

CITY of MARCELINE, MISSOURI



Annual Budget

Fiscal Year November 1, 2022 to October 31, 2023

Approved by Ordinance #35. 2233

October 18, 2022



PRINCIPAL OFFICIALS

Mayor and Council

Sallie Buck, Mayor

Josh Shoemaker, Mayor Pro-Tem

Gary Carlson, Councilman

Tracy Carlson, Councilman

Brian Baker, 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

Adam Lichtenberg, Street Superintendent

Matt Gibson, Water & Waste Water Superintendent

Charles Harrington, Electric Superintendent

Gary Birdsong, Pool Manager

CITY OF MARCELINE, MISSOURI ADOPTED ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2022-2023

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City of Marceline

BUDGET MESSAGE

November 01, 2022

Honorable Mayor Buck and City Council Members
Budget Message 2022-2023 Fiscal Year

I am pleased to present the Fiscal Year 2022-2023 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 2022-2023 Budget is to address the following projects:

- 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.
- Demolish and reconstruct the basketball court, while adding two pickleball courts at the Disney Park (South) by the Recreation & Parks Board and Parks Work with in-kind labor from the City.
- Complete installation of 1.5 miles of powerline and electric substation at the North Industrial Park to accommodate the City's growing industrial base.
- Seal and insulate the Electric Plant Roof.
- Initiate City-wide lead survey on water services lines per DNR.
- Purchase and install new turbidity meters at the Water Plant for more accurate water quality monitoring.
- Finalize plans for a new Wastewater Treatment Plant.
- Plat the remaining City-owned property at the North Industrial Park to include road access design from the HWY 5 entrance.
- Replace old breakers with new reclosers and consolidate circuits in the Chicago Substation at the Electric Plant.

In moving forward, we would like to celebrate the successes of FY 2021-2022 as follows:

- Completed rehabilitation of the New Reservoir Fishing Facility through the Dept. of Conservation CAP Agreement Grant.
- Purchased and installed a new fishing dock at the Country Club Lake as part of an LCWF grant awarded to the City in 2021.
- Chip and sealed approximately 20-30 blocks of City Streets.
- Removal of approximately 30 known Ash trees throughout the City (ROW & Parks Grounds) to counter Emerald Ash Borer infestation.
- Completed the installation of the Woodward EasyGen control system on Caterpillar generator units #5 & #6 at the Electric Plant.
- Completed repairs on Generators #1 & #2, with testing on all 4 City-owned generators were complete and certified compliant.
- Repaired scraper rake drives in Basin #1 at the Water Plant.
- Replaced all 4 filters with new media at the Water Plant.
- Completed the installation of a replacement video surveillance system at the Police Department.
- Purchased new body cameras and in car cameras in the Police Department with partial funding from MIRMA.
- Purchased 9 portable and 4 mobile MOSWIN Radio systems for the Police Department and 5 portable and 1 mobile MOSWIN Radios for the Fire Department using ARPA Funds.
- Repainted the pool basin and resurfacing/painting of the smaller slide features.
- Rehabilitation / tuck pointing of the City Hall brick façade, complete with a new sign and lighting.
- Completed installation of the Skate Park at the Country Club Lake by the Recreation & Parks Board and Parks Work.

FUND BALANCES

The following is a table is a snapshot of the FY 2022-2023 projected revenue and expenditures.

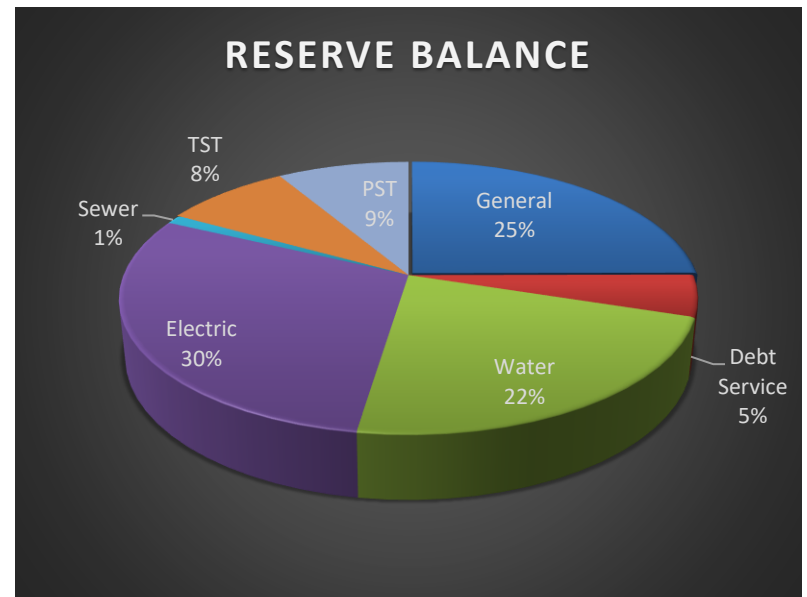
CITY OF MARCELINE 2022-2023 BUDGET PROPOSAL OVERALL BUDGET SUMMARY				
	REVENUE	RESERVE BALANCE UTILIZED	EXPENDITURES	DIFFERENCE
General Fund	2,642,861	362,209	2,911,732	93,338
Water Fund	1,426,867	0	1,426,403	464
Electric Fund	4,111,843	0	4,109,867	1,976
Waste Water Fund	534,305	0	532,830	1,475
Debt Service Fund	76,266	4,809	81,075	0
Cemetery Fund	74,361	0	74,361	0
Library Fund	67,888	0	67,888	0
Transportation Sales Tax Fund	102,902	0	100,000	2,902
Pool Sales Tax Fund	102,891	0	88,761	14,130
TOTAL	\$ 9,140,184	\$ 367,018	\$ 9,392,917	\$ 114,285

RESERVES

The following is a table shows the City of Marceline’s Reserve Balances which shows the expected balance at the beginning of November 1, 2022:

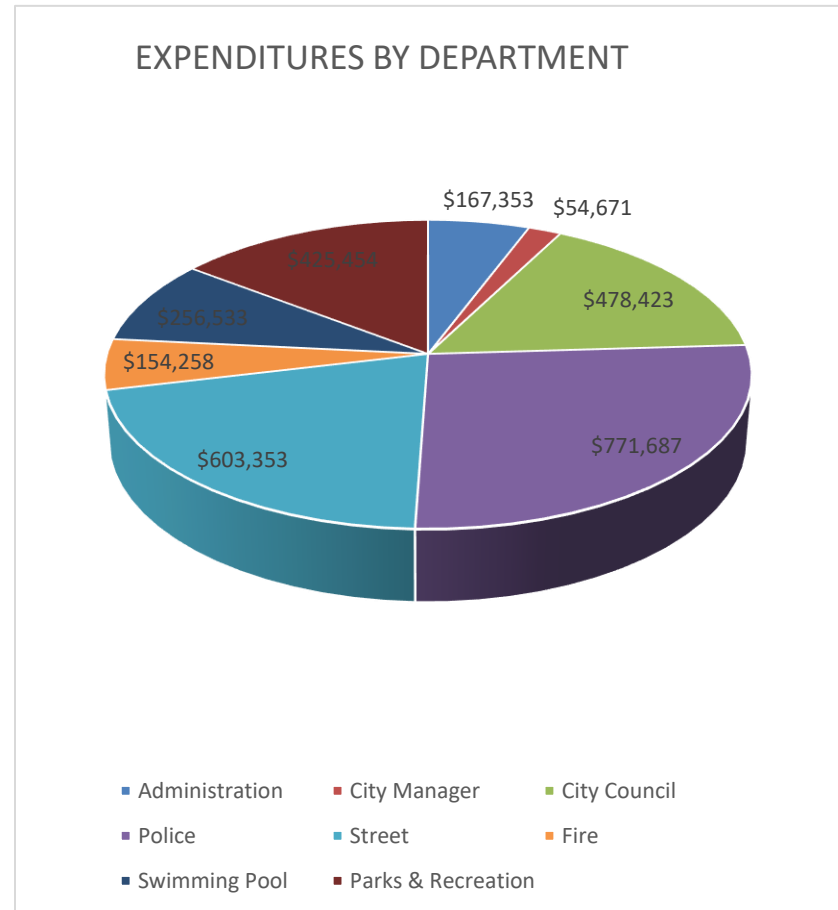
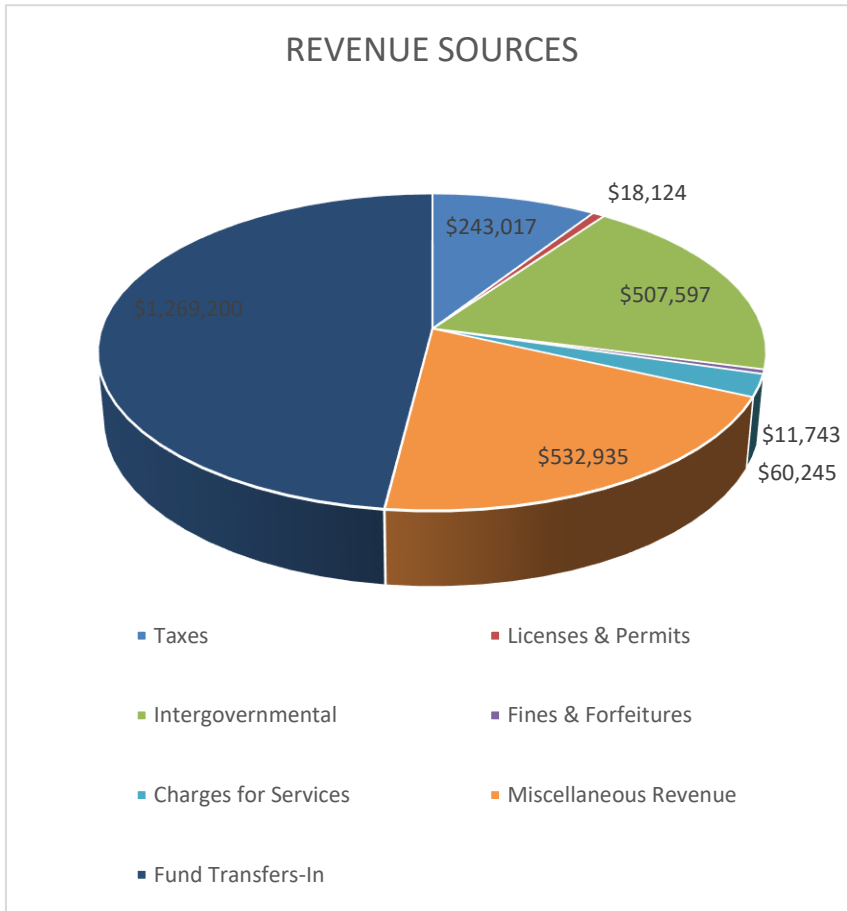
CITY OF MARCELINE 2022-2023 BUDGET RESERVE SUMMARY		
Estimated Reserve Fund Balance - November 1, 20122		
		\$ 2,028,001
General:		\$ 505,680
Reserve Savings	155,387	
ARPA Funds*	304,709	
USDA Construction*	0	
Health Insurance*	38,632	
DWI Recoupment*	4,135	
DARE Account*	2,787	
LLEBG*	20	
Protested Taxes*	10	
Fires*	0	
Debt Service:		100,912
Pool GO Bond Acct*	100,912	
Water:		456,500
CDBG*	100	
CIP*	456,400	
Electric:		600,409
Generator Account*	502,895	
CIP*	97,514	
Sewer:		21,197
CIP*	21,197	
Transportation Sales Tax*		168,782
Pool Sales Tax*		174,521

*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. A ½ cent General Sales Tax to be used for police and fire operations (public safety) that was approved by the voters in April 2023 will begin being collected in Fall 2023 with an expected revenue of \$93,338 the first year. Revenues for FY 2022-2023 are projected to be \$2,642,861 and expenditures are projected at \$2,911,732 with \$362,209 in reserves to be utilized.



TRANSPORTATION FUND

A ½ cent sales tax is imposed for transportation purposes and is the primary source of revenue for the Transportation Fund. The fund is utilized for street repair and maintenance, personnel costs, signage, right-of-way maintenance, and equipment upkeep. The sunset on the ½ cent sales tax is September 2023 unless the voters approve the ballot issue of continuation of the tax in April 2023. During this past fiscal year, the City has expended \$36,908 from this fund. The City held back on expenses due to the ever increasing oil prices during the 2021-2022 fiscal year. The budgeted revenues for FY 2022-2023 are \$102,902 with expected expenses of \$100,000.

POOL SALES TAX FUND

The registered voters of the City of Marceline elected to impose a 1/2 cent sales tax on November 2, 2015 for the purpose of providing funding for the acquisition, construction and furnishing of a municipal swimming pool facility. The collection of this tax was not to begin unless the general obligation bond issue was approved by the voters as well. The general obligation bond issue was approved by the registered voters of the City of Marceline on April 5, 2016. The collection of the tax began in October 2016. The Lease Certificates of Purchase being paid with the sales tax were refinanced in 2022. The budgeted FY 2022-2023 revenue from this fund is expected to be \$102,891, while it is expected to expend \$88,761 for the payment of principal, interest and fiscal agent fees.

DEBT SERVICE FUND

On April 5, 2016, the registered voters of the City of Marceline elected to issue \$1,000,000.00 in general obligation bonds for the purpose of providing funding for the acquisition, construction and furnishing of a municipal swimming pool facility. These GO Bonds were refinanced in July 2021 resulting in a lower debt service levy for taxpayers without extending the debt service time period. The 2022 debt service levy is \$0.2568 per one hundred dollars of assessed valuation. The budgeted revenue for FY 2022-2023 is \$76,266 while the expenditures are expected to be \$81,075 for the payment of principal, interest and fiscal agent fees.

WATER FUND

The Water Fund is one of the City's three enterprise funds that provide services to the general public and the 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 2022-2023 is \$1,426,867 while the expenditures are expected to be \$1,426,403.

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 effluent 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 2022-2023 is \$534,305 while the expenditures are expected to be \$532,830.

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 upgrades 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. With the addition of a new industry in the North Industrial Park, a 15-year lease purchase was obtained for the construction of a 1.65 +/- mile power line and substation for the North Industrial Park in 2022. The City owns four operational generators capable of supplying power to the City in the event of a natural disaster. The City Council voted to reduce the Residential Electric Rate by 5% beginning August 1, 2018 and a 5% reduction on the Commercial Electric Rate beginning December 1, 2018. The projected revenue for FY 2022-2023 is \$4,111,843 while the expenditures are expected to be \$4,109,867.

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,



Richard Hoon
City Manager

CITY OF MARCELINE, MISSOURI

Bill No: 35-2233

Ordinance No: 35.2233

**AN ORDINANCE ESTABLISHING AN OPERATING BUDGET FOR THE
CITY OF MARCELINE, MISSOURI FOR THE 2022-2023 FISCAL YEAR
COMMENCING NOVEMBER 1, 2022 AND ENDING OCTOBER 31, 2023**

**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 \$9,392,917.00 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 \$20,000.00.

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 \$1,269,200.00 from the Electric Fund to the General Fund.

Section 6. The City Council is approving the transfer of \$60,958.00 from the Electric Fund to the Cemetery Fund.

Section 7. The budget aggregating \$9,392,917.00 shall be in full force and effect, unless amended by the City Council of the City of Marceline, Missouri from November 1, 2022 through October 31, 2023.

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

PASSED THIS 18th DAY OF OCTOBER, 2022.


Sallie Buck - Mayor

ATTEST:


Lindsay Krumpelman - City Clerk

HOW TO USE THE BUDGET DOCUMENT

CITY OF MARCELINE

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

This municipal budget is a working document that encompasses the financial planning of the City's operations for the fiscal year of November 1, 2022 through October 31, 2023. 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 2022-2023 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 2022-2023 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 2022-2023 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.

