

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



## ***Annual Budget***

***Fiscal Year November 1, 2021 to October 31, 2022***

Approved by Ordinance #35. 2135  
October 19, 2021



## **PRINCIPAL OFFICIALS**

**Mayor and Council**

**Jeri Holt, Mayor**

**Sallie Buck, Mayor Pro-Tem**

**Lacey Meissen, Councilwoman**

**Gary Carlson, Councilman**

**Tracy 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 2021-2022**

**TABLE OF CONTENTS**

<b><u>TITLE</u></b>	<b><u>PAGE</u></b>	<b><u>TITLE</u></b>	<b><u>PAGE</u></b>
<b>BUDGET MESSAGE</b>	5	<b>ENTERPRISE FUNDS</b>	71
<b>BUDGET ORDINANCE</b>	12		
<b>HOW TO USE THE BUDGET DOCUMENT</b>	13	Water Fund	72
		Electric Fund	78
		Waste Water Fund	85
<b>COMMUNITY AND GOVERNMENT PROFILE</b>	17		
Marceline Overview	18	<b>DEBT SERVICE FUND</b>	91
Miscellaneous Statistical Data	21		
City Organizational Chart	22	<b>CEMETERY FUND</b>	94
Property Tax Rates-All Direct and Overlapping Governments	23		
		<b>LIBRARY DISTRICT FUND</b>	98
<b>FINANCIAL HIGHLIGHTS</b>	24		
Major Expenditures/Expenses	26	<b>TRANSPORTATION SALES TAX FUND</b>	100
Summary of All Revenues, Transfers, and Expenditures by Funds	52	<b>POOL SALES TAX FUND</b>	102
<b>GENERAL FUND</b>	35	<b>SALARY &amp; WAGE SCHEDULE</b>	104
Summary of Revenues, Transfers In, and Expenditures	36	<b>BUDGET GLOSSARY</b>	106
Summary of General Fund Revenue Details	57		
General Fund Revenues-Line Item Budget Descriptions	39		
Administration	43		
Executive Control (City Manager)	44		
City Council	47		
Police	50		
Street	55		
Fire	59		
Swimming Pool	63		
Recreation & Parks	67		

# City of Marceline

## BUDGET MESSAGE

November 01, 2021

Honorable Mayor Holt and City Council Members  
Budget Message 2021-2022 Fiscal Year

I am pleased to present the Fiscal Year 2021-2022 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 principal 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 2021-2022 Budget is to address several issues:

- Complete rehabilitation of the New Reservoir Fishing Facility through the Department of Conservation CAP Agreement Grant.
- Begin the demolition of the current concession stand in Ripley Park and construct new multi-purpose facility as part of an LCWF grant awarded to the City in 2021.
- Purchase and install a new fishing dock at the Country Club Lake as part of an LCWF grant awarded to the City in 2021.
- Chip / Seal approximately 20-30 blocks of City Streets.
- Cut down approximately 40-50 known Ash trees throughout the City to counter Emerald Ash Borer infestation.
- Complete the installation of the Woodward EasyGen control system on Caterpillar generator units #5 & #6 at the Electric Plant.
- Replace old breakers with new reclosers and consolidate circuits in the Chicago Substation at the Electric Plant.
- Rebuild the "West Business" Circuit in the alley west of Main Street USA to improve reliability and better serve the customers.
- Build a new 3-phase line to accommodate two new businesses on HWY 5.
- Replace 4" water line on Chestnut Street and on two blocks of E. Howell St.

- Complete the installation of a replacement video surveillance system at the Police Department.
- Purchase new body cameras and in car cameras in the Police Department with partial funding from MIRMA.
- Repaint the pool basin and resurfacing/painting of the smaller slide features.
- Rehabilitation / tuck point of the City Hall brick façade / sign.

In moving forward, we would like to celebrate the successes of FY 2020-2021 as follows:

- Initiated the 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.
- Developed subgrade and base for roads to establish a chip / seal on roads in Northwood Estates
- Completed the storm drain project at Howell and Main Street USA.
- Began the installation of Woodward EasyGen electronic control system on Caterpillar generators #5 & #6 at the Electric Plant.
- Rebuilt Transformer Bank behind Walsworth North Plant to a configuration better accommodating the customer's needs.
- Completed and tested the South (Long Branch) Electric Substation. This substation is now in operation.
- Completed installation of new conductors on Circuit #66 between the Long Branch Substation and Pioneer Skilled Nursing facility.
- Installed new Medium-Voltage, 13.8KV Main Breaker for the Chicago Substation at the Electric Plant.
- Installed / replaced rooftop Christmas lighting on Main Street USA purchased by the Marceline Area Chamber of Commerce.
- Completed the repairs of the dual pump system at the Pine Mobile Lift Station.
- Purchase of a pre-owned Vacuum Excavation Trailer unit.
- Completed upgrades to the targeting system at the Police Department firing range.
- Purchased and received training on Stop Stick tire deflation devices that are maintained in all Police Department patrol vehicles.
- Initiated installation of a replacement video surveillance system at the Police Department.
- The Municipal Swimming Pool hosted approximately 20 private swim lessons and 3 public swim lesson events.
- Completed the planting of 28 Missouri native trees on Main Street USA as part of a TRIM Grant awarded to Downtown Marceline.
- Completion of the static train display rehabilitation / painting in Ripley Park in cooperation of Downtown Mainstreet and local volunteer efforts.
- New construction permits issued – 9; General Permits (fence / roof / misc.) – 13; and Demolition Permits issued - 6.
- Executed a 5-year solid waste agreement with RTS to include a centralized recycling system.
- Awarded the LWCF Grant for a new multi-use facility (concession stand replacement) in Ripley Park and a fishing dock at the Country Club Lake. Work will begin in 2022.
- Refinanced the Pool General Obligation Bonds in July 2021 which will decrease the debt service levy for the Citizens
- Completed installation of a Disc Golf Course at the Country Club Lake by the Recreation & Parks Board.

## FUND BALANCES

The following is a table is a snapshot of the FY 2021-2022 projected revenue and expenditures.

<b>CITY OF MARCELINE 2021-2022 BUDGET PROPOSAL OVERALL BUDGET SUMMARY</b>				
	<b>REVENUE</b>	<b>RESERVE BALANCE UTILIZED</b>	<b>EXPENDITURES</b>	<b>DIFFERENCE</b>
General Fund	2,656,795	272,861	2,929,656	0
Water Fund	1,192,876	5,000	1,024,014	173,862
Electric Fund	3,304,651	154,369	3,422,096	36,924
Waste Water Fund	531,653	5,000	536,529	124
Debt Service Fund	64,672	10,337	75,009	0
Cemetery Fund	51,978	5,000	56,978	0
Library Fund	67,460	0	67,460	0
Transportation Sales Tax Fund	98,604	1,396	100,000	0
Pool Sales Tax Fund	98,577	0	86,503	12,074
<b>TOTAL</b>	<b>\$ 8,067,266</b>	<b>\$ 453,963</b>	<b>\$ 8,298,245</b>	<b>\$ 222,984</b>

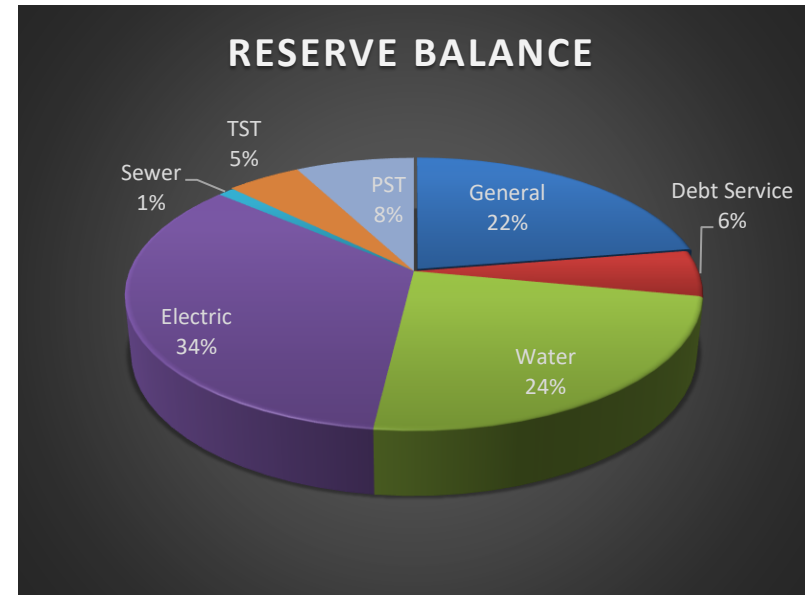
## RESERVES

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, 2021:

**CITY OF MARCELINE  
2021-2022 BUDGET  
RESERVE SUMMARY**

<b>Estimated Reserve Fund Balance - November 1, 2021</b>		
		<b>\$ 1,904,736</b>
<b>General:</b>		\$ 428,226
Reserve Savings	174,033	
ARPA Funds*	210,361	
Construction Acct*	0	
Health Insurance*	38,632	
DWI Recoupment*	4,077	
DARE Account*	1,093	
LLEBG*	20	
Protested Taxes*	10	
Fires*	0	
<b>Debt Service:</b>		104,877
Pool GO Bond Acct*	104,877	
<b>Water:</b>		455,392
CDBG*	100	
CIP*	455,292	
<b>Electric:</b>		653,844
Generator Account*	556,451	
CIP*	97,393	
<b>Sewer:</b>		21,185
CIP*	21,185	
<b>Transportation Sales Tax*</b>		93,207
<b>Pool Sales Tax*</b>		148,005

\*Restricted

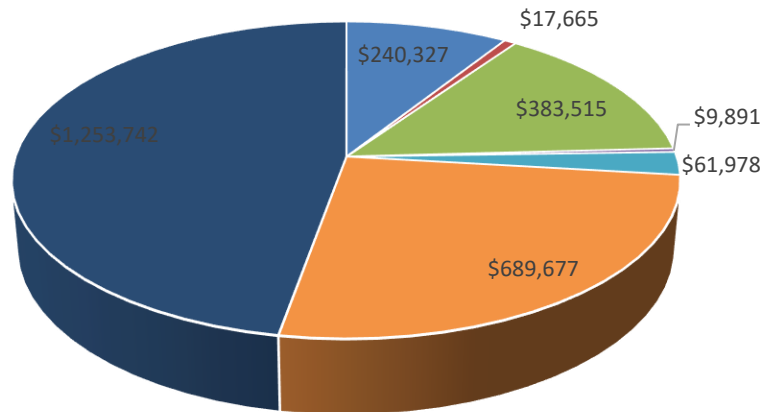


## GENERAL FUND

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 fees, fines, forfeitures, investment income, and various other charges. Revenues for FY 2021-2022 are projected to be \$2,656,795 and expenditures are projected at \$2,929,656. It is expected that \$272,861 in Reserves will be utilized towards an ARPA funded project, \$57,000 towards the LWCF grant project, and \$5,000 toward the Mini Excavator Lease Purchase payment (funds from the sale of the old mini-ex).

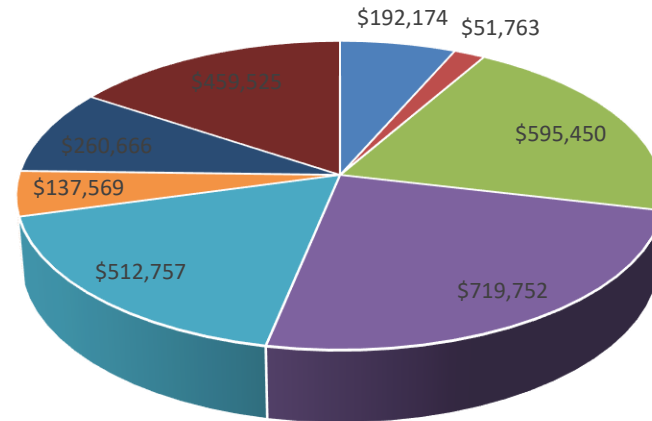


### REVENUE SOURCES



- Taxes
- Licenses & Permits
- Intergovernmental
- Fines & Forfeitures
- Charges for Services
- Miscellaneous Revenue
- Fund Transfers-In

### EXPENDITURES BY DEPARTMENT



- Administration
- City Manager
- City Council
- Public Safety
- Street
- Fire
- Swimming Pool
- Parks & Recreation

### 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 \$98,604 from this fund. The budgeted revenues for FY 2021-2022 are \$100,000.

### POOL SALES TAX FUND

The registered voters of the City of Marcelline 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 2021-2022 revenue from this fund is expected to be \$98,577 while it is expected to expend \$86,503 for the payment of principal, interest and fiscal agent fees. It is expected the Certificates of Lease Purchase which are paid for via this sales tax will go out for refinancing in this fiscal year.

### **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 2021 debt service levy is \$0.2232 per one hundred dollars of assessed valuation. The budgeted revenue for FY 2020-2021 is \$64,672 while the expenditures are expected to be \$75,009 for the payment of principal, interest and fiscal agent fees. These GO Bonds were refinanced in July 2021 resulting in a lower debt service levy for taxpayers without extending the debt service time period.

### **WATER FUND**

The Water Fund is one of the City's three enterprise funds that provide services to the general public and the PWS#3 on a continual basis. Currently the Water Department serves approximately 1,345 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 2021-2022 is \$1,192,876 while the expenditures are expected to be \$1,024,014. Reserves utilized to be \$5,000 toward the Mini Excavator Lease Purchase payment (funds from the sale of the old mini-ex).

### **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 2021-2022 is \$531,653 while the expenditures are expected to be \$536,529. Reserves utilized to be \$5,000 toward the Mini Excavator Lease Purchase payment (funds from the sale of the old mini-ex).

### **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 1,465 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. In 2018 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 2021-2022 is \$3,304,651 while the expenditures are expected to be \$3,422,096. The reserves utilized will be used to complete the Easy Gen project and to pay off the lease purchase early.

## **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 horizontal flourish extending to the right.

Richard Hoon  
City Manager

CITY OF MARCELINE, MISSOURI

Bill No: 35-2135

Ordinance No: 35.2135

**AN ORDINANCE ESTABLISHING AN OPERATING BUDGET FOR THE CITY OF MARCELINE, MISSOURI FOR THE 2021-2022 FISCAL YEAR COMMENCING NOVEMBER 1, 2021 AND ENDING OCTOBER 31, 2022.**

**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 \$8,298,245.00 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.

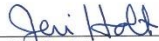
Section 5. The City Council is approving the transfer of \$1,253,742.00 from the Electric Fund to the General Fund.

Section 6. The City Council is approving the transfer of \$40,505.00 from the Electric Fund to the Cemetery Fund.

Section 7. The budget aggregating \$8,298,245.00 shall be in full force and effect, unless amended by the City Council of the City of Marceline, Missouri from November 1, 2021 through October 31, 2022.

Section 8. This ordinance shall be in full force and effect from and after the date of its passage.

PASSED THIS 19th DAY OF OCTOBER, 2021.

  
\_\_\_\_\_  
Jeri Holt - Mayor

ATTEST:

  
\_\_\_\_\_  
Lindsay Krumpelmann - 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, 2021 through October 31, 2022. 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 2021-2022 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 2021-2022 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 2021-2022 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.

