

# ***CITY of MARCELINE, MISSOURI***



## ***Annual Budget***

***Fiscal Year November 1, 2020 to October 31, 2021***

Approved by Ordinance #35.2022  
October 20, 2020



**PRINCIPAL OFFICIALS**

**Mayor and Council**

**Sallie Buck, Mayor**

**Tyson Brammer, Mayor Pro-Tem**

**Jeri Holt, Councilman**

**Lacey Meissen, Councilwoman**

**Gary Carlson, Councilman**

# **CITY OF MARCELINE, MISSOURI**

## **ADMINISTRATION**

**Richard Hoon, City Manager**

**Lindsay Krumpelman, City Clerk**

**Robert Cowherd, Legal Counsel**

**Robert Donelson, Police Chief**

**Jeri Holt, Fire Chief**

**Ed Ewigman, Street Superintendent**

**Roger Sullivan, Water & Waste Water Superintendent**

**Charles Harrington, Electric Superintendent**

**Gary Birdsong, Pool Manager**

# CITY OF MARCELINE, MISSOURI ADOPTED ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2020-2021

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# City of Marceline

## BUDGET MESSAGE

November 01, 2020

Honorable Mayor Buck and City Council Members  
Budget Message 2020-2021 Fiscal Year

I am pleased to present the Fiscal Year 2020-2021 Operating Budget for the City of Marceline. This budget, as presented, is balanced as required by State Statute, and is based on the high quality services required to meet the needs of the community. The purpose of this budget is to strategically allocate the financial resources that will be used to address the City's goals and objectives and to ensure the delivery of services to our residents is planned in a fiscally responsible manner.

I would like to take this opportunity to thank City Staff and Council Members for their dedication and team approach in preparing this year's financial document. Because the budget is the principle management tool for the City of Marceline, it was essential to have open communication during our budget sessions with City supervisors for the planning purposes of the City. This proved to be a successful process as we deliberated on areas to cut, and improve areas that needed to be addressed. The leadership and professionalism of all participants is a testament to the process of democracy as we addressed the financial challenges of the City, and forecast opportunities for growth and development.

The goal for FY 2020-2021 Budget is to address several issues:

- Rehabilitation of the New Reservoir Fishing Facility through the Department of Conservation CAP Agreement Grant.
- Chip / Seal approximately 30 blocks and apply overlay to 5 blocks of City Streets.
- Develop subgrade and base for roads to establish a chip / seal on roads in Northwood Estates.
- Install 300' x 24" storm drain on Hwy 5 / Bigger Street.
- Complete storm drain project in alley in the 200 block of W. Ritchie.
- Complete storm drain project at California / Chestnut Streets.
- Complete storm drain project at Howell and Main Street USA.
- Installation of EasyGen control system on the Caterpillar generators at the Electric Plant.
- Completing wiring / programming of vacuum recloser on the NE Hospital Circuit (22).
- Complete the South (Water Plant) Electric Substation.
- Upgrade service wires and poles from 2400D to 13800Y on 7 City Blocks between E. Lake Street and E. Curtis Street.
- Complete repairs to the Pine Mobile Lift Station.
- Rebuild water pump at New Reservoir.
- Replace four new 4" line valves east of HWY 5.
- Installation of a Disc Golf Course at the Country Club Lake by the Recreation & Parks Board.

In moving forward, we would like to celebrate the successes of FY 2019-2020 as follows:

- Completion of the Codification of the City’s Code of Ordinances to include online viewing for the public.
- The replacement of computers at City Hall.
- The purchase / replacement of an oiler in the Street Department.
- Rehabilitation of the 100 blocks of E. Hauser, E. Santa Fe and the 200 block of N. Walnut Street.
- Replacement of the Center Field Scoreboard by the Recreation & Parks Board.
- Replacement of dugouts on the West Field with funds from a Royals Grant.
- Chip / Sealed approximately 30 blocks and overlaid 11 blocks of City Streets.
- Completed rehabilitation of the 100 block of W. California Avenue (stormwater / street / curb and gutter).
- Replaced/planted approximately 28 trees on Main Street USA as part of the Downtown Marceline TRIM Grant award.
- Upgraded service from 2400D to 13800Y on the Walsworth North Plant.
- Installed new vacuum recloser on the NE Hospital Circuit (22).
- Replaced of 3,000 feet of water line from Fairview and Edgewood to Lake Street, and the block of Meadowbrook from Braggins to Fairview, to include 4 fire hydrants.
- Replaced 26 pairs of breakout gear for the Fire Department through a USDA Grant

**FUND BALANCES**

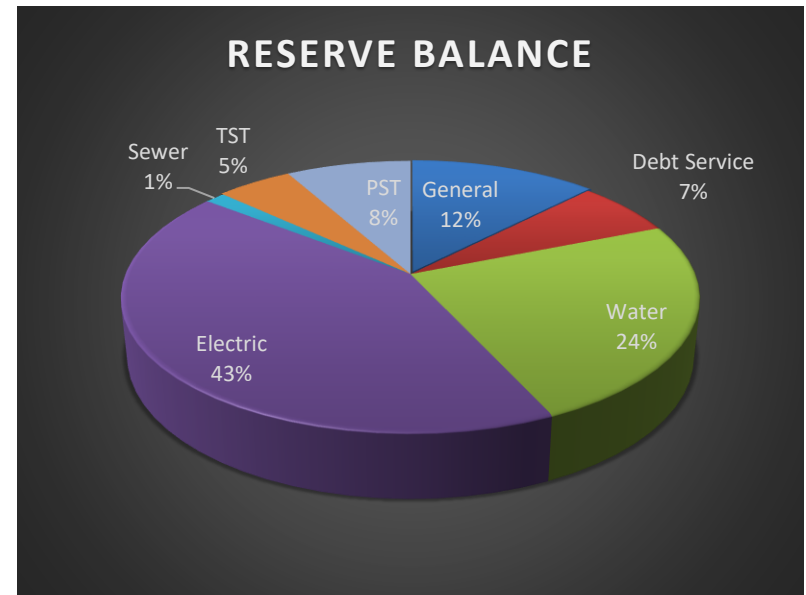
The following is a table is a snapshot of the FY 2020-2021 projected revenue and expenditures.

<b>CITY OF MARCELINE 2020-2021 BUDGET PROPOSAL OVERALL BUDGET SUMMARY</b>				
	<b>REVENUE</b>	<b>RESERVE BALANCE UTILIZED</b>	<b>EXPENDITURES</b>	<b>DIFFERENCE</b>
General Fund	2,509,016	58,600	2,567,616	0
Water Fund	1,153,535	0	956,688	196,847
Electric Fund	3,475,869	106,000	3,524,689	57,180
Waste Water Fund	526,920	0	512,332	14,588
Debt Service Fund	96,881	0	93,769	3,112
Cemetery Fund	52,116	0	52,116	0
Library Fund	66,272	0	66,272	0
Transportation Sales Tax Fund	98,053	0	90,000	8,053
Pool Sales Tax Fund	97,856	0	87,943	9,913
<b>TOTAL</b>	<b>\$ 8,076,518</b>	<b>\$ 164,600</b>	<b>\$ 7,951,425</b>	<b>\$ 289,693</b>

## RESERVES

The following is a table shows the City of Marceline’s Reserve Balances including the Pool GO Bond Account which shows the expected balance at the beginning of November 1, 2020:

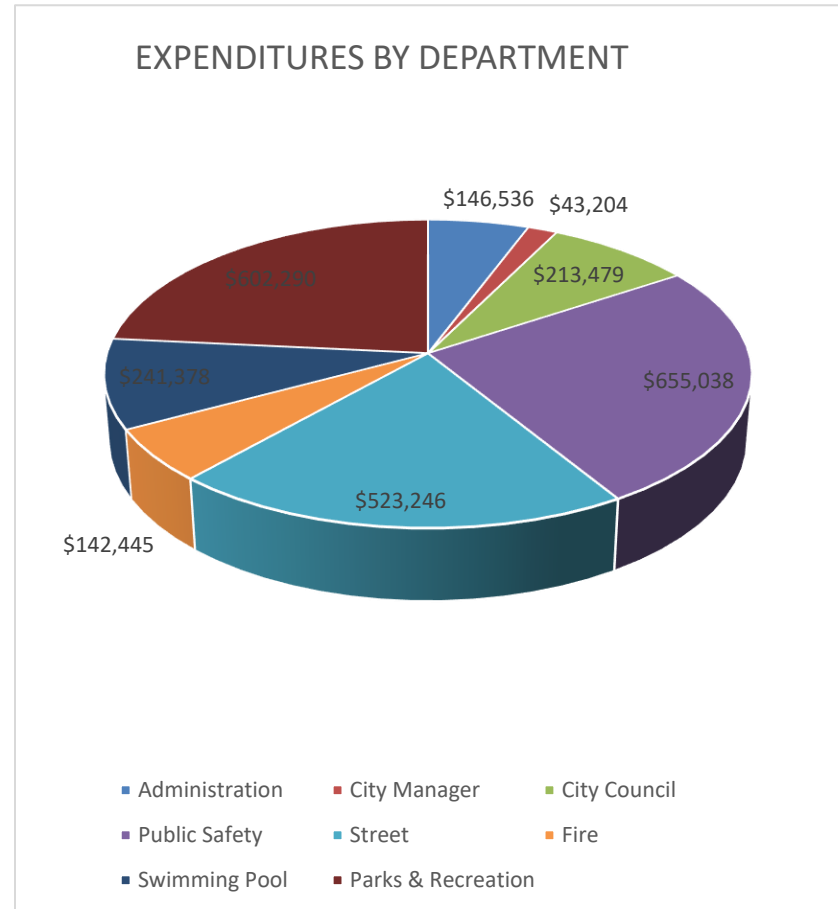
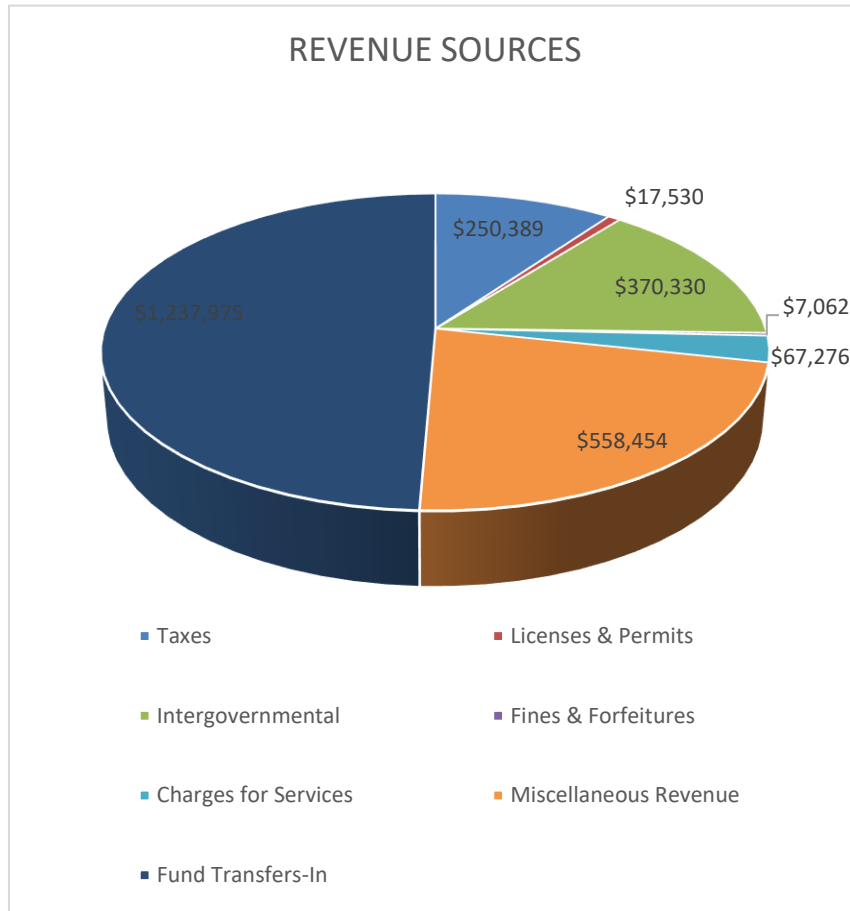
CITY OF MARCELINE 2020-2021 BUDGET RESERVE SUMMARY		
<b>Estimated Reserve Fund Balance - November 1, 20120</b>		<b>\$ 1,595,949</b>
General:		\$ 197,320
Reserve Savings	143,888	
Construction Account*	0	
Health Insurance*	49,325	
DWI Recoupment*	4,077	
DARE Account*	0	
LLEBG*	20	
Protested Taxes*	10	
Fires*	0	
Debt Service:		104,877
Pool GO Bond Acct*	104,877	
Water:		385,554
2000 Water Rev Bonds*	215,025	
Water Replacement*	91,478	
CDBG*	100	
CIP*	78,951	
Electric:		677,081
Generator Account*	474,360	
Electric Utility*	7,930	
CIP*	194,791	
Sewer:		21,180
Sewer Replacement*	16,921	
CIP*	4,259	
Transportation Sales Tax*		79,717
Pool Sales Tax*		130,220



## GENERAL FUND

The General Fund accounts for the traditional operational activities of the City; including administration, police, fire, streets, recreation and parks, swimming pool, executive control, and city council. The primary sources of revenue come from taxes, license’s, fees, and permits. The general fund also receives revenue from fines, forfeitures, investment income, and various other charges.

Revenues for FY 2020-2021 are projected to be \$2,509,016.00 and expenditures are projected at \$2,567,616.00 with \$58,600.00 in Reserves to be utilized.



## TRANSPORTATION FUND

A ½ cent sales tax is imposed for transportation purposes and is the primary source of revenue for the Transportation Fund. The fund is utilized for street repair and maintenance, personnel costs, signage, right-of-way maintenance, and equipment upkeep. During this past fiscal year, the City has expended \$205,000.00 from this fund. This was due to previous work having to be re-done in FY 2019-2020 and payment was held until the work was completed to the City’s satisfaction. The budgeted revenues for FY 2020-2021 are \$98,053.00.



## **POOL SALES TAX FUND**

The registered voters of the City of Marceline elected to impose a 1/2 cent sales tax on November 2, 2015 for the purpose of providing funding for the acquisition, construction and furnishing of a municipal swimming pool facility. The collection of this tax was not to begin unless the general obligation bond issue was approved by the voters as well. The general obligation bond issue was approved by the registered voters of the City of Marceline on April 5, 2016. The collection of the tax began in October 2016. The budgeted FY 2020-2021 revenue from this fund is expected to be \$97,856.00, while it is expected to expend \$87,943.00 for the payment of principal, interest and fiscal agent fees.

## **DEBT SERVICE FUND**

On April 5, 2016, the registered voters of the City of Marceline elected to issue \$1,000,000.00 in general obligation bonds for the purpose of providing funding for the acquisition, construction and furnishing of a municipal swimming pool facility. The 2020 debt service levy is \$0.3748 per one hundred dollars of assessed valuation. The budgeted revenue for FY 2020-2021 is \$96,881.00 while the expenditures are expected to be \$93,769.00 for the payment of principal, interest and fiscal agent fees.

## **WATER FUND**

The Water Fund is one of the City's three enterprise funds that provide services to the general public and the PWSD#3 on a continual basis. Currently the Water Department serves approximately 1,277 active customers not including what the city supplies to the Public Water District #3. The City's water supply comes from two large reservoirs owned by the City of Marceline, with an additional back-up supply from Mussel Creek pump house. The City's Water Treatment Plant has the capacity of producing 2,000,000 gallons of drinkable water per day. The projected revenue for FY 2020-2021 is \$1,153,535.00 while the expenditures are expected to be \$956,688.00.

## **SEWER FUND (WASTEWATER)**

The Wastewater Fund is another enterprise fund in which revenue is generated through user fees calculated from water consumption. The City of Marceline currently treats all of its wastewater influent at the City's wastewater treatment plant. The sewer department continues to concentrate on preventive maintenance and maintains its inflow and infiltration inspection. The projected revenue for FY 2020-2021 is \$3,475,869.00 while the expenditures are expected to be \$3,524,689.00 with \$106,000.00 in Reserves to be utilized.

## **ELECTRIC FUND**

The Electric Fund is the third enterprise fund in which revenue is generated through user fees calculated from customer usage. The City of Marceline currently services 1,285 meters within the system. Due to the age of the system and demand for power line upgrade the City has been implementing the replacement of all power line infrastructure and power sub-station facilities in order to sustain current supply demands by local residents, and current industries. The upgrade also includes the ability to supply other large industries for future development. The City owns four operational generators capable of supplying power to the City in the event of a natural disaster. The City Council voted to reduce the Residential Electric Rate by 5% beginning August 1, 2018 and a 5% reduction

on the Commercial Electric Rate beginning December 1, 2018. The projected revenue for FY 2020-2021 is \$526,920.00 while the expenditures are expected to be \$512,332.00.

## **SUMMARY**

One of the City's greatest strengths is its focus on a positive financial condition and quality financial management. This budget serves as our statement to this shared commitment from the City's elected officials, the City Manager, and management team to continue in this direction. Adopting the budget is an important responsibility; it serves as both an operational and financial plan for the delivery of city services, as well as a communication tool from the City to the citizens of Marceline and members of the financial community. Its implementation ensures careful and efficient use of the community's resources and helps to maintain financial stability and sustainable growth into the future. It is my hope that we will continue to show stable and predictable fiscal decision-making by approving this budget on a timely basis.

Sincerely,

A handwritten signature in black ink, appearing to read 'Richard Hoon', with a long, sweeping flourish extending to the right.

Richard Hoon  
City Manager

CITY OF MARCELINE, MISSOURI

Bill No: 35-2024

Ordinance No: 35.2022

AN ORDINANCE ESTABLISHING AN OPERATING BUDGET FOR THE CITY OF MARCELINE, MISSOURI FOR THE 2020-2021 FISCAL YEAR COMMENCING NOVEMBER 1, 2020 AND ENDING OCTOBER 31, 2021.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MARCELINE, MISSOURI as follows:

Section 1. The budget of the City of Marceline, as submitted and made a part hereof, aggregating \$7,951,425.00 is hereby adopted as the official budget of the City of Marceline.

Section 2. The submitted Salary and Wage Schedule is hereby adopted as the official Salary and Wage Schedule of the City of Marceline.


Section 3. The City Manager may at his discretion amend the budget within Funds or between Departments within a Fund without Council approval as long as the aggregating budget amount does not increase, and the amount is no more than \$10,000.00.

Section 4. The City Council must approve budget amendments that require transfers between Funds or increase the aggregating budget amount.

Section 5. The budget aggregating \$7,951,425.00 shall be in full force and effect, unless amended by the City Council of the City of Marceline, Missouri from November 1, 2020 through October 31, 2021.

Section 6. This ordinance shall be in full force and effect from and after the date of its passage.

PASSED THIS 20th DAY OF OCTOBER, 2020.

  
Sallie Buck, Mayor

ATTEST:

  
Lindsay Krumpelman - City Clerk

# HOW TO USE THE BUDGET DOCUMENT

## CITY OF MARCELINE

The operating budget is perhaps a municipality's most important work product. The budget serves a number of functions. At the most basic level it is a legal document that gives city officials the authority to incur obligations and pay expenses. It allocates resources among departments, reflecting the legislative body's priorities and policies and controls how much each department may spend. In most municipalities, the budget has evolved from just being a bunch of numbers to a management tool used to guide city operations and plan for economic growth. Budgets often include mission statements, goals, and objectives that convey to the citizens the vision for the future of the municipality's elected officials, and let the officials communicate why they have allocated the scarce resources in the manner that they did. The budget is also a constant evaluation tool, comparing commitments made in the previous year's budget with actual accomplishments.

This municipal budget is a working document that encompasses the financial planning of the City's operations for the fiscal year of November 1, 2020 through October 31, 2021. Its purpose is to provide public information to the community about the City's overall status, both financial and operational, in a format that is concise and readable.

The document describes the City government's goals and objectives including an estimation of resources available, and the proposed use of funds for the 2020-2021 fiscal year. The main body of the financial document begins after the Table of Contents with the "Budget Message" from the City Manager to the Mayor, City Council, and the Citizens of Marceline. The budget message provides an outline of the City's goals, which pertains to the 2020-2021 budget, highlights of proposed fund allocations, general indication of the City's financial status and service levels. This document also serves as a financial tool to forecasting of economic growth possibilities.

## CITY OF MARCELINE

The Table of Contents is a guide to help the user locate any subject covered in the document and its corresponding page number(s). Additionally, the budget document is divided into the following sections as illustrated in the Table of Contents:

- **General Information-** This section of the budget provides a profile of Marceline through an overview of historical events and current outlook, a variety of financial and economic statistics, the City’s organizational chart and charts depicting current and historical financial highlights.
- **General Fund-** A general fund is a financial term referring to a municipality’s financial pool of resources in public sector accounting. This term traditionally refers to a fund used by a governmental agency, because a *for-profit business* uses a general ledger to monitor its finances. From a general fund, all operating expenses, services and employee payrolls are provided. The money for this fund comes from several sources including taxes, licenses, permits, miscellaneous fees, and inter-fund transfers.

When public officials talk about balancing a budget they are referring to the general fund. The general fund encompasses a surplus of money used finance continuous operating expenses of the city. This requires a yearly vote taken by the governing body (City Council) to determine exactly how the budget is to be spent. A municipality’s general fund attempts to finance all the services necessary for its citizens in order to create a better quality of life in the community. Public services, public facilities, public safety, police, fire, streets, recreation and park facilities, and the City’s general operating expense are among the main focuses of the general fund for a governmental budget. Issues such as community development, economic development, transportation, and disaster contingencies are other funds that also account for additional operating costs of a governmental budget. All of these accounts are necessary to sustain the day-to-day activities, and functions for all administrative and operational expenditures. When public officials and administrators of municipalities talk about “balancing the budget”, they are referring to the balancing of their *general fund*, which is required by Missouri Revised Statutes Ch. 67 Section 67.010.

- **Enterprise Fund-** An enterprise fund is established by a government to account for activities, similar to private business operations. Examples of government operations financed by enterprise funds include airports, public transit, golf courses, and utilities (electric, water, sewer). The government may subsidize part of the costs of the funds. The purpose of an enterprise fund is to establish a separate accounting and financial reporting mechanism for municipal services for which a

## **CITY OF MARCELINE**

user fee is charged to the consumer in exchange for goods or services. Under enterprise accounting principles, the revenues and expenditures of services are separated into separate funds with its own financial statements. Hence, an enterprise fund does not create a separate or autonomous entity from the municipal government operation. The municipal government operating the enterprise services continues to fulfill financial and managerial reporting requirements like every other department it is responsible for.

Financial transactions are reported using standards similar to private sector accounting. Revenues are recognized when earned and expenses are recognized when incurred, under a full actual basis of accounting. An enterprise fund provides management and taxpayers with information to; measure performance, analyze the impact of financial decisions, determine the costs of providing a service, and identify any subsidy from the general fund in providing a service.

Enterprise accounting allows the community to demonstrate to the public the portions of total costs of a service that is recovered through user charges and, if any, the portion that is subsidized by tax levy or other available funds. Enterprise funds frequently are used to account for services whose costs are partially funded by fees and charges. At year-end, the performance of an enterprise fund is measured in terms of positive and negative operations, much like a private organization.