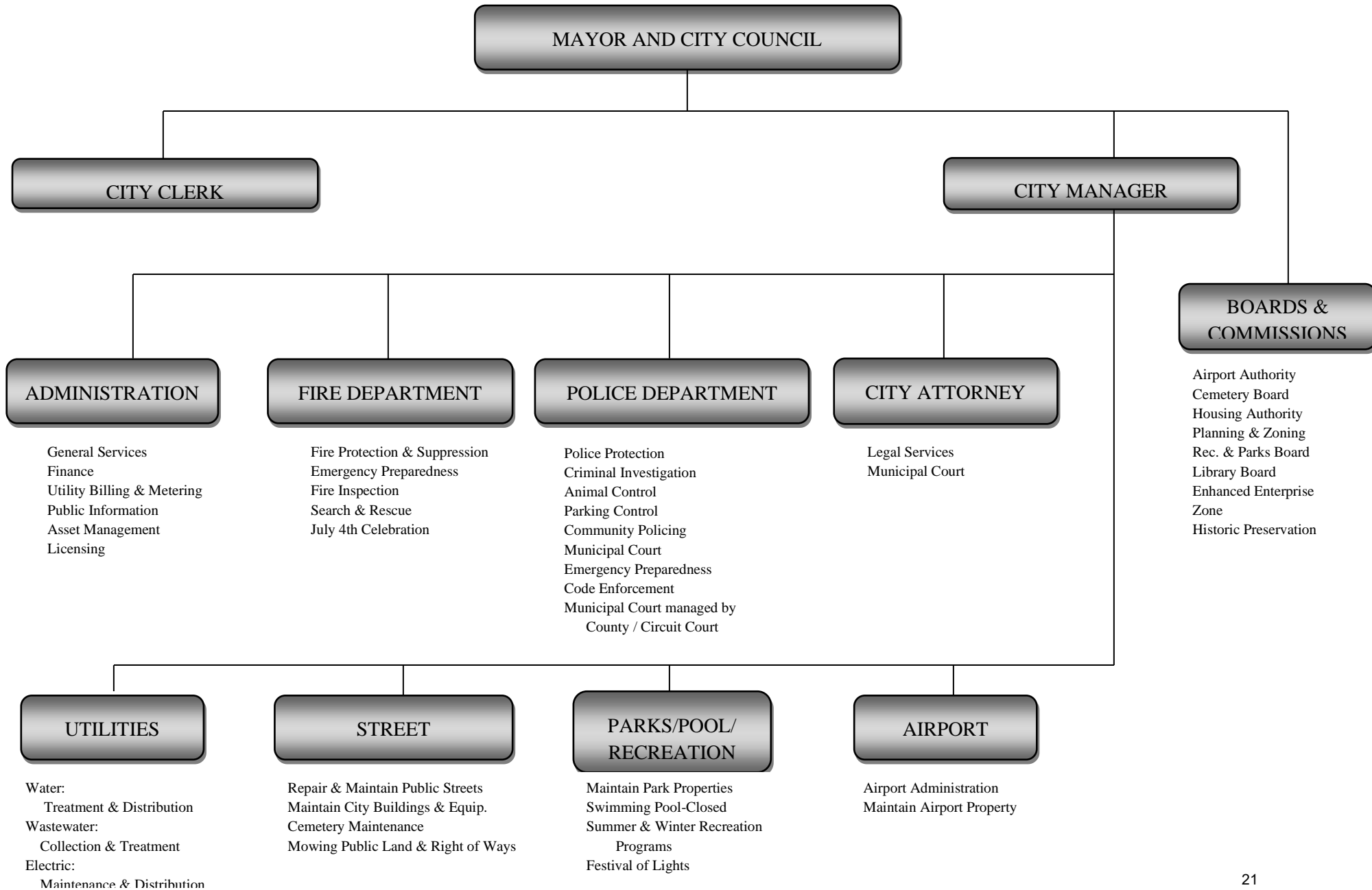
In 1956, Walt Disney returned to Marceline to attend the dedication of the Walt Disney Swimming Pool and the park. He held the Midwest premiere of the Disney feature film “The Great Locomotive Chase” at the Uptown Theatre. Walt attended the Walt Disney Elementary School dedication ceremony and donated 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, 2022

DATE OF INCORPORATION:	1888	CITY EMPLOYEES:	
City - Third Class		Approved Full-Time	32
		Approved Part-Time	25
FORM OF GOVERNMENT:		ENTERPRISES:	
Council/Manager		Water Treatment —	
AREA:		Number of Consumers	1,277
Miles of Streets	35	Average Daily Consumption (million gallons)	0.7
Number of Street Lights	303	Plant Capacity (in million gallons)	2
FIRE PROTECTION:		Electric —	
Number of Stations	1	Number of Consumers	1,285
Number of Firemen	25	Miles of Electrical Lines	31
POLICE PROTECTION:		Waste Water Treatment —	
Number of Stations	1	Number of Consumers	1,021
Number of Officers & Policemen	8	Miles of Sewer Mains	22
RECREATION:		POPULATION STATISTICS:	
Number of Parks - 3 with 58.11 acres		1970	2,622
Number of Swimming Pools	1	1980	2,938
EDUCATION:		1990	2,645
<i>Marceline R-V District</i>		2000	2,558
Number of Administration	3	2010	2,233
Number of Teachers	58	2020	2,123
Number of Students	590	Age Distribution in 2020	
Number of Support Staff	31	Over 18	72.8%
ELECTIONS:		under 5	6.6%
Number of Registered Voters	1,474	5-14	18.6%
Number of Votes cast in:		15-19	5.5%
Last Municipal Election	259	20-24	6.6%
		25-34	10.4%
		35-44	12.9%
		45-54	10.1%
		55-59	6.4%
		60-64	6.7%
		65 and over	16.3%

CITY OF MARCELINE, MISSOURI — ORGANIZATIONAL CHART



**PROPERTY TAX RATES-ALL DIRECT AND OVERLAPPING
GOVERNMENTS
FISCAL YEARS 2013-2023
(Per \$100 of Assessed Valuation)**

Fiscal Year	Tax Year	R-V School			Special Road			Total
		City (1)	District	County	State	District	Other (2)	
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
2023	2022	0.7749	4.8928	0.0725	0.0300	0.4677	0.8080	7.0459

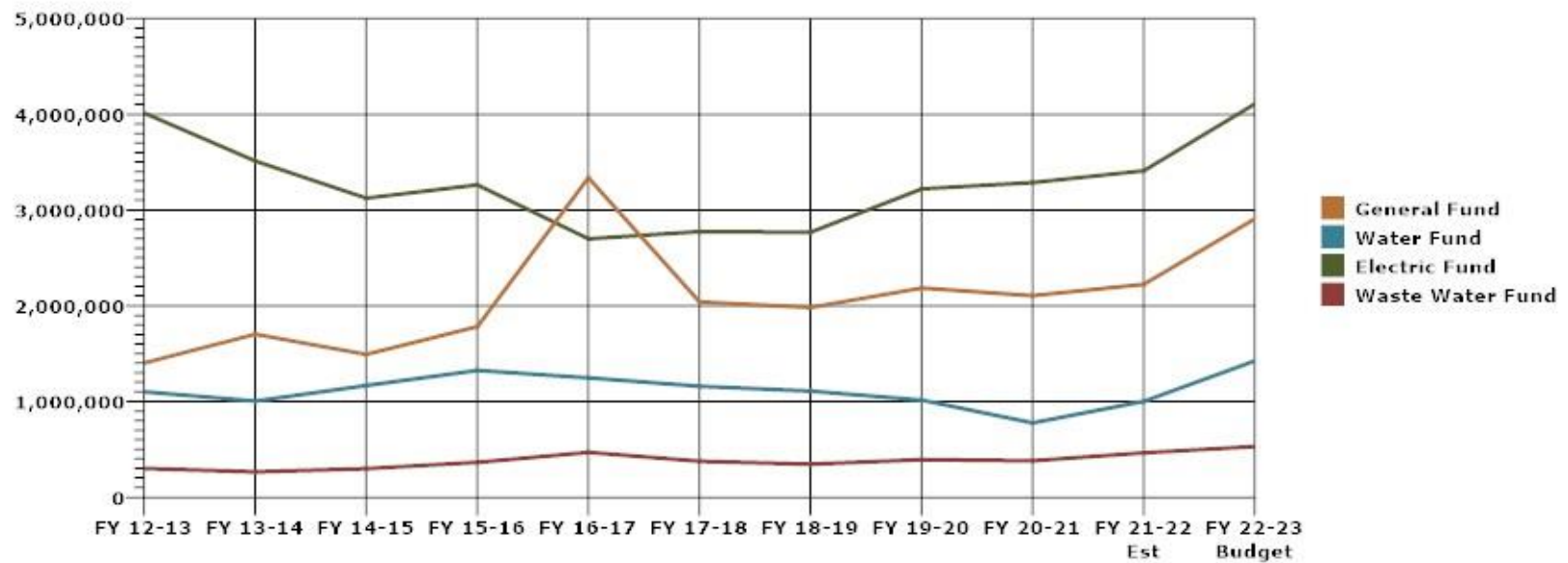
Overlapping levy is the total levy attributed to all taxing authorities in a given city or county. The overlapping rate for citizens of Marceline is a very reasonable at \$7.0459 per 100 dollars of assessed valuation during the 2022 tax year.

(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



	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	FY 21-22 Est	FY 22-23 Budget
General Fund	1,406,639	1,706,282	1,496,145	1,787,228	3,340,620	2,043,754	1,986,123	2,187,407	2,107,750	2,226,659	2,611,732
Water Fund	1,104,642	1,007,320	1,170,680	1,328,355	1,250,552	1,162,771	1,113,109	1,017,009	780,838	1,006,596	1,426,403
Electric Fund	4,016,273	3,513,357	3,127,367	3,264,646	2,703,458	2,776,488	2,769,106	3,222,720	3,287,741	3,412,980	4,109,867
Waste Water Fund	304,909	267,637	302,283	368,768	-473,588	380,503	350,039	398,357	384,347	466,981	532,830

CITY OF MARCELINE
SUMMARY OF
MAJOR FY 2022-2023 EXPENDITURES/EXPENSES BY FUND

GENERAL FUND EXPENDITURES:

ADMINISTRATION — Includes \$36,085 under Contractual which includes the Copier Lease, IT Services, Recycling 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 final year of a five-year lease for the police patrol truck and \$17,889 for Contractual Services including Cloud storage for Body Cameras. \$3,474 in grant funds are expected to be received this year.

STREET — \$45,000 is budgeted for Street Repairs while \$2,481 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. \$25,032 for the first year of a five-year lease for the front-end loader. A new truck, a snowplow and salt spreader are budgeted at a total of \$66,000.

FIRE — Funds for the Firemen's Fund and the First Responders/EMS is included. Under Capital Expenditures is \$58,477 for the seventh payment of a nine (9) year lease-purchase on a new fire truck. \$7,100 is budgeted for one (1) set of grain bin rescue equipment.

SWIMMING POOL — Repairs and Maintenance include \$19,000 with \$3,000 budgeted towards new landing pads and \$8,000 to seal the parking lot. Utilities are expected to be \$62,838 for the year-round facility.

RECREATION & PARKS — \$260,453 is budgeted under State Grants with \$227,453 allocated 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. \$14,500 is budgeted for a new Zero Turn Mower and \$10,000 towards the renovation of the South Park Court with the addition of city in-kind labor for demolition and site prep.

CITY OF MARCELINE
SUMMARY OF
MAJOR FY 2022-2023 EXPENDITURES/EXPENSES BY FUND CONTINUED

ENTERPRISE FUND EXPENDITURES:

WATER — \$2,481 is budgeted for the lease purchase payment for a mini-excavator that is split between street, water, sewer and cemetery. \$7,500 for half the cost of a tilt trailer is budgeted under Capital Expenditures to be split with Water (total cost \$15,000). \$172,121 is budgeted under Grants for a MoDNR Lead Line Inventory grant and MIRMA grants. \$300,000 in Chemicals is also budgeted.

ELECTRIC —The major Capital outlays are \$45,000 for repairs to the Plant Roof and \$120,000 for a 550 Bucket Service Truck. The first interest payment on the new 1.65 +/- mile powerline and substation for the industrial park is due in the amount of \$74,114. \$1,330,158 in fund transfers is included.

WASTEWATER — \$2,481 is budgeted for the lease purchase payment for a mini-excavator that is split between street, water, sewer and cemetery. \$55,000 is budgeted for of Repairs and Maintenance of the System and \$65,000 for Repairs and Maintenance of Equipment. \$7,500 for half the cost of a tilt trailer is budgeted under Capital Expenditures to be split with Water (total cost \$15,000).

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 \$81,075.00

CEMETERY FUND — Includes \$35,620 in funds for contract mowing at Mount Olivet Cemetery and \$2,481 is budgeted for the lease purchase payment for a mini-excavator that is split between street, water, sewer and cemetery. \$30,000 for road repairs.

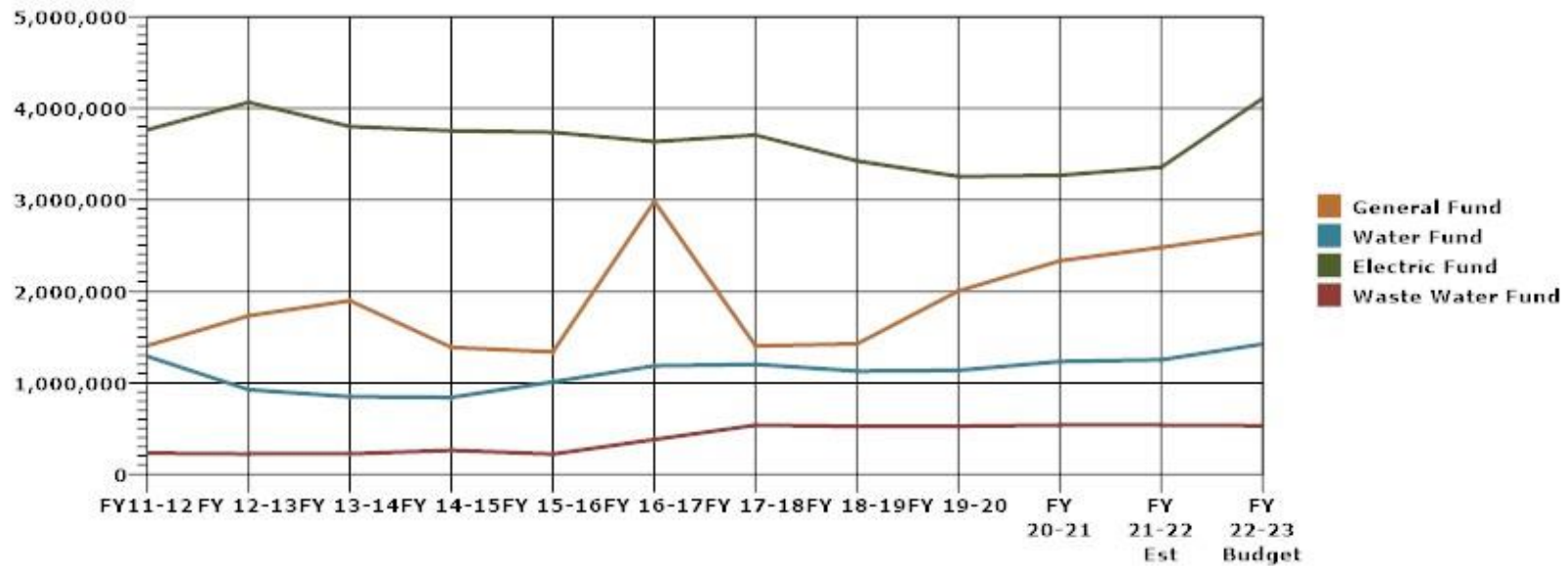
LIBRARY DISTRICT FUND — The transfer of the Ad Valorem taxes collected for the Library is included.

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 2022-2023 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 Certificates of Lease Purchase that are funded by this sales tax were refinanced in 2022. The major expenses in this fund are the principal payment of \$71,705 and interest cost of \$15,811 and, \$1,245 in agent fees.

