

CITY of MARCELINE, MISSOURI



Annual Budget

Fiscal Year November 1, 2024 to October 31, 2025

Approved by Ordinance # 35.2432

October 9, 2024



PRINCIPAL OFFICIALS

Mayor and Council

Sallie Buck, Mayor

Shelly Milford, Mayor Pro-Tem

Gary Carlson, Councilman

Brian Baker, Councilman

Josh Shoemaker, Councilwoman

CITY OF MARCELINE, MISSOURI

ADMINISTRATION

Jesse Wallis, City Manager

Lindsay Krumpelman, City Clerk

Robert Cowherd, Legal Counsel

John Wright, Police Chief

Brian Chrisman, Fire Chief

Adam Lichtenberg, Street Superintendent

Carol Logue, Pool Manager

Mikeal Thompson, Water Superintendent

Charles Harrington, Electric Superintendent

Justin Griffin, Wastewater Superintendent

CITY OF MARCELINE, MISSOURI ADOPTED ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2024-2025

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City of Marceline

BUDGET MESSAGE

November 1, 2024

To: Honorable Mayor and City Council Members

From: Jesse W. Wallis, City Manager

Introduction

It is my privilege to present the Fiscal Year 2024-2025 Operating Budget for the City of Marceline. This document, prepared with input from the City Council, City staff, and the public, is designed to sustain current service levels while addressing key infrastructure needs and strategic priorities.

The preparation of this budget involved a rigorous two-month review process. During this period, every department assessed the minimum funding required to meet service expectations. Additionally, the draft budget was reviewed during an open meeting on October 3, 2024, allowing for public input and Council guidance.

Budget Highlights and Modifications

The FY24-25 budget reflects careful adjustments to maintain fiscal responsibility while addressing essential needs. At the October 3 meeting, modifications were introduced and subsequently incorporated into the final draft. These include:

- Utility Rate Adjustments:

- Water: 5% increase
- Wastewater: 5% increase
- Electric: 13% increase

These rate increases are essential for covering operational expenses, including rising costs for service delivery. They do not fund capital improvement projects. A comprehensive water and sewer rate study is planned for next year to evaluate future rate structures, including capital needs.

Budget Overview

General Fund

Revenues: \$2,361,342
Expenditures: \$2,480,840
Use of Reserves: \$119,500

Water Fund

Revenues: \$1,671,403
Expenditures: \$1,876,052
Use of Reserves: \$253,000

Revenues: Adjusted to reflect a 5% rate increase, addressing operational needs and compliance requirements.
Expenditures: Prioritized for preventative maintenance and water plant upgrades.

Electric Fund

Revenues: \$4,813,404
Expenditures: \$4,799,991
Use of Reserves: \$0

Revenues: Adjusted to reflect a 13% rate increase, ensuring funding for system upgrades and reliability.
Expenditures: Supporting modernization efforts and maintenance.

Wastewater Fund

Revenues: \$ 577,150
Expenditures: \$ 801,541
Use of Reserves: \$ 225,000

Revenues: Adjusted to reflect a 5% rate increase, addressing operational needs and compliance requirements.
Expenditures: Prioritized for preventative maintenance and wastewater treatment plant upgrades.

The following table is a snapshot of the FY 2024-2025 projected revenue and expenditures:

CITY OF MARCELINE 2024-2025 BUDGET OVERALL BUDGET SUMMARY				
	REVENUE	RESERVE BALANCE UTILIZED	EXPENDITURES	DIFFERENCE
General Fund	2,361,342	119,500	2,480,820	22
Water Fund	1,671,403	253,000	1,876,052	48,351
Electric Fund	4,813,404		4,799,991	13,413
Waste Water Fund	577,150	225,000	801,541	609
Debt Service Fund	81,925		79,620	2,305
Cemetery Fund	75,925		75,925	0
Library Fund	76,280		76,280	0
Transportation Sales Tax Fund	109,940	111,760	221,700	0
Pool Sales Tax Fund	109,698		84,505	25,193
TOTAL	\$ 9,877,067	\$ 709,260	\$ 10,496,434	\$ 89,893

The following shows the City of Marceline’s expected Reserve Balances as of November 1, 2024:

2024-2025 Budget - Reserve Summary					
Estimated Reserve Balance - November 1, 2024:			\$ 2,723,335		
General:	\$ 380,636	Debt Service:	\$ 104,014	Transportation Sales Tax*	\$ 257,334
Reserve Savings	172,808	Pool GO Bond Acct*	104,014		
ARPA*	-	Water:	\$ 473,706	Pool Sales Tax*	\$ 234,379
Construction Account*	-	CDBG*	100		
Health Insurance*	22,500	CIP*	473,606		
DWI Recoupment*	4,196	Electric:	\$ 1,048,032		
DARE Account*	889	Generator Account*	743,679		
LLEBG*	20	CIP*	304,353		
Protested Taxes*	10	Sewer:	\$ 225,234		
Fires*	-	CIP*	225,234		
Public Safety Tax*	180,213				

Utility Rate Adjustments and Projected Household Impacts

The approved rate adjustments are projected to impact the average household as follows:

- Water and Sewer: Approximately \$5.00 per month increase.
- Electric: Approximately \$26.00 per month increase.

These adjustments are necessary to sustain operations while minimizing the burden on reserves.

Strategic Initiatives

Key priorities for FY24-25 include:

- Infrastructure Modernization: Upgrading water, sewer, and electric systems, with SCADA updates and planning for a new wastewater treatment plant.
- Operational Enhancements: Exploring advanced metering infrastructure (AMI) and conducting the planned utility rate study.
- Community Development: Investments in parks, recreation, and historic preservation efforts.

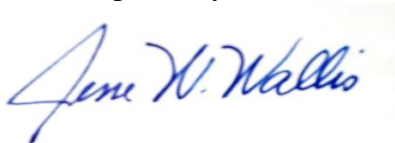
Fiscal Responsibility

This budget reflects a balance between meeting immediate needs and planning for the future. It minimizes reliance on reserves and supports sustainable operations across all departments.

