | - | 1,080 |
| 01-528-3370 | Vehicle Repair | - | - | - | 2,000 |
| 01-528-3500 | Travel/Training/Seminars | - | 1,000 | - | 5,000 |
| | Total Contractual Services | <u>-</u> | <u>1,000</u> | <u>-</u> | <u>13,080</u> |
| 01-528-4015 | Network Servers and Drives | - | - | 144,740 | 194,740 |
| | Total Capital Outlay | <u>-</u> | <u>-</u> | <u>144,740</u> | <u>194,740</u> |
| | TOTAL INFORMATION TECHNOLOGY | <u>\$ -</u> | <u>\$ 3,471</u> | <u>\$ 372,193</u> | <u>\$ 451,178</u> |

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Information Technology Department

| Position | Number of Employees | | Budgeted Amount | |
|------------|---------------------|------|-----------------|-----------|
| | 2024 | 2025 | 2024 | 2025 |
| IT Manager | 1 | 1 | | |
| IT Analyst | 1 | 1 | | |
| Totals | 2 | 2 | \$105,411 | \$104,330 |

2025 Budget Notes

Personnel

Salaries – Departmental wage increases and adjustments designed to fairly reward and compensate employees.

Consumables

Computers/Equipment/Software – Computers and equipment utilized by the department.

Subscriptions – Software program license renewals, security, and maintenance fees.

Fuel/Lubricants – Consumables for the departmental vehicle.

Contractual Services

Travel/Training/Seminars – Includes all professional travel for department including training, conferences, and seminars.

Capital Projects/Items

The IT Department will apply for grant funding from the Department of Public Safety and Department of Homeland Security to update and improve cyber security of IT and data in the City. The grant would pay 80% (\$115,792.00) with a required match of 20% (\$28,948.00) from the City of Fulton. This project will include updated servers, switches, back-ups and data protection software.

The department will also replace aging servers (\$50,000) to improve network dependability in addition to the aforementioned grant project.

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Fire Department

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|-------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| 01-531-1000 | Salaries | \$ 1,105,305 | \$ 1,227,289 | \$ 1,221,126 | \$ 1,265,000 |
| 01-531-1050 | Part-Time/Summer | 806 | 423 | 1,000 | - |
| 01-531-1060 | Overtime | 39,235 | 39,198 | 40,000 | 45,000 |
| 01-531-1100 | FICA/Medicare Tax | 83,216 | 92,389 | 96,553 | 100,250 |
| 01-531-1200 | Employees Retirement | 172,485 | 180,971 | 184,391 | 191,000 |
| 01-531-1250 | Matching Deferred Comp | 21,273 | 25,355 | 26,195 | 26,500 |
| 01-531-1300 | Health Insurance | 177,646 | 174,508 | 295,802 | 324,890 |
| 01-531-1350 | Life Insurance Expense | 3,674 | 2,466 | 4,089 | 4,200 |
| 01-531-1400 | Misc Personnel Costs | 2,120 | 4,414 | 2,500 | 4,500 |
| 01-531-1600 | Tuition Reimbursement | - | - | 5,000 | 5,000 |
| | Total Personnel | 1,605,759 | 1,747,013 | 1,876,656 | 1,966,340 |
| 01-531-2050 | Office Supplies | 2,168 | 1,651 | 2,000 | 2,000 |
| 01-531-2100 | Advertising | - | - | 1,000 | 1,000 |
| 01-531-2150 | Minor Tools/Equip/Furniture | 12,914 | 13,619 | 16,076 | 22,000 |
| 01-531-2160 | Bunker Gear | - | - | 1,170 | 50,000 |
| 01-531-2170 | Medical Supplies | - | - | 2,000 | 2,000 |
| 01-531-2180 | Computer Equipment/Software | 9,055 | 7,299 | 12,000 | 18,000 |
| 01-531-2200 | Subscriptions/Publications | 790 | 800 | 1,000 | 1,200 |
| 01-531-2300 | Clothing/Cleaning | 7,224 | 7,927 | 10,000 | 10,000 |
| 01-531-2350 | Janitor/Housekeeping | 2,525 | 3,628 | 3,000 | 5,000 |
| 01-531-2400 | Fuel/Lubricants | 14,991 | 20,407 | 25,000 | 28,000 |
| 01-531-2600 | Volunteer Costs | 2,583 | 730 | 1,500 | 1,500 |
| 01-531-2750 | Public Education | 262 | 896 | 1,000 | 1,000 |
| 01-531-2950 | Miscellaneous | 2,069 | 5,333 | 2,000 | 3,000 |
| | Total Consumables | 54,580 | 62,290 | 77,746 | 144,700 |
| 01-531-3080 | Insurance | 135,773 | 138,110 | 161,024 | 173,150 |
| 01-531-3150 | Telephone | 112 | 528 | 850 | 850 |
| 01-531-3250 | Postage | 42 | 97 | 100 | 100 |
| 01-531-3280 | Utilities | 26,112 | 26,599 | 27,924 | 30,000 |
| 01-531-3330 | Bldg/Grounds Maintenance | 9,226 | 20,098 | 20,000 | 15,000 |
| 01-531-3350 | Maintenance Contracts | 166 | - | - | - |
| 01-531-3370 | Vehicle Repair | 9,717 | 17,863 | 20,000 | 13,360 |
| 01-531-3400 | Equipment Repair | 13,408 | 20,626 | 5,000 | 13,000 |
| 01-531-3415 | Equipment Testing | - | - | 8,500 | 10,000 |
| 01-531-3430 | Safety Programs/Equip | 2,372 | 2,688 | 2,500 | 2,000 |
| 01-531-3450 | Dues/Memberships | 1,696 | 790 | 1,500 | 1,500 |
| 01-531-3500 | Travel/Training/Seminars | 4,447 | 8,430 | 12,000 | 12,000 |
| | Total Contractual Services | \$ 203,071 | \$ 235,829 | \$ 259,398 | \$ 270,960 |

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Fire Department

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|----------------|-------------------------------|------------------------|------------------------|-------------------------|-------------------------|
| 01-531-4010 | Vehicles\Heavy Equipment | \$ - | \$ 65,413 | \$ 18,040 | \$ 1,054,000 |
| 01-531-4030 | Bunker Gear | 14,000 | 30,156 | 30,000 | - |
| 01-531-4080 | Thermal Imaging Camera | - | - | 10,000 | - |
| 01-531-4110 | Generator & Lights | - | 47,655 | - | - |
| 01-531-4120 | SCBA/MSA Tank Sets | - | - | - | 35,000 |
| 01-531-4210 | FEMA Grant Equipment | - | - | - | - |
| 01-531-4250 | Building Repairs/Improvements | - | 474 | - | - |
| 01-531-4320 | Fire Hoses | 3,584 | 6,808 | 46,514 | 5,000 |
| | Total Capital Outlay | 17,584 | 150,506 | 104,554 | 1,094,000 |
| | TOTAL FIRE DEPARTMENT | \$ 1,880,995 | \$ 2,195,637 | \$ 2,318,354 | \$ 3,476,000 |

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Fire Department

| Position | Number of Employees | | Budgeted Amount | |
|----------------------|---------------------|------|-----------------|------|
| | 2024 | 2025 | 2024 | 2025 |
| Fire Chief | 1 | 1 | | |
| Assistant Fire Chief | 1 | 1 | | |
| Battalion Chief | 1 | 1 | | |
| Fire Captain | 3 | 3 | | |
| Fire Lieutenant | 3 | 3 | | |
| Fire Engineer | 9 | 9 | | |
| Firefighter | 6 | 6 | | |
| Totals | 24 | 24 | | |

2025 Budget Notes

Personnel

Salaries – 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, and boots.

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

Contractual Services

Equipment Testing – Annual required testing of equipment. Pump testing trucks, flow testing of Self-Contained Breathing Apparatus, aerial testing on ladder truck, ground ladder stress testing, air quality testing and servicing or cascade systems, etc.

Dues/Memberships – Expenses associated with maintaining active membership in Callaway County Fire Chiefs Association, International Association of Fire Chiefs, Missouri Firefighters Association, and National Fire Protection Agency. Annual expenses associated with ESO Reporting Systems.

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES Fire Department

Capital Projects/Items

A brief summary of the 2025 capital projects are as follows:

- E-One Cyclone Fire Truck – \$718,190 from ARPA funds, and the remaining \$335,810 paid through Use Tax.
- Fire Hoses - \$5,000 from general revenues
- Cascade System - \$35,000 from general revenues

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
 Planning & Protective Services

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|----------------|---|------------------------|------------------------|-------------------------|-------------------------|
| 01-541-1000 | Salaries | \$ 193,174 | \$ 35,354 | \$ 163,344 | \$ 172,152 |
| 01-541-1050 | Part-Time/Summer | 806 | 15 | - | - |
| 01-541-1060 | Overtime | 2,678 | 2,863 | 2,500 | 3,000 |
| 01-541-1100 | FICA/Medicare Tax | 15,024 | 2,887 | 12,688 | 13,169 |
| 01-541-1200 | Employees Retirement | 19,960 | 4,303 | 16,496 | 18,739 |
| 01-541-1250 | Matching Deferred Comp | 2,787 | 764 | 4,419 | 3,715 |
| 01-541-1300 | Health Insurance | 25,440 | 4,437 | 30,807 | 26,970 |
| 01-541-1350 | Life Insurance Expense | 645 | 89 | 561 | 576 |
| 01-541-1400 | Misc Personnel Costs | 40 | 306 | - | 400 |
| | Total Personnel | 260,554 | 51,019 | 230,815 | 238,721 |
| 01-541-2050 | Office Supplies | 475 | 239 | 600 | 450 |
| 01-541-2100 | Advertising | 139 | 38 | 400 | 900 |
| 01-541-2150 | Minor Tools/Equip/Furniture | 795 | 136 | 200 | 200 |
| 01-541-2180 | Computer Equipment/Software | 510 | 12,112 | 3,000 | 3,000 |
| 01-541-2200 | Subscriptions/Publications | - | - | 200 | 400 |
| 01-541-2250 | Repair Materials/Supplies | 399 | 129 | 300 | 300 |
| 01-541-2300 | Clothing/Cleaning | 2,137 | 41 | 2,600 | 2,000 |
| 01-541-2400 | Fuel/Lubricants | 1,745 | 767 | 1,900 | 1,600 |
| 01-541-2650 | Photo Supplies | 55 | - | 100 | 400 |
| 01-541-2700 | Animal Control Expenses | 4,204 | - | - | - |
| 01-541-2800 | Veterinarian Services | 14,651 | - | - | - |
| 01-541-2950 | Miscellaneous | 185 | 2,120 | 300 | 300 |
| | Total Consumables | 25,295 | 15,582 | 9,600 | 9,550 |
| 01-541-3050 | Legal Fees | - | 934 | 2,000 | 3,000 |
| 01-541-3080 | Insurance | 15,999 | 13,675 | 14,300 | 15,400 |
| 01-541-3150 | Telephone | 189 | 1,090 | 700 | 500 |
| 01-541-3250 | Postage | 1,400 | 199 | 1,200 | 1,200 |
| 01-541-3280 | Utilities | 3,631 | 3,323 | 4,000 | 4,000 |
| 01-541-3300 | Printing/Binding | 317 | - | 400 | 300 |
| 01-541-3330 | Bldg/Grounds Maintenance | 319 | 197 | 1,000 | 600 |
| 01-541-3350 | Maintenance Contracts | 223 | 255 | - | 6,000 |
| 01-541-3370 | Vehicle Repair | 511 | 153 | 700 | 100 |
| 01-541-3400 | Equipment Repair | 33 | 53 | - | - |
| 01-541-3430 | Safety Programs/Equip | 124 | 269 | 300 | 300 |
| 01-541-3450 | Dues/Memberships | 645 | 3,906 | 3,400 | 3,400 |
| 01-541-3500 | Travel/Training/Seminars | 1,625 | 269 | 4,500 | 4,500 |
| 01-541-3650 | Weed/Trash/Debris Abatement | 7,924 | 1,215 | 5,000 | 5,000 |
| 01-541-3660 | Demolition | 30,904 | 1,806 | 507,800 | 338,815 |
| 01-541-3670 | Credit Card Charges | 380 | 263 | - | 50 |
| | Total Contractual Services | 64,223 | 27,606 | 545,300 | 383,165 |
| 01-541-4010 | Vehicles/Equipment | 2,975 | - | - | 1,500 |
| | Total Capital Outlay | 2,975 | - | - | 1,500 |
| | TOTAL PLANNING & PROTECTIVE SERVICES | \$ 353,047 | \$ 94,208 | \$ 785,715 | \$ 632,936 |

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
 Planning & Protective Services (PPS)

| Position | Number of Employees | | Budgeted Amount | |
|---|---------------------|------|-----------------|-----------|
| | 2024 | 2025 | 2024 | 2025 |
| PPS Manager | 1 | 1 | | |
| Lead Building Inspector / Code Enforcer | 0 | 0 | | |
| Building and Site Inspector | 1 | 1 | | |
| Code Enforcer – Level 1 | 1 | 1 | | |
| Totals | 3 | 3 | \$163,344 | \$172,152 |

2025 Budget Notes

In 2024, the Planning and Protective Services (PPS) Manager position was successfully filled to meet state and municipal regulations. The PPS Department reports directly to the City Engineer; PPS and Engineering work together to cover the numerous crossover tasks. The Building and Site Inspector position is tasked with stormwater and land disturbance DNR permit compliance.

Additionally, new permit rates and fees were successfully implemented by this department in 2024. These rates will continue in 2025 as they more accurately reflect costs to cover the appropriate staffing and service expenditures.

Personnel

Salaries – Departmental wage increases and adjustments designed to fairly reward and compensate employees.

Consumables

Subscriptions/Publications – Expenses associated with International Code Council membership.

Contractual Services

Maintenance Contracts – Includes annual fee for new code enforcement and building inspection software. No software is presently operational which makes permits, inspections, and code enforcement scheduling and tracking inefficient.

Travel/Training/Seminars – Includes all professional travel for department including training, conferences, and seminars.

Demolition – The Missouri Department of Economic Development awarded the City \$200,000.00 in Community Development Block Grant funds to assist with the demolition and asbestos abatement of 36 addressed structures in 2024. Due to environmental and cultural clearance delays, the majority of this project will be completed in 2025. Additionally, the City will bid out the demolition of 403 Court Street in 2025 and pursue demolition of other dangerous abandoned structures.

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Engineering Department

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|-------------|-------------------------------------|---------------------|-------------------|-------------------|-------------------|
| 01-551-1000 | Salaries | \$ 442,930 | \$ 478,208 | \$ 435,501 | \$ 451,778 |
| 01-551-1050 | Part-Time/Summer | 806 | 31 | - | - |
| 01-551-1060 | Overtime | 292 | 384 | 1,000 | 1,000 |
| 01-551-1100 | FICA/Medicare Tax | 32,883 | 36,251 | 33,393 | 34,561 |
| 01-551-1200 | Employees Retirement | 46,926 | 48,258 | 46,516 | 48,671 |
| 01-551-1250 | Matching Deferred Comp | 12,273 | 11,861 | 10,948 | 9,923 |
| 01-551-1300 | Health Insurance | 57,675 | 51,018 | 61,264 | 70,284 |
| 01-551-1350 | Life Insurance Expense | 1,364 | 1,159 | 1,323 | 1,320 |
| 01-551-1400 | Misc Personnel Costs | 2,923 | 2,000 | 300 | 1,000 |
| | Total Personnel | 598,073 | 629,168 | 590,245 | 618,537 |
| 01-551-2050 | Office Supplies | 813 | 1,340 | 1,300 | 1,300 |
| 01-551-2100 | Advertising | 2,430 | 135 | 1,000 | 700 |
| 01-551-2150 | Minor Tools/Equip/Furniture | 623 | 1,231 | 900 | 1,000 |
| 01-551-2180 | Computer Equipment/Software | 15,787 | 17,558 | 14,200 | 5,000 |
| 01-551-2200 | Subscriptions/Publications | 310 | - | 300 | 300 |
| 01-551-2250 | Repair Materials/Supplies | 672 | 172 | 500 | 500 |
| 01-551-2300 | Clothing/Cleaning | 3,510 | 5,660 | 5,000 | 5,000 |
| 01-551-2400 | Fuel/Lubricants | 4,686 | 4,256 | 4,000 | 4,000 |
| 01-551-2580 | Recording Fees | 2,266 | 365 | 300 | 300 |
| 01-551-2950 | Miscellaneous | 187 | 3,207 | 300 | - |
| | Total Consumables | 31,285 | 33,923 | 27,800 | 18,100 |
| 01-551-3080 | Insurance | 31,617 | 35,167 | 30,300 | 32,600 |
| 01-551-3150 | Telephone | 618 | 1,888 | 1,400 | 1,000 |
| 01-551-3250 | Postage | 131 | 1,290 | 100 | 100 |
| 01-551-3280 | Utilities | 11,268 | 10,342 | 8,800 | 8,800 |
| 01-551-3300 | Printing/Binding | 387 | 407 | 1,300 | 1,100 |
| 01-551-3350 | Maintenance Contracts | 4,002 | 7,129 | 3,600 | 14,000 |
| 01-551-3370 | Vehicle Repair | 265 | 1,205 | 1,100 | 835 |
| 01-551-3380 | Equipment Rental/Lease | 195 | - | 200 | 2,300 |
| 01-551-3400 | Equipment Repair | 191 | 290 | 600 | 500 |
| 01-551-3430 | Safety Programs/Equip | 369 | 266 | 400 | 400 |
| 01-551-3450 | Dues/Memberships | 522 | 85 | 400 | 400 |
| 01-551-3500 | Travel/Training/Seminars | 4,649 | 7,081 | 8,000 | 8,000 |
| | Total Contractual Services | 54,213 | 65,151 | 56,200 | 70,035 |
| 01-551-4015 | Buildings | - | 4,998 | - | - |
| 01-551-4020 | Server\Computers | - | - | 100,000 | - |
| 01-551-4590 | 2nd Street Project | 387,176 | 78 | - | - |
| | Total Capital Outlay | 387,176 | 5,076 | 100,000 | - |
| | TOTAL ENGINEERING DEPARTMENT | \$ 1,070,746 | \$ 733,318 | \$ 774,245 | \$ 706,672 |

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Engineering Department

| Position | Number of Employees | | Budgeted Amount | |
|----------------------------|---------------------|------|-----------------|------|
| | 2024 | 2025 | 2024 | 2025 |
| City Engineer | 1 | 1 | | |
| Assistant City Engineer | 1 | 0 | | |
| Project Engineer | 0 | 0 | | |
| Engineering Technician III | 2 | 4 | | |
| Engineering Technician II | 1 | 1 | | |
| Engineering Technician I | 1.6 | 0.6 | | |
| Part Time | 0 | 2 | | |
| Employee Total | 6.6 | 8.6 | | |

2025 Budget Notes

In 2024, the Engineering Department experienced further attrition through retirements; with additional retirements anticipated in 2025, it will be imperative to attract and retain quality professional staff members within the department. The coordination between Engineering and the Planning and Protective Services (PPS) Department along with the retention of retired, seasoned staff through part-time employment has helped cover numerous tasks during this transitional period. Day-to-day operational management of the Airport is planned to be performed by a member of the Engineering Department in 2025.

Personnel

Salaries – Departmental wage increases and adjustments designed to fairly reward and compensate employees.

Contractual Services

Travel/Training/Seminars – Includes all professional travel for department including training, conferences, and seminars.