## **CITY OF MARCELINE**

The following sections list major objectives for the 2020-2021 budget year. Each section is broken down into departments that provide detailed financial and operational information.

- **General Fund**
  - **Summary of Revenues, Transfer of Funds, and Expenditures**
  - **Summary of General Fund Revenues**
  - **General Fund Revenues-Line Item Budget Detail**
  - **Administration**
  - **City Manager**
  - **City Council**
  - **Police**
  - **Street Department**
  - **Fire**
  - **Swimming Pool**
  - **Recreation & Parks**
  
- **Enterprise Funds**
  - **Water Fund**
  - **Electric Fund**
  - **Wastewater Fund**
  
- **Debt Service Fund**
  
- **Cemetery Fund**
  
- **Library District Fund**
  
- **Transportation Sales Tax Fund**
  
- **Pool Sales Tax Fund**
  
- **Glossary**

# GOVERNMENT & COMMUNITY PROFILE



# CITY OF MARCELINE

## **OVERVIEW:**

Marceline is located in the north-central region of Missouri, which is agriculturally dominated. The City operates under the Council-Manager form of government. Policy-making and legislative authority is vested in the City Council, which consists of a mayor and a four-member council. The Council is responsible for passing ordinances, adopting the budget, appoint committees and hiring of the City Manager and the City Clerk. The City Manager is responsible for carrying out the policies and ordinances of the City Council, overseeing the day-to-day operations of the government and appointing the heads of the governmental departments. The Council is elected on an at-large non-partisan basis. Council members are elected to a three-year staggered term with annual appointment of Mayor.

## **HISTORY:**

Closely identified with the story of the great expansive movement of the Santa Fe Railroad in the 1880's and 1890's is the history of Marceline, located in the southeast corner of Linn County, Missouri. The Santa Fe was the first railroad to establish a road linking Chicago and Kansas City, and Kansas City, Kansas linking Chicago to the west coast along a one-company line. To plan the new line, the railroad engineers, for the most part, drew on a map a straight line between Chicago and Kansas City. Corporate decisions, based on technological needs, created towns along the new lines at regular intervals so the locomotives could take on water, fuel, and a crew change.



Towns sprung up: Rutledge, Standish, Gibbs, Wyaconda, Cardy, Bosworth and Marceline, headquarters for the Santa Fe's Missouri Division.

Marceline received its name at the request of one of the directors of the new railroad, whose wife bore the somewhat Spanish name of "Marcelina". So with a change of the last vowel, this became the name of the new railroad city.

On March 6th, 1888 an election was held and the Linn County Court incorporated the City of Marceline based on the results of the election. At that time A.D. Reynolds was appointed as mayor, the aldermen appointed were J.H. Perrin, W.S. Thomas, George LeVan and J.E. Dorsey. They served until the first city election was held. Their first official act was to establish wards in the City, passing by ordinance the day after they were appointed. The town's officials established the office of City Marshal, City Street Commissioner and City Clerk.

By mid-summer 1888, several businesses were flourishing, churches were built and plans were underway for the first term of school in the fall. Mining of the area's substantial deposits of coal had already begun to fuel the coal-burning locomotives of the Santa Fe. Captain U.C. Wheelock sank the first coal shaft for the Marceline Coal and Mining Company and others.

In Marceline's first quarter century, the City went through growing pains that many new towns of America's West experienced. With the passing of the boom days and the additional developments and stabilization of its railroad offices, the businesses of the City took on a more permanent and conservative air.

In the spring of 1906, Elias and Flora Disney moved their family from Chicago IL to Marceline MO. Their youngest son named Walter would experience all of his childhood firsts in Marceline. Walt attended his first school, saw his first motion picture, caught

his first fish, and saw “Peter Pan”, his first live stage performance. Walter Disney’s memories of Marceline would stay with him throughout his life and serve as his inspiration for great things to come.

Walt Disney returned to Marceline in 1946 to take photos of the farm, Main Street (Kansas Avenue), Park School and the Santa Fe Station, whereas, in 1955, he opened Disneyland, whose Main Street USA is inspired by Kansas Avenue. At that time, Walt released the movie “Lady and the Tramp”, which harkens back to Walt’s time in Marceline.

During the late 1940's and the 1950's, Marceline grew into an industrial center for North Central Missouri. It is particularly noted for its printing and publishing industry.

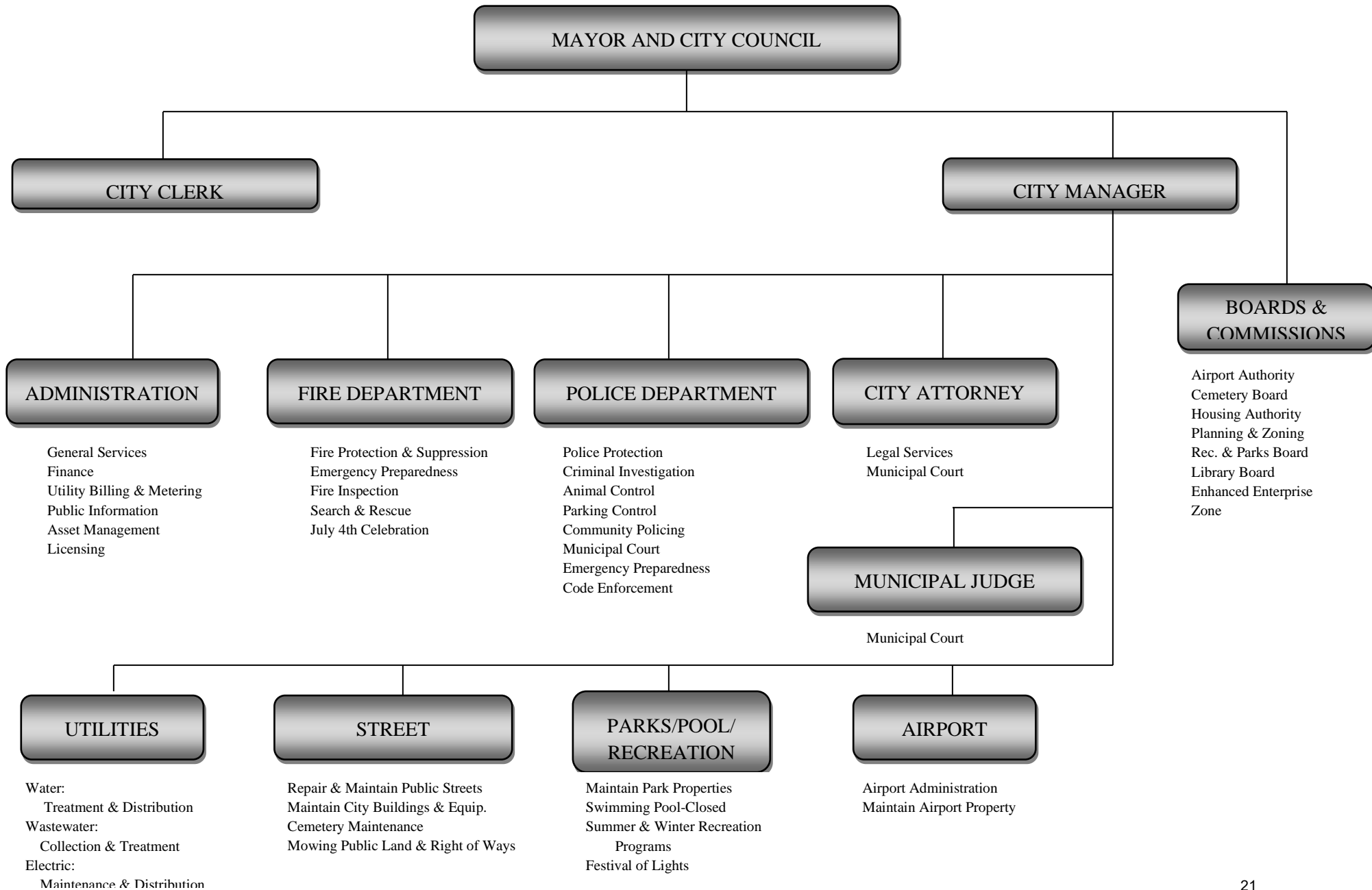
In 1956, Walt Disney returned to Marceline to attend the dedication of the Walt Disney Swimming Pool and the park. He held the Midwest premiere of the Disney feature film “The Great Locomotive Chase” at the Uptown Theatre. Walt attended the Walt Disney Elementary School dedication ceremony and donated playground equipment, unique murals, educational films and audio-visual equipment.

An important development in municipal government was the change from a Mayor-Council form of government to now, a Third Class City, Council-Manager form of government. In June 1953, the city's first manager was appointed. One of the smallest cities in the state with a City Manager, Marceline has been run by a professional manager ever since.

**MISCELLANEOUS STATISTICAL DATA  
NOVEMBER 1, 2020**

<b>DATE OF INCORPORATION:</b>	1888	<b>CITY EMPLOYEES:</b>	
City - Third Class		Approved Full-Time	32
		Approved Part-Time	25
<b>FORM OF GOVERNMENT:</b>		<b>ENTERPRISES:</b>	
Council/Manager		Water Treatment —	
		Number of Consumers	1,277
		Average Daily Consumption (million gallons)	0.7
<b>AREA:</b>		Plant Capacity (in million gallons)	2
Miles of Streets	35	Electric —	
Number of Street Lights	303	Number of Consumers	1,285
		Miles of Electrical Lines	31
<b>FIRE PROTECTION:</b>		Waste Water Treatment —	
Number of Stations	1	Number of Consumers	1,021
Number of Firemen	25	Miles of Sewer Mains	22
<b>POLICE PROTECTION:</b>		<b>POPULATION STATISTICS:</b>	
Number of Stations	1	1970	2,622
Number of Officers & Policemen	8	1980	2,938
		1990	2,645
<b>RECREATION:</b>		2000	2,558
Number of Parks - 3 with 58.11 acres		2010	2,233
Number of Swimming Pools	1		
<b>EDUCATION:</b>		Age Distribution in 2010	
<i>Marceline R-V District</i>		Over 18	74.9%
Number of Administration	3	under 5	7.3%
Number of Teachers	58	5-14	12.8%
Number of Students	590	15-19	7.7%
Number of Support Staff	31	20-24	5.1%
		25-34	11.3%
<b>ELECTIONS:</b>		35-44	11.5%
Number of Registered Voters	1,474	45-54	13.7%
Number of Votes cast in:		55-59	6.6%
Last Municipal Election	296	60-64	5.6%
		65 and over	18.3%

# CITY OF MARCELINE, MISSOURI — ORGANIZATIONAL CHART



**PROPERTY TAX RATES-ALL DIRECT AND OVERLAPPING  
GOVERNMENTS  
FISCAL YEARS 2011-2021  
(Per \$100 of Assessed Valuation)**

Fiscal Year	Tax Year	City (1)	R-V School		County	State	Special Road		Total
			District	District			District	Other (2)	
2011	2010	0.4691	4.8000	0.0725	0.0300	0.4478	0.7618	6.5812	
2012	2011	0.4819	4.7968	0.0725	0.0300	0.4566	0.7628	6.6006	
2013	2012	0.4883	4.8000	0.0725	0.0300	0.4566	0.7856	6.6330	
2014	2013	0.4964	4.8001	0.0725	0.0300	0.4661	0.7909	6.6560	
2015	2014	0.5039	4.8018	0.0725	0.0300	0.4712	0.7861	6.6655	
2016	2015	0.5005	4.6542	0.0675	0.0300	0.4655	0.7681	6.4858	
2017	2016	0.9905	4.6705	0.0725	0.0300	0.4655	0.7647	6.9937	
2018	2017	0.9587	4.6555	0.0725	0.0300	0.4682	0.7735	6.9584	
2019	2018	0.9293	4.6172	0.0725	0.0300	0.4677	0.7826	6.8993	
2020	2019	0.8467	4.6113	0.0725	0.0300	0.4677	0.8320	6.8602	
2021	2020	0.8929	4.6717	0.0725	0.03	0.4677	0.8312	6.9660	

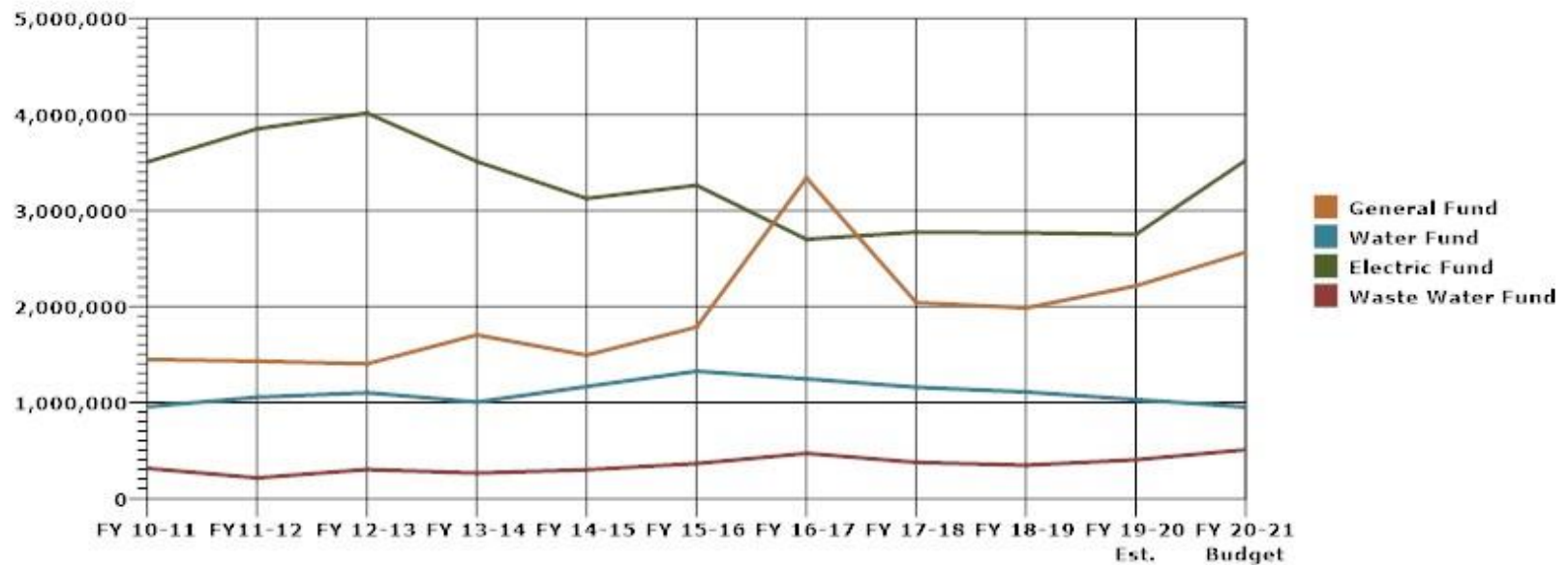
Overlapping levy is the total levy attributed to all taxing authorities in a given city or county. The overlapping rate for citizens of Marceline is a very reasonable at \$6.9660 per 100 dollars of assessed valuation during the 2020 tax year.

(1) City tax rate includes general operating (0.5181) and debt levies (0.3748).

(2) Includes Health Department, Ambulance District, Library District (0.2531), Developmental Dis. Board, and Senior Tax.

# FINANCIAL REPORTS

## EXPENDITURE BY FUND



	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20 Est.	FY 20-21 Budget
General Fund	1,450,448	1,434,425	1,406,639	1,706,282	1,496,145	1,787,228	3,340,620	2,043,754	1,986,123	2,216,170	2,567,616
Water Fund	958,195	1,059,127	1,104,642	1,007,320	1,170,680	1,328,355	1,250,552	1,162,771	1,113,109	1,033,787	956,688
Electric Fund	3,506,979	3,851,488	4,016,273	3,513,357	3,127,367	3,264,646	2,703,458	2,776,488	2,769,106	2,753,915	3,524,689
Waste Water Fund	318,978	219,317	304,909	267,837	302,283	368,768	473,588	380,503	350,039	407,319	512,332



**CITY OF MARCELINE**  
**SUMMARY OF**  
**MAJOR FY 2020-2021 EXPENDITURES/EXPENSES BY FUND**

**GENERAL FUND EXPENDITURES:**

**ADMINISTRATION** — Includes \$2,500 for Tablets for the Council to go paperless agendas and \$29,181 under Contractual which includes the Copier Lease, IT Services, and Incode Software.

**EXECUTIVE CONTROL** — Includes \$8,000 for the Demolition of Houses

**CITY COUNCIL** — \$35,000 for the Industrial Development Authority is included; as is \$50,000 for the NCMR Airport to match the City of Brookfield to fund airport activities. \$25,000 is budgeted for Downtown Marceline along with \$15,000 for the E-911 Board for Dispatch Services.

**POLICE** — Includes \$9,814 for the third year of a five-year lease for the police patrol truck.

**STREET** — \$100,000 is budgeted for Street Repairs while \$1,036 is budgeted for the purchase of a mini-excavator after trade in with a five (5) year lease purchase split between street, water, sewer and cemetery.

**FIRE** — Funds for the Firemen's Fund and the First Responders/EMS is included. Under Capital Expenditures is \$58,477 for the fifth payment of a nine (9) year lease-purchase on a new fire truck.

**SWIMMING POOL** — Capital Expenditures for the pool include \$2,300 for new deck and lounge chairs. Utilities are expected to be \$65,000 for the year-round facility.

**RECREATION & PARKS** — \$277,000 is budget under State Grants for the possible Missouri Department of Conservation Community Assistance Program project for facilities at the New Reservoir. The City is currently waiting for final approval. \$237,484 is budgeted under State Grants for a possible LWCF Grant for a new multi-purpose building (concession stand) with bathrooms in Ripley Park and a new fishing dock at the Country Club Lake in Walt Disney Park. It will be March 2021 before the City is notified on approval status. Donations and \$57,000 in reserves will assist in covering the cost of the project if approved.

**CITY OF MARCELINE**  
**SUMMARY OF**  
**MAJOR FY 2020-2021 EXPENDITURES/EXPENSES BY FUND CONTINUED**

**ENTERPRISE FUND EXPENDITURES:**

**WATER** — \$1,036 is budgeted for the purchase of a mini-excavator after trade in with a five (5) year lease purchase split between street, water, sewer and cemetery. Funds are budgeted for a roof repair at the New Reservoir Pump House and \$5,000 for basin surface recoating. \$20,000 is budgeted in Repairs and Maint-System to bore under Hwy JJ for a new water line.

**ELECTRIC** —The major Capital outlays are the purchase of a new recloser at \$23,600 and \$106,000 for the Caterpillar EasyGen Control System for the generators which will be funded by \$106,000 in reserves. The Catalytic Converter lease payment is include at \$33,469 for principal and interest. A \$1,280,161 fund transfer is included.

**WASTEWATER** — \$1,036 is budgeted for the purchase of a mini-excavator after trade in with a five (5) year lease purchase split between street, water, sewer and cemetery. \$55,000 is budgeted for each of Repairs and Maintenance of the System and for Repairs and Maintenance of Equipment.

**DEBT SERVICE FUND** — Registered voters approved \$1 million GO Bond in April 2016 in conjunction with a 1/2 cent sales tax in November 2015 for a new swimming pool. The GO Bonds were sold on October 6, 2016. The budgeted expenses of this fund this year are for the Bond and Interest Payment and the Fiscal Agent Fee for a total of \$93,769.

**CEMETERY FUND** — Includes \$34,200 in funds for contract mowing at Mount Olivet Cemetery and \$1,036 is budgeted for the purchase of a mini-excavator after trade in with a five (5) year lease purchase split between street, water, sewer and cemetery.

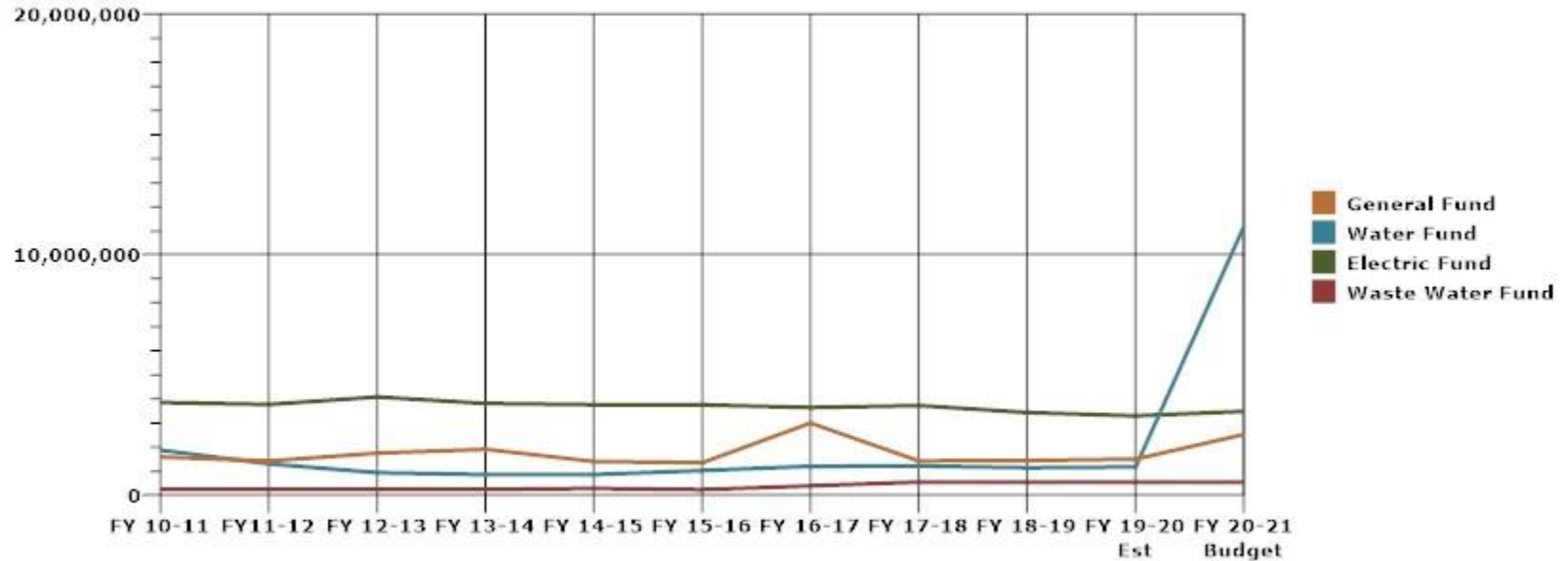
**LIBRARY DISTRICT FUND** — The transfer of the Ad Valorem taxes collected for the Library is included.

**TRANSPORTATION SALES TAX FUND** — \$90,000 from the collection of the ½ cent Transportation Sales Tax will be used for Street Repairs.

**CITY OF MARCELINE**  
**SUMMARY OF**  
**MAJOR FY 2020-2021 EXPENDITURES/EXPENSES BY FUND CONTINUED**

**POOL SALES TAX FUND** — Registered voters approved a 1/2 cent sales tax in November 2015 in conjunction with a \$1 million GO Bond in April 2016 for a new swimming pool. The major expenses in this fund is the principal payment of \$60,000 and interest cost of \$26,698 and \$1,245 in agent fees.