Closing Remarks

I extend my sincere appreciation to the City Council, staff, and community members for their input during the budget process. The FY24-25 budget ensures continued high-quality services and positions Marceline for sustainable growth. I recommend the adoption of this budget and am available to address any questions.

Respectfully,



Jesse W. Wallis
City Manager

CITY OF MARCELINE, MISSOURI

Bill No: 35-2433

Ordinance No: 35.2432

AN ORDINANCE ESTABLISHING AN OPERATING BUDGET FOR THE
CITY OF MARCELINE, MISSOURI FOR THE 2024-2025 FISCAL YEAR
COMMENCING NOVEMBER 1, 2024 AND ENDING OCTOBER 31, 2025

**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 \$10,496,454.00 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 \$1,260,230.00 from the Electric Fund to the General Fund.

Section 6. The City Council is approving the transfer of \$65,319.00 from the Electric Fund to the Cemetery Fund.

Section 7. The budget aggregating \$10,496,454.00 shall be in full force and effect, unless amended by the City Council of the City of Marceline, Missouri from November 1, 2024 through October 31, 2025.

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

PASSED THIS 9th DAY OF OCTOBER, 2024


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, 2024 through October 31, 2025. 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 2024-2025 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 2024-2025 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 2024-2025 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.

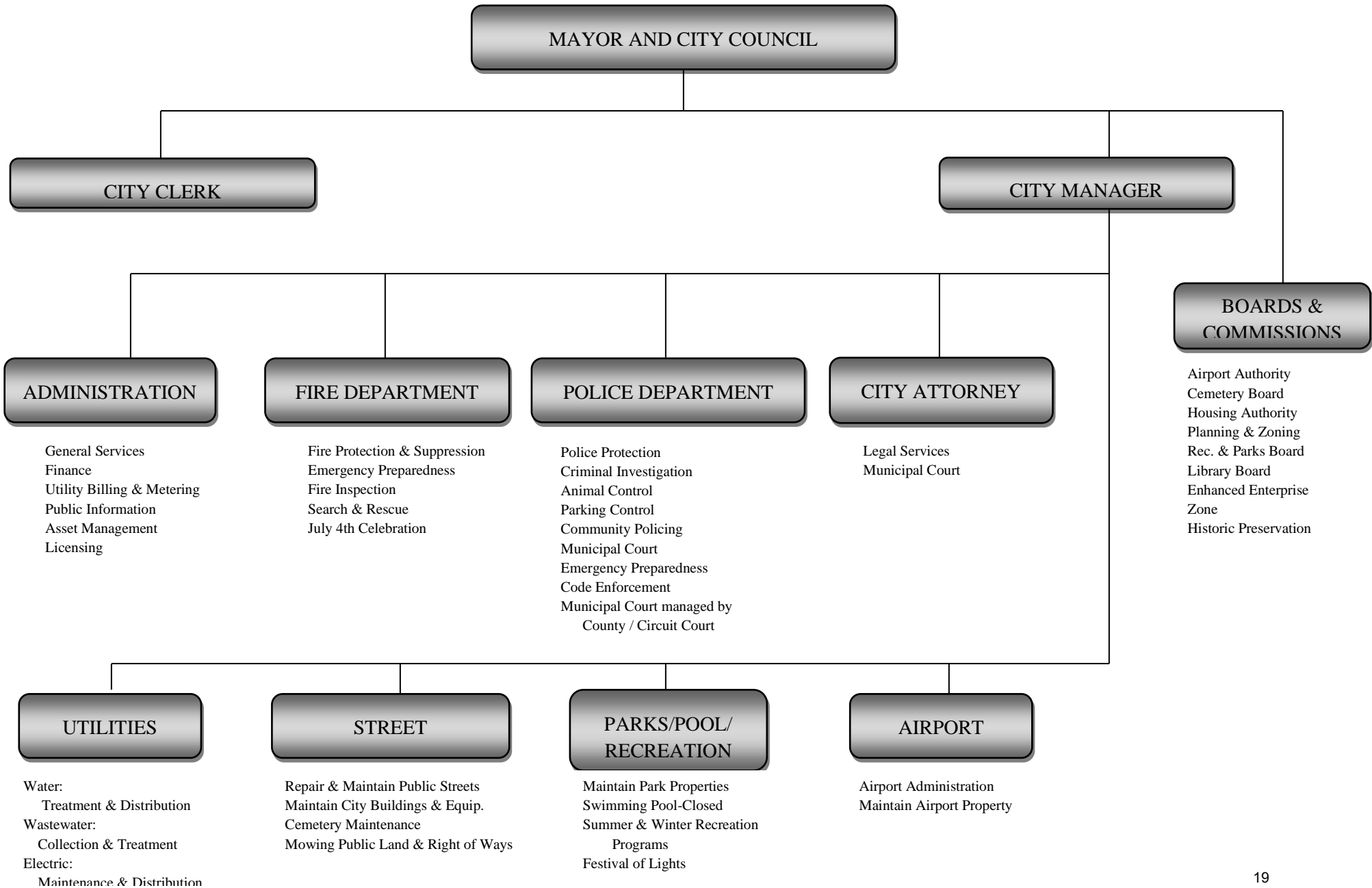
In 1956, Walt Disney returned to Marceline to attend the dedication of the Walt Disney Swimming Pool and the park. He held the Midwest premiere of the Disney feature film “The Great Locomotive Chase” at the Uptown Theatre. Walt attended the Walt Disney Elementary School dedication ceremony and donated 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, 2024

DATE OF INCORPORATION:	1888	CITY EMPLOYEES:	
City - Third Class		Approved Full-Time	29
		Approved Part-Time	27
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 2015-2025
(Per \$100 of Assessed Valuation)**