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Street Maintenance Department

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|-------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| 01-552-1000 | Salaries | \$ 462,398 | \$ 511,016 | \$ 492,431 | \$ 517,931 |
| 01-552-1050 | Part-Time/Summer | 2,362 | 15 | 5,000 | 10,000 |
| 01-552-1060 | Overtime | 9,954 | 1,926 | 8,900 | 8,000 |
| 01-552-1100 | FICA/Medicare Tax | 36,083 | 39,025 | 38,735 | 39,621 |
| 01-552-1200 | Employees Retirement | 41,294 | 46,583 | 53,031 | 56,676 |
| 01-552-1250 | Matching Deferred Comp | 4,028 | 3,782 | 5,012 | 5,898 |
| 01-552-1300 | Health Insurance | 59,129 | 59,218 | 85,844 | 112,739 |
| 01-552-1350 | Life Insurance Expense | 1,362 | 1,185 | 1,667 | 1,740 |
| 01-552-1400 | Misc Personnel Costs | 1,642 | 532 | 1,000 | 800 |
| | Total Personnel | 618,251 | 663,281 | 691,620 | 753,405 |
| 01-552-2050 | Office Supplies | 280 | 146 | 100 | 150 |
| 01-552-2100 | Advertising | 1,075 | 40 | 1,500 | 1,500 |
| 01-552-2150 | Minor Tools/Equip/Furniture | 4,542 | 5,036 | 8,500 | 7,000 |
| 01-552-2180 | Computer Equipment/Software | 65 | 395 | 100 | 100 |
| 01-552-2250 | Repair Materials/Supplies | 7,425 | 4,078 | 9,100 | 7,500 |
| 01-552-2300 | Clothing/Cleaning | 8,033 | 8,186 | 8,000 | 8,300 |
| 01-552-2350 | Janitor/Housekeeping | 327 | 591 | 700 | 800 |
| 01-552-2400 | Fuel/Lubricants | 23,586 | 39,411 | 28,400 | 28,000 |
| 01-552-2450 | Sign Materials | 155 | 871 | 300 | 300 |
| 01-552-2480 | Agricultural Supplies | 471 | 615 | 500 | 500 |
| 01-552-2600 | Asphalt Repair Material | 23,443 | 49,136 | 45,000 | 45,000 |
| 01-552-2610 | Concrete/Aggregate Material | 35,358 | 18,499 | 24,200 | 30,000 |
| 01-552-2620 | Surface Treatment Program | 228,872 | 273,558 | 300,000 | 350,000 |
| 01-552-2630 | Concrete Street Repair | 6,670 | 752 | 10,000 | 10,000 |
| 01-552-2640 | Sidewalks - 50% | 655 | - | 5,000 | 5,000 |
| 01-552-2650 | Annual Sidewalk Project | - | 16,428 | 20,000 | 20,000 |
| 01-552-2660 | Brick Street Repair | 1,380 | - | 800 | 1,000 |
| 01-552-2700 | Storm Drainage Material | 30,465 | 33,267 | 25,000 | 25,000 |
| 01-552-2750 | Snow Removal Materials | 47,569 | - | 35,000 | 35,000 |
| 01-552-2950 | Miscellaneous | 458 | 7,512 | 1,300 | 2,000 |
| | Total Consumables | 420,826 | 458,519 | 523,500 | 577,150 |
| 01-552-3080 | Insurance | 45,571 | 46,332 | 36,300 | 39,050 |
| 01-552-3100 | Contract Labor | 4,675 | 15,100 | 5,600 | 5,000 |
| 01-552-3150 | Telephone | 580 | 568 | 600 | 350 |
| 01-552-3200 | Utilities | 8,998 | 8,892 | 9,000 | 9,000 |
| 01-552-3250 | Postage | 361 | - | 100 | 50 |
| 01-552-3280 | Utilities | 864 | - | - | - |
| 01-552-3330 | Bldg/Grounds Maintenance | 1,167 | 964 | 1,400 | 1,000 |
| 01-552-3350 | Maintenance Contracts | - | 167 | 1,000 | 100 |
| 01-552-3370 | Vehicle Repair | 25,131 | 32,849 | 30,700 | 6,492 |
| 01-552-3380 | Equipment Rental/Lease | - | - | 1,000 | 1,000 |
| 01-552-3400 | Equipment Repair | 28,741 | 41,506 | 30,900 | 35,000 |
| 01-552-3430 | Safety Programs/Equip | 5,446 | 1,793 | 3,700 | 3,500 |
| 01-552-3500 | Travel/Training/Seminars | - | - | 1,700 | 2,000 |
| 01-552-3690 | Hot Mix Contracts | 204,965 | 213,306 | - | - |
| | Total Contractual Services | \$ 326,499 | \$ 361,477 | \$ 122,000 | \$ 102,542 |

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Street Maintenance Department

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|----------------|--|------------------------|------------------------|-------------------------|-------------------------|
| 01-552-4010 | Vehicles\Heavy Equipment | \$ - | \$ - | \$ 130,000 | \$ - |
| 01-552-4050 | Hot Mix Contracts | - | - | 250,000 | 250,000 |
| 01-552-4170 | Business 54 Project East | - | 362,988 | - | - |
| 01-552-4220 | Bus. 54 Project West | - | 577,171 | - | - |
| 01-552-4260 | Equipment | 4,155 | (158) | - | - |
| 01-552-4320 | 2nd Street Bridge | 105,338 | 1,540,199 | - | - |
| 01-552-4330 | Stormwater Improvements | - | 16,141 | 575,400 | 1,480,269 |
| 01-552-4350 | Traffic Signal Replacement | 14,439 | - | - | - |
| 01-552-4590 | 2nd Street Project | 182,903 | 475 | - | - |
| | Total Capital Outlay | 306,836 | 2,496,815 | 955,400 | 1,730,269 |
| | TOTAL STREET MAINTENANCE DEPARTMENT | \$ 1,672,412 | \$ 3,980,092 | \$ 2,292,520 | \$ 3,163,366 |

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Street Maintenance Department

| Position | Number of Employees | | Budgeted Amount | |
|--------------------------|---------------------|-------|-----------------|------|
| | 2024 | 2025 | 2024 | 2025 |
| Street Supervisor | 1 | 1 | | |
| Assistant Supervisor | 1 | 1 | | |
| Crew Leader | 2 | 2 | | |
| Heavy Equipment Operator | 2 | 2 | | |
| Maintenance Worker III | 1 | 1 | | |
| Maintenance Worker II | 2 | 2 | | |
| Maintenance Worker I | 1 | 1 | | |
| Admin. Assist./OM Coord. | .11 | .11 | | |
| Totals | 10.11 | 10.11 | | |

2025 Budget Notes

The Street and Engineering Departments rate and identify city streets that require improvement. Due to constraints, the number of identified streets that require a structural fix, such as an asphalt overlay, far exceed what is included in this budget for hot mix contracts. The Surface Treatment Program is again being significantly supported to help extend the life of roads that are in good structural condition.

Personnel

Salaries – Departmental wage increases and adjustments designed to fairly reward and compensate employees.

Consumables

Surface Treatment Program – This program is designed to extend the life of our existing structurally sound 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.

Contractual Services

Travel/Training/Seminars – Includes all professional travel for department including training, conferences, and seminars.

Equipment Repair – Aging equipment expected to require more repair in 2025 (e.g. street sweeper.)

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES Street Maintenance Department

Capital Projects/Items

Hot Mix Contracts – See comments under budget notes.

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 was awarded an ARPA grant through Missouri DNR for approximately \$400,000 to help fund this project.
- Nichols Street (2nd to 4th and 6th to 7th) Transportation Alternatives Project (TAP) Project. The city was awarded a \$500,000 grant to help fund this project.
- Center Street – Rebuilding Center Street after 2024 sewer project.
- Culvert installation at Route F fill site.
- Replacement of large rusted out storm culverts at Industrial and Westminster.
- Ditch work at St. Eunice, near Business 54.
- Replacement of a storm sewer system at Gross Place.

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Traffic Control Department

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|-------------|---|-------------------|-------------------|-------------------|-------------------|
| 01-553-1000 | Salaries | \$ 66,995 | \$ 62,145 | \$ 93,689 | \$ 97,165 |
| 01-553-1050 | Part-Time/Summer | 806 | 15 | 5,000 | 5,000 |
| 01-553-1060 | Overtime | 522 | 137 | 800 | 2,000 |
| 01-553-1100 | FICA/Medicare Tax | 5,155 | 4,757 | 7,611 | 7,433 |
| 01-553-1200 | Employees Retirement | 7,420 | 6,675 | 9,880 | 10,622 |
| 01-553-1250 | Matching Deferred Comp | 1,843 | 1,669 | 5,012 | 1,631 |
| 01-553-1300 | Health Insurance | 9,100 | 7,886 | 17,129 | 29,034 |
| 01-553-1350 | Life Insurance Expense | 231 | 175 | 324 | 336 |
| 01-553-1400 | Misc Personnel Costs | 132 | 97 | 100 | 100 |
| | Total Personnel | 92,205 | 83,557 | 139,545 | 153,321 |
| 01-553-2050 | Office Supplies | 91 | 64 | 300 | 300 |
| 01-553-2150 | Minor Tools/Equip/Furniture | 1,421 | 781 | 1,900 | 1,500 |
| 01-553-2180 | Computer Equipment/Software | 1,156 | 2,519 | 1,500 | 1,500 |
| 01-553-2250 | Repair Materials/Supplies | 603 | 1,001 | 1,000 | 1,500 |
| 01-553-2300 | Clothing/Cleaning | 757 | 747 | 800 | 800 |
| 01-553-2350 | Janitor/Housekeeping | 80 | - | 100 | 100 |
| 01-553-2400 | Fuel/Lubricants | 3,465 | 2,381 | 2,500 | 3,000 |
| 01-553-2450 | Sign Materials | 9,052 | (114) | 12,900 | 14,000 |
| 01-553-2590 | Signal Repair | 5,125 | 442 | - | 2,000 |
| 01-553-2610 | Concrete/Aggregate Materials | - | - | 600 | 600 |
| 01-553-2660 | Street Paint | 6,610 | 9,670 | 9,800 | 10,000 |
| 01-553-2950 | Miscellaneous | 117 | 2,649 | 500 | 500 |
| | Total Consumables | 28,476 | 20,140 | 31,900 | 35,800 |
| 01-553-3080 | Insurance | 5,016 | 3,741 | 4,650 | 5,000 |
| 01-553-3150 | Telephone | 214 | 198 | 200 | 100 |
| 01-553-3250 | Postage | - | 172 | - | - |
| 01-553-3280 | Utilities | 9,427 | 8,652 | 10,000 | 10,000 |
| 01-553-3330 | Bldg/Grounds Maintenance | 806 | 36 | 300 | 300 |
| 01-553-3350 | Maintenance Contracts | - | - | 1,500 | - |
| 01-553-3370 | Vehicle Repair | 2,804 | 2,760 | 2,000 | 1,613 |
| 01-553-3380 | Equipment Rental/Lease | - | - | - | 2,000 |
| 01-553-3400 | Equipment Repair | 998 | 2,790 | 500 | 1,000 |
| 01-553-3430 | Safety Programs/Equip | 352 | 423 | 900 | 700 |
| 01-553-3500 | Travel/Training/Seminars | - | 167 | 300 | 500 |
| | Total Contractual Services | 19,616 | 18,939 | 20,350 | 21,213 |
| 01-553-4080 | Infrastructure | - | 22,944 | 294,900 | - |
| 01-553-4090 | Computerized Sign System | - | - | - | 6,000 |
| 01-553-4100 | Traffic/Pedestrian Barricades | - | - | - | 10,000 |
| | Total Capital Outlay | - | 22,944 | 294,900 | 16,000 |
| | TOTAL TRAFFIC CONTROL DEPARTMENT | \$ 140,298 | \$ 145,581 | \$ 486,695 | \$ 226,334 |

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Traffic Control Department

| Position | Number of Employees | | Budgeted Amount | |
|-----------------------------|---------------------|------|-----------------|----------|
| | 2024 | 2025 | 2024 | 2025 |
| Traffic Control Crew Leader | 1 | 1 | | |
| Maintenance Worker II | 1 | 1 | | |
| Totals | 2 | 2 | \$93,689 | \$97,165 |

2025 Budget Notes

No significant changes have occurred in this budget from 2024 to 2025. In the near future, this department will need street marking equipment.

Personnel

Salaries – Departmental wage increases and adjustments designed to fairly reward and compensate employees.

Consumables

Sign Materials – Expenses related to replacing and repairing faded and outdated signs to meet reflectivity and safety standards. Annual servicing of printer cutter machine.

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

Street Paint – Paint for marking center lines, fog lines, parking, curbing, and intersections.

Contractual Services

Travel/Training/Seminars – Includes all professional travel for department including training, conferences, and seminars.

Capital Projects/Items

Computerized Sign System – LED solar stop signs for dangerous intersections.

Traffic Pedestrian Barricades – Moveable speed hump for traffic calming.

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Buildings and Grounds Maintenance

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|----------------|--|------------------------|------------------------|-------------------------|-------------------------|
| 01-571-1000 | Salaries | \$ 261,846 | \$ 237,221 | \$ 234,686 | \$ 243,171 |
| 01-571-1050 | Part-Time/Summer | 24,288 | 15,195 | 25,000 | 28,000 |
| 01-571-1060 | Overtime | 3,240 | 1,984 | 3,000 | 3,000 |
| 01-571-1100 | FICA/Medicare Tax | 21,904 | 19,022 | 20,096 | 20,975 |
| 01-571-1200 | Employees Retirement | 25,626 | 22,316 | 26,285 | 26,748 |
| 01-571-1250 | Matching Deferred Comp | 5,226 | 4,143 | 4,649 | 4,832 |
| 01-571-1300 | Health Insurance | 37,754 | 34,389 | 53,362 | 55,881 |
| 01-571-1350 | Life Insurance Expense | 693 | 587 | 810 | 840 |
| 01-571-1400 | Misc Personnel Costs | 237 | 2,434 | 500 | 300 |
| | Total Personnel | 380,815 | 337,290 | 368,388 | 383,747 |
| 01-571-2050 | Office Supplies | 97 | 46 | 150 | 150 |
| 01-571-2150 | Minor Tools/Equip/Furniture | 1,859 | 966 | 2,000 | 2,000 |
| 01-571-2180 | Computer Equipment/Software | 1,905 | 987 | 100 | 100 |
| 01-571-2250 | Repair Materials/Supplies | 2,018 | 1,860 | 1,000 | 1,100 |
| 01-571-2300 | Clothing/Cleaning | 7,095 | 4,632 | 4,000 | 4,000 |
| 01-571-2350 | Janitor/Housekeeping | 4,783 | 5,126 | 4,500 | 9,000 |
| 01-571-2400 | Fuel/Lubricants | 20,783 | 20,667 | 16,000 | 20,000 |
| 01-571-2480 | Agricultural Supplies | 668 | 2,367 | 1,400 | 1,400 |
| 01-571-2610 | Concrete/Aggregate Materials | - | 64 | 300 | 100 |
| 01-571-2950 | Miscellaneous | 1,475 | 3,029 | - | 500 |
| | Total Consumables | 40,684 | 39,744 | 29,450 | 38,350 |
| 01-571-3080 | Insurance | 21,002 | 22,644 | 21,000 | 22,600 |
| 01-571-3150 | Telephone | 49 | 198 | 200 | 200 |
| 01-571-3280 | Utilities | 9,677 | 8,652 | - | 11,000 |
| 01-571-3330 | Bldg/Grounds Maintenance | 15,654 | 11,312 | 14,000 | 17,000 |
| 01-571-3350 | Maintenance Contracts | 4,018 | 4,049 | 3,000 | 14,000 |
| 01-571-3370 | Vehicle Repair | 2,003 | 5,674 | 3,000 | 5,466 |
| 01-571-3380 | Equipment Rental/Lease | 77 | 205 | 500 | 500 |
| 01-571-3400 | Equipment Repair | 13,620 | 13,792 | 14,000 | 14,000 |
| 01-571-3430 | Safety Programs/Equip | 1,100 | 1,098 | 1,200 | 1,400 |
| 01-571-3500 | Travel/Training/Seminars | - | - | 100 | - |
| | Total Contractual Services | 67,200 | 67,624 | 57,000 | 86,166 |
| 01-571-4010 | Equipment | 12,858 | 173,763 | - | - |
| 01-571-4050 | Mowers | - | - | 13,000 | - |
| | Total Capital Outlay | 12,858 | 173,763 | 13,000 | - |
| | TOTAL BUILDINGS & GROUNDS MAINTENANCE | \$ 501,557 | \$ 618,421 | \$ 467,838 | \$ 508,263 |

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Buildings and Grounds Maintenance

| Position | Number of Employees | | Budgeted Amount | |
|--|---------------------|------|-----------------|-----------|
| | 2024 | 2025 | 2024 | 2025 |
| Maintenance Supervisor | 1 | 1 | | |
| Assistant Buildings and Grounds Supervisor | 1 | 1 | | |
| Maintenance Worker III | 2 | 2 | | |
| Maintenance Worker II | 1 | 0 | | |
| Maintenance Worker I | 0 | 2 | | |
| Totals | 5 | 6 | \$234,686 | \$243,171 |

2025 Budget Notes

Correction was made to include the second Maintenance Worker I position. This position was previously being taken out of another department’s budget.

Personnel

Salaries – 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 – Expenses associated with various items including Best/Stanley locks and cores and the use of area vendors to conduct maintenance of city facilities including City Hall.

Maintenance Contracts – Expenses associated with contracted pest control, key coding, etc.

Capital Projects/Items

There are no capital projects scheduled for 2025.

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Cemeteries

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|----------------|------------------------------------|------------------------|------------------------|-------------------------|-------------------------|
| 01-572-1000 | Salaries | \$ 53,181 | \$ 57,444 | \$ 54,059 | \$ 97,236 |
| 01-572-1050 | Part-Time/Summer | 9,296 | 8,409 | 12,000 | - |
| 01-572-1060 | Overtime | 1,698 | 637 | 1,000 | 1,800 |
| 01-572-1100 | FICA/Medicare Tax | 4,443 | 4,604 | 5,131 | 7,576 |
| 01-572-1200 | Employees Retirement | 6,031 | 6,313 | 6,055 | 5,949 |
| 01-572-1250 | Matching Deferred Comp | 1,480 | 1,559 | 1,622 | - |
| 01-572-1300 | Health Insurance | 11,868 | 12,351 | 18,828 | 8,929 |
| 01-572-1350 | Life Insurance Expense | 188 | 164 | 187 | 192 |
| 01-572-1400 | Misc Personnel Costs | 4,058 | 2,725 | 500 | 1,000 |
| | Total Personnel | 92,242 | 94,207 | 99,382 | 122,682 |
| 01-572-2050 | Office Supplies | 7 | 28 | 100 | 50 |
| 01-572-2150 | Minor Tools/Equip/Furniture | 253 | 7 | 400 | 400 |
| 01-572-2180 | Computer Equipment/Software | - | - | 3,055 | 400 |
| 01-572-2250 | Repair Materials/Supplies | 23 | 8 | 400 | 400 |
| 01-572-2300 | Clothing/Cleaning | 469 | 360 | 500 | 500 |
| 01-572-2350 | Janitor/Housekeeping | 110 | 31 | 100 | 100 |
| 01-572-2400 | Fuel/Lubricants | 2,338 | 2,089 | 2,500 | 2,500 |
| 01-572-2480 | Agricultural Supplies | 353 | 257 | 275 | 300 |
| 01-572-2610 | Concrete/Aggregate Materials | 334 | - | 400 | 400 |
| 01-572-2660 | Repair/Replace Damaged Stones | - | 125 | 500 | 500 |
| 01-572-2950 | Miscellaneous | 169 | 1,766 | 200 | 200 |
| | Total Consumables | 4,055 | 4,672 | 8,430 | 5,750 |
| 01-572-3080 | Insurance | 4,505 | 4,762 | 4,550 | 4,900 |
| 01-572-3150 | Telephone | 167 | 335 | 250 | 350 |
| 01-572-3280 | Utilities | 1,561 | 2,055 | - | 3,100 |
| 01-572-3330 | Bldg/Grounds Maintenance | 80 | 503 | 400 | 700 |
| 01-572-3370 | Vehicle Repair | 97 | 1,297 | 1,100 | 572 |
| 01-572-3380 | Equipment Rental/Lease | - | 50 | 250 | 300 |
| 01-572-3400 | Equipment Repair | 2,182 | 1,574 | 3,500 | 4,200 |
| 01-572-3430 | Safety Programs/Equip | 172 | 165 | 500 | 500 |
| | Total Contractual Services | 8,764 | 10,740 | 10,550 | 14,622 |
| | TOTAL CEMETERIES DEPARTMENT | \$ 105,062 | \$ 109,618 | \$ 118,362 | \$ 143,054 |

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Cemeteries

| Position | Number of Employees | | Budgeted Amount | |
|---------------------------|---------------------|------|-----------------|----------|
| | 2024 | 2025 | 2024 | 2025 |
| Cemetery Sexton | 1 | 1 | | |
| Assistant Cemetery Sexton | 0 | 1 | | |
| Totals | 1 | 2 | \$54,059 | \$97,236 |

2025 Budget Notes

Personnel

Salaries – Departmental wage increases and adjustments designed to fairly reward and compensate employees. Part-time/Summer help has been replaced with one full-time position that will work primarily in Cemeteries. This position will also be available to assist Buildings and Grounds on an as-needed basis, when available.

Contractual Services

Building & Grounds Maintenance – Expenses associated with fencing maintenance and repair, Sexton building, and other structures.

Concrete aggregate – Materials used for resetting headstones.

Replaced Damaged Stones – Funds used to replace headstones 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 2025.

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Parks & Recreation Administration

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|----------------|-----------------------------------|------------------------|------------------------|-------------------------|-------------------------|
| 01-581-1000 | Salaries | \$ 285,279 | \$ 300,293 | \$ 333,503 | \$ 352,950 |
| 01-581-1050 | Part-Time Maintenance | 2,648 | 3,855 | 12,000 | 5,000 |
| 01-581-1055 | Program Staff | 400 | 1,092 | - | 1,000 |
| 01-581-1060 | Overtime | 9,176 | 8,137 | 10,000 | 10,000 |
| 01-581-1070 | Umpires/Referees | 6,470 | 5,905 | 10,000 | 8,000 |
| 01-581-1100 | FICA/Medicare Tax | 22,712 | 23,853 | 27,961 | 28,850 |
| 01-581-1200 | Employees Retirement | 29,013 | 28,747 | 37,353 | 38,500 |
| 01-581-1250 | Matching Deferred Comp | 4,379 | 3,944 | 4,361 | 4,600 |
| 01-581-1300 | Health Insurance | 41,610 | 42,288 | 68,400 | 82,302 |
| 01-581-1350 | Life Insurance Expense | 902 | 803 | 1,035 | 1,140 |
| 01-581-1400 | Misc Personnel Costs | 5,133 | 1,152 | 1,000 | 1,500 |
| | Total Personnel | 407,721 | 420,069 | 505,613 | 533,842 |
| 01-581-2000 | Concessions | - | 70 | 700 | - |
| 01-581-2050 | Office Supplies | 819 | 2,786 | 4,000 | 4,000 |
| 01-581-2100 | Advertising | 3,124 | 711 | 2,000 | 3,000 |
| 01-581-2150 | Minor Tools/Equip/Furniture | 5,129 | 5,378 | 6,000 | 10,000 |
| 01-581-2180 | Computer Equipment/Software | 2,781 | 2,522 | 2,000 | 4,000 |
| 01-581-2200 | Subscriptions/Publications | - | 435 | 500 | 400 |
| 01-581-2250 | Repair Materials/Supplies | 8,381 | 11,333 | 6,000 | 3,500 |
| 01-581-2300 | Clothing/Cleaning | 3,862 | 3,887 | 4,000 | 9,000 |
| 01-581-2350 | Janitor/Housekeeping | 2,859 | 2,985 | 3,500 | 3,500 |
| 01-581-2400 | Fuel/Lubricants | 8,229 | 8,685 | 8,000 | 9,000 |
| 01-581-2480 | Agricultural Supplies | 9,565 | 7,447 | 6,000 | 7,500 |
| 01-581-2610 | Concrete/Aggregate Materials | 1,171 | 941 | 1,500 | 3,000 |
| 01-581-2660 | Recreation Supplies | 20,403 | 24,325 | 24,000 | 24,000 |
| 01-581-2680 | Pride Day Supplies | 2,718 | 3,027 | 3,500 | 4,750 |
| 01-581-2950 | Miscellaneous | 10,802 | 7,596 | 1,500 | 1,500 |
| | Total Consumables | 79,842 | 82,127 | 73,200 | 87,150 |
| 01-581-3080 | Insurance | 26,634 | 28,108 | 26,500 | 24,000 |
| 01-581-3100 | Contract Labor | 5,470 | 5,870 | 4,000 | 4,000 |
| 01-581-3150 | Telephone | 1,924 | 2,143 | 2,000 | 2,000 |
| 01-581-3250 | Postage | 618 | 181 | 700 | 300 |
| 01-581-3280 | Utilities | 38,066 | 37,189 | 38,000 | 39,000 |
| 01-581-3300 | Printing/Binding | 2,856 | - | 4,000 | 4,000 |
| 01-581-3330 | Bldg/Grounds Maintenance | 31,008 | 32,753 | 22,000 | 25,000 |
| 01-581-3350 | Maintenance Contracts | 1,933 | 959 | - | - |
| 01-581-3360 | Rent - Soccer Park | 2 | - | 880 | 3,000 |
| 01-581-3370 | Vehicle Repair | 3,984 | 11,037 | 3,000 | 9,472 |
| 01-581-3380 | Equipment Rental/Lease | 408 | 442 | 1,500 | 3,000 |
| 01-581-3400 | Equipment Repair | 7,811 | 9,179 | 9,000 | 9,000 |
| 01-581-3430 | Safety Programs/Equip | 199 | 315 | 500 | 2,000 |
| 01-581-3450 | Dues/Memberships | 675 | 2,090 | 1,000 | 1,000 |
| 01-581-3500 | Travel/Training/Seminars | 465 | 2,050 | 7,000 | 7,000 |
| 01-581-3700 | Credit Card Charges | 596 | 948 | 800 | 800 |
| | Total Contractual Services | \$ 122,649 | \$ 133,264 | \$ 120,880 | \$ 133,572 |

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Parks & Recreation Administration

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|----------------|--|------------------------|------------------------|-------------------------|-------------------------|
| 01-581-4880 | Park Improvements | \$ 577 | \$ 1,812 | \$ 21,000 | \$ 225,000 |
| | Total Capital Outlay | <u>577</u> | <u>1,812</u> | <u>21,000</u> | <u>225,000</u> |
| | TOTAL PARKS & RECREATION ADMINISTRATION | <u>\$ 610,789</u> | <u>\$ 637,272</u> | <u>\$ 720,693</u> | <u>\$ 979,564</u> |

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Parks & Recreation Administration

| Position | Number of Employees | | Budgeted Amount | |
|-------------------------------|---------------------|------|-----------------|------|
| | 2024 | 2025 | 2024 | 2025 |
| Director of Parks & Rec. | .6 | .6 | | |
| Parks Supervisor | 1 | 1 | | |
| Asst Director of Parks & Rec. | .7 | .7 | | |
| Maintenance Worker III | 1 | 1 | | |
| Maintenance Worker II | 3 | 3 | | |
| Administrative Assistant | 1 | 1 | | |
| Totals | 7.3 | 7.3 | | |

2025 Budget Notes

Personnel

Salaries – 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 (e.g. instructors, dance classes, 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 – Expenses associated with maintaining active membership in Missouri Park & Recreation Association, National Recreation and Park Association, and other professional organizations.