## REVENUES BY FUND



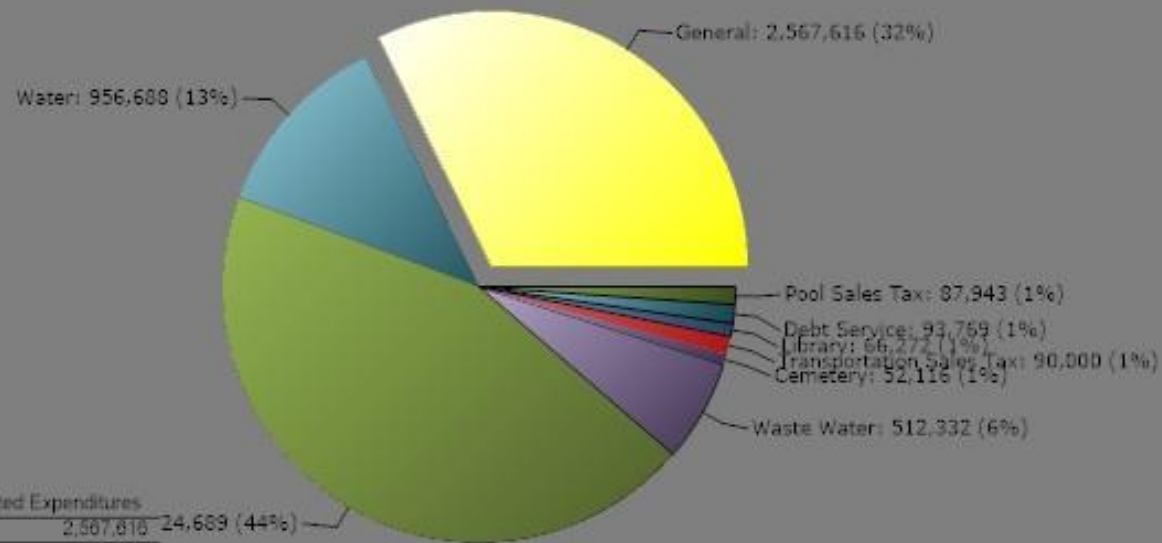
	FY 10-11	FY11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20 Est	FY 20-21 Budget
General Fund	1,582,560	1,408,484	1,735,120	1,900,470	1,389,780	1,340,009	2,988,061	1,405,968	1,428,748	1,485,579	2,509,016
Water Fund	1,853,249	1,291,581	927,515	849,355	843,451	1,011,407	1,189,139	1,203,281	1,130,810	1,165,870	11,153,535
Electric Fund	3,842,864	3,788,293	4,068,592	3,805,016	3,758,204	3,742,127	3,640,541	3,711,228	3,428,111	3,290,489	3,475,869
Waste Water Fund	236,870	231,961	226,298	225,692	264,531	222,498	382,257	539,206	525,065	526,920	526,920

**SUMMARY OF  
ALL REVENUES, TRANSFERS, AND EXPENDITURES  
BY FUND**

ACCOUNT #	REVENUE FUNDS	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20	FY 20-21	FY 19-20	%
					Estimated Actuals	Proposed Budget	FY 20-21 Budget Difference	
	General Fund	1,405,968	1,428,748	1,832,515	1,485,579	2,509,016	676,501	37%
	Water Fund	1,203,281	1,130,810	1,213,189	1,165,870	1,153,535	-59,654	-5%
	Electric Fund	3,711,228	3,428,111	3,580,128	3,290,489	3,475,869	-104,259	-3%
	Waste Water Fund	538,206	525,065	526,362	528,794	526,920	558	0%
	Debt Service Fund	112,244	110,776	102,363	99,915	96,881	-5,482	0%
	Cemetery Fund	9,790	9,096	7,416	12,550	52,116	44,700	603%
	Library Fund	52,788	53,756	61,345	66,272	66,272	4,927	8%
	Transportation Sales Tax Fund	98,884	106,462	97,355	98,814	98,053	698	1%
	Pool Sales Tax Fund	98,209	96,335	93,608	98,764	97,856	4,248	5%
	<b>TOTAL REVENUES AND TRANSFERS</b>	<b>7,230,598</b>	<b>6,889,159</b>	<b>7,514,281</b>	<b>6,847,047</b>	<b>8,076,518</b>	<b>562,237</b>	<b>7%</b>
	<b>Less: Transfers In</b>	<b>558,811</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>1,237,975</b>	<b>537,975</b>	<b>0%</b>
	<b>Reserves Utilized</b>	<b>0</b>	<b>3,522</b>	<b>289,023</b>	<b>289,023</b>	<b>164,600</b>		
	<b>TOTAL REVENUES &amp; RESERVES UTILIZED</b>	<b>6,671,787</b>	<b>6,192,681</b>	<b>7,103,304</b>	<b>6,436,070</b>	<b>7,003,143</b>	<b>24,262</b>	<b>-1%</b>

EXPENDITURE/EXPENSE FUNDS	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20	FY 20-21	FY 19-20	%
				Estimated Actuals	Proposed Budget	FY 20-21 Budget Difference	
General Fund	2,043,754	1,986,123	2,669,364	2,218,170	2,567,616	(101,748)	-4%
Water Fund	1,162,771	1,113,109	1,122,051	1,033,787	956,688	(165,363)	-15%
Electric Fund	2,776,488	2,769,106	3,358,335	2,753,915	3,524,689	166,354	5%
Sewer Fund	380,503	350,039	506,294	407,319	512,332	6,038	1%
Debt Service Fund	95,981	95,331	94,581	94,599	93,769	(812)	0%
Cemetery Fund	28,357	38,962	40,763	36,054	52,116	11,353	28%
Library Fund	52,029	54,034	61,345	66,272	66,272	4,927	8%
Transportation Sales Tax Fund	100,000	0	205,000	205,000	90,000	(115,000)	-56%
Pool Sales Tax Fund	30,850	85,190	85,313	83,973	87,943	5,000	3%
<b>TOTAL EXPEND/EXP AND TRANSFERS</b>	<b>6,670,733</b>	<b>6,491,894</b>	<b>8,143,046</b>	<b>6,899,089</b>	<b>7,951,425</b>	<b>(189,251)</b>	<b>-2%</b>
<b>Less: Transfers Out:</b>	<b>558,811</b>	<b>700,000</b>	<b>1,203,000</b>	<b>700,000</b>	<b>1,280,161</b>	<b>77,161</b>	<b>0%</b>
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>6,111,922</b>	<b>5,791,894</b>	<b>6,940,046</b>	<b>6,199,089</b>	<b>6,671,264</b>	<b>(266,412)</b>	<b>-4%</b>

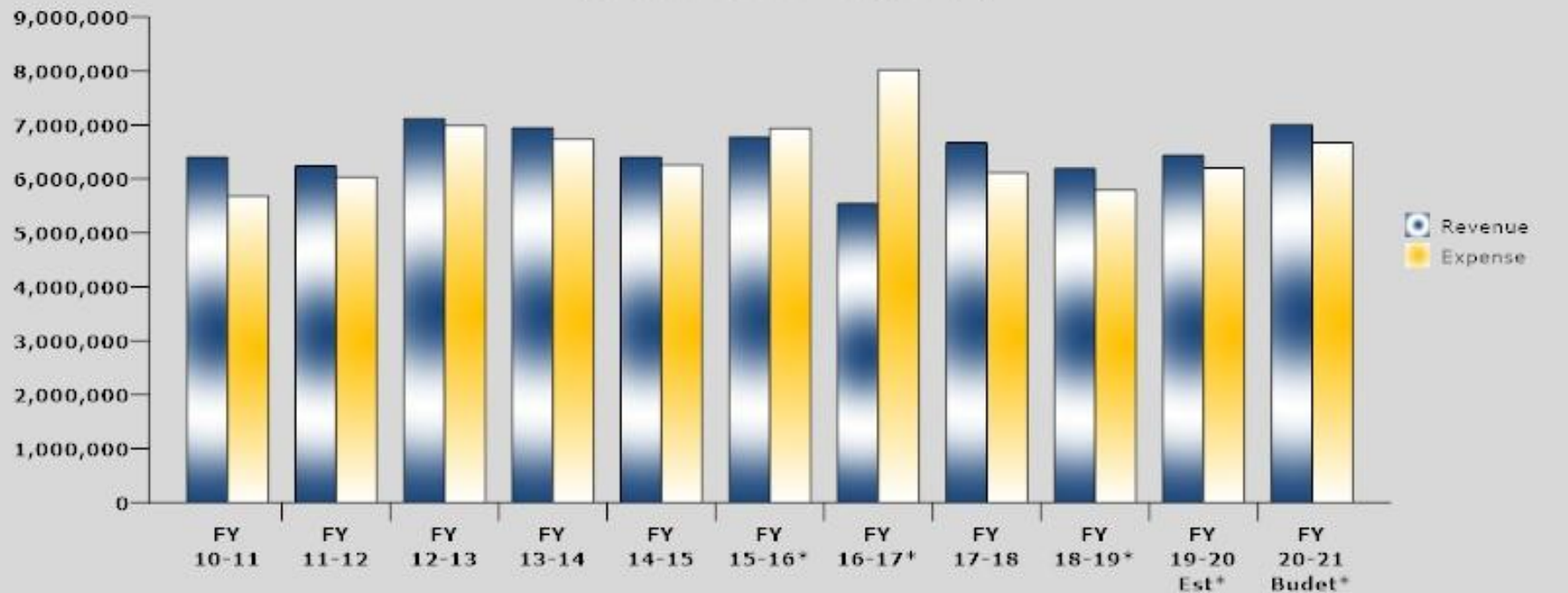
## TOTAL ESTIMATED EXPENITURES FY 2020-2021



	Total Estimated Expenditures	
General	2,567,616	24.689 (44%)
Water	956,688	
Electric	3,324,688	
Waste Water	512,332	
Debt Service	93,769	
Cemetery	52,116	
Library	66,272	
Transportation Sales Tax	90,000	
Pool Sales Tax	87,943	

# Revenue & Expense Trend

(Includes Reserves Utilized\*)



	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16*	FY 16-17*	FY 17-18	FY 18-19*	FY 19-20 Est*	FY 20-21 Budet*
Revenue	6,397,748	6,238,709	7,113,053	6,946,999	6,399,232	6,772,731	5,547,600	6,671,787	6,192,681	6,436,070	7,003,143
Expense	5,681,381	6,031,420	6,983,908	6,734,904	6,257,495	6,935,068	8,019,992	6,111,922	5,791,894	6,199,089	6,671,264

# GENERAL FUND





## SUMMARY OF REVENUES, TRANSFERS IN, AND EXPENDITURES

ACCOUNT #	REVENUE CATEGORY	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21	FY 19-20	%
		Actuals	Actuals	Budget	Estimated	Proposed	Budget	
	Taxes	279,300	245,180	247,722	226,689	250,389	3,723	1%
	Licenses and Permits	17,431	17,249	16,965	17,911	17,530	565	3%
	Intergovernmental	323,018	318,390	309,407	321,616	370,330	60,923	20%
	Fines and Forfeitures	4,023	5,910	4,400	11,252	7,062	2,662	61%
	Charges for Services	80,430	67,711	80,000	53,687	67,276	(12,724)	-16%
	Miscellaneous	142,955	74,307	474,021	154,424	558,454	84,433	18%
	<b>TOTAL REVENUES</b>	<b>847,157</b>	<b>728,747</b>	<b>1,132,515</b>	<b>785,579</b>	<b>1,271,041</b>	<b>139,582</b>	<b>12%</b>
	<b>System Maintenance of Right of Ways &amp; Easements</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
	<b>POOL CONSTRUCTION FUND (DONATIONS, BONDS)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
	<b>Transfers In</b>	<b>558,811</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>1,237,975</b>	<b>537,975</b>	<b>0%</b>
	<b>TOTAL REVENUES AND TRANSFERS</b>	<b>1,405,968</b>	<b>1,428,748</b>	<b>1,832,515</b>	<b>1,485,579</b>	<b>2,509,016</b>	<b>677,557</b>	<b>37%</b>

ACCOUNT #	EXPENDITURES BY DEPARTMENT	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21	FY 19-20	%
		Actuals	Actuals	Budget	Estimated	Proposed	Budget	
	Administration	145,753	150,689	158,280	145,490	146,536	(11,744)	-7%
	City Manager	58,226	63,225	50,334	45,098	43,204	(7,130)	-14%
	City Council	175,727	176,295	204,164	200,166	213,479	9,315	5%
	Law	653,021	592,503	652,290	651,030	655,038	2,748	0%
	Street	461,981	554,712	605,624	574,604	523,246	(82,378)	-14%
	Fire	161,020	134,149	297,254	292,640	142,445	(154,809)	-52%
	Swimming Pool	269,467	212,565	234,766	182,351	241,378	(2,206)	3%
	Park	118,558	101,985	466,652	126,791	602,290	135,638	29%
	<b>TOTAL EXPENDITURES</b>	<b>2,043,754</b>	<b>1,986,123</b>	<b>2,669,364</b>	<b>2,218,170</b>	<b>2,567,616</b>	<b>(110,566)</b>	<b>-4%</b>

## SUMMARY OF GENERAL FUND REVENUE DETAILS

ACCOUNT TYPES OF REVENUE		FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20 Estimated Actuals	FY 20-21 Proposed Budget	FY 19-20 FY 20-21 Budget Difference	%
	<b>Taxes:</b>							
01-00-402	Ad Valorem Taxes	108,077	110,802	105,354	112,453	110,444	5,090	5%
01-00-404	Ad Valorem Tax Penalties and Interest	4,753	2,807	3,290	3,625	3,728	438	13%
01-00-410	Utility Franchise Tax	81,125	73,793	80,445	56,347	70,422	(10,023)	-12%
01-00-411	Railroad Taxes	8,004	6,044	7,531	6,308	6,785	(746)	-10%
01-00-419	Payment in Lieu of Taxes	1,109	1,107	1,102	1,222	1,146	1,100	4%
01-00-425	County Road and Bridge Taxes	76,232	50,627	50,000	46,734	57,864	7,864	16%
	<b>Subtotal Taxes</b>	<b>279,300</b>	<b>245,180</b>	<b>247,722</b>	<b>226,689</b>	<b>250,389</b>	<b>3,723</b>	<b>1%</b>
	<b>Licenses and Permits:</b>							
01-00-412	Occupational Licenses	7,386	8,492	7,707	8,315	8,064	357	5%
01-00-413	Dog Licenses and Fines	156	114	118	72	114	(4)	-3%
01-00-414	Motor Vehicle Licenses	9,889	8,643	9,140	9,524	9,352	212	2%
	<b>Subtotal Licenses and Permits</b>	<b>17,431</b>	<b>17,249</b>	<b>16,965</b>	<b>17,911</b>	<b>17,530</b>	<b>565</b>	<b>3%</b>
	<b>Intergovernmental Revenues:</b>							
01-00-415	Sales Tax Income	223,426	216,915	210,407	221,625	214,977	4,570	2%
01-00-416	State Motor Tax Refunds	59,694	60,354	59,572	57,296	59,115	(457)	-1%
01-00-417	Corporate and Intangible Taxes	9,328	11,052	9,747	11,795	10,725	978	10%
	Use Tax	0	0	0	0	55,000	55,000	0%
01-00-421	Motor Vehicle Sales Tax	20,422	19,927	19,799	20,867	20,405	606	3%
01-00-422	Motor Vehicle Fee Increase	10,148	10,142	9,882	10,033	10,108	226	2%
	<b>Subtotal Intergovernmental Revenues</b>	<b>323,018</b>	<b>318,390</b>	<b>309,407</b>	<b>321,616</b>	<b>370,330</b>	<b>60,923</b>	<b>20%</b>
	<b>Fines and Forfeitures:</b>							
01-00-418	City Court Fines	4,023	5,910	4,400	11,252	7,062	2,662	61%
01-00-420	Parking Fines	0	0	0	0	0	0	0%
	<b>Subtotal Fines and Forfeitures</b>	<b>4,023</b>	<b>5,910</b>	<b>4,400</b>	<b>11,252</b>	<b>7,062</b>	<b>2,662</b>	<b>61%</b>
	<b>Charges for Services:</b>							
01-00-435	Swimming Pool Revenue	80,430	67,711	80,000	53,687	67,276	(12,724)	-16%

ACCOUNT TYPES OF REVENUE		FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21	FY 19-20	
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	%
	<b>Miscellaneous:</b>							
01-00-423	Police Training Fund	698	702	749	796	748	(1)	0%
01-00-426	Building Permits	1,068	7,025	3,098	6,806	3,659	561	18%
01-00-427	Crime Victims Comp. Fund	13	38	43	38	31	(12)	-28%
01-00-428	Rural Fire Reimbursements	5,813	0	3,604	7,548	5,655	2,051	57%
01-00-429	Marceline Business Complex	0	0	0	0	0	0	0%
01-00-430	Rental Income	21,203	13,550	28,047	11,350	20,200	(7,847)	-28%
01-00-431	DWI/ Drug offense Cost Reimb	0	113	156	100	85	(71)	-46%
01-00-432	Interest Income	570	846	700	567	612	(88)	-13%
01-00-434	State Grants	48,241	4,900	373,200	57,906	423,170	49,970	13%
01-00-436	Police Dept LLEBG/JAG Grant	0	0	0	0	0	0	0%
01-00-437	Crops Revenues	6,222	5,537	5,910	4,297	4,297	(1,613)	-27%
01-00-438	Sanitation Revenue	12,544	12,961	12,565	13,191	12,650	85	1%
01-00-439	Park Donations	0	0	0	0	40,000	40,000	0%
01-00-440	Other Miscellaneous Income	42,376	23,265	41,093	44,486	41,709	616	1%
01-00-455	Outside Law Agency Bond	1,623	2,858	1,394	6,098	3,526	2,132	153%
01-00-456	Animal Control	0	0	0	0	0	0	0%
01-00-457	DARE Donations	2,584	2,512	3,462	1,241	2,112	(1,350)	-39%
	<b>Subtotal Miscellaneous</b>	<b>142,955</b>	<b>74,307</b>	<b>474,021</b>	<b>154,424</b>	<b>558,454</b>	<b>84,433</b>	<b>18%</b>
	<b>TOTAL REVENUES</b>	<b>847,157</b>	<b>728,747</b>	<b>1,132,515</b>	<b>785,579</b>	<b>1,271,041</b>	<b>139,582</b>	<b>12%</b>
	<b>TRANSFERS:</b>							
01-00-451	Transfers In:	558,811	700,000	700,000	700,000	1,237,975	537,975	0%
	<b>All Funds</b>	<b>558,811</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>1,237,975</b>	<b>537,975</b>	<b>0%</b>
01-00-551	Transfers Out:							
	<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>1,405,968</b>	<b>1,428,748</b>	<b>1,832,515</b>	<b>1,485,579</b>	<b>2,509,016</b>	<b>677,557</b>	<b>37%</b>

## GENERAL FUND REVENUES

### FY 2020 – 2021 LINE ITEM BUDGET DESCRIPTIONS

#### **TAXES:**

00-402	Ad Valorem Taxes	2020 Tax Levy of .5181 per \$100
00-404	Ad Valorem Tax Pent & Interest	Revenues received from past due ad valorem taxes
00-410	Utility Franchise Tax	5% CATV, 5% of the gross revenues of AT&T & Empire Gas District
00-419	Payment in Lieu of Taxes	The Marceline Housing Authority, in October of each year, makes an annual payment to the City in approximately the same amount that would be received if the property were on the City's tax books, less certain operational costs of the housing authority
00-425	County Road and Bridge Tax	Money received from the County Sales Tax for road and bridge purposes. Must be used on roads and bridges only. A paid receipt must be presented to the County for reimbursement.
00-411	Railroad Taxes	Taxes paid by the railroad for railroad property within the city limits

#### **LICENSES AND PERMITS:**

00-412	Occupational Licenses	Business and liquor license revenues
00-413	Dog Licenses & Fines	Revenues generated from selling dog licenses and collecting fines.
00-414	Motor Vehicle Licenses	All cars, trucks, and motorcycles, belonging to Marceline residents, or used in conjunction with Marceline businesses are required to have a Motor Vehicle License.
00-426	Building Permits	Revenues generated from building construction activities

#### **INTERGOVERNMENTAL:**

00-415	Sales Tax Income	Revenues received from the city, county, and state
00-416	State Motor Tax Refunds	Revenues based on the City's population
00-417	Corp and Intangible Taxes	This tax is on businesses, corporations, & inventories. It is collected by the county

## GENERAL FUND REVENUES

### FY 2020 – 2021 LINE ITEM BUDGET DESCRIPTIONS

#### **INTERGOVERNMENTAL:**

00-409	Use Tax	Revenues received from 2020 voter approved use tax
00-421	Motor Vehicle Sales Tax	Revenues received from the State based on residents purchasing motor vehicle during the fiscal year
00-422	Motor Vehicle Fee Increase	Revenues from the state for licensing vehicles

#### **FINES AND FORFEITURES:**

00-418	City Court Fines	Revenues generated from court fines and costs
00-420	Parking Fines	Revenues received from violations of the City's parking ordinances

#### **CHARGES FOR SERVICES:**

00-435	Swimming Pool Revenue	This new facility opened Memorial Day Weekend 2017 and is a year-round facility.
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#### **MISCELLANEOUS:**

00-423	Police Training Fund	Revenue received from court costs
00-427	Crime Victims Comp Fund	Revenue received from court costs
00-428	Rural Fire Reimbursement	Reimbursement from the Rural Fire Department for using City fire equipment and Personnel
00-429	Marceline Business Complex	No revenue expected this year
00-430	Rental Income	Revenues generated from the rental of property from the City
00-432	Interest Income	Interest earned from investing idle funds
00-433	Bad Debt Recoveries	Revenues received from recoveries of charged off billings
00-437	Crop Revenues	Leasing crop land at the North and South Industrial Parks and the dump

## GENERAL FUND REVENUES

### FY 2020 – 2021 LINE ITEM BUDGET DESCRIPTIONS

#### MISCELLANEOUS:

00-438	Sanitation Revenues	Includes 10% reimbursement for City billing for vendor
00-439	Park Donations	Donations received to be used toward City Parks
00-434	State Grant	Revenue received from the State for authorized grant programs
00-440	Other Miscellaneous Income	Other revenues not included under other accounts, Donations received towards the Police Department's Christmas for Kids Program is under this item
00-455	Outside Law Agency	Bonds collected for other agencies. These funds are disbursed to the agency for which they were collected.
00-456	Animal Control	Animal shelter fees for housing stray animals
00-457	Dare Donations	Donations received to be used specifically to fund the DARE program

# GENERAL FUND EXPENSES

The General Fund of a governmental agency is made up of available resources for the purpose of carrying out the city's operating activities. The General Fund is comprised of the operating budgets in the following departments:

Administration  
Executive Control  
Council  
Police  
Street  
Fire  
Pool  
Recreation & Parks

Each department is presented in detail on the following pages.

