

CITY of MARCELINE, MISSOURI



Annual Budget

Fiscal Year November 1, 2023 to October 31, 2024

Approved by Ordinance # 35.2232

October 11, 2023



PRINCIPAL OFFICIALS

Mayor and Council

Sallie Buck, Mayor

Josh Shoemaker, Mayor Pro-Tem

Gary Carlson, Councilman

Brian Baker, Councilman

Shelly Milford, Councilwoman

CITY OF MARCELINE, MISSOURI

ADMINISTRATION

Richard Hoon, City Manager

Lindsay Krumpelman, City Clerk

Robert Cowherd, Legal Counsel

John Wright, Police Chief

Brian Chrisman, 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 2023-2024

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City of Marceline

BUDGET MESSAGE

November 01, 2023

Honorable Mayor Buck and City Council Members
Budget Message 2023-2024 Fiscal Year

I am pleased to present the Fiscal Year 2023-2024 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 2023-2024 Budget is to address the following projects:

- Complete construction of the new multi-purpose facility in Ripley Park as part of an LCWF grant awarded to the City in 2021.
- Complete the reconstruction of the basketball court with two newly added pickleball courts at the Disney Park (South) by the Recreation & Parks Board and Parks Work with in-kind labor from the City.
- Initiate City-wide lead survey on water services lines per DNR.
- Initiate planning and engineering for a new Wastewater Treatment Plant.
- Purchase of 7 new taser units for the Marceline Police Department.
- Purchase a 60" commercial-grade mower for the Recreation and Parks Department.
- Initiate SCADA Updates for the Marceline Water Department.
- Initiate and complete a nationwide search for a new City Manager prior to the current manager's retirement.

In moving forward, we would like to celebrate the successes of FY 2022-2023 as follows:

- Completed installation of 1.5 miles of powerline and electric substation at the North Industrial Park to accommodate the City's growing industrial base.

- Completed repairs on Generators #1 & #2, with testing on all 4 City-owned generators were complete and certified compliant.
- Sealed and insulated the Electric Plant Roof.
- Completed the mill/pave rehabilitation of W. Ritchie Street from Main Street USA to Chestnut Avenue, to include the addition of 11 new parking spaces and 2 ADA compliant handicap spaces in the right of way.
- Purchased and installed new turbidity meters at the Water Plant for more accurate water quality monitoring.
- Platted the remaining City-owned property at the North Industrial Park to include road access design from the HWY 5 entrance.
- Purchased two pre-owned Police Pursuit Vehicles for the Marceline Police Department.

FUND BALANCES

The following is a table is a snapshot of the FY 2023-2024 projected revenue and expenditures.

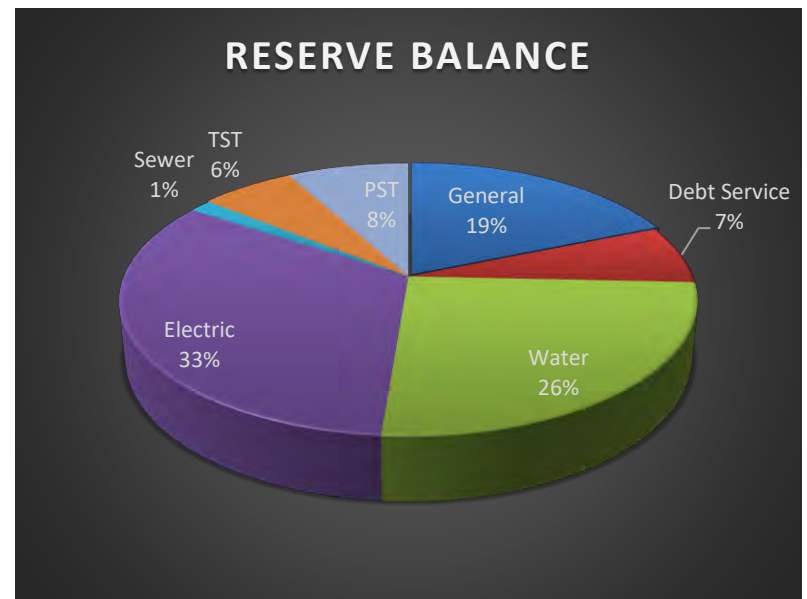
| CITY OF MARCELINE 2023-2024 BUDGET PROPOSAL OVERALL BUDGET SUMMARY | | | | |
|---|---------------------|-------------------------------------|---------------------|-------------------|
| | REVENUE | RESERVE BALANCE UTILIZED | EXPENDITURES | DIFFERENCE |
| General Fund | 2,319,556 | 115,867 | 2,435,146 | 277 |
| Water Fund | 1,666,550 | 25,000 | 1,691,477 | 73 |
| Electric Fund | 4,269,149 | 0 | 4,265,901 | 3,248 |
| Waste Water Fund | 540,483 | 200,000 | 740,459 | 24 |
| Debt Service Fund | 76,605 | 3,315 | 79,920 | 0 |
| Cemetery Fund | 66,869 | 0 | 66,868 | 1 |
| Library Fund | 69,755 | 0 | 69,755 | 0 |
| Transportation Sales Tax Fund | 106,905 | 91,095 | 198,000 | 0 |
| Pool Sales Tax Fund | 106,945 | 0 | 87,071 | 19,874 |
| TOTAL | \$ 9,222,817 | \$ 435,277 | \$ 9,634,597 | \$ 23,497 |

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, 2023:

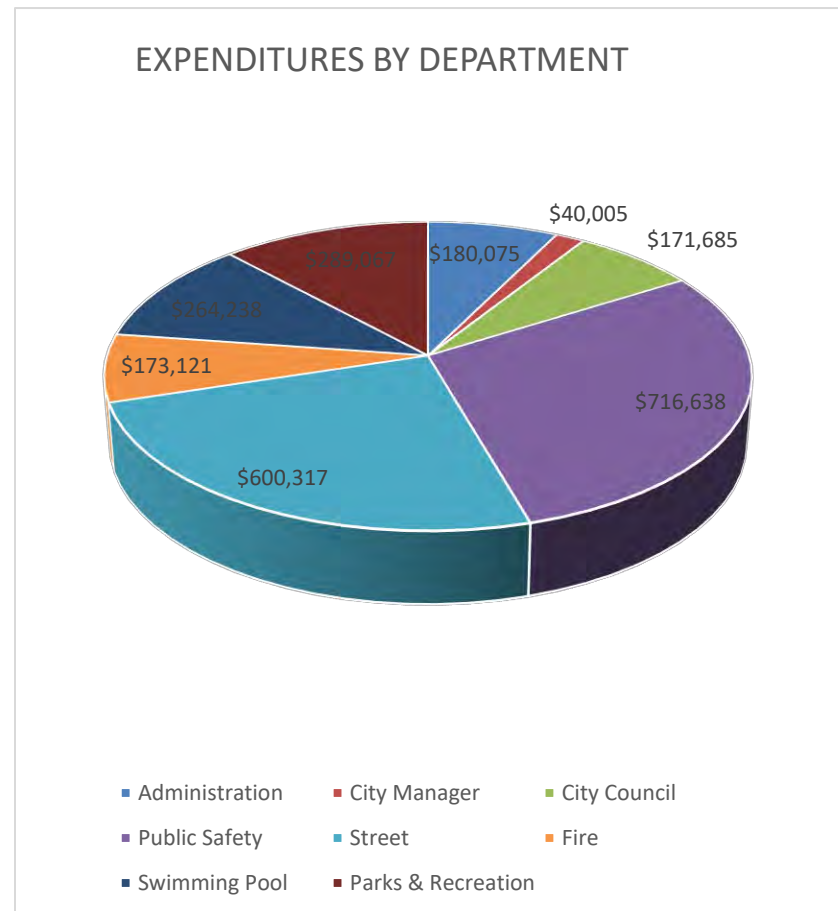
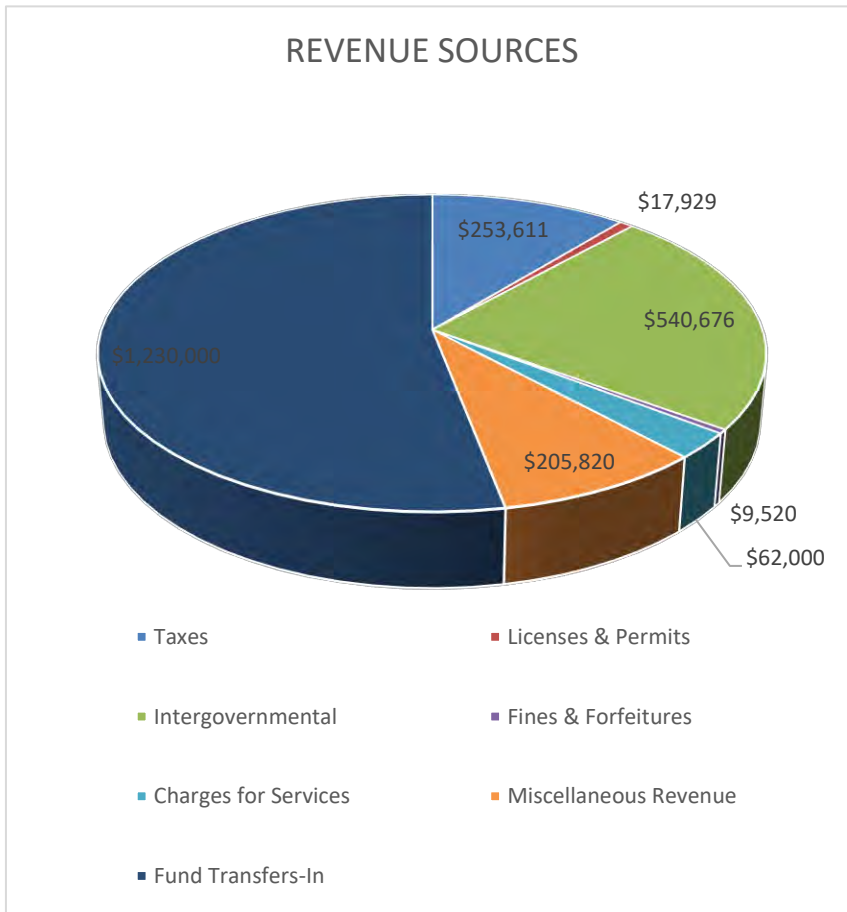
| CITY OF MARCELINE 2023-2024 BUDGET RESERVE SUMMARY | | |
|---|---------|---------------------|
| Estimated Reserve Fund Balance - November 1, 2023 | | \$ 1,942,494 |
| General: | | \$ 194,296 |
| Reserve Savings | 156,230 | |
| ARPA Funds* | 0 | |
| Construction Account* | 0 | |
| Health Insurance* | 32,883 | |
| DWI Recoupment* | 4,164 | |
| DARE Account* | 989 | |
| LLEBG* | 20 | |
| Protested Taxes* | 10 | |
| Fires* | 0 | |
| Debt Service: | | 95,621 |
| Pool GO Bond Acct* | 95,621 | |
| Water: | | 463,851 |
| CDBG* | 100 | |
| CIP* | 463,751 | |
| Electric: | | 718,809 |
| Generator Account* | 620,388 | |
| CIP* | 98,421 | |
| Sewer: | | 21,345 |
| CIP* | 21,345 | |
| Transportation Sales Tax* | | 252,515 |
| Pool Sales Tax* | | 196,057 |

*Restricted



GENERAL FUND

The General Fund accounts for the traditional operational activities of the City; including administration, police, fire, streets, recreation and parks, swimming pool, executive control, and city council. The primary sources of revenue come from taxes, license's, fees, and permits. The general fund also receives revenue from fees, fines, forfeitures, investment income, and various other charges. Revenues for FY 2023-2024 are projected to be \$2,319,556 and expenditures are projected at \$2,435,146, utilizing \$115,867 of reserves.



TRANSPORTATION FUND

A ½ cent sales tax is imposed for transportation purposes and is the primary source of revenue for the Transportation Fund. The fund is utilized for street repair and maintenance, personnel costs, signage, right-of-way maintenance, and equipment upkeep. During this past fiscal year, the City has expended \$25,731 from this fund. The budgeted revenues for FY 2023-2024 are \$106,905.

POOL SALES TAX FUND

The registered voters of the City of Marceline elected to impose a 1/2 cent sales tax on November 2, 2015 for the purpose of providing funding for the acquisition, construction and furnishing of a municipal swimming pool facility. The collection of this tax was not to begin unless the general obligation bond issue was approved by the voters as well. The general obligation bond issue was approved by the registered voters of the City of Marceline on April 5, 2016. The collection of the tax began in October 2016. The budgeted FY 2023-2024 revenue from this fund is expected to be \$106,945, while it is expected to expend \$87,071 for the payment of principal, interest and fiscal agent fees.

DEBT SERVICE FUND

On April 5, 2016, the registered voters of the City of Marceline elected to issue \$1,000,000.00 in general obligation bonds for the purpose of providing funding for the acquisition, construction and furnishing of a municipal swimming pool facility. The 2023 debt service levy is \$0.2798 per one hundred dollars of assessed valuation. The budgeted revenue for FY 2023-2024 is \$76,605 while the expenditures are expected to be \$79,920 for the payment of principal, interest and fiscal agent fees. These GO Bonds were refinanced in July 2021 resulting in a lower debt service levy for taxpayers without extending the debt service time period.

WATER FUND

The Water Fund is one of the City's three enterprise funds that provide services to the general public and the PWSD#3 on a continual basis. Currently the Water Department serves approximately 1,138 water meters 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 2023-2024 is \$1,666,550 while the expenditures are expected to be \$1,691,477, including \$25,000 utilized from reserves.

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 Wastewater Department continues to concentrate on preventive maintenance and maintains its inflow and infiltration inspection. The projected revenue for FY 2023-2024 is \$540,483 while the expenditures are expected to be \$740,459, including \$200,000 utilized from reserves.

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 Electric Department currently services 1,255 meters within the system. Due to the age of the system and demand for power line upgrade the City has been implementing the replacement of all power line infrastructure and power sub-station facilities in order to sustain current supply demands by local residents, and current industries. The upgrade also includes the ability to supply other large industries for future development. The City owns four operational generators capable of supplying power to the City in the event of a natural disaster. The City Council voted to reduce the Residential Electric Rate by 5% beginning August 1, 2018 and a 5% reduction on the Commercial Electric Rate beginning December 1, 2018. The projected revenue for FY 2023-2024 is \$4,269,149 while the expenditures are expected to be \$4,265,901.

SUMMARY

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

Sincerely,

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

Richard Hoon
City Manager

CITY OF MARCELINE, MISSOURI

Bill No: 35-2333

Ordinance No: 35.2332

AN ORDINANCE ESTABLISHING AN OPERATING BUDGET FOR THE
CITY OF MARCELINE, MISSOURI FOR THE 2023-2024 FISCAL YEAR
COMMENCING NOVEMBER 1, 2023 AND ENDING OCTOBER 31, 2024

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 \$9,634,597.00 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.

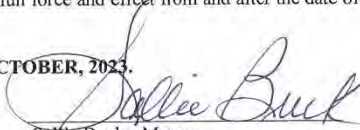
Section 5. The City Council is approving the transfer of \$1,230,000.00 from the Electric Fund to the General Fund.

Section 6. The City Council is approving the transfer of \$54,845.00 from the Electric Fund to the Cemetery Fund.

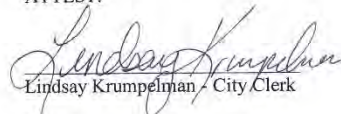
Section 7. The budget aggregating \$9,634,597.00 shall be in full force and effect, unless amended by the City Council of the City of Marceline, Missouri from November 1, 2023 through October 31, 2024.

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

PASSED THIS 11th DAY OF OCTOBER, 2023.


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, 2023 through October 31, 2024. 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 2023-2024 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 2023-2024 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 2023-2024 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.