REVENUES BY FUND



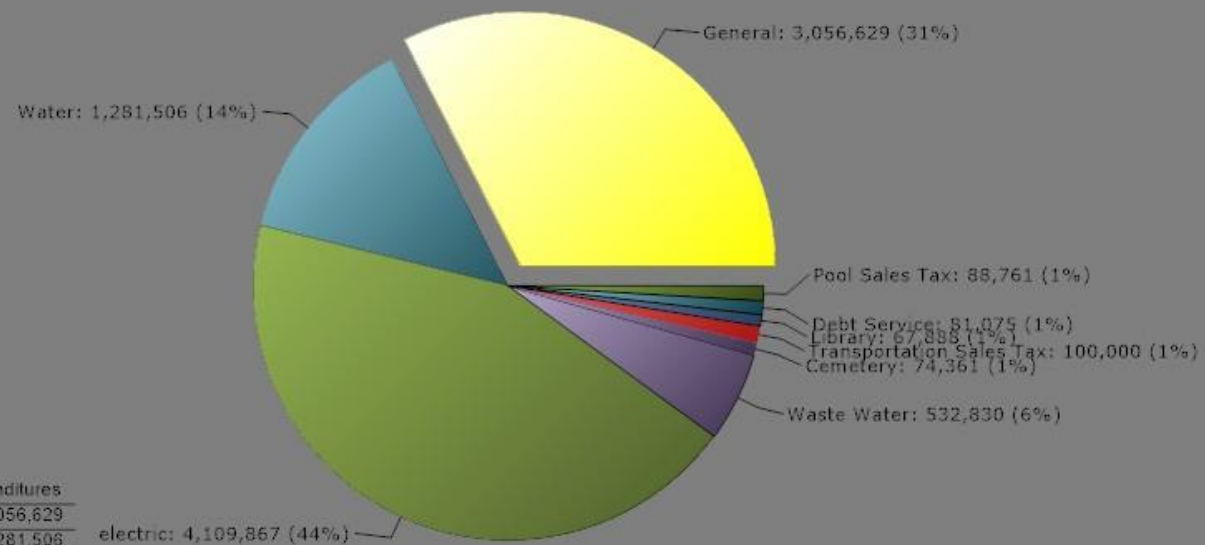
	FY11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22 Est	FY 22-23 Budget
General Fund	1,408,484	1,735,120	1,900,470	1,389,780	1,340,008	2,988,081	1,405,968	1,428,748	2,006,845	2,337,301	2,483,747	2,842,861
Water Fund	1,291,581	827,515	849,355	843,451	1,011,407	1,189,139	1,203,281	1,130,610	1,137,351	1,236,176	1,252,693	1,426,867
Electric Fund	3,768,293	4,068,592	3,805,016	3,758,204	3,742,127	3,640,541	3,711,228	3,428,111	3,256,554	3,270,957	3,358,993	4,111,843
Waste Water Fund	231,961	228,298	225,892	264,531	222,498	382,257	538,206	525,065	527,892	539,246	539,081	534,305

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

ACCOUNT #	REVENUE FUNDS	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22	FY 22-23	FY 21-22	%
					Estimated Actuals	Proposed Budget	Budget Difference	
	General Fund	2,006,845	2,337,301	2,674,095	2,483,747	2,642,861	(31,234)	-1%
	Water Fund	1,137,351	1,236,176	1,192,876	1,252,693	1,426,867	233,991	20%
	Electric Fund	3,256,554	3,270,957	3,335,327	3,358,993	4,111,843	776,516	23%
	Waste Water Fund	527,892	539,246	531,653	539,081	534,305	2,652	0%
	Debt Service Fund	94,409	101,231	64,672	62,725	76,266	11,594	0%
	Cemetery Fund	14,585	57,357	51,978	45,228	74,361	22,383	43%
	Library Fund	66,272	67,801	67,460	69,590	67,888	428	1%
	Transportation Sales Tax Fund	98,814	100,887	98,604	109,121	102,902	4,298	4%
	Pool Sales Tax Fund	98,766	100,872	98,577	109,069	102,891	4,314	4%
	TOTAL REVENUES AND TRANSFERS	7,301,488	7,811,828	8,115,242	8,030,247	9,140,184	1,024,942	13%
	Less: Transfers In	1,203,000	1,237,800	1,189,042	1,170,702	1,269,200	80,158	0%
	Reserves Utilized	134,624	140,814	479,338	343,100	367,018		
	TOTAL REVENUES & RESERVES UTILIZED	6,233,112	6,714,842	7,405,538	7,202,645	8,238,002	944,784	11%

EXPENDITURE/EXPENSE FUNDS	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22	FY 22-23	FY 21-22	%
				Estimated Actuals	Proposed Budget	Budget Difference	
General Fund	2,187,407	2,107,750	3,011,656	2,226,659	2,911,732	(99,924)	-3%
Water Fund	1,017,009	780,838	1,024,014	1,006,596	1,426,403	402,389	39%
Electric Fund	3,222,720	3,287,741	3,502,303	3,412,980	4,109,867	607,564	17%
Sewer Fund	398,357	384,347	536,529	466,981	532,830	(3,699)	-1%
Debt Service Fund	94,599	90,227	75,009	75,027	81,075	6,066	0%
Cemetery Fund	36,051	30,956	56,978	38,781	74,361	17,383	31%
Library Fund	63,765	67,976	67,460	69,058	67,888	428	1%
Transportation Sales Tax Fund	205,000	90,000	100,000	36,908	100,000	0	0%
Pool Sales Tax Fund	83,973	87,916	86,503	83,711	88,761	11,705	3%
TOTAL EXPEND/EXP AND TRANSFERS	7,308,881	6,927,751	8,460,452	7,416,701	9,392,917	941,912	11%
Less: Transfers Out:	1,203,000	1,279,986	1,229,547	1,202,765	1,330,158	100,611	0%
TOTAL EXPENDITURES/EXPENSES	6,105,881	5,647,765	7,230,905	6,213,936	8,062,759	841,301	12%

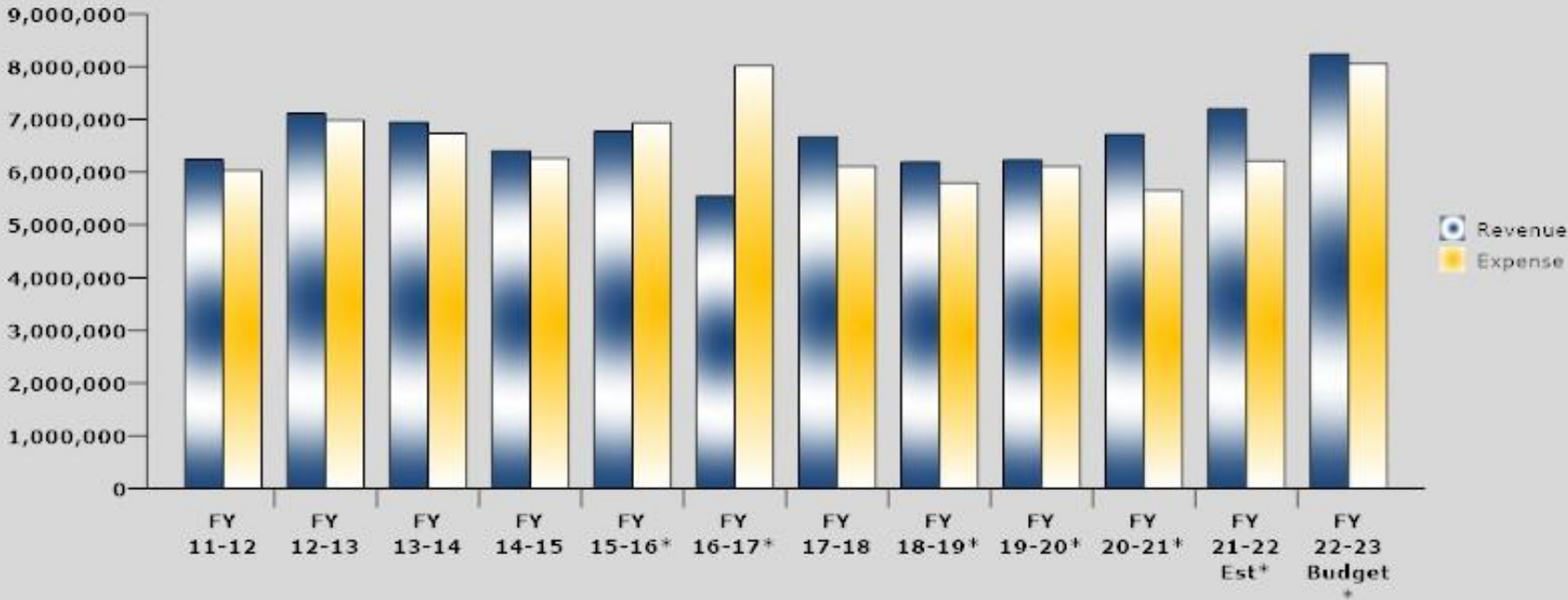
TOTAL ESTIMATED EXPENITURES FY 2022-2023



	Total Estimated Expenditures
General	3,056,629
Water	1,281,506
Electric	4,109,867
Waste Water	532,830
Debt Service	81,075
Cemetery	74,361
Library	67,888
Transportation Sales Tax	100,000
Pool Sales Tax	88,761

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*	FY 21-22 Est*	FY 22-23 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	6,714,842	7,202,845	8,238,002
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	5,647,785	6,213,938	8,082,759

GENERAL FUND



SUMMARY OF REVENUES, TRANSFERS IN, AND EXPENDITURES

ACCOUNT #	REVENUE CATEGORY	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 21-22	
		Actuals	Actuals	Budget	Estimated	Proposed	Budget	Difference
	Taxes	233,150	240,471	240,327	255,429	243,017	3,725	1%
	Licenses and Permits	17,803	17,690	17,665	18,879	18,124	459	3%
	Intergovernmental	321,368	394,071	383,515	465,948	507,597	30,744	32%
	Fines and Forfeitures	11,252	13,649	9,891	10,329	11,743	1,852	19%
	Charges for Services	51,283	66,453	61,978	63,000	60,245	(1,733)	-3%
	Miscellaneous	168,988	367,167	771,677	499,462	532,935	(238,742)	-31%
	TOTAL REVENUES	803,844	1,099,501	1,485,053	1,313,046	1,373,661	(203,695)	-8%
	Transfers In	1,203,000	1,237,800	1,189,042	1,170,702	1,269,200	80,158	0%
	TOTAL REVENUES AND TRANSFERS	2,006,845	2,337,301	2,674,095	2,483,747	2,642,861	(123,537)	-1%

ACCOUNT #	EXPENDITURES BY DEPARTMENT	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 21-22	
		Actuals	Actuals	Budget	Estimated	Proposed	Budget	Difference
	Administration	144,671	136,407	192,174	190,526	167,353	(24,821)	-13%
	City Manager	44,671	38,075	47,763	45,404	54,671	6,908	14%
	City Council	199,338	171,870	595,450	275,708	478,423	(117,027)	-20%
	Law	642,211	610,794	719,752	672,926	771,687	51,935	7%
	Street	563,662	496,280	582,957	456,854	603,353	20,396	3%
	Fire	289,466	136,549	148,069	146,779	154,258	6,189	4%
	Swimming Pool	178,863	219,854	260,666	232,594	256,533	(4,133)	-2%
	Park	124,525	297,921	464,825	205,869	425,454	(39,371)	-8%
	TOTAL EXPENDITURES	2,187,407	2,107,750	3,011,656	2,226,659	2,911,732	(99,924)	-3%

SUMMARY OF GENERAL FUND REVENUE DETAILS

ACCOUNT TYPES OF REVENUE		FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22 Estimated Actuals	FY 22-23 Proposed Budget	FY 21-22 FY 22-23 Budget Difference	%
Taxes:								
01-00-402	Ad Valorem Taxes	116,611	118,361	115,035	119,988	118,320	3,285	3%
01-00-404	Ad Valorem Tax Penalties and Interest	3,796	6,028	4,209	3,835	4,553	344	8%
01-00-410	Utility Franchise Tax	58,479	57,126	64,110	65,210	60,272	(3,838)	-6%
01-00-411	Railroad Taxes	6,308	7,344	6,565	8,118	7,257	692	11%
01-00-419	Payment in Lieu of Taxes	1,222	1,303	1,184	1,222	1,249	1,100	5%
01-00-425	County Road and Bridge Taxes	46,734	50,309	49,224	57,056	51,366	2,142	4%
	Subtotal Taxes	233,150	240,471	240,327	255,429	243,017	3,725	1%
Licenses and Permits:								
01-00-412	Occupational Licenses	8,217	8,249	8,316	9,794	8,753	437	5%
01-00-413	Dog Licenses and Fines	72	84	84	96	84	0	0%
01-00-414	Motor Vehicle Licenses	9,514	9,357	9,265	8,989	9,287	22	0%
	Subtotal Licenses and Permits	17,803	17,690	17,665	18,879	18,124	459	3%
Intergovernmental Revenues:								
01-00-415	General Sales Tax Income	221,625	222,853	220,798	241,833	219,620	(1,178)	-1%
01-00-408	Sales Tax Income - Public Safety	0	0	0	0	93,338		
01-00-409	Use Tax	0	64,480	60,000	109,515	87,612	27,612	0%
01-00-416	State Motor Tax Refunds	57,095	59,233	58,970	66,917	61,082	2,112	4%
01-00-417	Corporate and Intangible Taxes	11,795	12,232	11,693	15,494	13,174	1,481	13%
01-00-421	Motor Vehicle Sales Tax	20,862	24,213	21,655	21,738	22,271	616	3%
01-00-422	Motor Vehicle Fee Increase	9,991	11,060	10,399	10,451	10,500	101	1%
	Subtotal Intergovernmental Revenues	321,368	394,071	383,515	465,948	507,597	30,744	32%
Fines and Forfeitures:								
01-00-418	City Court Fines	11,252	13,649	9,891	10,329	11,743	1,852	19%
01-00-420	Parking Fines	0	0	0	0	0	0	0%
	Subtotal Fines and Forfeitures	11,252	13,649	9,891	10,329	11,743	1,852	19%
Charges for Services:								
01-00-435	Swimming Pool Revenue	51,283	66,453	61,978	63,000	60,245	(1,733)	-3%

ACCOUNT TYPES OF REVENUE		FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22 Estimated Actuals	FY 22-23 Proposed Budget	FY 21-22 FY 22-23 Budget Difference	%
	Miscellaneous:							
01-00-423	Police Training Fund	796	1,972	1,148	788	1,185	37	3%
01-00-426	Building Permits	7,541	6,940	3,658	27,697	3,500	(158)	-4%
01-00-427	Crime Victims Comp. Fund	0	0	13	567	189	176	1354%
01-00-428	Rural Fire Reimbursements	7,548	2,298	3,282	4,095	4,647	1,365	42%
01-00-429	Marceline Business Complex	0	0	0	0	0	0	0%
01-00-430	Rental Income	24,355	17,652	18,586	13,150	15,401	(3,185)	-17%
01-00-431	DWI/ Drug offense Cost Reimb	0	0	38	56	19	(19)	-50%
01-00-432	Interest Income	498	149	497	745	464	(33)	-7%
01-00-434	Grants (Formerly named State Grants)	57,906	49,111	366,100	13,560	375,937	9,837	3%
01-00-436	Police Dept LLEBG/JAG Grant	0	0	0	0	0	0	0%
01-00-437	Crops Revenues	4,297	4,147	4,297	2,164	0	(4,297)	-100%
01-00-438	Sanitation Revenue	13,191	13,964	12,060	12,196	12,300	240	2%
01-00-439	Park Donations	0	0	40,000	3,750	16,000	(24,000)	0%
01-00-440	Other Miscellaneous Income	44,773	56,021	105,000	202,751	99,356	(5,644)	-5%
01-00-442	Processing Fees	0	70	807	238	300	(507)	-63%
01-00-455	Outside Law Agency Bond	6,782	2,468	3,921	1,210	1,839	(2,082)	-53%
01-00-456	Animal Control	0	0	0	0	0	0	0%
01-00-457	DARE Donations	1,301	2,014	1,909	2,080	1,798	(111)	-6%
01-00-470	Federal Funding	0	210,361	210,361	214,415	0	(210,361)	-100%
	Subtotal Miscellaneous	168,988	367,167	771,677	499,462	532,935	(238,742)	-31%
	TOTAL REVENUES	803,844	1,099,501	1,485,053	1,313,046	1,373,661	(203,695)	-8%
	TRANSFERS:							
01-00-451	Transfers In:	1,203,000	1,237,800	1,189,042	1,170,702	1,269,200	80,158	0%
	All Funds	1,203,000	1,237,800	1,189,042	1,170,702	1,269,200	80,158	0%
01-00-551	Transfers Out:							
	TOTAL REVENUES & TRANSFERS	2,006,846	2,337,301	2,674,095	2,483,747	2,642,861	(123,537)	-1%