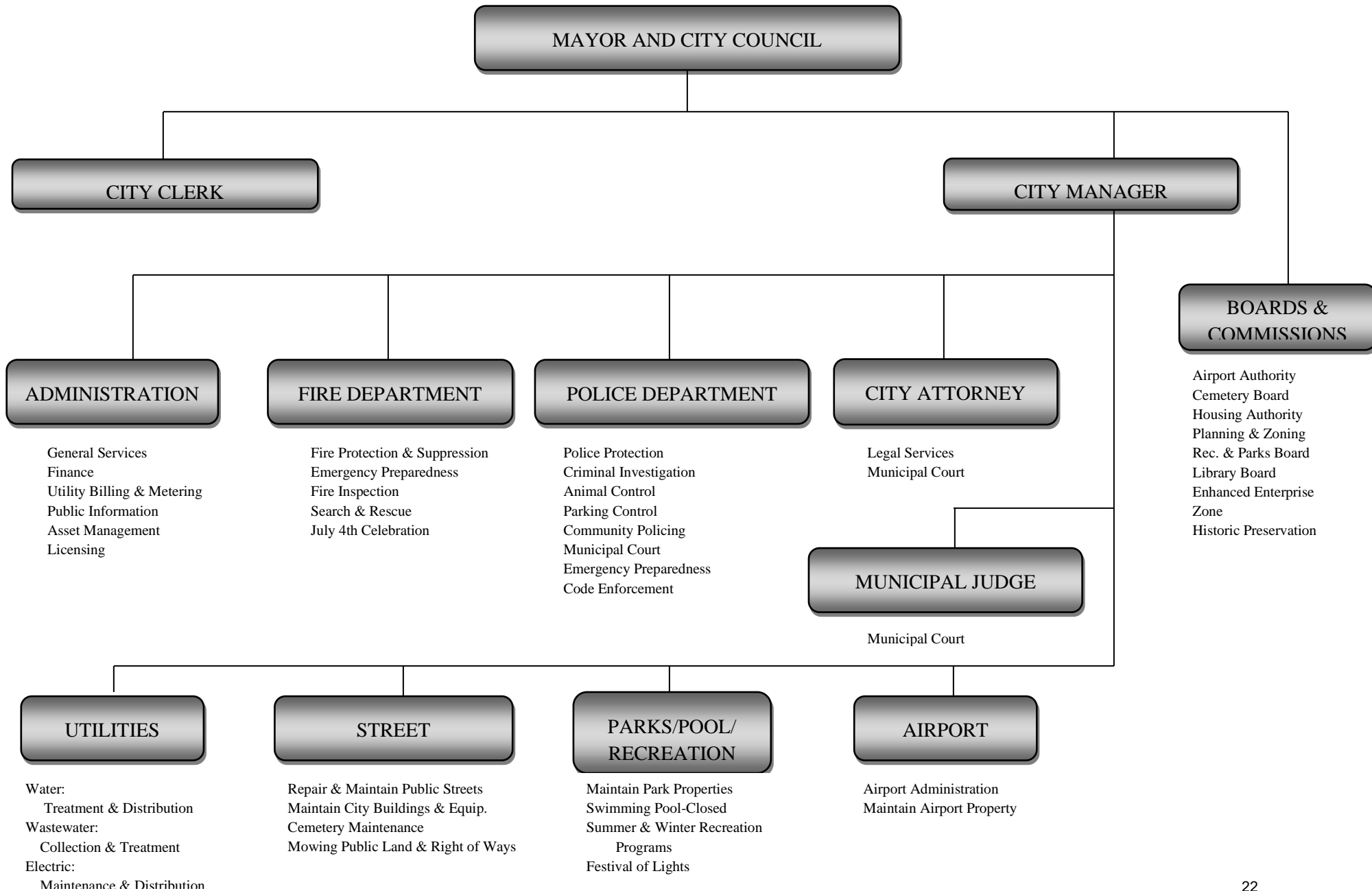
In 1956, Walt Disney returned to Marceline to attend the dedication of the Walt Disney Swimming Pool and the park. He held the Midwest premiere of the Disney feature film “The Great Locomotive Chase” at the Uptown Theatre. Walt attended the Walt Disney Elementary School dedication ceremony and donated 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, 2021**

<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	285	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 2012-2022  
(Per \$100 of Assessed Valuation)**

Fiscal Year	Tax Year	City (1)	R-V School		State	Special Road		Total
			District	County		District	Other (2)	
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	0.0300	0.4677	0.8312	6.9660
2022	2021	0.7413	4.6813	0.0725	0.0300	0.4677	0.8236	6.8164

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 \$6.8164 per 100 dollars of assessed valuation during the 2021 tax year.

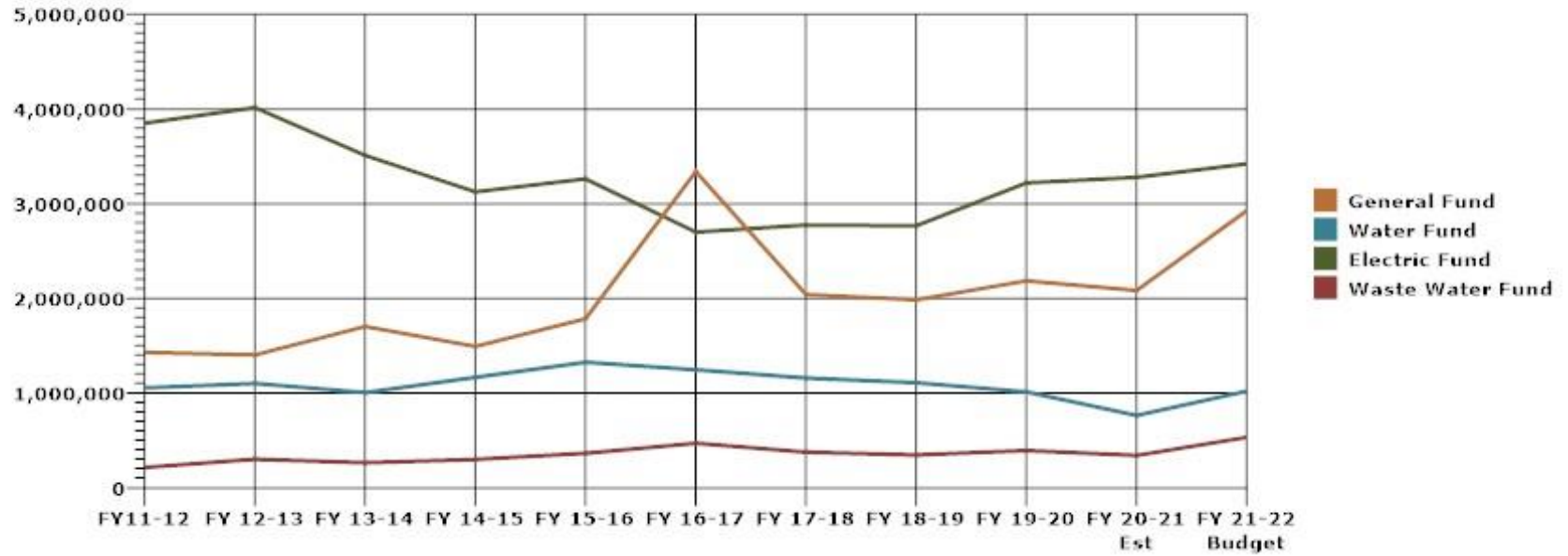
(1) City tax rate includes general operating (0.5181) and debt levies (0.2232).

(2) Includes Health Department, Ambulance District, Library District (0.2492), Developmental Dis. Board, and Senior Tax.

# FINANCIAL REPORTS



## EXPENDITURE BY FUND



	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	FY 20-21 Est	FY 21-22 Budget
General Fund	1,434,425	1,406,639	1,706,282	1,496,145	1,787,228	3,340,620	2,043,754	1,986,123	2,187,407	2,085,665	2,929,656
Water Fund	1,059,127	1,104,642	1,007,320	1,170,680	1,328,355	1,250,552	1,162,771	1,113,109	1,017,009	768,330	1,024,014
Electric Fund	3,851,488	4,016,273	3,513,357	3,127,367	3,264,646	2,703,458	2,776,488	2,769,106	3,222,720	3,281,671	3,422,096
Waste Water Fund	219,317	304,909	267,837	302,283	368,768	473,588	380,503	350,039	398,357	345,520	536,529

**CITY OF MARCELINE**  
**SUMMARY OF**  
**MAJOR FY 2021-2022 EXPENDITURES/EXPENSES BY FUND**

**GENERAL FUND EXPENDITURES:**

**ADMINISTRATION** — Includes \$40,000 to repair the front of City Hall under Repairs and Maintenance and \$35,269 under Contractual which includes the Copier Lease, IT Services, and Incode Software.

**EXECUTIVE CONTROL** — Includes \$15,000 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 fourth year of a five-year lease for the police patrol truck and \$38,712 for Body Cameras and Car Video. \$26,162 in grant funds are expected to be received this year.

**STREET** — \$75,000 is budgeted for Street Repairs while \$7,426 is budgeted for the first year payment of a mini-excavator with a five (5) year lease purchase split between street, water, sewer and cemetery. \$20,000 is budgeted to go towards the purchase of a front end loader.

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

**SWIMMING POOL** — Repairs and Maintenance include \$23,000 with \$15,000 budgeted towards painting of the pool basin in the Spring. Utilities are expected to be \$65,000 for the year-round facility.

**RECREATION & PARKS** — \$323,219 is budget under State Grants to finish the Missouri Department of Conservation Community Assistance Program project for facilities at the New Reservoir and includes \$215,668 for the LWCF Grant project 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. Donations and \$57,000 in reserves will assist in covering the cost of the LWCF project. \$13,800 is budgeted for a new Zero Turn Mower and \$5,000 towards a Capital Project agreed upon by Council and the Recreation and Park Board.

**CITY OF MARCELINE**  
**SUMMARY OF**  
**MAJOR FY 2021-2022 EXPENDITURES/EXPENSES BY FUND CONTINUED**

**ENTERPRISE FUND EXPENDITURES:**

**WATER** — \$7,426 is budgeted for the lease purchase payment for a mini-excavator that is split between street, water, sewer and cemetery. Funds are budgeted for \$75,000 for filter media and \$10,000 for updating the GIS

**ELECTRIC** —The major Capital outlays are the purchase of a new recloser at \$35,000 for repairs to the Plant Roof and \$87,432 for the Caterpillar EasyGen Control System for the generators which will be funded by \$87,432 in reserves. The Catalytic Converter lease payment is include at \$64,536 for principal and interest to pay off the lease purchase. \$1,294,247 in fund transfers is included.

**WASTEWATER** — \$7,426 is budgeted for the lease purchase payment for a mini-excavator that is split between street, water, sewer and cemetery. \$50,000 is budgeted for of Repairs and Maintenance of the System and \$60,000 for Repairs and Maintenance of Equipment. \$20,000 for a sub-compact garden tractor is budgeted under Capital Expenditures

**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 originally sold on October 6, 2016. These Bonds were refinanced in July 2021. The budgeted expenses of this fund this year are for the Bond and Interest Payment and the Fiscal Agent Fee for a total of \$75,009.

**CEMETERY FUND** — Includes \$36,000 in funds for contract mowing at Mount Olivet Cemetery and \$7,426 is budgeted for the lease purchase payment for a mini-excavator that is split between street, water, sewer and cemetery.

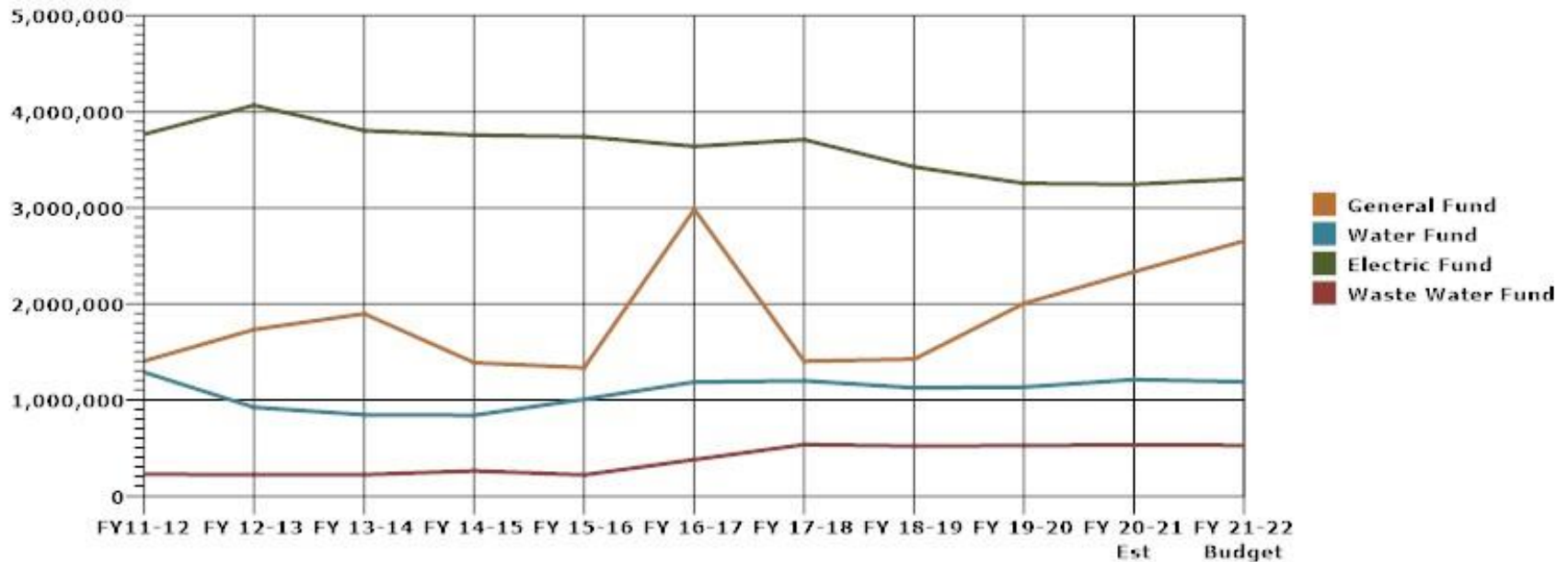
**LIBRARY DISTRICT FUND** — The transfer of the Ad Valorem taxes collected for the Library is included.

**TRANSPORTATION SALES TAX FUND** — \$100,000 from the collection of the ½ cent Transportation Sales Tax will be used for Street Repairs.

**CITY OF MARCELINE**  
**SUMMARY OF**  
**MAJOR FY 2021-2022 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 \$25,258 and \$1,245 in agent fees.