## ADMINISTRATION

### Major Departmental Activities:

**City Clerk** — The City Clerk is appointed by the City Council and serves as the liaison between the municipal administration and the elected officials. The Clerk's office is a representative of government, and direct link between the community and local municipality. The Office of the City Clerk provides many different and complex services. The way these services are provided is often as important as the service itself.

Services to citizens include obtaining copies of City Council agenda and minutes, as well as, information about meetings of the City Council; assisting citizens and media in researching issues, ordinances, contracts, and budgets which came to the City Council; obtain certified copies of ordinances or resolutions; certify municipal ballots; and provide information regarding any City services.

Other duties of the City Clerk: Attend all meetings of the City Council and provide a permanent record on all actions, issue notice of meetings for the City Council, maintain all records management, responsible for all budgetary accounting and reporting activities, responsible for all payroll procedures, comply with all government regulations, administration of employee health insurance program, retirement programs, administers debt service functions, record sales of cemetery lots and maintain all cemetery records and deeds, administration of property and casualty insurance (MOPERM), auto, liability and workers' compensation, assist the City Manager in preparing the budget, plan and direct the collection of municipal revenues, handle the election procedures, certify property tax levy and report to the State, sales tax reporting, executes and certifies documents, issuance of all municipal licenses, manages the files for investment of City funds in accordance with investment policies, attends seminars and workshops related to City Clerks' duties and responsibilities, campaign and financial disclosures, provide public information regarding City services to citizens, and performs other work related tasks necessary to the Office of the City Clerk.

**Utility Clerk** — The Utility Clerk, under the direction of the City Manager, is responsible for coordination of the office support staff for the Administration Department and provides administrative support to the City Manager and City Clerk. This position performs routine and complex clerical, administrative data processing, grant work, and billing of utilities and other public services. Processes work orders for utility customers, creates new orders, and other public works service requests. Processes meter reading data, prepares and mails utility bills, maintains current customer account files, assists the City Clerk in reconciling the utility billing activities with the general ledger. Review billings for accuracy and totals. Monitors accuracy of meter readings and coordinates the reading of meters with each department. Interprets City Ordinances relating to utility services. Handles questions in response to citizen complaints and inquiries. Pursues collection of delinquent utility accounts, including preparation and mailing of final notices, disconnect and reconnect orders, establish and monitor payment schedules, customer follow-up, account research, and prepares liens and write-offs.

**Administrative Assistant** — The Administrative Assistant under the direction of the City Manager performs a variety of routine and complex clerical duties. The administrative duties include, keeping official records, providing administrative support to the city staff, and assisting in the administration of the standard operating policies and procedures of all departments. Answer calls and provides information as required. Operates and assists in radio communications. Serves as cashier, including receipts of utility payments and various other payments. Enters personal property and real estate tax information into the system. Processes incoming and outgoing mail. Composes, types, edits a variety of correspondence, reports, memoranda, and other material requiring judgment as to content, accuracy, and completeness. Duplicates and distributes materials as directed. Enters all accounts payable into system. Prepares and monitors work orders, assists in the procurement of supplies, issues city permits, maintains occupational licenses, schedules monthly tax spread sheet for City Clerk, notarizes, mail public notices, assist customers, provide support to City Clerk when needed. Performs other administrative and clerical duties to assist the City Manager in providing quality services to the community.



## ADMINISTRATION - 01-03

ACCOUNT #	TYPES OF EXPENDITURES	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20 Estimated Actuals	FY 20-21 Proposed Budget	FY 19-20 FY 20-21 Budget Difference	%
01-03-501	Salaries and Wages	43,019	45,990	48,543	48,541	48,254	(289)	-1%
01-03-510	Employee Benefits	18,320	18,916	21,348	19,833	22,669	1,321	6%
01-03-516	Overtime	266	93	300	150	200	(100)	-33%
	<b>PERSONNEL COSTS</b>	<b>61,605</b>	<b>64,999</b>	<b>70,191</b>	<b>68,524</b>	<b>71,123</b>	<b>932</b>	<b>1%</b>
01-03-519	Postage	2,539	2,564	2,500	2,338	2,500	0	0%
01-03-520	Supplies and Materials	3,414	3,321	4,000	3,663	3,500	(500)	-13%
01-03-522	Telephone	11,625	2,857	3,151	2,996	3,100	(51)	-2%
01-03-524	Utilities	2,539	2,500	2,550	2,425	2,550	0	0%
01-03-525	Advertising	3,103	3,975	3,800	3,307	3,800	0	0%
01-03-526	Insurance	2,054	2,820	2,963	2,953	3,042	79	3%
01-03-530	Legal and Accounting	8,314	8,314	8,315	8,314	8,314	(1)	0%
01-03-532	Travel, Meetings, and Dues	3,959	4,283	5,806	3,143	4,000	(1,806)	-31%
01-03-540	Other Expenditures	3,686	3,268	3,250	928	3,500	250	8%
01-03-542	Repairs and Maintenance	1,631	4,159	13,100	11,065	5,000	(8,100)	-62%
01-03-545	County Ad Valorem	4,249	4,363	4,450	4,413	4,426	(24)	-1%
01-03-563	Contingency Fund	0	0	0	0	0	0	0%
01-03-566	Contractual Services	34,996	32,450	30,350	28,811	29,181	(1,169)	-4%
	<b>OPERATING EXPENDITURES</b>	<b>82,109</b>	<b>74,874</b>	<b>84,235</b>	<b>74,356</b>	<b>72,913</b>	<b>(11,322)</b>	<b>-13%</b>
01-03-560	<b>CAPITAL EXPENDITURES</b>	<b>2,039</b>	<b>10,816</b>	<b>3,854</b>	<b>2,610</b>	<b>2,500</b>	<b>(1,354)</b>	<b>0%</b>
	<b>TOTAL EXPENDITURES</b>	<b>145,753</b>	<b>150,689</b>	<b>158,280</b>	<b>145,490</b>	<b>146,536</b>	<b>(11,744)</b>	<b>-7%</b>

ACCOUNT #	PERSONNEL POSITIONS	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20 Estimated Actuals	FY 20-21 Proposed Budget	FY 19-20 FY 20-21 Budget Difference	%
	City Clerk	1	1	1	1	1	0	
	Utility Billing	1	1	1	1	1	0	
	Secretary/Clerk	1	1	1	1	1	0	
	<b>TOTAL PERSONNEL POSITIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	

**Capital Outlays**

<b>Description</b>	<b>Amount</b>
Tablets - Council (5)	2,500
<b>Total Capital Outlays</b>	<b>2,500</b>

## ADMINISTRATION 01-03

### FY 2020– 2021 LINE ITEM BUDGET DESCRIPTIONS

03-501	Salaries & Wages	Funds for permanent positions
03-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%, Unemployment — 5.28% (up to \$12,000), and LAGERS — 11.7% of full-time employees. Includes group health costs of the employer for the employee
03-519	Postage	Funds for postage and UPS shipments
03-520	Supplies & Materials	Funds for printing, copying and general office supplies
03-522	Telephone	Funds for telephone service
03-525	Advertising	Funds for legal and public information notices
03-526	Insurance	Funds for Worker’s Compensation, General Property and Liability premiums
03-530	Legal & Accounting	Partial payments of accounting and legal fees.
03-532	Travel, Meetings, and Dues	Professional organization memberships and professional development opportunities, such as the International Institute of Municipal Clerk’s and MOCCFOA
03-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
03-542	Repairs & Maintenance	Repairs to copier, computers, radios, rugs, City Hall
03-545	County Ad Valorem	1.7% of Ad Valorem Taxes that is paid to the County
03-560	Capital Expenditures	Remaining portion of Codification
03-563	Contingency	No funds budgeted this fiscal year.
03-566	Contractual Services	Incode Software, Copier Lease, IT Services

## **EXECUTIVE CONTROL (CITY MANAGER)**

### **Major Departmental Activities:**

The City Manager is appointed by the City Council.

Under the direction of the City Council, the City Manager is responsible for the daily administration and operations of the City.

Oversees the implementation and enforcement of ordinances, resolutions, and polices established by the City Council.

The City Manager makes recommendations to the City Council on issues, services, and policy improvements.

Prepares and submits the annual operating and capital improvement budget to the City Council.

Serves as the City's Purchasing Agent.

Appoints the Chief of Police and all employees to city service.

Oversees personnel activities for all departments relating to employee recruitment, selection, training, benefit administration, discipline, termination, and pay plans.

Administers franchise agreements, contracts, and advises City Council on various financial matters.

Coordinates with department heads, all activities which pertain to City operations, such as: grants, sewer, water, electric, recreation and parks, cemetery, swimming pool, police fire, utility billings and collections, accounting, customer services, reservoirs, buildings, streets, planning, and community, economic, and industrial development.

## EXECUTIVE CONTROL - 01-04

ACCOUNT #	TYPES OF EXPENDITURES	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20	FY 20-21	FY 19-20	%
					Estimated	Proposed	FY 20-21	
					Actuals	Budget	Budget	Difference
01-04-501	Salaries and Wages	17,569	18,115	19,390	19,383	19,168	(222)	-1%
01-04-510	Employee Benefits	3,187	3,474	3,762	3,793	3,834	72	2%
	<b>PERSONNEL COSTS</b>	<b>20,756</b>	<b>21,589</b>	<b>23,152</b>	<b>23,176</b>	<b>23,002</b>	<b>(150)</b>	<b>-1%</b>
01-04-520	Supplies and Materials	38	28	100	30	100	0	0%
01-04-522	Telephone	3,942	953	1,038	998	1,038	0	0%
01-04-530	Legal and Accounting	8,314	8,314	8,315	8,314	8,314	(1)	0%
01-04-531	Marketing	0	0	0	0	0	0	#DIV/0!
01-04-532	Travel, Meetings, and Dues	2,124	1,992	2,000	1,432	2,000	0	0%
01-04-540	Other Expenditures	965	0	729	62	750	21	3%
01-04-542	Repairs and Maintenance	0	0	0	0	0	0	0%
01-04-563	Contingency Fund	0	0	0	0	0	0	0%
01-04-565	Economic Development	0	0	0	0	0	0	#DIV/0!
01-04-570	State Grants	0	0	0	0	0	0	0%
01-04-571	DEMO of Houses	22,087	30,349	15,000	11,086	8,000	(7,000)	-47%
	<b>OPERATING EXPENDITURES</b>	<b>37,470</b>	<b>41,636</b>	<b>27,182</b>	<b>21,922</b>	<b>20,202</b>	<b>(6,980)</b>	<b>-26%</b>
<b>01-04-560</b>	<b>CAPITAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
	<b>TOTAL EXPENDITURES</b>	<b>58,226</b>	<b>63,225</b>	<b>50,334</b>	<b>45,098</b>	<b>43,204</b>	<b>(7,130)</b>	<b>-14%</b>

ACCOUNT #	PERSONNEL POSITIONS	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20	FY 20-21	FY 19-20	%
					Estimated	Proposed	FY 20-21	
					Actuals	Budget	Budget	Difference
	City Manager	1		1	1	1	0	
	<b>TOTAL PERSONNEL POSITIONS</b>	<b>1</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	

**EXECUTIVE CONTROL 01-04  
(CITY MANAGER)**

**FY 2020 – 2021 LINE ITEM BUDGET DESCRIPTIONS**

04-501	Salaries & Wages	Funds for permanent positions
04-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%, Unemployment — 5.28% (up to \$12,000), and LAGERS — 11.7% of full-time employees. Includes group health costs of the employer for the employee
04-520	Supplies & Materials	Office and miscellaneous supplies
04-522	Telephone	Telephone Service
04-530	Legal & Accounting	Unanticipated retainer costs, other accounting and legal fees.
04-531	Marketing	No funds budgeted this Fiscal Year.
04-532	Travel, Meetings, and Dues	Mileage Reimbursement for city business travel
04-540	Other Expenditures	Unanticipated expenditures that are not budgeted elsewhere
04-542	Repairs & Maintenance	No funds are budgeted this Fiscal Year.
04-560	Capital Expenditures	No funds are budgeted for Capital Expenditures this year
04-565	Economic Development	No funds are budgeted this Fiscal Year.
04-570	State Grants	None
04-571	DEMO of Houses	Funds to be used for the demolition of house or to execute dangerous/nuisance building expenses

# CITY COUNCIL

## **Major Departmental Activities:**

The City Council is the elected legislative authority voted into office by the Citizens of Marceline.

There are five (5) members to the Council who serve three (3) years staggered terms. The Mayor is selected by the majority members of the Council, and serves a one (1) year term.

Council performs the following activities: appoints the City Manager, City Clerk, and all members to boards and commissions, adopts the annual operating and capital improvements budget, ordinances, resolutions, and policies for the community's general health, safety, and quality of life.

Council meetings are held on the 3<sup>rd</sup> Tuesday of each month at 5:30 p.m.

The current City Council members are:

Sallie Buck, Mayor  
Tyson Brammer, Mayor Pro-Tem  
Jeri Holt  
Lacey Meissen  
Gary Carlson

## CITY COUNCIL - 01-05

ACCOUNT #	TYPES OF EXPENDITURES	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20		FY 19-20	
					Estimated Actuals	Proposed Budget	Budget Difference	%
01-05-520	Supplies and Materials	84	50	100	50	75	(25)	-25%
01-05-524	Utilities	88	79	100	73	90	(10)	-10%
01-05-525	Advertising	2,143	3,000	3,600	3,559	4,000	400	11%
01-05-530	Legal and Accounting	17,114	16,686	21,614	21,602	23,064	1,450	7%
01-05-532	Travel, Meetings, and Dues	7,489	5,745	2,390	2,700	4,000	1,610	67%
01-05-536	Election Fees	2,522	1,523	2,500	1,443	2,500	0	0%
01-05-540	Other Expenditures	769	1,292	1,250	400	1,250	0	0%
01-05-542	Library Maintenance	12,332	5,087	3,100	2,328	10,000	6,900	223%
01-05-563	Contingency Fund	0	0	0	0	0	0	0%
01-05-565	IDA/Industrial Development Association	35,000	38,000	40,000	40,000	35,000	(5,000)	-13%
01-05-566	Contractual Services	0	0	0	0	0	0	0%
01-05-568	Economic Development	1,500	0	1,500	0	0	(1,500)	0%
01-05-569	Marceline Business Complex	31,686	34,833	38,010	38,011	43,500	5,490	14%
01-05-580	Downtown Marceline	15,000	20,000	25,000	25,000	25,000	0	0%
01-05-581	E-911 Board - Dispatch Services	0	0	15,000	15,000	15,000	0	0%
01-05-590	NCMR Airport	50,000	50,000	50,000	50,000	50,000	0	0%
	<b>TOTAL OPERATING EXPENDITURE</b>	<b>175,727</b>	<b>176,295</b>	<b>204,164</b>	<b>200,166</b>	<b>213,479</b>	<b>9,315</b>	<b>5%</b>

ACCOUNT #	PERSONNEL POSITIONS	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20		FY 19-20	
					Estimated Actuals	Proposed Budget	Budget Difference	%
	Mayor	1	1	1	1	1	0	
	Council Members	4	4	4	4	4	0	
	<b>TOTAL PERSONNEL POSITIONS</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>	



## CITY COUNCIL 01-05

### FY 2020 – 2021 LINE ITEM BUDGET DESCRIPTIONS

05-520	Supplies & Materials	Office and miscellaneous supplies
05-525	Advertising	Legal notices, various newspaper and radio advertisements
05-530	Legal & Accounting	Audit expenditures, other accounting and legal fees.
05-532	Travel, Meetings, and Dues	Membership dues and conferences to the Missouri Municipal League
05-536	Election Fees	Council election activities and Library Ballot Issue requested
05-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
05-542	Library Maintenance	Library repair and maintenance
05-563	Contingency Fund	Unanticipated expenditures - no funds budgeted
05-565	IDA	Marceline Industrial Development Authority Operations
05-566	Contractual Services	Contractual services as needed-no funds budgeted
05-568	Economic Development	Funds to be utilized for economic development
05-569	Business Complex	Complex repairs and maintenance including insurance & utilities
05-580	Downtown Marceline	Downtown Marceline Operations
05-581	E-911 Board – Dispatch Services	Funds to receive dispatch services from E-911
05-590	NCMR Airport	Match with City of Brookfield to fund airport activities

# POLICE DEPARTMENT

## Major Departmental Activities:

The Marceline Police Department is comprised of nine (9) full time sworn Police Officers and three (3) reserve police officers.

The Police Chief duties include supervision of all officers and the administrative assistant. He schedules officers and administrative assistant for regular duty shift, parades, and special events. Some duties include assisting in routine patrol, speed enforcement, works traffic accidents, funeral escorts and investigations of all crimes. He also works with the Captain on the completion of grants for the department. In addition, the Chief has the responsibility of being the Emergency Management Director and continuing maintenance of the emergency response plan, which is updated annually and kept current with the state and federal emergency management agencies.

The Captain assists in supervision of the officers; check reports for completeness and sees that corrections are made. He ensures various daily tasks such as house watch, nightly security checks and other routine duties are being accomplished. He also acts as the evidence control officer. He is tasked with compiling the monthly state Uniform Crime Report (UCR) reporting requirements. He assists in routine patrols, speed enforcement, accidents and funeral escorts as well as reviewing investigations of crimes. He acts as the Chief of Police in his absence.

The Police Officers' duties include maintaining a high level of crime deterrence utilizing high visible, pro-active patrols and special operations. They are to complete meticulous investigation of all crimes committed in the City of Marceline. They are responsible for speed enforcement and accident investigations. The officers also conduct routine security checks and are responsible for enforcing the City Ordinances of Marceline and the State of Missouri laws. All Police Officers provide traffic controls for the Fire Departments while responding to calls. They serve arrest warrants, search warrants, summons and subpoenas. Performs and conducts security checks and responds to intruder alarms. Unlocks vehicles, responds to 911 calls and any other emergency or non-emergency calls. Officers perform procedures for DWI's, narcotics detection, and performs parade duties by leading all parades and blocking intersections. Responds to mutual aid from neighboring agencies and provides security for first Responders and Linn Co ambulance crews, as well as assisting the elderly.



## POLICE DEPARTMENT - 01-06

ACCOUNT #	TYPES OF EXPENDITURES	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21	FY 19-20	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
01-06-501	Salaries and Wages	305,977	304,175	347,187	347,184	333,539	(13,648)	-4%
01-06-510	Employee Benefits	150,140	149,712	163,580	162,949	168,392	4,812	3%
01-06-516	Overtime	18,366	18,322	17,750	17,307	17,466	(284)	-2%
	<b>PERSONNEL COSTS</b>	<b>474,483</b>	<b>472,209</b>	<b>528,517</b>	<b>527,440</b>	<b>519,396</b>	<b>(9,121)</b>	<b>-2%</b>
01-06-519	Postage	163	170	150	143	200	50	33%
01-06-520	Supplies and Materials	7,603	9,414	10,872	10,822	12,000	1,128	10%
01-06-522	Telephone	24,182	6,950	7,169	6,842	7,169	(0)	0%
01-06-524	Utilities	5,162	5,076	5,664	5,664	5,800	136	2%
01-06-525	Advertising	168	130	250	50	250	0	0%
01-06-526	Insurance	11,271	13,899	17,542	17,542	18,068	526	3%
01-06-530	Legal and Accounting	8,314	8,314	8,315	8,314	8,314	(1)	0%
01-06-532	Travel, Meetings, and Dues	4,091	2,033	950	1,390	3,500	2,550	268%
01-06-533	Petroleum Products	14,967	13,165	14,000	11,864	15,000	1,000	7%
01-06-535	Training	4,246	4,820	1,100	1,492	7,000	5,900	536%
01-06-538	Uniforms	5,337	7,491	6,000	6,000	6,000	0	0%
01-06-539	Outside Law Agency Bond	1,674	2,733	6,782	6,098	3,500	(3,282)	-48%
01-06-540	Other Expenditures	8,096	4,814	5,874	5,056	7,000	1,126	19%
01-06-542	Repairs and Maintenance	11,166	9,120	9,886	9,886	11,000	1,114	11%
01-06-561	Police Computer Rental	1,320	1,320	0	0	0	0	0%
01-06-562	Animal Control/LCHS	2,293	2,600	2,900	2,233	3,000	100	3%
01-06-563	DWI/Drug Offense Cost	543	0	0	0	0	0	0%
01-06-564	Support of Prisoners	44	0	500	0	500	0	0%
01-06-565	DARE Program Expense	3,406	3,695	3,000	8,214	3,000	0	0%
01-06-566	Contractual Services	16,264	9,583	8,005	7,903	11,026	3,021	38%
01-06-567	Public Relations Events	2,833	5,060	5,000	4,263	3,500	(1,500)	-30%
01-06-570	Grants	45,395	0	0	0	0	0	#DIV/0!
	<b>OPERATING EXPENDITURES</b>	<b>178,538</b>	<b>110,387</b>	<b>113,959</b>	<b>113,776</b>	<b>125,827</b>	<b>11,868</b>	<b>10%</b>
	<b>CAPITAL EXPENDITURES</b>	<b>0</b>	<b>9,907</b>	<b>9,814</b>	<b>9,814</b>	<b>9,814</b>	<b>0</b>	<b>0%</b>
	<b>TOTAL EXPENDITURES</b>	<b>653,021</b>	<b>592,503</b>	<b>652,290</b>	<b>651,030</b>	<b>655,038</b>	<b>2,748</b>	<b>0%</b>

PERSONNEL POSITIONS	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21	FY 19-20	%
	Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
Police Chief	1	1	1	1	1	0	
Captain/ Lieutenant	1	1	1	1	1	0	
Sergeant	0	0	0	0	0	0	
Police Officer	6	6	7	6	7	0	
Court Clerk	0	0	0	0	0	0	
Administrative Assistant	0	0	0	0	0	0	
Animal Control/Code Enforcement	0	0	0	0	0	0	
Dispatcher/Clerks	0	0	0	0	0	0	
Part - Time Dispatcher	0	0	0	0	0	0	
<b>TOTAL PERSONNEL POSITIONS</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>8</b>	<b>9</b>	<b>0</b>	

**Capital Outlays**

Description	Amount
Truck Lease (Year 3 of 5)	9,814
<b>Total Capital Outlays</b>	<b>9,814</b>

## POLICE DEPARTMENT 01-06

### FY 2020 – 2021 LINE ITEM BUDGET DESCRIPTIONS

06-501	Salaries & Wages	Salaries and wages of permanent positions
06-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%, Unemployment — 5.28% (up to \$12,000), and LAGERS — 14.0% of full-time employees. Includes group health costs of the employer for the employee
06-519	Postage	Funds for postage and UPS shipments
06-520	Supplies & Materials	Office supplies and cleaning materials
06-522	Telephone	Funds for telephone service
06-525	Advertising	Funds for legal and public information notices
06-526	Insurance	Worker's Compensation, General Property, Liability, Contents and Automobile
06-530	Legal & Accounting	Legal Fees and accounting costs
06-532	Travel, Meetings, and Dues	Witness cost and travel related to police business and prisoner transport, regional and State meetings, dues for the Missouri Police Chiefs Association
06-533	Petroleum Products	Fuel costs for police vehicles
06-535	Training	Training of Police Officers and Administrative Assistant to comply with State requirements
06-538	Uniforms	Cost of clothing for department and related articles
06-539	Outside Law Agency Bond	The expense to send bonds collected for other law agencies to the respective agency
06-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
06-542	Repairs & Maintenance	Repairs and maintenance on vehicles, radios, radar, fixtures, breathalyzer, office and building
06-560	Capital Expenditures	Lease of a police vehicle
06-561	Police Computer Rental	City's share of the operating costs of the Linn County police computer in Brookfield

**POLICE DEPARTMENT 01-06**

**FY 2020 – 2021 LINE ITEM BUDGET DESCRIPTIONS**

06-562	Animal Control	Care and housing of stray animals at the Linn County Humane Society Animal Shelter. Dog Licenses
06-564	Support of Prisoners	Housing the City's prisoners
06-565	DARE Program Expense	Expenses associated with the DARE program - 100% funded by donations
06-566	Contractual Expenses	Includes Incode Software and email software
06-567	Public Relations Events	Events such as the annual Christmas For Kids Events - funded by donations
06-570	Grants	None.