GENERAL FUND REVENUES

FY 2022 – 2023 LINE ITEM BUDGET DESCRIPTIONS

TAXES:

00-402	Ad Valorem Taxes	2022 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 2022 – 2023 LINE ITEM BUDGET DESCRIPTIONS

INTERGOVERNMENTAL:

00-408	Sales Tax Income (Public Safety)	Revenues received from the 2022 voter approved ½ cent general sales tax designated for public safety
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 2022 – 2023 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
00-470	Federal Funding	Funds received directly from the Federal Government (i.e. ARPA funds in 2021)

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 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 21-22	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
01-03-501	Salaries and Wages	48,541	46,615	50,725	50,726	58,597	7,872	16%
01-03-510	Employee Benefits	19,919	19,483	21,214	21,217	23,187	1,973	9%
01-03-516	Overtime	93	280	200	111	200	0	0%
	PERSONNEL COSTS	68,553	66,378	72,139	72,054	81,984	9,845	14%
01-03-519	Postage	1,355	1,406	2,000	1,787	2,000	0	0%
01-03-520	Supplies and Materials	3,213	4,099	3,400	3,130	3,400	0	0%
01-03-522	Telephone	2,996	3,012	3,100	2,964	3,090	(10)	0%
01-03-524	Utilities	2,424	2,658	2,984	2,984	2,689	(295)	-10%
01-03-525	Advertising	3,307	2,642	1,384	2,251	2,733	1,349	97%
01-03-526	Insurance	2,953	7,661	10,340	10,340	10,613	273	3%
01-03-530	Legal and Accounting	8,314	7,022	8,315	8,315	8,757	442	5%
01-03-532	Travel, Meetings, and Dues	3,107	2,589	5,531	5,701	5,000	(531)	-10%
01-03-540	Other Expenditures	928	1,000	2,000	1,000	1,500	(500)	-25%
01-03-542	Repairs and Maintenance	11,280	2,451	45,000	44,500	5,000	(40,000)	-89%
01-03-545	County Ad Valorem	4,413	4,533	4,560	4,000	4,502	(58)	-1%
01-03-563	Contingency Fund	0	0	0	0	0	0	0%
01-03-566	Contractual Services	29,218	26,343	31,421	31,500	36,085	4,664	15%
	OPERATING EXPENDITURES	73,508	65,416	120,035	118,472	85,369	(34,666)	-29%
01-03-560	CAPITAL EXPENDITURES	2,610	4,613	0	0	0	0	0%
	TOTAL EXPENDITURES	144,671	136,407	192,174	190,526	167,353	(24,821)	-13%

ACCOUNT #	PERSONNEL POSITIONS	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 21-22
		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
	TOTAL PERSONNEL POSITIONS	3	3	3	3	3	0

ADMINISTRATION 01-03

FY 2022 – 2023 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 \$11,000), and LAGERS — 12.7% of full-time employees. Includes group health costs of the employer for the employee
03-519	Postage	Funds for postage and UPS shipments
03-520	Supplies & Materials	Funds for printing, copying and general office supplies
03-522	Telephone	Funds for telephone service
03-525	Advertising	Funds for legal and public information notices
03-526	Insurance	Funds for Worker’s Compensation, General Property and Liability premiums
03-530	Legal & Accounting	Partial payments of accounting and legal fees.
03-532	Travel, Meetings, and Dues	Professional organization memberships and professional development opportunities, such as the International Institute of Municipal Clerk’s and MOCCFOA
03-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
03-542	Repairs & Maintenance	Repairs to copier, computers, radios, rugs, City Hall
03-545	County Ad Valorem	1.7% of Ad Valorem Taxes that is paid to the County
03-560	Capital Expenditures	Remaining portion of Codification
03-563	Contingency	No funds budgeted this fiscal year.
03-566	Contractual Services	Incode Software, Copier Lease, IT Services, Codification, Recycling

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 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22 Estimated Actuals	FY 22-23 Proposed Budget	FY 21-22 FY 22-23 Budget Difference	%
01-04-501	Salaries and Wages	19,384	19,070	20,483	20,484	22,584	2,101	10%
01-04-510	Employee Benefits	3,760	3,763	4,922	4,332	4,516	(406)	-8%
	PERSONNEL COSTS	23,144	22,833	25,405	24,816	27,100	1,695	7%
01-04-520	Supplies and Materials	30	0	50	28	50	0	0%
01-04-522	Telephone	999	1,090	1,038	988	1,014	(24)	-2%
01-04-530	Legal and Accounting	8,314	7,022	8,315	8,315	8,757	442	5%
01-04-532	Travel, Meetings, and Dues	982	1,912	1,205	210	2,000	795	66%
01-04-540	Other Expenditures	62	38	750	250	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	11,140	5,180	11,000	10,797	15,000	4,000	36%
	OPERATING EXPENDITURES	21,527	15,242	22,358	20,588	27,571	5,213	23%
01-04-560	CAPITAL EXPENDITURES	0	0	0	0	0	0	0%
	TOTAL EXPENDITURES	44,671	38,075	47,763	45,404	54,671	6,908	14%

ACCOUNT #	PERSONNEL POSITIONS	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22 Estimated Actuals	FY 22-23 Proposed Budget	FY 21-22 FY 22-23 Budget Difference	%
	City Manager	1	1	1	1	1	0	
	TOTAL PERSONNEL POSITIONS	1	1	1	1	1	0	

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

FY 2022 – 2023 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 \$11,000), and LAGERS — 12.7% of full-time employees. Includes group health costs of the employer for the employee
04-520	Supplies & Materials	Office and miscellaneous supplies
04-522	Telephone	Telephone Service
04-530	Legal & Accounting	Unanticipated retainer costs, other accounting and legal fees.
04-531	Marketing	No funds budgeted this Fiscal Year.
04-532	Travel, Meetings, and Dues	Mileage Reimbursement for city business travel
04-540	Other Expenditures	Unanticipated expenditures that are not budgeted elsewhere
04-542	Repairs & Maintenance	No funds are budgeted this Fiscal Year.
04-560	Capital Expenditures	No funds are budgeted for Capital Expenditures this year
04-565	Economic Development	No funds are budgeted this Fiscal Year.
04-570	State Grants	None
04-571	DEMO of Houses	Funds to be used for the demolition of house or to execute dangerous/nuisance building expenses

CITY COUNCIL

Major Departmental Activities:

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

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

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

Council meetings are held on 2nd Wednesday of each month at 5:30 p.m.

The current City Council members are:

Sallie Buck, Mayor
Josh Shoemaker, Mayor Pro-Tem
Gary Carlson
Tracy Carlson
Brian Baker



CITY COUNCIL - 01-05

ACCOUNT #	TYPES OF EXPENDITURES	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22	FY 22-23	FY 21-22	%
					Estimated Actuals	Proposed Budget	Budget Difference	
01-05-520	Supplies and Materials	0	0	0	0	0	0	#DIV/0!
01-05-524	Utilities	71	54	70	64	70	0	0%
01-05-525	Advertising	3,559	3,071	4,000	3,020	4,000	0	0%
01-05-530	Legal and Accounting	21,602	17,515	23,315	20,706	28,757	5,442	23%
01-05-532	Travel, Meetings, and Dues	1,883	3,427	4,000	2,367	4,000	0	0%
01-05-536	Election Fees	1,443	1,998	2,500	1,182	2,300	(200)	-8%
01-05-540	Other Expenditures	265	1,112	1,736	1,736	1,250	(486)	-28%
01-05-542	Library Maintenance	2,507	2,589	4,514	2,600	5,000	486	11%
01-05-563	Contingency Fund	0	0	0	0	0	0	0%
01-05-565	IDA/Industrial Development Association	40,000	35,000	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	38,008	17,104	9,593	3,020	3,337	(6,256)	-65%
01-05-570	Federal Funding	0	0	420,722	116,013	304,709	(116,013)	-28%
01-05-580	Downtown Marceline	25,000	25,000	25,000	25,000	25,000	0	0%
01-05-581	E-911 Board - Dispatch Services	15,000	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%
	TOTAL OPERATING EXPENDITURE	199,338	171,870	595,450	275,708	478,423	(117,027)	-20%

ACCOUNT #	PERSONNEL POSITIONS	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22	FY 22-23	FY 21-22	%
					Estimated Actuals	Proposed Budget	Budget Difference	
	Mayor	1	1	1	1	1	0	
	Council Members	4	4	4	4	4	0	
	TOTAL PERSONNEL POSITIONS	5	5	5	5	5	0	

CITY COUNCIL 01-05

FY 2022 – 2023 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 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 21-22	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
01-06-501	Salaries and Wages	347,185	328,803	327,581	325,687	403,915	76,334	23%
01-06-510	Employee Benefits	163,580	157,706	161,114	155,807	184,553	23,439	15%
01-06-516	Overtime	17,511	11,395	16,318	16,307	21,231	4,913	30%
	PERSONNEL COSTS	528,276	497,904	505,013	497,801	609,699	104,686	21%
01-06-519	Postage	139	102	250	100	250	0	0%
01-06-520	Supplies and Materials	10,872	6,194	10,000	7,297	14,000	4,000	40%
01-06-522	Telephone	6,842	6,561	8,195	8,196	7,972	(223)	-3%
01-06-524	Utilities	5,664	4,468	4,446	4,454	5,553	1,107	25%
01-06-525	Advertising	50	0	250	75	250	0	0%
01-06-526	Insurance	17,542	23,748	26,963	26,963	29,304	2,341	9%
01-06-530	Legal and Accounting	8,314	7,026	8,535	8,535	8,757	222	3%
01-06-532	Travel, Meetings, and Dues	941	1,860	2,317	2,203	3,990	1,673	72%
01-06-533	Petroleum Products	11,864	11,379	19,500	20,198	17,000	(2,500)	-13%
01-06-535	Training	1,014	3,532	4,000	3,774	8,750	4,750	119%
01-06-538	Uniforms	4,941	5,830	8,000	7,693	8,000	0	0%
01-06-539	Outside Law Agency Bond	6,782	2,468	3,814	1,210	3,487	(327)	-9%
01-06-540	Other Expenditures	3,056	5,514	2,464	2,602	5,000	2,536	103%
01-06-542	Repairs and Maintenance	9,886	10,020	15,850	14,447	11,000	(4,850)	-31%
01-06-561	Police Computer Rental	0	0	0	0	0	0	0%
01-06-562	Animal Control/LCHS	2,233	2,233	3,000	2,123	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	250	0	250	0	0%
01-06-565	DARE Program Expense	2,814	1,921	3,000	2,014	2,250	(750)	-25%
01-06-566	Contractual Services	7,904	9,992	15,717	17,028	17,889	2,172	14%
01-06-567	Public Relations Events	3,263	228	3,500	2,502	1,998	(1,502)	-43%
01-06-570	Grants	0	0	26,162	0	3,474	(22,688)	-87%
	OPERATING EXPENDITURES	104,121	103,076	166,213	131,414	152,174	(14,039)	-8%
	CAPITAL EXPENDITURES	9,814	9,814	48,526	43,711	9,814	(38,712)	-80%
	TOTAL EXPENDITURES	642,211	610,794	719,752	672,926	771,687	51,935	7%

PERSONNEL POSITIONS	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 21-22	%
	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*	7	6	6	6	6	0	
Court Clerk	0	0	0	0	0	0	
Administrative Assistant	0	1	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	
TOTAL PERSONNEL POSITIONS	9	9	9	9	9	0	

*One (1) position can be part-time or full-time during FY22-23

Capital Outlays

Description	Amount
Truck Lease (Year 5 of 5)	9,814
Total Capital Outlays	9,814

POLICE DEPARTMENT 01-06

FY 2022 – 2023 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 \$11,000), and LAGERS — 15.2% 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 2022 – 2023 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	MIRMA Grant

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 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 21-22	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
01-07-501	Salaries and Wages	222,526	224,042	221,790	220,942	235,255	13,465	6%
01-07-502	Temporary Employees	6,831	7,720	11,130	9,650	12,720	1,590	14%
01-07-510	Employee Benefits	95,637	89,344	90,586	87,566	98,410	7,824	9%
01-07-516	Overtime	3,709	3,170	5,830	600	4,146	(1,684)	-29%
	PERSONNEL COSTS	328,703	324,276	329,336	318,758	350,531	21,195	6%
01-07-520	Supplies and Materials	12,543	11,925	12,700	11,318	13,225	525	4%
01-07-522	Telephone	1,827	1,827	1,920	1,628	1,644	(276)	-14%
01-07-524	Utilities	1,035	982	1,200	1,319	1,200	0	0%
01-07-526	Insurance	14,234	15,590	19,300	19,299	20,984	1,684	9%
01-07-532	Travel, Meetings, and Dues	965	117	800	241	800	0	0%
01-07-533	Petroleum Products	9,488	11,056	16,533	17,817	16,000	(533)	-3%
01-07-540	Other Expenditures	1,186	2,050	2,000	1,500	2,250	250	13%
01-07-541	Street Repairs	121,923	104,028	63,200	42,000	45,000	(18,200)	-29%
01-07-542	Repairs and Maintenance	21,787	19,228	23,000	12,008	23,000	0	0%
01-07-552	Interest - Lease Purchase	85	0	286	285	5,348	5,062	1770%
01-07-566	Contractual Services	1,915	3,131	3,256	3,256	29,858	26,602	0%
	OPERATING EXPENDITURES	186,988	169,934	144,195	110,671	159,309	15,114	10%
01-07-560	CAPITAL EXPENDITURES	47,971	2,070	109,426	27,425	93,513	(15,913)	-15%
	TOTAL EXPENDITURES	563,662	496,280	582,957	456,854	603,353	20,396	3%

ACCOUNT #	PERSONNEL POSITIONS	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22 Estimated Actuals	FY 22-23 Proposed Budget	FY 21-22 FY 22-23 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	
	TOTAL PERSONNEL POSITIONS	7	7	7	7	7	0	

Capital Outlays

Description	Amount
Mini-Excavator (Year 2 of 5 - Split 07, 02, 04, 06)	2,481
Wheel Loader (Year 1 of 5)	25,032
2023 3500 4x4 Truck	48,000
Western Snow Plow and Salt Spreader	18,000
Replace '94 3500 w 2007 3500 Chev and sell 3500 chev truck plow, salt spreader	
Total Capital Outlays	93,513

STREET DEPARTMENT 01-07

FY 2022 – 2023 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 \$11,000), and LAGERS — 12.7% of full-time employees. Includes group health costs of the employer for the employee
07-520	Supplies & Materials	Funds for hand tools, traffic paint, insecticides, mosquito spray, road salt and chemicals
07-522	Telephone	Funds for telephone service
07-526	Insurance	Worker's Compensation, General Property, Liability, and Automobile premiums
07-532	Travel, Meetings, and Dues	Expenses associated with training and seminars
07-533	Petroleum Products	Fuel costs for vehicles and equipment
07-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
07-541	Street Repairs	Street Programs: \$45,000
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 payment of 1/4 of a mini-excavator purchased in 2021 split between street, water, wastewater, and cemetery and \$25,032 towards the lease purchase of a Front End Loader and \$66,000 for a new truck equipped with a snow plow and salt spreader