Travel/Training/Seminar – Includes all professional travel for department including training, conferences, and seminars.

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Parks & Recreation Administration

Capital Projects/Items

Carver Park reconstruction of basketball courts and park improvements is scheduled for 2025.

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Parks & Recreation - Pool

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|----------------|--|------------------------|------------------------|-------------------------|-------------------------|
| 01-583-1050 | Part-Time/Summer | \$ 49,407 | \$ 64,808 | \$ 62,000 | \$ 72,000 |
| 01-583-1100 | FICA/Medicare Tax | 3,806 | 4,958 | 4,743 | 5,550 |
| 01-583-1400 | Misc Personnel Costs | - | 707 | 250 | 250 |
| | Total Personnel | 53,213 | 70,473 | 66,993 | 77,800 |
| 01-583-2000 | Concessions | 10,347 | 13,034 | 12,000 | 12,000 |
| 01-583-2050 | Office Supplies | 59 | 509 | 300 | 300 |
| 01-583-2100 | Advertising | 74 | 28 | - | - |
| 01-583-2150 | Minor Tools/Equip/Furniture | 1,363 | 1,751 | 500 | 1,500 |
| 01-583-2250 | Repair Materials/Supplies | 494 | 1,547 | 2,000 | 5,000 |
| 01-583-2300 | Clothing/Cleaning | 1,558 | 1,976 | 1,800 | 2,500 |
| 01-583-2350 | Janitor/Housekeeping | 483 | 221 | 400 | 500 |
| 01-583-2660 | Recreation Supplies | 428 | 3,945 | 1,500 | 2,000 |
| 01-583-2670 | Pool Chemicals | 9,613 | 9,358 | 9,500 | 9,500 |
| 01-583-2950 | Miscellaneous | 2,964 | 175 | - | - |
| | Total Consumables | 27,383 | 32,544 | 28,000 | 33,300 |
| 01-583-3080 | Insurance | 2,545 | 3,104 | 2,750 | 2,600 |
| 01-583-3100 | Contract Labor | 2,998 | 4,755 | 4,800 | 5,000 |
| 01-583-3150 | Telephone | - | - | - | 500 |
| 01-583-3280 | Utilities | 26,104 | 11,773 | 24,000 | 25,000 |
| 01-583-3330 | Bldg/Grounds Maintenance | 2,712 | 3,847 | 3,000 | 3,000 |
| 01-583-3400 | Equipment Repair | 929 | 364 | 1,500 | 1,500 |
| 01-583-3430 | Safety Programs/Equip | 562 | 6,076 | 3,000 | 3,000 |
| 01-583-3500 | Travel/Training/Seminars | 1,520 | 1,066 | 1,200 | 1,500 |
| | Total Contractual Services | 37,370 | 30,984 | 40,250 | 42,100 |
| 01-583-4120 | Pool Paint | - | - | 1,000 | 1,000 |
| 01-583-4130 | Pool Equipment | 6,087 | 58 | - | - |
| 01-583-4140 | Defibrillator | - | 220 | - | 300 |
| | Total Capital Outlay | 6,087 | 278 | 1,000 | 1,300 |
| | TOTAL PARKS & RECREATION - POOL | \$ 124,054 | \$ 134,279 | \$ 136,243 | \$ 154,500 |

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES Parks & Recreation - Pool

2025 Budget Notes

Personnel

Part-Time/Summer – Staffing typically consists of a Pool Manager, an Assistant Pool Manager, lifeguards, and concession workers.

Consumables

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

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

Clothing/Cleaning – Lifeguard suits and shirts.

Concessions – Pool concession inventory and supplies.

Recreation Supplies – Water toys and water fitness supplies.

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

Contractual Services

Equipment Repairs – Repairs to pool gutters, lane lines, and securing lane lines.

Safety Programs – Missouri Intergovernmental Risk Management Association safety audits, lifeguard training, and weekly in-service training.

Capital Projects/Items

There are no capital projects scheduled for 2025.

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Parks & Recreation – Recreation Center

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|----------------|--|------------------------|------------------------|-------------------------|-------------------------|
| 01-585-1000 | Salaries | \$ 95,775 | \$ 98,504 | \$ 109,153 | \$ 114,900 |
| 01-585-1050 | Part-Time/Summer | 99,470 | 104,130 | 105,000 | 105,000 |
| 01-585-1060 | Overtime | 1,868 | 1,399 | 1,500 | 2,000 |
| 01-585-1100 | FICA/Medicare Tax | 14,940 | 15,476 | 16,498 | 17,000 |
| 01-585-1200 | Employees Retirement | 10,113 | 8,685 | 12,226 | 12,500 |
| 01-585-1250 | Deferred Compensation | 719 | 541 | 536 | 600 |
| 01-585-1300 | Health Insurance | 13,638 | 16,218 | 22,081 | 23,697 |
| 01-585-1350 | Life Insurance Payable | 315 | 213 | 297 | 400 |
| 01-585-1400 | Misc Personnel Cost | 742 | 298 | 300 | 300 |
| | Total Personnel | 237,579 | 245,464 | 267,591 | 276,397 |
| 01-585-2050 | Office Supplies | 4,650 | 1,619 | 3,000 | 3,000 |
| 01-585-2100 | Advertising | 3,662 | 1,514 | 3,000 | 3,000 |
| 01-585-2150 | Minor Tools/Equip/Furniture | 4,203 | 528 | 3,000 | 3,000 |
| 01-585-2180 | Computer Equipment/Software | 10,041 | 12,622 | 9,000 | 10,000 |
| 01-585-2250 | Repair Materials/Supplies | 2,486 | 1,734 | 2,000 | 2,000 |
| 01-585-2300 | Clothing/Cleaning | 1,085 | 3,092 | 2,000 | 9,000 |
| 01-585-2350 | Janitor/Housekeeping | 10,914 | 10,374 | 9,000 | 4,000 |
| 01-585-2480 | Recreation Supplies | 5,849 | 7,323 | 21,000 | 21,000 |
| 01-585-2510 | Cost of Food Sales/Concessions | 8,946 | 6,994 | 9,000 | 6,000 |
| 01-585-2520 | Cost of Merchandise Sold | - | - | 1,000 | 1,000 |
| 01-585-2950 | Miscellaneous | 1,798 | 1,829 | 1,000 | 1,000 |
| | Total Consumables | 53,636 | 47,626 | 63,000 | 63,000 |
| 01-585-3080 | Insurance | 3,901 | 12,040 | 27,250 | 6,750 |
| 01-585-3100 | Contract Labor | 3,377 | 2,855 | 5,000 | 5,000 |
| 01-585-3150 | Telephone | 275 | - | 1,000 | 1,000 |
| 01-585-3200 | Utilities | 85,771 | 87,347 | 86,829 | 86,829 |
| 01-585-3330 | Building/Grounds Maintenance | 4,515 | 20,286 | 10,000 | 20,000 |
| 01-585-3340 | Credit Card Fees | 5,498 | 5,800 | 5,500 | 6,000 |
| 01-585-3400 | Equipment Repair | 1,078 | 1,213 | 5,000 | 5,000 |
| 01-585-3430 | Safety Programs/Equipment | 2,019 | 1,011 | 2,000 | 2,000 |
| 01-585-3450 | Dues/Memberships | 311 | 1,270 | 1,000 | 1,500 |
| 01-585-3500 | Travel/Training Seminars | 44 | 30 | 2,500 | 2,500 |
| | Total Contractual Services | 106,789 | 131,851 | 146,079 | 136,579 |
| 01-585-4010 | Equipment | - | 90 | - | 83,650 |
| | Total Capital Outlay | - | 90 | - | 83,650 |
| 01-585-5300 | Interest Expense | 3,505 | 2,602 | 1,643 | 6,350 |
| 01-585-5350 | Recreation Center - Principal | - | - | 272,597 | 272,597 |
| 01-585-5360 | Recreation Center - Interest | - | - | 125,175 | 125,175 |
| 01-585-5400 | Lease Principal Payment Expense | 14,479 | 15,382 | 16,342 | 18,700 |
| | Total Debt Service | 17,984 | 17,984 | 415,757 | 422,822 |
| | TOTAL PARKS & RECREATION - REC CENTER | \$ 415,987 | \$ 443,015 | \$ 892,427 | \$ 982,448 |

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Parks & Recreation – Recreation Center

| Position | Number of Employees | | Budgeted Amount | |
|-------------------------|---------------------|------|-----------------|-----------|
| | 2024 | 2025 | 2024 | 2025 |
| Facility Supervisor | 1 | 1 | | |
| Parks & Rec. Director | .2 | .2 | | |
| Asst. Parks & Rec. Dir. | .2 | .2 | | |
| Admin. Assistant | 0 | 0 | | |
| Maintenance Worker II | 1 | 1 | | |
| Totals | 2.4 | 2.4 | \$109,153 | \$114,900 |

2025 Budget Notes

Personnel

Salaries – 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.

Clothing/Cleaning – Staff uniforms, surface cleaner for track, rug maintenance, etc.

Recreational Program Supplies – Basketball, Cheerleading, and other sporting goods; team sports uniforms, trophies, ribbons and supplies for other recreation activities.

Contractual Services

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

Equipment Repairs - Renewal of cardio lease, facility lighting repairs, water hook ups for outside, etc.

Capital Projects/Items

There are no capital projects scheduled for 2025.

2025 BUDGET – CITY OF FULTON

GENERAL FUND EXPENDITURES
Non-Departmental

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|----------------------------|--|------------------------|------------------------|-------------------------|-------------------------|
| 01-591-5350 | Recreation Center - Principal | \$ 256,221 | \$ 264,274 | \$ - | \$ - |
| 01-591-5360 | Recreation Center-Interest | 141,550 | 133,497 | - | - |
| | Total Debt Service | 397,771 | 397,771 | - | - |
| 01-591-5381 | Transfer to TIF-1% Sales Tax | 135,377 | 115,816 | 140,000 | 126,800 |
| 01-591-5382 | Transfer to TIF-.5% Sales Tax | 67,691 | 57,908 | 70,000 | 63,400 |
| 01-591-5390 | Transfer Out | - | - | 1,400,000 | 1,400,000 |
| 01-599-5711 | Transfer to Garage Fund | - | - | - | 58,735 |
| | Total Transfers | 203,068 | 173,724 | 1,610,000 | 1,648,935 |
| 01-599-5860 | Inventory Obsolescence | 1,101 | 811 | 1,000 | - |
| | Total Capital Outlay | 1,101 | 811 | 1,000 | - |
| | TOTAL NON-DEPARTMENTAL | 601,940 | 572,307 | 1,611,000 | 1,648,935 |
| GENERAL FUND TOTALS | | | | | |
| | TOTAL REVENUES | 12,683,643 | 13,889,537 | 15,835,712 | 16,394,971 |
| | TOTAL EXPENSES | 12,282,490 | 14,635,305 | 16,390,953 | 18,820,605 |
| | REVENUES OVER/(UNDER) EXPENSES | 401,153 | (745,769) | (555,241) | (2,425,634) |
| 01-499-2999 | Beginning Fund Balance | - | - | 5,124,808 | 6,261,190 |
| | Estimated Fund Balance, December 31 | \$ 401,153 | \$ (745,769) | \$ 4,569,567 | \$ 3,835,556 |

2025 Budget Notes

Debt Service

Recreation Center (Principal and 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.

Transfer to Garage Fund – These transfers cover personnel expenses within the Garage Fund. Allocations to each fund and department are determined based on the actual garage services utilized in the previous year.

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUND
Off Street Parking Fund

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|-----------------|--|------------------------|------------------------|-------------------------|-------------------------|
| REVENUES | | | | | |
| 20-412-1550 | Parking Meters | \$ - | \$ 197 | \$ 315 | \$ 300 |
| 20-412-1600 | Parking Lot Lease Payments | 18,640 | 15,640 | 17,897 | 18,000 |
| 20-413-2300 | Interest Income | 1,348 | 7,378 | 1,374 | 3,650 |
| | Total Revenues | 19,988 | 23,215 | 19,586 | 21,950 |
| EXPENSES | | | | | |
| 20-516-3100 | Contract Labor | 4,800 | 4,800 | 4,000 | 4,000 |
| 20-516-3200 | Utilities | 144 | 144 | 168 | 160 |
| | Total Contractual Services | 4,944 | 4,944 | 4,168 | 4,160 |
| 20-599-4000 | Parking Lot Rehab | - | - | 30,000 | 50,000 |
| | Total Capital Outlay | - | - | 30,000 | 50,000 |
| 20-599-5500 | Depreciation | 13,122 | 1,853 | - | - |
| | Total Capital Outlay | 13,122 | 1,853 | - | - |
| | Total Expenses | 18,066 | 6,797 | 34,168 | 54,160 |
| | REVENUES OVER/(UNDER) EXPENSES | 1,922 | 16,418 | (14,582) | (32,210) |
| 20-499-2999 | Beginning Fund Balance | - | - | 260,176 | 275,135 |
| | Estimated Fund Balance, December 31 | \$ 1,922 | \$ 16,418 | \$ 245,594 | \$ 242,925 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUND
Off Street Parking Fund

2025 Budget Notes

Revenues

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

Parking Lot Lease Payments – In 2024, the off-street parking rental rate increased from \$20/month to \$30/month. There are approximately 235 parking spaces in total, 110 of which are available for rent.

Interest Income – Interest earned on invested funds.

Expenses

Contract Labor – \$400/month paid to Callaway County Extended Employment to pick up trash in city-owned parking lots.

Capital Projects/Items

Parking Lot Rehab – City Hall parking lot improvement.

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund - Revenues

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|-------------------------------|-------------------------------------|------------------------|------------------------|-------------------------|-------------------------|
| REVENUES | | | | | |
| OPERATING REVENUES | | | | | |
| 21-412-1050 | Residential Service | \$ 5,449,505 | \$ 5,377,801 | \$ 5,788,234 | \$ 6,187,732 |
| 21-412-1100 | Rural Service | 78,982 | 76,550 | 88,505 | 100,533 |
| 21-412-1150 | Commercial Service | 3,907,955 | 3,962,848 | 4,115,876 | 4,342,779 |
| 21-412-1200 | Industrial Service | 1,653,783 | 1,600,726 | 1,646,721 | 1,792,409 |
| 21-412-1225 | Industrial Demand | 210,222 | 201,761 | 202,479 | 216,882 |
| 21-412-1250 | Large Power Service | 2,988,599 | 2,935,078 | 2,891,298 | 3,047,750 |
| 21-412-1275 | Large Power Demand | 464,781 | 466,950 | 467,627 | 508,023 |
| 21-412-1500 | Municipal Service | 181,773 | 172,387 | 187,119 | 206,260 |
| 21-412-1550 | Street Lighting | 136,332 | 137,574 | 146,168 | 167,018 |
| 21-412-1650 | Surge Protector Rent Revenue | 4,603 | 4,662 | 4,619 | 5,214 |
| | Total Operating Revenues | 15,076,534 | 14,936,336 | 15,538,646 | 16,574,600 |
| NON-OPERATING REVENUES | | | | | |
| 21-413-2050 | Penalty Revenue | 115,956 | 112,508 | 124,050 | 133,291 |
| 21-413-2100 | Customer Service | 80,437 | 56,551 | 36,343 | 81,736 |
| 21-413-2400 | Interest Income | 47,464 | 244,589 | 249,647 | 233,150 |
| 21-413-2500 | Third Party Reimbursements | 7,438 | 2,811 | 4,819 | - |
| 21-413-2600 | Miscellaneous Revenue | 19,240 | 17,549 | 21,699 | 5,880 |
| 21-413-2650 | Cash Over/Under | - | 5 | - | - |
| 21-413-3800 | Gain/Loss On Equipment Disposal | 36,000 | - | - | - |
| | Total Non-Operating Revenues | 306,535 | 434,014 | 436,558 | 454,057 |
| | Total Revenues | \$ 15,383,069 | \$ 15,370,350 | \$ 15,975,204 | \$ 17,028,657 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund - Expenses

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|---------------------------------|---------------------------------------|------------------------|------------------------|-------------------------|-------------------------|
| PURCHASED POWER EXPENSES | | | | | |
| 21-515-2000 | Purchased Power | \$ 6,409,411 | \$ 4,456,564 | \$ 1,171,860 | \$ 4,785,869 |
| 21-515-2002 | Sikeston Purchased Power | 3,927,446 | 3,182,549 | 4,800,000 | 3,768,800 |
| 21-515-2004 | SWPA Purchased Power | 251,426 | 249,909 | 325,000 | 250,000 |
| 21-515-2010 | MISO Charges | 16,437 | 4,490 | 10,000 | 100,000 |
| 21-515-2020 | TEA Charges | 298,627 | 306,317 | 315,000 | 329,750 |
| 21-515-2030 | Prairie States Charges | 310,154 | 2,606,104 | 4,800,000 | 2,772,500 |
| | Total Purchased Power Expenses | 11,213,501 | 10,805,932 | 11,421,860 | 12,006,919 |
| POWER PLANT EXPENSES | | | | | |
| 21-516-1000 | Salaries | 273,281 | 264,961 | 291,879 | 407,540 |
| 21-516-1060 | Overtime | 36,723 | 30,647 | 40,349 | 35,000 |
| 21-516-1100 | FICA/Medicare Tax | 22,953 | 22,281 | 25,416 | 33,855 |
| 21-516-1200 | Employees Retirement | 31,256 | 28,797 | 32,691 | 44,828 |
| 21-516-1250 | Matching Deferred Comp | 5,921 | 6,221 | 8,059 | 10,707 |
| 21-516-1300 | Health Insurance | 37,679 | 31,420 | 66,766 | 76,946 |
| 21-516-1350 | Life Insurance Expense | 873 | 693 | 735 | 1,344 |
| 21-516-1400 | Misc Personnel Costs | 300 | 316 | 600 | 350 |
| | Total Personnel | 408,986 | 385,335 | 466,495 | 610,570 |
| 21-516-2050 | Office Supplies | 353 | 905 | 500 | 322 |
| 21-516-2150 | Minor Tools/Equip/Furniture | 3,982 | 1,857 | 1,500 | 1,744 |
| 21-516-2180 | Computer Equipment/Software | 5,556 | 1,290 | 2,500 | 1,511 |
| 21-516-2250 | Repair Materials/Supplies | 536 | 7,668 | 8,000 | 1,192 |
| 21-516-2300 | Clothing/Cleaning | 5,916 | 5,585 | 4,828 | 4,790 |
| 21-516-2350 | Janitor/Housekeeping | 701 | 699 | 742 | 407 |
| 21-516-2400 | Fuel/Lubricants | 2,338 | 2,610 | 763 | 2,058 |
| 21-516-2550 | Diesel Fuel | 323 | - | - | 3,406 |
| 21-516-2560 | Turbine Fuel | 18,196 | 19,897 | 9,603 | 43,771 |
| 21-516-2700 | Engine Maintenance | 30,169 | 4,549 | 15,734 | 899 |
| 21-516-2710 | Generator Maintenance | - | - | 1,000 | 21,348 |
| 21-516-2720 | Switchyard Maintenance | 3,117 | 16 | 5,000 | - |
| 21-516-2750 | Turbine Maintenance | 84,832 | 60,673 | 50,000 | 59,450 |
| 21-516-2950 | Miscellaneous | 746 | 530 | 500 | 2,552 |
| | Total Consumables | \$ 156,764 | \$ 106,279 | \$ 100,670 | \$ 143,450 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund – Expenses