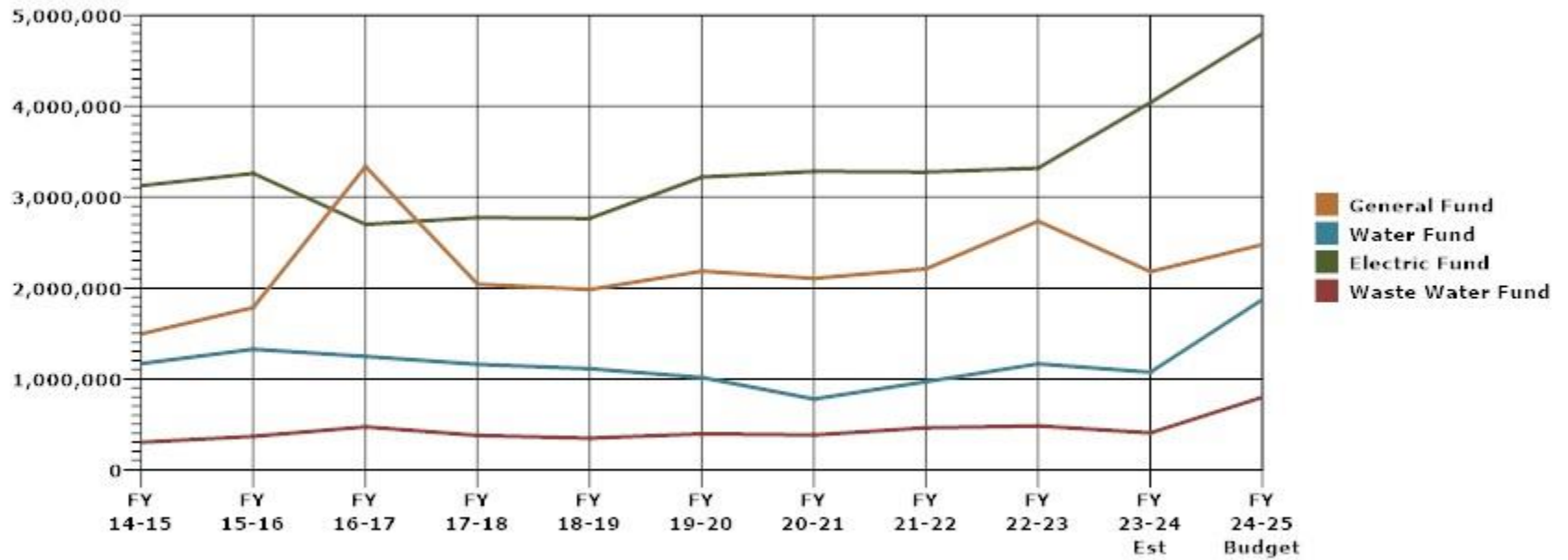
Fiscal Year	Tax Year	R-V School			Special Road			Total
		City (1)	District	County	State	District	Other (2)	
2015	2014	0.5039	4.8018	0.0725	0.0300	0.4712	0.7861	6.6655
2016	2015	0.5005	4.6542	0.0675	0.0300	0.4655	0.7681	6.4858
2017	2016	0.9905	4.6705	0.0725	0.0300	0.4655	0.7647	6.9937
2018	2017	0.9587	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
2025	2024	0.7760	4.8445	0.0725	0.0300	0.4700	0.8121	7.0051

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 \$7.0051 per 100 dollars of assessed valuation during the 2024 tax year.

- (1) City tax rate includes general operating (0.5181) and debt levies (0.2579).
- (2) Includes Health Department, Ambulance District, Library District (0.2492), Developmental Dis. Board, and Senior Tax.

FINANCIAL REPORTS

EXPENDITURE BY FUND



	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	FY 23-24 Est	FY 24-25 Budget
General Fund	1,496,145	1,787,228	3,340,620	2,043,754	1,996,123	2,187,407	2,107,750	2,212,440	2,739,050	2,183,142	2,480,840
Water Fund	1,170,680	1,328,355	1,250,552	1,162,771	1,113,109	1,017,009	780,838	971,542	1,168,396	1,075,440	1,876,052
Electric Fund	3,127,367	3,264,646	2,703,458	2,776,488	2,769,106	3,222,720	3,267,741	3,279,933	3,323,554	4,043,419	4,799,991
Waste Water Fund	302,283	368,768	473,588	380,503	350,039	398,357	384,347	462,882	485,575	407,872	801,541

CITY OF MARCELINE
SUMMARY OF
MAJOR FY 2024-2025 EXPENDITURES/EXPENSES BY FUND

GENERAL FUND EXPENDITURES:

ADMINISTRATION — Includes \$36,397 under Contractual which includes the Copier Lease, IT Services, Recycling, Codification, and Incode Software.

EXECUTIVE CONTROL — Includes \$8,500 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 second year of a five (5) year lease for seven (7) tasers, replacement cartridges, and training. \$35,000 is budgeted to be used towards tornado sirens utilizing the funds generated from the sales tax assigned to be used towards public safety

STREET — \$49,600 is budgeted for Street Repairs while \$50,700 is budgeted for Repairs and Maintenance which includes building repairs

FIRE — Funds for the Firemen's Fund and the First Responders/EMS is included. \$59,000 is budgeted to be used towards tornado sirens and specialized washer and dryer to clean the bunker gear utilizing funds generated from the sales tax assigned to be used towards public safety

SWIMMING POOL — Repairs and Maintenance include \$43,000 in budgeted repairs, with \$28,000 for the big and little slides. Utilities are expected to be \$61,432 for the year-round facility.

RECREATION & PARKS — \$14,500 is budgeted for a new Polaris Ranger along with \$10,000 set aside for the Country Club Playground Project.