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 5th Graders, 2nd Graders and Safety Town during Summer School
Provides for Safety Inspections for local School(s)
Provides Fire Extinguisher Training for different community organizations
4th 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 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 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 21-22	
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	%
01-08-501	Salaries and Wages	30,587	35,237	32,374	35,237	36,000	3,626	11%
01-08-510	Employee Benefits	2,519	2,899	2,838	2,899	3,240	402	14%
	PERSONNEL COSTS	33,106	38,136	35,212	38,136	39,240	4,028	11%
01-08-517	Firemen's Fund	2,490	1,930	3,120	3,120	4,680	1,560	50%
01-08-519	Postage	9	19	0	0	0	0	#DIV/0!
01-08-520	Supplies and Materials	71	702	500	500	500	0	0%
01-08-522	Telephone	1,079	1,020	1,021	1,021	1,064	43	4%
01-08-524	Utilities	5,664	4,468	4,446	4,453	5,553	1,107	25%
01-08-526	Insurance	7,511	6,141	6,462	6,462	7,027	565	9%
01-08-532	Travel, Meetings, and Dues	310	686	500	500	310	(190)	-38%
01-08-533	Petroleum Products	1,915	116	3,647	3,859	5,000	1,353	37%
01-08-540	Other Expenditures	6,776	8,481	5,100	7,000	8,000	2,900	57%
01-08-542	Repairs and Maintenance	7,188	8,942	19,500	19,150	10,000	(9,500)	-49%
01-08-545	First Responder/EMS	958	1,593	1,578	1,595	3,000	1,422	90%
01-08-566	Contractual Services	1,094	2,310	2,506	2,506	2,507	1	0%
01-08-570	Grant	162,818	0	6,000	0	0	(6,000)	0%
	OPERATING EXPENDITURES	197,883	36,408	54,380	50,166	47,641	(6,739)	-12%
01-08-560	CAPITAL EXPENDITURES	58,477	62,005	58,477	58,477	67,377	8,900	15%
	TOTAL EXPENDITURES	289,466	136,549	148,069	146,779	154,258	6,189	4%

ACCOUNT #	PERSONNEL POSITIONS	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 21-22
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference
	Fire Chief	1	1	1	1	1	0
	Assistant Fire Chief	1	1	1	1	1	0
	Volunteer Firefighters	23	23	23	23	23	0
	TOTAL PERSONNEL POSITIONS	25	25	25	25	25	0

Capital Outlays

Description	Amount
New Fire Truck (Yr 7 of 9 years)	58,477
Motorola Pagers	1,800
1 Set Grain Bin Rescue Equipment	7,100
Total Capital Outlays	67,377

FIRE DEPARTMENT 01-08

FY 2022 – 2023 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 seventh year of a nine (9) year lease for a new fire truck
08-570	Grant	None

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 and Certificates of Lease Purchase were refinanced in 2021 and 2022, respectfully 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 2022 and will remain up until May 2023 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 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22	FY 22-23	FY 21-22	%
					Estimated	Proposed	Budget	
01-09-501	Salaries & Wages	81,909	94,684	108,415	95,172	111,851	3,436	3%
01-09-510	Employee Benefits	20,761	21,808	26,969	23,090	28,484	1,515	6%
01-09-516	Overtime	0	0	0	0	0		
	PERSONNEL COSTS	102,670	116,492	135,384	118,262	140,335	4,951	4%
01-09-519	Postage	0	30	50	30	50	0	0%
01-09-520	Supplies and Materials	1,537	1,884	2,536	2,431	2,000	(536)	-21%
01-09-522	Telephone	4,375	3,659	3,600	2,315	2,040	(1,560)	-43%
01-09-523	Concessions	10,178	9,782	9,507	9,426	8,000	(1,507)	-16%
01-09-524	Utilities	37,681	56,760	65,000	61,000	62,838	(2,162)	-3%
01-09-526	Insurance	8,023	8,159	8,991	8,990	9,772	781	9%
01-09-527	Advertising	0	0	0	0	0	0	0%
01-09-532	Travel, Meetings & Dues	280	240	300	240	240	(60)	-20%
01-09-540	Other Expenditures	273	727	1,000	602	1,000	0	0%
01-09-542	Repairs and Maintenance	6,068	9,062	23,000	21,500	19,000	(4,000)	-17%
01-09-543	Chemicals	6,463	7,995	8,500	5,000	8,500	0	0%
01-09-566	Contractual Services	1,315	2,574	2,798	2,797	2,758	(40)	-1%
	OPERATING EXPENDITURES	76,193	100,872	125,282	114,332	116,198	(9,084)	-7%
01-09-560	CAPITAL EXPENDITURES	0	2,490	0	0	0	0	0%
	TOTAL EXPENDITURES	178,863	219,854	260,666	232,594	256,533	(4,133)	-2%

PERSONNEL POSITIONS	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22	FY 22-23	FY 21-22	%
				Estimated	Proposed	Budget	
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	3	3	1	
Lifeguards	20	20	20	20	20	0	
TOTAL PERSONNEL POSITIONS	24	24	24	25	25	1	

SWIMMING POOL 01-09

FY 2022 – 2023 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 \$11,000), and LAGERS — 12.7% of full-time employees. Includes group health costs of the employer for the employee
09-519	Postage	Postage costs
09-520	Supplies & Materials	Funds for office, cleaning and miscellaneous supplies
09-523	Concessions	Food items to be sold at the pool
09-526	Insurance	Works' Compensation, General Property and Liability premiums
09-527	Advertising	Advertising costs for services offered and events
09-532	Travel, Meetings, & Dues	Training for Pool Employees and travel to pick up concession stand items
09-540	Other Expenditures	Miscellaneous expenditures not specifically listed
09-542	Repairs & Maintenance	General pool, building and facility repairs. 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 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22	FY 22-23	FY 21-22	%
					Estimated	Proposed	Budget	
01-10-501	Salaries and Wages	39,372	38,835	41,347	45,713	47,466	6,119	15%
01-10-502	Temporary Employees	7,452	8,155	9,136	4,625	12,720	3,584	39%
01-10-510	Employee Benefits	18,497	18,241	19,404	19,695	21,999	2,595	13%
01-10-516	Overtime	994	512	1,681	544	2,809	1,128	67%
	PERSONNEL COSTS	66,315	65,743	71,568	70,577	84,994	13,426	19%
01-10-520	Supplies and Materials	6,423	7,527	16,156	14,500	18,135	1,979	12%
01-10-524	Utilities	5,468	7,478	12,477	12,523	10,194	(2,283)	-18%
01-10-526	Insurance	1,424	2,471	2,953	2,954	3,220	267	9%
01-10-532	Travel, Meetings & Dues	45	146	300	300	500	200	67%
01-10-533	Petroleum Products	2,638	2,910	3,912	4,025	2,800	(1,112)	-28%
01-10-540	Other Expenditures	1,167	1,847	1,500	1,500	1,500	0	0%
01-10-542	Repairs and Maintenance	4,282	21,737	7,500	6,400	7,500	0	0%
01-10-543	Chemicals	121	0	2,000	1,659	3,500	1,500	75%
01-10-566	Contractual Services	8,408	3,460	7,630	6,799	3,658	(3,972)	-52%
01-10-570	State Grants	28,234	184,252	319,919	66,632	260,453	(59,466)	-19%
	OPERATING EXPENDITURES	58,210	231,828	374,347	117,292	311,460	(62,887)	-17%
01-10-560	CAPITAL EXPENDITURES	0	350	18,910	18,000	29,000	10,090	53%
	TOTAL EXPENDITURES	124,525	297,921	464,825	205,869	425,454	(39,371)	-8%

PERSONNEL POSITIONS	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22	FY 22-23	FY 21-22	%
				Estimated	Proposed	Budget	
Park Foreman	1	1	1	1	1	0	
Laborers (Summer Help)	2	2	2	2	2	0	
TOTAL PERSONNEL POSITIONS	3	3	3	3	3	0	

Capital Outlays

Description	Amount
60" Commerical Grade Mower	14,500
14.5 Buschel Bagger System	4,500
South Park Court (R&P Board Request = \$45,000 + demo & site prep)	10,000
	-
Total Capital Outlays	29,000

RECREATION & PARKS DEPARTMENT 01-10

FY 2022 – 2023 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 \$11,000), and LAGERS — 12.7% of full-time employees. Includes group health costs of the employer for the employee
10-520	Supplies & Materials	Cleaning and miscellaneous operating supplies
10-526	Insurance	Worker’s Compensation, General Property and Liability premiums
10-533	Petroleum Products	Fuel costs for park vehicles, mowers and equipment
10-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
10-542	Repairs & Maintenance	Repairs and maintenance to buildings, picnic tables, restrooms, and shelters
10-543	Chemicals	To be used to assist in maintaining the Country Club Lake
10-560	Capital Expenditures	New Zero Turn Mower and \$10,000 towards the South Park Court renovation along with City in-kind labor for demo and site prep
10-566	Contractual Expenditures	\$1,000 provided to Recreation & Park Board for Summer Rec League, Incode Software
10-570	State Grants	\$260,453 is budgeted under State Grants with \$227,453 allocated 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 “Propriety 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 four (4) employees operating the treatment plant and one (1) superintendent that oversees both the water and wastewater departments. All employees in the Water and Wastewater Departments assist with 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.

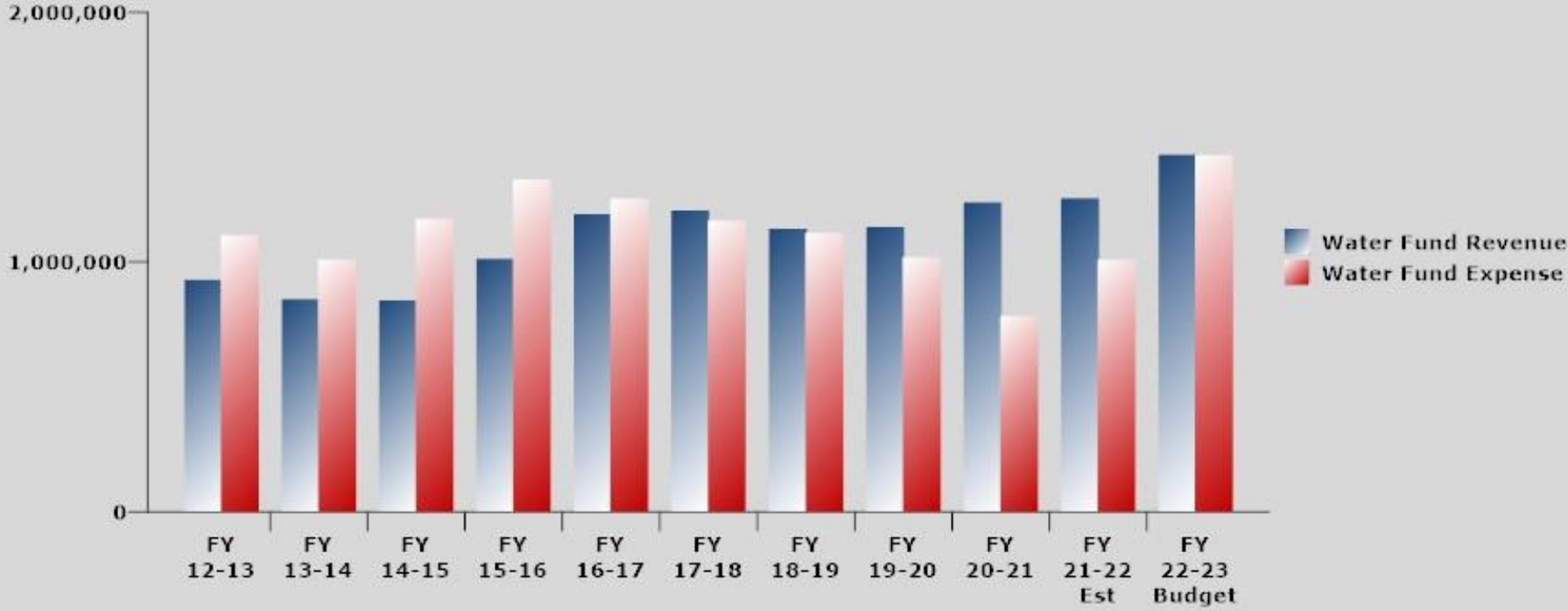
There are approximately 1,094 water meter services and 150 fire hydrants.

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 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	FY 21-22 Est	FY 22-23 Budget
Water Fund Revenue	927,515	849,355	843,451	1,011,407	1,189,139	1,203,281	1,130,810	1,137,351	1,236,176	1,252,693	1,426,867
Water Fund Expense	1,104,642	1,007,320	1,170,680	1,328,355	1,250,552	1,162,771	1,113,109	1,017,009	780,838	1,006,596	1,426,403

WATER FUND-02

ACCOUNT #	TYPES OF REVENUES	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22	FY 22-23	FY 21-22	%
					Estimated	Proposed	Budget	
02-00-432	Interest Income	1,242	210	1,215	992	815	(400)	-33%
02-00-434	State Grant	1,900	6,551	0	0	217,600	217,600	#DIV/0!
02-00-440	Miscellaneous Income	7,501	1,654	4,423	4,625	4,593	170	4%
02-00-441	State Primacy Fee	4,289	4,399	4,330	6,214	6,214	1,884	44%
02-00-442	Tech Fee	0	2,127	4,260	4,210	4,210	(50)	
02-00-451	Transfers In- Other Funds	0	0	0	0	0	0	0%
02-00-460	Water Services	1,115,529	1,215,727	1,172,246	1,230,700	1,187,319	15,073	1%
02-00-471	Service Charge - Utilities	6,890	5,508	6,402	5,953	6,116	(286)	-4%
	TOTAL REVENUES	1,137,351	1,236,176	1,192,876	1,252,693	1,426,867	233,991	20%

ACCOUNT #	TYPES OF EXPENSES	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22	FY 22-23	FY 21-22	%
					Estimated	Proposed	Budget	
02-05-501	Salaries and Wages- Water	186,443	180,587	195,622	189,886	286,210	90,588	46%
02-05-503	Salaries and Wages- Adm.	40,550	39,762	43,774	42,605	50,786	7,012	16%
02-05-510	Employee Benefits	93,115	87,786	98,989	97,009	142,388	43,399	44%
02-05-516	Overtime	12,855	14,217	16,619	18,782	19,178	2,559	15%
	PERSONNEL COSTS	332,963	322,352	355,004	348,282	498,562	143,558	40%
02-05-519	Postage	1,308	1,498	2,000	1,738	2,000	0	0%
02-05-520	Supplies and Materials	5,387	2,902	10,562	7,500	15,310	4,748	45%
02-05-522	Telephone	4,624	4,491	4,682	4,690	4,969	287	6%
02-05-524	Utilities	55,715	60,550	62,027	62,892	61,745	(282)	0%
02-05-526	Insurance	38,525	29,064	28,609	28,610	31,854	3,245	11%
02-05-530	Legal and Accounting	8,314	7,022	8,315	8,315	8,757	442	5%
02-05-532	Travel, Meetings, and Dues	4,980	3,121	7,000	5,094	11,795	4,795	69%
02-05-533	Petroleum Products	4,517	5,899	9,910	10,446	12,000	2,090	21%
02-05-534	Rent	1,168	1,204	1,240	1,240	1,277	37	3%
02-05-540	Other Expenditures	2,426	6,046	7,000	3,511	9,250	2,250	32%
02-05-542	Repairs and Maint-Equip	45,639	38,593	37,500	33,459	46,000	8,500	23%
02-05-543	Chemicals	225,056	223,603	275,000	287,075	300,000	25,000	9%
02-05-544	Repairs and Maint-Syst	17,509	25,083	80,000	75,414	183,000	103,000	129%
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	0	0	0	0	0	0	#DIV/0!
02-05-553	Fiscal Agent Fees	994	160	0	0	0	0	#DIV/0!