| Account | Description | 2022 | 2023 | 2024 | 2025 |
|------------------------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual | Actual | Adopted | Adopted |
| 21-516-3080 | Insurance | \$ 39,997 | \$ 28,032 | \$ 42,941 | \$ 46,200 |
| 21-516-3150 | Telephone | 82 | 1,356 | 1,000 | 3,830 |
| 21-516-3200 | Utilities | 35,940 | 35,751 | 38,000 | 38,105 |
| 21-516-3210 | Water | 201 | 212 | 250 | 292 |
| 21-516-3250 | Postage | 84 | - | 200 | - |
| 21-516-3330 | Bldg/Grounds Maintenance | 7,769 | 11,663 | 8,000 | 7,780 |
| 21-516-3350 | Maintenance Contracts | 210 | 729 | 500 | - |
| 21-516-3370 | Vehicle Repair | 403 | 799 | 1,500 | 894 |
| 21-516-3380 | Equipment Rental/Lease | - | - | 500 | 480 |
| 21-516-3400 | Equipment Repair | 811 | 9,838 | 5,000 | 2,419 |
| 21-516-3430 | Safety Programs/Equip | 326 | 924 | 500 | 315 |
| 21-516-3440 | Equipment Safety Inspections | 9 | - | 500 | - |
| 21-516-3500 | Travel/Training/Seminars | 1,058 | 3,327 | 15,000 | - |
| 21-516-3610 | Licenses/Fees/Permits/Fines | 335 | 4,468 | 750 | 117 |
| | Total Contractual Services | 87,224 | 97,099 | 114,641 | 100,432 |
| | Total Power Plant Expenses | 652,975 | 588,712 | 681,806 | 854,452 |
| DISTRIBUTION EXPENSES | | | | | |
| 21-520-1000 | Salaries | 558,802 | 586,064 | 613,695 | 626,734 |
| 21-520-1050 | Part-Time/Summer | 5,213 | 240 | - | 1,500 |
| 21-520-1060 | Overtime | 24,425 | 31,975 | 21,524 | 30,000 |
| 21-520-1100 | FICA/Medicare Tax | 43,966 | 44,907 | 48,595 | 50,355 |
| 21-520-1200 | Employees Retirement | 58,688 | 60,189 | 68,734 | 68,873 |
| 21-520-1250 | Matching Deferred Comp | 14,684 | 14,648 | 16,984 | 15,820 |
| 21-520-1300 | Health Insurance | 63,460 | 68,038 | 118,995 | 114,769 |
| 21-520-1350 | Life Insurance Expense | 1,818 | 1,534 | 1,706 | 2,040 |
| 21-520-1400 | Misc Personnel Costs | 1,140 | 463 | 777 | 1,000 |
| 21-520-1900 | Accrued Benefit Expense | (266,125) | - | - | - |
| | Total Personnel | 506,070 | 808,059 | 891,010 | 911,091 |
| 21-520-2050 | Office Supplies | 484 | 742 | 500 | 535 |
| 21-520-2150 | Minor Tools/Equip/Furniture | 11,096 | 3,475 | 6,142 | 3,192 |
| 21-520-2180 | Computer Equipment/Software | 4,055 | 536 | 4,722 | 3,196 |
| 21-520-2250 | Repair Materials/Supplies | 13,684 | 132,184 | 7,011 | 122,220 |
| 21-520-2300 | Clothing/Cleaning | 9,349 | 14,948 | 14,108 | 17,202 |
| 21-520-2350 | Janitor/Housekeeping | 479 | 688 | 383 | 567 |
| 21-520-2400 | Fuel/Lubricants | 23,989 | 22,623 | 19,177 | 23,218 |
| 21-520-2570 | Services Maintenance | 20,331 | 35,797 | 10,334 | 805 |
| 21-520-2580 | Meter Maintenance Material | 86,701 | 97,661 | 100,000 | 182,577 |
| 21-520-2660 | Street Light Repair | 15,779 | 16,547 | 10,000 | 1,069 |
| 21-520-2700 | Lines Maintenance | 35,926 | 8,877 | 27,399 | 20,970 |
| 21-520-2750 | Transformer Maintenance | 18,599 | 5,753 | 15,000 | 6,118 |
| 21-520-2760 | Substation Maintenance | 3,793 | 23,133 | 1,487 | - |
| 21-520-2800 | Third Party Damage Repair | 83 | - | 422 | - |
| 21-520-2950 | Miscellaneous | 9,331 | 3,144 | 3,914 | 1,847 |
| | Total Consumables | \$ 253,677 | \$ 366,108 | \$ 220,599 | \$ 383,516 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund – Expenses

| Account | Description | 2022 | 2023 | 2024 | 2025 |
|--------------------------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual | Actual | Adopted | Adopted |
| 21-520-3080 | Insurance | \$ 47,538 | \$ 68,754 | \$ 50,710 | \$ 127,050 |
| 21-520-3200 | Utilities | 11,056 | 11,465 | 10,400 | 15,962 |
| 21-520-3250 | Postage | 7 | - | - | - |
| 21-520-3350 | Maintenance Contracts | 8,871 | 22,328 | 13,000 | 39,890 |
| 21-520-3370 | Vehicle Repair | 34,208 | 21,305 | 20,000 | 2,000 |
| 21-520-3380 | Equipment Rental/Lease | - | - | - | 331 |
| 21-520-3400 | Equipment Repair | 16,384 | 22,812 | 10,400 | 17,497 |
| 21-520-3430 | Safety Programs/Equip | 7,275 | 6,227 | 2,600 | 2,186 |
| 21-520-3440 | Equipment Safety Inspections | 2,395 | - | 3,120 | 3,088 |
| 21-520-3500 | Travel/Training/Seminars | 30,221 | 4,194 | 31,200 | 24,816 |
| | Total Contractual Services | 157,957 | 157,086 | 141,430 | 232,820 |
| | Total Distribution Expenses | 917,704 | 1,331,253 | 1,253,039 | 1,527,427 |
| ADMINISTRATION EXPENSES | | | | | |
| 21-522-1000 | Salaries | 75,677 | 79,347 | 74,628 | 79,650 |
| 21-522-1060 | Overtime | 31 | 59 | 232 | - |
| 21-522-1100 | FICA/Medicare Tax | 5,789 | 5,560 | 5,727 | 6,100 |
| 21-522-1200 | Employees Retirement | 8,560 | 7,802 | 8,359 | 8,600 |
| 21-522-1250 | Matching Deferred Comp | 2,244 | 2,175 | 2,239 | 2,350 |
| 21-522-1300 | Health Insurance | 7,840 | 5,923 | 9,003 | 9,443 |
| 21-522-1350 | Life Insurance Expense | 177 | 134 | 77 | 200 |
| 21-522-1400 | Misc Personnel Costs | 293 | 2,366 | 580 | 300 |
| | Total Personnel | 100,612 | 103,365 | 100,845 | 106,643 |
| 21-522-2050 | Office Supplies | 1,694 | 368 | 636 | - |
| 21-522-2100 | Advertising | 212 | - | 1,623 | 59 |
| 21-522-2150 | Minor Tools/Equip/Furniture | 42 | 1,664 | 116 | 5,228 |
| 21-522-2180 | Computer Equipment/Software | - | 558 | - | 2,166 |
| 21-522-2350 | Janitor/Housekeeping | 60 | - | 60 | - |
| 21-522-2950 | Miscellaneous | 11,974 | 36,446 | 4,000 | 17 |
| | Total Consumables | 13,981 | 39,037 | 6,435 | 7,470 |
| 21-522-3050 | Legal Fees | - | - | 50,000 | 28,000 |
| 21-522-3080 | Insurance | 7,702 | 6,397 | 9,336 | 10,050 |
| 21-522-3150 | Telephone | 576 | 1,214 | 433 | 2,159 |
| 21-522-3200 | Utilities | 2,529 | 2,751 | 2,624 | 3,177 |
| 21-522-3250 | Postage | 21,971 | 23,537 | 20,800 | 26,421 |
| 21-522-3300 | Printing/Binding | - | - | - | 4,584 |
| 21-522-3330 | Bldg/Grounds Maintenance | 1,649 | 660 | 2,000 | 1,490 |
| 21-522-3340 | Credit Card Fees | - | - | - | 58,901 |
| 21-522-3350 | Maintenance Contracts | 10,880 | 9,268 | 12,480 | 34,120 |
| 21-522-3430 | Safety Programs/Equip | - | 321 | - | - |
| 21-522-3450 | Dues/Memberships | 2,200 | 19,530 | 1,456 | 29,184 |
| 21-522-3500 | Travel/Training/Seminars | 1,958 | 2,787 | 1,872 | 7,435 |
| | Total Contractual Services | 49,464 | 66,464 | 101,001 | 205,521 |
| | Total Administration Expenses | \$ 164,058 | \$ 208,866 | \$ 208,281 | \$ 319,634 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund – Expenses

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|-------------------------|-----------------------------------|------------------------|------------------------|-------------------------|-------------------------|
| NON-DEPARTMENTAL | | | | | |
| 21-599-3180 | Audit Expense | \$ 29,960 | \$ 25,780 | \$ 26,676 | \$ 42,107 |
| 21-599-5100 | Uncollectible Accounts | 18,113 | 21,139 | - | - |
| 21-599-5200 | Municipal Services | 161,468 | 159,906 | 162,967 | 183,389 |
| | Total Contractual Services | 209,541 | 206,825 | 189,643 | 225,496 |
| 21-599-4015 | Meter Replacement | 8,630 | - | 2,992 | 100,000 |
| 21-599-4040 | New Services | 49,221 | 7,970 | 45,000 | 25,000 |
| 21-599-4060 | Line Extensions | 2,590 | - | 20,000 | 50,000 |
| 21-599-4120 | Breakers & Structures | - | - | 125,000 | - |
| 21-599-4130 | Vehicles\Heavy Equipment | - | - | 50,000 | 50,000 |
| 21-599-4140 | Transformers - Replacement | 55,066 | 20,801 | 5,000 | - |
| 21-599-4170 | Bus. 54 Project East | 45,939 | 915 | - | - |
| 21-599-4220 | New Street Lights | 1,549 | 115 | 18,000 | 100,000 |
| 21-599-4235 | Bus. 54 Project West | 46,161 | - | - | - |
| 21-599-4250 | Pole & Crossarm Change Out | 190 | - | - | - |
| 21-599-4270 | Vegetation Control | 425 | 96 | - | 107 |
| 21-599-4325 | 2nd Street Bridge | 650 | 5,498 | - | - |
| 21-599-4340 | 10th Street Improvements | 25 | - | - | - |
| 21-599-4360 | Gas Turbine | 6,632 | - | 11,000 | 350,000 |
| 21-599-4470 | Primary Underground Rewiring | (4,433) | - | 50,000 | 50,000 |
| 21-599-4480 | SCADA System | 6,334 | 6,714 | 28,000 | 37,371 |
| 21-599-4560 | Emergency Fund | - | - | 25,000 | 25,000 |
| 21-599-4590 | 2nd Street Project | 24,577 | 60,225 | - | - |
| 21-599-5000 | Transfer to Fixed Assets | (125,404) | (73,949) | - | - |
| 21-599-5500 | Depreciation | 582,215 | 553,634 | - | - |
| 21-599-5850 | Loss On Sale Of Assets | - | - | - | - |
| 21-599-5860 | Inventory Obsolescence | 4 | - | - | - |
| | Total Capital Outlay | 700,373 | 582,019 | 379,992 | 787,478 |
| 21-599-5300 | Interest Expense | 21,346 | 16,069 | - | - |
| 21-599-5350 | Warehouse Loan - Principal | - | - | 176,000 | 176,000 |
| 21-599-5360 | Warehouse Loan - Interest | - | - | 10,780 | 10,780 |
| 21-599-5361 | MUELP - Principal | - | - | 32,911 | 32,911 |
| | Total Debt Service | \$ 21,346 | \$ 16,069 | \$ 219,691 | \$ 219,691 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund – Expenses

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|----------------|--|------------------------|------------------------|-------------------------|-------------------------|
| 21-599-3050 | Administrative Services | \$ 580,855 | \$ 583,762 | \$ 607,113 | \$ 634,716 |
| 21-599-3100 | Building Inspector Services | 157,192 | 154,884 | 161,081 | 171,769 |
| 21-599-3160 | Engineering Services | 141,145 | 144,182 | 149,950 | 154,233 |
| 21-599-3170 | Buildings & Grounds Services | 35,003 | 13,667 | 14,214 | 38,249 |
| 21-599-5700 | Transfer To General Fund | 1,700,000 | 1,000,000 | 700,000 | 608,056 |
| 21-599-5711 | Transfer to Garage Fund | - | - | 1,521,146 | 18,704 |
| 21-599-5712 | Transfer to Golf Course Fund | - | - | 3,562,800 | - |
| 21-599-5720 | Transfer To-FADC, Chamber | 36,000 | 25,000 | 36,000 | 36,000 |
| | Total Transfers | 2,650,195 | 1,921,495 | 6,752,304 | 1,661,727 |
| | Total Non-Departmental Expenses | 3,581,455 | 2,726,408 | 7,541,630 | 2,894,392 |
| | Total Expenses | 16,529,693 | 15,661,170 | 21,106,616 | 17,602,824 |
| | REVENUES OVER/(UNDER) EXPENSES | (1,146,624) | (290,820) | (5,131,412) | (574,167) |
| 21-499-2999 | Beginning Fund Balance | - | - | 8,811,985 | 4,455,263 |
| | Estimated Fund Balance, December 31 | \$ (1,146,624) | \$ (290,820) | \$ 3,680,573 | \$ 3,881,096 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Electric Fund

| Position | Number of Employees | | Budgeted Amount | | | |
|----------------------------------|---------------------|-------|-----------------|------|-----------|-------------|
| | 2024 | 2025 | 2024 | 2025 | | |
| Utilities Superintendent | .30 | .30 | | | | |
| Electric Supervisor | 1 | 1 | | | | |
| Asst. Power Plant Supervisor | 1 | 1 | | | | |
| Assistant Elec. Dist. Supervisor | 1 | 1 | | | | |
| Crew Leader | 1 | 0 | | | | |
| Line Worker | 8 | 9 | | | | |
| App. Lineman/Meter Reader | 3 | 3 | | | | |
| Power Plant Operator | 2 | 5 | | | | |
| Administrative Assistant | .27 | .27 | | | | |
| Utility IT Coordinator | .30 | .30 | | | | |
| Totals | 17.87 | 20.87 | | | \$980,202 | \$1,080,474 |

2025 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 who purchase additional electric capacity but do not use enough power to require demand meters.

Industrial Service – Revenue from power sold to 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 demand put on the system by high-volume industrial users of electric power.

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

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS

Electric Fund

Large Power Demand – Revenue from meter readings that determine the peak demand 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.

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.

Expenses

Purchased Power – Wholesale energy purchased primarily from Sikeston, Prairie State, and Southwest Power Administration 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 generally less costly than running Fulton's own generation equipment.

Personnel

Salaries – 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, fuel is sold to other departments at cost for use in diesel engines in pumps and equipment.

Turbine Fuel – Natural gas purchased for the turbine engine.

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

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

Contract Labor – Labor for work on specialized maintenance on items like the generator, crane, and control room.

Utilities – Power needed to operate the Power Plant.

Licenses/Fees/Fines – Missouri Department of Natural Resources and Environmental Protection Agency permits and charges for total emissions for the year.

Distribution Expense

Service Maintenance – Service performed on transformers, lines, 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 Personnel Expense

Salary – The salary of the Utilities Superintendent, Administrative Assistant, and the Utility IT Coordinator 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 – Pamphlets, informational documents, etc.

Dues/Membership – Expenses associated with maintaining active membership in Missouri Public Utilities Association, Southwestern Power Administration, American Public Power Association, and other professional organizations.

Travel/Training Seminars – Includes all professional travel for department including training, conferences, and seminars.

Non-Operating

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

Building 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.

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS

Electric Fund

Building & 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(s)

Heavy Equipment - Meter reading equipment

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Gas Fund - Revenues

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|-------------------------------|-------------------------------------|------------------------|------------------------|-------------------------|-------------------------|
| REVENUES | | | | | |
| OPERATING REVENUES | | | | | |
| 22-412-1050 | Residential Service | \$ 2,240,905 | \$ 2,351,065 | \$ 2,771,483 | \$ 2,511,350 |
| 22-412-1100 | Rural Service | 47,323 | 40,536 | 42,535 | 42,100 |
| 22-412-1150 | Commercial Service | 2,449,307 | 2,304,305 | 2,671,968 | 2,498,250 |
| 22-412-1200 | Industrial Service | 1,659,913 | 1,690,234 | 1,771,074 | 1,657,850 |
| 22-412-1500 | Municipal Service | 39,565 | 35,804 | 44,291 | 41,450 |
| 22-412-1600 | Power Plant | 53,824 | 55,290 | 38,421 | 65,650 |
| 22-412-1700 | Gas Transportation | 377,293 | 334,915 | 337,236 | 100,100 |
| | Total Operating Revenues | 6,868,130 | 6,812,149 | 7,677,008 | 6,916,750 |
| NON-OPERATING REVENUES | | | | | |
| 22-411-5200 | Settlements/Lawsuits | - | 3,385,360 | - | - |
| 22-413-2050 | Penalty Revenue | 41,557 | 43,876 | 57,858 | 47,450 |
| 22-413-2100 | Customer Service | 8,500 | 1,200 | 984 | 2,050 |
| 22-413-2150 | Material Sales | 32,257 | 1,816 | - | 1,400 |
| 22-413-2400 | Interest Income | 23,666 | 124,970 | 10,628 | 160,000 |
| 22-413-2500 | Third Party Reimbursements | 7,972 | 4,118 | 492 | 1,300 |
| 22-413-2600 | Miscellaneous Revenue | 2,275 | 2,458 | 2,526 | 2,500 |
| | Total Non-Operating Revenues | 116,227 | 3,563,798 | 72,488 | 214,700 |
| TRANSFERS | | | | | |
| 22-414-1051 | Transfer from General Fund | - | - | 1,400,000 | 1,400,000 |
| | Total Transfers | - | - | 1,400,000 | 1,400,000 |
| | Total Revenues | \$ 6,984,357 | \$ 10,375,946 | \$ 9,149,496 | \$ 8,531,450 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Gas Fund – Expenses

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|------------------------------|------------------------------------|-------------------|-------------------|-------------------|---------------------|
| PURCHASED ENERGY | | | | | |
| 22-515-2000 | Purchased Gas | \$ 3,918,233 | \$ 2,764,094 | \$ 2,693,234 | \$ 2,725,000 |
| 22-515-2010 | Purchased Gas Transportation | 1,474,171 | 1,013,968 | 1,300,000 | 287,000 |
| | Total Purchased Energy | 5,392,404 | 3,778,062 | 3,993,234 | 3,012,000 |
| DISTRIBUTION EXPENSES | | | | | |
| 22-520-1000 | Salaries | 500,126 | 447,666 | 501,222 | 526,050 |
| 22-520-1060 | Overtime | 19,837 | 18,462 | 15,809 | 20,000 |
| 22-520-1100 | FICA/Medicare Tax | 37,957 | 34,344 | 36,553 | 41,800 |
| 22-520-1200 | Employees Retirement | 52,609 | 47,304 | 56,137 | 57,700 |
| 22-520-1250 | Matching Deferred Comp | 12,478 | 11,118 | 13,835 | 14,600 |
| 22-520-1300 | Health Insurance | 73,761 | 55,786 | 83,549 | 97,086 |
| 22-520-1350 | Life Insurance Expense | 1,714 | 1,241 | 1,656 | 1,700 |
| 22-520-1400 | Misc Personnel Costs | 2,065 | 158 | 1,310 | 2,000 |
| 22-520-1900 | Accrued Benefit Expense | (170,011) | - | - | - |
| | Total Personnel | 530,537 | 616,078 | 710,071 | 760,936 |
| 22-520-2050 | Office Supplies | 1,635 | 1,004 | 1,616 | 1,550 |
| 22-520-2150 | Minor Tools/Equip/Furniture | 11,052 | 1,871 | 11,132 | 2,100 |
| 22-520-2180 | Computer Equipment/Software | 5,637 | 2,640 | 2,781 | 1,900 |
| 22-520-2250 | Repair Materials/Supplies | 20,554 | 40,457 | 11,668 | 72,100 |
| 22-520-2300 | Clothing/Cleaning | 9,864 | 10,446 | 10,304 | 12,350 |
| 22-520-2350 | Janitor/Housekeeping | 236 | 918 | 635 | 1,000 |
| 22-520-2400 | Fuel/Lubricants | 15,300 | 16,765 | 16,087 | 14,750 |
| 22-520-2480 | Agricultural Supplies | 386 | 649 | 380 | 150 |
| 22-520-2570 | Services Maintenance | 16,133 | 8,857 | 16,747 | 600 |
| 22-520-2580 | Meter Maintenance Materials | 27,107 | 22,760 | 13,886 | 2,000 |
| 22-520-2700 | Main Maintenance | 31,370 | 21,113 | 48,154 | 8,050 |
| 22-520-2800 | Third Party Damage Repair | 468 | - | 264 | - |
| 22-520-2950 | Miscellaneous | 499 | 131 | 277 | 400 |
| | Total Consumables | 140,240 | 127,611 | 133,931 | 116,950 |
| 22-520-3080 | Insurance | 43,377 | 55,340 | 55,051 | 59,200 |
| 22-520-3100 | Contract Labor | - | - | 7 | - |
| 22-520-3250 | Postage | 164 | - | 91 | 350 |
| 22-520-3330 | Bldg/Grounds Maintenance | 3,009 | 115 | 1,350 | 1,450 |
| 22-520-3350 | Maintenance Contracts | 2,471 | 18,175 | 15,543 | 47,450 |
| 22-520-3370 | Vehicle Repair | 5,951 | 11,741 | 15,000 | 4,800 |
| 22-520-3380 | Equipment Rental/Lease | - | - | 212 | - |
| 22-520-3400 | Equipment Repair | 8,964 | 9,679 | 11,145 | 6,142 |
| 22-520-3410 | Heavy Equipment Repair | 5,955 | 5,381 | 10,000 | - |
| 22-520-3430 | Safety Programs/Equip | 3,027 | 1,627 | 3,500 | 1,100 |
| 22-520-3500 | Travel/Training/Seminars | 1,473 | 1,531 | 1,500 | 2,450 |
| | Total Contractual Services | 74,391 | 103,590 | 113,399 | 122,942 |
| | Total Distribution Expenses | \$ 745,167 | \$ 847,279 | \$ 957,401 | \$ 1,000,828 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Gas Fund – Expenses