# STREET DEPARTMENT

## Major Departmental Activities:

The Street Department's operations consist of a Street Superintendent, Street Foreman, three (3) Equipment Operators, and two (2) seasonal workers in the Summer. These individuals perform the following duties:

Repair and maintain public streets, through various street programs, which may include hot mix (asphalting) or seal coating (oil and rock chips) the streets.

Repair/Maintain storm drains

Mow and maintain the alleys, right-of-ways, reservoirs, vacant lots, and the airport

Install culverts and clean ditches

Maintain various City infrastructure, buildings, and property

Sweep streets and pick up dead animals

Assists with maintenance at the Cemetery. Dig and fill all graves

Perform swimming pool repair and maintenance functions

Clean up streets after storms

Cut down and dispose of dead trees

Assists with some sewer and water projects

Assists with reading of meters

Plows snow and salt streets during snow events



## STREET DEPARTMENT - 01-07

ACCOUNT #	TYPES OF EXPENDITURES	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20 Estimated Actuals	FY 20-21 Proposed Budget	FY 19-20 FY 20-21 Budget Difference	%
01-07-501	Salaries and Wages	191,336	204,971	222,526	222,526	220,012	(2,514)	-1%
01-07-502	Temporary Employees	8,934	9,890	9,540	6,831	10,600	1,060	11%
01-07-510	Employee Benefits	82,305	97,727	100,939	95,074	107,245	6,306	6%
01-07-516	Overtime	3,340	5,344	5,723	3,909	6,027	304	5%
	<b>PERSONNEL COSTS</b>	<b>285,915</b>	<b>317,932</b>	<b>338,728</b>	<b>328,340</b>	<b>343,884</b>	<b>5,156</b>	<b>2%</b>
01-07-520	Supplies and Materials	13,383	19,548	19,400	12,968	12,900	(6,500)	-34%
01-07-522	Telephone	3,541	1,865	1,928	1,828	1,920	(8)	0%
01-07-524	Utilities	1,132	1,161	1,300	1,035	1,250	(50)	-4%
01-07-526	Insurance	10,086	11,928	14,235	14,235	14,662	427	3%
01-07-532	Travel, Meetings, and Dues	1,479	966	1,500	970	1,500	0	0%
01-07-533	Petroleum Products	12,614	11,683	13,000	9,488	12,000	(1,000)	-8%
01-07-540	Other Expenditures	6,190	5,770	6,000	1,250	6,000	0	0%
01-07-541	Street Repairs	89,742	87,993	123,783	131,732	100,000	(23,783)	-19%
01-07-542	Repairs and Maintenance	23,129	24,585	25,000	22,787	24,000	(1,000)	-4%
01-07-552	Interest - Lease Purchase	244	163	250	85	0	(250)	-100%
01-07-566	Contractual Services	1,313	4,088	2,167	1,915	2,332	165	0%
	<b>OPERATING EXPENDITURES</b>	<b>162,853</b>	<b>169,750</b>	<b>208,563</b>	<b>198,293</b>	<b>176,564</b>	<b>(31,999)</b>	<b>-15%</b>
01-07-560	<b>CAPITAL EXPENDITURES</b>	<b>13,213</b>	<b>67,030</b>	<b>58,333</b>	<b>47,971</b>	<b>2,798</b>	<b>(55,535)</b>	<b>-95%</b>
	<b>TOTAL EXPENDITURES</b>	<b>461,981</b>	<b>554,712</b>	<b>605,624</b>	<b>574,604</b>	<b>523,246</b>	<b>(82,378)</b>	<b>-14%</b>



ACCOUNT #	PERSONNEL POSITIONS	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20 Estimated Actuals	FY 20-21 Proposed Budget	FY 19-20 FY 20-21 Budget Difference	%
	Street Superintendent	1	1	1	1	1	0	
	Foreman/Equipment Operator	1	1	1	1	1	0	
	Equipment Operator	3	3	3	3	3	0	
	Laborer (Summer Help)	2	2	2	2	2	0	
	<b>TOTAL PERSONNEL POSITIONS</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>	

**Capital Outlays**

Description	Amount
1/4 of Mini-Excavator (Trade - 5 Year Lease - Split 07, 02, 04, 06)	1,036
New Stihl Pole Saw	679
Weed Eaters (2)	458
Johnson Lazer Transit Level	625
<b>Total Capital Outlays</b>	<b>2,798</b>

## STREET DEPARTMENT 01-07

### FY 2020 – 2021 LINE ITEM BUDGET DESCRIPTIONS

07-501	Salaries & Wages	Salaries and wages of permanent positions
07-502	Temporary Employees	Seasonal help
07-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%, Unemployment — 5.28% (up to \$12,000), and LAGERS — 11.7% of full-time employees. Includes group health costs of the employer for the employee
07-520	Supplies & Materials	Funds for hand tools, traffic paint, insecticides, mosquito spray, road salt and chemicals
07-522	Telephone	Funds for telephone service
07-526	Insurance	Worker's Compensation, General Property, Liability, and Automobile premiums
07-532	Travel, Meetings, and Dues	Expenses associated with training and seminars
07-533	Petroleum Products	Fuel costs for vehicles and equipment
07-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
07-541	Street Repairs	Street Programs: \$100,000
07-542	Repairs & Maintenance	Repairs and maintenance on trucks, equipment and buildings
07-552	Interest – Lease Purchase	Interest expense on the equipment purchased via lease-purchase
07-560	Capital Expenditures	Includes first payment of 1/4 of a mini-excavator purchased expected to be purchased in 2021 split between street, water, wastewater, and cemetery

# FIRE DEPARTMENT

## Major Departmental Activities:

Fire Suppression  
Search and Rescue  
Vehicle Extraction  
In-House Training  
Maintenance of Truck & Equipment  
Safety Training at School Every Year, with specific programs for 5<sup>th</sup> Graders, 2<sup>nd</sup> Graders and Safety Jam during Summer School  
Provides for Safety Inspections for local School(s)  
Provides Fire Extinguisher Training for different community organizations  
4<sup>th</sup> of July – fundraiser for scholarships for 3 Seniors of Marceline R-5 School District  
Reviews and updates Standard Operating Guidelines and local Mutual Aid Agreements

## Personnel:

Fire Chief	Jeri Holt
Assistant Fire Chief	Brian Chrisman
Firemen & First Responders	Bryce Cupp Matt Cupp Willie Ewigman Matt Gibson Jacob Gordon Don Henke Jeff Henke Bo Husted Gabe Kelly George Kelly Kameron Kelly Levi Kelly Mike Kelly Sol Lavers David Marek Brian Mosier Audie Niemeier Jessie Riddle James Rodgers Kenny Schmitt Lee Schreiner Brain Stallo Scotty Vanzee Mike Wright



## FIRE DEPARTMENT - 01-08

ACCOUNT #	TYPES OF EXPENDITURES	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20	FY 20-21	FY 19-20	%
					Estimated Actuals	Proposed Budget	Budget Difference	
01-08-501	Salaries and Wages	45,218	35,065	30,588	30,587	27,000	(3,588)	-12%
01-08-510	Employee Benefits	3,656	2,932	2,520	2,300	2,300	(220)	-9%
	<b>PERSONNEL COSTS</b>	<b>48,874</b>	<b>37,997</b>	<b>33,108</b>	<b>32,887</b>	<b>29,300</b>	<b>(3,808)</b>	<b>-12%</b>
01-08-517	Firemen's Fund	2,400	2,410	2,500	2,490	4,200	1,700	68%
01-08-519	Postage	0	0	20	9	50	30	150%
01-08-520	Supplies and Materials	146	158	500	150	500	0	0%
01-08-522	Telephone	931	301	1,079	1,079	1,080	1	0%
01-08-524	Utilities	5,162	5,076	5,664	5,664	5,800	136	2%
01-08-526	Insurance	5,933	6,940	7,512	7,512	7,737	225	3%
01-08-532	Travel, Meetings, and Dues	1,072	905	1,000	600	820	(180)	-18%
01-08-533	Petroleum Products	3,925	2,805	2,000	1,915	4,000	2,000	100%
01-08-540	Other Expenditures	2,117	5,855	8,229	8,800	9,000	771	9%
01-08-542	Repairs and Maintenance	10,113	4,524	8,000	8,187	8,000	0	0%
01-08-545	First Responder/EMS	1,723	1,033	3,000	958	3,000	0	0%
01-08-566	Contractual Services	1,313	1,388	1,394	1,094	1,481	87	0%
01-08-570	Grant	5,034	6,280	164,771	162,818	6,000	(158,771)	0%
	<b>OPERATING EXPENDITURES</b>	<b>39,869</b>	<b>37,675</b>	<b>205,669</b>	<b>201,276</b>	<b>51,668</b>	<b>(154,001)</b>	<b>-75%</b>
01-08-560	<b>CAPITAL EXPENDITURES</b>	<b>72,277</b>	<b>58,477</b>	<b>58,477</b>	<b>58,477</b>	<b>61,477</b>	<b>3,000</b>	<b>5%</b>
	<b>TOTAL EXPENDITURES</b>	<b>161,020</b>	<b>134,149</b>	<b>297,254</b>	<b>292,640</b>	<b>142,445</b>	<b>(154,809)</b>	<b>-52%</b>

ACCOUNT #	PERSONNEL POSITIONS	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20	FY 20-21	FY 19-20	%
					Estimated Actuals	Proposed Budget	Budget Difference	
	Fire Chief	1	1	1	1	1	0	
	Assistant Fire Chief	1	1	1	1	1	0	
	Volunteer Firefighters	23	24	24	24	24	0	
	<b>TOTAL PERSONNEL POSITIONS</b>	<b>25</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>0</b>	

**Capital Outlays**

<b>Description</b>	<b>Amount</b>
New Fire Truck (Yr 5 of 9 years)	58,477
Helipad (Old Airport)	3,000
<b>Total Capital Outlays</b>	<b>61,477</b>

## FIRE DEPARTMENT 01-08

### FY 2020 – 2021 LINE ITEM BUDGET DESCRIPTIONS

08-501	Salaries & Wages	Funds to reimburse firefighters for regular meetings at \$10.00 per meeting. For fire calls, firefighters are paid \$25.00 for the first hours and \$15.00 for each additional hour, and the Fire Chief's and Assistant Fire Chief's salary
08-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%
08-517	Firemen's Fund	Special department operations
08-520	Supplies & Materials	Hand tools, clothing and various chemicals
08-522	Telephone	Funds for telephone service
08-526	Insurance	Worker's Compensation, General Property, Liability, and Accident premiums
08-532	Travel, Meetings, and Dues	Travel to training programs
08-533	Petroleum Products	Fuel costs for fire trucks and equipment
08-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
08-542	Repairs & Maintenance	Repairs and maintenance on trucks, pumps, radios and building
08-545	First Responder/EMS	Funds (\$3,000) to cover First Responder, CPR, costs and Under Water Recovery Team
08-560	Capital Expenditures	\$58,477 for the fifth year of a nine (9) year lease for a new fire truck
08-570	Grant	\$6,000 for an MDC Grant that the City applies for every year

## SWIMMING POOL

The registered voters of the City of Marceline approved a joint financing proposal to build a new municipal swimming pool facility. They approved a 1/2 cent sales tax was approved in November 2015 and in April 2016 a \$1 million General Obligation Bond proposition they approved as well. The approved 1/2 cent sales tax does not have a sunset and can only be used towards the acquisition, construction, furnishing, and future operations of the municipal swimming pool

The new Marceline Municipal Swimming Pool opened Memorial Day Weekend 2017 and is a year round facility. A full-time Pool Manager and Assistant Manager oversee the facility and part-time lifeguards. The dome structure was installed in early September 2020 and will remain up until May 2021 when it will be removed, so the facility will be open-air during the summer months.



## SWIMMING POOL - 01-09

ACCOUNT #	TYPES OF EXPENDITURES	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20	FY 20-21	FY 19-20	%
					Estimated Actuals	Proposed Budget	Budget Difference	
01-09-501	Salaries & Wages	100,276	89,538	95,654	82,716	104,472	0	9%
01-09-510	Employee Benefits	17,113	20,377	26,758	20,731	28,058	1,300	5%
01-09-516	Overtime	336	0	0	0	0		
	<b>PERSONNEL COSTS</b>	<b>117,725</b>	<b>109,915</b>	<b>122,412</b>	<b>103,447</b>	<b>132,530</b>	<b>1,300</b>	<b>8%</b>
01-09-519	Postage	10	0	50	0	50	0	0%
01-09-520	Supplies and Materials	2,573	2,042	2,500	1,848	2,000	(500)	-20%
01-09-522	Telephone	2,110	4,258	4,485	4,375	4,400	(85)	-2%
01-09-523	Concessions	9,216	7,801	10,178	10,378	8,000	(2,178)	-21%
01-09-524	Utilities	60,766	65,381	65,000	39,462	65,000	0	0%
01-09-526	Insurance	6,834	7,455	8,023	8,025	8,067	44	1%
01-09-527	Advertising	0	0	1,000	0	0	(1,000)	-100%
01-09-532	Travel, Meetings & Dues	1,115	608	800	280	800	0	0%
01-09-540	Other Expenditures	3,098	602	2,000	273	1,000	(1,000)	-50%
01-09-542	Repairs and Maintenance	14,828	4,359	6,069	5,331	4,000	(2,069)	-34%
01-09-543	Chemicals	7,865	5,304	8,700	7,616	8,000	(700)	-8%
01-09-566	Contractual Services	6,909	1,388	1,549	1,316	5,231	3,682	238%
	<b>OPERATING EXPENDITURES</b>	<b>115,324</b>	<b>99,198</b>	<b>110,354</b>	<b>78,904</b>	<b>106,548</b>	<b>(3,806)</b>	<b>-3%</b>
01-09-560	<b>CAPITAL EXPENDITURES</b>	<b>36,418</b>	<b>3,452</b>	<b>2,000</b>	<b>0</b>	<b>2,300</b>	<b>300</b>	<b>0%</b>
	<b>TOTAL EXPENDITURES</b>	<b>269,467</b>	<b>212,565</b>	<b>234,766</b>	<b>182,351</b>	<b>241,378</b>	<b>(2,206)</b>	<b>3%</b>

PERSONNEL POSITIONS	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20	FY 20-21	FY 19-20	%
				Estimated Actuals	Proposed Budget	Budget Difference	
Pool Manager	1	1	1	1	1	0	
Pool Assistant Manager	1	0	0	0	0	0	
Activities Director / Head Life Guard	0	1	1	1	1	0	
Head Life Guards	2	2	2	2	3	1	
Lifeguards	20	20	20	18	18	(2)	
<b>TOTAL PERSONNEL POSITIONS</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>22</b>	<b>23</b>	<b>(1)</b>	



**Capital Outlays**

<b>Description</b>	<b>Amount</b>
Lounge Chairs	1,700
Regular Chairs	600
<b>Total Capital Outlays</b>	<b>2,300</b>

## SWIMMING POOL 01-09

### FY 2020 – 2021 LINE ITEM BUDGET DESCRIPTIONS

09-501	Salaries and Wages	Salaries and wages of full-time and part-time positions
09-502	Temporary Employees	No funds budgeted
09-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%, Unemployment — 5.28% (up to \$12,000), and LAGERS — 11.7% of full-time employees. Includes group health costs of the employer for the employee
09-519	Postage	Postage costs
09-520	Supplies & Materials	Funds for office, cleaning and miscellaneous supplies
09-523	Concessions	Food items to be sold at the pool
09-526	Insurance	Works' Compensation, General Property and Liability premiums
09-527	Advertising	Advertising costs for services offered and events
09-532	Travel, Meetings, & Dues	Training for Pool Employees and travel to pick up concession stand items
09-540	Other Expenditures	Miscellaneous expenditures not specifically listed
09-542	Repairs & Maintenance	General pool, building and facility repairs
09-543	Chemicals	Chemicals for maintaining water conditions
09-560	Capital Expenditures	New deck chairs
09-566	Contractual Expenses	Incode Software

# RECREATION & PARKS DEPARTMENT

## Major Departmental Activities:

One (1) full-time employee and two (2) seasonal employees consists of the Recreation and Parks Department Staff. The Marceline Recreation and Parks Board consists of a seven (7) member board.

**Recreation Activities:** All Summer and Winter recreation leagues

## Ripley Park:

- Keep the Grass mowed and trimmed around all trees and structures
- Acquiring and planting flowers and keeping them watered throughout the summer months
- Maintaining the tennis and basketball courts – equipping them with nets, as needed
- Monitoring the use of the shelter house, keeping it clean and maintaining minor repairs to the structure. For any major repairs to the structure, the expense is to be shared with the Fire Department

*Note: Annually, over the Fourth of July, the firefighters are responsible for all activities in the park except the cleaning of restrooms*

- Upkeep, painting and concrete work, as needed on the fountains
- Painting and maintaining the structure of the Gazebo
- Direct and participate in the decorating of the park for the Recreation & Park Board's Festival of Lights event in November, which is held in conjunction with Peanut Night, sponsored by the Chamber of Commerce.
- Maintain the caboose and engine for display and safety.
- Change out of banners in Ripley Park and along Main Street USA



## Disney Complex:



- Mowing all grounds, including inside the baseball fences and trimming around all equipment, trees and structures
- Maintaining and painting the playground equipment and providing appropriate ground coverage under the equipment
- Upkeep and cleaning of the shelter houses and restrooms – keeping the restrooms stocked with supplies
- Monitor the use of the shelter houses and keeping them clean and maintained
- Planting of new trees or giving permission to plant trees and remove dead trees
- Maintain the Country Club Lake
- Repair and repaint the signs to the Disney Complex
- Drag, mark, and maintain basic shape of baseball fields and keep them mowed and groomed for events
- Organize, order supplies and equipment as necessary for recreation events and gatherings.

## RECREATION & PARKS DEPARTMENT - 01-10

ACCOUNT #	TYPES OF EXPENDITURES	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20	FY 20-21	FY 19-20	%
					Estimated	Proposed	Budget	
01-10-501	Salaries and Wages	33,518	36,650	39,373	39,373	38,902	(471)	-1%
01-10-502	Temporary Employees	8,883	8,566	9,500	7,830	10,000	500	5%
01-10-510	Employee Benefits	16,980	17,515	20,174	18,477	21,296	1,122	6%
01-10-516	Overtime	1,394	1,373	2,739	1,094	2,883	144	5%
	<b>PERSONNEL COSTS</b>	<b>60,775</b>	<b>64,104</b>	<b>71,786</b>	<b>66,774</b>	<b>73,081</b>	<b>1,295</b>	<b>2%</b>
01-10-520	Supplies and Materials	5,520	7,293	9,050	7,292	7,560	(1,490)	-16%
01-10-524	Utilities	11,277	8,218	7,200	5,468	8,321	1,121	16%
01-10-526	Insurance	943	1,283	1,425	1,425	1,468	43	3%
01-10-532	Travel, Meetings & Dues	0	63	800	45	500	(300)	-38%
01-10-533	Petroleum Products	2,225	2,423	2,640	2,638	2,000	(640)	-24%
01-10-540	Other Expenditures	1,866	1,626	2,000	1,400	2,000	0	0%
01-10-542	Repairs and Maintenance	7,775	6,648	7,000	4,962	9,000	2,000	29%
01-10-543	Chemicals	444	3,343	2,202	145	2,000	(202)	-9%
01-10-566	Contractual Services	2,313	2,388	47,549	8,408	3,232	(44,317)	-93%
01-10-570	State Grants (Trail Grant)	0	0	315,000	28,233	492,670	177,670	56%
	<b>OPERATING EXPENDITURES</b>	<b>32,363</b>	<b>33,285</b>	<b>394,866</b>	<b>60,017</b>	<b>528,751</b>	<b>133,885</b>	<b>34%</b>
01-10-560	<b>CAPITAL EXPENDITURES</b>	25,420	4,596	0	0	458	458	#DIV/0!
	<b>TOTAL EXPENDITURES</b>	<b>118,558</b>	<b>101,985</b>	<b>466,652</b>	<b>126,791</b>	<b>602,290</b>	<b>135,638</b>	<b>29%</b>

PERSONNEL POSITIONS	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20	FY 20-21	FY 19-20	%
				Estimated	Proposed	Budget	
Park Foreman	1	1	1	1	1	0	
Laborers (Summer Help)	2	2	2	2	2	0	
<b>TOTAL PERSONNEL POSITIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	

**Capital Outlays**

<b>Description</b>	<b>Amount</b>
Weed Eaters (2)	458
<b>Total Capital Outlays</b>	<b>458</b>

## RECREATION & PARKS DEPARTMENT 01-10

### FY 2020 – 2021 LINE ITEM BUDGET DESCRIPTIONS

10-501	Salaries & Wages	Salaries and wages of full time employee
10-502	Temporary Employees	Seasonal help
10-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%, Unemployment — 5.28% (up to \$12,000), and LAGERS — 11.7% of full-time employees. Includes group health costs of the employer for the employee
10-520	Supplies & Materials	Cleaning and miscellaneous operating supplies
10-526	Insurance	Worker’s Compensation, General Property and Liability premiums
10-533	Petroleum Products	Fuel costs for park vehicles, mowers and equipment
10-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
10-542	Repairs & Maintenance	Repairs and maintenance to buildings, picnic tables, restrooms, and shelters
10-543	Chemicals	To be used to assist in maintaining the Country Club Lake
10-560	Capital Expenditures	Replacement of two drinking fountains, purchase of two weed eaters, leaf blower
10-566	Contractual Expenditures	\$1,000 provided to Recreation & Park Board for Summer Rec League, Incode Software
10-570	State Grants	\$277,000 is budget under State Grants for the possible Missouri Department of Conservation Community Assistance Program project for facilities at the New Reservoir. The City is currently waiting for final approval. \$237,484 is budgeted under State Grants for a possible LWCF Grant for a new multi-purpose building (concession stand) with bathrooms in Ripley Park and a new fishing dock at the Country Club Lake in Walt Disney Park. It will be March 2021 before the City is notified on approval status. Donations and \$57,000 in reserves will assist in covering the cost of the project if approved.

# ENTERPRISE FUNDS

The Enterprise Funds of the City of Marceline are also considered “Proprietary Fund” types. This type is used to account for resources committed to self-supporting activities of governmental units that render services on a user-charged basis. Three of the funds within the City budget are classified as Enterprise Funds, which means that these funds provide services to the general public that are recovered through user charges. They are:

Water Fund  
Electric Fund  
Waste Water Fund

These funds are presented in detail on the following pages.