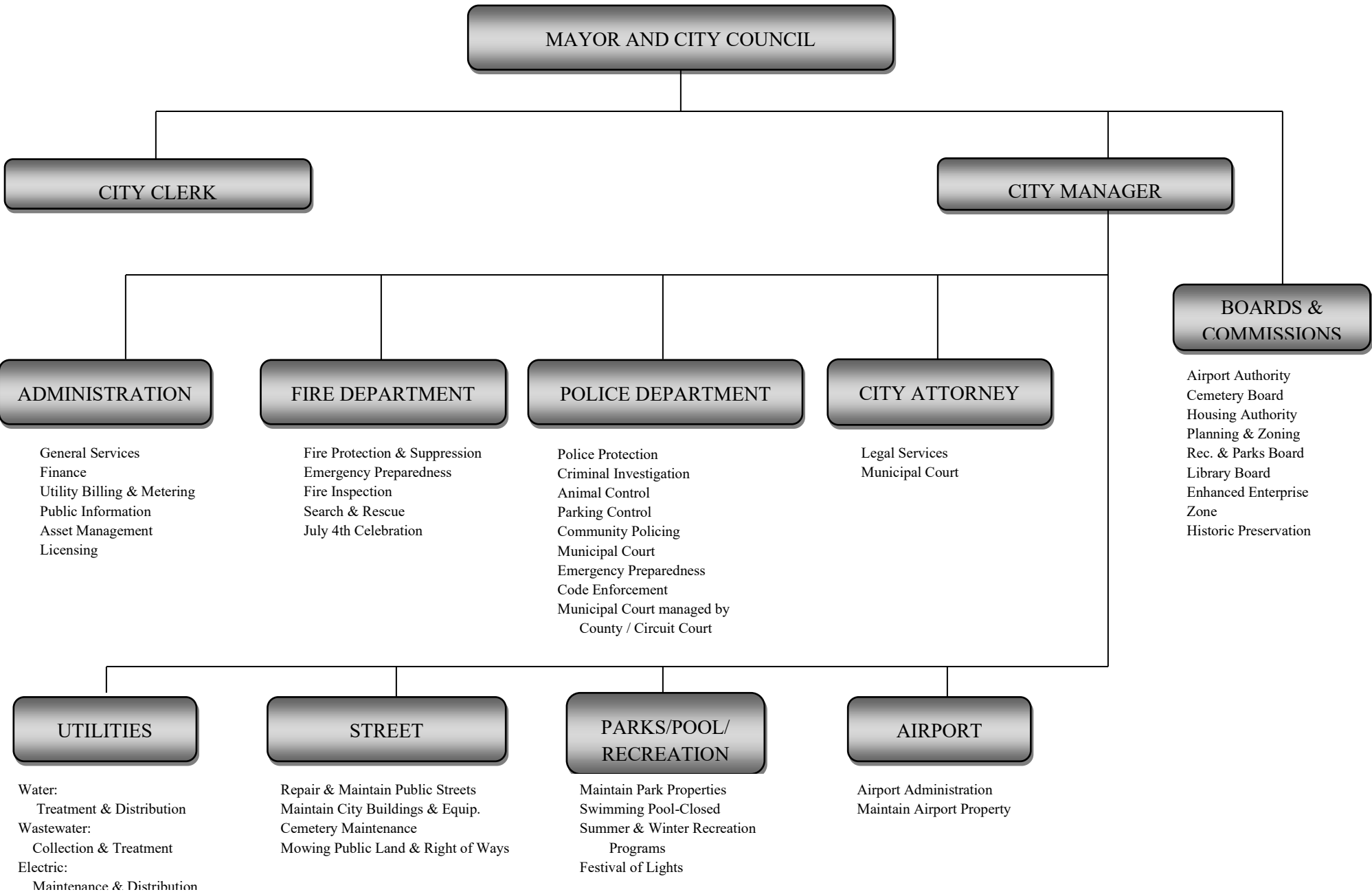
In 1956, Walt Disney returned to Marceline to attend the dedication of the Walt Disney Swimming Pool and the park. He held the Midwest premiere of the Disney feature film “The Great Locomotive Chase” at the Uptown Theatre. Walt attended the Walt Disney Elementary School dedication ceremony and donated 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, 2023

| | | | |
|--------------------------------|-------|---|-------|
| DATE OF INCORPORATION: | 1888 | CITY EMPLOYEES: | |
| City - Third Class | | Approved Full-Time | 31 |
| | | 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 | 7 | Miles of Sewer Mains | 22 |
| RECREATION: | | POPULATION STATISTICS: | |
| Number of Parks (58.11 acres) | 2 | 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 2014-2024
(Per \$100 of Assessed Valuation)**

| Fiscal Year | Tax Year | R-V School | | | Special Road | | Other (2) | Total |
|-------------|----------|------------|----------|--------|--------------|----------|-----------|--------|
| | | City (1) | District | County | State | District | | |
| 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 |
| 2024 | 2023 | 0.7979 | 4.8410 | 0.0725 | 0.0300 | 0.4691 | 0.7929 | 7.0034 |

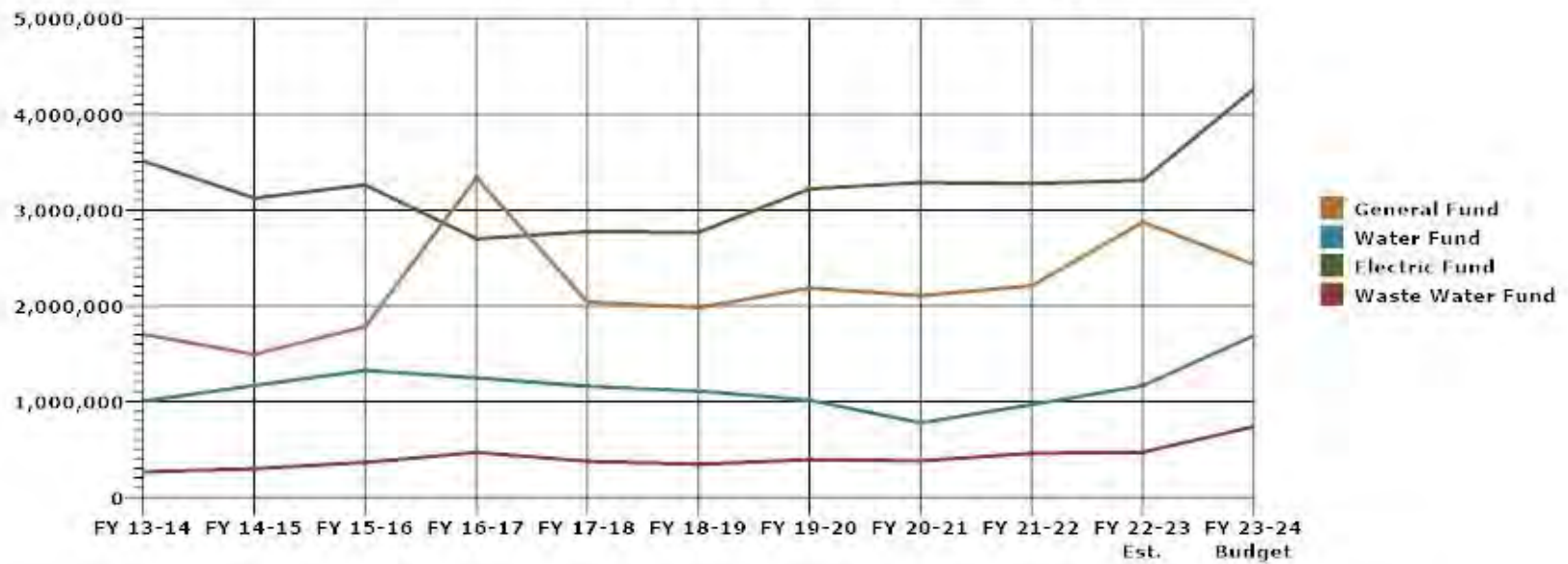
Overlapping levy is the total levy attributed to all taxing authorities in a given city or county. The overlapping rate for citizens of Marceline was a very reasonable at \$7.0034 per 100 dollars of assessed valuation during the 2023 tax year.

(1) City tax rate includes general operating (0.5181) and debt levies (0.2798).

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

FINANCIAL REPORTS

EXPENDITURE BY FUND



| | 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 | FY 22-23 Est. | FY 23-24 Budget |
|------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|-----------------|
| General Fund | 1,706,282 | 1,496,148 | 1,787,226 | 3,340,620 | 2,043,754 | 1,986,123 | 2,187,407 | 2,107,750 | 2,212,440 | 2,876,117 | 2,435,146 |
| Water Fund | 1,007,320 | 1,170,680 | 1,328,356 | 1,250,552 | 1,162,771 | 1,113,109 | 1,017,009 | 780,838 | 971,542 | 1,167,083 | 1,591,477 |
| Electric Fund | 3,513,357 | 3,127,367 | 3,264,646 | 2,703,468 | 2,776,488 | 2,769,106 | 3,222,720 | 3,287,741 | 3,279,633 | 3,313,856 | 4,265,601 |
| Waste Water Fund | 267,837 | 302,283 | 366,766 | 473,588 | 380,503 | 350,039 | 398,357 | 384,347 | 462,882 | 476,752 | 740,459 |

CITY OF MARCELINE
SUMMARY OF
MAJOR FY 2023-2024 EXPENDITURES/EXPENSES BY FUND

GENERAL FUND EXPENDITURES:

ADMINISTRATION — Includes \$38,947 under Contractual which includes the Copier Lease, IT Services, Recycling, Codification, and Incode Software.

EXECUTIVE CONTROL — Includes \$8,486 for a portion of Legal and Accounting Services.

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 \$6,760 for the first year of a five (5) year lease for seven (7) tasers, replacement cartridges, and training. and \$22,459 for Contractual Services including Cloud storage for Body Cameras.

STREET — \$100,000 is budgeted for Street Repairs while \$2,536 is budgeted for the second-year payment of a mini-excavator with a five (5) year lease purchase split between street, water, sewer and cemetery. \$25,993 for the last payment for the front-end loader.

FIRE — Funds for the Firemen's Fund and the First Responders/EMS is included. Under Capital Expenditures is \$58,477 for the last payment of a nine (9) year lease-purchase on a new fire truck. \$2,800 is budgeted for three (3) new pagers.

SWIMMING POOL — Repairs and Maintenance include \$19,000 in budgeted repairs. Utilities are expected to be \$63,000 for the year-round facility.

RECREATION & PARKS — \$125,331 is budgeted under State Grants with \$105,331 allocated for the LWCF Grant project for a new multi-purpose building (concession stand) with bathrooms in Ripley Park. \$15,000 is budgeted for a new Zero Turn Mower.

CITY OF MARCELINE
SUMMARY OF
MAJOR FY 2023-2024 EXPENDITURES/EXPENSES BY FUND CONTINUED

ENTERPRISE FUND EXPENDITURES:

WATER — \$2,536 is budgeted for the lease purchase payment for a mini-excavator that is split between street, water, sewer and cemetery. \$25,000 for SCADA updates utilizing reserve funds in the same amount. \$450,000 is budgeted under Grants for a MoDNR Lead Service Line Inventory grants. \$285,000 in Chemicals is also budgeted.

ELECTRIC — \$100,000 is budgeted for Repairs and Maintenance – System. The second payment on the new 1.65 +/- mile powerline and substation for the industrial park is due in the amount of \$101,454. \$1,284,845 in fund transfers is included.

WASTEWATER — \$2,536 is budgeted for the lease purchase payment for a mini-excavator that is split between street, water, sewer and cemetery. \$65,000 is budgeted for of Repairs and Maintenance of the System and \$55,000 for Repairs and Maintenance of Equipment. \$225,000 is budgeted toward the New Sewer Plant Project utilizing \$200,000 in Reserves.

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 \$79,920.

CEMETERY FUND — Includes \$36,600 in funds for contract mowing at Mount Olivet Cemetery and \$2,536 is budgeted for the lease purchase payment for a mini-excavator that is split between street, water, sewer and cemetery. \$20,000 for road repairs.

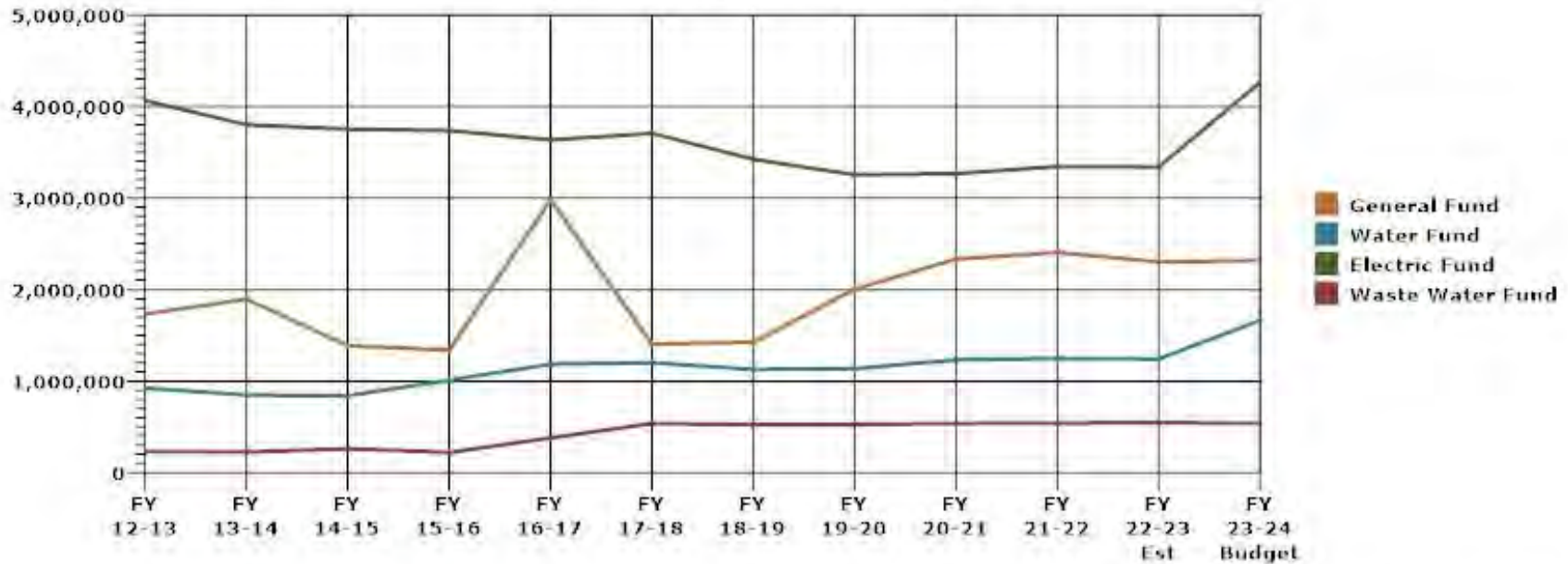
LIBRARY DISTRICT FUND — The transfer of the Ad Valorem taxes collected for the Library is included.

TRANSPORTATION SALES TAX FUND — \$198,000 from the collection of the ½ cent Transportation Sales Tax will be used for Street Repairs, utilizing \$91,095 from reserves.

CITY OF MARCELINE
SUMMARY OF
MAJOR FY 2023-2024 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 \$14,306 and, \$1,060 in agent fees.