## REVENUES BY FUND



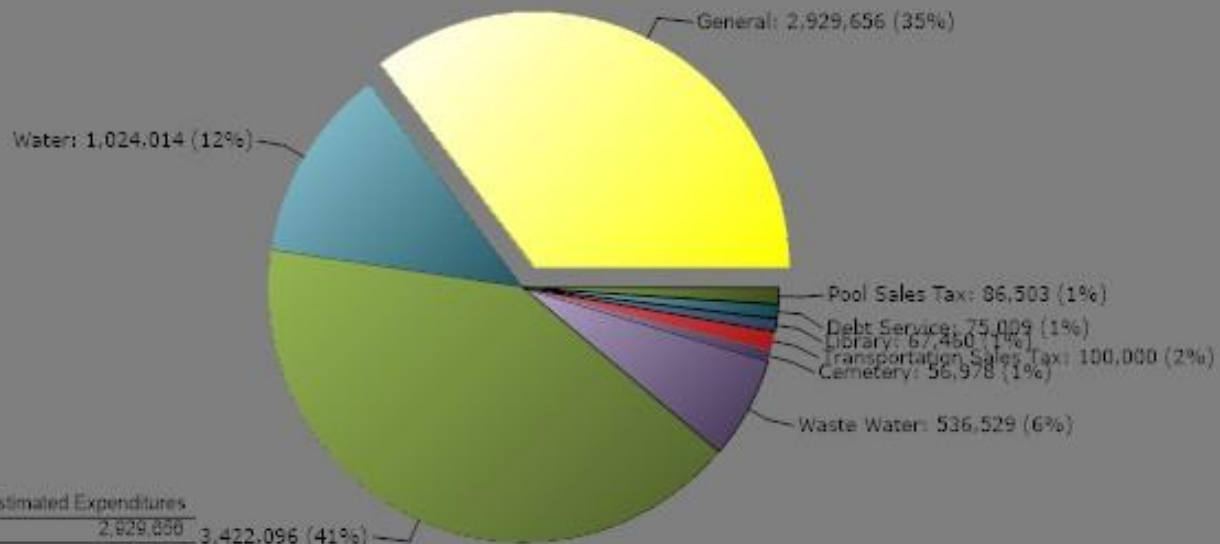
	FY11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Est	FY 21-22 Budget
General Fund	1,408,484	1,735,120	1,900,470	1,389,780	1,340,009	2,986,061	1,405,968	1,428,748	2,006,845	2,337,158	2,656,796
Water Fund	1,291,581	927,515	849,355	843,451	1,011,407	1,189,139	1,203,281	1,130,810	1,137,351	1,215,480	1,192,876
Electric Fund	3,768,293	4,068,592	3,805,016	3,759,204	3,742,127	3,640,541	3,711,228	3,428,111	3,266,554	3,247,086	3,304,651
Waste Water Fund	231,981	228,298	225,692	264,531	222,496	382,257	538,206	525,065	527,892	538,002	531,653

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

ACCOUNT #	REVENUE FUNDS	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21	FY 21-22	FY 20-21	%
					Estimated Actuals	Proposed Budget	FY 21-22 Budget Difference	
	General Fund	1,428,747	2,006,845	2,747,757	2,337,158	2,656,795	(90,962)	-3%
	Water Fund	1,130,810	1,137,351	1,160,086	1,215,480	1,192,876	32,790	3%
	Electric Fund	3,428,111	3,256,554	3,494,044	3,247,086	3,304,651	-189,393	-5%
	Waste Water Fund	525,065	527,892	528,414	536,002	531,653	3,239	1%
	Debt Service Fund	110,776	94,409	96,881	100,624	64,672	-32,209	0%
	Cemetery Fund	9,096	14,585	52,116	55,386	51,978	-138	0%
	Library Fund	53,756	66,272	66,272	67,460	67,460	1,188	2%
	Transportation Sales Tax Fund	106,462	98,814	98,053	100,888	98,604	551	1%
	Pool Sales Tax Fund	96,335	98,766	97,856	100,869	98,577	721	1%
	<b>TOTAL REVENUES AND TRANSFERS</b>	<b>6,889,158</b>	<b>7,301,488</b>	<b>8,341,479</b>	<b>7,760,953</b>	<b>8,067,266</b>	<b>(274,213)</b>	<b>-3%</b>
	<b>Less: Transfers In</b>	<b>700,000</b>	<b>1,203,000</b>	<b>1,237,975</b>	<b>1,237,975</b>	<b>1,253,742</b>	<b>15,767</b>	<b>0%</b>
	<b>Reserves Utilized</b>	<b>3,522</b>	<b>134,624</b>	<b>289,023</b>	<b>140,814</b>	<b>453,963</b>		
	<b>TOTAL REVENUES &amp; RESERVES UTILIZED</b>	<b>6,192,680</b>	<b>6,233,112</b>	<b>7,392,527</b>	<b>6,663,792</b>	<b>7,267,487</b>	<b>(289,980)</b>	<b>-2%</b>

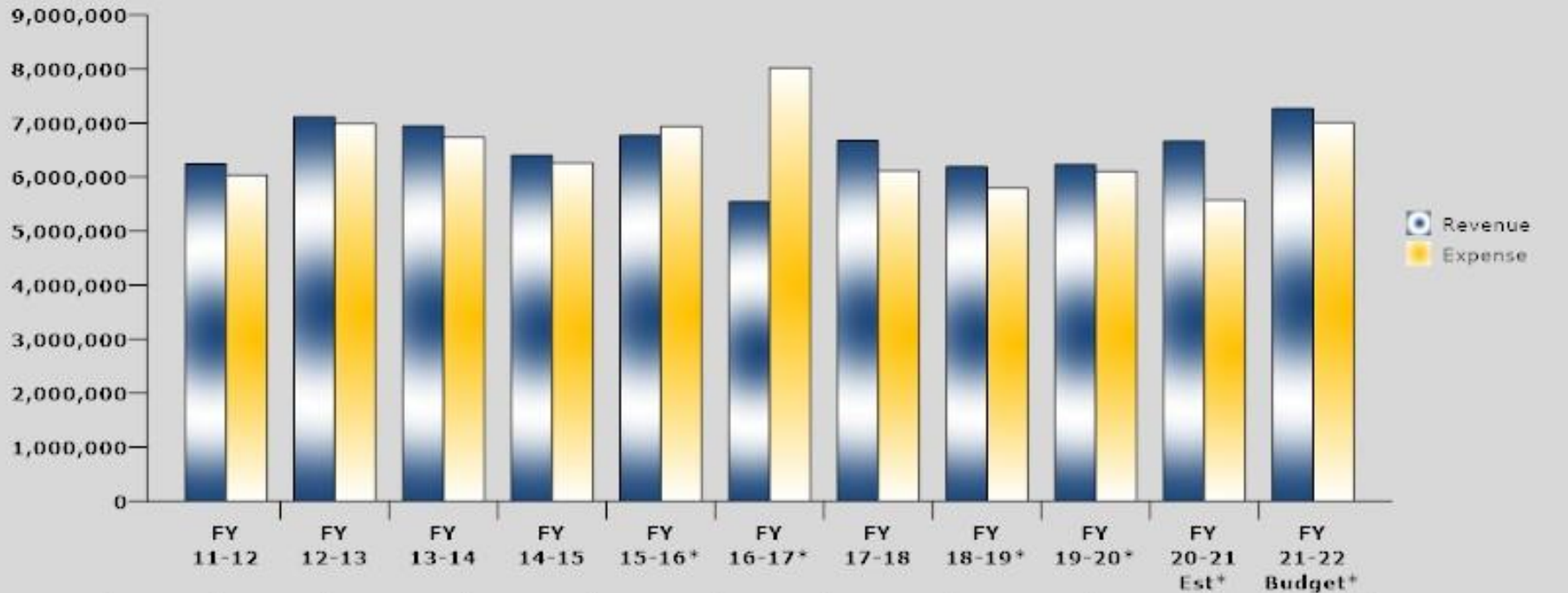
EXPENDITURE/EXPENSE FUNDS	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21	FY 21-22	FY 20-21	%
				Estimated Actuals	Proposed Budget	FY 21-22 Budget Difference	
General Fund	1,986,123	2,187,407	2,806,358	2,085,665	2,929,656	123,298	4%
Water Fund	1,113,109	1,017,009	963,239	768,330	1,024,014	60,775	6%
Electric Fund	2,769,106	3,222,720	3,665,070	3,281,671	3,422,096	(242,974)	-7%
Sewer Fund	350,039	398,357	513,826	345,520	536,529	22,703	4%
Debt Service Fund	95,331	94,599	93,769	94,599	75,009	(18,760)	0%
Cemetery Fund	38,962	36,051	52,116	32,332	56,978	4,862	9%
Library Fund	54,034	63,765	66,272	67,432	67,460	1,188	2%
Transportation Sales Tax Fund	0	205,000	90,000	90,000	100,000	10,000	11%
Pool Sales Tax Fund	85,190	83,973	87,943	87,916	86,503	0	-2%
<b>TOTAL EXPEND/EXP AND TRANSFERS</b>	<b>6,491,894</b>	<b>7,308,881</b>	<b>8,338,593</b>	<b>6,853,466</b>	<b>8,298,245</b>	<b>(38,908)</b>	<b>0%</b>
<b>Less: Transfers Out:</b>	<b>700,000</b>	<b>1,203,000</b>	<b>1,280,161</b>	<b>1,280,161</b>	<b>1,294,247</b>	<b>14,086</b>	<b>0%</b>
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>5,791,894</b>	<b>6,105,881</b>	<b>7,058,432</b>	<b>5,573,305</b>	<b>7,003,998</b>	<b>(52,994)</b>	<b>-1%</b>

## TOTAL ESTIMATED EXPENITURES FY 2021-2022



Total Estimated Expenditures	
General	2,929,656
Water	1,024,014
Electric	3,422,096
Waste Water	536,529
Debt Service	75,009
Cemetery	56,978
Library	67,460
Transportation Sales Tax	100,000
Pool Sales Tax	86,503

## Revenue & Expense Trend (Includes Reserves Utilized\*)



	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*	FY 20-21 Est*	FY 21-22 Budget*
Revenue	6,238,709	7,113,053	6,946,999	6,399,232	6,772,731	5,547,600	6,671,787	6,192,681	6,233,112	6,663,792	7,267,487
Expense	6,031,420	6,983,908	6,734,904	6,257,495	6,935,068	8,019,992	6,111,922	5,791,894	6,105,881	5,573,305	7,003,998



# GENERAL FUND



## SUMMARY OF REVENUES, TRANSFERS IN, AND EXPENDITURES

ACCOUNT #	REVENUE CATEGORY	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 20-21	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
	Taxes	245,180	233,150	250,389	242,651	240,327	(9,000)	-4%
	Licenses and Permits	17,249	17,803	17,530	17,943	17,665	135	1%
	Intergovernmental	318,390	321,368	370,330	395,268	383,515	13,185	4%
	Fines and Forfeitures	5,910	11,252	7,062	12,512	9,891	2,829	40%
	Charges for Services	67,711	51,283	67,276	66,941	61,978	(5,298)	-8%
	Miscellaneous	74,307	168,988	797,195	363,868	689,677	(107,518)	-13%
	<b>TOTAL REVENUES</b>	<b>728,747</b>	<b>803,844</b>	<b>1,509,782</b>	<b>1,099,183</b>	<b>1,403,053</b>	<b>(105,667)</b>	<b>-7%</b>
	<b>Transfers In</b>	<b>700,000</b>	<b>1,203,000</b>	<b>1,237,975</b>	<b>1,237,975</b>	<b>1,253,742</b>	<b>15,767</b>	<b>0%</b>
	<b>TOTAL REVENUES AND TRANSFERS</b>	<b>1,428,747</b>	<b>2,006,845</b>	<b>2,747,757</b>	<b>2,337,158</b>	<b>2,656,795</b>	<b>(89,900)</b>	<b>-3%</b>

ACCOUNT #	EXPENDITURES BY DEPARTMENT	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 20-21	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
	Administration	150,689	144,671	148,030	134,286	192,174	44,144	30%
	City Manager	63,225	44,671	42,262	37,489	51,763	9,501	22%
	City Council	176,295	199,338	423,840	172,775	595,450	171,610	40%
	Law	592,503	642,211	658,025	609,731	719,752	61,727	9%
	Street	554,712	563,662	526,233	491,540	512,757	(13,476)	-3%
	Fire	134,149	289,466	143,939	131,466	137,569	(6,370)	-4%
	Swimming Pool	212,565	178,863	247,353	219,418	260,666	8,103	5%
	Park	101,985	124,525	616,676	288,959	459,525	(157,151)	-25%
	<b>TOTAL EXPENDITURES</b>	<b>1,986,123</b>	<b>2,187,407</b>	<b>2,806,358</b>	<b>2,085,665</b>	<b>2,929,656</b>	<b>118,088</b>	<b>4%</b>

## SUMMARY OF GENERAL FUND REVENUE DETAILS

ACCOUNT TYPES OF REVENUE		FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21 Estimated Actuals	FY 21-22 Proposed Budget	FY 20-21 FY 21-22 Budget Difference	%
<b>Taxes:</b>								
01-00-402	Ad Valorem Taxes	110,802	116,611	110,444	117,695	115,035	4,591	4%
01-00-404	Ad Valorem Tax Penalties and Interest	2,807	3,796	3,728	6,023	4,209	481	13%
01-00-410	Utility Franchise Tax	73,793	58,479	70,422	60,057	64,110	(6,312)	-9%
01-00-411	Railroad Taxes	6,044	6,308	6,785	7,344	6,565	(220)	-3%
01-00-419	Payment in Lieu of Taxes	1,107	1,222	1,146	1,222	1,184	1,100	3%
01-00-425	County Road and Bridge Taxes	50,627	46,734	57,864	50,310	49,224	(8,640)	-15%
	<b>Subtotal Taxes</b>	<b>245,180</b>	<b>233,150</b>	<b>250,389</b>	<b>242,651</b>	<b>240,327</b>	<b>(9,000)</b>	<b>-4%</b>
<b>Licenses and Permits:</b>								
01-00-412	Occupational Licenses	8,492	8,217	8,064	8,240	8,316	252	3%
01-00-413	Dog Licenses and Fines	114	72	114	66	84	(30)	-26%
01-00-414	Motor Vehicle Licenses	8,643	9,514	9,352	9,637	9,265	(87)	-1%
	<b>Subtotal Licenses and Permits</b>	<b>17,249</b>	<b>17,803</b>	<b>17,530</b>	<b>17,943</b>	<b>17,665</b>	<b>135</b>	<b>1%</b>
<b>Intergovernmental Revenues:</b>								
01-00-415	Sales Tax Income	216,915	221,625	214,977	223,853	220,798	5,821	3%
01-00-416	State Motor Tax Refunds	60,354	57,095	59,115	59,465	58,970	(145)	0%
01-00-417	Corporate and Intangible Taxes	11,052	11,795	10,725	12,232	11,693	968	9%
01-00-409	Use Tax	0	0	55,000	64,480	60,000	5,000	0%
01-00-421	Motor Vehicle Sales Tax	19,927	20,862	20,405	24,175	21,655	1,250	6%
01-00-422	Motor Vehicle Fee Increase	10,142	9,991	10,108	11,063	10,399	291	3%
	<b>Subtotal Intergovernmental Revenues</b>	<b>318,390</b>	<b>321,368</b>	<b>370,330</b>	<b>395,268</b>	<b>383,515</b>	<b>13,185</b>	<b>4%</b>
<b>Fines and Forfeitures:</b>								
01-00-418	City Court Fines	5,910	11,252	7,062	12,512	9,891	2,829	40%
01-00-420	Parking Fines	0	0	0	0	0	0	0%
	<b>Subtotal Fines and Forfeitures</b>	<b>5,910</b>	<b>11,252</b>	<b>7,062</b>	<b>12,512</b>	<b>9,891</b>	<b>2,829</b>	<b>40%</b>
<b>Charges for Services:</b>								
01-00-435	Swimming Pool Revenue	67,711	51,283	67,276	66,941	61,978	(5,298)	-8%