# WATER DEPARTMENT





# WATER FUND

## Major Departmental Activities:

The Water Treatment Plant was built in 2001

Today, there are three (3) employees operating the treatment plant, one (1) superintendent that oversees both the water and wastewater departments, and two (2) employees who split their time between water and sewer on line maintenance.

The City's water supply comes from City owned lakes.

The water treatment capacity at the plant is 2,000,000 gallons per day.

There is a 250,000 gallon water tower at the Southern end of the City and a 250,000 gallon water tower in the Northern part of the City.

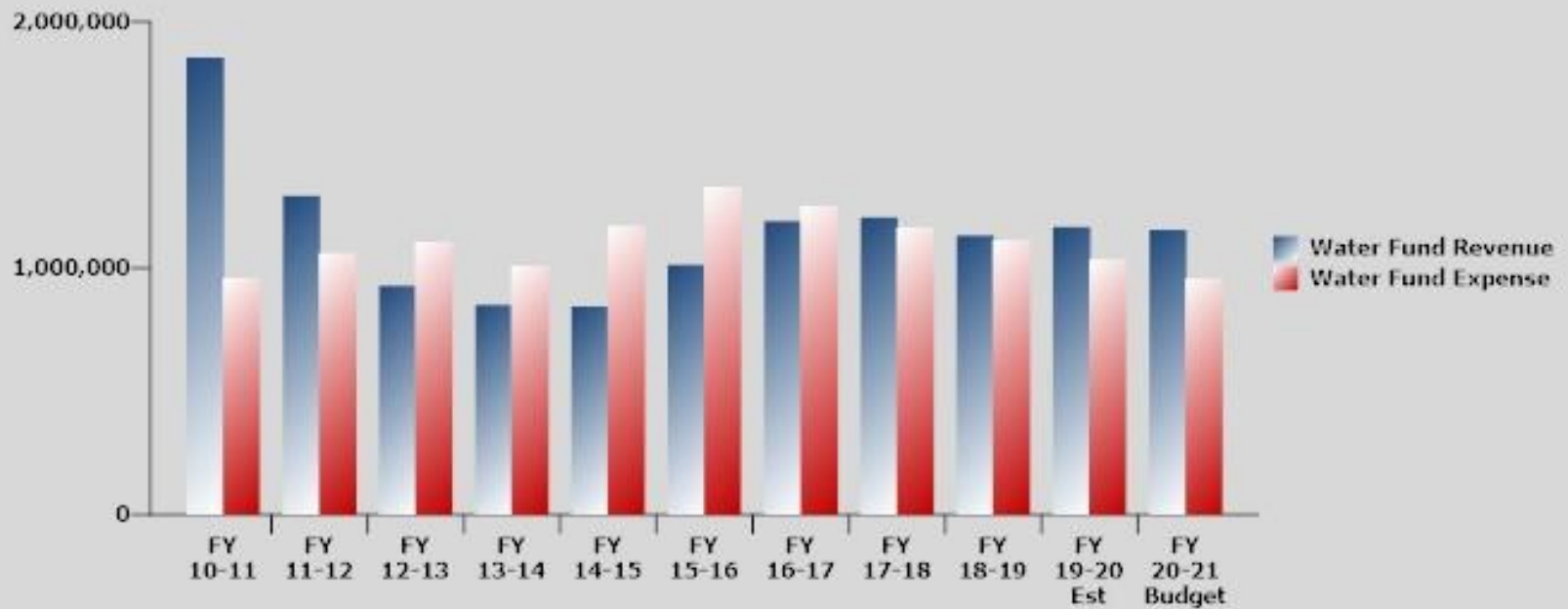
There are approximately 1,094 water meter services and 150 fire hydrants.

The 4" distribution system was built in the 1950s and the 8" loop was built in 1968

Water staff performs the following functions: repair water leaks and install water meters, fire hydrants, valves, meter testing, water sampling, and responding to customer service needs. Maintain pump houses at the old and new lakes.

Chemical and biological testing is performed by qualified staff to insure compliance with Department of Natural Resources regulations.

## Water Fund



	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20 Est	FY 20-21 Budget
Water Fund Revenue	1,853,249	1,291,584	927,515	849,355	843,451	1,011,407	1,189,139	1,203,284	1,130,810	1,165,870	1,153,535
Water Fund Expense	958,195	1,059,127	1,104,642	1,007,320	1,170,680	1,328,355	1,250,552	1,162,774	1,113,109	1,033,787	956,688

## WATER FUND-02

ACCOUNT #	TYPES OF REVENUES	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20	FY 20-21	FY 19-20	%
					Estimated	Proposed	Budget	
02-00-432	Interest Income	1,086	2,177	1,339	1,292	1,518	179	13%
02-00-434	State Grant	0	0	30,000	30,000	0	(30,000)	0%
02-00-440	Miscellaneous Income	16,093	3,608	6,000	7,655	6,000	0	0%
02-00-441	State Primacy Fee	4,325	4,311	4,298	4,275	4,304	6	0%
02-00-451	Transfers In- Other Funds	0	0	0	0	0	0	0%
02-00-460	Water Services	1,175,017	1,113,909	1,164,717	1,115,875	1,134,934	(29,783)	-3%
02-00-471	Service Charge - Utilities	6,760	6,805	6,835	6,773	6,779	(56)	-1%
	<b>TOTAL REVENUES</b>	<b>1,203,281</b>	<b>1,130,810</b>	<b>1,213,189</b>	<b>1,165,870</b>	<b>1,153,535</b>	<b>(59,654)</b>	<b>-5%</b>

ACCOUNT #	TYPES OF EXPENSES	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20	FY 20-21	FY 19-20	%
					Estimated	Proposed	Budget	
02-05-501	Salaries and Wages- Water	170,988	173,678	188,074	186,443	195,108	7,034	4%
02-05-503	Salaries and Wages- Adm.	36,609	37,684	41,488	40,550	42,036	548	1%
02-05-510	Employee Benefits	85,046	89,294	106,776	92,809	114,859	8,083	8%
02-05-516	Overtime	10,869	10,508	12,968	12,967	14,290	1,322	10%
	<b>PERSONNEL COSTS</b>	<b>303,512</b>	<b>311,164</b>	<b>349,306</b>	<b>332,769</b>	<b>366,293</b>	<b>16,987</b>	<b>5%</b>
02-05-519	Postage	1,344	1,364	1,500	1,330	1,500	0	0%
02-05-520	Supplies and Materials	4,916	7,958	9,500	4,298	10,000	500	5%
02-05-522	Telephone	8,775	4,576	4,818	4,624	4,680	(138)	-3%
02-05-524	Utilities	58,184	61,189	60,000	55,715	58,363	(1,637)	-3%
02-05-526	Insurance	31,685	35,776	38,526	38,525	39,680	1,154	3%
02-05-530	Legal and Accounting	8,314	8,314	8,315	8,314	8,314	(1)	0%
02-05-532	Travel, Meetings, and Dues	6,176	4,574	7,000	5,500	7,700	700	10%
02-05-533	Petroleum Products	7,645	6,219	8,500	4,517	9,000	500	6%
02-05-534	Rent	1,101	1,134	1,169	1,168	1,203	34	3%
02-05-540	Other Expenditures	3,777	7,486	6,200	2,598	7,200	1,000	16%
02-05-542	Repairs and Maint-Equip	48,577	40,012	47,000	49,836	48,000	1,000	2%
02-05-543	Chemicals	229,078	227,559	235,000	236,969	250,000	15,000	6%
02-05-544	Repairs and Maint-Syst	39,202	43,031	57,755	18,739	90,000	32,245	56%
02-05-550	Depreciation	0	0	0	0	0	0	0%
02-05-551	Transfer Out-Other Funds	0	0	0	0	0	0	0%
02-05-552	Interest on Revenue Bonds SRF	15,893	9,255	10,573	0	0	(10,573)	-100%
02-05-553	Fiscal Agent Fees	3,007	2,042	3,500	995	0	(3,500)	-100%
02-05-554	Interest - Lease Purchase	660	450	600	229	0	(600)	-100%

ACCOUNT #	TYPES OF EXPENSES	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21	FY 19-20	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	FY 20-21 Budget Difference	
02-05-555	State Primacy Fee	4,009	4,067	4,100	4,009	4,100	0	0%
02-05-566	Contractual Expense	36,569	39,334	37,334	37,341	41,619	4,285	11%
02-05-570	State Grants	0	0	30,000	30,000	0	(30,000)	-100%
	<b>OPERATING EXPENSES</b>	<b>508,912</b>	<b>504,340</b>	<b>571,390</b>	<b>504,707</b>	<b>581,359</b>	<b>9,969</b>	<b>2%</b>
	<b>CAPITAL EXPENSES</b>	<b>76,127</b>	<b>13,176</b>	<b>5,000</b>	<b>0</b>	<b>9,036</b>	<b>4,036</b>	<b>81%</b>
	<b>PRINCIPLE BOND PAYMENT SRI</b>	<b>268,333</b>	<b>278,333</b>	<b>190,000</b>	<b>190,000</b>	<b>0</b>	<b>(190,000)</b>	<b>-100%</b>
	<b>PRINCIPAL PAYMENT - L/P</b>	<b>5,887</b>	<b>6,096</b>	<b>6,355</b>	<b>6,311</b>	<b>0</b>	<b>0</b>	<b>-100%</b>
	<b>TOTAL EXPENSES</b>	<b>1,162,771</b>	<b>1,113,109</b>	<b>1,122,051</b>	<b>1,033,787</b>	<b>956,688</b>	<b>(159,008)</b>	<b>-15%</b>

PERSONNEL POSITIONS	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21	FY 19-20
	Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	FY 20-21 Budget Difference
Water/Waste Water Superintendent	1	1	1	1	1	0
Water Plant Operator/Foreman	0	0	0	0	0	0
Water Plant Operator	3	3	3	3	3	0
Line Maintenance (Split with W/W)	2	2	2	2	2	0
<b>TOTAL PERSONNEL POSITIONS</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>

**Capital Outlays**

Description	Amount
Reair Roof at New Reservoir Pump House	3,000
1/2 of Mini-Excavator (Trade - 5 Year Lease - Split 07, 02, 05, 06)	1,036
Basin Surface Recoating	5,000
<b>Total Capital Outlays</b>	<b>9,036</b>

## WATER FUND 02

### FY 2020 – 2021 LINE ITEM BUDGET DESCRIPTIONS

05-501	Salaries & Wages	Salaries for full-time and part-time positions
05-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%, Unemployment — 5.28% (up to \$12,000), and LAGERS — 11.7% of full-time employees. Includes group health costs of the employer for the employee
05-519	Postage	Mailing water samples and miscellaneous packages and Utility Billing
05-520	Supplies & Materials	Hand tools, lab tools, clothing, cleaning supplies, safety equipment and program
05-522	Telephone	Funds for telephone service
05-526	Insurance	Worker's Compensation, General Property, Liability, and Automobile premiums
05-530	Legal & Accounting	Annual audit fees and other legal and accounting fees
05-532	Travel, Meetings, and Dues	Training costs, operator certifications, MPUA dues, membership dues
05-533	Petroleum Products	Fuel costs for vehicles and equipment
05-534	Interest – Lease Purchase	Interest expense on the equipment purchased via lease-purchase
05-534	Rent	Raw water line easement on Santa Fe Railroad property
05-540	Other Expenditures	Unanticipated expenditures not specifically listed.
05-542	Repairs and Maint – Equip	Repair and maintenance to plant equipment
05-543	Chemicals	Chemicals for treating water
05-544	Repairs & Maint-System	Repairs and maintenance to water mains, lines, meters, pumps, chemical machines and fire hydrants. Testing water samples.
05-560	Capital Expenditures	Includes first payment of 1/4 of a mini-excavator purchased expected to be purchased in 2021 split between street, water, wastewater, and cemetery. Includes \$5,000 for Basin Surface Recoating, and Repairs to the New Reservoir Pump House
05-566	Contractual Services	Incode Software, Maintenance program on North & South Water Towers

# ELECTRIC DEPARTMENT



## **ELECTRIC FUND**

### **Major Departmental Activities:**

The Electric Power Plant was built in the early 1990's.

There are four (4) employees in the Electric Department:

One (1) Superintendent does organizing, directing, and planning daily operations of the electric department activities. One (2) Electric Lineman II one (1) Apprentice that is expected to be a certified Electric Lineman

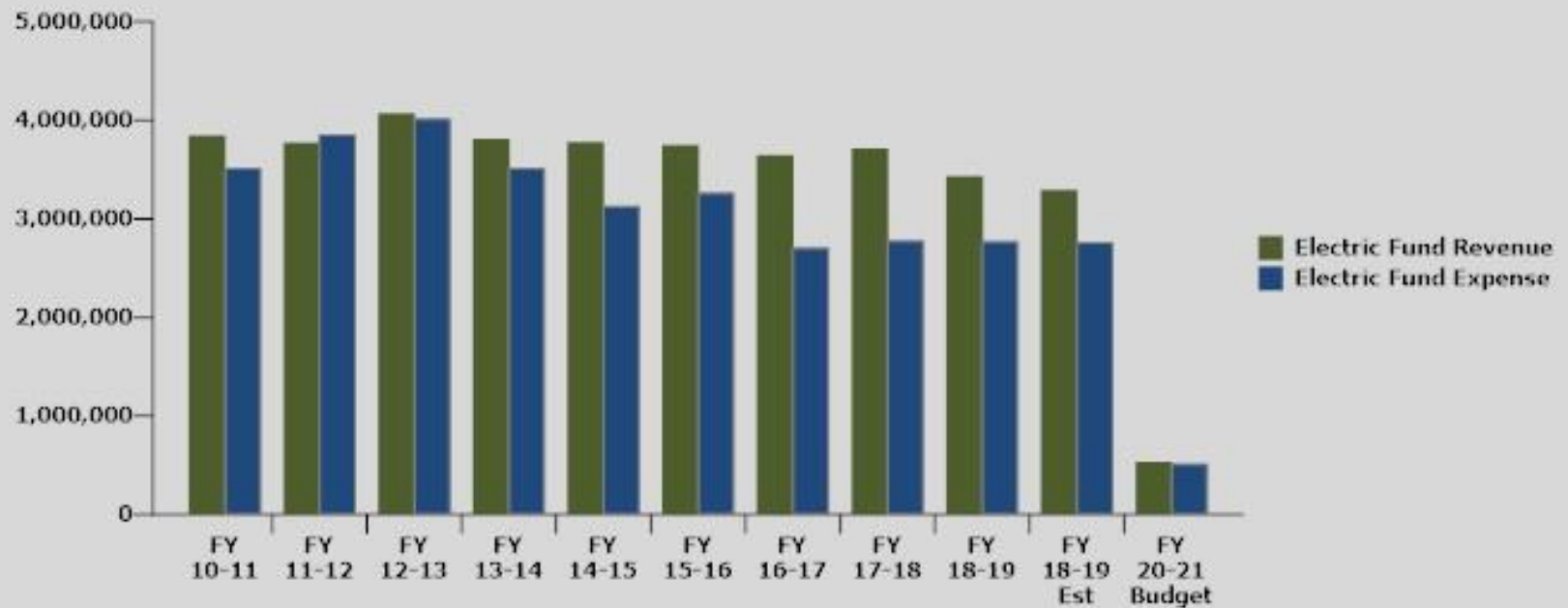
Due to the age and electric load on the existing 2.4 KV system, the City is in the process of upgrading to 13.8 KV. The upgrade is approximately 80% complete and will improve the supply of voltage.

The Electric Department maintains approximately 31 miles of power lines and right of ways. In order to supply reliable power throughout the system, four months a year are devoted to clearing right of ways, which reduces outages and damages to power lines.

The Electric Department has about 1,277 meter locations on the system. Over 303 street lights are scattered throughout the City. There are four (4) generators capable of producing peak electric power.

The City has two (2) Caterpillar, Model 3516, 2000 KW, generator sets. The installation of generators and related apparatus is designed and constructed to match existing operations at the power plant.

## Electric Fund



	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19 Est	FY 20-21 Budget
Electric Fund Revenue	3,842,864	3,768,293	4,068,592	3,805,016	3,774,130	3,742,127	3,640,541	3,711,228	3,428,111	3,290,489	526,920
Electric Fund Expense	3,506,979	3,851,488	4,016,273	3,513,357	3,127,367	3,264,646	2,703,458	2,776,488	2,769,106	2,753,915	512,332



## ELECTRIC FUND-03

ACCOUNT #	TYPES OF REVENUES	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20	FY 20-21	FY 19-20	%
					Estimated Actuals	Proposed Budget	Budget Difference	
03-00-432	Interest Income	2,709	6,802	3,719	4,591	4,701	982	26%
03-00-434	State Grants	0	0		0	0	0	0%
03-00-440	Miscellaneous Income	8,899	4,075	5,000	4,248	5,000	0	0%
03-00-451	Transfer In- Other Funds	0	0	0	0	0	0	0%
03-00-470	Electric Service	3,659,968	3,381,310	3,533,285	3,244,712	3,428,663	-104,622	-3%
03-00-471	Service Charge-Utilities	20,427	16,789	19,215	17,572	18,263	-952	-5%
03-00-472	Security Light Rental	19,225	19,135	18,909	19,367	19,242	333	2%
	<b>TOTAL REVENUES</b>	<b>3,711,228</b>	<b>3,428,111</b>	<b>3,580,128</b>	<b>3,290,489</b>	<b>3,475,869</b>	<b>(104,259)</b>	<b>-3%</b>

ACCOUNT #	TYPES OF EXPENSES	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20	FY 20-21	FY 19-20	%
					Estimated Actuals	Proposed Budget	Budget Difference	
03-05-501	Salaries and Wages- Elec.	178,459	187,867	214,263	215,041	209,029	-5,234	-2%
03-05-503	Salaries and Wages- Adm.	41,319	42,604	46,690	45,891	47,342	652	1%
03-05-510	Employee Benefits	85,029	100,949	109,886	96,394	114,165	4,279	4%
03-05-516	Overtime	6,558	7,212	6,941	5,849	6,980	39	1%
	<b>PERSONNEL COSTS</b>	<b>311,365</b>	<b>338,632</b>	<b>377,780</b>	<b>363,175</b>	<b>377,516</b>	<b>(264)</b>	<b>0%</b>
03-05-519	Postage	2,543	2,565	2,870	2,538	2,870	0	0%
03-05-520	Supplies and Materials	7,347	5,606	6,040	3,217	6,040	0	0%
03-05-521	Purchase Electricity	1,483,402	1,480,149	1,482,000	1,458,780	1,474,110	-7,890	-1%
03-05-522	Telephone	2,572	2,269	2,530	2,381	2,400	-130	-5%
03-05-524	Utilities	31,827	32,663	33,079	29,207	33,000	-79	0%
03-05-526	Insurance	59,312	68,345	72,310	72,310	74,479	2,169	3%
03-05-530	Legal & Accounting	14,642	8,314	10,000	8,314	8,315	-1,685	-17%
03-05-532	Travel, Meetings, and Dues	7,330	5,276	2,700	2,152	5,000	2,300	85%
03-05-533	Petroleum Products	4,552	4,347	5,000	3,213	5,000	0	0%
03-05-535	Fuel Oil For Generation	9,730	5,009	2,500	0	2,500	0	0%
03-05-540	Other Expenditures	4,724	3,179	3,000	1,585	3,000	0	0%
03-05-542	Repairs and Maint-Equip	20,124	11,394	10,220	10,000	10,000	-220	-2%
03-05-544	Repairs and Maint-Syst	79,463	18,541	31,000	33,550	45,000	14,000	45%
03-05-550	Depreciation	0	0	0	0	0	0	0%
03-05-551	Transfer Out-Other Funds	558,811	700,000	1,203,000	700,000	1,280,161	77,161	0%
03-05-552	Interest on Generators	824	0	0	0	0	0	#DIV/0!
03-05-554	Interest on Lease Purchase	4,612	4,007	4,094	3,197	3,844	-250	-6%
03-05-566	Contractual Expense	31,024	22,611	23,543	23,542	32,229	8,686	37%

ACCOUNT #	TYPES OF EXPENSES	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21	FY 19-20	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
	<b>OPERATING EXPENSES</b>	2,322,839	2,374,275	2,893,886	2,353,985	2,987,948	94,062	3%
	<b>CAPITAL EXPENSES</b>	126,852	56,199	54,000	4,086	129,600	75,600	140%
	<b>PRINCIPAL PAYMENT GENERATORS</b>	15,432	0	0	0	0	0	0%
	<b>PRINCIPAL PAYMENT - L/P</b>	31,058	31,854	32,669	32,669	29,625	0	-9%
	<b>TOTAL EXPENSES</b>	2,776,488	2,769,106	3,358,335	2,753,915	3,524,689	166,354	5%

ACCOUNT #	PERSONNEL POSITIONS	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21	FY 19-20	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
	Utility Superintendent	1	1	1	1	1	1	
	Lineman II	2	2	2	2	1	-1	
	Lineman I	0	1	1	0	1	0	
	Lineman Apprentice	1	0	0	1	1	0	
	Part-Time Lineman	0	0	0	0	1	0	
	<b>TOTAL PERSONNEL POSITIONS</b>	4	4	4	4	5	0	

**Capital Outlays**

Description	Amount
Recloser	23,600
Caterpillar EasyGen Control System	106,000
<b>Total Capital Outlays</b>	<b>129,600</b>

## ELECTRIC FUND 03

### FY 2020 – 2021 LINE ITEM BUDGET DESCRIPTIONS

05-501	Salaries & Wages	Salaries for full-time positions
05-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%, Unemployment — 5.28% (up to \$12,000), and LAGERS — 11.7% of full-time employees. Includes group health costs of the employer for the employee
05-519	Postage	Utility bills, power schedules and miscellaneous mailing
05-520	Supplies & Materials	Office supplies, rain gear, hand tools, welding supplies, safety equipment, Class 2 rubber gloves, safety glasses, work gloves, and testing rubber gloves as part of the safety program
05-521	Purchase Electricity	Purchase electricity from wholesale suppliers
05-522	Telephone	Funds for telephone service
05-526	Insurance	Worker’s Compensation, General Property, Liability, and Automobile premiums
05-530	Legal & Accounting	Annual audit fees and other legal and accounting fees
05-532	Travel, Meetings, and Dues	MAMU, MJUEC, APA organizations, seminars, electric workshop, Lineman’s School and travel expenses to these programs
05-533	Petroleum Products	Fuel and oil for vehicles and equipment
05-535	Fuel Oil for Generators	Fuel for operating the electric generators
05-540	Other Expenditures	Unanticipated expenditures not specifically listed.
05-542	Repairs and Maint – Equip	Repair and maintenance on trucks and equipment
05-544	Repairs & Maint-System	Repairing and maintaining the electric distribution system, including: generators, electric lines, meters, transformers, poles, gear testing, electric meters, painting pipes, plant and roof repairs
05-551	Transfer Out-Other funds	Fund transfer to the Electric Department

**ELECTRIC FUND 03**

**FY 2020 – 2021 LINE ITEM BUDGET DESCRIPTIONS**

05-560	Capital Expenditures	New Substation Upgrade, Pad-Mount Transformer, Roof Upgrades
05-566	Contractual Services	Consulting, Incode Software

# WASTE WATER DEPARTMENT



## **WASTE WATER FUND (SEWER FUND)**

### **Major Departmental Activities:**

The Sewer Fund is operated as an Enterprise Fund, which is similar to private sector business. Enterprise Funds are expected to generate enough revenue through user and connection fees. These fees provide funding for treatment plant and d collection operations, debt servicing funding, system improvements, repair, and maintenance of the lift stations.