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|--------------------------------|--------------------------------------|------------------|------------------|------------------|------------------|
| ADMINISTRATION EXPENSES | | | | | |
| 22-522-1000 | Salaries | \$ 77,848 | \$ 74,148 | \$ 118,628 | \$ 79,650 |
| 22-522-1060 | Overtime | 31 | 59 | 50 | - |
| 22-522-1100 | FICA/Medicare Tax | 5,789 | 5,560 | 9,079 | 6,100 |
| 22-522-1200 | Employees Retirement | 8,560 | 7,802 | 13,287 | 8,600 |
| 22-522-1250 | Matching Deferred Comp | 2,244 | 2,175 | 3,559 | 2,350 |
| 22-522-1300 | Health Insurance | 7,840 | 5,923 | 9,003 | 9,443 |
| 22-522-1350 | Life Insurance Expense | 177 | 134 | 227 | 200 |
| 22-522-1400 | Misc Personnel Costs | 50 | 354 | 431 | 350 |
| | Total Personnel | 102,540 | 96,154 | 154,264 | 106,693 |
| 22-522-2050 | Office Supplies | 312 | 915 | 225 | - |
| 22-522-2100 | Advertising | 378 | 620 | 306 | 650 |
| 22-522-2150 | Minor Tools/Equip/Furniture | - | 191 | 52 | - |
| 22-522-2180 | Computer Equipment/Software | - | 389 | 245 | - |
| 22-522-2950 | Miscellaneous | 11,929 | 35,906 | 4,158 | 1,400 |
| | Total Consumables | 12,619 | 38,021 | 4,986 | 2,050 |
| 22-522-3050 | Legal Fees | - | - | 38,306 | - |
| 22-522-3080 | Insurance | 5,598 | 5,906 | 5,568 | 5,600 |
| 22-522-3100 | Contract Labor | - | 28 | - | - |
| 22-522-3150 | Telephone | 4,496 | 5,059 | 5,243 | 4,600 |
| 22-522-3200 | Utilities | 2,899 | 3,114 | 3,061 | 3,950 |
| 22-522-3250 | Postage | 7,998 | 8,511 | 8,430 | 9,100 |
| 22-522-3300 | Printing/Binding | 248 | 625 | 400 | - |
| 22-522-3330 | Bldg/Grounds Maintenance | 631 | 828 | 603 | 1,850 |
| 22-522-3340 | Credit Card Fees | - | - | - | 58,250 |
| 22-522-3350 | Maintenance Contracts | 9,449 | 9,179 | 6,553 | 26,000 |
| 22-522-3400 | Equipment Repair | - | 126 | 390 | 200 |
| 22-522-3450 | Dues/Memberships | 190 | 1,555 | 305 | - |
| 22-522-3500 | Travel/Training/Seminars | 701 | 219 | 1,200 | 2,350 |
| | Total Contractual Services | 32,209 | 35,151 | 70,059 | 111,900 |
| | Total Administration Expenses | 147,367 | 169,326 | 229,309 | 220,643 |
| NON-DEPARTMENTAL | | | | | |
| 22-599-3180 | Audit Expense | 12,840 | 10,613 | 11,116 | 9,050 |
| 22-599-5100 | Uncollectible Accounts | 19,004 | 11,495 | - | - |
| 22-599-5200 | Municipal Services | 9,482 | 8,652 | 30,415 | 10,150 |
| | Total Contractual Services | \$ 41,326 | \$ 30,760 | \$ 41,531 | \$ 19,200 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Gas Fund – Expenses

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|-------------|--|---------------------|---------------------|---------------------|---------------------|
| 22-599-4020 | Meter Replacement | \$ 47,861 | \$ 47,402 | \$ 100,000 | \$ 476,008 |
| 22-599-4030 | Gas Main Renewals (Contractor) | - | - | 80,000 | - |
| 22-599-4040 | Gas Leak Detection Equipment | - | 7,108 | 10,000 | 41,360 |
| 22-599-4080 | Gas Main Extensions | 3 | - | 1,460,000 | 1,482,720 |
| 22-599-4130 | Vehicles\Heavy Equipment | - | - | 80,000 | - |
| 22-599-4140 | SCADA System | 6,334 | 6,714 | 30,000 | 21,650 |
| 22-599-4200 | Main Replacement (In House) | 42 | - | 15,000 | 80,000 |
| 22-599-4210 | New Services | 47,350 | 959 | 23,885 | 31,020 |
| 22-599-4220 | Welding Equipment | - | - | - | 25,000 |
| 22-599-4260 | Computer System Upgrade | - | - | 10,000 | 5,000 |
| 22-599-4280 | Odorizer Pump | - | - | 50,000 | 40,000 |
| 22-599-4290 | Regulator Station Rebuild | - | - | 40,000 | 60,000 |
| 22-599-4310 | Equipment | - | - | 45,000 | 100,000 |
| 22-599-4325 | 2nd Street Bridge | 954 | - | - | - |
| 22-599-4340 | Hatton Line Improvements | - | - | 20,000 | 50,000 |
| 22-599-4350 | Emergency Fund | - | - | 25,000 | 25,000 |
| 22-599-4360 | 10th Street Improvements | 12,300 | - | - | - |
| 22-599-5000 | Transfer-Fixed Assets | (43,281) | - | - | - |
| 22-599-5500 | Depreciation | 201,726 | 191,090 | - | - |
| 22-599-5860 | Inventory Obsolescence | 2,090 | 5,235 | - | - |
| | Total Capital Outlay | 275,379 | 258,508 | 1,988,885 | 2,437,758 |
| 22-599-5300 | Interest Expense | 21,346 | 16,069 | - | - |
| 22-599-5350 | Warehouse Loan - Principal | - | - | 176,000 | 176,000 |
| 22-599-5360 | Warehouse Loan - Interest | - | - | 10,780 | 10,780 |
| 22-599-5361 | MUELP - Principal | - | - | 645,090 | 645,090 |
| | Total Debt Service | 21,346 | 16,069 | 831,870 | 831,870 |
| 22-599-3050 | Administrative Services | 580,855 | 583,762 | 607,113 | 634,716 |
| 22-599-3100 | Building Inspector Services | 139,726 | 137,676 | 143,184 | 152,683 |
| 22-599-3160 | Engineering Services | 141,145 | 144,182 | 149,950 | 154,233 |
| 22-599-3170 | Buildings & Grounds Services | 35,283 | 27,913 | 28,428 | 38,249 |
| 22-599-5700 | Transfers Out | 50,000 | 50,000 | 52,000 | - |
| 22-599-5710 | Transfer to Golf Course Fund | - | - | 1,593,295 | - |
| 22-599-5711 | Transfer to Garage Fund | - | - | 1,134,539 | 10,258 |
| 22-599-5712 | Transfer to Airport | - | - | 1,116,308 | - |
| 22-599-5713 | Transfer to Sewer Capital Imp Sales Tax | - | - | 280,804 | - |
| 22-599-5714 | Transfer to Water Capital Imp Sales Tax | - | - | 134,239 | - |
| 22-599-5720 | Transfer To-FADC/Chamber | 6,000 | 20,000 | 6,000 | 6,000 |
| 22-599-5730 | Transfer to General Fund | - | - | - | 304,028 |
| | Total Transfers | 953,009 | 963,534 | 5,245,860 | 1,300,167 |
| | Total Non-Departmental Expenses | 1,291,060 | 1,268,870 | 8,108,146 | 4,588,995 |
| | Total Expenses | 7,575,998 | 6,063,537 | 13,288,090 | 8,822,466 |
| | REVENUES OVER/(UNDER) EXPENSES | (591,641) | 4,312,409 | (4,138,594) | (291,016) |
| 22-499-2999 | Beginning Fund Balance | - | - | 7,644,665 | 4,495,349 |
| | Estimated Fund Balance, December 31 | \$ (591,641) | \$ 4,312,409 | \$ 3,506,071 | \$ 4,204,333 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Gas Fund

| Position | Number of Employees | | Budgeted Amount | | | |
|--------------------------|---------------------|------|-----------------|------|-----------|-----------|
| | 2024 | 2025 | 2024 | 2025 | | |
| Utilities Superintendent | .30 | .30 | | | | |
| Gas Supervisor | 1 | 1 | | | | |
| Assistant Gas Supervisor | 1 | 1 | | | | |
| Crew Leader | 1 | 1 | | | | |
| Pipefitter | 3 | 4 | | | | |
| Locator | 2 | 2 | | | | |
| Administrative Assistant | .27 | .27 | | | | |
| Utility IT Coordinator | .30 | .30 | | | | |
| Totals | 8.87 | 9.87 | | | \$619,850 | \$605,700 |

2025 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.

2025 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 – 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.

Gas Line 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 Utility IT Coordinator 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 – Expenses associated with maintaining active membership in Missouri Municipal Utility Alliance, Interstate Municipal Gas Association, and other professional organizations.

Travel/Training Seminars – Includes all professional travel for department including training, conferences, and seminars.

Non-Operating

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

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS

Gas Fund

Building 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.

Building & 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.

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

Capital Projects/Items

Gas Main Extensions – Replace gas bore under I-70 (using ARPA funds)

Vehicles – New service truck

Line Replacement – Replace old gas lines

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Water Fund - Revenues

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|-------------------------------|-------------------------------------|------------------------|------------------------|-------------------------|-------------------------|
| REVENUES | | | | | |
| OPERATING REVENUES | | | | | |
| 23-412-1050 | Residential Service | \$ 818,161 | \$ 834,809 | \$ 907,200 | \$ 1,017,500 |
| 23-412-1100 | Rural Service | 15,779 | 13,227 | 16,800 | 13,850 |
| 23-412-1150 | Commercial Service | 472,609 | 476,058 | 526,400 | 475,550 |
| 23-412-1200 | Industrial Service | 292,865 | 265,678 | 291,200 | 299,200 |
| 23-412-1500 | Municipal Service | 17,867 | 14,125 | 12,000 | 12,250 |
| 23-412-1600 | Water Station Revenue | 824 | 865 | 1,000 | 900 |
| | Total Operating Revenues | 1,618,105 | 1,604,762 | 1,754,600 | 1,819,250 |
| NON-OPERATING REVENUES | | | | | |
| 23-413-2050 | Penalty Revenue | 15,471 | 14,187 | 15,000 | 21,000 |
| 23-413-2100 | Customer Service | 36,885 | 10,337 | 15,000 | 11,350 |
| 23-413-2400 | Interest Income | 10,038 | 51,595 | 4,054 | 48,400 |
| 23-413-2425 | Grant Revenue | - | - | 102,500 | - |
| 23-413-2600 | Miscellaneous Revenue | 688 | 1,483 | 1,267 | 2,550 |
| | Total Non-Operating Revenues | 63,081 | 77,601 | 137,821 | 83,300 |
| TRANSFERS | | | | | |
| 23-414-1040 | Transfer from Cap Imp Sales Tax | - | 1,159,450 | 700,000 | 815,000 |
| | Total Transfers | - | 1,159,450 | 700,000 | 815,000 |
| | Total Revenues | \$ 1,681,186 | \$ 2,841,813 | \$ 2,592,421 | \$ 2,717,550 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Water Fund - Expenses

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|------------------------------|-----------------------------------|------------------|-------------------|-------------------|-------------------|
| PRODUCTION EXPENSES | | | | | |
| 23-516-1000 | Salaries | \$ 158,853 | \$ 187,843 | \$ 201,935 | \$ 300,350 |
| 23-516-1060 | Overtime | 20,438 | 14,853 | 24,874 | 23,150 |
| 23-516-1100 | FICA/Medicare Tax | 13,625 | 15,951 | 17,351 | 24,750 |
| 23-516-1200 | Retirement | 19,770 | 22,138 | 22,617 | 33,050 |
| 23-516-1250 | Matching Deferred Comp | 4,145 | 3,409 | 3,550 | 6,100 |
| 23-516-1300 | Health Insurance | 25,369 | 25,646 | 44,499 | 83,500 |
| 23-516-1350 | Life Insurance Expense | 526 | 491 | 691 | 1,050 |
| 23-516-1400 | Misc Personnel Costs | 237 | - | - | 300 |
| | Total Personnel | 242,963 | 270,332 | 315,517 | 472,250 |
| 23-516-2050 | Office Supplies | 545 | 193 | 325 | 450 |
| 23-516-2100 | Advertising | - | - | 3,000 | - |
| 23-516-2150 | Minor Tools/Equipment/Furn. | 710 | 511 | 536 | 1,250 |
| 23-516-2250 | Materials/Supplies | 201 | 172 | 361 | 1,000 |
| 23-516-2300 | Clothing/Cleaning | - | - | 52 | - |
| 23-516-2350 | Chlorine | 17,269 | 14,768 | 15,000 | 19,750 |
| 23-516-2550 | Diesel Fuel | 3,104 | 4,462 | 3,039 | 8,600 |
| | Total Consumables | 21,829 | 20,105 | 22,313 | 31,050 |
| 23-516-3080 | Insurance | 24,426 | 21,474 | 29,237 | 31,450 |
| 23-516-3200 | Utilities | 158,862 | 167,089 | 158,533 | 218,750 |
| 23-516-3740 | Tank Maintenance | 444 | 1,189 | 5,000 | 1,300 |
| 23-516-3750 | Pump Maintenance | 6,141 | 706 | 7,000 | 5,000 |
| 23-516-3760 | Well Maintenance | 9,562 | 28,629 | 15,000 | 10,900 |
| 23-516-3770 | Well Meter Replacement | - | - | 12,000 | 12,500 |
| | Total Contractual Services | 199,435 | 219,086 | 226,770 | 279,900 |
| | Total Production Expenses | 464,227 | 509,523 | 564,600 | 783,200 |
| DISTRIBUTION EXPENSES | | | | | |
| 23-520-1000 | Salaries | 140,130 | 188,042 | 196,755 | 189,900 |
| 23-520-1060 | Overtime | 3,780 | 15,814 | 3,613 | 25,550 |
| 23-520-1100 | FICA/Medicare Tax | 10,868 | 15,285 | 15,329 | 16,500 |
| 23-520-1200 | Employees Retirement | 15,733 | 17,960 | 22,037 | 20,900 |
| 23-520-1250 | Matching Deferred Comp | 4,060 | 4,217 | 4,455 | 4,200 |
| 23-520-1300 | Health Insurance | 11,913 | 14,499 | 25,580 | 38,000 |
| 23-520-1350 | Life Insurance | 454 | 433 | 621 | 600 |
| 23-520-1400 | Misc Personnel Costs | 485 | 1,269 | - | - |
| 23-520-1900 | Accrued Benefit Expense | (107,513) | - | - | - |
| | Total Personnel | \$ 79,911 | \$ 257,520 | \$ 268,390 | \$ 295,650 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Water Fund – Expenses

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|--------------------------------|------------------------------------|------------------|------------------|-----------------|-----------------|
| 23-520-2050 | Office Supplies | \$ 1,268 | \$ 1,732 | \$ 868 | \$ 800 |
| 23-520-2100 | Advertising | 72 | - | 25 | - |
| 23-520-2150 | Minor Tools/Equip/Furniture | 10,853 | 5,601 | 7,280 | 2,550 |
| 23-520-2250 | Repair Material/Supplies | 15,916 | 79,260 | 10,053 | 99,300 |
| 23-520-2300 | Clothing/Cleaning | 4,706 | 5,313 | 5,121 | 5,250 |
| 23-520-2350 | Janitor/Housekeeping | 397 | 1,034 | 834 | 2,550 |
| 23-520-2400 | Fuel/Lubricants | 14,724 | 14,549 | 12,731 | 12,150 |
| 23-520-2480 | Agricultural Supplies | 332 | 294 | 493 | 200 |
| 23-520-2570 | Well Maintenance | 5,704 | 5,606 | - | 15,000 |
| 23-520-2580 | Well Meter Replacement | 2,559 | 2,226 | - | - |
| 23-520-2700 | Main Maintenance | 30,704 | 17,433 | 29,027 | 13,800 |
| | Total Consumables | 87,233 | 133,048 | 66,432 | 151,600 |
| 23-520-3080 | Insurance | 38,226 | 27,400 | 34,539 | 37,150 |
| 23-520-3100 | Contract Labor | - | - | 1,630 | - |
| 23-520-3350 | Maintenance Contracts | 2,328 | 17,848 | 13,293 | 28,050 |
| 23-520-3360 | Street Repair | 17,983 | 34,187 | 33,762 | 25,000 |
| 23-520-3370 | Vehicle Repair | 10,361 | 13,365 | 7,393 | 4,679 |
| 23-520-3400 | Equipment Repair | 16,303 | 10,586 | 13,147 | 18,000 |
| 23-520-3430 | Safety Programs/Equipment | 1,047 | 2,137 | 2,206 | 3,150 |
| 23-520-3600 | Licenses/Fees/Fines | 610 | 2,157 | 1,000 | 900 |
| | Total Contractual Services | 86,858 | 107,680 | 106,970 | 116,929 |
| | Total Distribution Expenses | 254,002 | 498,248 | 441,792 | 564,179 |
| ADMINISTRATION EXPENSES | | | | | |
| 23-522-1000 | Salaries | 39,959 | 36,540 | 36,358 | 39,250 |
| 23-522-1060 | Overtime | 16 | 29 | - | - |
| 23-522-1100 | FICA/Medicare Tax | 2,972 | 2,739 | 2,782 | 3,000 |
| 23-522-1200 | Employees Retirement | 4,394 | 3,845 | 3,868 | 4,250 |
| 23-522-1250 | Deferred Compensation | 1,152 | 1,072 | 1,036 | 1,200 |
| 23-522-1300 | Health Insurance | 4,028 | 2,880 | 4,382 | 4,625 |
| 23-522-1350 | Life Insurance | 91 | 66 | 19 | 100 |
| 23-522-1400 | Misc Personnel Costs | 124 | (674) | - | 300 |
| | Total Personnel | 52,735 | 46,498 | 48,445 | 52,725 |
| 23-522-2100 | Advertising | 1,093 | 35 | 1,088 | - |
| 23-522-2150 | Minor Tools/Equip/Furniture | - | 39 | 28 | 650 |
| 23-522-2950 | Miscellaneous | 20,838 | 52,813 | 7,826 | 950 |
| | Total Consumables | \$ 21,931 | \$ 52,887 | \$ 8,942 | \$ 1,600 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Water Fund – Expenses

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|-------------------------|--------------------------------------|------------------------|------------------------|-------------------------|-------------------------|
| 23-522-3080 | Insurance | \$ 2,884 | \$ 3,042 | \$ 2,864 | \$ 3,400 |
| 23-522-3150 | Telephone | 668 | 1,565 | 963 | 1,200 |
| 23-522-3200 | Utilities | 374 | 374 | 389 | 450 |
| 23-522-3250 | Postage | 1,556 | 1,659 | 1,556 | 1,900 |
| 23-522-3330 | Bldg/Grounds Maintenance | 5,748 | 1,720 | 3,274 | 3,400 |
| 23-522-3350 | Maintenance Contracts | 9,591 | 8,497 | 6,603 | 14,600 |
| 23-522-3450 | Dues/Memberships | 1,575 | 888 | 1,679 | 800 |
| 23-522-3500 | Travel, Training & Seminars | 833 | 1,463 | 5,000 | 450 |
| | Total Contractual Services | 23,229 | 19,208 | 22,328 | 26,200 |
| | Total Administration Expenses | 97,896 | 118,593 | 79,715 | 80,525 |
| NON-DEPARTMENTAL | | | | | |
| 23-599-3180 | Audit Expense | 2,675 | 2,538 | 2,574 | 3,500 |
| 23-599-5100 | Uncollectible Accounts | 3,639 | 2,682 | - | - |
| 23-599-5200 | Municipal Services | 9,427 | 8,652 | 3,500 | 9,500 |
| | Total Contractual Services | 15,741 | 13,872 | 6,074 | 13,000 |
| 23-599-4000 | Lead Service Replacement | - | - | 250,000 | - |
| 23-599-4018 | Smart Grid | 5,656 | - | - | - |
| 23-599-4020 | Water Main Replacement | 6,948 | 93 | 150,000 | 100,000 |
| 23-599-4026 | Street Repair | - | 118 | 25,000 | - |
| 23-599-4030 | Hydrants | - | 343 | 10,000 | 10,000 |
| 23-599-4040 | Water Meter Replacement Prog | 27,056 | 34,243 | 25,000 | 25,000 |
| 23-599-4050 | New Water Services | 22,163 | 26,826 | 25,000 | 27,500 |
| 23-599-4090 | Water Main Extensions | 671 | 17,888 | 50,000 | 20,000 |
| 23-599-4170 | Bus. 54 Project East | - | 408 | - | - |
| 23-599-4200 | SCADA System | 6,334 | 6,714 | 10,000 | 30,000 |
| 23-599-4210 | Water Main Valve Repair | 57 | - | - | - |
| 23-599-4235 | Bus. 54 Project West | - | 3,614 | - | - |
| 23-599-4240 | State Hospital-Replace & Main. | - | 10,008 | - | - |
| 23-599-4250 | Pump, Tank, Well, & Main Maint. | 24,081 | 1,431,372 | 650,000 | 815,000 |
| 23-599-4300 | Emergency Replacement Fund | - | 7,105 | - | 25,000 |
| 23-599-4325 | 2nd Street Bridge | - | 4,967 | - | - |
| 23-599-4475 | Buildings | 1,044 | - | - | - |
| 23-599-4590 | 2nd Street Project | 6,665 | 5,089 | - | - |
| 23-599-5000 | Transfer-Fixed Assets | (23,545) | (1,478,076) | - | - |
| 23-599-5500 | Depreciation | 398,884 | 347,910 | - | - |
| | Total Capital Outlay | 476,015 | 418,622 | 1,195,000 | 1,052,500 |
| 23-599-5300 | Interest Expense | 3,898 | 2,922 | - | - |
| 23-599-5350 | Warehouse Loan - Principal | - | - | 32,000 | 32,000 |
| 23-599-5360 | Warehouse Loan - Interest | - | - | 1,960 | 1,960 |
| | Total Debt Service | \$ 3,898 | \$ 2,922 | \$ 33,960 | \$ 33,960 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Water Fund – Expenses

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|----------------|--|------------------------|------------------------|-------------------------|-------------------------|
| 23-599-3050 | Administrative Services | \$ 165,958 | \$ 83,400 | \$ 162,725 | \$ 181,347 |
| 23-599-3100 | Building Inspector Services | 17,466 | 8,604 | 13,432 | 19,085 |
| 23-599-3160 | Engineering Services | 60,491 | 31,000 | 61,260 | 66,100 |
| 23-599-3170 | Buildings & Grounds Services | 35,003 | 20,896 | 30,861 | 38,248 |
| 23-599-5700 | Transfer to General Fund | 5,000 | 5,000 | 5,000 | 185,060 |
| 23-599-5711 | Transfer to Garage Fund | - | - | - | 7,971 |
| | Total Transfers | 283,918 | 148,900 | 273,278 | 497,811 |
| | Total Non-Departmental Expenses | 779,571 | 584,316 | 1,508,312 | 1,597,271 |
| | Total Expenses | 1,595,697 | 1,710,680 | 2,594,419 | 3,025,175 |
| | REVENUES OVER/(UNDER) EXPENSES | \$ 85,490 | \$ 1,131,133 | \$ (1,998) | \$ (307,625) |
| 23-499-2999 | Beginning Fund Balance | - | - | 3,411,285 | 2,234,955 |
| | Estimated Fund Balance, December 31 | 85,490 | 1,131,133 | 3,409,287 | 1,927,330 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Water Fund

| Position | Number of Employees | | Budgeted Amount | |
|----------------------------|---------------------|------|-----------------|------|
| | 2024 | 2025 | 2024 | 2025 |
| Utilities Superintendent | .15 | .15 | | |
| Water Supervisor | 1 | 1 | | |
| Assistant Water Supervisor | 1 | 1 | | |
| Utility Worker | 5 | 7 | | |
| Administrative Assistant | .14 | .14 | | |
| Utility IT Coordinator | .15 | .15 | | |
| Totals | 7.44 | 9.44 | | |

2025 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.

Production Expenses

Utilities – Energy required to operate the water plant, and different water pumps, towers, and wells.