ACCOUNT TYPES OF REVENUE		FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 20-21	
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	%
	<b>Miscellaneous:</b>							
01-00-423	Police Training Fund	702	796	748	1,946	1,148	400	53%
01-00-426	Building Permits	7,025	7,541	3,659	6,020	3,658	(1)	0%
01-00-427	Crime Victims Comp. Fund	38	0	31	0	13	(18)	-58%
01-00-428	Rural Fire Reimbursements	0	7,548	5,655	2,298	3,282	(2,373)	-42%
01-00-429	Marceline Business Complex	0	0	0	0	0	0	0%
01-00-430	Rental Income	13,550	24,355	20,200	17,852	18,586	(1,614)	-8%
01-00-431	DWI/ Drug offense Cost Reimb	113	0	85	0	38	(47)	-55%
01-00-432	Interest Income	846	498	612	146	497	(115)	-19%
01-00-434	Grants (Formerly named State Grants)	4,900	57,906	451,550	49,111	366,100	(85,450)	-19%
01-00-436	Police Dept LLEBG/JAG Grant	0	0	0	0	0	0	0%
01-00-437	Crops Revenues	5,537	4,297	4,297	4,148	4,297	0	0%
01-00-438	Sanitation Revenue	12,961	13,191	12,650	13,964	12,060	(590)	-5%
01-00-439	Park Donations	0	0	40,000	0	40,000	0	0%
01-00-440	Other Miscellaneous Income	23,265	44,773	41,709	53,919	23,000	(18,709)	-45%
01-00-442	Processing Fees	0	0	0	67	807	807	#DIV/0!
01-00-455	Outside Law Agency Bond	2,858	6,782	3,526	2,122	3,921	395	11%
01-00-456	Animal Control	0	0	0	0	0	0	0%
01-00-457	DARE Donations	2,512	1,301	2,112	1,914	1,909	(203)	-10%
01-00-470	Federal Funding	0	0	210,361	210,361	210,361	0	0%
	<b>Subtotal Miscellaneous</b>	<b>74,307</b>	<b>168,988</b>	<b>797,195</b>	<b>363,868</b>	<b>689,677</b>	<b>(107,518)</b>	<b>-13%</b>
	<b>TOTAL REVENUES</b>	<b>728,747</b>	<b>803,844</b>	<b>1,509,782</b>	<b>1,099,183</b>	<b>1,403,053</b>	<b>(105,667)</b>	<b>-7%</b>
	<b>TRANSFERS:</b>							
01-00-451	Transfers In:	700,000	1,203,000	1,237,975	1,237,975	1,253,742	15,767	0%
	<b>All Funds</b>	<b>700,000</b>	<b>1,203,000</b>	<b>1,237,975</b>	<b>1,237,975</b>	<b>1,253,742</b>	<b>15,767</b>	<b>0%</b>
01-00-551	Transfers Out:							
	<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>1,428,748</b>	<b>2,006,846</b>	<b>2,747,757</b>	<b>2,337,158</b>	<b>2,656,795</b>	<b>(89,900)</b>	<b>-3%</b>

## GENERAL FUND REVENUES

### FY 2021 – 2022 LINE ITEM BUDGET DESCRIPTIONS

#### TAXES:

00-402	Ad Valorem Taxes	2021 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 2021 – 2022 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	All pool revenues including admission, concessions, rentals, program fees, etc. for the 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 2021 – 2022 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 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 20-21	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
01-03-501	Salaries and Wages	45,990	48,541	48,254	46,655	50,519	2,265	5%
01-03-510	Employee Benefits	18,916	19,919	22,669	19,489	20,521	(2,148)	-9%
01-03-516	Overtime	93	93	200	266	200	0	0%
	<b>PERSONNEL COSTS</b>	<b>64,999</b>	<b>68,553</b>	<b>71,123</b>	<b>66,410</b>	<b>71,240</b>	<b>117</b>	<b>0%</b>
01-03-519	Postage	2,564	1,355	2,500	1,406	2,000	(500)	-20%
01-03-520	Supplies and Materials	3,321	3,213	3,500	3,700	3,400	(100)	-3%
01-03-522	Telephone	2,857	2,996	3,100	3,010	3,100	0	0%
01-03-524	Utilities	2,500	2,424	2,550	2,658	2,600	50	2%
01-03-525	Advertising	3,975	3,307	3,800	3,000	3,800	0	0%
01-03-526	Insurance	2,820	2,953	3,042	7,660	7,890	4,848	159%
01-03-530	Legal and Accounting	8,314	8,314	8,314	7,022	8,315	1	0%
01-03-532	Travel, Meetings, and Dues	4,283	3,107	4,000	3,007	3,000	(1,000)	-25%
01-03-540	Other Expenditures	3,268	928	3,500	1,500	2,000	(1,500)	-43%
01-03-542	Repairs and Maintenance	4,159	11,280	6,494	2,451	45,000	38,506	593%
01-03-545	County Ad Valorem	4,363	4,413	4,426	4,558	4,560	134	3%
01-03-563	Contingency Fund	0	0	0	0	0	0	0%
01-03-566	Contractual Services	32,450	29,218	29,181	26,377	35,269	6,088	21%
	<b>OPERATING EXPENDITURES</b>	<b>74,874</b>	<b>73,508</b>	<b>74,407</b>	<b>66,349</b>	<b>120,934</b>	<b>46,527</b>	<b>63%</b>
01-03-560	<b>CAPITAL EXPENDITURES</b>	<b>10,816</b>	<b>2,610</b>	<b>2,500</b>	<b>1,527</b>	<b>0</b>	<b>(2,500)</b>	<b>0%</b>
	<b>TOTAL EXPENDITURES</b>	<b>150,689</b>	<b>144,671</b>	<b>148,030</b>	<b>134,286</b>	<b>192,174</b>	<b>44,144</b>	<b>30%</b>

ACCOUNT #	PERSONNEL POSITIONS	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 20-21	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
	City Clerk	1	1	1	1	1	0	
	Utility Billing Clerk	1	1	1	1	1	0	
	Administrative Assistant	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>	

## ADMINISTRATION 01-03

### FY 2021 – 2022 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 — 12.5% 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 - \$40,000 towards fixing the front of 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, Codification

## **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 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21 Estimated Actuals	FY 21-22 Proposed Budget	FY 20-21 FY 21-22 Budget Difference	%
01-04-501	Salaries and Wages	18,115	19,384	19,168	19,070	19,688	520	3%
01-04-510	Employee Benefits	3,474	3,760	3,834	3,769	4,922	1,088	28%
	<b>PERSONNEL COSTS</b>	<b>21,589</b>	<b>23,144</b>	<b>23,002</b>	<b>22,839</b>	<b>24,610</b>	<b>1,608</b>	<b>7%</b>
01-04-520	Supplies and Materials	28	30	100	0	50	(50)	-50%
01-04-522	Telephone	953	999	1,038	1,003	1,038	0	0%
01-04-530	Legal and Accounting	8,314	8,314	8,314	7,022	8,315	1	0%
01-04-532	Travel, Meetings, and Dues	1,992	982	2,000	1,882	2,000	0	0%
01-04-540	Other Expenditures	0	62	750	38	750	0	0%
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	30,349	11,140	7,058	4,705	15,000	7,942	113%
	<b>OPERATING EXPENDITURES</b>	<b>41,636</b>	<b>21,527</b>	<b>19,260</b>	<b>14,650</b>	<b>27,153</b>	<b>7,893</b>	<b>41%</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>63,225</b>	<b>44,671</b>	<b>42,262</b>	<b>37,489</b>	<b>51,763</b>	<b>9,501</b>	<b>22%</b>

ACCOUNT #	PERSONNEL POSITIONS	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21 Estimated Actuals	FY 21-22 Proposed Budget	FY 20-21 FY 21-22 Budget Difference	%
	City Manager	1	1	1	1	1	0	
	<b>TOTAL PERSONNEL POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	

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

**FY 2021 – 2022 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 — 12.5% 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:

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

## CITY COUNCIL - 01-05

ACCOUNT #	TYPES OF EXPENDITURES	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21 Estimated Actuals	FY 21-22 Proposed Budget	FY 20-21	%
							FY 21-22 Budget	
01-05-520	Supplies and Materials	50	0	75	0	0	(75)	-100%
01-05-524	Utilities	79	71	90	54	70	(20)	-22%
01-05-525	Advertising	3,000	3,559	4,000	2,843	4,000	0	0%
01-05-530	Legal and Accounting	16,686	21,602	23,064	18,462	23,315	251	1%
01-05-532	Travel, Meetings, and Dues	5,745	1,883	4,000	3,947	4,000	0	0%
01-05-536	Election Fees	1,523	1,443	2,500	1,998	2,500	0	0%
01-05-540	Other Expenditures	1,292	265	1,250	1,085	1,250	0	0%
01-05-542	Library Maintenance	5,087	2,507	10,000	2,100	5,000	(5,000)	-50%
01-05-563	Contingency Fund	0	0	0	0	0	0	0%
01-05-565	IDA/Industrial Development Association	38,000	40,000	35,000	35,000	35,000	0	0%
01-05-566	Contractual Services	0	0	0	0	0	0	0%
01-05-568	Economic Development	0	0	0	0	0	0	0%
01-05-569	Marceline Business Complex	34,833	38,008	43,500	17,286	9,593	(33,907)	-78%
01-05-570	Federal Funding	0	0	210,361	0	420,722	210,361	100%
01-05-580	Downtown Marceline	20,000	25,000	25,000	25,000	25,000	0	0%
01-05-581	E-911 Board - Dispatch Services	0	15,000	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>176,295</b>	<b>199,338</b>	<b>423,840</b>	<b>172,775</b>	<b>595,450</b>	<b>171,610</b>	<b>40%</b>

ACCOUNT #	PERSONNEL POSITIONS	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21 Estimated Actuals	FY 21-22 Proposed Budget	FY 20-21	%
							FY 21-22 Budget	
	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 2021 – 2022 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 eight (8) full time sworn Police Officers, three (3) reserve police officers and one (1) Administrative Assistant.

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 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 20-21	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
01-06-501	Salaries and Wages	304,175	347,185	333,539	330,281	343,720	10,181	3%
01-06-510	Employee Benefits	149,712	163,580	168,392	158,126	161,114	(7,278)	-4%
01-06-516	Overtime	18,322	17,511	17,466	11,903	16,318	(1,148)	-7%
	<b>PERSONNEL COSTS</b>	<b>472,209</b>	<b>528,276</b>	<b>519,397</b>	<b>500,310</b>	<b>521,152</b>	<b>1,755</b>	<b>0%</b>
01-06-519	Postage	170	139	200	117	250	50	25%
01-06-520	Supplies and Materials	9,414	10,872	12,000	6,736	10,000	(2,000)	-17%
01-06-522	Telephone	6,950	6,842	7,169	6,563	6,545	(624)	-9%
01-06-524	Utilities	5,076	5,664	5,800	4,468	4,446	(1,354)	-23%
01-06-525	Advertising	130	50	250	0	250	0	0%
01-06-526	Insurance	13,899	17,542	18,068	21,817	26,809	8,741	48%
01-06-530	Legal and Accounting	8,314	8,314	8,314	7,026	8,315	1	0%
01-06-532	Travel, Meetings, and Dues	2,033	941	3,500	1,217	1,890	(1,610)	-46%
01-06-533	Petroleum Products	13,165	11,864	15,000	10,916	15,000	0	0%
01-06-535	Training	4,820	1,014	7,000	3,761	4,000	(3,000)	-43%
01-06-538	Uniforms	7,491	4,941	6,000	6,000	8,000	2,000	33%
01-06-539	Outside Law Agency Bond	2,733	6,782	3,500	1,929	3,814	314	9%
01-06-540	Other Expenditures	4,814	3,056	7,000	3,376	2,000	(5,000)	-71%
01-06-542	Repairs and Maintenance	9,120	9,886	13,987	9,036	11,000	(2,987)	-21%
01-06-561	Police Computer Rental	1,320	0	0	0	0	0	0%
01-06-562	Animal Control/LCHS	2,600	2,233	3,000	2,233	3,000	0	0%
01-06-563	DWI/Drug Offense Cost	0	0	0	0	0	0	0%
01-06-564	Support of Prisoners	0	0	500	0	250	(250)	-50%
01-06-565	DARE Program Expense	3,695	2,814	3,000	1,383	3,000	0	0%
01-06-566	Contractual Services	9,583	7,904	11,026	9,528	11,843	817	7%
01-06-567	Public Relations Events	5,060	3,263	3,500	3,500	3,500	0	0%
01-06-570	Grants	0	0	0	0	26,162	26,162	#DIV/0!
	<b>OPERATING EXPENDITURES</b>	<b>110,387</b>	<b>104,121</b>	<b>128,814</b>	<b>99,607</b>	<b>150,074</b>	<b>21,260</b>	<b>17%</b>
	<b>CAPITAL EXPENDITURES</b>	<b>9,907</b>	<b>9,814</b>	<b>9,814</b>	<b>9,814</b>	<b>48,526</b>	<b>38,712</b>	<b>394%</b>
	<b>TOTAL EXPENDITURES</b>	<b>592,503</b>	<b>642,211</b>	<b>658,025</b>	<b>609,731</b>	<b>719,752</b>	<b>61,727</b>	<b>9%</b>

PERSONNEL POSITIONS	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 20-21	%
	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	7	6	6	6	0	
Court Clerk	0	0	0	0	0	0	
Administrative Assistant	0	0	1	1	1	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>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>	

**Capital Outlays**

Description	Amount
Truck Lease (Year 4 of 5)	9,814
Body Cam / Car Video (MIRMA pay \$9,051.75 City pay \$29,661 or split 5 payments)	38,712
<b>Total Capital Outlays</b>	<b>48,526</b>

## POLICE DEPARTMENT 01-06

### FY 2021 – 2022 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 — 14.4% 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 2021 – 2022 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	Possible Grants to include a SEMA grant for tornado sirens

# 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 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 20-21	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
01-07-501	Salaries and Wages	204,971	222,526	220,012	224,042	221,790	1,778	1%
01-07-502	Temporary Employees	9,890	6,831	10,600	7,720	11,130	530	5%
01-07-510	Employee Benefits	97,727	95,637	107,245	89,383	94,284	(12,961)	-12%
01-07-516	Overtime	5,344	3,709	6,027	3,406	5,830	(197)	-3%
	<b>PERSONNEL COSTS</b>	<b>317,932</b>	<b>328,703</b>	<b>343,884</b>	<b>324,551</b>	<b>333,034</b>	<b>(10,850)</b>	<b>-3%</b>
01-07-520	Supplies and Materials	19,548	12,543	12,900	12,379	12,700	(200)	-2%
01-07-522	Telephone	1,865	1,827	1,920	1,827	1,920	0	0%
01-07-524	Utilities	1,161	1,035	1,250	982	1,167	(83)	-7%
01-07-526	Insurance	11,928	14,234	14,662	15,590	19,195	4,533	31%
01-07-532	Travel, Meetings, and Dues	966	965	1,500	116	800	(700)	-47%
01-07-533	Petroleum Products	11,683	9,488	12,000	11,177	13,000	1,000	8%
01-07-540	Other Expenditures	5,770	1,186	3,000	1,794	2,000	(1,000)	-33%
01-07-541	Street Repairs	87,993	121,923	108,000	100,000	75,000	(33,000)	-31%
01-07-542	Repairs and Maintenance	24,585	21,787	21,987	17,923	23,000	1,013	5%
01-07-552	Interest - Lease Purchase	163	85	0	0	285	285	#DIV/0!
01-07-566	Contractual Services	4,088	1,915	2,332	3,132	3,230	898	0%
	<b>OPERATING EXPENDITURES</b>	<b>169,750</b>	<b>186,988</b>	<b>179,551</b>	<b>164,920</b>	<b>152,297</b>	<b>(27,254)</b>	<b>-15%</b>
01-07-560	<b>CAPITAL EXPENDITURES</b>	<b>67,030</b>	<b>47,971</b>	<b>2,798</b>	<b>2,070</b>	<b>27,426</b>	<b>24,628</b>	<b>880%</b>
	<b>TOTAL EXPENDITURES</b>	<b>554,712</b>	<b>563,662</b>	<b>526,233</b>	<b>491,540</b>	<b>512,757</b>	<b>(13,476)</b>	<b>-3%</b>