ACCOUNT #	TYPES OF EXPENSES	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 21-22	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
02-05-554	Interest - Lease Purchase	229	0	286	285	231	(55)	-19%
02-05-555	State Primacy Fee	4,009	4,074	6,800	6,720	6,800	0	0%
02-05-566	Contractual Expense	37,334	43,106	48,153	49,000	50,751	2,598	5%
02-05-570	State Grants	30,000	2,070	0	0	172,121	172,121	#DIV/0!
	OPERATING EXPENSES	487,734	458,486	589,084	585,988	917,860	328,776	56%
	CAPITAL EXPENSES	0	0	72,500	64,900	7,500	(65,000)	-90%
	PRINCIPLE BOND PAYMENT SRI	190,000	0	0	0	0	0	0%
	PRINCIPAL PAYMENT - L/P	6,312	0	7,426	7,425	2,481	0	-67%
	TOTAL EXPENSES	1,017,009	780,838	1,024,014	1,006,596	1,426,403	407,334	39%

PERSONNEL POSITIONS	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 21-22	%
	Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
Water/Waste Water Superintendent	1	1	1	1	1	0	
Chief Plant Operator	0	0	0	1	1	1	
Water Plant Operator	3	3	3	2	4	1	
Line Maintenance (Split with W/W)	2	2	2	2	0	(2)	
TOTAL PERSONNEL POSITIONS	6	6	6	6	6	0	

Capital Outlays

Description	Amount
1/2 Trailer	7,500
Total Capital Outlays	7,500

WATER FUND 02

FY 2022 – 2023 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 \$11,000), and LAGERS — 12.7% of full-time employees. Includes group health costs of the employer for the employee
05-519	Postage	Mailing water samples and miscellaneous packages and Utility Billing
05-520	Supplies & Materials	Hand tools, lab tools, clothing, cleaning supplies, safety equipment and program
05-522	Telephone	Funds for telephone service
05-526	Insurance	Worker’s Compensation, General Property, Liability, and Automobile premiums
05-530	Legal & Accounting	Annual audit fees and other legal and accounting fees
05-532	Travel, Meetings, and Dues	Training costs, operator certifications, MPUA dues, membership dues
05-533	Petroleum Products	Fuel costs for vehicles and equipment
05-534	Interest – Lease Purchase	Interest expense on the equipment purchased via lease-purchase
05-534	Rent	Raw water line easement on Santa Fe Railroad property
05-540	Other Expenditures	Unanticipated expenditures not specifically listed.
05-542	Repairs and Maint – Equip	Repair and maintenance to plant equipment
05-543	Chemicals	Chemicals for treating water
05-544	Repairs & Maint-System	Repairs and maintenance to water mains, lines, meters, pumps, chemical machines and fire hydrants. Testing water samples.
05-560	Capital Expenditures	Includes \$7,500 for half the cost of a trailer to be split between water and sewer.
05-566	Contractual Services	Incode Software, Maintenance program on North & South Water Towers
05-570	State Grants	MoDNR Lead Line Inventory Grant and MIRMA Risk Grants

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.

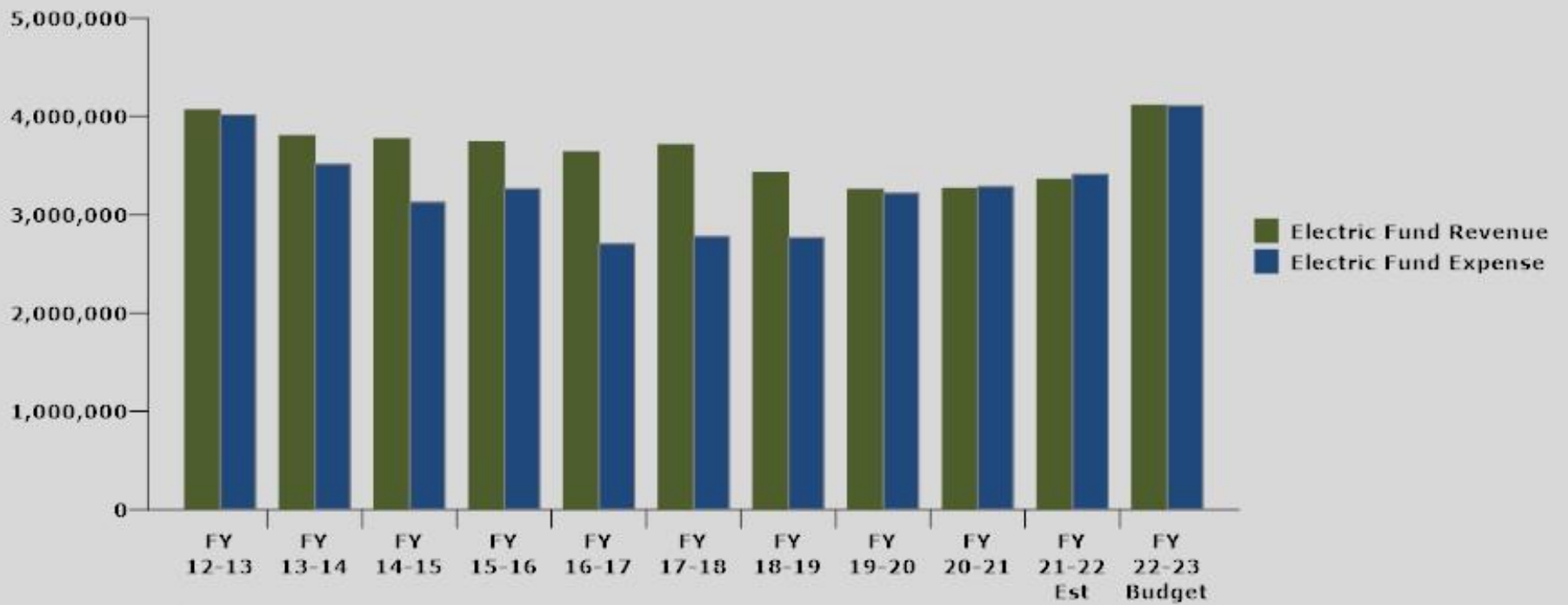
The Electric Department has about 1,277 meter locations on the system. Over 303 street lights are scattered throughout the City. There are four (4) generators capable of producing peak electric power.

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 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	FY 21-22 Est	FY 22-23 Budget
Electric Fund Revenue	4,068,592	3,805,016	3,774,130	3,742,127	3,640,541	3,711,228	3,428,111	3,256,554	3,270,957	3,358,993	4,111,843
Electric Fund Expense	4,016,273	3,513,357	3,127,367	3,264,646	2,703,458	2,776,488	2,769,106	3,222,720	3,287,741	3,412,980	4,109,867

ELECTRIC FUND-03

ACCOUNT #	TYPES OF REVENUES	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22	FY 22-23	FY 21-22	%
					Estimated Actuals	Proposed Budget	Budget Difference	
03-00-432	Interest Income	4,445	2,062	4,432	6,897	4,468	36	1%
03-00-434	State Grants	0	2,987	0	0	0	0	0%
03-00-440	Miscellaneous Income	4,221	32,521	35,676	47,887	5,000	-30,676	-86%
03-00-442	Tech Fee	0	2,127	4,293	4,210	4,210		
03-00-451	Transfer In- Other Funds	0	0	0	0	0	0	0%
03-00-470	Electric Service	3,210,514	3,196,879	3,255,154	3,262,392	4,061,712	806,558	25%
03-00-471	Service Charge-Utilities	18,009	14,491	16,304	17,872	16,790	486	3%
03-00-472	Security Light Rental	19,365	19,890	19,468	19,735	19,663	195	1%
	TOTAL REVENUES	3,256,554	3,270,957	3,335,327	3,358,993	4,111,843	776,599	23%

ACCOUNT #	TYPES OF EXPENSES	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22	FY 22-23	FY 21-22	%
					Estimated Actuals	Proposed Budget	Budget Difference	
03-05-501	Salaries and Wages- Elec.	214,183	200,062	188,875	187,846	223,292	34,417	18%
03-05-503	Salaries and Wages- Adm.	45,890	44,809	49,288	48,131	57,088	7,800	16%
03-05-510	Employee Benefits	95,930	87,847	102,051	94,900	117,260	15,209	15%
03-05-516	Overtime	5,803	4,083	6,411	5,850	7,648	1,237	19%
	PERSONNEL COSTS	361,806	336,801	346,625	336,727	405,288	58,663	17%
03-05-519	Postage	2,538	2,800	3,500	3,019	3,500	0	0%
03-05-520	Supplies and Materials	2,949	6,506	9,309	9,307	6,254	(3,055)	-33%
03-05-521	Purchase Electricity	1,458,778	1,331,105	1,390,584	1,386,223	1,849,234	458,650	33%
03-05-522	Telephone	2,381	2,196	2,400	2,088	2,274	(126)	-5%
03-05-524	Utilities	29,207	30,675	31,402	32,000	35,754	4,352	14%
03-05-526	Insurance	72,309	49,600	45,867	45,900	52,460	6,593	14%
03-05-530	Legal & Accounting	8,315	7,022	8,315	8,315	11,000	2,685	32%
03-05-532	Travel, Meetings, and Dues	1,793	7,281	11,148	11,000	8,853	(2,295)	-21%
03-05-533	Petroleum Products	3,213	5,099	6,744	6,642	6,000	(744)	-11%
03-05-535	Fuel Oil For Generation	0	2,481	27,155	27,155	3,500	(23,655)	-87%
03-05-540	Other Expenditures	1,585	3,573	3,000	2,114	3,000	0	0%
03-05-542	Repairs and Maint-Equip	10,220	12,661	26,910	24,000	25,000	(1,910)	-7%
03-05-544	Repairs and Maint-Syst	30,696	36,077	120,141	114,999	100,000	(20,141)	-17%
03-05-550	Depreciation	0	0	0	0	0	0	0%
03-05-551	Transfer Out-Other Funds	1,203,000	1,279,986	1,229,547	1,202,765	1,330,158	100,611	0%
03-05-552	Interest on Generators	0	0	0	0	0	0	#DIV/0!
03-05-554	Interest on Lease Purchase	3,197	2,362	2,401	1,594	74,115	71,714	2987%

ACCOUNT #	TYPES OF EXPENSES	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 21-22	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
03-05-566	Contractual Expense	23,542	36,044	50,286	46,535	28,477	(21,809)	-43%
	OPERATING EXPENSES	2,853,723	2,815,468	2,968,709	2,923,656	3,539,579	570,870	19%
	CAPITAL EXPENSES	7,191	135,472	122,432	88,061	165,000	42,568	35%
	PRINCIPAL PAYMENT - L/P	30,361	31,106	64,536	64,536	0	0	-100%
	TOTAL EXPENSES	3,222,720	3,287,741	3,502,303	3,412,980	4,109,867	607,564	17%

ACCOUNT #	PERSONNEL POSITIONS	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 21-22	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
	Utility Superintendent	1	1	1	1	1	1	
	Lineman II	2	0	2	0	0	-1	
	Lineman I	1	1	1	1	1	0	
	Lineman Apprentice	0	2	0	2	2	0	
	Part-Time Lineman	1	1	0	0	0	0	
	TOTAL PERSONNEL POSITIONS	5	5	4	4	4	0	

Capital Outlays

Description	Amount
Plant Roof	45,000
550 Bucket Service Truck	120,000
Total Capital Outlays	165,000

ELECTRIC FUND 03

FY 2022 – 2023 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 \$11,000), and LAGERS — 12.7% of full-time employees. Includes group health costs of the employer for the employee
05-519	Postage	Utility bills, power schedules and miscellaneous mailing
05-520	Supplies & Materials	Office supplies, rain gear, hand tools, welding supplies, safety equipment, Class 2 rubber gloves, safety glasses, work gloves, and testing rubber gloves as part of the safety program
05-521	Purchase Electricity	Purchase electricity from wholesale suppliers
05-522	Telephone	Funds for telephone service
05-526	Insurance	Worker’s Compensation, General Property, Liability, and Automobile premiums
05-530	Legal & Accounting	Annual audit fees and other legal and accounting fees
05-532	Travel, Meetings, and Dues	MAMU, MJUEC, APA organizations, seminars, electric workshop, Lineman’s School and travel expenses to these programs
05-533	Petroleum Products	Fuel and oil for vehicles and equipment
05-535	Fuel Oil for Generators	Fuel for operating the electric generators
05-540	Other Expenditures	Unanticipated expenditures not specifically listed.
05-542	Repairs and Maint – Equip	Repair and maintenance on trucks and equipment
05-544	Repairs & Maint-System	Repairing and maintaining the electric distribution system, including: generators, electric lines, meters, transformers, poles, gear testing, electric meters, painting pipes, plant and roof repairs
05-551	Transfer Out-Other funds	Fund transfer to the General and Cemetery Funds

ELECTRIC FUND 03

FY 2022 – 2023 LINE ITEM BUDGET DESCRIPTIONS

05-554	Interest on Lease Purchase	1 st interest payment on Lease Purchase of the Powerline and Substation project
05-560	Capital Expenditures	\$45,000 for the Plant Roof and \$120,000 for a 550 Bucket Service Truck
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 two (2) employees assigned to the Sewer Fund and one (1) superintendent that oversees both the water and wastewater departments. All employees in the Water and Wastewater Departments assist with 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:

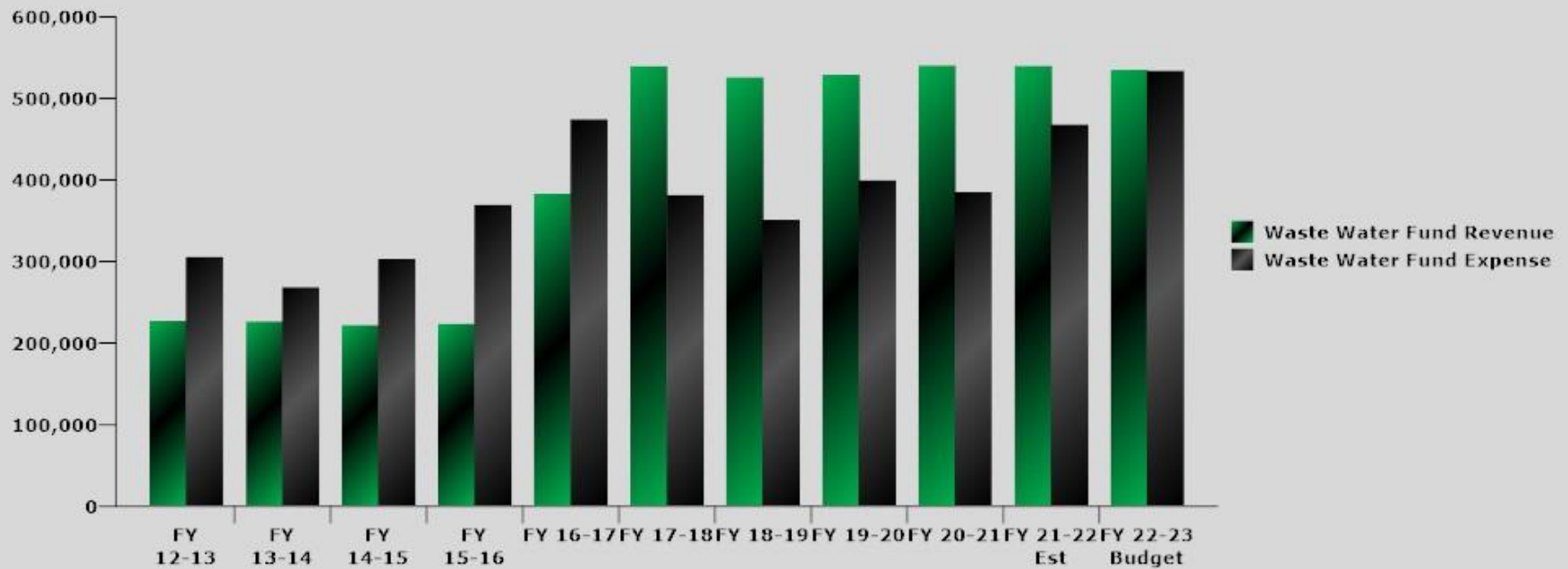
Mow treat plant grounds and haul sludge

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 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	FY 21-22 Est	FY 22-23 Budget
Waste Water Fund Revenue	226,298	225,892	221,238	222,496	382,257	538,206	525,065	527,892	539,246	539,081	534,305
Waste Water Fund Expense	304,909	267,837	302,283	368,768	473,588	380,503	350,039	398,357	384,347	466,981	532,830

WASTE WATER FUND - 04

ACCOUNT #	TYPES OF REVENUES	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 21-22	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
04-00-432	Interest Income	36	187	49	142	122	73	149%
04-00-434	State Grants/Lease	0	1,494	0	0	0	0	0%
04-00-440	Miscellaneous Income	0	3,998	100	4,888	100	0	0%
04-00-441	State Sewer Connection Fee	1,087	1,116	1,400	1,135	1,400	0	0%
04-00-442	Tech Fee	0	2,051	4,137	4,058	4,058		
04-00-451	Transfers In - Others	0	0	0	0	0	0	0%
04-00-461	Sewer Tap Fees	375	0	100	75	100	0	0%
04-00-462	Sewer User Fees	521,304	526,316	521,133	524,302	523,974	2,841	1%
04-00-471	Service Charge - Utilities	5,090	4,084	4,734	4,481	4,551	(183)	-4%
	TOTAL REVENUES	527,892	539,246	531,653	539,081	534,305	2,731	0%