There are four (4) employees assigned to the Sewer Fund which includes two (2) Treatment Plant Operators and two (2) employees who split their time between water and sewer on line maintenance. The operator conducts chemical and biological testing to meet Department of Natural Resources regulations. Other duties and responsibilities carried out by the employees include:

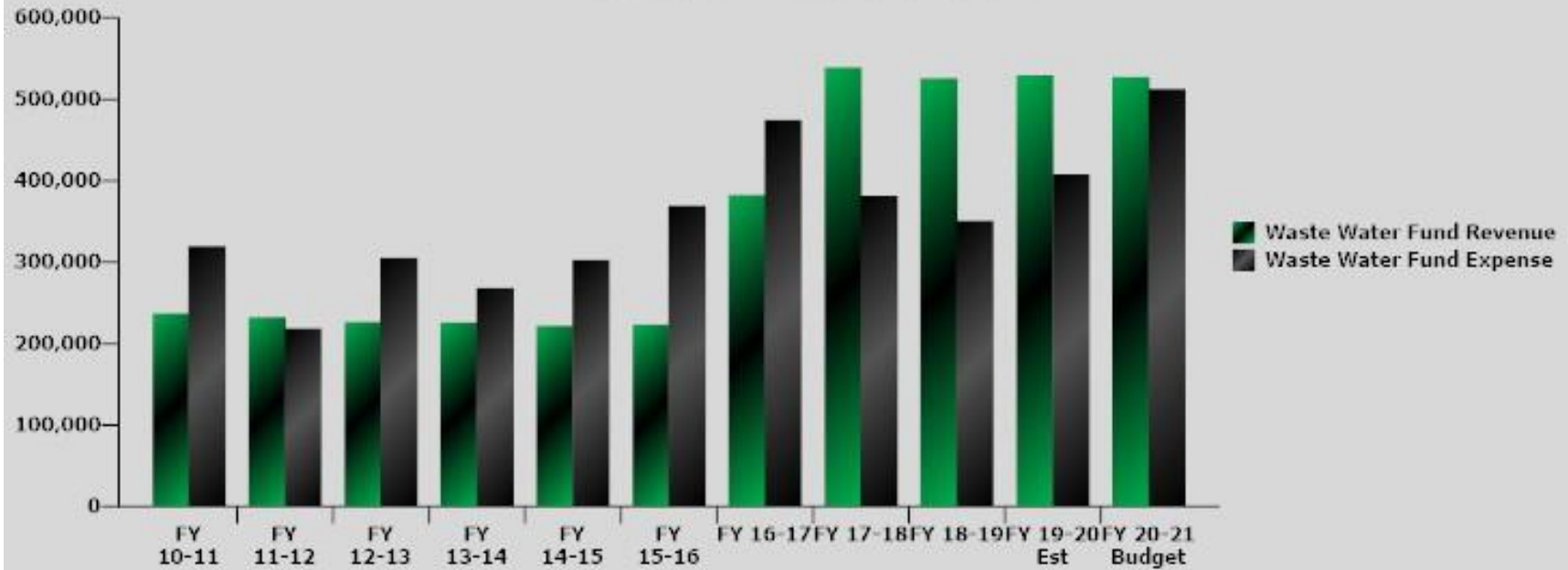
Mow treat plant grounds and haul sludge

Clean daily – bar screens, trickling filters, and basins. Basins are hosed down, as well

The Operators and assistants must be certified to operate the treatment plant. They must be able to operate and make changes, when necessary, to operate the plant properly

File required reports periodically with the Department of Natural Resources.

## Waste Water Fund



	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20 Est	FY 20-21 Budget
Waste Water Fund Revenue	238,870	231,951	225,298	225,892	221,238	222,498	382,257	538,208	525,085	528,704	528,920
Waste Water Fund Expense	318,978	218,237	304,909	287,837	302,283	388,788	473,588	380,503	350,039	407,319	512,332

## WASTE WATER FUND - 04

ACCOUNT #	TYPES OF REVENUES	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21	FY 19-20	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
04-00-432	Interest Income	30	74	45	38	47	2	4%
04-00-434	State Grants/Lease	21,568	0	0	0	0	0	0%
04-00-440	Miscellaneous Income	162	0	100	0	100	0	0%
04-00-441	State Sewer Connection Fee	1,091	1,087	1,080	1,083	1,087	7	1%
04-00-451	Transfers In - Others	0	0	0	0	0	0	0%
04-00-461	Sewer Tap Fees	0	0	100	375	100	0	0%
04-00-462	Sewer User Fees	510,482	518,870	520,659	522,292	522,292	1,633	0%
04-00-471	Service Charge - Utilities	4,873	5,034	4,378	5,005	3,294	(1,084)	-25%
	<b>TOTAL REVENUES</b>	<b>538,206</b>	<b>525,065</b>	<b>526,362</b>	<b>528,794</b>	<b>526,920</b>	<b>558</b>	<b>0%</b>

ACCOUNT #	TYPES OF EXPENSES	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21	FY 19-20	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
04-06-501	Salaries and Wages- Sewer	134,295	124,679	144,113	140,833	146,412	2,299	2%
04-06-503	Salaries and Wages- Adm.	36,609	37,684	41,488	40,551	42,036	548	1%
04-06-510	Employee Benefits	64,388	64,923	83,315	68,418	89,911	6,596	8%
04-06-516	Overtime	13,738	9,699	11,644	11,981	11,580	(64)	-1%
	<b>PERSONNEL COSTS</b>	<b>249,030</b>	<b>236,985</b>	<b>280,560</b>	<b>261,783</b>	<b>289,939</b>	<b>9,379</b>	<b>3%</b>
04-06-519	Postage	1,317	1,343	1,700	1,308	1,700	0	0%
04-06-520	Supplies and Materials	7,557	6,117	7,747	9,296	6,518	(1,229)	-16%
04-06-522	Telephone	1,803	1,606	1,992	1,991	2,000	8	0%
04-06-524	Utilities	27,796	28,141	30,000	27,299	30,000	0	0%
04-06-530	Insurance	7,134	9,278	10,143	10,142	10,446	303	3%
04-06-530	Legal and Accounting	8,314	8,314	8,315	8,314	8,314	(1)	0%
04-06-532	Travel, Meetings, and Dues	1,117	687	2,000	92	2,000	0	0%
04-06-533	Petroleum Products	4,548	5,061	5,000	4,206	5,500	500	10%
04-06-540	Other Expenditures	3,790	2,800	5,000	3,900	6,000	1,000	20%
04-06-542	Repairs and Maint-Equip	20,885	28,538	47,117	24,383	55,000	7,883	17%
04-06-544	Repairs and Maint-Syst	27,738	10,019	75,000	43,296	55,000	(20,000)	-27%
04-06-550	Depreciation	0	0	0	0	0	0	0%
04-06-551	Transfer Out-Other Funds	0	0	0	0	0	0	0%



ACCOUNT #	TYPES OF EXPENSES	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20	FY 20-21	FY 19-20	%
					Estimated Actuals	Proposed Budget	Budget Difference	
04-06-554	Interest - Lease Purchase	660	450	700	229	0	(700)	-100%
04-06-556	State Sewer Connection Fee	1,139	1,158	1,200	1,148	1,200	0	0%
04-06-566	Contractual Expense	4,479	3,446	23,465	3,620	37,679	14,214	61%
04-06-570	State Grants	7,309	0	0	0	0	0	
	<b>OPERATING EXPENSES</b>	<b>125,586</b>	<b>106,958</b>	<b>219,379</b>	<b>139,225</b>	<b>221,357</b>	<b>1,978</b>	<b>1%</b>
	<b>CAPITAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,036</b>	1,036	0%
	<b>PRINCIPAL PAYMENT - L/P</b>	<b>5,887</b>	<b>6,096</b>	<b>6,355</b>	<b>6,311</b>	<b>0</b>	<b>0</b>	<b>-100%</b>
	<b>TOTAL EXPENSES</b>	<b>380,503</b>	<b>350,039</b>	<b>506,294</b>	<b>407,319</b>	<b>512,332</b>	<b>12,393</b>	<b>1%</b>

ACCOUNT #	PERSONNEL POSITIONS	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20	FY 20-21	FY 19-20	%
					Estimated Actuals	Proposed Budget	Budget Difference	
	Superintendent (Split with Water)	1	1	1	1	1	0	
	Sewer Plant Operator	2	2	2	2	2	0	
	Line Distribution (Split with Water)	2	2	2	2	2	0	
	<b>TOTAL PERSONNEL</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>	

**Capital Outlays**

Description	Amount
1/2 of Mini-Excavator (Trade - 5 Year Lease - Split 07, 02, 05, 06)	1,036
<b>Total Capital Outlays</b>	<b>1,036</b>

## WASTE WATER FUND 04

### FY 2020 – 2021 LINE ITEM BUDGET DESCRIPTIONS

06-501	Salaries & Wages	Salaries for full-time positions
06-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%, Unemployment — 5.28% (up to \$12,000), and LAGERS — 11.7% of full-time employees. Includes group health costs of the employer for the employee
06-519	Postage	Mailing reports and utility bills
06-520	Supplies & Materials	Lab treatment chemicals, hand tools, lab equipment, shop towels, cleaning supplies, clothing allowance, and miscellaneous supplies
06-522	Telephone	Funds for telephone service
06-526	Insurance	Worker's Compensation, General Property, Liability, and Automobile premiums
06-530	Legal & Accounting	Annual audit fees and other legal and accounting fees
06-532	Travel, Meetings, and Dues	Training costs, operator certifications, and MPUA dues
06-533	Petroleum Products	Fuel and oil for vehicles and equipment
06-540	Other Expenditures	Unanticipated expenditures not specifically listed.
06-542	Repairs and Maint – Equip	Repair and maintenance on trucks, sludge spreader, and equipment
06-544	Repairs & Maint-System	Sewer plant, mains and lift stations repairs and maintenance
06-554	Interest – Lease Purchase	Interest expense on the equipment purchased via lease-
06-551	Transfer Out-Other funds	None
06-560	Capital Expenditures	Includes first payment of 1/4 of a mini-excavator purchased expected to be purchased in 2021 split between street, water, wastewater, and cemetery
06-566	Contractual Services	Incode Software

# DEBT SERVICE FUND

A Debt Service Fund accounts for resources designated for the payment of interest and principal on long-term general obligation debt. Its primary objective is to show the source of the funds and their use in paying interest on and in retiring long-term debt.

In April 2016 a \$1 million General Obligation Bond proposition they approved by the registered voters of the City of Marceline for the acquisition, construction, and furnishing of a new municipal swimming pool facility. The debt service levy in 2020 for this long-term obligation is \$0.3748 per \$100 assessed valuation. This was part of a two-part funding mechanism for a new facility; a 1/2 Cent Sales Tax was approved in November 2015 by the registered voters of the City of Marceline as well.

The debt service fund is presented in detail on the following pages.

## DEBT SERVICE FUND-05

ACCOUNT #	TYPES OF REVENUES	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20		FY 19-20	%
					Estimated	Proposed	Budget	
05-00-402	Advalorem Taxes	95,153	94,352	86,853	86,000	82,652	(4,201)	0%
05-00-411	Railroad Taxes	7,260	5,220	6,254	4,333	5,044	(1,210)	0%
05-00-417	Corp and Intangible Taxes	8,460	9,545	8,004	8,117	7,837	(167)	0%
05-00-419	Payment in Lieu of Taxes	1,086	1,084	969	1,197	1,010	41	0%
05-00-432	Interest Income	285	575	283	268	338	55	0%
	<b>TOTAL REVENUES</b>	<b>112,244</b>	<b>110,776</b>	<b>102,363</b>	<b>99,915</b>	<b>96,881</b>	<b>(5,482)</b>	<b>0%</b>

ACCOUNT #	TYPES OF EXPENDITURES	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20		FY 19-20	%
					Estimated	Proposed	Budget	
05-05-502	Matured Bonds	65,000	65,000	65,000	65,000	65,000	0	0%
05-05-504	Bond Interest	30,663	30,013	29,281	29,281	28,469	(812)	0%
05-05-506	Fiscal Agent Fees	318	318	300	318	300	0	0%
05-05-551	Transfer Out - Other Funds	0	0	0	0	0	0	0%
	<b>TOTAL EXPENDITURES</b>	<b>95,981</b>	<b>95,331</b>	<b>94,581</b>	<b>94,599</b>	<b>93,769</b>	<b>(812)</b>	<b>0%</b>

**DEBT SERVICE FUND 05**

**FY 2020 – 2021 LINE ITEM BUDGET DESCRIPTIONS**

Matured Bonds	Bond Payment
Bond Interest	Interest Payment on Bonds
Fiscal Agent Fees	Annual Fiscal Agent Fee

## **CEMETERY FUND**

### **Major Departmental Activities:**

In 1931, the Cemetery property was purchased by the City.

Today, seven (7) Citizens and the City Manager make up the eight (8) member Cemetery Board which meets the second Thursday of the month from April through October at 5:00 p.m.

The City Clerk keeps the records pertaining to all burial plots.

Any repairs and maintenance done at the Cemetery are performed by the Street Department workers.

All mowing is let out for bid and contracted annually.

Forty-four acres of land make up the Mt. Olivet Cemetery, and more than twenty-three acres of plotted land remains unsold, today.

Current Cemetery Board members include:

Shirley Padgett  
Judy Lindsey  
Jeanne Rauer  
Lynn Dorrell  
Tom Oldham  
Mary Chrisman

## CEMETERY FUND-06

ACCOUNT #	TYPES OF REVENUES	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21	FY 19-20	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
06-00-432	Interest Income	0	0	0	0	0	0	0%
06-00-439	Donations	250	576	0	820	0	0	0%
06-00-440	Miscellaneous Income	0	0	0	0	0	0	0%
06-00-451	Transfer In-Other Funds	0	0	0	0	42,186	42,186	0%
06-00-474	Grave Open & Close Fees	8,100	4,600	5,790	8,750	7,150	1,360	23%
06-00-476	Sale of Lots/General Operations	1,440	3,920	1,626	2,980	2,780	1,154	71%
	<b>TOTAL REVENUES</b>	<b>9,790</b>	<b>9,096</b>	<b>7,416</b>	<b>12,550</b>	<b>52,116</b>	<b>44,700</b>	<b>603%</b>

ACCOUNT #	TYPES OF EXPENDITURES	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21	FY 19-20	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
06-05-501	Salaries and Wages	0	0	0	0	0	0	0%
06-05-502	Temporary Employees	0	0	0	0	0	0	0%
06-05-510	Employee Benefits	0	0	0	0	0	0	0%
06-05-516	Overtime	0	0	0	0	0	0	0%
	<b>PERSONNEL COSTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
06-05-520	Supplies and Materials	8	310	800	300	800	0	0%
06-05-524	Utilities	158	158	175	145	158	-17	-10%
06-05-526	Insurance	271	379	410	410	422	12	3%
06-05-533	Petroleum Products	0	0	0	0	0	0	0%
06-05-540	Other Expenditures	185	523	895	51	500	-395	-44%
06-05-542	Repairs and Maintenance	2,771	13,032	3,085	0	15,000	11,915	386%
06-05-552	Interest - Lease Purchase	0	0	250	0	0	-250	-100%
06-05-566	Contractual Services	19,699	19,295	32,515	32,515	34,200	1,685	5%
	<b>OPERATING EXPENDITURES</b>	<b>23,092</b>	<b>33,697</b>	<b>38,130</b>	<b>33,421</b>	<b>51,080</b>	<b>12,950</b>	<b>34%</b>
	<b>CAPITAL EXPENDITURES</b>	<b>5,265</b>	<b>5,265</b>	<b>2,633</b>	<b>2,633</b>	<b>1,036</b>	<b>(1,597)</b>	<b>-61%</b>
	<b>TOTAL EXPENDITURES</b>	<b>28,357</b>	<b>38,962</b>	<b>40,763</b>	<b>36,054</b>	<b>52,116</b>	<b>11,353</b>	<b>28%</b>

**Capital Outlays**

<b>Description</b>	<b>Amount</b>
1/2 of Mini-Excavator (Trade - 5 Year Lease - Split 07, 02, 05, 06)	1,036
<b>Total Capital Outlays</b>	<b>1,036</b>



## CEMETERY FUND 06

### FY 2020 – 2021 LINE ITEM BUDGET DESCRIPTIONS

05-520	Supplies & Materials	Miscellaneous supplies
05-526	Insurance	General Property and Liability premiums
05-540	Other Expenditures	Unanticipated expenditures not specifically listed.
05-542	Repairs and Maintenance	Monument straightening
05-552	Interest – Lease Purchase	Interest on lease purchases
05-560	Capital Expenditures	Includes first payment of 1/4 of a mini-excavator purchased expected to be purchased in 2021 split between street, water, wastewater, and cemetery
05-566	Contractual Services	Contract mowing at the cemetery

# LIBRARY DISTRICT FUND

## Major Departmental Activities:

The Library was built in 1920.

Today, the Library District receives a tax levy for funding daily operations, and the City maintains the building. 2020 Tax Levy is .2531 per \$100.

Current Library District Board members, include:

Margie Gullick  
Nancy Schreiner  
Brenda Lain  
Margaret Epperson  
Mary Catherine Lichtenberg  
Sharon Sportsman  
Barb Meissen  
Eloise Gosch  
Linda Munson

Joyce Clapp- Librarian



## LIBRARY DISTRICT FUND-07

ACCOUNT #	TYPES OF REVENUES	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21	FY 19-20	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
07-00-402	Advalorem Taxes	45,054	46,274	52,170	56,586	56,586	4,416	8%
07-00-411	Railroad Taxes	3,351	2,473	3,764	3,180	3,180	(584)	-16%
07-00-417	Corp and Intangible Taxes	3,905	4,521	4,856	5,981	5,981	1,125	23%
07-00-419	Payment in Lieu of Taxes	462	461	549	509	509	(40)	-7%
07-00-432	Interest Income	16	27	6	16	16	10	167%
	<b>TOTAL REVENUES</b>	<b>52,788</b>	<b>53,756</b>	<b>61,345</b>	<b>66,272</b>	<b>66,272</b>	<b>4,927</b>	<b>8%</b>

ACCOUNT #	TYPES OF EXPENDITURES	FY 17-18	FY 18-19	FY 19-20	FY 19-20	FY 20-21	FY 19-20	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
07-05-590	Library Board	52,029	54,034	61,345	66,272	66,272	4,927	8%
	<b>TOTAL EXPENDITURES</b>	<b>52,029</b>	<b>54,034</b>	<b>61,345</b>	<b>66,272</b>	<b>66,272</b>	<b>4,927</b>	<b>8%</b>

## TRANSPORTATION SALES TAX FUND

### Major Departmental Activities:

April 7, 1998 voters approved a one-half of one percent (1/2%) Transportation Sales Tax and voted again on April 8, 2003, April 8, 2008, April 2, 2013, and April 3, 2018 to continue the tax to aid in maintain the streets, an alleys etc.

The ½% is deposited in a special trust fund shown as the “City Transportation Trust Fund” as required by RSMo 95.745, with disbursements made according to statutes.

The City maintains over 35 miles of streets. Visible improvements have been made to the streets since this was implemented. Additional improvements include street and alley culverts, storm drainage, and miscellaneous gravel for alleys, patching, and concrete work.



## TRANSPORTATION SALES TAX-08

ACCOUNT #	TYPES OF REVENUES	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20		FY 19-20		%
					Estimated Actuals	Proposed Budget	Budget	Difference	
08-00-424	Transportation Sales Tax Income	98,718	96,126	97,138	98,619	97,821	683		1%
08-00-432	Interest Income	166	336	217	195	232	15		7%
08-00-451	Transfer In - Other Funds	0	10,000	0	0	0	0		#DIV/0!
	<b>TOTAL REVENUE</b>	<b>98,884</b>	<b>106,462</b>	<b>97,355</b>	<b>98,814</b>	<b>98,053</b>	<b>698</b>		1%

ACCOUNT #	TYPES OF EXPENDITURES	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20		FY 19-20		%
					Estimated Actuals	Proposed Budget	Budget	Difference	
08-07-541	Street	100,000	0	205,000	205,000	90,000	(115,000)		-56%
	<b>TOTAL EXPENDITURES</b>	<b>100,000</b>	<b>0</b>	<b>205,000</b>	<b>205,000</b>	<b>90,000</b>	<b>(115,000)</b>		-56%

## **POOL SALES TAX FUND**

### **Major Departmental Activities:**

On November 2, 2015, the registered voters of the City of Marceline approved a one-half cent (1/2%) Storm and Parks Sales Tax, as part of joint financing proposal with a \$1 million General Obligation Bond, to build a new municipal swimming pool facility. This sales tax has no sunset clause.

The ½ cent sales tax is deposited in a special trust fund shown as the “Pool Sales ax Funds” as required. Distributions are only to be used towards the acquisition, construction, furnishing, and future operations of the municipal swimming pool.

The 1/2 cent sales tax will be used to finance the Lease Certificates of Participation for the construction of the facility. Any surplus after that can be used for operation. The first two years of repayment was interest only.

## POOL SALES TAX -10

ACCOUNT #	TYPES OF REVENUES	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20	FY 20-21	FY 19-20	%
					Estimated Actuals	Proposed Budget	Budget Difference	
10-00-424	Pool (Parks) Sales Tax Income	98,095	96,078	93,420	98,617	97,597	4,177	
10-00-432	Interest Income	114	257	188	147	259	71	
	<b>TOTAL REVENUE</b>	<b>98,209</b>	<b>96,335</b>	<b>93,608</b>	<b>98,764</b>	<b>97,856</b>	<b>4,248</b>	

ACCOUNT #	TYPES OF EXPENDITURES	FY 17-18 Actuals	FY 18-19 Actuals	FY 19-20 Budget	FY 19-20	FY 20-21	FY 19-20	%
					Estimated Actuals	Proposed Budget	Budget Difference	
10-09-502	Revenue Bonds	0	54,975	55,000	55,000	60,000	5,000	
10-09-504	Bond Interest	29,604	28,972	29,068	27,913	26,698	0	
10-09-506	Fiscal Agent Fees	1,246	1,243	1,245	1,060	1,245	0	
10-09-511	Transfer Out-Other Funds	0	0	0	0	0	0	
10-09-568	Amortization Bond	0	0	0	0	0	0	
	<b>TOTAL EXPENDITURES</b>	<b>30,850</b>	<b>85,190</b>	<b>85,313</b>	<b>83,973</b>	<b>87,943</b>	<b>5,000</b>	

# SALARY & WAGE SCHEDULE

As part of the budget process, Council approved a new Salary and Wage Schedule, which includes Steps and Grades for the varied positions filled by City Employees.