REVENUES BY FUND



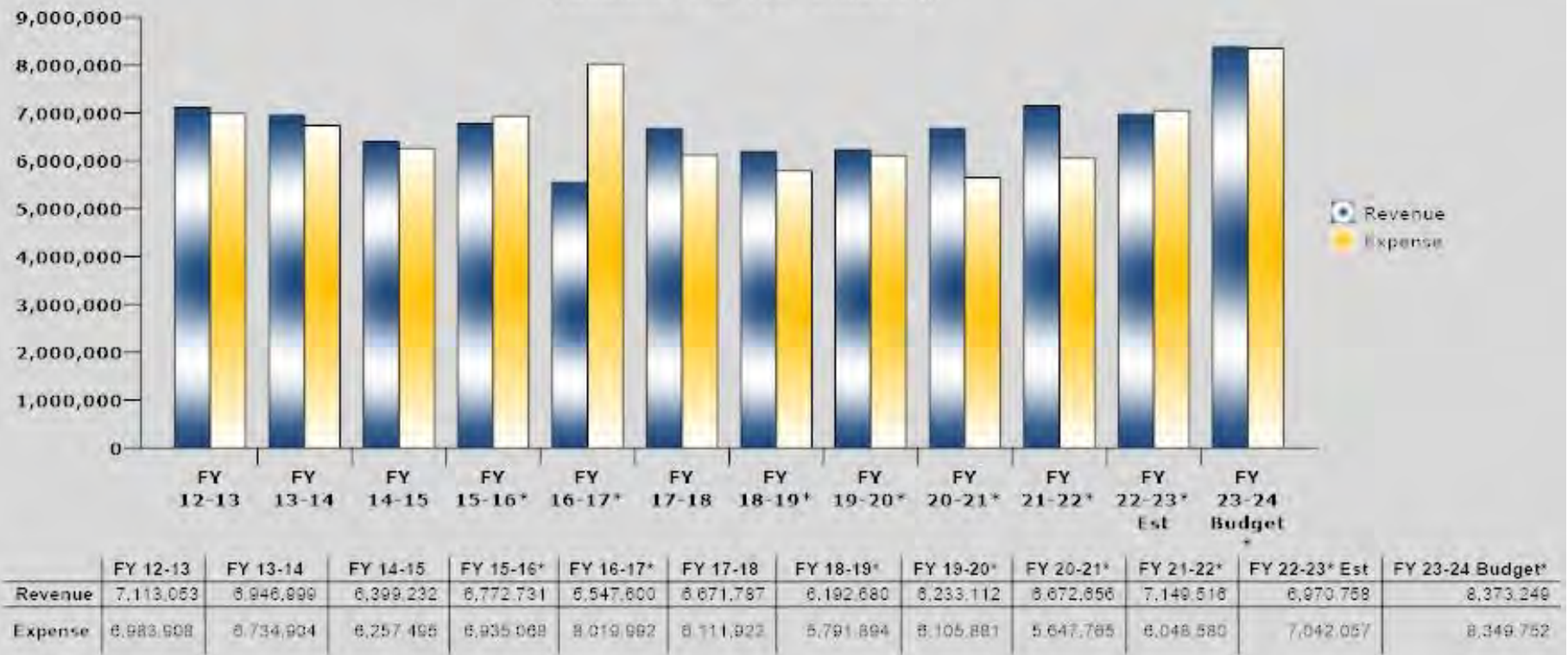
| | FY 12-13 | FY 13-14 | FY 14-15 | FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 Est | FY 23-24 Budget |
|------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|-----------------|
| General Fund | 1,735,120 | 1,900,470 | 1,389,780 | 1,340,000 | 2,986,061 | 1,405,968 | 1,428,748 | 2,006,845 | 2,337,301 | 2,410,798 | 2,305,831 | 2,319,556 |
| Water Fund | 927,515 | 849,365 | 843,451 | 1,011,407 | 1,185,139 | 1,203,281 | 1,130,810 | 1,137,351 | 1,238,176 | 1,251,248 | 1,244,444 | 1,665,550 |
| Electric Fund | 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 | 3,360,200 | 3,344,836 | 4,269,149 |
| Waste Water Fund | 228,298 | 225,692 | 264,631 | 222,496 | 382,267 | 538,206 | 525,085 | 527,892 | 539,246 | 543,900 | 546,457 | 540,463 |

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

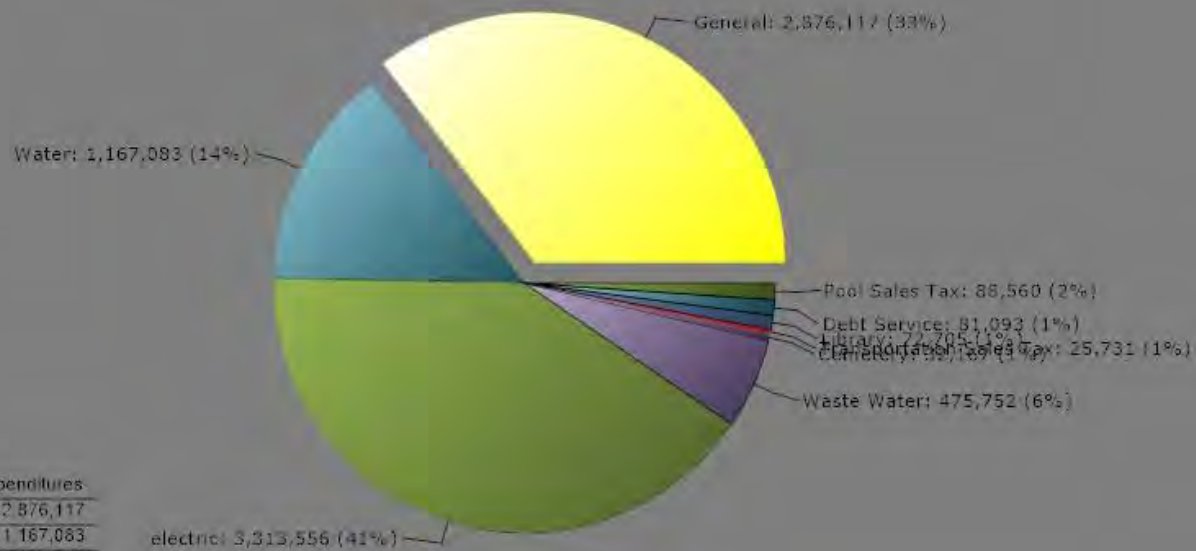
| ACCOUNT # | REVENUE FUNDS | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|---|------------------|------------------|------------------|-------------------|------------------|----------------------------|-----------|
| | | Actuals | Actuals | Budget | Estimated Actuals | Proposed Budget | FY 23-24 Budget Difference | |
| | General Fund | 2,337,301 | 2,410,798 | 2,665,329 | 2,305,831 | 2,319,556 | (345,773) | -13% |
| | Water Fund | 1,236,176 | 1,251,248 | 1,426,867 | 1,244,444 | 1,666,550 | 239,683 | 17% |
| | Electric Fund | 3,270,957 | 3,350,209 | 4,111,843 | 3,344,836 | 4,269,149 | 157,306 | 4% |
| | Waste Water Fund | 539,246 | 543,900 | 534,305 | 546,457 | 540,483 | 6,178 | 1% |
| | Debt Service Fund | 101,231 | 64,338 | 76,266 | 75,012 | 76,605 | 339 | 0% |
| | Cemetery Fund | 57,357 | 48,603 | 74,361 | 59,628 | 66,869 | -7,492 | -10% |
| | Library Fund | 67,801 | 69,673 | 67,888 | 71,789 | 69,755 | 1,867 | 3% |
| | Transportation Sales Tax Fund | 100,887 | 109,143 | 102,902 | 110,683 | 106,905 | 4,003 | 4% |
| | Pool Sales Tax Fund | 100,872 | 109,091 | 102,891 | 110,218 | 106,945 | 4,054 | 4% |
| | TOTAL REVENUES AND TRANSFERS | 7,811,828 | 7,957,003 | 9,162,652 | 7,868,897 | 9,222,817 | 60,165 | 1% |
| | Less: Transfers In | 1,279,986 | 1,126,140 | 1,330,158 | 1,090,706 | 1,284,845 | (45,313) | 0% |
| | Reserves Utilized | 140,814 | 318,653 | 466,554 | 192,567 | 435,277 | (31,277) | 0% |
| | TOTAL REVENUES & RESERVES UTILIZED | 6,672,656 | 7,149,516 | 8,299,048 | 6,970,758 | 8,373,249 | 74,201 | 1% |

| EXPENDITURE/EXPENSE FUNDS | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 22-23 | % |
|---------------------------------------|------------------|------------------|------------------|-------------------|------------------|----------------------------|-----------|
| | Actuals | Actuals | Budget | Estimated Actuals | Proposed Budget | FY 23-24 Budget Difference | |
| General Fund | 2,107,750 | 2,212,440 | 3,077,730 | 2,876,117 | 2,435,146 | (642,584) | -21% |
| Water Fund | 780,838 | 917,542 | 1,426,403 | 1,167,083 | 1,691,477 | 265,074 | 19% |
| Electric Fund | 3,287,741 | 3,279,933 | 4,109,867 | 3,313,556 | 4,265,901 | 156,034 | 4% |
| Sewer Fund | 384,347 | 462,882 | 532,830 | 475,752 | 740,459 | 207,629 | 39% |
| Debt Service Fund | 90,227 | 74,709 | 81,075 | 81,093 | 79,920 | (1,155) | 0% |
| Cemetery Fund | 30,956 | 36,997 | 74,361 | 32,167 | 66,868 | (7,493) | -10% |
| Library Fund | 67,976 | 69,597 | 67,888 | 72,705 | 69,755 | 1,867 | 3% |
| Transportation Sales Tax Fund | 90,000 | 36,908 | 100,000 | 25,731 | 198,000 | 98,000 | 98% |
| Pool Sales Tax Fund | 87,916 | 83,711 | 88,761 | 88,560 | 87,071 | 0 | -2% |
| TOTAL EXPEND/EXP AND TRANSFERS | 6,927,751 | 7,174,719 | 9,558,915 | 8,132,763 | 9,634,597 | 77,372 | 1% |
| Less: Transfers Out: | 1,279,986 | 1,126,139 | 1,330,158 | 1,090,706 | 1,284,845 | -45,313 | 0% |
| TOTAL EXPENDITURES/EXPENSES | 5,647,765 | 6,048,580 | 8,228,757 | 7,042,057 | 8,349,752 | 122,685 | 1% |

Revenue & Expense Trend (Includes Reserves Utilized*)



TOTAL ESTIMATED EXPENITURES FY 2023-2024



| | Total Estimated Expenditures |
|--------------------------|------------------------------|
| General | 2,876,117 |
| Water | 1,167,083 |
| Electric | 3,313,556 |
| Waste Water | 475,752 |
| Debt Service | 81,093 |
| Cemetery | 32,167 |
| Library | 72,705 |
| Transportation Sales Tax | 25,731 |
| Pool Sales Tax | 88,560 |

GENERAL FUND



SUMMARY OF REVENUES, TRANSFERS IN, AND EXPENDITURES

| ACCOUNT # | REVENUE CATEGORY | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 22-23 | |
|-----------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------|
| | | Actuals | Actuals | Budget | Estimated | Proposed | Budget | Difference |
| | Taxes | 240,471 | 258,564 | 243,017 | 265,352 | 253,611 | 11,674 | 4% |
| | Licenses and Permits | 17,690 | 18,740 | 18,124 | 17,357 | 17,929 | (195) | -1% |
| | Intergovernmental | 394,071 | 469,307 | 507,597 | 590,716 | 540,676 | 31,417 | 7% |
| | Fines and Forfeitures | 13,649 | 10,329 | 11,743 | 4,581 | 9,520 | (2,223) | -19% |
| | Charges for Services | 66,453 | 64,849 | 60,245 | 62,532 | 62,000 | 1,755 | 3% |
| | Miscellaneous | 367,167 | 498,307 | 555,403 | 324,404 | 205,820 | (333,583) | -63% |
| | TOTAL REVENUES | 1,099,501 | 1,320,096 | 1,396,129 | 1,264,943 | 1,089,556 | (291,155) | -22% |
| | | | | | | | | |
| | Transfers In | 1,237,800 | 1,090,702 | 1,269,200 | 1,040,888 | 1,230,000 | (39,200) | 0% |
| | | | | | | | | |
| | TOTAL REVENUES AND TRANSFERS | 2,337,301 | 2,410,798 | 2,665,329 | 2,305,831 | 2,319,556 | (330,355) | -13% |

| ACCOUNT # | EXPENDITURES BY DEPARTMENT | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 22-23 | |
|-----------|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------|
| | | Actuals | Actuals | Budget | Estimated | Proposed | Budget | Difference |
| | Administration | 136,407 | 189,515 | 159,976 | 159,331 | 180,075 | 20,099 | 13% |
| | City Manager | 38,075 | 45,227 | 37,899 | 36,167 | 40,005 | 2,106 | 6% |
| | City Council | 171,870 | 274,803 | 464,739 | 471,039 | 171,685 | (293,054) | -63% |
| | Law | 610,794 | 668,587 | 809,653 | 737,907 | 716,638 | (93,015) | -11% |
| | Street | 496,280 | 457,189 | 523,046 | 495,247 | 600,317 | 77,271 | 15% |
| | Fire | 136,549 | 140,271 | 173,330 | 161,258 | 173,121 | (209) | 0% |
| | Swimming Pool | 219,854 | 230,582 | 251,733 | 235,404 | 264,238 | 12,505 | 5% |
| | Park & Recreation | 297,921 | 206,266 | 657,354 | 579,764 | 289,067 | (368,287) | -56% |
| | TOTAL EXPENDITURES | 2,107,750 | 2,212,440 | 3,077,730 | 2,876,117 | 2,435,146 | (642,584) | -21% |

SUMMARY OF GENERAL FUND REVENUE DETAILS

| ACCOUNT TYPES OF REVENUE | | FY 20-21 Actuals | FY 21-22 Actuals | FY 22-23 Budget | FY 22-23 Estimated Actuals | FY 23-24 Proposed Budget | FY 22-23 FY 23-24 Budget Difference | % |
|--------------------------|--|---------------------|---------------------|--------------------|----------------------------------|--------------------------------|--|-------------|
| | Taxes: | | | | | | | |
| 01-00-402 | Ad Valorem Taxes | 118,361 | 120,118 | 118,320 | 125,152 | 121,210 | 2,890 | 2% |
| 01-00-404 | Ad Valorem Tax Penalties and Interest | 6,028 | 3,559 | 4,553 | 2,969 | 3,000 | (1,553) | -34% |
| 01-00-410 | Utility Franchise Tax | 57,126 | 68,459 | 60,272 | 66,541 | 64,042 | 3,770 | 6% |
| 01-00-411 | Railroad Taxes | 7,344 | 8,118 | 7,257 | 8,345 | 7,936 | 679 | 9% |
| 01-00-419 | Payment in Lieu of Taxes | 1,303 | 1,254 | 1,249 | 1,249 | 1,269 | 1,100 | 2% |
| 01-00-425 | County Road and Bridge Taxes | 50,309 | 57,056 | 51,366 | 61,096 | 56,154 | 4,788 | 9% |
| | Subtotal Taxes | 240,471 | 258,564 | 243,017 | 265,352 | 253,611 | 11,674 | 4% |
| | Licenses and Permits: | | | | | | | |
| 01-00-412 | Occupational Licenses | 8,249 | 9,820 | 8,753 | 8,460 | 8,843 | 90 | 1% |
| 01-00-413 | Dog Licenses and Fines | 84 | 96 | 84 | 78 | 86 | 2 | 2% |
| 01-00-414 | Motor Vehicle Licenses | 9,357 | 8,824 | 9,287 | 8,819 | 9,000 | (287) | -3% |
| | Subtotal Licenses and Permits | 17,690 | 18,740 | 18,124 | 17,357 | 17,929 | (195) | -1% |
| | Intergovernmental Revenues: | | | | | | | |
| 01-00-408 | Sales Tax Income - Public Safety | 0 | 0 | 93,338 | 93,389 | 95,000 | | 2% |
| 01-00-409 | Use Tax | 64,480 | 109,516 | 87,612 | 137,723 | 110,000 | 22,388 | 26% |
| 01-00-415 | General Sales Tax Income | 222,853 | 241,834 | 219,620 | 245,350 | 227,212 | 7,592 | 3% |
| 01-00-416 | State Motor Tax Refunds | 59,233 | 69,322 | 61,082 | 67,076 | 62,602 | 1,520 | 2% |
| 01-00-417 | Corporate and Intangible Taxes | 12,232 | 15,494 | 13,174 | 14,466 | 13,501 | 327 | 2% |
| 01-00-421 | Motor Vehicle Sales Tax | 24,213 | 22,566 | 22,271 | 22,485 | 22,165 | (106) | 0% |
| 01-00-422 | Motor Vehicle Fee Increase | 11,060 | 10,575 | 10,500 | 10,227 | 10,196 | (304) | -3% |
| | Subtotal Intergovernmental Revenues | 394,071 | 469,307 | 507,597 | 590,716 | 540,676 | 31,417 | 7% |
| | Fines and Forfeitures: | | | | | | | |
| 01-00-418 | City Court Fines | 13,649 | 10,329 | 11,743 | 4,581 | 9,520 | (2,223) | -19% |
| | Subtotal Fines and Forfeitures | 13,649 | 10,329 | 11,743 | 4,581 | 9,520 | (2,223) | -19% |
| | Charges for Services: | | | | | | | |
| 01-00-435 | Swimming Pool Revenue | 66,453 | 64,849 | 60,245 | 62,532 | 62,000 | 1,755 | 3% |

| ACCOUNT TYPES OF REVENUE | | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 22-23 | |
|--------------------------|---------------------------------------|------------------|------------------|------------------|-------------------|------------------|-------------------|-------------|
| | | Actuals | Actuals | Budget | Estimated Actuals | Proposed Budget | Budget Difference | % |
| | Miscellaneous: | | | | | | | |
| 01-00-423 | Police Training Fund | 1,972 | 788 | 1,185 | 632 | 600 | (585) | -49% |
| 01-00-426 | Building Permits | 6,940 | 27,832 | 3,500 | 8,145 | 5,000 | 1,500 | 43% |
| 01-00-427 | Crime Victims Comp. Fund | 0 | 567 | 189 | 0 | 0 | (189) | -100% |
| 01-00-428 | Rural Fire Reimbursements | 2,298 | 4,095 | 4,647 | 2,513 | 4,000 | (647) | -14% |
| 01-00-429 | Marceline Business Complex | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 01-00-430 | Rental Income | 17,652 | 13,150 | 15,401 | 14,158 | 13,654 | (1,747) | -11% |
| 01-00-431 | DWI/ Drug offense Cost Reimb | 0 | 56 | 19 | 0 | 0 | (19) | -100% |
| 01-00-432 | Interest Income | 149 | 746 | 464 | 4,519 | 1,000 | 536 | 116% |
| 01-00-434 | Grants (Formerly named State Grants) | 49,111 | 13,560 | 386,473 | 239,473 | 145,680 | (240,793) | -62% |
| 01-00-436 | Police Dept LLEBG/JAG Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 01-00-437 | Crops Revenues | 4,147 | 2,164 | 0 | 0 | 0 | 0 | 0% |
| 01-00-438 | Sanitation Revenue | 13,964 | 12,196 | 12,300 | 12,381 | 12,300 | 0 | 0% |
| 01-00-439 | Park Donations | 0 | 3,750 | 16,000 | 16,000 | 0 | 0 | 0% |
| 01-00-440 | Other Miscellaneous Income | 56,021 | 201,457 | 111,288 | 19,086 | 19,086 | (92,202) | -83% |
| 01-00-442 | Processing Fees | 70 | 240 | 300 | 523 | 500 | 200 | 67% |
| 01-00-455 | Outside Law Agency Bond | 2,468 | 1,210 | 1,839 | 6,234 | 4,000 | 2,161 | 118% |
| 01-00-456 | Animal Control | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 01-00-457 | DARE Donations | 2,014 | 2,080 | 1,798 | 740 | 0 | (1,798) | -100% |
| 01-00-470 | Federal Funding | 210,361 | 214,416 | 0 | 0 | 0 | 0 | 0% |
| | Subtotal Miscellaneous | 367,167 | 498,307 | 555,403 | 324,404 | 205,820 | (333,583) | -63% |
| | TOTAL REVENUES | 1,099,501 | 1,320,096 | 1,396,129 | 1,264,943 | 1,089,556 | (291,155) | -22% |
| | TRANSFERS: | | | | | | | |
| 01-00-451 | Transfers In: | 1,237,800 | 1,090,702 | 1,269,200 | 1,040,888 | 1,230,000 | (39,200) | 0% |
| | All Funds | 1,237,800 | 1,090,702 | 1,269,200 | 1,040,888 | 1,230,000 | (39,200) | 0% |
| 01-00-551 | Transfers Out: | | | | | | | |
| | TOTAL REVENUES & TRANSFERS | 2,337,301 | 2,410,798 | 2,665,329 | 2,305,831 | 2,319,556 | (330,355) | -13% |