ACCOUNT #	PERSONNEL POSITIONS	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21 Estimated Actuals	FY 21-22 Proposed Budget	FY 20-21 FY 21-22 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
Mini-Excavator (Year 1 of 5 - Split 07, 02, 04, 06)	7,426
Lease Purchase (Front End Loader 4 year) \$155,000	20,000
<b>Total Capital Outlays</b>	<b>27,426</b>

## STREET DEPARTMENT 01-07

### FY 2021 – 2022 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 — 12.5% 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: \$75,000
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 in 2021 split between street, water, wastewater, and cemetery and \$20,000 towards the lease purchase of a Front End Loader

# 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 Town 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

Jordan Elam

Willie Ewigman

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

John Steplugh

Brain Stallo

Scotty Vanzee

Mike Wright



## FIRE DEPARTMENT - 01-08

ACCOUNT #	TYPES OF EXPENDITURES	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21 Estimated Actuals	FY 21-22 Proposed Budget	FY 20-21	%
							FY 21-22 Budget	
01-08-501	Salaries and Wages	35,065	30,587	27,000	35,237	30,000	3,000	11%
01-08-510	Employee Benefits	2,932	2,519	2,300	2,899	2,700	400	17%
	<b>PERSONNEL COSTS</b>	<b>37,997</b>	<b>33,106</b>	<b>29,300</b>	<b>38,136</b>	<b>32,700</b>	<b>3,400</b>	<b>12%</b>
01-08-517	Firemen's Fund	2,410	2,490	4,200	2,500	3,120	(1,080)	-26%
01-08-519	Postage	0	9	50	20	0	(50)	-100%
01-08-520	Supplies and Materials	158	71	500	740	500	0	0%
01-08-522	Telephone	301	1,079	1,080	1,021	1,020	(60)	-6%
01-08-524	Utilities	5,076	5,664	5,800	4,469	4,446	(1,354)	-23%
01-08-526	Insurance	6,940	7,511	7,737	5,679	6,427	(1,310)	-17%
01-08-532	Travel, Meetings, and Dues	905	310	820	310	500	(320)	-39%
01-08-533	Petroleum Products	2,805	1,915	4,000	2,402	3,000	(1,000)	-25%
01-08-540	Other Expenditures	5,855	6,776	9,000	7,000	7,000	(2,000)	-22%
01-08-542	Repairs and Maintenance	4,524	7,188	9,494	6,691	9,000	(494)	-5%
01-08-545	First Responder/EMS	1,033	958	3,000	1,712	3,000	0	0%
01-08-566	Contractual Services	1,388	1,094	1,481	2,310	2,379	898	0%
01-08-570	Grant	6,280	162,818	6,000	0	6,000	0	0%
	<b>OPERATING EXPENDITURES</b>	<b>37,675</b>	<b>197,883</b>	<b>53,162</b>	<b>34,853</b>	<b>46,392</b>	<b>(6,770)</b>	<b>-13%</b>
01-08-560	<b>CAPITAL EXPENDITURES</b>	<b>58,477</b>	<b>58,477</b>	<b>61,477</b>	<b>58,477</b>	<b>58,477</b>	<b>(3,000)</b>	<b>-5%</b>
	<b>TOTAL EXPENDITURES</b>	<b>134,149</b>	<b>289,466</b>	<b>143,939</b>	<b>131,466</b>	<b>137,569</b>	<b>(6,370)</b>	<b>-4%</b>

ACCOUNT #	PERSONNEL POSITIONS	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21 Estimated Actuals	FY 21-22 Proposed Budget	FY 20-21
							FY 21-22 Budget Difference
	Fire Chief	1	1	1	1	1	0
	Assistant Fire Chief	1	1	1	1	1	0
	Volunteer Firefighters	24	23	23	23	23	0
	<b>TOTAL PERSONNEL POSITIONS</b>	<b>26</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>0</b>

**Capital Outlays**

<b>Description</b>	<b>Amount</b>
New Fire Truck (Yr 6 of 9 years)	58,477
<b>Total Capital Outlays</b>	<b>58,477</b>

## FIRE DEPARTMENT 01-08

### FY 2021 – 2022 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 sixth 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 GO Bonds were refinanced in 2021 which decreased the debt service levy.

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 2021 and will remain up until May 2022 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 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21	FY 21-22	FY 20-21	%
					Estimated Actuals	Proposed Budget	Budget Difference	
01-09-501	Salaries & Wages	89,538	81,909	104,472	93,652	109,682	0	5%
01-09-510	Employee Benefits	20,377	20,761	28,058	21,728	26,969	(1,089)	-4%
01-09-516	Overtime	0	0	0	0	0		
	<b>PERSONNEL COSTS</b>	<b>109,915</b>	<b>102,670</b>	<b>132,530</b>	<b>115,380</b>	<b>136,651</b>	<b>(1,089)</b>	<b>3%</b>
01-09-519	Postage	0	0	50	30	50	0	0%
01-09-520	Supplies and Materials	2,042	1,537	2,000	1,935	2,000	0	0%
01-09-522	Telephone	4,258	4,375	4,400	3,659	3,600	(800)	-18%
01-09-523	Concessions	7,801	10,178	8,000	9,910	9,000	1,000	13%
01-09-524	Utilities	65,381	37,681	65,000	57,113	65,000	0	0%
01-09-526	Insurance	7,455	8,023	8,067	7,515	8,935	868	11%
01-09-527	Advertising	0	0	0	0	0	0	0%
01-09-532	Travel, Meetings & Dues	608	280	800	240	300	(500)	-63%
01-09-540	Other Expenditures	602	273	1,000	793	1,000	0	0%
01-09-542	Repairs and Maintenance	4,359	6,068	9,975	9,057	23,000	13,025	131%
01-09-543	Chemicals	5,304	6,463	8,000	8,722	8,500	500	6%
01-09-566	Contractual Services	1,388	1,315	5,231	2,574	2,630	(2,601)	-50%
	<b>OPERATING EXPENDITURES</b>	<b>99,198</b>	<b>76,193</b>	<b>112,523</b>	<b>101,548</b>	<b>124,015</b>	<b>11,492</b>	<b>10%</b>
01-09-560	<b>CAPITAL EXPENDITURES</b>	<b>3,452</b>	<b>0</b>	<b>2,300</b>	<b>2,490</b>	<b>0</b>	<b>(2,300)</b>	<b>0%</b>
	<b>TOTAL EXPENDITURES</b>	<b>212,565</b>	<b>178,863</b>	<b>247,353</b>	<b>219,418</b>	<b>260,666</b>	<b>8,103</b>	<b>5%</b>

PERSONNEL POSITIONS	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21	FY 21-22	FY 20-21	%
				Estimated Actuals	Proposed Budget	Budget Difference	
Pool Manager	1	1	1	1	1	0	
Pool Assistant Manager	0		0	0	0	0	
Activities Director / Head Life Guard	1	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>
<b>Total Capital Outlays</b>	<b>0</b>

## SWIMMING POOL 01-09

### FY 2021 – 2022 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 — 12.5% 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. Includes \$15,000 for painting of the pool basin
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 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21	FY 21-22	FY 20-21	%
					Estimated	Proposed	Budget	
01-10-501	Salaries and Wages	36,650	39,372	38,902	38,837	40,851	1,949	5%
01-10-502	Temporary Employees	8,566	7,452	10,000	8,155	10,000	0	0%
01-10-510	Employee Benefits	17,515	18,497	21,296	18,242	19,036	(2,260)	-11%
01-10-516	Overtime	1,373	994	2,883	559	1,681	(1,202)	-42%
	<b>PERSONNEL COSTS</b>	<b>64,104</b>	<b>66,315</b>	<b>73,081</b>	<b>65,793</b>	<b>71,568</b>	<b>(1,513)</b>	<b>-2%</b>
01-10-520	Supplies and Materials	7,293	6,423	7,560	7,464	17,779	10,219	135%
01-10-524	Utilities	8,218	5,468	8,321	7,478	7,177	(1,144)	-14%
01-10-526	Insurance	1,283	1,424	1,468	2,498	2,942	1,474	100%
01-10-532	Travel, Meetings & Dues	63	45	500	68	300	(200)	-40%
01-10-533	Petroleum Products	2,423	2,638	2,000	2,793	2,300	300	15%
01-10-540	Other Expenditures	1,626	1,167	2,000	1,360	1,500	(500)	-25%
01-10-542	Repairs and Maintenance	6,648	4,282	23,386	17,585	7,500	(15,886)	-68%
01-10-543	Chemicals	3,343	121	2,000	0	2,000	0	0%
01-10-566	Contractual Services	2,388	8,408	3,232	3,461	4,330	1,098	34%
01-10-570	State Grants	0	28,234	492,670	180,459	323,219	(169,451)	-34%
	<b>OPERATING EXPENDITURES</b>	<b>33,285</b>	<b>58,210</b>	<b>543,137</b>	<b>223,167</b>	<b>369,047</b>	<b>(174,090)</b>	<b>-32%</b>
01-10-560	<b>CAPITAL EXPENDITURES</b>	4,596	0	458	0	18,910	18,452	4029%
	<b>TOTAL EXPENDITURES</b>	<b>101,985</b>	<b>124,525</b>	<b>616,676</b>	<b>288,959</b>	<b>459,525</b>	<b>(157,151)</b>	<b>-25%</b>

PERSONNEL POSITIONS	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21	FY 21-22	FY 20-21	%
				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>
New Zero Turn Mower 72"	13,800
30" Screening Rake	110
R&P - Capital Project Choice approved by Council - Check to Vendor	5,000
<b>Total Capital Outlays</b>	<b>18,910</b>

## RECREATION & PARKS DEPARTMENT 01-10

### FY 2021 – 2022 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 — 12.5% 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	New Zero Turn Mower and \$5,000 towards a Capital Project agreed to by both Council and Recreation & Park Board
10-566	Contractual Expenditures	\$1,000 provided to Recreation & Park Board for Summer Rec League, Incode Software
10-570	State Grants	\$323,219 is budget under State Grants to finish the Missouri Department of Conservation Community Assistance Program project for facilities at the New Reservoir and includes \$215,668 for the LWCF Grant project 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. Donations and \$57,000 in reserves will assist in covering the cost of the LWCF project.

# 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.

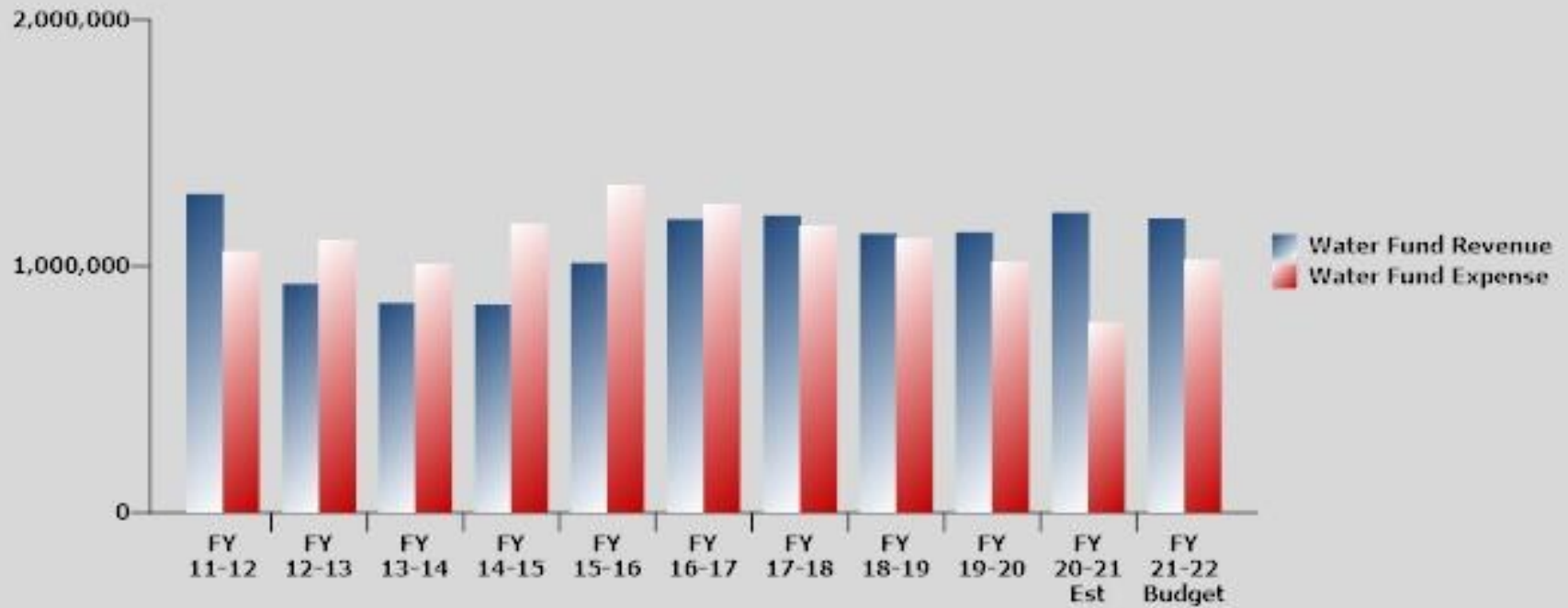
There are approximately 1,094 water meter services and 150 fire hydrants.

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 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	FY 20-21 Est	FY 21-22 Budget
Water Fund Revenue	1,291,581	927,515	849,355	843,451	1,011,407	1,189,139	1,203,281	1,130,810	1,137,351	1,215,480	1,192,876
Water Fund Expense	1,059,127	1,104,642	1,007,320	1,170,680	1,328,355	1,250,552	1,162,771	1,113,109	1,017,009	768,330	1,024,014

## WATER FUND-02

ACCOUNT #	TYPES OF REVENUES	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21	FY 21-22	FY 20-21	%
					Estimated	Proposed	Budget	
02-00-432	Interest Income	2,177	1,242	1,518	225	1,215	(303)	-20%
02-00-434	State Grant	0	1,900	6,551	4,481	0	(6,551)	0%
02-00-440	Miscellaneous Income	3,608	7,501	6,000	2,161	4,423	(1,577)	-26%
02-00-441	State Primacy Fee	4,311	4,289	4,304	4,391	4,330	26	1%
02-00-442	Tech Fee	0	0	0	2,135	4,260	4,260	
02-00-451	Transfers In- Other Funds	0	0	0	0	0	0	0%
02-00-460	Water Services	1,113,909	1,115,529	1,134,934	1,196,576	1,172,246	37,312	3%
02-00-471	Service Charge - Utilities	6,805	6,890	6,779	5,511	6,402	(377)	-6%
	<b>TOTAL REVENUES</b>	<b>1,130,810</b>	<b>1,137,351</b>	<b>1,160,086</b>	<b>1,215,480</b>	<b>1,192,876</b>	<b>32,790</b>	<b>3%</b>