**DRAFT PROPOSED FY 2020-2021 SALARY AND WAGE SCHEDULE TO BE EFFECTIVE NOVEMBER 1, 2020**

**COLA:** 1.0%

Grade	Position	Hire	6 Month	1 Yr	3	5	7	9	11	13	15	17	19	21	23	25	27	29	31	33	35	37	39
		STEPS																					
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
A	Administrative Assistant	\$ 11.79	\$ 12.38	\$ 12.75	\$ 13.10	\$ 13.46	\$ 13.81	\$ 14.16	\$ 14.52	\$ 14.87	\$ 15.23	\$ 15.58	\$ 15.93	\$ 16.25	\$ 16.57	\$ 16.89	\$ 17.21	\$ 17.53	\$ 17.85	\$ 18.16	\$ 18.48	\$ 18.80	\$ 19.12
	Utility Billing	\$ 24,516.34	\$ 25,742.15	\$ 26,514.42	\$ 27,250.93	\$ 27,987.44	\$ 28,723.95	\$ 29,460.46	\$ 30,196.98	\$ 30,933.49	\$ 31,670.00	\$ 32,406.51	\$ 33,143.02	\$ 33,805.88	\$ 34,468.74	\$ 35,131.60	\$ 35,794.46	\$ 36,457.32	\$ 37,120.18	\$ 37,783.04	\$ 38,445.91	\$ 39,108.77	\$ 39,771.63
		\$ 17.68	\$ 18.56	\$ 19.12	\$ 19.65	\$ 20.18	\$ 20.71	\$ 21.25	\$ 21.78	\$ 22.31	\$ 22.84	\$ 23.37	\$ 23.90	\$ 24.38	\$ 24.86	\$ 25.34	\$ 25.81	\$ 26.29	\$ 26.77	\$ 27.25	\$ 27.73	\$ 28.20	\$ 28.68
B	W / W Plant Operator	\$ 12.30	\$ 12.92	\$ 13.30	\$ 13.67	\$ 14.04	\$ 14.41	\$ 14.78	\$ 15.15	\$ 15.52	\$ 15.89	\$ 16.26	\$ 16.63	\$ 16.96	\$ 17.30	\$ 17.63	\$ 17.96	\$ 18.29	\$ 18.63	\$ 18.96	\$ 19.29	\$ 19.62	\$ 19.96
	W /WW Distribution	\$ 25,587.74	\$ 26,867.13	\$ 27,673.15	\$ 28,441.84	\$ 29,210.54	\$ 29,979.24	\$ 30,747.94	\$ 31,516.64	\$ 32,285.34	\$ 33,054.03	\$ 33,822.73	\$ 34,591.43	\$ 35,283.26	\$ 35,975.09	\$ 36,666.92	\$ 37,358.75	\$ 38,050.57	\$ 38,742.40	\$ 39,434.23	\$ 40,126.06	\$ 40,817.89	\$ 41,509.72
	Street Laborer	\$ 18.45	\$ 19.38	\$ 19.96	\$ 20.51	\$ 21.07	\$ 21.62	\$ 22.17	\$ 22.73	\$ 23.28	\$ 23.84	\$ 24.39	\$ 24.95	\$ 25.44	\$ 25.94	\$ 26.44	\$ 26.94	\$ 27.44	\$ 27.94	\$ 28.44	\$ 28.94	\$ 29.44	\$ 29.93
C	W / W Plant Operator D	\$ 12.82	\$ 13.46	\$ 13.86	\$ 14.25	\$ 14.63	\$ 15.02	\$ 15.40	\$ 15.79	\$ 16.17	\$ 16.56	\$ 16.94	\$ 17.33	\$ 17.67	\$ 18.02	\$ 18.37	\$ 18.71	\$ 19.06	\$ 19.41	\$ 19.75	\$ 20.10	\$ 20.45	\$ 20.79
	W / WW Distriution DS - 1	\$ 26,659.15	\$ 27,992.11	\$ 28,831.87	\$ 29,632.76	\$ 30,433.64	\$ 31,234.53	\$ 32,035.41	\$ 32,836.30	\$ 33,637.19	\$ 34,438.07	\$ 35,238.96	\$ 36,039.84	\$ 36,760.64	\$ 37,481.43	\$ 38,202.23	\$ 38,923.03	\$ 39,643.83	\$ 40,364.62	\$ 41,085.42	\$ 41,806.22	\$ 42,527.01	\$ 43,247.81
		\$ 19.23	\$ 20.19	\$ 20.79	\$ 21.37	\$ 21.95	\$ 22.52	\$ 23.10	\$ 23.68	\$ 24.26	\$ 24.84	\$ 25.41	\$ 25.99	\$ 26.51	\$ 27.03	\$ 27.55	\$ 28.07	\$ 28.59	\$ 29.11	\$ 29.63	\$ 30.15	\$ 30.67	\$ 31.19
D	W / W Plant Operator C	\$ 13.33	\$ 14.00	\$ 14.42	\$ 14.82	\$ 15.22	\$ 15.62	\$ 16.02	\$ 16.42	\$ 16.82	\$ 17.22	\$ 17.62	\$ 18.02	\$ 18.38	\$ 18.74	\$ 19.10	\$ 19.47	\$ 19.83	\$ 20.19	\$ 20.55	\$ 20.91	\$ 21.27	\$ 21.63
	W / WW Distribution DS - II	\$ 27,730.56	\$ 29,117.09	\$ 29,990.60	\$ 30,823.67	\$ 31,656.75	\$ 32,489.82	\$ 33,322.89	\$ 34,155.96	\$ 34,989.03	\$ 35,822.11	\$ 36,655.18	\$ 37,488.25	\$ 38,238.02	\$ 38,987.78	\$ 39,737.55	\$ 40,487.31	\$ 41,237.08	\$ 41,986.84	\$ 42,736.61	\$ 43,486.37	\$ 44,236.14	\$ 44,985.90
	Equipment Operator I Assistant Pool Manager	\$ 20.00	\$ 21.00	\$ 21.63	\$ 22.23	\$ 22.83	\$ 23.43	\$ 24.03	\$ 24.63	\$ 25.23	\$ 25.83	\$ 26.43	\$ 27.03	\$ 27.58	\$ 28.12	\$ 28.66	\$ 29.20	\$ 29.74	\$ 30.28	\$ 30.82	\$ 31.36	\$ 31.90	\$ 32.44
E	W / W Plant Operator B	\$ 13.84	\$ 14.53	\$ 14.96	\$ 15.38	\$ 15.80	\$ 16.21	\$ 16.63	\$ 17.04	\$ 17.46	\$ 17.87	\$ 18.29	\$ 18.71	\$ 19.08	\$ 19.45	\$ 19.83	\$ 20.20	\$ 20.58	\$ 20.95	\$ 21.32	\$ 21.70	\$ 22.07	\$ 22.45
	W /WW Distribution DS-III (Must have earned before 11/01/19)	\$ 28,780.96	\$ 30,220.01	\$ 31,126.61	\$ 31,991.24	\$ 32,855.86	\$ 33,720.49	\$ 34,585.12	\$ 35,449.75	\$ 36,314.38	\$ 37,179.00	\$ 38,043.63	\$ 38,908.26	\$ 39,686.43	\$ 40,464.59	\$ 41,242.76	\$ 42,020.92	\$ 42,799.09	\$ 43,577.25	\$ 44,355.42	\$ 45,133.58	\$ 45,911.75	\$ 46,689.91
		\$ 20.76	\$ 21.79	\$ 22.45	\$ 23.07	\$ 23.69	\$ 24.32	\$ 24.94	\$ 25.56	\$ 26.19	\$ 26.81	\$ 27.44	\$ 28.06	\$ 28.62	\$ 29.18	\$ 29.74	\$ 30.30	\$ 30.86	\$ 31.43	\$ 31.99	\$ 32.55	\$ 33.11	\$ 33.67
F	Equipment Operator II	\$ 14.35	\$ 15.07	\$ 15.52	\$ 15.95	\$ 16.38	\$ 16.82	\$ 17.25	\$ 17.68	\$ 18.11	\$ 18.54	\$ 18.97	\$ 19.40	\$ 19.79	\$ 20.18	\$ 20.57	\$ 20.95	\$ 21.34	\$ 21.73	\$ 22.12	\$ 22.51	\$ 22.89	\$ 23.28
	Police Officer	\$ 29,852.37	\$ 31,344.99	\$ 32,285.34	\$ 33,182.15	\$ 34,078.97	\$ 34,975.78	\$ 35,872.60	\$ 36,769.41	\$ 37,666.23	\$ 38,563.04	\$ 39,459.86	\$ 40,356.67	\$ 41,163.80	\$ 41,970.94	\$ 42,778.07	\$ 43,585.20	\$ 44,392.34	\$ 45,199.47	\$ 46,006.60	\$ 46,813.74	\$ 47,620.87	\$ 48,428.00
		\$ 21.53	\$ 22.60	\$ 23.28	\$ 23.93	\$ 24.58	\$ 25.22	\$ 25.87	\$ 26.52	\$ 27.16	\$ 27.81	\$ 28.46	\$ 29.10	\$ 29.69	\$ 30.27	\$ 30.85	\$ 31.43	\$ 32.01	\$ 32.60	\$ 33.18	\$ 33.76	\$ 34.34	\$ 34.92
G	W / W Plant Operator A	\$ 14.87	\$ 15.61	\$ 16.08	\$ 16.53	\$ 16.97	\$ 17.42	\$ 17.87	\$ 18.31	\$ 18.76	\$ 19.21	\$ 19.65	\$ 20.10	\$ 20.50	\$ 20.90	\$ 21.30	\$ 21.71	\$ 22.11	\$ 22.51	\$ 22.91	\$ 23.31	\$ 23.72	\$ 24.12
		\$ 30,923.78	\$ 32,469.96	\$ 33,444.06	\$ 34,373.07	\$ 35,302.07	\$ 36,231.07	\$ 37,160.07	\$ 38,089.07	\$ 39,018.07	\$ 39,947.08	\$ 40,876.08	\$ 41,805.08	\$ 42,641.18	\$ 43,477.28	\$ 44,313.38	\$ 45,149.49	\$ 45,985.59	\$ 46,821.69	\$ 47,657.79	\$ 48,493.89	\$ 49,329.99	\$ 50,166.10
		\$ 22.30	\$ 23.42	\$ 24.12	\$ 24.79	\$ 25.46	\$ 26.13	\$ 26.80	\$ 27.47	\$ 28.14	\$ 28.81	\$ 29.48	\$ 30.15	\$ 30.75	\$ 31.35	\$ 31.96	\$ 32.56	\$ 33.16	\$ 33.77	\$ 34.37	\$ 34.97	\$ 35.57	\$ 36.18
H	Apprentice Lineman I	\$ 15.38	\$ 16.15	\$ 16.64	\$ 17.10	\$ 17.56	\$ 18.02	\$ 18.48	\$ 18.95	\$ 19.41	\$ 19.87	\$ 20.33	\$ 20.79	\$ 21.21	\$ 21.63	\$ 22.04	\$ 22.46	\$ 22.87	\$ 23.29	\$ 23.71	\$ 24.12	\$ 24.54	\$ 24.95
		\$ 31,995.18	\$ 33,594.94	\$ 34,602.79	\$ 35,563.98	\$ 36,525.17	\$ 37,486.36	\$ 38,447.55	\$ 39,408.73	\$ 40,369.92	\$ 41,331.11	\$ 42,292.30	\$ 43,253.49	\$ 44,118.56	\$ 44,983.63	\$ 45,848.70	\$ 46,713.77	\$ 47,578.84	\$ 48,443.91	\$ 49,308.98	\$ 50,174.05	\$ 51,039.12	\$ 51,904.19
		\$ 23.07	\$ 24.23	\$ 24.95	\$ 25.65	\$ 26.34	\$ 27.03	\$ 27.73	\$ 28.42	\$ 29.11	\$ 29.81	\$ 30.50	\$ 31.19	\$ 31.82	\$ 32.44	\$ 33.06	\$ 33.69	\$ 34.31	\$ 34.94	\$ 35.56	\$ 36.18	\$ 36.81	\$ 37.43
I	Chief Plant Operator	\$ 15.89	\$ 16.68	\$ 17.18	\$ 17.66	\$ 18.14	\$ 18.61	\$ 19.09	\$ 19.57	\$ 20.05	\$ 20.52	\$ 21.00	\$ 21.48	\$ 21.91	\$ 22.34	\$ 22.77	\$ 23.20	\$ 23.63	\$ 24.05	\$ 24.48	\$ 24.91	\$ 25.34	\$ 25.77
	Recreation & Parks Director	\$ 33,045.58	\$ 34,697.86	\$ 35,738.80	\$ 36,731.54	\$ 37,724.29	\$ 38,717.03	\$ 39,709.78	\$ 40,702.52	\$ 41,695.27	\$ 42,688.01	\$ 43,680.75	\$ 44,673.50	\$ 45,566.97	\$ 46,460.44	\$ 47,353.91	\$ 48,247.38	\$ 49,140.85	\$ 50,034.32	\$ 50,927.79	\$ 51,821.26	\$ 52,714.73	\$ 53,608.20
	Street Foreman Pool Manager (Exempt) Apprentice Lineman II	\$ 23.83	\$ 25.02	\$ 25.77	\$ 26.49	\$ 27.21	\$ 27.92	\$ 28.64	\$ 29.35	\$ 30.07	\$ 30.78	\$ 31.50	\$ 32.22	\$ 32.86	\$ 33.51	\$ 34.15	\$ 34.79	\$ 35.44	\$ 36.08	\$ 36.73	\$ 37.37	\$ 38.02	\$ 38.66
J	Apprentice Lineman III	\$ 16.40	\$ 17.22	\$ 17.74	\$ 18.23	\$ 18.72	\$ 19.22	\$ 19.71	\$ 20.20	\$ 20.70	\$ 21.19	\$ 21.68	\$ 22.17	\$ 22.62	\$ 23.06	\$ 23.50	\$ 23.95	\$ 24.39	\$ 24.83	\$ 25.28	\$ 25.72	\$ 26.17	\$ 26.61
		\$ 34,116.99	\$ 35,822.84	\$ 36,897.53	\$ 37,922.46	\$ 38,947.39	\$ 39,972.32	\$ 40,997.25	\$ 42,022.18	\$ 43,047.11	\$ 44,072.05	\$ 45,096.98	\$ 46,121.91	\$ 47,044.35	\$ 47,966.78	\$ 48,889.22	\$ 49,811.66	\$ 50,734.10	\$ 51,656.54	\$ 52,578.98	\$ 53,501.41	\$ 54,423.85	\$ 55,346.29
		\$ 24.60	\$ 25.83	\$ 26.61	\$ 27.35	\$ 28.09	\$ 28.83	\$ 29.57	\$ 30.30	\$ 31.04	\$ 31.78	\$ 32.52	\$ 33.26	\$ 33.93	\$ 34.59	\$ 35.26	\$ 35.92	\$ 36.59	\$ 37.25	\$ 37.92	\$ 38.58	\$ 39.25	\$ 39.91
K	Lineman I (Journeyman)	\$ 16.92	\$ 17.76	\$ 18.30	\$ 18.80	\$ 19.31	\$ 19.82	\$ 20.33	\$ 20.84	\$ 21.35	\$ 21.85	\$ 22.36	\$ 22.87	\$ 23.33	\$ 23.79	\$ 24.24	\$ 24.70	\$ 25.16	\$ 25.61	\$ 26.07	\$ 26.53	\$ 26.99	\$ 27.44
		\$ 35,188.40	\$ 36,947.82	\$ 38,056.25	\$ 39,113.37	\$ 40,170.49	\$ 41,227.61	\$ 42,284.73	\$ 43,341.85	\$ 44,398.96	\$ 45,456.08	\$ 46,513.20	\$ 47,570.32	\$ 48,527.42	\$ 49,473.13	\$ 50,424.54	\$ 51,375.94	\$ 52,327.35	\$ 53,278.76	\$ 54,230.16	\$ 55,181.57	\$ 56,132.98	\$ 57,084.38
		\$ 25.38	\$ 26.65	\$ 27.44	\$ 28.21	\$ 28.97	\$ 29.73	\$ 30.49	\$ 31.26	\$ 32.02	\$ 32.78	\$ 33.54	\$ 34.31	\$ 34.99	\$ 35.68	\$ 36.36	\$ 37.05	\$ 37.74	\$ 38.42	\$ 39.11	\$ 39.79	\$ 40.48	\$ 41.17
L	Police Captain (Exempt)	\$ 18.45	\$ 19.38	\$ 19.96	\$ 20.51	\$ 21.07	\$ 21.62	\$ 22.17	\$ 22.73	\$ 23.28	\$ 23.84	\$ 24.39	\$ 24.95	\$ 25.44	\$ 25.94	\$ 26.44	\$ 26.94	\$ 27.44	\$ 27.94	\$ 28.44	\$ 28.94	\$ 29.44	\$ 29.93
		\$ 38,381.62	\$ 40,300.70	\$ 41,509.72	\$ 42,662.77	\$ 43,815.81	\$ 44,968.86	\$ 46,121.91	\$ 47,274.96	\$ 48,428.00	\$ 49,581.05	\$ 50,734.10	\$ 51,887.15	\$ 52,924.89	\$ 53,962.63	\$ 55,000.38	\$ 56,038.12	\$ 57,075.86	\$ 58,113.60	\$ 59,151.35	\$ 60,189.09	\$ 61,226.83	\$ 62,264.58
		\$ 27.68	\$ 29.06	\$ 29.93	\$ 30.77	\$ 31.60	\$ 32.43	\$ 33.26	\$ 34.09	\$ 34.92	\$ 35.76	\$ 36.59	\$ 37.42	\$ 38.17	\$ 38.92	\$ 39.66	\$ 40.41	\$ 41.16	\$ 41.91	\$ 42.66	\$ 43.41	\$ 44.15	\$ 44.90
M	Lineman II	\$ 20.50	\$ 21.53	\$ 22.17	\$ 22.79	\$ 23.41	\$ 24.02	\$ 24.64	\$ 25.25	\$ 25.87	\$ 26.49	\$ 27.10	\$ 27.72	\$ 28.27	\$ 28.83	\$ 29.38	\$ 29.93	\$ 30.49	\$ 31.04	\$ 31.60	\$ 32.15	\$ 32.71	\$ 33.26
		\$ 42,646.24	\$ 44,778.55	\$ 46,121.91	\$ 47,403.07	\$ 48,684.24	\$ 49,965.40	\$ 51,246.57	\$ 52,527.73	\$ 53,808.89	\$ 55,090.06	\$ 56,371.22	\$ 57,652.39	\$ 58,805.43	\$ 59,958.48	\$ 61,111.							

## BUDGET GLOSSARY

<b>Ad Valorem Tax</b>	A tax based on value, such as property tax
<b>Annual Budget</b>	The budget is applicable to a single fiscal year
<b>Assessed Valuation</b>	Valuations are set upon real estate or other property by government as a basis for levying taxes
<b>Bond</b>	Most often, a written promise to pay a specified sum of money (called the face value or principal amount), at specified date or dates in the future, called the maturity dates, together with periodic interest at a specified rate
<b>Budget</b>	A plan of financial operation by making an estimate of proposed expenditures for a given period and the proposed means of financing the expenditures
<b>Budgetary Control</b>	The management of a government or enterprise in accordance with an approved budget to keep expenditures within the approved authority and limitation
<b>Capital Expenditures</b>	A plan of proposed capital expenditures and the means of financing them
<b>Capital Improvements Plan</b>	An expenditure plan for capital spending to be incurred each year over a fixed period of several years, setting forth each capital project, identifying the expected beginning and ending date of each project, the amount to be spent each year, and the method of financing the project.
<b>Contingency</b>	A budgetary reserve set aside for emergencies or unanticipated expenditures not otherwise budgeted
<b>Current</b>	When applied to budgeting or accounting, this term refers to the present fiscal period
<b>Debt</b>	An obligation resulting from the borrowing of money or from purchasing goods and services, such as: bonds, warrants, or notes
<b>Debt Service Fund</b>	This fund establishes an account for the accumulation of resources and making Payment on general long term debt principal and interest
<b>Depreciation</b>	(1) Expiration in the service life of fixed assets due to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence. (2) The portion of the fixed asset cost that is charged as an expense during a particular period of time.
<b>Double Entry</b>	A system of bookkeeping requiring that for every entry made to the debit side of accounts, an entry must be made for an equal amount on the credit side of accounts

## BUDGET GLOSSARY

<b>Eminent Domain</b>	The power of a government to acquire private property for public purposes. This process is frequently used to obtain real property that cannot be purchased from owners in a voluntary manner. When the power of eminent domain is exercised, the owner is normally compensated by the government in an amount determined by the courts
<b>Enterprise Fund</b>	A fund established to account for operations financed and operated in a manner similar to private businesses, such as: electric, water, and sewer. In this case, the governing body intends that costs, expenses, and depreciation of providing goods and services to the general public on a continuing basis be financed or recovered by user fees.
<b>Expenditure</b>	Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of the net current assets, debt service, capital expenditures, and intergovernmental grants or entitlements.
<b>Expenses</b>	Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the City's ongoing major operations
<b>Financial Resources</b>	Cash and other assets that, in the normal course of operations, will become cash
<b>Fiscal Year</b>	A twelve month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of operations
<b>Fixed Assets</b>	Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances. Fixed assets include: buildings, equipment, improvements other than buildings or land
<b>Franchise</b>	A special privilege granted by the city, permitting the continued use of public property, such as: streets or alleys
<b>Full Time Equivalent (FTE)</b>	The decimal equivalent of a position based on 2,080 hours for full time position. For example, a Laborer working 1,520 hours would be equivalent to .73 of a full-time position
<b>Fund</b>	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities and attain certain objectives in accordance with special regulations, restrictions, or limitations
<b>Fund Balance</b>	The difference between fund assets and liabilities of governmental funds
<b>Fund Type</b>	Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, trust and agency
<b>General Fund</b>	The fund used to account for all financial resources, except those required to be accounted for in another fund
<b>General Obligation Bonds</b>	When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds

## BUDGET GLOSSARY

<b>Grants</b>	Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity or facility
<b>Impact Fees</b>	Fees charged to developers to cover, in whole or part, the anticipated cost of improvements that will be necessary as a result of the development, such as: parks and subdivisions infrastructure
<b>Income</b>	A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses
<b>Levy</b>	(1) To impose taxes, special assessments or service charges for the support of government activities. (2) The total amount of taxes, special assessments or service charges imposed by the government
<b>Liabilities</b>	Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events
<b>Line Item Budgeting</b>	A budget which lists each expenditure category (salaries, fringe benefits, contractual services, etc.) separately with dollar amount budgeted for each category
<b>Revenue Bonds</b>	Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund
<b>Sales Tax</b>	A general sales tax is levied on all businesses and persons selling merchandise in the city limits. Monies collected under authorization of this tax is for the use and benefits of the City
<b>Transfer From</b>	Budget line item used to reflect transfers of financial resources into one fund from another fund
<b>Transfer To</b>	Budget line item used to reflect transfers of financial resources out of one fund to another fund