CITY OF MARCELINE
SUMMARY OF
MAJOR FY 2024-2025 EXPENDITURES/EXPENSES BY FUND CONTINUED

ENTERPRISE FUND EXPENDITURES:

WATER — The City plans to begin the Automated Metering Infrastructure Project this fiscal year for the water and the electric system. It is an estimated \$1.373 million project to be expensed over ten (10) years. The Water Department's portion is expected to be \$99,443 this fiscal year. Reserves will be utilized for the following: \$30,000 for SCADA updates, \$120,000 for the replacement of the Water Plant's high service pump and motor, \$15,000 for a new backwash motor, and \$88,000 for the backwash pump rebuild. \$403,592 is budgeted under Grants for MoDNR Lead Service Line Inventory grants. \$50,000 in Chemicals is also budgeted.

ELECTRIC — The City plans to begin the Automated Metering Infrastructure Project this fiscal year for the water and the electric system. It is an estimated \$1.373 million project to be expensed over ten (10) years. The Electric Department's portion is expected to be \$72,010 this fiscal year. \$129,061 is budgeted for Repairs and Maintenance – System. The third payment on the new 1.65 +/- mile powerline and substation for the industrial park is due in the amount of \$105,705. \$1,325,549 in fund transfers is included.

WASTEWATER — \$80,000 is budgeted for Repairs and Maintenance of the System and \$40,000 for Repairs and Maintenance of Equipment. The City plans to upgrade the Pine Mobile lift station this fiscal year and to finance the project over 10 years for an estimated cost of \$62,422 per year. \$225,000 is budgeted toward the New Sewer Plant Project utilizing \$225,000 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 \$48,000 in funds for contract mowing at Mount Olivet Cemetery and \$25,000 for road repairs.

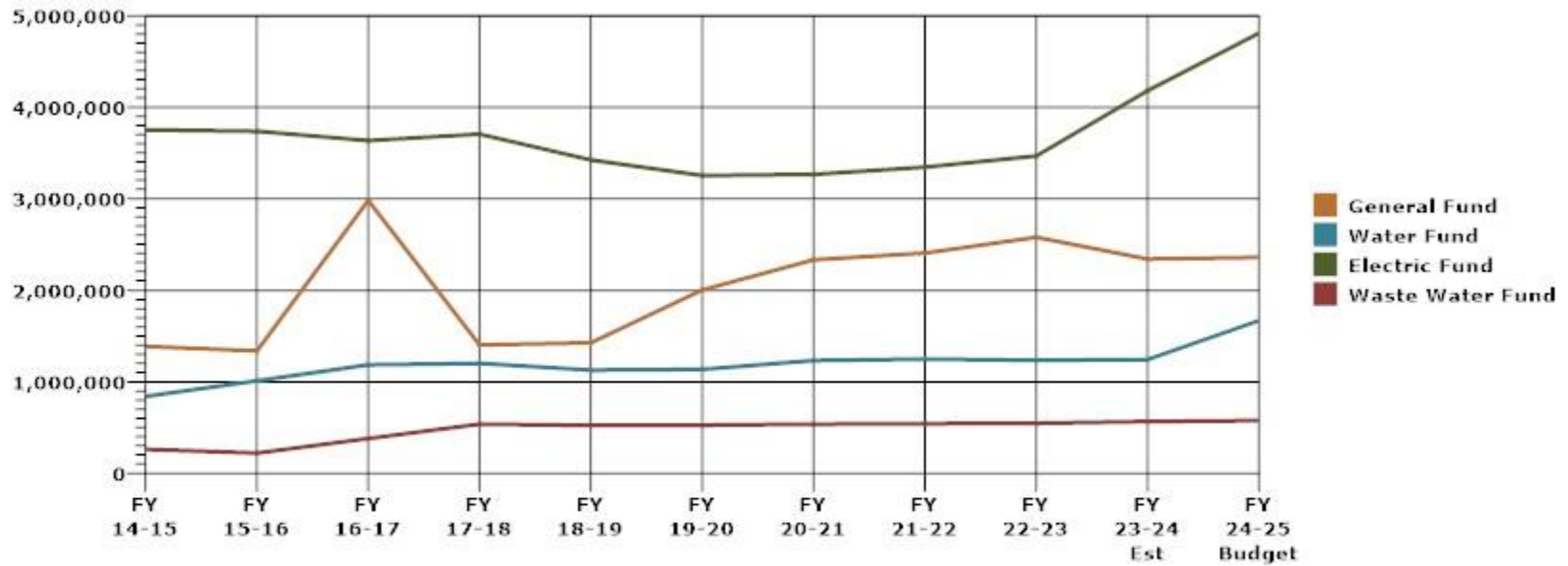
LIBRARY DISTRICT FUND — The transfer of the Ad Valorem taxes collected for the Library is included.

CITY OF MARCELINE
SUMMARY OF
MAJOR FY 2024-2025 EXPENDITURES/EXPENSES BY FUND CONTINUED

TRANSPORTATION SALES TAX FUND — \$221,700 from the collection of the ½ cent Transportation Sales Tax will be used for Street Repairs, utilizing \$111,760 from reserves.

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 \$12,800.