ACCOUNT #	TYPES OF EXPENSES	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 21-22	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
04-06-501	Salaries and Wages- Sewer	140,550	123,032	150,017	137,631	134,786	(15,231)	-10%
04-06-503	Salaries and Wages- Adm.	40,550	39,762	43,774	42,562	50,786	7,012	16%
04-06-510	Employee Benefits	68,569	58,090	79,826	71,878	74,517	(5,309)	-7%
04-06-516	Overtime	11,643	10,845	12,044	12,247	7,359	(4,685)	-39%
	PERSONNEL COSTS	261,312	231,729	285,661	264,318	267,448	(18,213)	-6%
04-06-519	Postage	1,308	1,428	1,764	2,000	2,000	236	13%
04-06-520	Supplies and Materials	7,747	7,684	7,518	5,899	12,801	5,283	70%
04-06-522	Telephone	1,991	2,752	2,741	2,734	2,707	(34)	-1%
04-06-524	Utilities	27,326	20,799	20,800	20,920	25,058	4,258	20%
04-06-530	Insurance	10,142	10,675	12,997	12,997	15,140	2,143	16%
04-06-530	Legal and Accounting	8,314	7,022	8,315	8,315	8,757	442	5%
04-06-532	Travel, Meetings, and Dues	180	122	2,356	2,329	5,630	3,274	139%
04-06-533	Petroleum Products	4,206	5,523	8,529	8,600	10,000	1,471	17%
04-06-540	Other Expenditures	3,822	2,102	5,000	3,413	9,250	4,250	85%
04-06-542	Repairs and Maint-Equip	23,780	27,505	60,000	46,174	65,000	5,000	8%
04-06-544	Repairs and Maint-Syst	36,921	11,326	50,000	46,669	55,000	5,000	10%
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 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22	FY 22-23	FY 21-22	%
					Estimated Actuals	Proposed Budget	Budget Difference	
04-06-554	Interest - Lease Purchase	229	0	286	285	231	(55)	-19%
04-06-556	State Sewer Connection Fee	1,148	1,174	1,400	1,202	1,400	0	0%
04-06-566	Contractual Expense	3,619	16,506	41,736	16,506	42,427	691	2%
04-06-570	State Grants	0	0	0	0	0	0	
	OPERATING EXPENSES	130,733	114,618	223,442	178,042	255,401	31,959	14%
	CAPITAL EXPENSES	0	38,000	20,000	17,195	7,500	(12,500)	0%
	PRINCIPAL PAYMENT - L/P	6,312	0	7,426	7,425	2,481	0	-67%
	TOTAL EXPENSES	398,357	384,347	536,529	466,981	532,830	1,246	-1%

ACCOUNT #	PERSONNEL POSITIONS	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22	FY 22-23	FY 21-22	%
					Estimated Actuals	Proposed Budget	Budget Difference	
	Superintendent (Split with Water)	1	1	1	1	1	0	
	Sewer Plant Operator	2	2	2	2	3	1	
	Line Distribution (Split with Water)	2	2	2	2	0	(2)	
	TOTAL PERSONNEL	5	5	5	5	4	(1)	

Capital Outlays

Description	Amount
1/2 Tilt Trailer	7,500
Total Capital Outlays	7,500

WASTE WATER FUND 04

FY 2022 – 2023 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 \$11,000), and LAGERS — 12.7% of full-time employees. Includes group health costs of the employer for the employee
06-519	Postage	Mailing reports and utility bills
06-520	Supplies & Materials	Lab treatment chemicals, hand tools, lab equipment, shop towels, cleaning supplies, clothing allowance, and miscellaneous supplies
06-522	Telephone	Funds for telephone service
06-526	Insurance	Worker's Compensation, General Property, Liability, and Automobile premiums
06-530	Legal & Accounting	Annual audit fees and other legal and accounting fees
06-532	Travel, Meetings, and Dues	Training costs, operator certifications, and MPUA dues
06-533	Petroleum Products	Fuel and oil for vehicles and equipment
06-540	Other Expenditures	Unanticipated expenditures not specifically listed.
06-542	Repairs and Maint – Equip	Repair and maintenance on trucks, sludge spreader, and equipment
06-544	Repairs & Maint-System	Sewer plant, mains and lift stations repairs and maintenance
06-554	Interest – Lease Purchase	Interest expense on the equipment purchased via lease-
06-551	Transfer Out-Other funds	None
06-560	Capital Expenditures	\$7,500 for half of a trailer split between Water and Sewer
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 2022 for this long-term obligation is \$0.2568 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 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22	FY 22-23	FY 21-22	%
					Estimated	Proposed	Budget	
05-00-402	Advalorem Taxes	80,496	85,548	54,451	51,465	65,007	10,556	0%
05-00-411	Railroad Taxes	4,333	5,386	3,447	3,591	3,591	144	0%
05-00-417	Corp and Intangible Taxes	8,118	8,970	5,741	6,790	6,790	1,049	0%
05-00-419	Payment in Lieu of Taxes	1,197	1,276	766	766	766	0	0%
05-00-432	Interest Income	265	51	267	113	112	-155	0%
	TOTAL REVENUES	94,409	101,231	64,672	62,725	76,266	11,594	0%

ACCOUNT #	TYPES OF EXPENDITURES	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22	FY 22-23	FY 21-22	%
					Estimated	Proposed	Budget	
05-05-502	Matured Bonds	65,000	65,000	61,000	61,000	70,000	9,000	0%
05-05-504	Bond Interest	29,281	24,961	13,709	13,709	10,775	-2,934	0%
05-05-506	Fiscal Agent Fees	318	266	300	318	300	0	0%
05-05-551	Transfer Out - Other Funds	0	0	0	0	0	0	0%
	TOTAL EXPENDITURES	94,599	90,227	75,009	75,027	81,075	6,066	0%

DEBT SERVICE FUND 05

FY 2022 – 2023 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 seven (7) member Cemetery Board which meets the second Thursday of the month from March 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
Viktoria "Vicky" Moss
Judith Lindsey
Lynn Dorrell
Sharon Ervie
Mary Chrisman
Tom Oldham

CEMETERY FUND-06

ACCOUNT #	TYPES OF REVENUES	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 21-22	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
06-00-432	Interest Income	0	1	0	0	0	0	0%
06-00-439	Donations	1,185	700	0	825	0	0	0%
06-00-440	Miscellaneous Income	0	0	0	0	0	0	0%
06-00-451	Transfer In-Other Funds	0	42,186	40,505	32,063	60,958	20,453	0%
06-00-474	Grave Open & Close Fees	10,300	11,400	8,150	10,100	10,600	2,450	30%
06-00-476	Sale of Lots/General Operations	3,100	3,070	3,323	2,240	2,803	(520)	-16%
	TOTAL REVENUES	14,585	57,357	51,978	45,228	74,361	22,383	43%

ACCOUNT #	TYPES OF EXPENDITURES	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 21-22	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
06-05-501	Salaries and Wages	0	0	0	0	0	0	0%
06-05-502	Temporary Employees	0	0	0	0	0	0	0%
06-05-510	Employee Benefits	0	0	0	0	0	0	0%
06-05-516	Overtime	0	0	0	0	0	0	0%
	PERSONNEL COSTS	0	0	0	0	0	0	0%
06-05-520	Supplies and Materials	300	17	800	303	800	0	0%
06-05-524	Utilities	145	128	125	174	136	11	9%
06-05-526	Insurance	409	669	742	738	793	51	7%
06-05-533	Petroleum Products	0	0	0	0	0	0	0%
06-05-540	Other Expenditures	50	167	600	546	700	100	17%
06-05-542	Repairs and Maintenance	0	4,180	10,000	450	33,000	23,000	230%
06-05-552	Interest - Lease Purchase	0	0	285	285	231	(54)	-19%
06-05-566	Contractual Services	32,515	25,795	36,600	28,859	36,220	(380)	-1%
	OPERATING EXPENDITURES	33,419	30,956	49,152	31,355	71,880	22,728	46%
	CAPITAL EXPENDITURES	2,632	0	7,826	7,426	2,481	(5,345)	-68%
	TOTAL EXPENDITURES	36,051	30,956	56,978	38,781	74,361	17,383	31%

Capital Outlays

Description	Amount
Mini-Excavator (Year 2 of 5 - Split 07, 02, 04, 06)	2,481
I-Pad/Device for Mapping (\$400)	
Total Capital Outlays	2,481

CEMETERY FUND 06

FY 2022 – 2023 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 and \$30,000 for road repairs and surfacing
05-552	Interest – Lease Purchase	Interest on lease purchases
05-560	Capital Expenditures	Includes second 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. 2022 Tax Levy is \$0.2492 per \$100.

Current Library District Board members, include:

Margie Gullick
Nancy Schreiner
Brenda Lain
Jessica Bishop
Eloise Gosh
Sharon Sportsman
Mary Catherine Lichtenberg
Barb Meissen
Linda Munson

Joyce Clapp- Librarian



LIBRARY DISTRICT FUND-07

ACCOUNT #	TYPES OF REVENUES	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 21-22	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
07-00-402	Advalorem Taxes	56,586	57,672	57,365	57,704	57,321	(44)	0%
07-00-411	Railroad Taxes	3,180	3,590	3,590	3,903	3,558	(32)	-1%
07-00-417	Corp and Intangible Taxes	5,981	5,980	5,980	7,446	6,469	489	8%
07-00-419	Payment in Lieu of Taxes	509	543	509	509	520	11	2%
07-00-432	Interest Income	16	16	16	28	20	4	25%
	TOTAL REVENUES	66,272	67,801	67,460	69,590	67,888	428	1%

ACCOUNT #	TYPES OF EXPENDITURES	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	FY 21-22	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
07-05-590	Library Board	63,765	67,976	67,460	69,058	67,888	428	1%
	TOTAL EXPENDITURES	63,765	67,976	67,460	69,058	67,888	428	1%

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 continuation of the tax will be presented on to the voters on the ballot for the April 2023 election.

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 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22	FY 22-23	FY 21-22	%
					Estimated Actuals	Proposed Budget	Budget Difference	
08-00-424	Transportation Sales Tax Income	98,619	100,798	98,514	109,019	102,812	4,298	4%
08-00-432	Interest Income	195	89	90	102	90	0	0%
08-00-451	Transfer In - Other Funds	0	0	0	0	0	0	#DIV/0!
	TOTAL REVENUE	98,814	100,887	98,604	109,121	102,902	4,298	4%

ACCOUNT #	TYPES OF EXPENDITURES	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22	FY 22-23	FY 21-22	%
					Estimated Actuals	Proposed Budget	Budget Difference	
08-07-541	Street	205,000	90,000	100,000	36,908	100,000	0	0%
	TOTAL EXPENDITURES	205,000	90,000	100,000	36,908	100,000	0	0%

POOL SALES TAX FUND

Major Departmental Activities:

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

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

The 1/2 cent sales tax is used to finance the Lease Certificates of Participation for the construction of the facility. The first two years of repayment were interest only. The Lease Certificates of Participation were refinanced in February 2022. Any surplus after that can be used for operation.

POOL SALES TAX -10

ACCOUNT #	TYPES OF REVENUES	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22	FY 22-23	FY 21-22	%
					Estimated Actuals	Proposed Budget	Budget Difference	
10-00-424	Pool (Parks) Sales Tax Income	98,617	100,787	98,494	108,969	102,791	4,297	
10-00-432	Interest Income	149	85	83	100	100	17	
	TOTAL REVENUE	98,766	100,872	98,577	109,069	102,891	4,314	

ACCOUNT #	TYPES OF EXPENDITURES	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Budget	FY 21-22	FY 22-23	FY 21-22	%
					Estimated Actuals	Proposed Budget	Budget Difference	
10-09-502	Revenue Bonds	55,000	60,000	60,000	60,000	71,705	11,705	
10-09-504	Bond Interest	27,913	26,697	25,258	22,651	15,811	0	
10-09-506	Fiscal Agent Fees	1,060	1,219	1,245	1,060	1,245	0	
10-09-511	Transfer Out-Other Funds	0	0	0	0	0	0	
10-09-568	Amortization Bond	0	0	0	0	0	0	
	TOTAL EXPENDITURES	83,973	87,916	86,503	83,711	88,761	11,705	

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.