GENERAL FUND REVENUES

FY 2023 – 2024 LINE ITEM BUDGET DESCRIPTIONS

TAXES:

| | | |
|--------|--------------------------------|---|
| 00-402 | Ad Valorem Taxes | 2023 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 2023 – 2024 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. |
|--------|-----------------------|--|

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 2023 – 2024 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

FY 2023 – 2024 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 — 1.86% (up to \$10,500), and LAGERS — 12.0% 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 | None |
| 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
(CITY MANAGER)**

FY 2023 – 2024 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 — 1.86% (up to \$10,500), and LAGERS — 12.0% 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 – No Funds budgeted this Fiscal Year. |

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
Brian Baker
Shelly Milford



CITY COUNCIL 01-05

FY 2023 – 2024 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 seven (7) 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 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 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|-------------------------------|----------------|----------------|----------------|-------------------|-----------------|-------------------|-------------|
| | | Actuals | Actuals | Budget | Estimated Actuals | Proposed Budget | Budget Difference | |
| 01-06-501 | Salaries and Wages | 328,803 | 325,863 | 403,915 | 355,269 | 362,657 | (41,258) | -10% |
| 01-06-510 | Employee Benefits | 157,706 | 155,815 | 184,553 | 166,294 | 168,006 | (16,547) | -9% |
| 01-06-516 | Overtime | 11,395 | 15,863 | 21,231 | 24,222 | 26,249 | 5,018 | 24% |
| | PERSONNEL COSTS | 497,904 | 497,541 | 609,699 | 545,785 | 556,912 | (52,787) | -9% |
| 01-06-519 | Postage | 102 | 99 | 250 | 100 | 100 | (150) | -60% |
| 01-06-520 | Supplies and Materials | 6,194 | 4,199 | 14,000 | 12,228 | 10,000 | (4,000) | -29% |
| 01-06-522 | Telephone | 6,561 | 8,193 | 7,972 | 7,846 | 8,343 | 371 | 5% |
| 01-06-524 | Utilities | 4,468 | 4,139 | 5,553 | 4,762 | 5,000 | (553) | -10% |
| 01-06-525 | Advertising | 0 | 45 | 250 | 35 | 150 | (100) | -40% |
| 01-06-526 | Insurance | 23,748 | 26,963 | 29,304 | 32,799 | 38,378 | 9,074 | 31% |
| 01-06-530 | Legal and Accounting | 7,026 | 8,534 | 5,985 | 5,985 | 8,486 | 2,501 | 42% |
| 01-06-532 | Travel, Meetings, and Dues | 1,860 | 2,317 | 3,990 | 2,642 | 4,000 | 10 | 0% |
| 01-06-533 | Petroleum Products | 11,379 | 19,316 | 10,500 | 11,645 | 15,000 | 4,500 | 43% |
| 01-06-535 | Training | 3,532 | 3,774 | 8,750 | 1,207 | 8,000 | (750) | -9% |
| 01-06-538 | Uniforms | 5,830 | 7,948 | 8,000 | 6,013 | 8,000 | 0 | 0% |
| 01-06-539 | Outside Law Agency Bond | 2,468 | 1,210 | 3,487 | 7,483 | 4,000 | 513 | 15% |
| 01-06-540 | Other Expenditures | 5,514 | 2,463 | 5,000 | 4,100 | 6,800 | 1,800 | 36% |
| 01-06-542 | Repairs and Maintenance | 10,020 | 13,772 | 11,000 | 10,900 | 11,000 | 0 | 0% |
| 01-06-561 | Police Computer Rental | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 01-06-562 | Animal Control/LCHS | 2,233 | 2,166 | 3,000 | 2,205 | 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 | 1,921 | 2,666 | 2,250 | 1,519 | 0 | (2,250) | -100% |
| 01-06-566 | Contractual Services | 9,992 | 8,340 | 9,201 | 9,540 | 22,459 | 13,258 | 144% |
| 01-06-567 | Public Relations Events | 228 | 2,502 | 1,998 | 2,928 | 0 | (1,998) | -100% |
| 01-06-570 | Grants | 0 | 0 | 3,474 | 2,357 | 0 | (3,474) | -100% |
| 01-06-571 | Public Safety Project | 0 | 0 | 43,995 | 43,995 | 0 | (43,995) | -100% |
| | OPERATING EXPENDITURES | 103,076 | 118,646 | 178,209 | 170,288 | 152,966 | (25,243) | -14% |
| | CAPITAL EXPENDITURES | 9,814 | 52,400 | 21,745 | 21,834 | 6,760 | (14,985) | -69% |
| | TOTAL EXPENDITURES | 610,794 | 668,587 | 809,653 | 737,907 | 716,638 | (93,015) | -11% |

POLICE DEPARTMENT - 01-06

| PERSONNEL POSITIONS | FY 20-21 Actuals | FY 21-22 Actuals | FY 22-23 Budget | FY 22-23 Estimated Actuals | FY 23-24 Proposed Budget | FY 22-23 FY 23-24 Budget Difference | % |
|----------------------------------|---------------------|---------------------|--------------------|----------------------------------|--------------------------------|--|---|
| Police Chief | 1 | 1 | 1 | 1 | 1 | 0 | |
| Captain/ Lieutenant | 1 | 1 | 1 | 1 | 0 | (1) | |
| Sergeant | 0 | 0 | 0 | 0 | 2 | 2 | |
| Police Officer | 6 | 6 | 6 | 6 | 4 | (2) | |
| Court Clerk | 0 | 0 | 0 | 0 | 0 | 0 | |
| Administrative Assistant | 1 | 1 | 1 | 1 | 1 | 0 | |
| TOTAL PERSONNEL POSITIONS | 9 | 9 | 9 | 9 | 8 | 0 | |

Capital Outlays

| Description | Amount |
|--|--------------|
| Axon Enterprise - 7 Tasers, Training, Replacement Cartridges, Battery Warranty (\$33,797 Total or \$6,760 / year for 5 years-no interest) | 6,760 |
| Total Capital Outlays | 6,760 |

POLICE DEPARTMENT 01-06

FY 2023 – 2024 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 — 1.68% (up to \$10,500), and LAGERS — 15.0% of full-time employees. Includes group health costs of the employer for the employee |
| 06-519 | Postage | Funds for postage and UPS shipments |
| 06-520 | Supplies & Materials | Office supplies and cleaning materials |
| 06-522 | Telephone | Funds for telephone service |
| 06-525 | Advertising | Funds for legal and public information notices |
| 06-526 | Insurance | Worker's Compensation, General Property, Liability, Contents and Automobile |
| 06-530 | Legal & Accounting | Legal Fees and accounting costs |
| 06-532 | Travel, Meetings, and Dues | Witness cost and travel related to police business and prisoner transport, regional and State meetings, dues for the Missouri Police Chiefs Association |
| 06-533 | Petroleum Products | Fuel costs for police vehicles |
| 06-535 | Training | Training of Police Officers and Administrative Assistant to comply with State requirements |
| 06-538 | Uniforms | Cost of clothing for department and related articles |
| 06-539 | Outside Law Agency Bond | The expense to send bonds collected for other law agencies to the respective agency |
| 06-540 | Other Expenditures | Miscellaneous expenditures not specifically listed. |
| 06-542 | Repairs & Maintenance | Repairs and maintenance on vehicles, radios, radar, fixtures, breathalyzer, office and building |
| 06-560 | Capital Expenditures | 7 Tasers, Training, Replacement Cartridges, Battery Warranty – 5 year lease |
| 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 2023 – 2024 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 | No Grants this Fiscal Year |
| 06-571 | Public Safety Project | Project utilizing public safety funds not used for operations |

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

Capital Outlays

| Description | Amount |
|---|---------------|
| Mini-Excavator (Year 3 of 5 - Split 07, 02, 04, 06) | 2,536 |
| Wheel Loader (Last Pay) | 25,993 |
| Brush Hog - BobCat (Split 07, 02, 03) | 3,500 |
| Total Capital Outlays | 32,029 |

STREET DEPARTMENT 01-07

FY 2023 – 2024 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 — 1.86% (up to \$10,500), and LAGERS — 12.0% of full-time employees. Includes group health costs of the employer for the employee |
| 07-520 | Supplies & Materials | Funds for hand tools, traffic paint, insecticides, mosquito spray, road salt and chemicals |
| 07-522 | Telephone | Funds for telephone service |
| 07-526 | Insurance | Worker's Compensation, General Property, Liability, and Automobile premiums |
| 07-532 | Travel, Meetings, and Dues | Expenses associated with training and seminars |
| 07-533 | Petroleum Products | Fuel costs for vehicles and equipment |
| 07-540 | Other Expenditures | Miscellaneous expenditures not specifically listed. |
| 07-541 | Street Repairs | Street Programs: \$100,000 |
| 07-542 | Repairs & Maintenance | Repairs and maintenance on trucks, equipment and buildings |
| 07-552 | Interest – Lease Purchase | Interest expense on the equipment purchased via lease-purchase |
| 07-560 | Capital Expenditures | Includes payment of 1/4 of a mini-excavator purchased in 2021 split between street, water, wastewater, and cemetery and \$25,993 towards the lease purchase of a Front End Loader and \$3,500 for a third of the cost of a Brush Hog split with Water and Electric |

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

Brian Chrisman

Assistant Fire Chief

Don Henke

Firemen &

First Responders

Braydon Brown

Bryce Cupp

Matt Cupp

Jordan Elam

Willie Ewigman

Jeff Henke

Bo Hustead

Gabe Kelly

George Kelly

Kameron Kelly

Levi Kelly

Mike Kelly

Sol Lavers

David Marek

Brian Mosier

Audie Niemeier

James Rodgers

Lee Schreiner

Brian Stallo

John Steplugh

Adam Thurman

Eric Thurman

Mike Wright



FIRE DEPARTMENT - 01-08

Capital Outlays

| Description | Amount |
|----------------------------------|---------------|
| New Fire Truck (Yr 9 of 9 years) | 58,477 |
| 3 New Pagers | 2,800 |
| Total Capital Outlays | 61,277 |

FIRE DEPARTMENT 01-08

FY 2023 – 2024 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 final year of a nine (9) year lease for a new fire truck |
| 08-570 | Grant | Previously approved FY23 SLRF Protection Grant |
| 08-571 | Public Safety Project | Project utilizing public safety funds not used for operations |

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 October 2023 and will remain up until May 2024 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 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|-------------------------------|----------------|----------------|----------------|-------------------|-----------------|-------------------|-----------|
| | | Actuals | Actuals | Budget | Estimated Actuals | Proposed Budget | Budget Difference | |
| 01-09-501 | Salaries & Wages | 94,684 | 94,861 | 111,851 | 101,899 | 113,474 | 1,623 | 1% |
| 01-09-510 | Employee Benefits | 21,808 | 22,826 | 28,484 | 25,102 | 29,020 | 536 | 2% |
| 01-09-516 | Overtime | 0 | 0 | 0 | 0 | 0 | | |
| | PERSONNEL COSTS | 116,492 | 117,687 | 140,335 | 127,001 | 142,494 | 2,159 | 2% |
| 01-09-519 | Postage | 30 | 0 | 50 | 0 | 50 | 0 | 0% |
| 01-09-520 | Supplies and Materials | 1,884 | 2,536 | 2,000 | 2,000 | 3,500 | 1,500 | 75% |
| 01-09-522 | Telephone | 3,659 | 2,314 | 2,040 | 2,056 | 2,287 | 247 | 12% |
| 01-09-523 | Concessions | 9,782 | 9,506 | 5,000 | 6,174 | 8,000 | 3,000 | 60% |
| 01-09-524 | Utilities | 56,760 | 59,671 | 62,838 | 64,284 | 63,000 | 162 | 0% |
| 01-09-526 | Insurance | 8,159 | 8,990 | 9,772 | 10,603 | 12,797 | 3,025 | 31% |
| 01-09-527 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 01-09-532 | Travel, Meetings & Dues | 240 | 240 | 240 | 240 | 1,000 | 760 | 317% |
| 01-09-540 | Other Expenditures | 727 | 502 | 1,000 | 500 | 1,000 | 0 | 0% |
| 01-09-542 | Repairs and Maintenance | 9,062 | 21,373 | 19,000 | 14,000 | 19,000 | 0 | 0% |
| 01-09-543 | Chemicals | 7,995 | 4,966 | 6,700 | 5,703 | 8,500 | 1,800 | 27% |
| 01-09-566 | Contractual Services | 2,574 | 2,797 | 2,758 | 2,843 | 2,610 | (148) | -5% |
| | OPERATING EXPENDITURES | 100,872 | 112,895 | 111,398 | 108,403 | 121,744 | 10,346 | 9% |
| 01-09-560 | CAPITAL EXPENDITURES | 2,490 | 0 | 0 | 0 | 0 | 0 | 0% |
| | TOTAL EXPENDITURES | 219,854 | 230,582 | 251,733 | 235,404 | 264,238 | 12,505 | 5% |

| PERSONNEL POSITIONS | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 22-23 |
|---------------------------------------|-----------|-----------|-----------|-------------------|-----------------|-------------------|
| | Actuals | Actuals | Budget | Estimated Actuals | Proposed Budget | Budget Difference |
| Pool Manager | 1 | 1 | 1 | 1 | 1 | 0 |
| Pool Assistant Manager | 0 | 0 | 0 | 0 | 0 | 0 |
| Activities Director / Head Life Guard | 1 | 1 | 1 | 1 | 1 | 0 |
| Head Life Guards | 2 | 2 | 3 | 3 | 3 | 0 |
| Lifeguards | 20 | 20 | 20 | 20 | 20 | 0 |
| TOTAL PERSONNEL POSITIONS | 24 | 24 | 25 | 25 | 25 | 0 |