REVENUES BY FUND



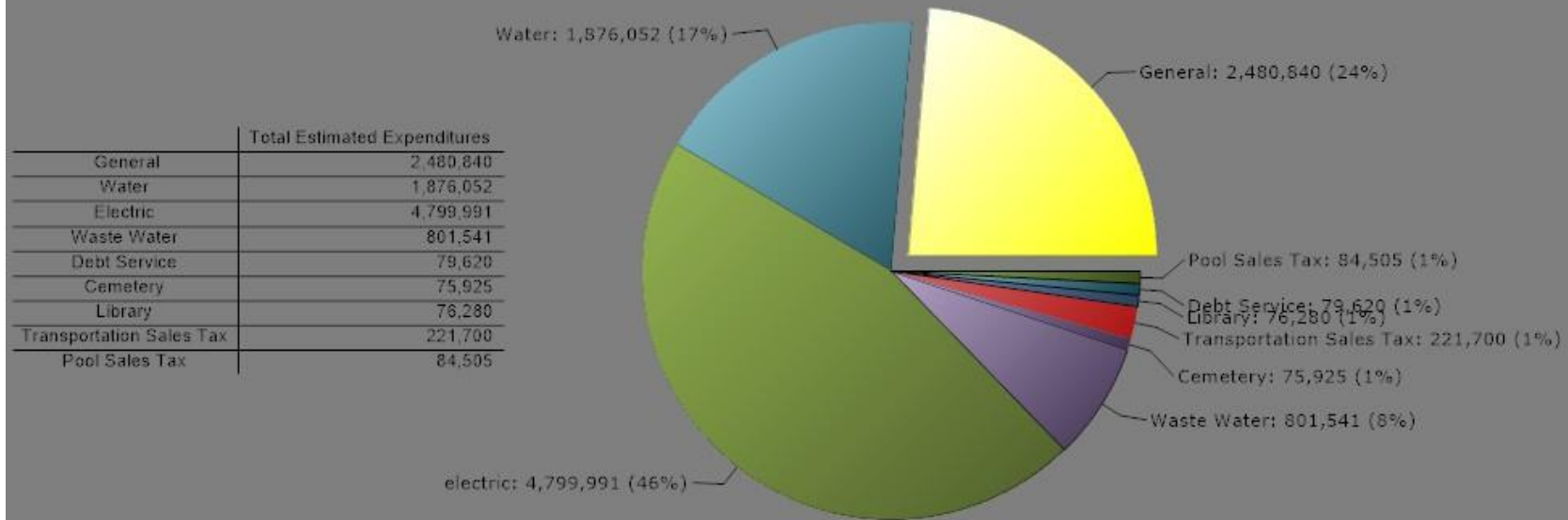
	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24 Est	FY 24-25 Budget
General Fund	1,389,780	1,340,009	2,986,061	1,405,968	1,428,748	2,006,845	2,337,301	2,410,798	2,582,844	2,345,101	2,361,342
Water Fund	843,451	1,011,407	1,189,139	1,203,281	1,130,810	1,137,351	1,236,176	1,251,248	1,237,484	1,245,768	1,671,403
Electric Fund	3,758,204	3,742,127	3,640,541	3,711,228	3,428,111	3,266,554	3,270,957	3,350,209	3,470,986	4,186,001	4,813,404
Waste Water Fund	264,531	222,498	382,257	538,206	525,065	527,992	539,246	543,900	548,226	587,467	577,150

SUMMARY OF ALL REVENUES, TRANSFERS, AND EXPENDITURES BY FUND

ACCOUNT #	REVENUE FUNDS	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
	General Fund	2,410,798	2,582,844	2,319,556	2,345,101	2,361,342	41,786	2%
	Water Fund	1,251,248	1,237,484	1,666,550	1,245,768	1,671,403	4,853	0%
	Electric Fund	3,350,209	3,470,986	4,269,149	4,186,001	4,813,404	544,255	13%
	Waste Water Fund	543,900	548,226	540,483	567,467	577,150	36,667	7%
	Debt Service Fund	64,338	76,720	76,605	85,604	81,925	5,320	0%
	Cemetery Fund	48,603	54,803	66,869	43,035	75,925	9,056	14%
	Library Fund	69,673	73,394	69,755	74,648	76,280	6,525	9%
	Transportation Sales Tax Fund	109,143	110,234	106,905	124,130	109,940	3,035	3%
	Pool Sales Tax Fund	109,091	109,787	106,945	123,888	109,698	2,753	3%
	TOTAL REVENUES AND TRANSFERS	7,957,003	8,264,478	9,222,817	8,795,643	9,877,067	654,250	7%
	Less: Transfers In	1,126,140	1,313,603	1,284,845	1,089,490	1,325,549	40,704	0%
	Reserves Utilized	318,653	237,221	530,277	172,401	709,260	178,983	0%
	TOTAL REVENUES & RESERVES UTILIZED	7,149,516	7,188,096	8,468,249	7,878,554	9,260,778	792,529	9%