ACCOUNT #	TYPES OF EXPENSES	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21	FY 21-22	FY 20-21	%
					Estimated	Proposed	Budget	
02-05-501	Salaries and Wages- Water	173,678	186,443	195,108	180,219	200,959	5,851	3%
02-05-503	Salaries and Wages- Adm.	37,684	40,550	42,036	39,771	43,774	1,738	4%
02-05-510	Employee Benefits	89,294	93,115	114,859	87,960	102,374	(12,485)	-11%
02-05-516	Overtime	10,508	12,855	14,290	14,270	14,582	292	2%
	<b>PERSONNEL COSTS</b>	<b>311,164</b>	<b>332,963</b>	<b>366,293</b>	<b>322,220</b>	<b>361,689</b>	<b>(4,604)</b>	<b>-1%</b>
02-05-519	Postage	1,364	1,308	1,500	1,498	2,000	500	33%
02-05-520	Supplies and Materials	7,958	5,387	10,000	2,893	10,562	562	6%
02-05-522	Telephone	4,576	4,624	4,680	4,495	4,680	0	0%
02-05-524	Utilities	61,189	55,715	58,363	60,342	59,082	719	1%
02-05-526	Insurance	35,776	38,525	39,680	25,926	28,070	(11,610)	-29%
02-05-530	Legal and Accounting	8,314	8,314	8,314	7,022	8,315	1	0%
02-05-532	Travel, Meetings, and Dues	4,574	4,980	7,700	3,012	7,000	(700)	-9%
02-05-533	Petroleum Products	6,219	4,517	9,000	6,026	8,500	(500)	-6%
02-05-534	Rent	1,134	1,168	1,203	1,204	1,240	37	3%
02-05-540	Other Expenditures	7,486	2,426	7,200	5,530	7,000	(200)	-3%
02-05-542	Repairs and Maint-Equip	40,012	45,639	52,481	29,667	37,500	(14,981)	-29%
02-05-543	Chemicals	227,559	225,056	250,000	217,143	260,000	10,000	4%
02-05-544	Repairs and Maint-Syst	43,031	17,509	90,000	24,756	80,000	(10,000)	-11%
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	9,255	0	0	0	0	0	0%
02-05-553	Fiscal Agent Fees	2,042	994	0	160	0	0	0%

ACCOUNT #	TYPES OF EXPENSES	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 20-21	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
02-05-554	Interest - Lease Purchase	450	229	0	0	285	285	0%
02-05-555	State Primacy Fee	4,067	4,009	4,100	4,074	4,300	200	5%
02-05-566	Contractual Expense	39,334	37,334	41,619	52,362	46,365	4,746	11%
02-05-570	State Grants	0	30,000	2,070	0	0	(2,070)	-100%
	<b>OPERATING EXPENSES</b>	<b>504,340</b>	<b>487,734</b>	<b>587,910</b>	<b>446,110</b>	<b>564,899</b>	<b>(23,011)</b>	<b>-4%</b>
	<b>CAPITAL EXPENSES</b>	<b>13,176</b>	<b>0</b>	<b>9,036</b>	<b>0</b>	<b>90,000</b>	<b>80,964</b>	<b>896%</b>
	<b>PRINCIPLE BOND PAYMENT SRI</b>	<b>278,333</b>	<b>190,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
	<b>PRINCIPAL PAYMENT - L/P</b>	<b>6,096</b>	<b>6,312</b>	<b>0</b>	<b>0</b>	<b>7,426</b>	<b>0</b>	<b>0%</b>
	<b>TOTAL EXPENSES</b>	<b>1,113,109</b>	<b>1,017,009</b>	<b>963,239</b>	<b>768,330</b>	<b>1,024,014</b>	<b>53,349</b>	<b>6%</b>

PERSONNEL POSITIONS	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 20-21
	Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	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
Boat	5,000
Filter Media	75,000
Update GIS	10,000
<b>Total Capital Outlays</b>	<b>90,000</b>

## WATER FUND 02

### FY 2021 – 2022 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 — 12.5% 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 \$75,000 for Filter Media, \$10,000 to update GIS and \$5,000 for a boat to be used when conducting maintenance on the Reservoirs
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 (1) Electric Lineman I, and two (2) Apprentice Linemen that are working toward being 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.

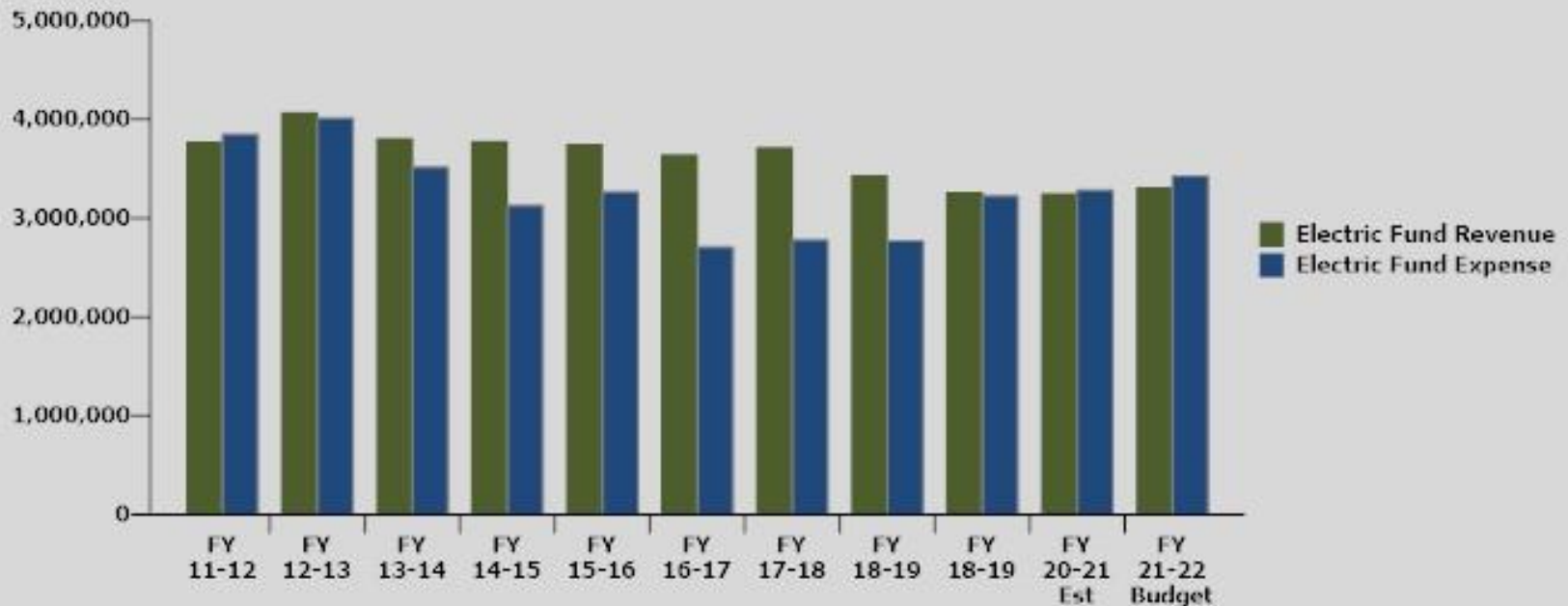
The Electric Department maintains approximately 31 miles of power lines and right of ways. In order to supply reliable power throughout the system, four months a year are devoted to clearing right of ways, which reduces outages and damages to power lines.

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

Reserves Utilized Not Included



	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	FY 20-21 Est	FY 21-22 Budget
Electric Fund Revenue	3,768,293	4,068,592	3,805,016	3,774,130	3,742,127	3,640,541	3,711,228	3,428,111	3,256,554	3,247,086	3,304,651
Electric Fund Expense	3,851,488	4,016,273	3,513,357	3,127,367	3,264,646	2,703,458	2,776,488	2,769,106	3,222,720	3,281,671	3,422,096



# ELECTRIC FUND-03

ACCOUNT #	TYPES OF REVENUES	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21	FY 21-22	FY 20-21	%
					Estimated Actuals	Proposed Budget	Budget Difference	
03-00-432	Interest Income	6,802	4,445	4,701	2,050	4,432	-269	-6%
03-00-434	State Grants	0	0	2,987	2,987	0	-2,987	0%
03-00-440	Miscellaneous Income	4,075	4,221	20,188	32,260	5,000	-15,188	-75%
03-00-442	Tech Fee	0	0	0	2,135	4,293		
03-00-451	Transfer In- Other Funds	0	0	0	0	0	0	0%
03-00-470	Electric Service	3,381,310	3,210,514	3,428,663	3,173,637	3,255,154	-173,509	-5%
03-00-471	Service Charge-Utilities	16,789	18,009	18,263	14,113	16,304	-1,959	-11%
03-00-472	Security Light Rental	19,135	19,365	19,242	19,905	19,468	226	1%
	<b>TOTAL REVENUES</b>	<b>3,428,111</b>	<b>3,256,554</b>	<b>3,494,044</b>	<b>3,247,086</b>	<b>3,304,651</b>	<b>(193,686)</b>	<b>-5%</b>

ACCOUNT #	TYPES OF EXPENSES	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21	FY 21-22	FY 20-21	%
					Estimated Actuals	Proposed Budget	Budget Difference	
03-05-501	Salaries and Wages- Elec.	187,867	214,183	209,029	200,022	188,875	-20,154	-10%
03-05-503	Salaries and Wages- Adm.	42,604	45,890	47,342	44,820	49,288	1,946	4%
03-05-510	Employee Benefits	100,949	95,930	114,165	93,511	102,051	-12,114	-11%
03-05-516	Overtime	7,212	5,803	6,980	4,176	6,411	-569	-8%
	<b>PERSONNEL COSTS</b>	<b>338,632</b>	<b>361,806</b>	<b>377,516</b>	<b>342,529</b>	<b>346,625</b>	<b>(30,891)</b>	<b>-8%</b>
03-05-519	Postage	2,565	2,538	2,870	2,775	3,500	630	22%
03-05-520	Supplies and Materials	5,606	2,949	6,040	6,502	6,040	0	0%
03-05-521	Purchase Electricity	1,480,149	1,458,778	1,474,110	1,309,789	1,390,650	-83,460	-6%
03-05-522	Telephone	2,269	2,381	2,400	2,196	2,400	0	0%
03-05-524	Utilities	32,663	29,207	33,000	30,675	36,402	3,402	10%
03-05-526	Insurance	68,345	72,309	74,479	43,154	45,814	-28,665	-38%
03-05-530	Legal & Accounting	8,314	8,315	8,315	7,022	8,315	0	0%
03-05-532	Travel, Meetings, and Dues	5,276	1,793	5,000	7,943	6,448	1,448	29%
03-05-533	Petroleum Products	4,347	3,213	5,000	5,045	5,000	0	0%
03-05-535	Fuel Oil For Generation	5,009	0	2,500	2,481	3,000	500	20%
03-05-540	Other Expenditures	3,179	1,585	3,000	3,885	3,000	0	0%
03-05-542	Repairs and Maint-Equip	11,394	10,220	12,987	13,795	10,000	-2,987	-23%
03-05-544	Repairs and Maint-Syst	18,541	30,696	60,188	24,348	35,000	-25,188	-42%
03-05-550	Depreciation	0	0	0	0	0	0	0%
03-05-551	Transfer Out-Other Funds	700,000	1,203,000	1,280,161	1,280,161	1,294,247	14,086	0%
03-05-552	Interest on Generators	0	0	0	0	0	0	#DIV/0!
03-05-554	Interest on Lease Purchase	4,007	3,197	3,844	2,362	2,401	-1,443	-38%

ACCOUNT #	TYPES OF EXPENSES	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 20-21	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
03-05-566	Contractual Expense	22,611	23,542	32,229	30,431	36,286	4,057	13%
	<b>OPERATING EXPENSES</b>	<b>2,374,275</b>	<b>2,853,723</b>	<b>3,006,123</b>	<b>2,772,564</b>	<b>2,888,503</b>	<b>(117,620)</b>	-4%
	<b>CAPITAL EXPENSES</b>	<b>56,199</b>	<b>7,191</b>	<b>251,806</b>	<b>135,472</b>	<b>122,432</b>	<b>-129,374</b>	<b>-51%</b>
	<b>PRINCIPAL PAYMENT - L/P</b>	<b>31,854</b>	<b>30,361</b>	<b>29,625</b>	<b>31,106</b>	<b>64,536</b>	<b>0</b>	<b>118%</b>
	<b>TOTAL EXPENSES</b>	<b>2,769,106</b>	<b>3,222,720</b>	<b>3,665,070</b>	<b>3,281,671</b>	<b>3,422,096</b>	<b>(242,974)</b>	<b>-7%</b>

ACCOUNT #	PERSONNEL POSITIONS	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 20-21	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
	Utility Superintendent	1	1	1	1	1	1	
	Lineman II	2	2	2	0	0	-1	
	Lineman I	1	1	1	1	1	0	
	Lineman Apprentice	0	0	0	2	2	0	
	Part-Time Lineman	0	1	1	1	0	0	
	<b>TOTAL PERSONNEL POSITIONS</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>0</b>	

**Capital Outlays**

Description	Amount
Plant Roof	35,000
Easy Gen (Utilizing Reserves)	87,432
<b>Total Capital Outlays</b>	<b>122,432</b>

## ELECTRIC FUND 03

### FY 2021 – 2022 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 — 12.5% 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 General and Cemetery Funds

**ELECTRIC FUND 03**

**FY 2021 – 2022 LINE ITEM BUDGET DESCRIPTIONS**

05-560	Capital Expenditures	\$35,000 for the Plant Roof and \$87,432 for Easy Gen project utilizing Reserves
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:

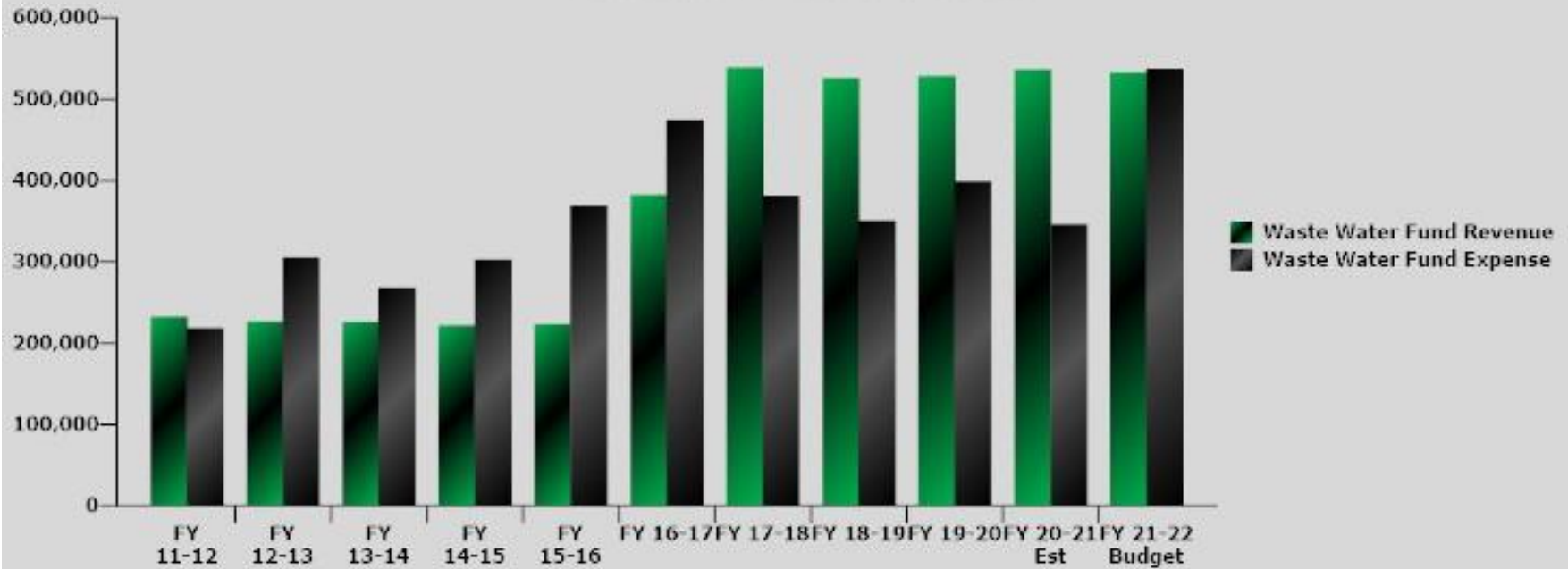
Mow treat plant grounds and haul sludge

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 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	FY 20-21 Est	FY 21-22 Budget
Waste Water Fund Revenue	231,961	226,298	226,692	221,238	222,498	382,257	538,206	525,085	527,892	536,002	531,653
Waste Water Fund Expense	218,237	304,909	267,837	302,283	388,788	473,588	380,503	350,039	388,357	345,520	536,529