SWIMMING POOL 01-09

FY 2023 – 2024 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 — 1.86% (up to \$10,500), and LAGERS — 12.0% of full-time employees. Includes group health costs of the employer for the employee |
| 09-519 | Postage | Postage costs |
| 09-520 | Supplies & Materials | Funds for office, cleaning and miscellaneous supplies |
| 09-523 | Concessions | Food items to be sold at the pool |
| 09-526 | Insurance | Works' Compensation, General Property and Liability premiums |
| 09-527 | Advertising | Advertising costs for services offered and events |
| 09-532 | Travel, Meetings, & Dues | Training for Pool Employees and travel to pick up concession stand items |
| 09-540 | Other Expenditures | Miscellaneous expenditures not specifically listed |
| 09-542 | Repairs & Maintenance | General pool, building and facility repairs. |
| 09-543 | Chemicals | Chemicals for maintaining water conditions |
| 09-560 | Capital Expenditures | None |
| 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 20-21 Actuals | FY 21-22 Actuals | FY 22-23 Budget | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|-------------------------------|---------------------|---------------------|--------------------|----------------|----------------|------------------|-------------|
| | | | | | Estimated | Proposed | Budget | |
| 01-10-501 | Salaries and Wages | 38,835 | 45,678 | 47,466 | 47,414 | 49,088 | 1,622 | 3% |
| 01-10-502 | Temporary Employees | 8,155 | 8,957 | 12,720 | 10,722 | 12,720 | 0 | 0% |
| 01-10-510 | Employee Benefits | 18,241 | 19,404 | 21,999 | 21,640 | 22,550 | 551 | 3% |
| 01-10-516 | Overtime | 512 | 453 | 2,809 | 194 | 2,856 | 47 | 2% |
| | PERSONNEL COSTS | 65,743 | 74,492 | 84,994 | 79,970 | 87,214 | 2,220 | 3% |
| 01-10-520 | Supplies and Materials | 7,527 | 13,928 | 17,035 | 14,538 | 27,195 | 10,160 | 60% |
| 01-10-524 | Utilities | 7,478 | 12,441 | 10,194 | 9,522 | 9,814 | (380) | -4% |
| 01-10-526 | Insurance | 2,471 | 2,952 | 3,220 | 3,484 | 4,203 | 983 | 31% |
| 01-10-532 | Travel, Meetings & Dues | 146 | 293 | 500 | 0 | 500 | 0 | 0% |
| 01-10-533 | Petroleum Products | 2,910 | 3,911 | 1,800 | 1,800 | 2,800 | 1,000 | 56% |
| 01-10-540 | Other Expenditures | 1,847 | 106 | 1,500 | 1,500 | 1,500 | 0 | 0% |
| 01-10-542 | Repairs and Maintenance | 21,737 | 6,427 | 7,500 | 7,379 | 8,500 | 1,000 | 13% |
| 01-10-543 | Chemicals | 0 | 1,659 | 3,500 | 3,476 | 3,500 | 0 | 0% |
| 01-10-566 | Contractual Services | 3,460 | 6,799 | 3,658 | 2,724 | 3,510 | (148) | -4% |
| 01-10-570 | State Grants | 184,252 | 65,258 | 504,453 | 438,141 | 125,331 | (379,122) | -75% |
| | OPERATING EXPENDITURES | 231,828 | 113,774 | 553,360 | 482,564 | 186,853 | (366,507) | -66% |
| 01-10-560 | CAPITAL EXPENDITURES | 350 | 18,000 | 19,000 | 17,230 | 15,000 | (4,000) | -21% |
| | TOTAL EXPENDITURES | 297,921 | 206,266 | 657,354 | 579,764 | 289,067 | (368,287) | -56% |

| PERSONNEL POSITIONS | FY 20-21 Actuals | FY 21-22 Actuals | FY 22-23 Budget | FY 22-23 | FY 23-24 | FY 22-23 | % |
|----------------------------------|---------------------|---------------------|--------------------|-----------|----------|----------|---|
| | | | | 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 | |

RECREATION & PARKS DEPARTMENT - 01-10

Capital Outlays

| Description | Amount |
|------------------------------|---------------|
| 60" Commerical Grade Mower | 15,000 |
| | |
| Total Capital Outlays | 15,000 |

RECREATION & PARKS DEPARTMENT 01-10
FY 2023 – 2024 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 — 1.86% (up to \$10,500), and LAGERS — 12.0% 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 |
| 10-566 | Contractual Expenditures | \$1,000 provided to Recreation & Park Board for Summer Rec League, Incode Software |
| 10-570 | State Grants | \$105,331 is budgeted under State Grants for the LWCF Grant project to complete the new multi-purpose building (concession stand) with bathrooms in Ripley Park. \$20,000 is budgeted for a KC Royals grant the City is applying for. |

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 five (5) 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.

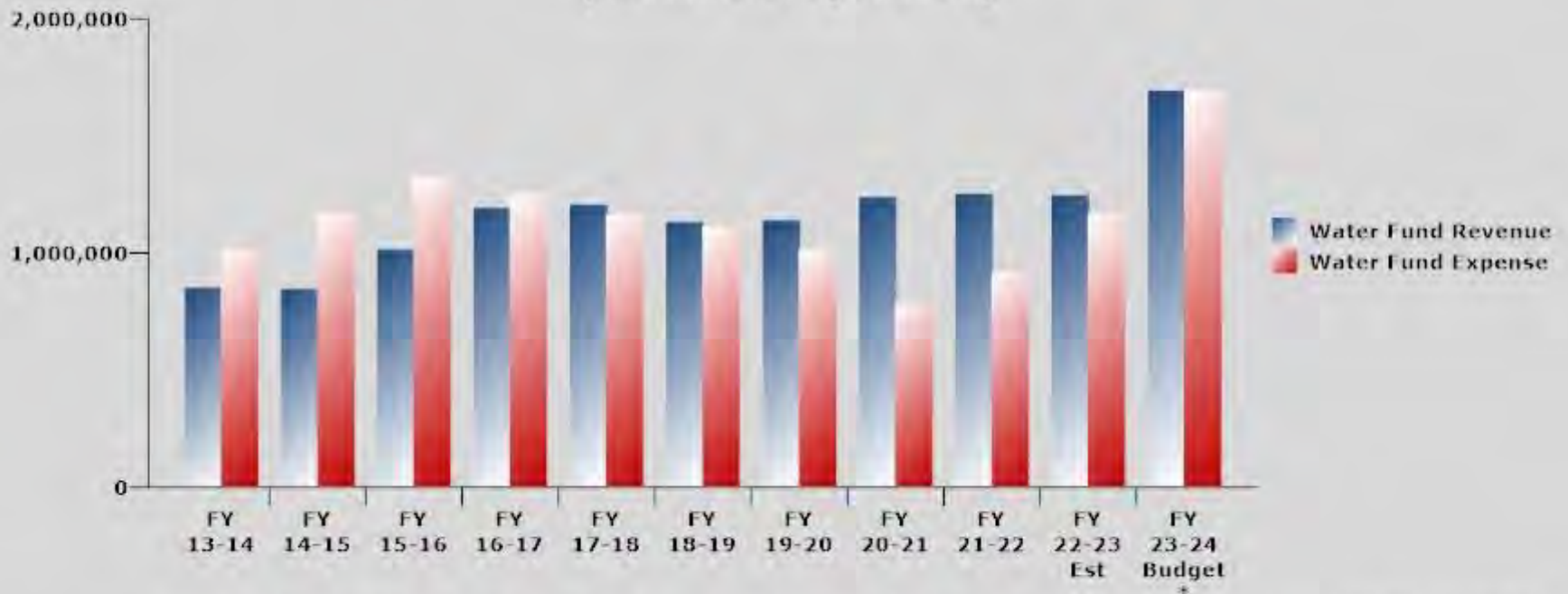
There are approximately 1,094 water meter services and 150 fire hydrants.

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 (Includes Utilizing Reserves)*



| | 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 | FY 22-23 Est | FY 23-24 Budget* |
|--------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|------------------|
| Water Fund Revenue | 849,355 | 843,451 | 1,011,407 | 1,189,139 | 1,203,281 | 1,130,810 | 1,137,351 | 1,236,176 | 1,251,248 | 1,244,444 | 1,691,550 |
| Water Fund Expense | 1,007,320 | 1,170,680 | 1,328,355 | 1,250,552 | 1,162,771 | 1,113,109 | 1,017,009 | 780,838 | 917,542 | 1,167,083 | 1,691,477 |

WATER FUND-02

| ACCOUNT # | TYPES OF REVENUES | FY 20-21 Actuals | FY 21-22 Actuals | FY 22-23 Budget | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|----------------------------|---------------------|---------------------|--------------------|----------------------|--------------------|----------------------|------------|
| | | | | | Estimated Actuals | Proposed Budget | Budget Difference | |
| 02-00-432 | Interest Income | 210 | 1,227 | 815 | 7,108 | 2,848 | 2,033 | 249% |
| 02-00-434 | State Grant | 6,551 | 0 | 217,600 | 65,758 | 446,000 | 228,400 | 105% |
| 02-00-440 | Miscellaneous Income | 1,654 | 4,668 | 4,593 | 18,404 | 8,242 | 3,649 | 79% |
| 02-00-441 | State Primacy Fee | 4,399 | 6,865 | 6,214 | 6,286 | 5,850 | (364) | -6% |
| 02-00-442 | Tech Fee | 2,127 | 4,213 | 4,210 | 4,217 | 4,217 | 7 | |
| 02-00-451 | Transfers In- Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 02-00-460 | Water Services | 1,215,727 | 1,227,850 | 1,187,319 | 1,136,189 | 1,193,255 | 5,936 | 0% |
| 02-00-471 | Service Charge - Utilities | 5,508 | 6,425 | 6,116 | 6,482 | 6,138 | 22 | 0% |
| | TOTAL REVENUES | 1,236,176 | 1,251,248 | 1,426,867 | 1,244,444 | 1,666,550 | 239,683 | 17% |

| ACCOUNT # | TYPES OF EXPENSES | FY 20-21 Actuals | FY 21-22 Actuals | FY 22-23 Budget | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|-------------------------------|---------------------|---------------------|--------------------|----------------------|--------------------|----------------------|------------|
| | | | | | Estimated Actuals | Proposed Budget | Budget Difference | |
| 02-05-501 | Salaries and Wages- Water | 180,587 | 188,671 | 286,210 | 232,297 | 255,004 | (31,206) | -11% |
| 02-05-503 | Salaries and Wages- Adm. | 39,762 | 42,561 | 50,786 | 48,350 | 52,215 | 1,429 | 3% |
| 02-05-510 | Employee Benefits | 87,786 | 96,222 | 142,388 | 117,378 | 131,425 | (10,963) | -8% |
| 02-05-516 | Overtime | 14,217 | 16,619 | 19,178 | 11,810 | 15,734 | (3,444) | -18% |
| | PERSONNEL COSTS | 322,352 | 344,073 | 498,562 | 409,835 | 454,378 | (44,184) | -9% |
| 02-05-519 | Postage | 1,498 | 1,784 | 2,000 | 1,939 | 2,600 | 600 | 30% |
| 02-05-520 | Supplies and Materials | 2,902 | 7,487 | 15,310 | 11,341 | 15,310 | 0 | 0% |
| 02-05-522 | Telephone | 4,491 | 4,681 | 4,969 | 4,828 | 5,129 | 160 | 3% |
| 02-05-524 | Utilities | 60,550 | 62,026 | 61,745 | 67,795 | 66,118 | 4,373 | 7% |
| 02-05-526 | Insurance | 29,064 | 28,609 | 31,854 | 36,173 | 46,625 | 14,771 | 46% |
| 02-05-530 | Legal and Accounting | 7,022 | 8,314 | 8,757 | 8,315 | 8,486 | (271) | -3% |
| 02-05-532 | Travel, Meetings, and Dues | 3,121 | 5,540 | 11,795 | 5,680 | 10,000 | (1,795) | -15% |
| 02-05-533 | Petroleum Products | 5,899 | 9,910 | 12,000 | 8,293 | 12,000 | 0 | 0% |
| 02-05-534 | Rent | 1,204 | 1,240 | 1,277 | 1,277 | 1,316 | 39 | 3% |
| 02-05-540 | Other Expenditures | 6,046 | 3,304 | 9,250 | 8,178 | 9,250 | 0 | 0% |
| 02-05-542 | Repairs and Maint-Equip | 38,593 | 33,659 | 46,000 | 43,643 | 45,250 | (750) | -2% |
| 02-05-543 | Chemicals | 223,603 | 270,323 | 300,000 | 284,626 | 285,000 | (15,000) | -5% |
| 02-05-544 | Repairs and Maint-Syst | 25,083 | 73,983 | 183,000 | 157,406 | 173,250 | (9,750) | -5% |
| 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 | 0% |
| 02-05-553 | Fiscal Agent Fees | 160 | 0 | 0 | 0 | 0 | 0 | 0% |

| ACCOUNT # | TYPES OF EXPENSES | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 22-23 | FY 23-24 |
|-----------|-----------------------------------|----------------|----------------|------------------|------------------|------------------|----------------|-------------|
| | | Actuals | Actuals | Budget | Estimated | Proposed | Budget | Difference |
| 02-05-554 | Interest - Lease Purchase | 0 | 285 | 231 | 166 | 176 | (55) | -24% |
| 02-05-555 | State Primacy Fee | 4,074 | 6,720 | 6,800 | 8,078 | 10,000 | 3,200 | 47% |
| 02-05-566 | Contractual Expense | 43,106 | 48,178 | 50,751 | 58,429 | 65,553 | 14,802 | 29% |
| 02-05-570 | State Grants | 2,070 | 0 | 172,121 | 42,232 | 450,000 | 277,879 | 161% |
| | OPERATING EXPENSES | 458,486 | 566,043 | 917,860 | 748,399 | 1,206,063 | 288,203 | 31% |
| | CAPITAL EXPENSES | 0 | 0 | 7,500 | 6,304 | 28,500 | 21,000 | 280% |
| | PRINCIPLE BOND PAYMENT SRI | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | PRINCIPAL PAYMENT - L/P | 0 | 7,426 | 2,481 | 2,545 | 2,536 | 0 | 2% |
| | TOTAL EXPENSES | 780,838 | 917,542 | 1,426,403 | 1,167,083 | 1,691,477 | 265,019 | 19% |

| PERSONNEL POSITIONS | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 22-23 | FY 23-24 |
|-----------------------------------|----------|----------|----------|-----------|----------|----------|------------|
| | Actuals | Actuals | Budget | Estimated | Proposed | Budget | Difference |
| Water/Waste Water Superintendent | 1 | 1 | 1 | 1 | 1 | 0 | 0 |
| Chief Plant Operator | 0 | 0 | 1 | 1 | 1 | 0 | 0 |
| Water Plant Operator | 3 | 3 | 4 | 4 | 4 | 0 | 0 |
| Line Maintenance (Split with W/W) | 2 | 2 | 0 | 0 | 0 | 0 | 0 |
| TOTAL PERSONNEL POSITIONS | 6 | 6 | 6 | 6 | 6 | 0 | 0 |

Capital Outlays

| Description | Amount |
|---------------------------------------|---------------|
| Brush Hog - BobCat (Split 07, 02, 03) | 3,500 |
| SCADA Updates (\$25,000) | 25,000 |
| Total Capital Outlays | 28,500 |

WATER FUND 02

FY 2023 – 2024 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 — 1.86% (up to \$10,500), and LAGERS — 12.0% 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 \$25,000 for SCADA upgrades (utilizing \$25,000 in reserves) and \$3,500 for one-third (1/3) of the cost of a Brush Hog to be split between water, electric and street. |
| 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 Gran |

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.