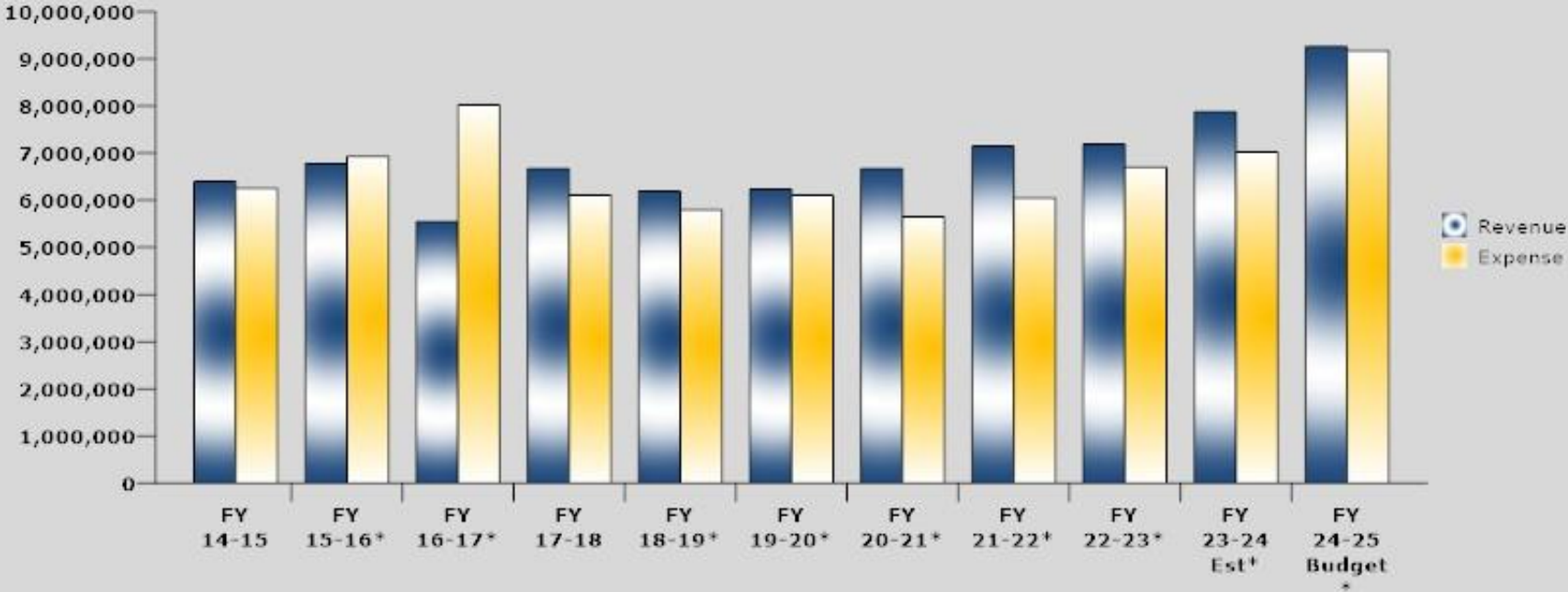
EXPENDITURE/EXPENSE FUNDS	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24	%
	Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
General Fund	2,212,440	2,739,050	2,505,146	2,183,142	2,480,820	(24,326)	-1%
Water Fund	917,542	1,168,396	1,691,477	1,075,440	1,876,052	184,575	11%
Electric Fund	3,279,933	3,323,554	4,265,901	4,043,419	4,799,991	534,090	13%
Sewer Fund	462,882	485,575	740,459	407,872	801,541	61,082	8%
Debt Service Fund	74,709	80,775	79,920	79,620	79,620	(300)	0%
Cemetery Fund	36,997	30,070	66,868	39,833	75,925	9,057	14%
Library Fund	69,597	73,314	69,755	74,286	76,280	6,525	9%
Transportation Sales Tax Fund	36,908	25,731	198,000	119,708	221,700	23,700	12%
Pool Sales Tax Fund	83,711	87,499	87,071	86,009	84,505	0	-3%
TOTAL EXPEND/EXP AND TRANSFERS	7,174,719	8,013,964	9,704,597	8,109,328	10,496,434	794,403	8%
Less: Transfers Out:	1,126,139	1,313,603	1,284,845	1,089,490	1,325,549	40,704	0%
TOTAL EXPENDITURES/EXPENSES	6,048,580	6,700,361	8,419,752	7,019,838	9,170,885	753,699	9%

TOTAL ESTIMATED EXPENITURES FY 2024-2025



Revenue & Expense Trend

(Includes Reserves Utilized*)



	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*	FY 23-24 Est*	FY 24-25 Budget*
Revenue	6,399,232	6,772,731	5,547,600	6,671,787	6,192,680	6,233,112	6,672,656	7,149,516	7,188,096	7,878,554	9,260,778
Expense	6,257,495	6,935,068	8,019,992	6,111,922	5,791,894	6,105,881	5,647,785	6,048,580	6,700,361	7,019,638	9,170,905

GENERAL FUND



SUMMARY OF REVENUES, TRANSFERS IN, AND EXPENDITURES

ACCOUNT #	REVENUE CATEGORY	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
	Taxes	258,564	276,669	253,611	273,647	276,912	24,817	9%
	Licenses and Permits	18,740	17,623	17,929	19,094	18,486	557	3%
	Intergovernmental	469,307	616,544	540,676	714,523	610,870	70,194	13%
	Fines and Forfeitures	10,329	4,985	9,520	4,520	6,611	(2,909)	-31%
	Charges for Services	64,849	62,505	62,000	65,893	60,000	(2,000)	-3%
	Miscellaneous	498,307	335,658	205,820	210,924	128,233	2,413	-38%
	TOTAL REVENUES	1,320,096	1,313,984	1,089,556	1,288,601	1,101,112	93,072	1%
	Transfers In	1,090,702	1,268,860	1,230,000	1,056,500	1,260,230	30,230	0%
	TOTAL REVENUES AND TRANSFERS	2,410,798	2,582,844	2,319,556	2,345,101	2,361,342	123,302	2%

ACCOUNT #	EXPENDITURES BY DEPARTMENT	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
	Administration	189,515	156,773	204,575	201,715	197,932	(6,643)	-3%
	City Manager	45,227	35,827	40,005	38,843	50,389	10,384	26%
	City Council	274,803	387,404	287,185	250,644	178,042	(109,143)	-38%
	Law	668,587	738,622	716,638	575,944	792,698	76,060	11%
	Street	457,189	494,206	530,317	494,754	567,635	37,318	7%
	Fire	140,271	163,234	173,121	178,274	161,941	(11,180)	-6%
	Swimming Pool	230,582	225,481	264,238	240,591	316,632	52,394	20%
	Park	206,266	537,503	289,067	202,377	215,551	(73,516)	-25%
	TOTAL EXPENDITURES	2,212,440	2,739,050	2,505,146	2,183,142	2,480,820	(24,326)	-1%