## WASTE WATER FUND - 04

ACCOUNT #	TYPES OF REVENUES	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 20-21	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
04-00-432	Interest Income	74	36	47	38	49	2	4%
04-00-434	State Grants/Lease	0	0	1,494	1,494	0	(1,494)	0%
04-00-440	Miscellaneous Income	0	0	100	3,997	100	0	0%
04-00-441	State Sewer Connection Fee	1,087	1,087	1,087	1,114	1,400	313	29%
04-00-442	Tech Fee	0	0	0	2,058	4,137		
04-00-451	Transfers In - Others	0	0	0	0	0	0	0%
04-00-461	Sewer Tap Fees	0	375	100	0	100	0	0%
04-00-462	Sewer User Fees	518,870	521,304	522,292	523,224	521,133	(1,159)	0%
04-00-471	Service Charge - Utilities	5,034	5,090	3,294	4,077	4,734	1,440	44%
	<b>TOTAL REVENUES</b>	<b>525,065</b>	<b>527,892</b>	<b>528,414</b>	<b>536,002</b>	<b>531,653</b>	<b>(898)</b>	<b>1%</b>

ACCOUNT #	TYPES OF EXPENSES	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 20-21	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
04-06-501	Salaries and Wages- Sewer	124,679	140,550	146,412	122,786	151,139	4,727	3%
04-06-503	Salaries and Wages- Adm.	37,684	40,550	42,036	39,767	43,774	1,738	4%
04-06-510	Employee Benefits	64,923	68,569	89,911	58,852	79,826	(10,085)	-11%
04-06-516	Overtime	9,699	11,643	11,580	10,457	10,922	(658)	-6%
	<b>PERSONNEL COSTS</b>	<b>236,985</b>	<b>261,312</b>	<b>289,939</b>	<b>231,862</b>	<b>285,661</b>	<b>(4,278)</b>	<b>-1%</b>
04-06-519	Postage	1,343	1,308	1,700	1,421	2,000	300	18%
04-06-520	Supplies and Materials	6,117	7,747	6,518	7,187	7,518	1,000	15%
04-06-522	Telephone	1,606	1,991	2,000	2,751	2,640	640	32%
04-06-524	Utilities	28,141	27,326	30,000	20,798	24,500	(5,500)	-18%
04-06-530	Insurance	9,278	10,142	10,446	10,675	12,048	1,602	15%
04-06-530	Legal and Accounting	8,314	8,314	8,314	7,022	8,315	1	0%
04-06-532	Travel, Meetings, and Dues	687	180	2,000	56	2,000	0	0%
04-06-533	Petroleum Products	5,061	4,206	5,500	5,417	6,000	500	9%
04-06-540	Other Expenditures	2,800	3,822	6,000	1,702	5,000	(1,000)	-17%
04-06-542	Repairs and Maint-Equip	28,538	23,780	36,494	26,733	60,000	23,506	64%
04-06-544	Repairs and Maint-Syst	10,019	36,921	35,000	12,356	50,000	15,000	43%
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 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21	FY 21-22	FY 20-21	%
					Estimated Actuals	Proposed Budget	Budget Difference	
04-06-554	Interest - Lease Purchase	450	229	0	0	285	285	#DIV/0!
04-06-556	State Sewer Connection Fee	1,158	1,148	1,200	1,173	1,400	200	17%
04-06-566	Contractual Expense	3,446	3,619	37,679	16,367	41,736	4,057	11%
04-06-570	State Grants	0	0	0	0	0	0	
	<b>OPERATING EXPENSES</b>	<b>106,958</b>	<b>130,733</b>	<b>182,851</b>	<b>113,658</b>	<b>223,442</b>	<b>40,591</b>	<b>22%</b>
	<b>CAPITAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>41,036</b>	<b>0</b>	<b>20,000</b>	<b>(21,036)</b>	<b>0%</b>
	<b>PRINCIPAL PAYMENT - L/P</b>	<b>6,096</b>	<b>6,312</b>	<b>0</b>	<b>0</b>	<b>7,426</b>	<b>0</b>	<b>#DIV/0!</b>
	<b>TOTAL EXPENSES</b>	<b>350,039</b>	<b>398,357</b>	<b>513,826</b>	<b>345,520</b>	<b>536,529</b>	<b>15,277</b>	<b>4%</b>

ACCOUNT #	PERSONNEL POSITIONS	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21	FY 21-22	FY 20-21	%
					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
Small Tractor to Replace 1985 JD 650 (No Parts)	20,000
<b>Total Capital Outlays</b>	<b>20,000</b>

## WASTE WATER FUND 04

### FY 2021 – 2022 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 — 12.5% 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	\$20,000 to Replace the 1985 JD 650 with a new Compact Garden Tractor
06-566	Contractual Services	Incode Software, Engineering

# 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. In July 2021, the General Obligation Bonds were refinanced. The debt service levy in 2021 for this long-term obligation is \$0.2232 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 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21	FY 21-22	FY 20-21	%
					Estimated	Proposed	Budget	
05-00-402	Advalorem Taxes	94,352	80,496	82,652	85,020	54,451	-28,201	0%
05-00-411	Railroad Taxes	5,220	4,333	5,044	5,386	3,447	-1,597	0%
05-00-417	Corp and Intangible Taxes	9,545	8,118	7,837	8,970	5,741	-2,096	0%
05-00-419	Payment in Lieu of Taxes	1,084	1,197	1,010	1,197	766	-244	0%
05-00-432	Interest Income	575	265	338	51	267	-71	0%
	<b>TOTAL REVENUES</b>	<b>110,776</b>	<b>94,409</b>	<b>96,881</b>	<b>100,624</b>	<b>64,672</b>	<b>-32,209</b>	<b>0%</b>

ACCOUNT #	TYPES OF EXPENDITURES	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21	FY 21-22	FY 20-21	%
					Estimated	Proposed	Budget	
05-05-502	Matured Bonds	65,000	65,000	65,000	65,000	61,000	-4,000	0%
05-05-504	Bond Interest	30,013	29,281	28,469	29,281	13,709	-14,760	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>95,331</b>	<b>94,599</b>	<b>93,769</b>	<b>94,599</b>	<b>75,009</b>	<b>-18,760</b>	<b>0%</b>

**DEBT SERVICE FUND 05**

**FY 2021 – 2022 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:

Judy Essig  
Judith Lindsey  
Lynn Dorrell  
Sharon Ervie  
Mary Chrisman  
Tom Oldham

## CEMETERY FUND-06

ACCOUNT #	TYPES OF REVENUES	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 20-21	%
		Actuals	Actuals	Budget	Estimated	Proposed	Budget	
06-00-432	Interest Income	0	0	0	1	0	0	0%
06-00-439	Donations	576	1,185	0	700	0	0	0%
06-00-440	Miscellaneous Income	0	0	0	0	0	0	0%
06-00-451	Transfer In-Other Funds	0	0	42,186	42,185	40,505	-1,681	0%
06-00-474	Grave Open & Close Fees	4,600	10,300	7,150	9,550	8,150	1,000	14%
06-00-476	Sale of Lots/General Operations	3,920	3,100	2,780	2,950	3,323	543	20%
	<b>TOTAL REVENUES</b>	<b>9,096</b>	<b>14,585</b>	<b>52,116</b>	<b>55,386</b>	<b>51,978</b>	<b>(138)</b>	<b>0%</b>

ACCOUNT #	TYPES OF EXPENDITURES	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 20-21	%
		Actuals	Actuals	Budget	Estimated	Proposed	Budget	
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	310	300	800	17	800	0	0%
06-05-524	Utilities	158	145	158	129	125	-33	-21%
06-05-526	Insurance	379	409	422	581	742	320	76%
06-05-533	Petroleum Products	0	0	0	0	0	0	0%
06-05-540	Other Expenditures	523	50	500	125	600	100	20%
06-05-542	Repairs and Maintenance	13,032	0	15,000	645	10,000	-5,000	-33%
06-05-552	Interest - Lease Purchase	0	0	0	0	285	285	#DIV/0!
06-05-566	Contractual Services	19,295	32,515	34,200	30,835	36,600	2,400	7%
	<b>OPERATING EXPENDITURES</b>	<b>33,697</b>	<b>33,419</b>	<b>51,080</b>	<b>32,332</b>	<b>49,152</b>	<b>(1,928)</b>	<b>-4%</b>
	<b>CAPITAL EXPENDITURES</b>	<b>5,265</b>	<b>2,632</b>	<b>1,036</b>	<b>0</b>	<b>7,826</b>	<b>6,790</b>	<b>655%</b>
	<b>TOTAL EXPENDITURES</b>	<b>38,962</b>	<b>36,051</b>	<b>52,116</b>	<b>32,332</b>	<b>56,978</b>	<b>4,862</b>	<b>9%</b>

**Capital Outlays**

<b>Description</b>	<b>Amount</b>
Mini-Excavator (Year 1 of 5 - Split 07, 02, 04, 06)	7,426
I-Pad/Device for Mapping	400
<b>Total Capital Outlays</b>	<b>7,826</b>



## CEMETERY FUND 06

### FY 2021 – 2022 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 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. 2021 Tax Levy is .2492 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 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 20-21	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
07-00-402	Advalorem Taxes	46,274	56,586	56,586	57,365	57,365	779	1%
07-00-411	Railroad Taxes	2,473	3,180	3,180	3,590	3,590	410	13%
07-00-417	Corp and Intangible Taxes	4,521	5,981	5,981	5,980	5,980	(1)	0%
07-00-419	Payment in Lieu of Taxes	461	509	509	509	509	0	0%
07-00-432	Interest Income	27	16	16	16	16	0	0%
	<b>TOTAL REVENUES</b>	<b>53,756</b>	<b>66,272</b>	<b>66,272</b>	<b>67,460</b>	<b>67,460</b>	<b>1,188</b>	<b>2%</b>

ACCOUNT #	TYPES OF EXPENDITURES	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22	FY 20-21	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
07-05-590	Library Board	54,034	63,765	66,272	67,432	67,460	1,188	2%
	<b>TOTAL EXPENDITURES</b>	<b>54,034</b>	<b>63,765</b>	<b>66,272</b>	<b>67,432</b>	<b>67,460</b>	<b>1,188</b>	<b>2%</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 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21		FY 21-22 Budget	FY 21-22 Difference	%
					Estimated	Proposed			
08-00-424	Transportation Sales Tax Income	96,126	98,619	97,821	100,797	98,514	693	1%	
08-00-432	Interest Income	336	195	232	91	90	-142	-61%	
08-00-451	Transfer In - Other Funds	10,000	0	0	0	0	0	#DIV/0!	
	<b>TOTAL REVENUE</b>	<b>106,462</b>	<b>98,814</b>	<b>98,053</b>	<b>100,888</b>	<b>98,604</b>	<b>551</b>	<b>1%</b>	

ACCOUNT #	TYPES OF EXPENDITURES	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21		FY 21-22 Budget	FY 21-22 Difference	%
					Estimated	Proposed			
08-07-541	Street	0	205,000	90,000	90,000	100,000	10,000	11%	
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>205,000</b>	<b>90,000</b>	<b>90,000</b>	<b>100,000</b>	<b>10,000</b>	<b>11%</b>	

## **POOL SALES TAX FUND**

### **Major Departmental Activities:**

On November 2, 2015, the registered voters of the City of Marcelline 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 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21	FY 21-22	FY 20-21	%
					Estimated Actuals	Proposed Budget	Budget Difference	
10-00-424	Pool (Parks) Sales Tax Income	96,078	98,617	97,597	100,786	98,494	897	
10-00-432	Interest Income	257	149	259	83	83	-176	
	<b>TOTAL REVENUE</b>	<b>96,335</b>	<b>98,766</b>	<b>97,856</b>	<b>100,869</b>	<b>98,577</b>	<b>721</b>	

ACCOUNT #	TYPES OF EXPENDITURES	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Budget	FY 20-21	FY 21-22	FY 20-21	%
					Estimated Actuals	Proposed Budget	Budget Difference	
10-09-502	Revenue Bonds	54,975	55,000	60,000	60,000	60,000	0	
10-09-504	Bond Interest	28,972	27,913	26,698	26,697	25,258	0	
10-09-506	Fiscal Agent Fees	1,243	1,060	1,245	1,219	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>85,190</b>	<b>83,973</b>	<b>87,943</b>	<b>87,916</b>	<b>86,503</b>	<b>0</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.



Guidelines:

DRAFT PROPOSED FY 2021-2022 SALARY AND WAGE SCHEDULE TO BE EFFECTIVE NOVEMBER 1, 2021

COLA: 0.0%  
COLA: \$ 0.75

Grade	Position	STEPS																					
		Hire	6 Month	1 Yr	3	5	7	9	11	13	15	17	19	21	23	25	27	29	31	33	35	37	39
		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 Utility Billing	\$ 12.54	\$ 13.17	\$ 13.56	\$ 13.94	\$ 14.32	\$ 14.69	\$ 15.07	\$ 15.45	\$ 15.82	\$ 16.20	\$ 16.58	\$ 16.95	\$ 17.29	\$ 17.63	\$ 17.97	\$ 18.31	\$ 18.65	\$ 18.99	\$ 19.33	\$ 19.66	\$ 20.00	\$ 20.34
		\$26,083.20	\$ 27,387.36	\$28,208.98	\$28,992.56	\$29,776.15	\$30,559.73	\$31,343.31	\$32,126.89	\$32,910.48	\$33,694.06	\$34,477.64	\$35,261.23	\$35,966.45	\$36,671.68	\$37,376.90	\$ 38,082.12	\$38,787.35	\$39,492.57	\$40,197.80	\$40,903.02	\$41,608.25	\$42,313.47
		\$ 18.81	\$ 19.75	\$ 20.34	\$ 20.91	\$ 21.47	\$ 22.04	\$ 22.60	\$ 23.17	\$ 23.73	\$ 24.30	\$ 24.86	\$ 25.43	\$ 25.94	\$ 26.45	\$ 26.95	\$ 27.46	\$ 27.97	\$ 28.48	\$ 28.99	\$ 29.50	\$ 30.01	\$ 30.51
B	W / W Plant Operator W /WW Distribution Street Laborer	\$ 13.05	\$ 13.70	\$ 14.11	\$ 14.51	\$ 14.90	\$ 15.29	\$ 15.68	\$ 16.07	\$ 16.47	\$ 16.86	\$ 17.25	\$ 17.64	\$ 17.99	\$ 18.35	\$ 18.70	\$ 19.05	\$ 19.41	\$ 19.76	\$ 20.11	\$ 20.46	\$ 20.82	\$ 21.17
		\$27,144.00	\$ 28,501.20	\$29,356.24	\$30,171.69	\$30,987.14	\$31,802.59	\$32,618.04	\$33,433.49	\$34,248.94	\$35,064.39	\$35,879.84	\$36,695.30	\$37,429.20	\$38,163.11	\$38,897.01	\$ 39,630.92	\$40,364.82	\$41,098.73	\$41,832.64	\$42,566.54	\$43,300.45	\$44,034.35
		\$ 19.58	\$ 20.55	\$ 21.17	\$ 21.76	\$ 22.35	\$ 22.93	\$ 23.52	\$ 24.11	\$ 24.70	\$ 25.29	\$ 25.87	\$ 26.46	\$ 26.99	\$ 27.52	\$ 28.05	\$ 28.58	\$ 29.11	\$ 29.64	\$ 30.17	\$ 30.70	\$ 31.23	\$ 31.76
C	W / W Plant Operator D W / WW Distribution DS - 1	\$ 13.57	\$ 14.25	\$ 14.68	\$ 15.08	\$ 15.49	\$ 15.90	\$ 16.31	\$ 16.71	\$ 17.12	\$ 17.53	\$ 17.94	\$ 18.34	\$ 18.71	\$ 19.08	\$ 19.45	\$ 19.81	\$ 20.18	\$ 20.55	\$ 20.91	\$ 21.28	\$ 21.65	\$ 22.01
		\$28,225.60	\$ 29,636.88	\$30,525.99	\$31,373.93	\$32,221.87	\$33,069.82	\$33,917.76	\$34,765.71	\$35,613.65	\$36,461.59	\$37,309.54	\$38,157.48	\$38,920.63	\$39,683.78	\$40,446.93	\$ 41,210.08	\$41,973.23	\$42,736.38	\$43,499.53	\$44,262.68	\$45,025.83	\$45,788.98
		\$ 20.36	\$ 21.37	\$ 22.01	\$ 22.63	\$ 23.24	\$ 23.85	\$ 24.46	\$ 25.07	\$ 25.68	\$ 26.29	\$ 26.91	\$ 27.52	\$ 28.07	\$ 28.62	\$ 29.17	\$ 29.72	\$ 30.27	\$ 30.82	\$ 31.37	\$ 31.92	\$ 32.47	\$ 33.02
D	W / W Plant Operator C W / WW Distribution DS - II Equipment Operator I Assistant Pool Manager	\$ 14.08	\$ 14.78	\$ 15.23	\$ 15.65	\$ 16.07	\$ 16.50	\$ 16.92	\$ 17.34	\$ 17.77	\$ 18.19	\$ 18.61	\$ 19.03	\$ 19.42	\$ 19.80	\$ 20.18	\$ 20.56	\$ 20.94	\$ 21.32	\$ 21.70	\$ 22.08	\$ 22.46	\$ 22.84
		\$29,286.40	\$ 30,750.72	\$31,673.24	\$32,553.05	\$33,432.87	\$34,312.68	\$35,192.49	\$36,072.30	\$36,952.12	\$37,831.93	\$38,711.74	\$39,591.55	\$40,383.38	\$41,175.21	\$41,967.05	\$ 42,758.88	\$43,550.71	\$44,342.54	\$45,134.37	\$45,926.20	\$46,718.03	\$47,509.86
		\$ 21.12	\$ 22.18	\$ 22.84	\$ 23.48	\$ 24.11	\$ 24.74	\$ 25.38	\$ 26.01	\$ 26.65	\$ 27.28	\$ 27.92	\$ 28.55	\$ 29.12	\$ 29.69	\$ 30.26	\$ 30.84	\$ 31.41	\$ 31.98	\$ 32.55	\$ 33.12	\$ 33.69	\$ 34.26
E	W / W Plant Operator B W /WW Distribution DS-III (Must have earned before 11/01/19)	\$ 14.59	\$ 15.32	\$ 15.78	\$ 16.22	\$ 16.66	\$ 17.09	\$ 17.53	\$ 17.97	\$ 18.41	\$ 18.85	\$ 19.29	\$ 19.72	\$ 20.12	\$ 20.51	\$ 20.91	\$ 21.30	\$ 21.70	\$ 22.09	\$ 22.49	\$ 22.88	\$ 23.27	\$ 23.67
		\$30,347.20	\$ 31,864.56	\$32,820.50	\$33,732.18	\$34,643.86	\$35,555.54	\$36,467.22	\$37,378.90	\$38,290.58	\$40,113.94	\$41,025.62	\$41,846.13	\$42,666.65	\$43,487.16	\$ 44,307.67	\$45,128.18	\$45,948.70	\$46,769.21	\$47,589.72	\$48,410.23	\$49,230.75	
		\$ 21.89	\$ 22.98	\$ 23.67	\$ 24.33	\$ 24.98	\$ 25.64	\$ 26.30	\$ 26.96	\$ 27.61	\$ 28.27	\$ 28.93	\$ 29.59	\$ 30.18	\$ 30.77	\$ 31.36	\$ 31.95	\$ 32.54	\$ 33.14	\$ 33.73	\$ 34.32	\$ 34.91	\$ 35.50
F	Equipment Operator II Police Officer	\$ 15.10	\$ 15.86	\$ 16.33	\$ 16.78	\$ 17.24	\$ 17.69	\$ 18.15	\$ 18.60	\$ 19.05	\$ 19.51	\$ 19.96	\$ 20.41	\$ 20.82	\$ 21.23	\$ 21.64	\$ 22.05	\$ 22.45	\$ 22.86	\$ 23.27	\$ 23.68	\$ 24.09	\$ 24.50
		\$31,408.00	\$ 32,978.40	\$33,967.75	\$34,911.30	\$35,854.85	\$36,798.40	\$37,741.95	\$38,685.50	\$39,629.04	\$40,572.59	\$41,516.14	\$42,459.69	\$43,308.88	\$44,158.08	\$45,007.27	\$ 45,856.47	\$46,705.66	\$47,554.85	\$48,404.05	\$49,253.24	\$50,102.43	\$50,951.63
		\$ 22.65	\$ 23.78	\$ 24.50	\$ 25.18	\$ 25.86	\$ 26.54	\$ 27.22	\$ 27.90	\$ 28.58	\$ 29.26	\$ 29.94	\$ 30.62	\$ 31.23	\$ 31.84	\$ 32.46	\$ 33.07	\$ 33.68	\$ 34.29	\$ 34.91	\$ 35.52	\$ 36.13	\$ 36.74
G	W / W Plant Operator A	\$ 15.62	\$ 16.40	\$ 16.89	\$ 17.36	\$ 17.83	\$ 18.30	\$ 18.77	\$ 19.24	\$ 19.71	\$ 20.18	\$ 20.65	\$ 21.12	\$ 21.54	\$ 21.96	\$ 22.38	\$ 22.81	\$ 23.23	\$ 23.65	\$ 24.07	\$ 24.49	\$ 24.92	\$ 25.34
		\$32,489.60	\$ 34,114.08	\$35,137.50	\$36,113.54	\$37,089.59	\$38,065.63	\$39,041.67	\$40,017.71	\$40,993.75	\$41,969.79	\$42,945.84	\$43,921.88	\$44,800.32	\$45,678.75	\$46,557.19	\$ 47,435.63	\$48,314.07	\$49,192.50	\$50,070.94	\$50,949.38	\$51,827.82	\$52,706.25
		\$ 23.43	\$ 24.60	\$ 25.34	\$ 26.04	\$ 26.75	\$ 27.45	\$ 28.16	\$ 28.86	\$ 29.56	\$ 30.27	\$ 30.97	\$ 31.67	\$ 32.31	\$ 32.94	\$ 33.57	\$ 34.21	\$ 34.84	\$ 35.48	\$ 36.11	\$ 36.74	\$ 37.38	\$ 38.01
H	Apprentice	\$ 16.13	\$ 16.94	\$ 17.44	\$ 17.93	\$ 18.41	\$ 18.90	\$ 19.38	\$ 19.87	\$ 20.35	\$ 20.84	\$ 21.32	\$ 21.81	\$ 22.24	\$ 22.68	\$ 23.11	\$ 23.55	\$ 23.99	\$ 24.42	\$ 24.86	\$ 25.29	\$ 25.73	\$ 26.17
		\$33,550.40	\$ 35,227.92	\$36,284.76	\$37,292.67	\$38,300.58	\$39,308.49	\$40,316.40	\$41,324.31	\$42,332.22	\$43,340.13	\$44,348.04	\$45,355.95	\$46,263.07	\$47,170.18	\$48,077.30	\$ 48,984.42	\$49,891.54	\$50,798.66	\$51,705.78	\$52,612.90	\$53,520.02	\$54,427.14
		\$ 24.20	\$ 25.40	\$ 26.17	\$ 26.89	\$ 27.62	\$ 28.35	\$ 29.07	\$ 29.80	\$ 30.53	\$ 31.25	\$ 31.98	\$ 32.71	\$ 33.36	\$ 34.02	\$ 34.67	\$ 35.33	\$ 35.98	\$ 36.63	\$ 37.29	\$ 37.94	\$ 38.60	\$ 39.25
I	Chief Plant Operator Recreation & Parks Director Street Foreman Pool Manager (Exempt) Apprentice Lineman I	\$ 16.64	\$ 17.47	\$ 18.00	\$ 18.50	\$ 19.00	\$ 19.50	\$ 20.00	\$ 20.50	\$ 21.00	\$ 21.50	\$ 22.00	\$ 22.50	\$ 22.95	\$ 23.40	\$ 23.84	\$ 24.29	\$ 24.74	\$ 25.19	\$ 25.64	\$ 26.09	\$ 26.54	\$ 26.99
		\$34,611.20	\$ 36,341.76	\$37,432.01	\$38,471.79	\$39,511.57	\$40,551.35	\$41,591.13	\$42,630.90	\$43,670.68	\$44,710.46	\$45,750.24	\$46,790.02	\$47,725.82	\$48,661.62	\$49,597.42	\$ 50,533.22	\$51,469.02	\$52,404.82	\$53,340.62	\$54,276.42	\$55,212.22	\$56,148.02
		\$ 24.96	\$ 26.21	\$ 26.99	\$ 27.74	\$ 28.49	\$ 29.24	\$ 29.99	\$ 30.74	\$ 31.49	\$ 32.24	\$ 32.99	\$ 33.74	\$ 34.42	\$ 35.09	\$ 35.77	\$ 36.44	\$ 37.12	\$ 37.79	\$ 38.47	\$ 39.14	\$ 39.82	\$ 40.49
J	Apprentice Lineman II	\$ 17.15	\$ 18.01	\$ 18.55	\$ 19.06	\$ 19.58	\$ 20.09	\$ 20.61	\$ 21.12	\$ 21.64	\$ 22.15	\$ 22.67	\$ 23.18	\$ 23.65	\$ 24.11	\$ 24.58	\$ 25.04	\$ 25.50	\$ 25.97	\$ 26.43	\$ 26.89	\$ 27.36	\$ 27.82
		\$35,672.00	\$ 37,455.60	\$38,579.27	\$39,650.91	\$40,722.56	\$41,794.21	\$42,865.85	\$43,937.50	\$45,009.15	\$46,080.79	\$47,152.44	\$48,224.09	\$49,188.57	\$50,153.05	\$51,117.53	\$ 52,082.01	\$53,046.49	\$54,010.98	\$54,975.46	\$55,939.94	\$56,904.42	\$57,868.90
		\$ 25.73	\$ 27.01	\$ 27.82	\$ 28.59	\$ 29.37	\$ 30.14	\$ 30.91	\$ 31.69	\$ 32.46	\$ 33.23	\$ 34.00	\$ 34.78	\$ 35.47	\$ 36.17	\$ 36.86	\$ 37.56	\$ 38.25	\$ 38.95	\$ 39.65	\$ 40.34	\$ 41.04	\$ 41.73
K	Apprentice Lineman III	\$ 17.67	\$ 18.55	\$ 19.11	\$ 19.64	\$ 20.17	\$ 20.70	\$ 21.23	\$ 21.76	\$ 22.30	\$ 22.83	\$ 23.36	\$ 23.89	\$ 24.37	\$ 24.84	\$ 25.32	\$ 25.80	\$ 26.28	\$ 26.75	\$ 27.23	\$ 27.71	\$ 28.19	\$ 28.67
		\$36,753.60	\$ 38,591.28	\$39,749.02	\$40,853.16	\$41,957.30	\$43,061.44	\$44,165.58	\$45,269.72	\$46,373.85	\$47,477.99	\$48,582.13	\$49,686.27	\$50,680.00	\$51,673.72	\$52,667.45	\$ 53,661.17	\$54,654.90	\$55,648.63	\$56,642.35	\$57,636.08	\$58,629.80	\$59,623.53
		\$ 26.51	\$ 27.83	\$ 28.67	\$ 29.46	\$ 30.26	\$ 31.05	\$ 31.85	\$ 32.65	\$ 33.44	\$ 34.24	\$ 35.04	\$ 35.83	\$ 36.55	\$ 37.26	\$ 37.98	\$ 38.70	\$ 39.41	\$ 40.13	\$ 40.85	\$ 41.56	\$ 42.28	\$ 43.00
L	Lineman I (Journeyman) Police Captain (Exempt)	\$ 19.20	\$ 20.16	\$ 20.76	\$ 21.34	\$ 21.92	\$ 22.50	\$ 23.07	\$ 23.65	\$ 24.23	\$ 24.80	\$ 25.38	\$ 25.96	\$ 26.48	\$ 26.99	\$ 27.51	\$ 28.03	\$ 28.55	\$ 29.07	\$ 29.59	\$ 30.11	\$ 30.63	\$ 31.15
		\$39,936.00	\$ 41,932.80	\$43,190.78	\$44,390.53	\$45,590.27	\$46,790.02	\$47,989.76	\$49,189.50	\$50,389.25	\$51,588.99	\$52,788.74	\$53,988.48	\$55,068.25	\$56,148.02	\$57,227.79	\$ 58,307.56	\$59,387.33	\$60,467.10	\$61,546.87	\$62,626.64	\$63,706.41	\$64,786.18
		\$ 28.80	\$ 30.24	\$ 31.15	\$ 32.01	\$ 32.88	\$ 33.74	\$ 34.61	\$ 35.47	\$ 36.34	\$ 37.20	\$ 38.07	\$ 38.93	\$ 39.71	\$ 40.49	\$ 41.27	\$ 42.05	\$ 42.83	\$ 43.61	\$ 44.38	\$ 45.16	\$ 45.94	\$ 46.72
M	Lineman II	\$ 21.25	\$ 22.31	\$ 22.98	\$ 23.62	\$ 24.26	\$ 24.90	\$ 25.54	\$ 26.17	\$ 26.81	\$ 27.45	\$ 28.09	\$ 28.73	\$ 29.30	\$ 29.88	\$ 30.45	\$ 31.03	\$ 31.60	\$ 32.17	\$ 32.75	\$ 33.32	\$ 33.90	\$ 34.47
		\$44,200.00	\$ 46,410.00	\$47,802.30	\$49,130.14	\$50,457.98	\$51,785.83	\$53,113.67	\$54,441.51	\$55,769.35	\$57,097.19	\$58,425.03	\$59,752.88	\$60,947.93	\$62,142.99	\$63,338.05	\$ 64,533.11	\$65,728.16	\$66,923.22	\$68,118.28	\$69,313.34	\$70,508.39	\$71,703.45
		\$ 31.88	\$ 33.47	\$ 34.47	\$ 35.43	\$ 36.39	\$ 37.35	\$ 38.30	\$ 39.26	\$ 40.22	\$ 41.18	\$ 42.13	\$ 43.09	\$ 43.95	\$ 44.81	\$ 45.68	\$ 46.54	\$ 47.40	\$ 48.26	\$ 49.12	\$ 49.99	\$ 50.85	\$ 51.71
N	Superintendent (Exempt)	Min	Max																				
		\$43,591.15	\$ 69,091.15																				
O	City Clerk (Exempt)	Min	Max																				
		\$39,490.55	\$ 64,990.55																				
P	City Manager (Exempt)	Min	Max																				
		\$67,535.00	\$ 93,035.00																				

## 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