Purchased Water – Water purchased from the rural water district.

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

Pump Maintenance – Booster and main pump maintenance.

Tank Maintenance – Structural and paint maintenance.

Administrative Expenses

Salaries – The salary of the Utilities Superintendent, Administrative Assistant, and the Utility IT Coordinator 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 Expenses

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

Building 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.

Building & 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 – Missouri Department of Natural Resources-required lead service inventory

Water Main Replacement – Replacement of old water lines

Water Tank – Repair and repaint water tower

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Wastewater Fund - Revenue

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|-------------------------------|-------------------------------------|------------------------|------------------------|-------------------------|-------------------------|
| REVENUES | | | | | |
| OPERATING REVENUES | | | | | |
| 24-412-1050 | Residential Service | \$ 1,456,719 | \$ 1,495,122 | \$ 1,675,599 | \$ 1,711,150 |
| 24-412-1150 | Commercial Service | 1,108,548 | 1,117,830 | 1,226,649 | 1,254,250 |
| 24-412-1200 | Industrial Service | 557,058 | 519,773 | 569,813 | 479,700 |
| 24-412-1500 | Municipal Service | 26,372 | 14,974 | 16,944 | 17,050 |
| | Total Operating Revenues | <u>3,148,697</u> | <u>3,147,698</u> | <u>3,489,005</u> | <u>3,462,150</u> |
| NON-OPERATING REVENUES | | | | | |
| 24-413-2050 | Penalty Revenue | 27,504 | 25,876 | 29,722 | 29,800 |
| 24-413-2100 | Customer Service | 1,950 | 450 | 172 | 8,650 |
| 24-413-2400 | Interest Income | 26,285 | 141,225 | 139,661 | 137,150 |
| 24-413-2425 | Grant Revenue | - | - | - | 1,000,000 |
| 24-413-2600 | Miscellaneous Revenue | 31,614 | 26,894 | 26,625 | 37,050 |
| | Total Non-Operating Revenues | <u>87,353</u> | <u>194,444</u> | <u>196,180</u> | <u>1,212,650</u> |
| TRANSFERS | | | | | |
| 24-414-1040 | Transfer from Cap Imp Sales Tax | - | 588,713 | 1,915,000 | 2,300,000 |
| | Total Transfers | <u>-</u> | <u>588,713</u> | <u>1,915,000</u> | <u>2,300,000</u> |
| | Total Revenues | <u>\$ 3,236,050</u> | <u>\$ 3,930,855</u> | <u>\$ 5,600,185</u> | <u>\$ 6,974,800</u> |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Wastewater Fund – Expenses

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|---------------------------|-----------------------------------|------------------------|------------------------|-------------------------|-------------------------|
| TREATMENT EXPENSES | | | | | |
| 24-516-1000 | Salaries | \$ 208,407 | \$ 221,655 | \$ 252,517 | \$ 300,353 |
| 24-516-1050 | Part-Time/Summer | - | - | 1,224 | - |
| 24-516-1060 | Overtime Pay | 9,545 | 7,434 | 18,962 | 23,350 |
| 24-516-1100 | FICA/Medicare Tax | 15,771 | 15,725 | 20,862 | 24,764 |
| 24-516-1200 | Employee Retirement | 23,035 | 23,062 | 28,282 | 29,317 |
| 24-516-1250 | Deferred Compensation | 5,134 | 6,232 | 6,519 | 7,914 |
| 24-516-1300 | Health Insurance | 21,866 | 23,741 | 44,343 | 67,191 |
| 24-516-1350 | Life Insurance | 653 | 587 | 833 | 960 |
| 24-516-1400 | Miscellaneous Personnel Cost | 40 | 15 | 832 | 250 |
| | Total Personnel | 284,451 | 298,451 | 374,374 | 454,099 |
| 24-516-2050 | Office Supplies | 761 | 766 | 636 | 350 |
| 24-516-2150 | Minor Tools/Equip/Furniture | 1,951 | 1,482 | 3,714 | 2,350 |
| 24-516-2250 | Materials/Supplies | 5,377 | 8,028 | 6,521 | 44,050 |
| 24-516-2300 | Clothing/Cleaning | 3,502 | 4,436 | 4,372 | 3,550 |
| 24-516-2350 | Janitor/Housekeeping | 1,695 | 1,926 | 4,071 | 3,900 |
| 24-516-2400 | Fuel/Lubricants | 8,117 | 6,133 | 6,153 | 5,050 |
| 24-516-2550 | Diesel Fuel | 9,378 | 12,300 | 8,247 | 8,950 |
| 24-516-2700 | Lines Maintenance | 10,082 | 1,240 | 10,184 | 650 |
| 24-516-2725 | Pump & Blower Maintenance | 4,958 | 16,541 | 15,200 | 54,150 |
| 24-516-2750 | Plant Maintenance | 32,561 | 126,272 | 42,298 | 37,000 |
| | Total Consumables | 78,382 | 179,123 | 101,396 | 160,000 |
| 24-516-3080 | Insurance | 14,826 | 16,454 | 18,584 | 20,000 |
| 24-516-3100 | Contract Labor | - | 1,261 | 1,077 | 1,300 |
| 24-516-3200 | Utilities | 271,784 | 258,524 | 292,302 | 299,250 |
| 24-516-3370 | Vehicle Repair | 4,565 | 6,468 | 7,312 | 4,210 |
| 24-516-3400 | Equipment Repair | 2,178 | 7,055 | 4,095 | 10,400 |
| 24-516-3430 | Safety Programs/Equipment | 1,766 | 1,590 | 2,027 | 11,150 |
| 24-516-3500 | Travel/Training Seminars | 5,189 | 7,966 | 5,000 | 19,450 |
| 24-516-3600 | Permits | 293 | 156 | 468 | 200 |
| 24-516-3700 | Monitoring | 49,719 | 52,987 | 17,178 | 11,350 |
| 24-516-3800 | Chemical Lab | 7,382 | 5,349 | 5,621 | 3,700 |
| 24-516-3850 | Contract Lab | 11,288 | 17,034 | 22,000 | 13,950 |
| 24-516-3900 | Chemicals | 77,441 | 49,145 | 61,851 | 52,550 |
| | Total Contractual Services | 446,431 | 423,989 | 437,515 | 447,510 |
| | Total Treatment Expenses | \$ 809,264 | \$ 901,564 | \$ 913,285 | \$ 1,061,609 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Wastewater Fund – Expenses

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|--------------------------------|-----------------------------------|------------------|------------------|------------------|------------------|
| COLLECTION EXPENSES | | | | | |
| 24-520-1000 | Salaries | \$ 183,231 | \$ 244,145 | \$ 216,109 | \$ 186,050 |
| 24-520-1060 | Overtime | 16,024 | 17,639 | 14,415 | 13,750 |
| 24-520-1100 | FICA/Medicare Tax | 14,528 | 19,597 | 17,636 | 15,300 |
| 24-520-1200 | Employee Retirement | 20,492 | 24,781 | 24,205 | 20,450 |
| 24-520-1250 | Deferred Compensation | 1,091 | 3,385 | 3,603 | 5,600 |
| 24-520-1300 | Health Insurance | 29,055 | 32,232 | 46,402 | 40,520 |
| 24-520-1350 | Life Insurance | 595 | 633 | 744 | 650 |
| 24-520-1400 | Miscellaneous Personnel Cost | 601 | 126 | 520 | 250 |
| 24-520-1900 | Accrued Benefit Expense | (96,886) | - | - | - |
| | Total Personnel | 168,729 | 342,538 | 323,634 | 282,570 |
| 24-520-2150 | Minor Tools/Equipment/Furniture | 14,257 | 3,725 | 8,320 | 2,500 |
| 24-520-2250 | Materials/Supplies | 2,403 | 3,601 | 4,466 | 2,450 |
| 24-520-2300 | Clothing/Cleaning | 2,474 | 3,328 | 2,682 | 3,350 |
| 24-520-2400 | Diesel Fuel | 5,960 | 7,057 | 5,431 | 6,850 |
| 24-520-2700 | Lines Maintenance | 11,373 | 6,806 | 13,733 | 15,000 |
| 24-520-2750 | Sewer Backup Deductible | - | 3,395 | 212 | - |
| | Total Consumables | 36,467 | 27,911 | 34,844 | 30,150 |
| 24-520-3080 | Insurance | 30,613 | 41,374 | 32,053 | 34,500 |
| 24-520-3350 | Maintenance Contracts | 11,992 | 35,755 | 21,211 | 48,000 |
| 24-520-3360 | Street Repair | 241,377 | 95,290 | 15,000 | 17,350 |
| 24-520-3370 | Vehicle Repair | 4,235 | 3,462 | 5,243 | 14,750 |
| 24-520-3380 | Equipment Rental | 600 | 511 | 4,322 | 1,850 |
| 24-520-3400 | Equipment Repair | 10,248 | 12,377 | 20,322 | 39,750 |
| 24-520-3430 | Safety Programs/Equipment | 40 | 1,238 | 821 | 400 |
| | Total Contractual Services | 299,105 | 190,007 | 98,972 | 156,600 |
| | Total Collection Expenses | 504,301 | 560,456 | 457,450 | 469,320 |
| ADMINISTRATION EXPENSES | | | | | |
| 24-522-1000 | Salaries | 39,959 | 36,540 | 36,724 | 39,250 |
| 24-522-1060 | Overtime | 16 | 29 | 104 | - |
| 24-522-1100 | FICA/Medicare Tax | 2,971 | 2,739 | 2,818 | 3,000 |
| 24-522-1200 | Employees Retirement | 4,394 | 3,845 | 4,113 | 4,250 |
| 24-522-1250 | Deferred Compensation | 1,152 | 1,072 | 1,102 | 1,200 |
| 24-522-1300 | Health Insurance | 4,027 | 2,880 | 4,382 | 4,625 |
| 24-522-1350 | Life Insurance Payable | 91 | 66 | 19 | 100 |
| 24-522-1400 | Misc Personnel Costs | 108 | 506 | - | 300 |
| | Total Personnel | \$ 52,717 | \$ 47,677 | \$ 49,262 | \$ 52,725 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Wastewater Fund – Expenses

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|-------------------------|--------------------------------------|------------------------|------------------------|-------------------------|-------------------------|
| 24-522-2050 | Office Supplies | \$ - | \$ 278 | \$ 200 | \$ - |
| 24-522-2100 | Advertising | 402 | - | - | - |
| 24-522-2150 | Minor Tools/Equip./Furniture | - | 18 | 200 | 400 |
| 24-522-2180 | Computer Equipment/Software | 4,963 | 496 | 3,338 | 700 |
| 24-522-2200 | Subscription/Publication | 53 | 1,041 | 1,500 | - |
| 24-522-2950 | Miscellaneous | 13,090 | 36,799 | 35,185 | 1,300 |
| | Total Consumables | 18,508 | 38,631 | 40,423 | 2,400 |
| 24-522-3080 | Insurance | 2,884 | 3,042 | 3,132 | 3,400 |
| 24-522-3100 | Contract Labor | 8,500 | 12,110 | 13,475 | 2,350 |
| 24-522-3150 | Telephone | 10,635 | 9,342 | 11,673 | 4,250 |
| 24-522-3250 | Postage | 1,786 | 1,807 | 1,880 | 2,100 |
| 24-522-3330 | Building/Grounds Maintenance | 5,676 | 2,340 | 1,771 | 900 |
| 24-522-3350 | Maintenance Contracts | 9,697 | 9,289 | 14,759 | 16,000 |
| 24-522-3430 | Safety Programs/Equipment | - | 432 | 650 | 900 |
| 24-522-3450 | Dues/Memberships | 475 | 1,143 | 738 | 1,250 |
| 24-522-3500 | Travel/Training Seminars | 2,437 | 3,289 | 2,500 | 2,200 |
| | Total Contractual Services | 42,089 | 42,795 | 50,578 | 33,350 |
| | Total Administration Expenses | 113,314 | 129,103 | 140,263 | 88,475 |
| NON-DEPARTMENTAL | | | | | |
| 24-599-3180 | Audit Expense | 2,675 | 2,538 | 3,789 | 3,500 |
| 24-599-5100 | Uncollectible Accounts | 4,993 | 6,057 | 5,000 | 5,000 |
| 24-599-5200 | Municipal Services | 761 | 709 | 1,000 | 1,450 |
| 24-599-5400 | Other Expenses | - | 4,044 | - | - |
| 24-599-5450 | Administrative Expenses | 1,987 | 2,905 | 1,800 | 1,800 |
| 24-599-5475 | DNR Administrative Fees | 31,688 | 46,335 | 38,000 | 38,000 |
| | Total Contractual Services | \$ 42,104 | \$ 62,587 | \$ 49,589 | \$ 49,750 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Wastewater Fund – Expenses

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|----------------|--|------------------------|------------------------|-------------------------|-------------------------|
| 24-599-4000 | Plant Upgrades-Engineering | \$ - | \$ 9,519 | \$ 1,000,000 | \$ 1,530,000 |
| 24-599-4010 | Rehab Lines | - | - | 15,000 | - |
| 24-599-4018 | Sewer Smart Grid | 1,980 | - | - | - |
| 24-599-4050 | Meter Replacement | - | 32,625 | - | 38,000 |
| 24-599-4070 | Remediation | 362,525 | 231,205 | 300,000 | 300,000 |
| 24-599-4120 | Lift Station Rehab | 21,423 | - | 60,000 | 60,000 |
| 24-599-4130 | Vehicles\Heavy Equipment | - | 481,109 | 360,000 | 60,000 |
| 24-599-4250 | Sewer Line Replace/Ext. | 60,000 | - | 815,000 | 125,000 |
| 24-599-4270 | Replacement Jetter Hose | - | - | 7,600 | 7,600 |
| 24-599-4280 | Raise Manholes | - | - | 15,000 | 5,300 |
| 24-599-4300 | Emergency Replacement Fund | 5,000 | - | 25,000 | 25,000 |
| 24-599-4320 | UV Materials | 13,642 | 8,262 | 25,000 | 11,650 |
| 24-599-4340 | Lab Supplies | - | 3,509 | 10,000 | 10,000 |
| 24-599-4370 | Pumps & Blowers | - | 11,292 | - | 828,000 |
| 24-599-4380 | Plant Maintenance | - | 155 | - | 1,070,100 |
| 24-599-4460 | Meter Reading Equipment | - | - | 25,000 | - |
| 24-599-4480 | SCADA | 6,334 | 6,714 | 34,334 | 7,400 |
| 24-599-4590 | 2nd Street Project | 3,465 | - | - | - |
| 24-599-5000 | Transfer-Fixed Assets | (656,672) | (797,650) | - | - |
| 24-599-5500 | Depreciation | 960,276 | 950,659 | - | - |
| | Total Capital Outlay | 777,972 | 937,398 | 2,691,934 | 4,078,050 |
| 24-599-5300 | Interest Expense | 79,588 | 75,021 | - | - |
| 24-599-5350 | Sewer Direct Loan - Principal | - | - | 390,372 | 390,372 |
| 24-599-5360 | Sewer Direct Loan - Interest | - | - | 70,349 | 70,349 |
| | Total Debt Service | 79,588 | 75,021 | 460,721 | 460,721 |
| 24-599-3050 | Administrative Services | 165,958 | 166,789 | 173,461 | 181,347 |
| 24-599-3100 | Building Inspector Services | 17,466 | 17,210 | 17,899 | 19,085 |
| 24-599-3160 | Engineering Services | 60,491 | 61,792 | 64,264 | 66,100 |
| 24-599-3170 | Buildings & Grounds Services | 35,003 | 27,447 | 28,428 | 38,248 |
| 24-599-5700 | Transfer to General Fund | 300,000 | 300,000 | 1,144,213 | 1,387,953 |
| 24-599-5711 | Transfer to Garage Fund | - | - | - | 7,390 |
| 24-599-5720 | Transfer To-FADC/Chamber | 24,000 | 15,000 | 24,000 | 24,000 |
| | Total Transfers | 602,918 | 588,238 | 1,452,265 | 1,724,123 |
| | Total Non-Departmental Expenses | 1,502,582 | 1,663,245 | 4,654,509 | 6,312,644 |
| | Total Expenses | 2,929,461 | 3,254,368 | 6,165,507 | 7,932,048 |
| | REVENUES OVER/(UNDER) EXPENSES | 306,589 | 676,487 | (565,322) | (957,248) |
| 24-499-2999 | Beginning Fund Balance | - | - | 5,757,718 | 5,616,331 |
| | Estimated Fund Balance, December 31 | \$ 306,589 | \$ 676,487 | \$ 5,192,396 | \$ 4,659,083 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Wastewater Fund

| Position | Number of Employees | | Budgeted Amount | |
|-----------------------------|---------------------|-------|-----------------|------|
| | 2024 | 2025 | 2024 | 2025 |
| Utilities Superintendent | .15 | .15 | | |
| Wastewater Supervisor | 1 | 1 | | |
| Asst. Wastewater Supervisor | 1 | 1 | | |
| Crew Leader | 2 | 2 | | |
| Wastewater Technicians | 6 | 6 | | |
| Administrative Assistant | .14 | .14 | | |
| Utility IT Coordinator | .15 | .15 | | |
| Totals | 10.44 | 10.44 | | |

2025 Budget Notes

Revenue

The following line items mirror the Water Department.

Expenses

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

Plant Maintenance – Maintenance and upkeep of the wastewater treatment facility

Utilities – Energy required for the operation of the wastewater treatment facility, and lift stations.

Personnel

Departmental wage increases and adjustments designed to fairly reward and compensate employees.

Contractual Services

Insurance – Missouri Intergovernmental Risk Management Association insurance expense plus the cost of sewer backup deductibles.

Administrative Expenses

Salaries – The salaries of the Utilities Superintendent, Administrative Assistant, and the Utility IT Coordinator 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 Expenses

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

Building 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.

Building & 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 wastewater system.

Capital Projects/Items

Plant Upgrades – Engineering Work for DNR plant upgrade

Remediation – Sewer lining and contract spot repair

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

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Solid Waste Fund - Revenues

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|-------------------------------|-------------------------------------|------------------------|------------------------|-------------------------|-------------------------|
| REVENUES | | | | | |
| OPERATING REVENUES | | | | | |
| 25-412-1050 | Residential Service | \$ 872,378 | \$ 882,171 | \$ 882,090 | \$ 913,000 |
| 25-412-1100 | Rural Service | 4,911 | 4,749 | 4,822 | 3,900 |
| 25-412-1150 | Commercial Service | 795,465 | 790,829 | 702,184 | 749,400 |
| 25-412-1200 | Industrial Service | 250,249 | 281,669 | 285,345 | 22,500 |
| 25-412-1250 | Extra Pick-Ups | 20,346 | 20,745 | 20,690 | 28,950 |
| 25-412-1350 | Demolition Revenue | 108,766 | 64,586 | 66,339 | 334,150 |
| 25-412-1400 | Composting Revenue | 2,000 | 2,000 | - | - |
| | Total Operating Revenues | <u>2,054,116</u> | <u>2,046,748</u> | <u>1,961,470</u> | <u>2,051,900</u> |
| NON-OPERATING REVENUES | | | | | |
| 25-413-2400 | Interest Income | 6,462 | 42,071 | 15,000 | 43,200 |
| 25-413-2600 | Miscellaneous Revenue | 2,448 | 222 | - | 3,450 |
| 25-413-2700 | Grant Revenue - MMSWMD | - | 8,500 | - | - |
| 25-413-3800 | Gain/Loss On Equipment Disposal | - | 4,494 | - | - |
| | Total Non-Operating Revenues | <u>8,909</u> | <u>55,287</u> | <u>15,000</u> | <u>46,650</u> |
| | Total Revenues | <u>\$ 2,063,025</u> | <u>\$ 2,102,035</u> | <u>\$ 1,976,470</u> | <u>\$ 2,098,550</u> |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Solid Waste Fund - Expenses

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|----------------------------------|--|------------------------|------------------------|-------------------------|-------------------------|
| CUSTOMER SERVICE EXPENSES | | | | | |
| 25-517-1000 | Salaries | \$ 324,274 | \$ 344,269 | \$ 289,182 | \$ 349,150 |
| 25-517-1050 | Part-Time/Summer | 1,254 | - | - | - |
| 25-517-1060 | Overtime | 14,160 | 12,822 | 15,000 | 13,500 |
| 25-517-1100 | FICA/Medicare Tax | 25,562 | 25,760 | 23,270 | 27,450 |
| 25-517-1200 | Employees Retirement | 32,939 | 34,076 | 31,079 | 38,350 |
| 25-517-1250 | Matching Deferred Comp | 1,856 | 1,933 | 707 | 7,600 |
| 25-517-1300 | Health Insurance | 51,149 | 53,655 | 66,974 | 76,560 |
| 25-517-1350 | Life Insurance Expense | 1,119 | 967 | 995 | 1,200 |
| 25-517-1400 | Misc Personnel Costs | 5,610 | 1,033 | - | 300 |
| 25-517-1900 | Pension Expense | (125,629) | - | - | - |
| | Total Personnel | 332,295 | 474,516 | 427,207 | 514,110 |
| 25-517-2150 | Minor Tools/Equip/Furniture | 3,534 | 629 | 2,122 | 523 |
| 25-517-2250 | Repair Materials/Supplies | 872 | 1,129 | 2,123 | 2,115 |
| 25-517-2300 | Clothing/Cleaning | 8,346 | 9,286 | 7,939 | 11,112 |
| 25-517-2400 | Lubricants | 7,208 | 9,296 | 5,563 | 8,053 |
| 25-517-2445 | Residential Carts | 27,053 | 21,052 | - | 28,295 |
| 25-517-2450 | Sign Materials | - | - | 23,341 | - |
| 25-517-2550 | Diesel Fuel | 109,676 | 136,214 | 91,305 | 115,000 |
| 25-517-2570 | Dumpster Maintenance | 335 | 1,594 | 4,769 | 5,000 |
| 25-517-2660 | Roll Off Maintenance | - | 60 | 137 | - |
| | Total Consumables | 157,023 | 179,259 | 137,299 | 170,098 |
| 25-517-3080 | Insurance | 46,695 | 54,545 | 36,135 | 61,650 |
| 25-517-3370 | Vehicle Repair | 81,549 | 136,328 | 88,407 | 36,000 |
| 25-517-3400 | Equipment Repair | 17,017 | 69,206 | 18,061 | 45,000 |
| 25-517-3430 | Safety Programs/Equip | 739 | 14,823 | 959 | 2,895 |
| 25-517-3645 | Household HazWaste | 5,826 | 26,425 | 17,908 | 186 |
| | Total Contractual Services | 151,825 | 301,327 | 161,470 | 145,731 |
| | Total Customer Service Expenses | 641,144 | 955,103 | 725,976 | 829,939 |
| LANDFILL EXPENSES | | | | | |
| 25-519-2150 | Minor Tools/Equip/Furniture | 350 | 376 | 205 | 142 |
| 25-519-2250 | Repair Materials/Supplies | 265 | 372 | 959 | 35 |
| 25-519-2300 | Clothing/Cleaning | - | 35 | 300 | - |
| 25-519-2400 | Fuel/Lubricants | 57 | 1,295 | 1,000 | 762 |
| 25-519-2560 | Propane Fuel | 29 | - | - | 61 |
| 25-519-2700 | Composting Costs | 13,275 | 45 | 13,000 | 14,000 |
| | Total Consumables | \$ 13,976 | \$ 2,123 | \$ 15,464 | \$ 15,000 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Solid Waste Fund - Expenses