SUMMARY OF GENERAL FUND REVENUE DETAILS

ACCOUNT TYPES OF REVENUE		FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24 Estimated Actuals	FY 24-25 Proposed Budget	FY 23-24 FY 24-25 Budget Difference	%
Taxes:								
01-00-402	Ad Valorem Taxes	120,118	129,553	121,210	128,795	133,440	12,230	10%
01-00-404	Ad Valorem Tax Penalties and Interest	3,559	3,507	3,000	3,474	3,513	513	17%
01-00-410	Utility Franchise Tax	68,459	74,168	64,042	66,778	69,802	5,760	9%
01-00-411	Railroad Taxes	8,118	8,345	7,936	10,672	9,045	1,109	14%
01-00-419	Payment in Lieu of Taxes	1,254	0	1,269	1,304	853	1,100	-33%
01-00-425	County Road and Bridge Taxes	57,056	61,096	56,154	62,624	60,259	4,105	7%
	Subtotal Taxes	258,564	276,669	253,611	273,647	276,912	24,817	9%
Licenses and Permits:								
01-00-412	Occupational Licenses	9,820	8,585	8,843	9,693	9,366	523	6%
01-00-413	Dog Licenses and Fines	96	78	86	102	92	6	7%
01-00-414	Motor Vehicle Licenses	8,824	8,960	9,000	9,299	9,028	28	0%
	Subtotal Licenses and Permits	18,740	17,623	17,929	19,094	18,486	557	3%
Intergovernmental Revenues:								
01-00-408	Sales Tax Income - Public Safety	0	95,728	95,000	121,462	104,251	9,251	10%
01-00-409	Use Tax	109,516	149,831	110,000	196,451	145,856	35,856	33%
01-00-415	General Sales Tax Income	241,834	247,578	227,212	271,078	243,357	16,145	7%
01-00-416	State Motor Tax Refunds	69,322	76,169	62,602	77,823	71,460	8,858	14%
01-00-417	Corporate and Intangible Taxes	15,494	14,531	13,501	14,532	14,258	757	6%
01-00-421	Motor Vehicle Sales Tax	22,566	22,837	22,165	23,520	22,055	(110)	0%
01-00-422	Motor Vehicle Fee Increase	10,575	9,870	10,196	9,657	9,633	(563)	-6%
	Subtotal Intergovernmental Revenues	469,307	616,544	540,676	714,523	610,870	70,194	13%
Fines and Forfeitures:								
01-00-418	City Court Fines	10,329	4,985	9,520	4,520	6,611	(2,909)	-31%
	Subtotal Fines and Forfeitures	10,329	4,985	9,520	4,520	6,611	(2,909)	-31%
Charges for Services:								
01-00-435	Swimming Pool Revenue	64,849	62,505	62,000	65,893	60,000	(2,000)	-3%

ACCOUNT TYPES OF REVENUE		FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24 Estimated Actuals	FY 24-25 Proposed Budget	FY 23-24 FY 24-25 Budget Difference	%
	Miscellaneous:							
01-00-423	Police Training Fund	788	146	600	152	140	(460)	-77%
01-00-426	Building Permits	27,832	10,100	5,000	8,128	5,000	0	0%
01-00-427	Crime Victims Comp. Fund	567	0	0	0	189	189	0%
01-00-428	Rural Fire Reimbursements	4,095	8,618	4,000	2,790	4,000	0	0%
01-00-429	Marceline Business Complex	0	0	0	0	0	0	0%
01-00-430	Rental Income	13,150	14,158	13,654	13,558	13,622	(32)	0%
01-00-431	DWI/ Drug offense Cost Reimb	56	0	0	0	0	0	0%
01-00-432	Interest Income	746	4,923	1,000	3,033	2,901	1,901	190%
01-00-434	Grants (Formerly named State Grants)	13,560	239,473	145,680	77,682	73,567	(72,113)	-50%
01-00-436	Police Dept LLEBG/JAG Grant	0	0	0	0	0	0	0%
01-00-437	Crops Revenues	2,164	0	0	0	0	0	0%
01-00-438	Sanitation Revenue	12,196	12,382	12,300	12,398	12,325	25	0%
01-00-439	Donations	3,750	16,050	0	80,000	0	80,000	0%
01-00-440	Other Miscellaneous Income	201,457	20,860	19,086	11,601	12,989	(6,097)	-32%
01-00-442	Processing Fees	240	480	500	320	347	(153)	-31%
01-00-455	Outside Law Agency Bond	1,210	7,728	4,000	522	3,153	(847)	-21%
01-00-456	Animal Control	0	0	0	0	0	0	0%
01-00-457	DARE Donations	2,080	740	0	740	0	0	0%
01-00-470	Federal Funding	214,416	0	0	0	0	0	0%
	Subtotal Miscellaneous	498,307	335,658	205,820	210,924	128,233	2,413	-38%
	TOTAL REVENUES	1,320,096	1,313,984	1,089,556	1,288,601	1,101,112	93,072	1%
	TRANSFERS:							
01-00-451	Transfers In:	1,090,702	1,268,860	1,230,000	1,056,500	1,260,230	30,230	0%
	All Funds	1,090,702	1,268,860	1,230,000	1,056,500	1,260,230	30,230	0%
01-00-551	Transfers Out:							
	TOTAL REVENUES & TRANSFERS	2,410,798	2,582,844	2,319,556	2,345,101	2,361,342	123,302	2%

GENERAL FUND REVENUES

FY 2024 – 2025 LINE ITEM BUDGET DESCRIPTIONS

TAXES:

00-402	Ad Valorem Taxes	2024 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 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 2024 – 2025 LINE ITEM BUDGET DESCRIPTIONS

INTERGOVERNMENTAL:

00-408	Sales Tax Income (Public Safety)	Revenues received from the 2022 voter approved ½ cent general sales tax designated for public safety
00-409	Use Tax	Revenues received from 2020 voter approved use tax
00-421	Motor Vehicle Sales Tax	Revenues received from the State based on residents purchasing motor vehicle during the fiscal year
00-422	Motor Vehicle Fee Increase	Revenues from the state for licensing vehicles

FINES AND FORFEITURES:

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

CHARGES FOR SERVICES:

00-435	Swimming Pool Revenue	All pool revenues including admission, concessions, rentals, program fees, etc. for the year round facility.
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MISCELLANEOUS:

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

GENERAL FUND REVENUES

FY 2024 – 2025 LINE ITEM BUDGET DESCRIPTIONS

MISCELLANEOUS:

00-438	Sanitation Revenues	Includes 10% reimbursement for City billing for vendor
00-439	Donations	Donations received to be used within the General Fund i.e. Parks, Pool, Public Safety, etc.
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.