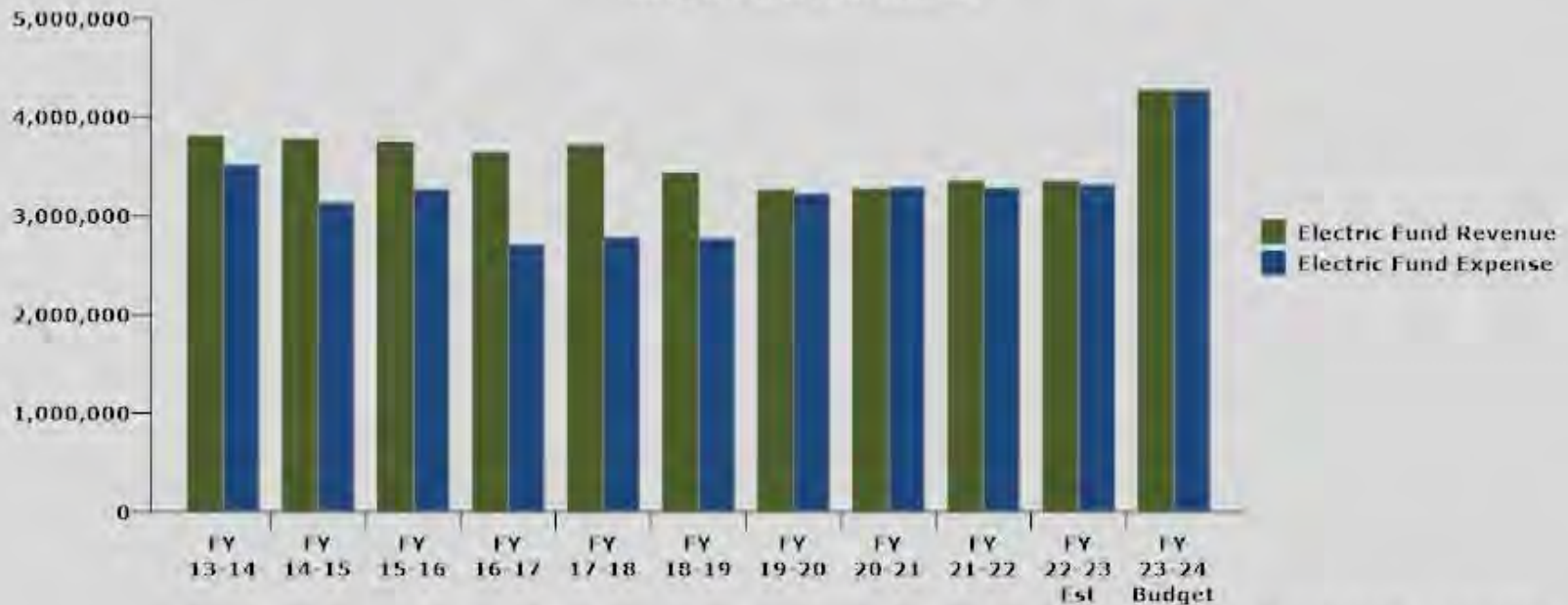
The Electric Department has about 1,277 meter locations on the system. Over 303 street lights are scattered throughout the City. There are four (4) generators capable of producing peak electric power.

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 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 | FY 22-23 Est | FY 23-24 Budget |
|-----------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|-----------------|
| Electric Fund Revenue | 3,805,016 | 3,774,130 | 3,742,127 | 3,640,541 | 3,711,228 | 3,428,111 | 3,256,564 | 3,270,957 | 3,350,209 | 3,344,836 | 4,269,149 |
| Electric Fund Expense | 3,543,357 | 3,127,367 | 3,264,646 | 2,703,458 | 2,776,488 | 2,769,106 | 3,222,720 | 3,287,741 | 3,279,993 | 3,313,556 | 4,265,901 |

ELECTRIC FUND-03

| ACCOUNT # | TYPES OF REVENUES | FY 20-21 Actuals | FY 21-22 Actuals | FY 22-23 Budget | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|--------------------------|---------------------|---------------------|--------------------|----------------------|--------------------|----------------------|-----------|
| | | | | | Estimated Actuals | Proposed Budget | Budget Difference | |
| 03-00-432 | Interest Income | 2,062 | 7,546 | 4,468 | 38,530 | 7,546 | 3,078 | 69% |
| 03-00-434 | State Grants | 2,987 | 0 | 0 | 0 | 0 | 0 | 0% |
| 03-00-440 | Miscellaneous Income | 32,521 | 48,109 | 5,000 | 10,100 | 5,000 | 0 | 0% |
| 03-00-442 | Tech Fee | 2,127 | 4,213 | 4,210 | 4,216 | 4,215 | | |
| 03-00-451 | Transfer In- Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 03-00-470 | Electric Service | 3,196,879 | 3,252,537 | 4,061,712 | 3,254,320 | 4,215,769 | 154,057 | 4% |
| 03-00-471 | Service Charge-Utilities | 14,491 | 18,134 | 16,790 | 18,368 | 16,998 | 208 | 1% |
| 03-00-472 | Security Light Rental | 19,890 | 19,670 | 19,663 | 19,303 | 19,621 | -42 | 0% |
| | TOTAL REVENUES | 3,270,957 | 3,350,209 | 4,111,843 | 3,344,836 | 4,269,149 | 157,301 | 4% |

| ACCOUNT # | TYPES OF EXPENSES | FY 20-21 Actuals | FY 21-22 Actuals | FY 22-23 Budget | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|----------------------------|---------------------|---------------------|--------------------|----------------------|--------------------|----------------------|-----------|
| | | | | | Estimated Actuals | Proposed Budget | Budget Difference | |
| 03-05-501 | Salaries and Wages- Elec. | 200,062 | 187,978 | 223,292 | 219,739 | 232,162 | 8,870 | 4% |
| 03-05-503 | Salaries and Wages- Adm. | 44,809 | 48,130 | 57,088 | 54,632 | 58,690 | 1,602 | 3% |
| 03-05-510 | Employee Benefits | 87,847 | 94,860 | 117,260 | 105,015 | 120,247 | 2,987 | 3% |
| 03-05-516 | Overtime | 4,083 | 5,141 | 7,648 | 7,212 | 5,710 | -1,938 | -25% |
| | PERSONNEL COSTS | 336,801 | 336,109 | 405,288 | 386,598 | 416,809 | 11,521 | 3% |
| 03-05-519 | Postage | 2,800 | 3,299 | 3,500 | 3,747 | 5,000 | 1,500 | 43% |
| 03-05-520 | Supplies and Materials | 6,506 | 9,309 | 6,254 | 9,653 | 8,489 | 2,235 | 36% |
| 03-05-521 | Purchase Electricity | 1,331,105 | 1,386,223 | 1,849,234 | 1,369,698 | 2,047,288 | 198,054 | 11% |
| 03-05-522 | Telephone | 2,196 | 2,086 | 2,274 | 2,277 | 2,509 | 235 | 10% |
| 03-05-524 | Utilities | 30,675 | 31,399 | 35,754 | 45,612 | 40,683 | 4,929 | 14% |
| 03-05-526 | Insurance | 49,600 | 45,866 | 52,460 | 59,275 | 75,846 | 23,386 | 45% |
| 03-05-530 | Legal & Accounting | 7,022 | 8,314 | 11,000 | 8,315 | 11,000 | 0 | 0% |
| 03-05-532 | Travel, Meetings, and Dues | 7,281 | 11,071 | 8,853 | 9,130 | 9,000 | 147 | 2% |
| 03-05-533 | Petroleum Products | 5,099 | 6,744 | 6,000 | 6,433 | 7,000 | 1,000 | 17% |
| 03-05-535 | Fuel Oil For Generation | 2,481 | 27,155 | 3,500 | 0 | 4,000 | 500 | 14% |
| 03-05-540 | Other Expenditures | 3,573 | 2,916 | 3,000 | 1,048 | 3,000 | 0 | 0% |
| 03-05-542 | Repairs and Maint-Equip | 12,661 | 24,150 | 25,000 | 26,037 | 35,000 | 10,000 | 40% |
| 03-05-544 | Repairs and Maint-Syst | 36,077 | 120,141 | 100,000 | 45,167 | 100,000 | 0 | 0% |
| 03-05-550 | Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 03-05-551 | Transfer Out-Other Funds | 1,279,986 | 1,126,139 | 1,330,158 | 1,090,706 | 1,284,845 | -45,313 | 0% |
| 03-05-552 | Interest on Generators | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 03-05-554 | Interest on Lease Purchase | 2,362 | 1,594 | 74,115 | 74,114 | 74,318 | 203 | 0% |

| ACCOUNT # | TYPES OF EXPENSES | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|--------------------------------|------------------|------------------|------------------|-------------------|------------------|-------------------|----------------|
| | | Actuals | Actuals | Budget | Estimated Actuals | Proposed Budget | Budget Difference | |
| 03-05-566 | Contractual Expense | 36,044 | 49,357 | 28,477 | 12,884 | 36,160 | 7,683 | 27% |
| | OPERATING EXPENSES | 2,815,468 | 2,855,763 | 3,539,579 | 2,764,096 | 3,744,138 | 204,559 | 6% |
| | CAPITAL EXPENSES | 135,472 | 88,061 | 165,000 | 162,862 | 3,500 | -161,500 | -98% |
| | PRINCIPAL PAYMENT - L/P | 31,106 | 64,536 | 0 | 0 | 101,454 | 0 | #DIV/0! |
| | TOTAL EXPENSES | 3,287,741 | 3,279,933 | 4,109,867 | 3,313,556 | 4,265,901 | 156,034 | 4% |

| ACCOUNT # | PERSONNEL POSITIONS | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|----------------------------------|----------|----------|----------|-------------------|-----------------|-------------------|----------|
| | | Actuals | Actuals | Budget | Estimated Actuals | Proposed Budget | Budget Difference | |
| | Utility Superintendent | 1 | 1 | 1 | 1 | 1 | 1 | |
| | Lineman II | 0 | 0 | 0 | 0 | 0 | 0 | -1 |
| | Lineman I | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| | Lineman Apprentice | 2 | 2 | 2 | 2 | 2 | 2 | 0 |
| | Part-Time Lineman | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL PERSONNEL POSITIONS | 5 | 4 | 4 | 4 | 4 | 4 | 0 |

Capital Outlays

| Description | Amount |
|---------------------------------------|--------------|
| Brush Hog - BobCat (Split 07, 02, 03) | 3,500 |
| Total Capital Outlays | 3,500 |

ELECTRIC FUND 03

FY 2023 – 2024 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 — 1.86% (up to \$10,500), and LAGERS — 12.0% 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 2023 – 2024 LINE ITEM BUDGET DESCRIPTIONS

| | | |
|--------|----------------------------|--|
| 05-554 | Interest on Lease Purchase | 2 st interest payment on Lease Purchase of the Powerline and Substation project. |
| 05-560 | Capital Expenditures | \$3,500 for one-third (1/3) of the cost of a Brush Hog to be split between water, electric and street. |
| 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

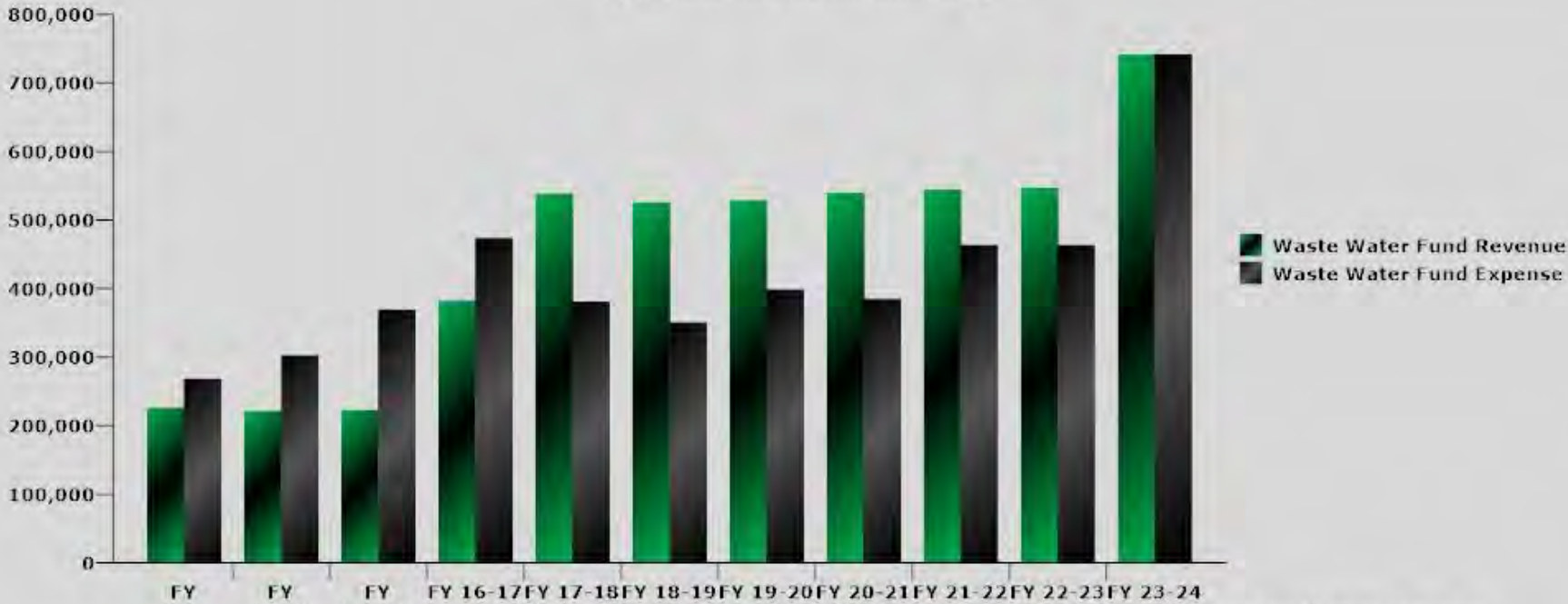
Clean daily – bar screens, trickling filters, and basins. Basins are hosed down, as well

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

(Includes Reserves Utilized*)



| | 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 | FY 22-23 Est | FY 23-24 Budget* |
|--------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------------|------------------|
| Waste Water Fund Revenue | 225,692 | 221,238 | 222,496 | 382,257 | 538,206 | 525,065 | 527,892 | 539,246 | 543,900 | 546,457 | 740,483 |
| Waste Water Fund Expense | 267,837 | 302,283 | 368,768 | 473,588 | 380,503 | 350,039 | 398,357 | 384,347 | 462,882 | 462,882 | 740,459 |

WASTE WATER FUND - 04

| ACCOUNT # | TYPES OF REVENUES | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|----------------------------|----------------|----------------|----------------|-------------------|-----------------|-------------------|-----------|
| | | Actuals | Actuals | Budget | Estimated Actuals | Proposed Budget | Budget Difference | |
| 04-00-432 | Interest Income | 187 | 166 | 122 | 763 | 300 | 178 | 146% |
| 04-00-434 | State Grants/Lease | 1,494 | 0 | 0 | 0 | 0 | 0 | 0% |
| 04-00-440 | Miscellaneous Income | 3,998 | 4,888 | 100 | 150 | 100 | 0 | 0% |
| 04-00-441 | State Sewer Connection Fee | 1,116 | 1,140 | 1,400 | 1,138 | 1,400 | 0 | 0% |
| 04-00-442 | Tech Fee | 2,051 | 4,063 | 4,058 | 4,066 | 4,064 | | |
| 04-00-451 | Transfers In - Others | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 04-00-461 | Sewer Tap Fees | 0 | 75 | 100 | 750 | 100 | 0 | 0% |
| 04-00-462 | Sewer User Fees | 526,316 | 528,805 | 523,974 | 534,757 | 529,959 | 5,985 | 1% |
| 04-00-471 | Service Charge - Utilities | 4,084 | 4,763 | 4,551 | 4,834 | 4,560 | 9 | 0% |
| | TOTAL REVENUES | 539,246 | 543,900 | 534,305 | 546,457 | 540,483 | 6,172 | 1% |