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|--------------------------------|--------------------------------------|------------------------|------------------------|-------------------------|-------------------------|
| 25-519-3200 | Utilities | \$ 7,593 | \$ 8,017 | \$ 8,141 | \$ 8,928 |
| 25-519-3275 | Tipping Fees | 431,081 | 419,253 | 417,481 | 425,000 |
| 25-519-3300 | Recycling Tipping Fees | 23,199 | 23,891 | 16,181 | 18,550 |
| 25-519-3370 | Vehicle Repair | 326 | 21,663 | 3,804 | 34,071 |
| 25-519-3380 | Equipment Rental/Lease | - | - | - | 880 |
| 25-519-3400 | Equipment Repair/Maint. | 4,599 | 4,421 | 4,172 | 13,618 |
| 25-519-3430 | Safety Programs/Equip | - | - | 32 | 245 |
| 25-519-3500 | Travel/Training/Seminars | (183) | - | 1,200 | - |
| 25-519-3610 | Licenses/Fees/Permits/Fines | 121 | 236 | 500 | 85 |
| 25-519-3620 | Testing/Monitoring | 18,824 | 31,830 | 22,001 | 11,239 |
| 25-519-3760 | Landfill Maint/Terraces | 95 | - | 1,000 | - |
| | Total Contractual Services | 485,656 | 509,311 | 474,512 | 512,616 |
| | Total Landfill Expenses | 499,632 | 511,434 | 489,976 | 527,616 |
| ADMINISTRATION EXPENSES | | | | | |
| 25-522-1000 | Salaries | 76,253 | 98,420 | 112,629 | 136,650 |
| 25-522-1060 | Overtime | 988 | 810 | 1,000 | 250 |
| 25-522-1100 | FICA/Medicare Tax | 5,760 | 7,295 | 8,693 | 10,500 |
| 25-522-1200 | Employees Retirement | 8,142 | 10,181 | 12,072 | 14,950 |
| 25-522-1250 | Matching Deferred Comp | 1,653 | 2,846 | 1,800 | 4,100 |
| 25-522-1300 | Health Insurance | 8,491 | 10,273 | 18,042 | 22,934 |
| 25-522-1350 | Life Insurance Expense | 241 | 249 | 292 | 450 |
| 25-522-1400 | Misc Personnel Costs | 110 | 218 | 367 | 300 |
| | Total Personnel | 101,638 | 130,291 | 154,895 | 190,134 |
| 25-522-2050 | Office Supplies | 148 | 951 | 230 | 1,052 |
| 25-522-2100 | Advertising | 307 | 1,287 | 732 | - |
| 25-522-2150 | Minor Tools/Equip/Furniture | 34 | 418 | 200 | - |
| 25-522-2180 | Computer Equipment/Software | 1,067 | 752 | 1,100 | 2,282 |
| 25-522-2950 | Miscellaneous | 11,856 | 37,788 | 6,291 | 2,202 |
| | Total Consumables | 13,413 | 41,196 | 8,553 | 5,536 |
| 25-522-3080 | Insurance | 4,558 | 5,579 | 5,444 | 5,900 |
| 25-522-3150 | Telephone | 113 | 528 | 582 | 97 |
| 25-522-3250 | Postage | 1,190 | 1,209 | 1,225 | 1,366 |
| 25-522-3300 | Printing/Binding | 478 | - | 500 | - |
| 25-522-3330 | Bldg/Grounds Maintenance | 1,548 | 2,545 | 1,379 | 1,232 |
| 25-522-3340 | Credit Card Fees | - | - | - | 58,237 |
| 25-522-3350 | Maintenance Contracts | 1,108 | 167 | 1,337 | - |
| 25-522-3430 | Safety Programs/Equip | 1 | 569 | 200 | 603 |
| 25-522-3500 | Travel/Training/Seminars | - | 577 | 1,000 | - |
| | Total Contractual Services | 8,995 | 11,174 | 11,667 | 67,435 |
| | Total Administration Expenses | \$ 124,045 | \$ 182,661 | \$ 175,115 | \$ 263,105 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Solid Waste Fund - Expenses

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|-------------------------|--|------------------------|------------------------|-------------------------|-------------------------|
| NON-DEPARTMENTAL | | | | | |
| 25-599-3050 | Administrative Services | \$ 165,958 | \$ 106,789 | \$ 111,061 | \$ 181,347 |
| 25-599-3100 | Building Inspector Services | 17,466 | 8,210 | 8,539 | 19,085 |
| 25-599-3180 | Audit Expense | 2,675 | 2,538 | 3,789 | 3,760 |
| 25-599-5100 | Uncollectible Accounts | 5,458 | 4,571 | - | - |
| 25-599-5200 | Municipal Services | 16,824 | 15,792 | 8,104 | 18,872 |
| | Total Contractual Services | 208,381 | 137,899 | 131,493 | 223,064 |
| 25-599-4010 | Dumpsters | - | (350) | 15,000 | 5,000 |
| 25-599-4020 | Closure | - | - | 20,000 | - |
| 25-599-4040 | Roll Off Containers | 14,510 | - | 15,000 | 13,000 |
| 25-599-4070 | Roll Off Truck | - | - | 275,000 | - |
| 25-599-4100 | Trash Carts | 4,720 | - | 25,000 | 25,000 |
| 25-599-4130 | Vehicles/Heavy Equipment | 259,709 | - | - | 275,000 |
| 25-599-4180 | Compactor | - | - | 35,000 | - |
| 25-599-4300 | Pumps | 8,167 | - | - | - |
| 25-599-4330 | Computers/Software | - | - | 2,500 | 1,000 |
| 25-599-4340 | Gas Remediation Flare | - | - | 2,000 | 5,000 |
| 25-599-5000 | Transfer-Fixed Assets | (282,386) | - | - | - |
| 25-599-5500 | Depreciation | 374,677 | 347,766 | - | - |
| | Total Capital Outlay | 379,397 | 347,416 | 389,500 | 324,000 |
| 25-599-5300 | Interest Expense | 1,941 | 1,461 | - | - |
| 25-599-5350 | Warehouse Loan - Principal | - | - | 16,000 | 16,000 |
| 25-599-5360 | Warehouse Loan - Interest | - | - | 980 | 980 |
| | Total Debt Service | 1,941 | 1,461 | 16,980 | 16,980 |
| 25-599-5700 | Transfer to General Fund | 50,000 | - | - | 158,623 |
| 25-599-5711 | Transfer to Garage Fund | - | - | - | 69,522 |
| 25-599-5720 | Transfer To-FADC/Chamber | 12,000 | - | 12,000 | 12,000 |
| | Total Transfers | 62,000 | - | 12,000 | 240,145 |
| | Total Non-Departmental Expenses | 651,719 | 486,775 | 549,973 | 804,189 |
| | Total Expenses | 1,916,540 | 2,135,973 | 1,941,040 | 2,424,849 |
| | REVENUES OVER/(UNDER) EXPENSES | 146,485 | (33,938) | 35,430 | (326,299) |
| 25-499-2999 | Beginning Fund Balance | - | - | 1,999,144 | 1,533,996 |
| | Estimated Fund Balance, December 31 | \$ 146,485 | \$ (33,938) | \$ 2,034,574 | \$ 1,207,697 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Solid Waste Fund

| Position | Number of Employees | | Budgeted Amount | |
|--------------------------|---------------------|------|-----------------|------|
| | 2024 | 2025 | 2024 | 2025 |
| Utilities Superintendent | .10 | .10 | | |
| Solid Waste Supervisor | 1 | 1 | | |
| Truck Driver | 6.75 | 7 | | |
| Utility IT Coordinator | .10 | .10 | | |
| Administrative Assistant | .82 | .75 | | |
| Maintenance Worker | .50 | .50 | | |
| Totals | 9.27 | 9.45 | | |

2025 Budget Notes

Solid Waste is now included under utilities.

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 used primarily for construction.

Personnel Expenses

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; 10% of the Utility IT Coordinator's salary is allocated to the department. The Administrative Assistant works 75% of the time in Solid Waste and 25% 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 – Repair of dumpsters, compactors, and trucks.

Permits – Stormwater runoff permit.

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

Administrative Expenses

Contract Labor – Payments to the State for labor provided by Fulton Reception and Diagnostic Center.

Printing/Binding – Pamphlet, informational documents, etc.

Building/Ground Maintenance – General repairs and upkeep.

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

Dues/Membership – Expenses associated with maintaining active membership in Solid Waste Association of North America, Missouri Waste Control Coalition, and other professional organizations.

Travel/Training Seminars – Includes all professional travel for department including training, conferences, and seminars.

Non-Operating Expenses

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

Building 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 ongoing 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 Missouri Department of Natural Resources.

2025 BUDGET – CITY OF FULTON

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

Garbage Truck - \$275,000 to replace existing truck

Compactor – Replacement of existing aged unit

Closure – Cost related to Fulton Landfill closure

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Tanglewood Public Golf Course - Revenues

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|-------------------------------|--|---------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | | |
| OPERATING REVENUES | | | | | |
| 26-412-1050 | Greens Fees | \$ 378,218 | \$ 443,793 | \$ 385,000 | \$ 462,106 |
| 26-412-1055 | Driving Range Fees | - | - | 15,000 | 20,000 |
| 26-412-1100 | Season Passes | 67,641 | 69,797 | 65,000 | 75,000 |
| 26-412-1150 | Tournament Fees | 133,445 | 130,525 | 115,000 | 115,000 |
| 26-412-1200 | Cart Rental | 174,170 | 239,110 | 175,000 | 221,000 |
| 26-412-1250 | Pro Shop Sales/Services | 93,569 | 114,920 | 97,000 | 110,000 |
| 26-412-1260 | Tee Marker Rental | 250 | 1,000 | 1,500 | 500 |
| 26-412-1300 | Concessions-food | 70,963 | 92,131 | 67,500 | 75,000 |
| 26-412-1305 | Liquor Sales | 73,119 | 88,913 | 75,000 | 78,000 |
| 26-412-1350 | Mayor's Cup Tournament | 4,941 | 12,842 | 8,000 | 8,000 |
| | Total Operating Revenues | 996,316 | 1,193,031 | 1,004,000 | 1,164,606 |
| NON-OPERATING REVENUES | | | | | |
| 26-404-1236 | ARPA GRANT | 42,205 | 199,500 | - | - |
| 26-413-2600 | Miscellaneous Revenue | 11,094 | 1,567 | 1,500 | 1,500 |
| 26-413-2650 | Cash Over/Under | (8) | 3 | - | - |
| 26-414-1045 | Other Financing Sources Lease Proceeds | - | - | - | 112,000 |
| | Total Non-Operating Revenues | 53,292 | 201,071 | 1,500 | 113,500 |
| TRANSFERS | | | | | |
| 26-414-1050 | Transfer In | - | - | 5,156,095 | - |
| | Total Transfers | - | - | 5,156,095 | - |
| | Total Revenues | \$ 1,049,608 | \$ 1,394,102 | \$ 6,161,595 | \$ 1,278,106 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Tanglewood Public Golf Course - Expenses

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|-------------------|------------------------------------|----------------|----------------|-----------------|-----------------|
| OPERATIONS | | | | | |
| 26-521-1000 | Salaries | \$ 283,384 | \$ 319,749 | \$ 314,276 | \$ 311,250 |
| 26-521-1050 | Part-Time/Summer | 58,390 | 75,128 | 66,000 | 66,000 |
| 26-521-1055 | Part-Time/Summer-Maintenance | 29,853 | 23,805 | 30,000 | 30,000 |
| 26-521-1060 | Overtime | 4,335 | 4,689 | 3,000 | 5,500 |
| 26-521-1100 | FICA/Medicare Tax | 27,764 | 31,790 | 31,616 | 31,600 |
| 26-521-1200 | Employees Retirement | 27,681 | 32,610 | 33,697 | 33,900 |
| 26-521-1250 | Matching Deferred Comp | 6,920 | 6,889 | 6,253 | 6,450 |
| 26-521-1300 | Health Insurance | 38,518 | 41,605 | 56,562 | 71,614 |
| 26-521-1350 | Life Insurance Expense | 823 | 844 | 929 | 950 |
| 26-521-1400 | Misc Personnel Costs | 693 | 478 | 500 | 500 |
| 26-521-1700 | Tool Allowance | 249 | - | - | - |
| 26-521-1900 | Pension Expense | (52,839) | - | - | - |
| | Total Personnel | 425,771 | 537,588 | 542,833 | 557,764 |
| 26-521-2050 | Office Supplies | 1,686 | 883 | 1,200 | 1,200 |
| 26-521-2100 | Advertising | 4,920 | 6,220 | 6,500 | 8,000 |
| 26-521-2150 | Minor Tools/Equip/Furniture | 2,639 | 1,856 | 6,000 | 6,000 |
| 26-521-2180 | Computer Equipment/Software | 5,746 | 5,997 | 3,200 | 6,000 |
| 26-521-2250 | Repair Materials/Supplies | 1,661 | 765 | 1,000 | 1,000 |
| 26-521-2300 | Clothing/Cleaning | 3,336 | 44 | - | 1,000 |
| 26-521-2350 | Janitor/Housekeeping | 4,225 | 6,157 | 5,500 | 5,000 |
| 26-521-2355 | Mayor's Cup Tournament Prize Money | - | 10,190 | - | - |
| 26-521-2360 | Range Balls | - | - | - | 14,000 |
| 26-521-2400 | Fuel/Lubricants | 34,775 | 22,027 | 30,000 | 30,000 |
| 26-521-2480 | Agricultural Supplies | 83,821 | 88,727 | 85,000 | 95,000 |
| 26-521-2500 | Cost of Pro Shop Sales | 68,187 | 77,016 | 60,000 | 70,000 |
| 26-521-2510 | Cost of Food Sales | 47,874 | 53,562 | 42,000 | 45,000 |
| 26-521-2520 | Cost of Liquor Sales | 27,392 | 34,409 | 28,000 | 30,000 |
| 26-521-2950 | Miscellaneous | 12,955 | 15,780 | 500 | 1,500 |
| | Total Clubhouse Expense | 299,216 | 323,634 | 268,900 | 313,700 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Tanglewood Public Golf Course – Expenses

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|-------------------------|--|-------------------|---------------------|-------------------|---------------------|
| 26-521-3080 | Insurance | 26,199 | 26,366 | 27,785 | 29,900 |
| 26-521-3100 | Contract Labor | 1,680 | 2,289 | - | - |
| 26-521-3150 | Telephone | 146 | 182 | 200 | 700 |
| 26-521-3200 | Utilities | 26,488 | 28,629 | 24,000 | 25,000 |
| 26-521-3250 | Postage | 175 | 552 | 200 | 200 |
| 26-521-3300 | Printing/Binding | 2,331 | 2,690 | 1,500 | 2,500 |
| 26-521-3330 | Bldg/Grounds Maintenance | 25,518 | 38,710 | 26,000 | 35,000 |
| 26-521-3340 | Credit Card Fees | 17,915 | 23,626 | 17,000 | 25,000 |
| 26-521-3350 | Maintenance Contracts | 517 | 590 | 1,500 | 1,500 |
| 26-521-3360 | Tee Markers | 2,325 | 431 | - | 500 |
| 26-521-3370 | Vehicle Repair | 408 | 170 | - | 500 |
| 26-521-3380 | Equipment Rental/Lease | 4,766 | 2,401 | 2,500 | - |
| 26-521-3400 | Equipment Repair | 17,263 | 26,057 | 18,000 | 17,097 |
| 26-521-3430 | Safety Programs/Equip | 720 | 793 | - | 700 |
| 26-521-3450 | Dues/Memberships | 2,718 | 4,791 | 3,000 | 3,500 |
| 26-521-3500 | Travel/Training/Seminars | - | 2,235 | 2,200 | 4,000 |
| | Total Maintenance Operations | 129,169 | 160,511 | 123,885 | 146,097 |
| | Total Operations Expenses | \$ 854,155 | \$ 1,021,733 | \$ 935,618 | \$ 1,017,561 |
| NON-DEPARTMENTAL | | | | | |
| 26-599-4010 | Groundskeeping Equipment | \$ - | \$ - | \$ - | \$ 112,000 |
| 26-599-4030 | Course Beautification | 241,705 | - | - | - |
| 26-599-5000 | Transfer-Fixed Assets | (241,705) | - | - | - |
| 26-599-5500 | Depreciation | 58,294 | 63,930 | - | - |
| 26-599-5550 | Amortization Expense | 80,561 | 81,926 | - | - |
| | Total Capital Outlay | 138,855 | 145,856 | - | 112,000 |
| 26-599-5300 | Interest Expense | 12,715 | 11,903 | 10,760 | 18,100 |
| 26-599-5310 | Lease Principal | - | - | 79,565 | 107,000 |
| | Total Debt Service | 12,715 | 11,903 | 90,325 | 125,100 |
| TRANSFERS | | | | | |
| 26-599-5711 | Transfer to Garage Fund | - | - | - | 2,903 |
| | Total Transfers | - | - | - | 2,903 |
| | Total Non-Departmental Expenses | 151,570 | 157,760 | 90,325 | 240,003 |
| | Total Expenses | 1,005,725 | 1,179,493 | 1,025,943 | 1,257,564 |
| | REVENUES OVER/(UNDER) EXPENSES | 43,883 | 214,609 | 5,135,652 | 20,542 |
| 26-499-2999 | Beginning Fund Balance | - | - | (5,135,652) | 47,257 |
| | Estimated Fund Balance, December 31 | \$ 43,883 | \$ 214,609 | \$ - | \$ 67,799 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Tanglewood Public Golf Course

| Position | Number of Employees | | Budgeted Amount | | | |
|-------------------------|---------------------|------|-----------------|------|-----------|-----------|
| | 2024 | 2025 | 2024 | 2025 | | |
| Golf Superintendent | 1 | 1 | | | | |
| Golf Operations Manager | 1 | 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 | 0 | 0 | | | | |
| Parks Supervisor | 0 | 0 | | | | |
| Maint. Worker III | 0 | 0 | | | | |
| Totals | 5.3 | 5.3 | | | \$314,276 | \$311,250 |

2025 Budget Notes

Revenue

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 maintain the different grasses throughout all four seasons.

Equipment Maintenance – Renewal of lease agreement for rotary mower and tractors.

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUNDS
Tanglewood Public Golf Course

Dues/Memberships – Expenses associated with maintaining active membership in Golf Course Superintendents Association, Missouri Golf Association, and other professional organizations.

Capital Projects/Items

There are no capital projects scheduled for 2025.

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUND
Elton Hensley Municipal Airport Fund - Revenues

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|-----------------|-----------------------------------|------------------|------------------|------------------|------------------|
| REVENUES | | | | | |
| 27-412-1550 | Hangar Rent | \$ 113,529 | \$ 117,084 | \$ 119,000 | \$ 119,000 |
| 27-412-1600 | Aviation Fuel Sales | 101,619 | 123,252 | 90,397 | 100,000 |
| 27-413-2050 | Penalty Revenue | - | 25 | - | - |
| 27-413-2550 | Farmland Rent | 31,324 | 22,130 | 34,300 | 34,300 |
| 27-413-2560 | Rent - Soccer Park | - | - | 3,000 | 3,000 |
| 27-413-2600 | Miscellaneous Revenue | 2 | - | - | - |
| 27-413-2700 | Grant Revenue | - | 143,040 | 1,103,200 | 304,000 |
| 27-413-2950 | Miscellaneous | 25 | (31) | 1,000 | - |
| 27-414-1050 | Transfers In | - | - | 1,116,308 | - |
| | Total Revenues | 246,499 | 405,500 | 2,467,205 | 560,300 |
| EXPENSES | | | | | |
| 27-516-1000 | Salaries | 26,857 | - | 17,894 | 18,612 |
| 27-516-1050 | Part-Time/Summer | 805 | - | - | - |
| 27-516-1060 | Overtime | 199 | - | 200 | 200 |
| 27-516-1100 | FICA/Medicare Tax | 2,049 | - | 1,385 | 1,440 |
| 27-516-1200 | Employees Retirement | 2,927 | - | 2,005 | 2,047 |
| 27-516-1250 | Matching Deferred Comp | 698 | - | 537 | 558 |
| 27-516-1300 | Health Insurance | 3,717 | - | 3,439 | 3,766 |
| 27-516-1350 | Life Insurance Expense | 79 | - | 62 | 60 |
| 27-516-1900 | Pension Expense | (4,234) | - | - | - |
| | Total Personnel | 33,098 | - | 25,522 | 26,683 |
| 27-515-2550 | Purchased Fuel/Oil | 110,301 | 105,991 | 70,700 | 80,000 |
| 27-516-2150 | Minor Tools/Equip/Furniture | 1,518 | 241 | 1,200 | 1,500 |
| 27-516-2180 | Computer Equipment/Software | - | 1,456 | 1,000 | 1,000 |
| 27-516-2250 | Repair Materials/Supplies | 2,406 | 1,303 | 2,700 | 1,800 |
| 27-516-2350 | Janitor/Housekeeping | 449 | 122 | 200 | 200 |
| 27-516-2400 | Fuel/Lubricants | 74 | - | 100 | 100 |
| 27-516-2950 | Miscellaneous | 1,441 | 1,119 | 1,000 | 1,000 |
| | Total Consumables | 116,188 | 110,231 | 76,900 | 85,600 |
| 27-516-3080 | Insurance | 2,038 | 2,100 | 2,175 | 2,350 |
| 27-516-3150 | Telephone | (16) | 160 | 200 | 150 |
| 27-516-3200 | Utilities | 12,498 | 13,458 | 14,000 | 12,000 |
| 27-516-3330 | Bldg/Grounds Maintenance | 1,826 | 15,389 | 4,000 | 4,000 |
| 27-516-3340 | Credit Carde Fees | 2,715 | 3,094 | 2,800 | 2,500 |
| 27-516-3350 | Maintenance Contracts | 1,177 | 550 | 1,000 | 1,000 |
| 27-516-3370 | Vehicle Repair | 5 | 804 | - | 300 |
| 27-516-3400 | Equipment Repair | 697 | 2,311 | 3,100 | 2,525 |
| | Total Contractual Services | \$ 20,939 | \$ 37,865 | \$ 27,275 | \$ 24,825 |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUND
Elton Hensley Municipal Airport Fund – Expenses

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|----------------|--|------------------------|------------------------|-------------------------|-------------------------|
| 27-599-4100 | Airport Lighting | \$ - | \$ 184,796 | \$ 1,156,300 | \$ - |
| 27-599-4120 | Hangars | - | - | 5,000 | 5,000 |
| 27-599-4140 | Runway Construction | - | - | - | 337,778 |
| 27-599-4170 | Runway Repairs | - | - | 60,000 | - |
| 27-599-5000 | Transfer-Fixed Assets | - | (195,723) | - | - |
| 27-599-5500 | Depreciation | 230,927 | 200,990 | - | - |
| | Total Capital Outlay | <u>230,927</u> | <u>190,063</u> | <u>1,221,300</u> | <u>342,778</u> |
| | TRANSFERS | | | | |
| 27-599-5711 | Transfer to Garage Fund | - | - | - | 475 |
| | Total Transfers | <u>-</u> | <u>-</u> | <u>-</u> | <u>475</u> |
| | Total Expenses | <u>401,152</u> | <u>338,159</u> | <u>1,350,997</u> | <u>480,361</u> |
| | REVENUES OVER/(UNDER) EXPENSES | <u>(154,654)</u> | <u>67,341</u> | <u>1,116,208</u> | <u>79,939</u> |
| 27-499-2999 | Beginning Fund Balance | - | - | (1,116,208) | 81,752 |
| | Estimated Fund Balance, December 31 | <u>\$ (154,654)</u> | <u>\$ 67,341</u> | <u>\$ -</u> | <u>\$ 161,691</u> |

2025 BUDGET – CITY OF FULTON

ENTERPRISE FUND
Elton Hensley Municipal Airport Fund

| Position | Number of Employees | | Budgeted Amount | |
|--------------------------|---------------------|------|-----------------|----------|
| | 2024 | 2025 | 2024 | 2025 |
| Engineering Technician I | 0.4 | 0.4 | | |
| Totals | 0.4 | 0.4 | \$17,894 | \$18,612 |

2025 Budget Notes

Operational management of the Airport is performed on a part-time basis by the Engineering Department staff.