FY 2022-2023 SALARY AND WAGE SCHEDULE TO BE EFFECTIVE NOVEMBER 1, 2022

COLA: 0.0%
 COLA: \$
 Merit 0%
 Merit \$ 0.25

3.00
 0%
 0.25

Grade	Position	Hire	6 Month	1 Yr	3	5	7	9	11	13	15	17	19	21	23	25	27	29	31	33	35	37	39
		STEPS																					
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
A	Administrative Assistant	\$ 15.54	\$ 16.32	\$ 16.57	\$ 17.03	\$ 17.49	\$ 17.95	\$ 18.41	\$ 18.87	\$ 19.33	\$ 19.79	\$ 20.25	\$ 20.71	\$ 21.12	\$ 21.54	\$ 21.95	\$ 22.37	\$ 22.78	\$ 23.19	\$ 23.61	\$ 24.02	\$ 24.44	\$ 24.85
	Utility Billing	\$ 32,323.20	\$ 33,939.36	\$ 34,459.36	\$ 35,416.56	\$ 36,373.77	\$ 37,330.97	\$ 38,288.18	\$ 39,245.38	\$ 40,202.59	\$ 41,159.79	\$ 42,117.00	\$ 43,074.20	\$ 43,935.68	\$ 44,797.17	\$ 45,658.65	\$ 46,520.14	\$ 47,381.62	\$ 48,243.10	\$ 49,104.59	\$ 49,966.07	\$ 50,827.56	\$ 51,689.04
		\$ 23.31	\$ 24.48	\$ 24.85	\$ 25.54	\$ 26.23	\$ 26.92	\$ 27.61	\$ 28.30	\$ 28.99	\$ 29.68	\$ 30.37	\$ 31.06	\$ 31.68	\$ 32.31	\$ 32.93	\$ 33.55	\$ 34.17	\$ 34.79	\$ 35.41	\$ 36.03	\$ 36.65	\$ 37.28
B	W / WW Laborer	\$ 16.05	\$ 16.85	\$ 17.10	\$ 17.58	\$ 18.05	\$ 18.53	\$ 19.00	\$ 19.48	\$ 19.95	\$ 20.43	\$ 20.90	\$ 21.38	\$ 21.81	\$ 22.23	\$ 22.66	\$ 23.09	\$ 23.52	\$ 23.94	\$ 24.37	\$ 24.80	\$ 25.23	\$ 25.65
	Street Laborer	\$ 33,384.00	\$ 35,053.20	\$ 35,573.20	\$ 36,561.34	\$ 37,549.49	\$ 38,537.63	\$ 39,525.78	\$ 40,513.92	\$ 41,502.07	\$ 42,490.21	\$ 43,478.36	\$ 44,466.50	\$ 45,355.83	\$ 46,245.16	\$ 47,134.49	\$ 48,023.82	\$ 48,913.15	\$ 49,802.48	\$ 50,691.81	\$ 51,581.14	\$ 52,470.47	\$ 53,359.80
		\$ 24.08	\$ 25.28	\$ 25.65	\$ 26.37	\$ 27.08	\$ 27.79	\$ 28.50	\$ 29.22	\$ 29.93	\$ 30.64	\$ 31.35	\$ 32.07	\$ 32.71	\$ 33.35	\$ 33.99	\$ 34.63	\$ 35.27	\$ 35.92	\$ 36.56	\$ 37.20	\$ 37.84	\$ 38.48
C	W / WW Operator I	\$ 17.08	\$ 17.93	\$ 18.18	\$ 18.69	\$ 19.19	\$ 19.70	\$ 20.20	\$ 20.71	\$ 21.21	\$ 21.72	\$ 22.22	\$ 22.73	\$ 23.18	\$ 23.64	\$ 24.09	\$ 24.55	\$ 25.00	\$ 25.46	\$ 25.91	\$ 26.37	\$ 26.82	\$ 27.28
	Equipment Operator I	\$ 35,526.40	\$ 37,302.72	\$ 37,822.72	\$ 38,873.35	\$ 39,923.98	\$ 40,974.61	\$ 42,025.24	\$ 43,075.88	\$ 44,126.51	\$ 45,177.14	\$ 46,227.77	\$ 47,278.40	\$ 48,229.03	\$ 49,169.54	\$ 50,110.15	\$ 51,060.77	\$ 52,006.24	\$ 52,951.81	\$ 53,897.38	\$ 54,842.94	\$ 55,788.51	\$ 56,734.08
		\$ 25.62	\$ 26.90	\$ 27.28	\$ 28.03	\$ 28.79	\$ 29.55	\$ 30.31	\$ 31.06	\$ 31.82	\$ 32.58	\$ 33.34	\$ 34.10	\$ 34.78	\$ 35.46	\$ 36.14	\$ 36.82	\$ 37.50	\$ 38.19	\$ 38.87	\$ 39.55	\$ 40.23	\$ 40.91
D	W / WW Operator II	\$ 17.59	\$ 18.47	\$ 18.72	\$ 19.24	\$ 19.76	\$ 20.28	\$ 20.80	\$ 21.32	\$ 21.84	\$ 22.36	\$ 22.88	\$ 23.40	\$ 23.87	\$ 24.34	\$ 24.80	\$ 25.27	\$ 25.74	\$ 26.21	\$ 26.68	\$ 27.14	\$ 27.61	\$ 28.08
		\$ 36,587.20	\$ 38,416.56	\$ 38,936.56	\$ 40,018.13	\$ 41,099.70	\$ 42,181.27	\$ 43,262.84	\$ 44,344.42	\$ 45,425.99	\$ 46,507.56	\$ 47,589.13	\$ 48,670.70	\$ 49,644.11	\$ 50,617.53	\$ 51,590.94	\$ 52,564.36	\$ 53,537.77	\$ 54,511.18	\$ 55,484.60	\$ 56,458.01	\$ 57,431.43	\$ 58,404.84
		\$ 26.39	\$ 28.08	\$ 28.86	\$ 29.64	\$ 30.42	\$ 31.20	\$ 31.98	\$ 32.76	\$ 33.54	\$ 34.32	\$ 35.10	\$ 35.80	\$ 36.50	\$ 37.21	\$ 37.91	\$ 38.61	\$ 39.31	\$ 40.01	\$ 40.71	\$ 41.42	\$ 42.12	
E	Equipment Operator II	\$ 18.10	\$ 19.01	\$ 19.26	\$ 19.79	\$ 20.32	\$ 20.86	\$ 21.39	\$ 21.93	\$ 22.46	\$ 23.00	\$ 23.53	\$ 24.07	\$ 24.55	\$ 25.03	\$ 25.51	\$ 25.99	\$ 26.48	\$ 26.96	\$ 27.44	\$ 27.92	\$ 28.40	\$ 28.88
		\$ 37,648.00	\$ 39,530.40	\$ 40,050.40	\$ 41,162.91	\$ 42,275.42	\$ 43,387.93	\$ 44,500.44	\$ 45,612.96	\$ 46,725.47	\$ 47,837.98	\$ 48,950.49	\$ 50,063.00	\$ 51,064.26	\$ 52,065.52	\$ 53,066.78	\$ 54,068.04	\$ 55,069.30	\$ 56,070.56	\$ 57,071.82	\$ 58,073.08	\$ 59,074.34	\$ 60,075.60
		\$ 27.15	\$ 28.51	\$ 28.88	\$ 30.49	\$ 31.29	\$ 32.09	\$ 32.89	\$ 33.69	\$ 34.50	\$ 35.30	\$ 36.10	\$ 36.83	\$ 37.55	\$ 38.27	\$ 38.99	\$ 39.71	\$ 40.44	\$ 41.16	\$ 41.88	\$ 42.60	\$ 43.32	
F	W / WW Operator III	\$ 18.62	\$ 19.55	\$ 19.80	\$ 20.35	\$ 20.90	\$ 21.45	\$ 22.00	\$ 22.55	\$ 23.10	\$ 23.65	\$ 24.20	\$ 24.75	\$ 25.25	\$ 25.74	\$ 26.24	\$ 26.73	\$ 27.23	\$ 27.72	\$ 28.22	\$ 28.71	\$ 29.21	\$ 29.70
		\$ 38,729.60	\$ 40,666.08	\$ 41,186.08	\$ 42,330.14	\$ 43,474.20	\$ 44,618.25	\$ 45,762.31	\$ 46,906.37	\$ 48,050.43	\$ 49,194.48	\$ 50,338.54	\$ 51,482.60	\$ 52,526.66	\$ 53,549.91	\$ 54,573.16	\$ 55,601.21	\$ 56,630.86	\$ 57,660.51	\$ 58,690.16	\$ 59,719.82	\$ 60,749.47	\$ 61,779.12
		\$ 27.93	\$ 29.33	\$ 29.70	\$ 30.53	\$ 31.35	\$ 32.18	\$ 33.00	\$ 33.83	\$ 34.65	\$ 35.48	\$ 36.30	\$ 37.13	\$ 37.87	\$ 38.61	\$ 39.35	\$ 40.10	\$ 40.84	\$ 41.58	\$ 42.32	\$ 43.07	\$ 43.81	\$ 44.55
G	Apprentice	\$ 19.13	\$ 20.09	\$ 20.34	\$ 20.90	\$ 21.47	\$ 22.03	\$ 22.60	\$ 23.16	\$ 23.73	\$ 24.29	\$ 24.86	\$ 25.42	\$ 25.93	\$ 26.44	\$ 26.95	\$ 27.45	\$ 27.96	\$ 28.47	\$ 28.98	\$ 29.49	\$ 30.00	\$ 30.50
		\$ 39,790.40	\$ 41,779.92	\$ 42,299.92	\$ 43,474.92	\$ 44,649.92	\$ 45,824.91	\$ 46,999.91	\$ 48,174.91	\$ 49,349.91	\$ 50,524.90	\$ 51,699.90	\$ 52,874.90	\$ 53,932.40	\$ 54,989.90	\$ 56,047.39	\$ 57,104.89	\$ 58,162.39	\$ 59,219.89	\$ 60,277.39	\$ 61,334.88	\$ 62,392.38	\$ 63,449.88
		\$ 28.70	\$ 30.13	\$ 30.50	\$ 31.35	\$ 32.20	\$ 33.05	\$ 33.89	\$ 34.74	\$ 35.59	\$ 36.44	\$ 37.28	\$ 38.13	\$ 38.89	\$ 39.66	\$ 40.42	\$ 41.18	\$ 41.94	\$ 42.71	\$ 43.47	\$ 44.23	\$ 44.99	\$ 45.76
H	Chief Plant Operator	\$ 19.64	\$ 20.62	\$ 20.87	\$ 21.45	\$ 22.03	\$ 22.61	\$ 23.19	\$ 23.77	\$ 24.35	\$ 24.93	\$ 25.51	\$ 26.09	\$ 26.61	\$ 27.13	\$ 27.66	\$ 28.18	\$ 28.70	\$ 29.22	\$ 29.74	\$ 30.26	\$ 30.79	\$ 31.31
	Recreation & Parks Director	\$ 40,851.20	\$ 42,893.76	\$ 43,413.76	\$ 44,619.70	\$ 45,825.64	\$ 47,031.57	\$ 48,237.51	\$ 49,443.45	\$ 50,649.39	\$ 51,855.32	\$ 53,061.26	\$ 54,267.20	\$ 55,352.54	\$ 56,437.89	\$ 57,523.23	\$ 58,608.58	\$ 59,693.92	\$ 60,779.26	\$ 61,864.61	\$ 62,949.95	\$ 64,035.30	\$ 65,120.64
	Street Foreman	\$ 29.46	\$ 30.93	\$ 31.31	\$ 32.18	\$ 33.05	\$ 33.92	\$ 34.79	\$ 35.66	\$ 36.53	\$ 37.40	\$ 38.27	\$ 39.14	\$ 39.92	\$ 40.70	\$ 41.48	\$ 42.27	\$ 43.05	\$ 43.83	\$ 44.61	\$ 45.40	\$ 46.18	\$ 46.96
I	Pool Manager (Exempt)																						
	Apprentice Lineman I	\$ 20.15	\$ 21.16	\$ 21.41	\$ 22.00	\$ 22.60	\$ 23.19	\$ 23.79	\$ 24.38	\$ 24.98	\$ 25.57	\$ 26.16	\$ 26.76	\$ 27.29	\$ 27.83	\$ 28.36	\$ 28.90	\$ 29.44	\$ 29.97	\$ 30.51	\$ 31.04	\$ 31.58	\$ 32.11
		\$ 41,912.00	\$ 44,007.60	\$ 44,527.60	\$ 45,764.48	\$ 47,001.36	\$ 48,238.23	\$ 49,475.11	\$ 50,711.99	\$ 51,948.87	\$ 53,185.74	\$ 54,422.62	\$ 55,659.50	\$ 56,772.69	\$ 57,885.88	\$ 58,999.07	\$ 60,112.26	\$ 61,225.45	\$ 62,338.64	\$ 63,451.83	\$ 64,565.02	\$ 65,678.21	\$ 66,791.40
J	Apprentice Lineman II	\$ 20.67	\$ 21.70	\$ 21.95	\$ 22.56	\$ 23.17	\$ 23.78	\$ 24.39	\$ 25.00	\$ 25.61	\$ 26.22	\$ 26.83	\$ 27.44	\$ 27.99	\$ 28.54	\$ 29.09	\$ 29.64	\$ 30.19	\$ 30.73	\$ 31.28	\$ 31.83	\$ 32.38	\$ 32.93
	Apprentice Lineman III	\$ 42,993.60	\$ 45,143.28	\$ 45,663.28	\$ 46,931.70	\$ 48,200.13	\$ 49,468.55	\$ 50,736.98	\$ 52,005.40	\$ 53,273.83	\$ 54,542.25	\$ 55,810.68	\$ 57,079.10	\$ 58,347.52	\$ 59,362.26	\$ 60,503.85	\$ 61,645.43	\$ 62,787.01	\$ 63,928.59	\$ 65,070.17	\$ 66,211.76	\$ 67,353.34	\$ 68,494.92
		\$ 31.01	\$ 32.56	\$ 32.93	\$ 33.84	\$ 34.76	\$ 35.67	\$ 36.59	\$ 37.50	\$ 38.42	\$ 39.33	\$ 40.25	\$ 41.16	\$ 41.99	\$ 42.81	\$ 43.63	\$ 44.46	\$ 45.28	\$ 46.10	\$ 46.93	\$ 47.75	\$ 48.57	\$ 49.40
K	Lineman I (Journeyman)	\$ 22.20	\$ 23.31	\$ 23.56	\$ 24.21	\$ 24.87	\$ 25.52	\$ 26.18	\$ 26.83	\$ 27.49	\$ 28.14	\$ 28.80	\$ 29.45	\$ 30.04	\$ 30.63	\$ 31.22	\$ 31.81	\$ 32.40	\$ 32.98	\$ 33.57	\$ 34.16	\$ 34.75	\$ 35.34
		\$ 46,176.00	\$ 48,484.80	\$ 49,004.80	\$ 50,366.04	\$ 51,727.29	\$ 53,088.53	\$ 54,449.78	\$ 55,811.02	\$ 57,172.27	\$ 58,533.51	\$ 59,894.76	\$ 61,256.00	\$ 62,481.12	\$ 63,706.24	\$ 64,931.36	\$ 66,156.48	\$ 67,381.60	\$ 68,606.72	\$ 69,831.84	\$ 71,056.96	\$ 72,282.08	\$ 73,507.20
		\$ 33.30	\$ 34.97	\$ 35.34	\$ 36.32	\$ 37.30	\$ 38.29	\$ 39.27	\$ 40.25	\$ 41.23	\$ 42.21	\$ 43.19	\$ 44.18	\$ 45.06	\$ 45.94	\$ 46.83	\$ 47.71	\$ 48.59	\$ 49.48	\$ 50.36	\$ 51.24	\$ 52.13	\$ 53.01
L	Lineman II	\$ 24.25	\$ 25.46	\$ 25.71	\$ 26.43	\$ 27.14	\$ 27.86	\$ 28.57	\$ 29.28	\$ 30.00	\$ 30.71	\$ 31.43	\$ 32.14	\$ 32.78	\$ 33.43	\$ 34.07	\$ 34.71	\$ 35.35	\$ 36.00	\$ 36.64	\$ 37.28	\$ 37.93	\$ 38.57
		\$ 50,440.00	\$ 52,962.00	\$ 53,482.00	\$ 54,967.61	\$ 56,453.22	\$ 57,938.83	\$ 59,424.44	\$ 60,910.06	\$ 62,395.67	\$ 63,881.28	\$ 65,366.89	\$ 66,852.50	\$ 68,189.55	\$ 69,526.60	\$ 70,863.65	\$ 72,200.70	\$ 73,537.75	\$ 74,874.80	\$ 76,211.85	\$ 77,548.90	\$ 78,885.95	\$ 80,223.00
		\$ 36.38	\$ 38.19	\$ 38.57	\$ 39.64	\$ 40.71	\$ 41.78	\$ 42.85	\$ 43.93	\$ 45.00	\$ 46.07	\$ 47.14	\$ 48.21	\$ 49.18	\$ 50.14	\$ 51.10	\$ 52.07	\$ 53.03	\$ 54.00	\$ 54.96	\$ 55.92	\$ 56.89	\$ 57.85
M	Superintendent (Exempt)	Min	Max																				
		\$ 49,831.15	\$ 75,331.15																				
N	Council:	Min	Max																				
	City Clerk (Exempt)	\$ 45,730.55	\$ 71,230.55																				
O	City Manager (Exempt)	Min	Max																				
		\$ 73,775.00	\$ 99,275.00																				

LAW ENFORCEMENT

FY 2022-2023 SALARY AND WAGE SCHEDULE TO BE EFFECTIVE NOVEMBER 1, 2022

COLA: 0.0%
 COLA: \$
 Merit 0%
 Merit \$ 0.25

3.00
 0%
 0.25

Grade	Position	1	2	3	4	5	6	7	8</
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BUDGET GLOSSARY

Ad Valorem Tax	A tax based on value, such as property tax
Annual Budget	The budget is applicable to a single fiscal year
Assessed Valuation	Valuations are set upon real estate or other property by government as a basis for levying taxes
Bond	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
Budget	A plan of financial operation by making an estimate of proposed expenditures for a given period and the proposed means of financing the expenditures
Budgetary Control	The management of a government or enterprise in accordance with an approved budget to keep expenditures within the approved authority and limitation
Capital Expenditures	A plan of proposed capital expenditures and the means of financing them
Capital Improvements Plan	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.
Contingency	A budgetary reserve set aside for emergencies or unanticipated expenditures not otherwise budgeted
Current	When applied to budgeting or accounting, this term refers to the present fiscal period
Debt	An obligation resulting from the borrowing of money or from purchasing goods and services, such as: bonds, warrants, or notes
Debt Service Fund	This fund establishes an account for the accumulation of resources and making Payment on general long term debt principal and interest
Depreciation	(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.
Double Entry	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

Eminent Domain	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
Enterprise Fund	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.
Expenditure	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.
Expenses	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
Financial Resources	Cash and other assets that, in the normal course of operations, will become cash
Fiscal Year	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
Fixed Assets	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
Franchise	A special privilege granted by the city, permitting the continued use of public property, such as: streets or alleys
Full Time Equivalent (FTE)	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
Fund	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
Fund Balance	The difference between fund assets and liabilities of governmental funds
Fund Type	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
General Fund	The fund used to account for all financial resources, except those required to be accounted for in another fund
General Obligation Bonds	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

Grants	Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity or facility
Impact Fees	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
Income	A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses
Levy	(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
Liabilities	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
Line Item Budgeting	A budget which lists each expenditure category (salaries, fringe benefits, contractual services, etc.) separately with dollar amount budgeted for each category
Revenue Bonds	Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund
Sales Tax	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
Transfer From	Budget line item used to reflect transfers of financial resources into one fund from another fund
Transfer To	Budget line item used to reflect transfers of financial resources out of one fund to another fund