| ACCOUNT # | TYPES OF EXPENSES | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|----------------------------|----------------|----------------|----------------|-------------------|-----------------|-------------------|------------|
| | | Actuals | Actuals | Budget | Estimated Actuals | Proposed Budget | Budget Difference | |
| 04-06-501 | Salaries and Wages- Sewer | 123,032 | 137,666 | 134,786 | 137,935 | 129,666 | (5,120) | -4% |
| 04-06-503 | Salaries and Wages- Adm. | 39,762 | 42,561 | 50,786 | 48,350 | 52,215 | 1,429 | 3% |
| 04-06-510 | Employee Benefits | 58,090 | 71,344 | 74,517 | 68,000 | 73,214 | (1,303) | -2% |
| 04-06-516 | Overtime | 10,845 | 12,043 | 7,359 | 8,474 | 7,102 | (257) | -3% |
| | PERSONNEL COSTS | 231,729 | 263,614 | 267,448 | 262,759 | 262,197 | (5,251) | -2% |
| 04-06-519 | Postage | 1,428 | 1,650 | 2,000 | 1,943 | 2,600 | 600 | 30% |
| 04-06-520 | Supplies and Materials | 7,684 | 6,521 | 12,801 | 9,021 | 12,413 | (388) | -3% |
| 04-06-522 | Telephone | 2,752 | 2,740 | 2,707 | 2,697 | 2,843 | 136 | 5% |
| 04-06-524 | Utilities | 20,799 | 20,710 | 25,058 | 18,189 | 20,393 | (4,665) | -19% |
| 04-06-530 | Insurance | 10,675 | 12,997 | 15,140 | 17,979 | 24,571 | 9,431 | 62% |
| 04-06-530 | Legal and Accounting | 7,022 | 8,314 | 8,757 | 8,486 | 8,486 | (271) | -3% |
| 04-06-532 | Travel, Meetings, and Dues | 122 | 2,356 | 5,630 | 2,500 | 5,630 | 0 | 0% |
| 04-06-533 | Petroleum Products | 5,523 | 8,528 | 10,000 | 4,511 | 10,000 | 0 | 0% |
| 04-06-540 | Other Expenditures | 2,102 | 3,061 | 9,250 | 4,361 | 9,250 | 0 | 0% |
| 04-06-542 | Repairs and Maint-Equip | 27,505 | 44,931 | 65,000 | 55,730 | 65,000 | 0 | 0% |
| 04-06-543 | Chemicals | 0 | 0 | 0 | 0 | 5,000 | | |
| 04-06-544 | Repairs and Maint-Syst | 11,326 | 44,786 | 55,000 | 61,124 | 55,000 | 0 | 0% |
| 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 20-21 Actuals | FY 21-22 Actuals | FY 22-23 Budget | FY 22-23 Estimated Actuals | FY 23-24 Proposed Budget | FY 22-23 | % |
|-----------|--------------------------------|---------------------|---------------------|--------------------|----------------------------------|--------------------------------|----------------------------------|------------|
| | | | | | | | FY 23-24 Budget Difference | |
| 04-06-554 | Interest - Lease Purchase | 0 | 285 | 231 | 166 | 176 | (55) | -24% |
| 04-06-556 | State Sewer Connection Fee | 1,174 | 1,202 | 1,400 | 1,400 | 3,000 | 1,600 | 114% |
| 04-06-566 | Contractual Expense | 16,506 | 16,567 | 42,427 | 16,289 | 26,364 | (16,063) | -38% |
| 04-06-570 | State Grants | 0 | 0 | 0 | 0 | 0 | 0 | |
| | OPERATING EXPENSES | 114,618 | 174,648 | 255,401 | 204,395 | 250,726 | (9,675) | -2% |
| | CAPITAL EXPENSES | 38,000 | 17,195 | 7,500 | 6,052 | 225,000 | 217,500 | 0% |
| | PRINCIPAL PAYMENT - L/P | 0 | 7,425 | 2,481 | 2,545 | 2,536 | 0 | 2% |
| | TOTAL EXPENSES | 384,347 | 462,882 | 532,830 | 475,752 | 740,459 | 202,574 | 39% |

| ACCOUNT # | PERSONNEL POSITIONS | FY 20-21 Actuals | FY 21-22 Actuals | FY 22-23 Budget | FY 22-23 Estimated Actuals | FY 23-24 Proposed Budget | FY 22-23 | % |
|-----------|--------------------------------------|---------------------|---------------------|--------------------|----------------------------------|--------------------------------|----------------------------------|---|
| | | | | | | | FY 23-24 Budget Difference | |
| | Superintendent (Split with Water) | 1 | 1 | 1 | 1 | 1 | 0 | |
| | Sewer Plant Operator | 2 | 2 | 2 | 2 | 2 | 0 | |
| | Line Distribution (Split with Water) | 2 | 2 | 0 | 0 | 0 | 0 | |
| | TOTAL PERSONNEL | 5 | 5 | 3 | 3 | 3 | 0 | |

Capital Outlays

| Description | Amount |
|------------------------------|----------------|
| New Sewer Plant Project | 225,000 |
| Total Capital Outlays | 225,000 |

WASTE WATER FUND 04

FY 2023 – 2024 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 — 1.86% (up to \$10,500), and LAGERS — 12.0% 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 | \$225,000 for the New Sewer Plant Project |
| 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 2023 for this long-term obligation is \$0.2798 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 20-21 Actuals | FY 21-22 Actuals | FY 22-23 Budget | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|---------------------------|---------------------|---------------------|--------------------|---------------|---------------|------------|-----------|
| | | | | | Estimated | Proposed | Budget | |
| 05-00-402 | Advalorem Taxes | 85,548 | 52,537 | 65,007 | 62,132 | 68,139 | 3,132 | 0% |
| 05-00-411 | Railroad Taxes | 5,386 | 3,591 | 3,591 | 4,139 | 400 | (3,191) | 0% |
| 05-00-417 | Corp and Intangible Taxes | 8,970 | 6,842 | 6,790 | 7,203 | 7,000 | 210 | 0% |
| 05-00-419 | Payment in Lieu of Taxes | 1,276 | 1,228 | 766 | 766 | 766 | 0 | 0% |
| 05-00-432 | Interest Income | 51 | 140 | 112 | 772 | 300 | 188 | 0% |
| | TOTAL REVENUES | 101,231 | 64,338 | 76,266 | 75,012 | 76,605 | 339 | 0% |

| ACCOUNT # | TYPES OF EXPENDITURES | FY 20-21 Actuals | FY 21-22 Actuals | FY 22-23 Budget | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|----------------------------|---------------------|---------------------|--------------------|---------------|---------------|----------------|-----------|
| | | | | | Estimated | Proposed | Budget | |
| 05-05-502 | Matured Bonds | 65,000 | 61,000 | 70,000 | 70,000 | 70,000 | 0 | 0% |
| 05-05-504 | Bond Interest | 24,961 | 13,709 | 10,775 | 10,775 | 9,620 | (1,155) | 0% |
| 05-05-506 | Fiscal Agent Fees | 266 | 0 | 300 | 318 | 300 | 0 | 0% |
| 05-05-551 | Transfer Out - Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | TOTAL EXPENDITURES | 90,227 | 74,709 | 81,075 | 81,093 | 79,920 | (1,155) | 0% |

DEBT SERVICE FUND 05

FY 2023 – 2024 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
Judith Lindsey
Lynn Dorrell
Sharon Ervie
Mary Chrisman
Tom Oldham

CEMETERY FUND-06

| ACCOUNT # | TYPES OF REVENUES | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|---------------------------------|---------------|---------------|---------------|---------------|---------------|----------------|-------------|
| | | Actuals | Actuals | Budget | Estimated | Proposed | Budget | |
| 06-00-432 | Interest Income | 1 | 0 | 0 | 0 | 0 | 0 | 0% |
| 06-00-439 | Donations | 700 | 825 | 0 | 550 | 0 | 0 | 0% |
| 06-00-440 | Miscellaneous Income | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 06-00-451 | Transfer In-Other Funds | 42,186 | 35,438 | 60,958 | 49,818 | 54,845 | (6,113) | 0% |
| 06-00-474 | Grave Open & Close Fees | 11,400 | 10,100 | 10,600 | 7,500 | 9,667 | (933) | -9% |
| 06-00-476 | Sale of Lots/General Operations | 3,070 | 2,240 | 2,803 | 1,760 | 2,357 | (446) | -16% |
| | TOTAL REVENUES | 57,357 | 48,603 | 74,361 | 59,628 | 66,869 | (7,492) | -10% |

| ACCOUNT # | TYPES OF EXPENDITURES | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|-------------------------------|---------------|---------------|---------------|---------------|---------------|----------------|-------------|
| | | Actuals | Actuals | Budget | Estimated | Proposed | Budget | |
| 06-05-520 | Supplies and Materials | 17 | 303 | 800 | 300 | 800 | 0 | 0% |
| 06-05-524 | Utilities | 128 | 173 | 136 | 192 | 168 | 32 | 24% |
| 06-05-526 | Insurance | 669 | 736 | 793 | 858 | 1,038 | 245 | 31% |
| 06-05-533 | Petroleum Products | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 06-05-540 | Other Expenditures | 167 | 546 | 700 | 405 | 550 | (150) | -21% |
| 06-05-542 | Repairs and Maintenance | 4,180 | 450 | 33,000 | 655 | 25,000 | (8,000) | -24% |
| 06-05-552 | Interest - Lease Purchase | 0 | 285 | 231 | 166 | 176 | (55) | -24% |
| 06-05-566 | Contractual Services | 25,795 | 27,078 | 36,220 | 27,046 | 36,600 | 380 | 1% |
| | OPERATING EXPENDITURES | 30,956 | 29,571 | 71,880 | 29,622 | 64,332 | (7,548) | -11% |
| | CAPITAL EXPENDITURES | 0 | 7,426 | 2,481 | 2,545 | 2,536 | 55 | 2% |
| | TOTAL EXPENDITURES | 30,956 | 36,997 | 74,361 | 32,167 | 66,868 | (7,493) | -10% |

Capital Outlays

| Description | Amount |
|---|--------------|
| Mini-Excavator (Year 3 of 5 - Split 07, 02, 04, 06) | 2,536 |
| | |
| Total Capital Outlays | 2,536 |

CEMETERY FUND 06

FY 2023 – 2024 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 road repairs and surfacing |
| 05-552 | Interest – Lease Purchase | Interest on lease purchases |
| 05-560 | Capital Expenditures | Includes third 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. 2023 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

Amy Sportsman

Beth Teeter

Linda Munson

Joyce Clapp- Librarian



LIBRARY DISTRICT FUND-07

| ACCOUNT # | TYPES OF REVENUES | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|---------------------------|---------------|---------------|---------------|-------------------|-----------------|-------------------|-----------|
| | | Actuals | Actuals | Budget | Estimated Actuals | Proposed Budget | Budget Difference | |
| 07-00-402 | Advalorem Taxes | 57,672 | 57,767 | 57,321 | 60,187 | 58,542 | 1,221 | 2% |
| 07-00-411 | Railroad Taxes | 3,590 | 3,903 | 3,558 | 4,008 | 3,834 | 276 | 8% |
| 07-00-417 | Corp and Intangible Taxes | 5,980 | 7,450 | 6,469 | 6,971 | 6,800 | 331 | 5% |
| 07-00-419 | Payment in Lieu of Taxes | 543 | 523 | 520 | 520 | 529 | 9 | 2% |
| 07-00-432 | Interest Income | 16 | 30 | 20 | 103 | 50 | 30 | 150% |
| | TOTAL REVENUES | 67,801 | 69,673 | 67,888 | 71,789 | 69,755 | 1,867 | 3% |

| ACCOUNT # | TYPES OF EXPENDITURES | FY 20-21 | FY 21-22 | FY 22-23 | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|---------------------------|---------------|---------------|---------------|-------------------|-----------------|-------------------|-----------|
| | | Actuals | Actuals | Budget | Estimated Actuals | Proposed Budget | Budget Difference | |
| 07-05-590 | Library Board | 67,976 | 69,597 | 67,888 | 72,705 | 69,755 | 1,867 | 3% |
| | TOTAL EXPENDITURES | 67,976 | 69,597 | 67,888 | 72,705 | 69,755 | 1,867 | 3% |

TRANSPORTATION SALES TAX FUND

Major Departmental Activities:

On 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 maintaining the streets, an alleys etc. On April 4, 2023, the voters approved to continue the tax to aid in maintaining the streets and alleys, etc. without a sunset clause.

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 20-21 Actuals | FY 21-22 Actuals | FY 22-23 Budget | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|---------------------------------|---------------------|---------------------|--------------------|----------------------|--------------------|----------------------|-----------|
| | | | | | Estimated Actuals | Proposed Budget | Budget Difference | |
| 08-00-424 | Transportation Sales Tax Income | 100,798 | 109,020 | 102,812 | 110,086 | 106,635 | 3,823 | 4% |
| 08-00-432 | Interest Income | 89 | 123 | 90 | 597 | 270 | 180 | 200% |
| 08-00-451 | Transfer In - Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | TOTAL REVENUE | 100,887 | 109,143 | 102,902 | 110,683 | 106,905 | 4,003 | 4% |

| ACCOUNT # | TYPES OF EXPENDITURES | FY 20-21 Actuals | FY 21-22 Actuals | FY 22-23 Budget | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|---------------------------|---------------------|---------------------|--------------------|----------------------|--------------------|----------------------|------------|
| | | | | | Estimated Actuals | Proposed Budget | Budget Difference | |
| 08-07-541 | Street | 90,000 | 36,908 | 100,000 | 25,731 | 198,000 | 98,000 | 98% |
| | TOTAL EXPENDITURES | 90,000 | 36,908 | 100,000 | 25,731 | 198,000 | 98,000 | 98% |

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 20-21 Actuals | FY 21-22 Actuals | FY 22-23 Budget | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|-------------------------------|---------------------|---------------------|--------------------|----------------------|--------------------|----------------------|---|
| | | | | | Estimated Actuals | Proposed Budget | Budget Difference | |
| 10-00-424 | Pool (Parks) Sales Tax Income | 100,787 | 108,970 | 102,791 | 109,788 | 106,515 | 3,724 | |
| 10-00-432 | Interest Income | 85 | 121 | 100 | 430 | 430 | 330 | |
| | TOTAL REVENUE | 100,872 | 109,091 | 102,891 | 110,218 | 106,945 | 4,054 | |

| ACCOUNT # | TYPES OF EXPENDITURES | FY 20-21 Actuals | FY 21-22 Actuals | FY 22-23 Budget | FY 22-23 | FY 23-24 | FY 22-23 | % |
|-----------|---------------------------|---------------------|---------------------|--------------------|----------------------|--------------------|----------------------|---|
| | | | | | Estimated Actuals | Proposed Budget | Budget Difference | |
| 10-09-502 | Revenue Bonds | 60,000 | 60,000 | 71,705 | 71,705 | 71,705 | 0 | |
| 10-09-504 | Bond Interest | 26,697 | 22,651 | 15,811 | 15,795 | 14,306 | 0 | |
| 10-09-506 | Fiscal Agent Fees | 1,219 | 1,060 | 1,245 | 1,060 | 1,060 | 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 | 87,916 | 83,711 | 88,761 | 88,560 | 87,071 | 0 | |

SALARY & WAGE SCHEDULE

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

Guidelines:

COLA: 0.0%
 COLA: \$ 0.58 2.60% CPI-w July 2023
 Merit 0%
 Merit \$ 0.25

DRAFT PROPOSED FY 2023-2024 SALARY AND WAGE SCHEDULE TO BE EFFECTIVE NOVEMBER 1, 2023

| | | 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 | | | | | | | | | | | | | | | | | | | | | |
| Grade | Position | 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 | \$ 16.12 | \$ 16.93 | \$ 17.18 | \$ 17.65 | \$ 18.13 | \$ 18.61 | \$ 19.08 | \$ 19.56 | \$ 20.04 | \$ 20.52 | \$ 20.99 | \$ 21.47 | \$ 21.90 | \$ 22.33 | \$ 22.76 | \$ 23.19 | \$ 23.62 | \$ 24.05 | \$ 24.48 | \$ 24.91 | \$ 25.33 | \$ 25.76 |
| | Utility Billing | \$33,529.60 | \$ 35,206.08 | \$35,726.08 | \$36,718.47 | \$37,710.86 | \$38,703.25 | \$39,695.64 | \$40,688.04 | \$41,680.43 | \$42,672.82 | \$43,665.21 | \$44,657.60 | \$45,650.75 | \$46,643.90 | \$47,637.06 | \$48,230.21 | \$49,123.36 | \$50,016.51 | \$50,909.66 | \$51,802.82 | \$52,695.97 | \$53,589.12 |
| | | \$ 24.18 | \$ 25.39 | \$ 25.76 | \$ 26.48 | \$ 27.20 | \$ 27.91 | \$ 28.63 | \$ 29.34 | \$ 30.06 | \$ 30.77 | \$ 31.49 | \$ 32.21 | \$ 32.85 | \$ 33.49 | \$ 34.78 | \$ 35.43 | \$ 36.07 | \$ 36.71 | \$ 37.36 | \$ 38.00 | \$ 38.65 | |
| B | W / WW Laborer | \$ 16.63 | \$ 17.46 | \$ 17.71 | \$ 18.20 | \$ 18.70 | \$ 19.19 | \$ 19.68 | \$ 20.17 | \$ 20.66 | \$ 21.16 | \$ 21.65 | \$ 22.14 | \$ 22.58 | \$ 23.02 | \$ 23.47 | \$ 23.91 | \$ 24.35 | \$ 24.80 | \$ 25.24 | \$ 25.68 | \$ 26.12 | \$ 26.57 |
| | Street Laborer | \$34,590.40 | \$ 36,319.92 | \$36,839.92 | \$37,863.25 | \$38,886.58 | \$39,909.91 | \$40,933.24 | \$41,956.58 | \$42,979.91 | \$44,003.24 | \$45,026.57 | \$46,049.90 | \$46,970.90 | \$47,891.90 | \$48,812.89 | \$49,733.89 | \$50,654.89 | \$51,575.89 | \$52,496.89 | \$53,417.88 | \$54,338.88 | \$55,259.88 |
| | | \$ 24.95 | \$ 26.19 | \$ 26.57 | \$ 27.31 | \$ 28.04 | \$ 28.78 | \$ 29.52 | \$ 30.26 | \$ 31.00 | \$ 31.73 | \$ 32.47 | \$ 33.21 | \$ 33.87 | \$ 34.54 | \$ 35.20 | \$ 35.87 | \$ 36.53 | \$ 37.19 | \$ 37.86 | \$ 38.52 | \$ 39.19 | \$ 39.85 |
| C | W / WW Operator I | \$ 17.66 | \$ 18.54 | \$ 18.79 | \$ 19.32 | \$ 19.84 | \$ 20.36 | \$ 20.88 | \$ 21.40 | \$ 21.93 | \$ 22.45 | \$ 22.97 | \$ 23.49 | \$ 23.96 | \$ 24.43 | \$ 24.90 | \$ 25.37 | \$ 25.84 | \$ 26.31 | \$ 26.78 | \$ 27.25 | \$ 27.72 | \$ 28.19 |
| | Equipment Operator I | \$36,732.80 | \$ 38,569.44 | \$39,089.44 | \$40,175.26 | \$41,261.08 | \$42,346.89 | \$43,432.71 | \$44,518.53 | \$45,604.35 | \$46,690.16 | \$47,775.98 | \$48,861.80 | \$49,839.04 | \$50,816.27 | \$51,793.51 | \$52,770.74 | \$53,747.98 | \$54,725.22 | \$55,702.45 | \$56,679.69 | \$57,656.92 | \$58,634.16 |
| | | \$ 26.49 | \$ 27.81 | \$ 28.19 | \$ 28.97 | \$ 29.76 | \$ 30.54 | \$ 31.32 | \$ 32.10 | \$ 32.89 | \$ 33.67 | \$ 34.45 | \$ 35.24 | \$ 35.94 | \$ 36.65 | \$ 37.35 | \$ 38.06 | \$ 38.76 | \$ 39.47 | \$ 40.17 | \$ 40.87 | \$ 41.58 | \$ 42.28 |
| D | W / WW Operator II | \$ 18.17 | \$ 19.08 | \$ 19.33 | \$ 19.87 | \$ 20.40 | \$ 20.94 | \$ 21.48 | \$ 22.01 | \$ 22.55 | \$ 23.09 | \$ 23.62 | \$ 24.16 | \$ 24.64 | \$ 25.13 | \$ 25.61 | \$ 26.09 | \$ 26.58 | \$ 27.06 | \$ 27.54 | \$ 28.03 | \$ 28.51 | \$ 28.99 |
| | | \$37,793.60 | \$ 39,683.28 | \$40,203.28 | \$41,320.04 | \$42,436.80 | \$43,553.55 | \$44,670.31 | \$45,787.07 | \$46,903.83 | \$48,020.58 | \$49,137.34 | \$50,254.10 | \$51,259.18 | \$52,264.26 | \$53,269.35 | \$54,274.43 | \$55,279.51 | \$56,284.59 | \$57,289.67 | \$58,294.76 | \$59,299.84 | \$60,304.92 |
| | | \$ 27.26 | \$ 28.62 | \$ 28.99 | \$ 29.80 | \$ 30.60 | \$ 31.41 | \$ 32.21 | \$ 33.02 | \$ 33.82 | \$ 34.63 | \$ 35.44 | \$ 36.24 | \$ 36.97 | \$ 37.69 | \$ 38.42 | \$ 39.14 | \$ 39.87 | \$ 40.59 | \$ 41.31 | \$ 42.04 | \$ 42.76 | \$ 43.49 |
| E | Equipment Operator II | \$ 18.68 | \$ 19.61 | \$ 19.86 | \$ 20.42 | \$ 20.97 | \$ 21.52 | \$ 22.07 | \$ 22.62 | \$ 23.17 | \$ 23.73 | \$ 24.28 | \$ 24.83 | \$ 25.33 | \$ 25.82 | \$ 26.32 | \$ 26.82 | \$ 27.31 | \$ 27.81 | \$ 28.31 | \$ 28.80 | \$ 29.30 | \$ 29.80 |
| | | \$38,854.40 | \$ 40,797.12 | \$41,317.12 | \$42,464.82 | \$43,612.52 | \$44,760.21 | \$45,907.91 | \$47,055.61 | \$48,203.31 | \$49,351.00 | \$50,498.70 | \$51,646.40 | \$52,679.33 | \$53,712.26 | \$54,745.18 | \$55,778.11 | \$56,811.04 | \$57,843.97 | \$58,876.90 | \$59,909.82 | \$60,942.75 | \$61,975.68 |
| | | \$ 28.02 | \$ 29.42 | \$ 29.80 | \$ 30.62 | \$ 31.45 | \$ 32.28 | \$ 33.11 | \$ 33.93 | \$ 34.76 | \$ 35.59 | \$ 36.42 | \$ 37.25 | \$ 37.99 | \$ 38.73 | \$ 39.48 | \$ 40.22 | \$ 40.97 | \$ 41.71 | \$ 42.46 | \$ 43.20 | \$ 43.95 | \$ 44.69 |
| F | W / WW Operator III | \$ 19.20 | \$ 20.16 | \$ 20.41 | \$ 20.98 | \$ 21.54 | \$ 22.11 | \$ 22.68 | \$ 23.24 | \$ 23.81 | \$ 24.38 | \$ 24.95 | \$ 25.51 | \$ 26.02 | \$ 26.53 | \$ 27.04 | \$ 27.55 | \$ 28.06 | \$ 28.57 | \$ 29.08 | \$ 29.59 | \$ 30.10 | \$ 30.62 |
| | | \$39,936.00 | \$ 41,932.80 | \$42,452.80 | \$43,632.04 | \$44,811.29 | \$45,990.53 | \$47,169.78 | \$48,349.02 | \$49,528.27 | \$50,707.51 | \$51,886.76 | \$53,066.00 | \$54,127.32 | \$55,188.64 | \$56,249.96 | \$57,311.28 | \$58,372.60 | \$59,433.92 | \$60,495.24 | \$61,556.56 | \$62,617.88 | \$63,679.20 |
| | | \$ 28.80 | \$ 30.24 | \$ 30.62 | \$ 31.47 | \$ 32.32 | \$ 33.17 | \$ 34.02 | \$ 34.87 | \$ 35.72 | \$ 36.57 | \$ 37.42 | \$ 38.27 | \$ 39.03 | \$ 39.80 | \$ 40.56 | \$ 41.33 | \$ 42.10 | \$ 42.86 | \$ 43.63 | \$ 44.39 | \$ 45.16 | \$ 45.92 |
| G | Apprentice | \$ 19.71 | \$ 20.70 | \$ 20.95 | \$ 21.53 | \$ 22.11 | \$ 22.69 | \$ 23.27 | \$ 23.85 | \$ 24.44 | \$ 25.02 | \$ 25.60 | \$ 26.18 | \$ 26.71 | \$ 27.23 | \$ 27.75 | \$ 28.28 | \$ 28.80 | \$ 29.32 | \$ 29.85 | \$ 30.37 | \$ 30.89 | \$ 31.42 |
| | | \$40,996.80 | \$ 43,046.64 | \$43,566.64 | \$44,776.82 | \$45,987.01 | \$47,197.19 | \$48,407.38 | \$49,617.56 | \$50,827.75 | \$52,037.93 | \$53,248.12 | \$54,458.30 | \$55,547.47 | \$56,636.63 | \$57,725.80 | \$58,814.96 | \$59,904.13 | \$60,993.30 | \$62,082.46 | \$63,171.63 | \$64,260.79 | \$65,349.96 |
| | | \$ 29.57 | \$ 31.04 | \$ 31.42 | \$ 32.29 | \$ 33.16 | \$ 34.04 | \$ 34.91 | \$ 35.78 | \$ 36.65 | \$ 37.53 | \$ 38.40 | \$ 39.27 | \$ 40.06 | \$ 40.84 | \$ 41.63 | \$ 42.41 | \$ 43.20 | \$ 43.99 | \$ 44.77 | \$ 45.56 | \$ 46.34 | \$ 47.13 |
| H | Chief Plant Operator | \$ 20.22 | \$ 21.23 | \$ 21.48 | \$ 22.08 | \$ 22.67 | \$ 23.27 | \$ 23.87 | \$ 24.46 | \$ 25.06 | \$ 25.66 | \$ 26.25 | \$ 26.85 | \$ 27.39 | \$ 27.93 | \$ 28.46 | \$ 29.00 | \$ 29.54 | \$ 30.07 | \$ 30.61 | \$ 31.15 | \$ 31.68 | \$ 32.22 |
| | Recreation & Parks Director | \$42,057.60 | \$ 44,160.48 | \$44,680.48 | \$45,921.60 | \$47,162.73 | \$48,403.85 | \$49,644.98 | \$50,886.10 | \$52,127.23 | \$53,368.35 | \$54,609.48 | \$55,850.60 | \$56,967.61 | \$58,084.62 | \$59,201.64 | \$60,318.65 | \$61,435.66 | \$62,552.67 | \$63,669.68 | \$64,786.70 | \$65,903.71 | \$67,020.72 |
| | Street Foreman | \$ 30.33 | \$ 31.85 | \$ 32.22 | \$ 33.12 | \$ 34.01 | \$ 34.91 | \$ 35.80 | \$ 36.70 | \$ 37.59 | \$ 38.49 | \$ 39.38 | \$ 40.28 | \$ 41.08 | \$ 41.89 | \$ 42.69 | \$ 43.50 | \$ 44.30 | \$ 45.11 | \$ 45.92 | \$ 46.72 | \$ 47.53 | \$ 48.33 |
| I | Apprentice Lineman I | \$ 19.71 | \$ 20.70 | \$ 20.95 | \$ 21.53 | \$ 22.11 | \$ 22.69 | \$ 23.27 | \$ 23.85 | \$ 24.44 | \$ 25.02 | \$ 25.60 | \$ 26.18 | \$ 26.71 | \$ 27.23 | \$ 27.75 | \$ 28.28 | \$ 28.80 | \$ 29.32 | \$ 29.85 | \$ 30.37 | \$ 30.89 | \$ 31.42 |
| | Pool Manager (Exempt) | \$40,996.80 | \$ 43,046.64 | \$43,566.64 | \$44,776.82 | \$45,987.01 | \$47,197.19 | \$48,407.38 | \$49,617.56 | \$50,827.75 | \$52,037.93 | \$53,248.12 | \$54,458.30 | \$55,547.47 | \$56,636.63 | \$57,725.80 | \$58,814.96 | \$59,904.13 | \$60,993.30 | \$62,082.46 | \$63,171.63 | \$64,260.79 | \$65,349.96 |
| | Apprentice Lineman I | \$ 29.57 | \$ 31.04 | \$ 31.42 | \$ 32.29 | \$ 33.16 | \$ 34.04 | \$ 34.91 | \$ 35.78 | \$ 36.65 | \$ 37.53 | \$ 38.40 | \$ 39.27 | \$ 40.06 | \$ 40.84 | \$ 41.63 | \$ 42.41 | \$ 43.20 | \$ 43.99 | \$ 44.77 | \$ 45.56 | \$ 46.34 | \$ 47.13 |
| J | Apprentice Lineman II | \$ 20.73 | \$ 21.77 | \$ 22.02 | \$ 22.63 | \$ 23.24 | \$ 23.85 | \$ 24.46 | \$ 25.07 | \$ 25.69 | \$ 26.30 | \$ 26.91 | \$ 27.52 | \$ 28.07 | \$ 28.62 | \$ 29.17 | \$ 29.72 | \$ 30.27 | \$ 30.82 | \$ 31.37 | \$ 31.92 | \$ 32.47 | \$ 33.02 |
| | | \$43,118.40 | \$ 45,274.32 | \$45,794.32 | \$47,066.38 | \$48,338.45 | \$49,610.51 | \$50,882.58 | \$52,154.64 | \$53,426.71 | \$54,698.77 | \$55,970.84 | \$57,242.90 | \$58,387.76 | \$59,532.62 | \$60,677.47 | \$61,822.33 | \$62,967.19 | \$64,112.05 | \$65,256.91 | \$66,401.76 | \$67,546.62 | \$68,691.48 |
| | | \$ 31.10 | \$ 32.65 | \$ 33.02 | \$ 33.94 | \$ 34.86 | \$ 35.78 | \$ 36.69 | \$ 37.61 | \$ 38.53 | \$ 39.45 | \$ 40.36 | \$ 41.28 | \$ 42.11 | \$ 42.93 | \$ 43.76 | \$ 44.58 | \$ 45.41 | \$ 46.23 | \$ 47.06 | \$ 47.89 | \$ 48.71 | \$ 49.54 |
| K | Apprentice Lineman III | \$ 21.25 | \$ 22.31 | \$ 22.56 | \$ 23.19 | \$ 23.82 | \$ 24.44 | \$ 25.07 | \$ 25.70 | \$ 26.32 | \$ 26.95 | \$ 27.58 | \$ 28.20 | \$ 28.77 | \$ 29.33 | \$ 29.90 | \$ 30.46 | \$ 31.02 | \$ 31.59 | \$ 32.15 | \$ 32.72 | \$ 33.28 | \$ 33.84 |
| | | \$44,200.00 | \$ 46,410.00 | \$46,930.00 | \$48,233.61 | \$49,537.22 | \$50,840.83 | \$52,144.44 | \$53,448.06 | \$54,751.67 | \$56,055.28 | \$57,358.89 | \$58,662.50 | \$59,835.75 | \$61,009.00 | \$62,182.25 | \$63,355.50 | \$64,528.75 | \$65,702.00 | \$66,875.25 | \$68,048.50 | \$69,221.75 | \$70,395.00 |
| | | \$ 31.88 | \$ 33.47 | \$ 33.84 | \$ 34.78 | \$ 35.72 | \$ 36.66 | \$ 37.60 | \$ 38.54 | \$ 39.48 | \$ 40.42 | \$ 41.36 | \$ 42.30 | \$ 43.15 | \$ 44.00 | \$ 44.84 | \$ 45.69 | \$ 46.54 | \$ 47.38 | \$ 48.23 | \$ 49.07 | \$ 49.92 | \$ 50.77 |
| L | Lineman I (Journeyman) | \$ 22.78 | \$ 23.92 | \$ 24.17 | \$ 24.84 | \$ 25.51 | \$ 26.18 | \$ 26.85 | \$ 27.53 | \$ 28.20 | \$ 28.87 | \$ 29.54 | \$ 30.21 | \$ 30.82 | \$ 31.42 | \$ 32.02 | \$ 32.63 | \$ 33.23 | \$ 33.84 | \$ 34.44 | \$ 35.05 | \$ 35.65 | \$ 36.25 |
| | | \$47,382.40 | \$ 49,751.52 | \$50,271.52 | \$51,667.95 | \$53,064.38 | \$54,460.81 | \$55,857.24 | \$57,253.68 | \$58,650.11 | \$60,046.54 | \$61,442.97 | \$62,839.40 | \$64,096.19 | \$65,352.98 | \$66,609.76 | \$67,866.55 | \$69,123.34 | \$70,380.13 | \$71,636.92 | \$72,893.70 | \$74,150.49 | \$75,407.28 |
| | | \$ 34.17 | \$ 35.88 | \$ 36.25 | \$ 37.26 | \$ 38.27 | \$ 39.27 | \$ 40.28 | \$ 41.29 | \$ 42.30 | \$ 43.30 | \$ 44.31 | \$ 45.32 | \$ 46.22 | \$ 47.13 | \$ 48.04 | \$ 48.94 | \$ 49.85 | \$ 50.75 | \$ 51.66 | \$ 52.57 | \$ 53.47 | \$ 54.38 |
| M | Lineman II | \$ 24.83 | \$ 26.07 | \$ 26.32 | \$ 27.05 | \$ 27.78 | \$ 28.51 | \$ 29.25 | \$ 29.98 | \$ 30.71 | \$ 31.44 | \$ 32.17 | \$ 32.90 | \$ 33.56 | \$ 34.22 | \$ 34.88 | \$ 35.53 | \$ 36.19 | \$ 36.85 | \$ 37.51 | \$ 38.17 | \$ 38.82 | \$ 39.48 |
| | | \$51,646.40 | \$ 54,228.72 | \$54,748.72 | \$56,269.52 | \$57,790.32 | \$59,311.11 | \$60,831.91 | \$62,352.71 | \$63,873.51 | \$65,394.30 | \$66,915.10 | \$68,435.90 | \$69,804.62 | \$71,173.34 | \$72,542.05 | \$73,910.77 | \$75,279.49 | \$76,648.21 | \$78,016.93 | \$79,385.64 | \$80,754.36 | \$82,123.08 |
| | | \$ 37.25 | \$ 39.11 | \$ 39.48 | \$ 40.58 | \$ 41.68 | \$ 42.77 | \$ 43.87 | \$ 44.97 | \$ 46.06 | \$ 47.16 | \$ 48.26 | | | | | | | | | | | |

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

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| 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

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|----------------------------|--|
| 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 |