Revenues

Hangar Rent – Rent paid to the City for hanger use. Increases were proposed but not enacted by City Council in 2023 or 2024. The City Council will review rate increases again in 2025.

Aviation Gas Sales – Fuel that is sold to pilots for the operation of airplanes. The City anticipates fuel sales to increase slightly in 2025 considering runway closures were experienced in 2024 due to the runway lighting project.

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

Grant Revenue – The city received Bipartisan Infrastructure Bill grant funds and will utilize them to rehabilitate pavement, pavement marking, and stormwater infrastructure on and near the runways, taxiways, and aprons.

Personnel Expenses

Salaries – Departmental wage increases and adjustments designed to fairly reward and compensate employees.

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 – Expenses related to Missouri Intergovernmental Risk Management Association liability insurance. A special policy is purchased for aviation liability.

Utilities – Water, Electricity and Propane at the airport.

Building/Grounds Maintenance – 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

Pavement, Pavement marking, and Stormwater Rehab – Repairs project is planned for 2025 and will utilize grant revenue (see above) and 5% match from city funds. City funds to support this project will come from the

2025 BUDGET – CITY OF FULTON

airport's beginning fund balance

Hangars – Repairs on aging hangers as necessary

2025 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.

2025 BUDGET – CITY OF FULTON

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

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|-----------------|--|------------------------|------------------------|-------------------------|-------------------------|
| REVENUES | | | | | |
| 84-410-1050 | Interest Revenue | \$ 48,115 | \$ 8,581 | \$ 12,000 | \$ 9,150 |
| 84-410-1055 | SRF Loan Interest Revenue | - | 76 | 140 | - |
| 84-414-1050 | Transfers In | - | - | 134,239 | - |
| 84-410-1100 | Transfer - Cap Imp Spec Rev | 425,052 | 420,520 | 424,000 | 460,000 |
| | Total Revenue | 473,167 | 429,178 | 570,379 | 469,150 |
| EXPENSES | | | | | |
| 84-599-5300 | Interest | 81,250 | 26,082 | 35,000 | 40,000 |
| 84-599-5310 | Principal Payments | 390,000 | 400,000 | 420,000 | 420,000 |
| | Total Debt Service | 471,250 | 426,082 | 455,000 | 460,000 |
| | Total Expenses | 471,250 | 426,082 | 455,000 | 460,000 |
| | REVENUES OVER/(UNDER) EXPENSES | 1,917 | 3,097 | 115,379 | 9,150 |
| 84-499-2999 | Beginning Fund Balance | - | - | 59,890 | 65,140 |
| | Estimated Fund Balance, December 31 | \$ 1,917 | \$ 3,097 | \$ 175,269 | \$ 74,290 |

2025 BUDGET – CITY OF FULTON

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

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|-----------------|--|------------------------|------------------------|-------------------------|-------------------------|
| REVENUES | | | | | |
| 86-410-1050 | Interest Revenue | \$ 910 | \$ 6,697 | \$ 10,000 | \$ 3,800 |
| 86-410-1075 | TDD Revenue | 35,679 | 38,602 | 50,000 | - |
| 86-414-1050 | Transfers from TIF Spec Rev | 579,719 | 250,053 | 1,482,259 | 659,050 |
| 86-414-1150 | Transfers from Capital Impr. | - | 3,750 | - | - |
| | Total Revenue | 616,307 | 299,102 | 1,542,259 | 662,850 |
| EXPENSES | | | | | |
| 86-599-3720 | Administrative Fees | 6,750 | 6,750 | 6,750 | - |
| | Total Contractual Services | 6,750 | 6,750 | 6,750 | - |
| 86-599-5300 | Interest Expense | 263,625 | 254,250 | 817,380 | 300,000 |
| 86-599-5310 | Principal Expense | 240,000 | 135,000 | 745,074 | 362,850 |
| | Total Debt Service | 503,625 | 389,250 | 1,562,454 | 662,850 |
| | Total Expenses | 510,375 | 396,000 | 1,569,204 | 662,850 |
| | REVENUES OVER/(UNDER) EXPENSES | 105,932 | (96,898) | (26,945) | - |
| 86-499-2999 | Beginning Fund Balance | - | - | 26,945 | - |
| | Estimated Fund Balance, December 31 | \$ 105,932 | \$ (96,898) | \$ - | \$ - |

2025 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. In 2024, the citizens of Fulton voted to extend this sales tax prior to the original sunset of 2025.

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.

2025 BUDGET – CITY OF FULTON

SPECIAL REVENUE FUND
CAPITAL IMPROVEMENTS SALES TAX
 Revenues & Expenses

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|-----------------|--|------------------------|------------------------|-------------------------|-------------------------|
| REVENUES | | | | | |
| 40-401-1250 | Sales Tax - 0.5% Sewer Improve | \$ 989,336 | \$ 986,548 | \$ 1,066,381 | \$ 1,076,900 |
| 40-410-1050 | Interest Revenue | 59,015 | 274,455 | 100,000 | 259,700 |
| | Total Revenue | 1,048,351 | 1,261,003 | 1,166,381 | 1,336,600 |
| EXPENSES | | | | | |
| 40-599-5390 | DNR Administrative Fee | 8,686 | 6,588 | - | - |
| | Total Consumables | 8,686 | 6,588 | - | - |
| 40-599-5835 | Transfer to S Bus 54 TIF | - | - | - | - |
| 40-599-5836 | Transfer to TIF-.5% Cap Imp Tax | 42,024 | 33,127 | 47,500 | 31,100 |
| 40-599-5845 | Transfer to Sewer Fund | - | 588,713 | 1,915,000 | 3,115,000 |
| 40-599-5850 | Transfer - Water D/S Fund | 425,052 | 420,520 | 424,000 | 460,000 |
| 40-599-5855 | Transfer to Water Fund | - | 1,159,450 | 700,000 | - |
| | Total Transfers | 467,075 | 2,201,810 | 3,086,500 | 3,606,100 |
| | Total Expenses | 475,761 | 2,208,398 | 3,086,500 | 3,606,100 |
| | REVENUES OVER/(UNDER) EXPENSES | 572,591 | (947,396) | (1,920,119) | (2,269,500) |
| 40-499-2999 | Beginning Fund Balance | - | - | 5,237,266 | 5,927,718 |
| | Estimated Fund Balance, December 31 | \$ 572,591 | \$ (947,396) | \$ 3,317,147 | \$ 3,658,218 |

2025 BUDGET – CITY OF FULTON

**SPECIAL REVENUE FUNDS
TIF DISTRICTS**

Special Revenue Fund Revenues & Expenses

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|-----------------|--|------------------------|------------------------|-------------------------|-------------------------|
| REVENUES | | | | | |
| 46-401-1060 | PILOTS | \$ 238,573 | \$ 281,802 | \$ 234,000 | \$ 290,000 |
| 46-401-1260 | EATS | 95,852 | 76,180 | 158,963 | 82,500 |
| 46-410-1050 | Interest Revenue | 425 | 16,783 | 15,000 | 500 |
| 46-410-1100 | Transfer-Fulton Commons TIF | 286,926 | 228,250 | 307,500 | 252,400 |
| 46-410-1150 | Interest on Delinquent Taxes | 664 | 732 | 900 | 50 |
| | Total Revenue | 622,440 | 603,746 | 716,363 | 625,450 |
| EXPENSES | | | | | |
| 46-599-5790 | Reassessment Fees | 6,181 | 6,027 | 6,000 | - |
| | Total Consumables | 6,181 | 6,027 | 6,000 | - |
| 46-599-5700 | Transfer to Debt Service | 579,719 | 266,183 | 1,482,259 | 659,050 |
| 46-599-5800 | Transfer to General Fund | - | - | 142,256 | - |
| | Total Transfers | 579,719 | 266,183 | 1,624,515 | 659,050 |
| | Total Expenses | 585,899 | 272,210 | 1,630,515 | 659,050 |
| | REVENUES OVER/(UNDER) EXPENSES | 36,541 | 331,536 | (914,152) | (33,600) |
| 46-499-2999 | Beginning Fund Balance | - | - | 1,251,402 | 33,600 |
| | Estimated Fund Balance, December 31 | \$ 36,541 | \$ 331,536 | \$ 337,250 | \$ - |

2025 BUDGET – CITY OF FULTON

SPECIAL REVENUE FUNDS
POLICE FORFITURES
 Revenues & Expenses

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|-----------------|--|------------------------|------------------------|-------------------------|-------------------------|
| REVENUES | | | | | |
| 47-410-1050 | Interest Revenue | \$ 263 | \$ 1,386 | \$ 1,500 | \$ 1,250 |
| | Total Revenue | <u>263</u> | <u>1,386</u> | <u>1,500</u> | <u>1,250</u> |
| EXPENSES | | | | | |
| 47-527-3420 | Approved Forfeit Expenditures | - | 3,000 | 10,000 | 20,000 |
| | Total Consumables | <u>-</u> | <u>3,000</u> | <u>10,000</u> | <u>20,000</u> |
| | Total Expenses | <u>-</u> | <u>3,000</u> | <u>10,000</u> | <u>20,000</u> |
| | REVENUES OVER/(UNDER) EXPENSES | <u>263</u> | <u>(1,614)</u> | <u>(8,500)</u> | <u>(18,750)</u> |
| 47-499-2999 | Beginning Fund Balance | - | - | 45,520 | 47,362 |
| | Estimated Fund Balance, December 31 | <u>\$ 263</u> | <u>\$ (1,614)</u> | <u>\$ 37,020</u> | <u>\$ 28,612</u> |

2025 BUDGET – CITY OF FULTON

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

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|-----------------|--|-------------------|-------------------|---------------------|---------------------|
| REVENUES | | | | | |
| 48-401-1250 | Stormwater Sales Tax- | \$ 494,069 | \$ 493,032 | \$ 533,191 | \$ 538,450 |
| 48-401-1252 | Parks and Rec Tax | 494,069 | 493,032 | 533,190 | 538,450 |
| 48-410-1050 | Interest Revenue | 21,835 | 107,844 | 75,000 | 123,750 |
| | Total Revenue | 1,009,974 | 1,093,907 | 1,141,381 | 1,200,650 |
| EXPENSES | | | | | |
| 48-520-2050 | Stormwater Projects | 2,285 | - | - | - |
| | Total Consumables | 2,285 | - | - | - |
| 48-599-5385 | Transfer to TIF-Stormwater Tax | 20,917 | 14,688 | 25,000 | 15,550 |
| 48-599-5386 | Transfer to TIF-P&R Tax | 20,917 | 14,688 | 25,000 | 15,550 |
| 48-599-5700 | Transfer Out Stormwater | 570,079 | - | 1,640,285 | 743,032 |
| 48-599-5760 | Transfer Out Parks and Rec | - | 916,338 | 597,772 | 622,772 |
| | Total Transfers | 611,913 | 945,715 | 2,288,057 | 1,396,904 |
| | Total Expenses | 614,198 | 945,715 | 2,288,057 | 1,396,904 |
| | REVENUES OVER/(UNDER) EXPENSES | 395,775 | 148,192 | (1,146,676) | (196,254) |
| 48-499-2999 | Beginning Fund Balance | - | - | 2,478,104 | 2,049,855 |
| | Estimated Fund Balance, December 31 | \$ 395,775 | \$ 148,192 | \$ 1,331,428 | \$ 1,853,601 |

2025 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 vehicles owned by the City, 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.

2025 BUDGET – CITY OF FULTON

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

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|-----------------|--|------------------------|------------------------|-------------------------|-------------------------|
| REVENUES | | | | | |
| 10-410-1050 | Interest Revenue | \$ 3,511 | \$ 19,628 | \$ 25,000 | \$ 13,650 |
| 10-410-1100 | Miscellaneous Income | - | 70,392 | 80,200 | 1,000 |
| 10-414-1050 | Transfers In | - | - | 1,134,539 | - |
| 10-466-1000 | Contributions From Other Funds | 1,037,268 | 1,004,081 | 1,769,870 | 1,634,883 |
| 10-466-1100 | Employee Contributions | 195,641 | 136,346 | 135,000 | 154,442 |
| 10-466-1300 | Re-Insurance Reimbursement | - | 72,940 | 120,000 | 217,550 |
| 10-468-1000 | Contributions From Other Funds | 60,758 | 53 | - | - |
| 10-468-1100 | Employee Contributions | 15,745 | (58) | - | - |
| 10-468-1200 | Retiree Contributions | 2,234 | 2,160 | 2,500 | - |
| 10-469-1000 | Contributions From Other Funds | 28,613 | (23) | - | - |
| 10-469-1100 | Employee Contributions | 6,734 | (40) | - | - |
| | Total Revenues | 1,350,502 | 1,305,478 | 3,267,109 | 2,021,525 |
| EXPENSES | | | | | |
| 10-566-3600 | Claims Paid | 834,680 | 1,598,215 | 1,581,758 | 1,634,883 |
| 10-566-3780 | Administrative Costs | 47,427 | 63,036 | 70,000 | 73,352 |
| 10-566-3781 | Health Flex Fees | - | 1,887 | 2,500 | 1,696 |
| 10-566-3782 | Health Cobra Admin Fees | - | 5,946 | 6,500 | 1,183 |
| 10-566-3783 | Health PPO Admin Fees | - | 19,919 | 21,000 | 20,511 |
| 10-566-3784 | Allied Flex Annual Fees | - | 1,658 | 3,000 | 1,060 |
| 10-566-3800 | Med Premiums | 222,795 | 190,501 | 185,000 | 236,115 |
| 10-566-3950 | Miscellaneous | 213 | 1,670 | 1,500 | 1,219 |
| 10-567-3600 | Claims Paid | 313,947 | - | - | - |
| 10-568-3600 | Claims Paid | 59,792 | 1,709 | - | - |
| 10-568-3780 | Administrative Costs | 9,085 | (52) | - | - |
| 10-569-3600 | Claims Paid | 14,311 | 47 | - | - |
| 10-569-3780 | Administrative Costs | 84 | - | - | - |
| | Total Expenses | 1,502,333 | 1,884,534 | 1,871,258 | 1,970,019 |
| | REVENUES OVER/(UNDER) EXPENSES | (151,831) | (579,056) | 1,395,851 | 51,506 |
| 10-499-2999 | Beginning Fund Balance | - | - | (1,395,851) | 36,342 |
| | Estimated Fund Balance, December 31 | \$ (151,831) | \$ (579,056) | \$ - | \$ 87,848 |

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.

2025 BUDGET – CITY OF FULTON

INTERNAL SERVICE FUNDS
Municipal Garage Fund - Revenues & Expenses

| <u>Account</u> | <u>Description</u> | <u>2022 Actual</u> | <u>2023 Actual</u> | <u>2024 Adopted</u> | <u>2025 Adopted</u> |
|-----------------|-----------------------------|------------------------|------------------------|-------------------------|-------------------------|
| REVENUES | | | | | |
| 17-412-1550 | Material Sales | \$ 95,715 | \$ 52,185 | \$ 85,000 | \$ 55,213 |
| 17-412-1600 | Labor Revenue | 111,424 | 237,491 | 155,389 | - |
| 17-414-1050 | Transfer In | - | - | 1,521,146 | 175,958 |
| | Total Revenues | 207,139 | 289,676 | 1,761,535 | 231,171 |
| EXPENSES | | | | | |
| 17-515-2550 | Parts/Tires/Lubricants | 177,549 | 75,534 | 5,000 | 5,610 |
| 17-515-2600 | Outside Services | 55,197 | 941 | 2,500 | - |
| | Total Cost of Sales | 232,746 | 76,475 | 7,500 | 5,610 |
| 17-516-1000 | Salaries | 106,519 | 81,725 | 132,212 | 126,267 |
| 17-516-1060 | Overtime | 859 | 220 | 1,000 | 2,000 |
| 17-516-1100 | FICA/Medicare Tax | 7,908 | 6,304 | 10,191 | 9,850 |
| 17-516-1200 | Employees Retirement | 8,934 | 6,989 | 14,808 | 13,575 |
| 17-516-1250 | Matching Deferred Comp | 1,635 | 460 | 3,705 | 2,164 |
| 17-516-1300 | Health Insurance | 12,895 | 9,166 | 27,835 | 21,470 |
| 17-516-1350 | Life Insurance Expense | 340 | 202 | 456 | 432 |
| 17-516-1400 | Misc Personnel Costs | 153 | 143 | 200 | 200 |
| 17-516-1700 | Tool Allowance | - | - | 2,400 | - |
| 17-516-1900 | Accrued Benefit Expense | (22,538) | - | - | - |
| | Total Personnel | 116,704 | 105,208 | 192,807 | 175,958 |
| 17-516-2050 | Office Supplies | 238 | 154 | 250 | 4 |
| 17-516-2150 | Minor Tools/Equip/Furniture | 658 | 806 | 500 | 455 |
| 17-516-2180 | Computer Equipment/Software | 1,444 | 293 | 250 | 817 |
| 17-516-2250 | Repair Materials/Supplies | 1,359 | 838 | 1,000 | 235 |
| 17-516-2300 | Clothing/Cleaning | 2,525 | 2,135 | 3,500 | 2,568 |
| 17-516-2350 | Janitor/Housekeeping | 889 | 602 | 2,000 | 698 |
| 17-516-2400 | Fuel/Lubricants | 3,825 | 9,668 | 2,500 | 6,000 |
| 17-516-2950 | Miscellaneous | (623) | 725 | 500 | 338 |
| | Total Consumables | \$ 10,316 | \$ 15,221 | \$ 10,500 | \$ 11,115 |

2025 BUDGET – CITY OF FULTON

INTERNAL SERVICE FUNDS
Municipal Garage Fund – Expenses

| Account | Description | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Adopted |
|----------------|--|------------------------|------------------------|-------------------------|-------------------------|
| 17-516-3080 | Insurance | \$ 8,550 | \$ 7,278 | \$ 10,500 | \$ 11,300 |
| 17-516-3150 | Telephone | 80 | 655 | 500 | 183 |
| 17-516-3200 | Utilities | 3,427 | 2,768 | 3,716 | 3,633 |
| 17-516-3250 | Postage | - | 7 | 100 | - |
| 17-516-3300 | Printing/Binding | - | - | 100 | - |
| 17-516-3330 | Bldg/Grounds Maintenance | 1,258 | 1,353 | 1,000 | 1,039 |
| 17-516-3350 | Maintenance Contracts | 2,049 | 3,009 | 2,000 | - |
| 17-516-3370 | Vehicle Repair | 495 | 674 | 500 | - |
| 17-516-3400 | Equipment Repair | - | 7,334 | 1,500 | 1,773 |
| 17-516-3430 | Safety Programs/Equip | 260 | 348 | 500 | 860 |
| 17-516-3500 | Travel/Training/Seminars | 1,374 | 700 | 1,500 | - |
| | Total Contractual Services | 17,493 | 24,127 | 21,916 | 18,788 |
| 17-599-4010 | Equipment | - | - | 500 | 15,000 |
| 17-599-4020 | Computers/Software | 2,181 | - | - | 4,700 |
| 17-599-4080 | Engine Analyzer | - | - | 15,000 | - |
| 17-599-5500 | Depreciation | 1,365 | 1,365 | - | - |
| 17-599-5860 | Inventory Obsolescence | 115 | - | - | - |
| | Total Capital Outlay | 3,661 | 1,365 | 15,500 | 19,700 |
| | Total Expenses | 380,921 | 222,397 | 248,223 | 231,171 |
| | REVENUES OVER/(UNDER) EXPENSES | (173,782) | 67,279 | 1,513,312 | - |
| 17-499-2999 | Beginning Fund Balance | - | - | (1,513,312) | 26,250 |
| | Estimated Fund Balance, December 31 | \$ (173,782) | \$ 67,279 | \$ - | \$ 26,250 |

2025 BUDGET – CITY OF FULTON

INTERNAL SERVICE FUNDS
Municipal Garage Fund

| Position | Number of Employees | | Budgeted Amount | |
|--------------------------|---------------------|------|-----------------|-----------|
| | 2024 | 2025 | 2024 | 2025 |
| Lead Mechanic | 1 | 1 | | |
| Mechanic | 2 | 1 | | |
| Administrative Assistant | .25 | .25 | | |
| Totals | 3.25 | 2.25 | \$132,212 | \$126,267 |

2025 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.

Personnel Expenses

Salaries – Departmental wage increases and adjustments designed to fairly reward and compensate employees.

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