Collector/Admin Specialist — The Collector/Admin Specialist 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 collector, including receipts of utility payments, tax payments, and various other payments. Enters personal property and real estate tax information into the system. Processes incoming and outgoing mail. Composes, types, edits a variety of correspondence, reports, memoranda, and other material requiring judgment as to content, accuracy, and completeness. Duplicates and distributes materials as directed. Enters all accounts payable into system. Prepares and monitors work orders, assists in the procurement of supplies, issues city permits, maintains occupational licenses, schedules monthly tax spread sheet for City Clerk, notarizes, mail public notices, assist customers, provide support to City Clerk when needed. Performs other administrative and clerical duties to assist the City Manager in providing quality services to the community.

ADMINISTRATION - 01-03

ACCOUNT #	TYPES OF EXPENDITURES	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
01-03-501	Salaries and Wages	50,725	58,371	60,472	68,916	71,325	10,853	18%
01-03-510	Employee Benefits	21,214	23,050	23,806	25,451	28,813	5,007	21%
01-03-516	Overtime	121	150	200	150	140	(60)	-30%
	PERSONNEL COSTS	72,060	81,571	84,478	94,517	100,278	15,800	19%
01-03-519	Postage	1,806	4,354	3,000	3,000	4,000	1,000	33%
01-03-520	Supplies and Materials	3,351	4,147	3,500	4,315	4,500	1,000	29%
01-03-522	Telephone	2,964	3,026	3,214	3,184	3,300	86	3%
01-03-524	Utilities	2,984	2,465	2,760	2,390	2,613	(147)	-5%
01-03-525	Advertising	1,383	2,017	2,175	2,500	2,500	325	15%
01-03-526	Insurance	10,339	13,091	17,515	17,303	17,674	159	1%
01-03-530	Legal and Accounting	8,314	5,543	8,486	8,315	8,500	14	0%
01-03-532	Travel, Meetings, and Dues	5,531	4,573	5,000	5,000	6,970	1,970	39%
01-03-540	Other Expenditures	1,056	1,533	1,500	1,600	1,600	100	7%
01-03-542	Repairs and Maintenance	44,414	0	5,000	1,826	5,000	0	0%
01-03-545	County Ad Valorem	3,993	4,470	4,500	4,552	4,600	100	2%
01-03-563	Contingency Fund	0	0	0	0	0	0	0%
01-03-566	Contractual Services	31,320	29,983	63,447	53,212	36,397	(27,050)	-43%
	OPERATING EXPENDITURES	117,455	75,202	120,097	107,198	97,654	(22,443)	-19%
01-03-560	CAPITAL EXPENDITURES	0	0	0	0	0	0	0%
	TOTAL EXPENDITURES	189,515	156,773	204,575	201,715	197,932	(6,643)	-3%

ACCOUNT #	PERSONNEL POSITIONS	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference
	City Clerk	1	1	1	1	1	0
	Utility Billing Clerk	1	1	1	1	1	0
	Collector/ Admin Specialist	1	1	1	1	1	0
	TOTAL PERSONNEL POSITIONS	3	3	3	3	3	0

ADMINISTRATION 01-03

FY 2024 – 2025 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 — 12.5% of full-time employees. Includes group health costs of the employer for the employee
03-519	Postage	Funds for postage and UPS shipments
03-520	Supplies & Materials	Funds for printing, copying and general office supplies
03-522	Telephone	Funds for telephone service
03-525	Advertising	Funds for legal and public information notices
03-526	Insurance	Funds for Worker’s Compensation, General Property and Liability premiums
03-530	Legal & Accounting	Partial payments of accounting and legal fees.
03-532	Travel, Meetings, and Dues	Professional organization memberships and professional development opportunities, such as the International Institute of Municipal Clerk’s and MOCCFOA
03-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
03-542	Repairs & Maintenance	Repairs to copier, computers, radios, rugs, City Hall
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

ACCOUNT #	TYPES OF EXPENDITURES	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24 Estimated Actuals	FY 24-25 Proposed Budget	FY 23-24 FY 24-25 Budget Difference	%
01-04-501	Salaries and Wages	20,482	22,554	23,016	20,279	26,010	2,994	13%
01-04-510	Employee Benefits	4,332	4,623	4,603	4,408	9,979	5,376	117%
	PERSONNEL COSTS	24,814	27,177	27,619	24,687	35,989	8,370	30%
01-04-520	Supplies and Materials	28	0	50	50	50	0	0%
01-04-522	Telephone	988	1,009	1,100	1,062	1,100	0	0%
01-04-530	Legal and Accounting	8,314	5,543	8,486	8,315	8,500	14	0%
01-04-532	Travel, Meetings, and Dues	205	1,091	2,000	4,329	4,000	2,000	100%
01-04-540	Other Expenditures	9	7	750	400	750	0	0%
01-04-542	Repairs and Maintenance	0	0	0	0	0	0	0%
01-04-563	Contingency Fund	0	0	0	0	0	0	0%
01-04-565	Economic Development	0	0	0	0	0	0	0%
01-04-570	State Grants	0	0	0	0	0	0	0%
01-04-571	DEMO of Houses	10,869	1,000	0	0	0	0	0%
	OPERATING EXPENDITURES	20,413	8,650	12,386	14,156	14,400	2,014	16%
01-04-560	CAPITAL EXPENDITURES	0		0	0	0	0	0%
	TOTAL EXPENDITURES	45,227	35,827	40,005	38,843	50,389	10,384	26%

ACCOUNT #	PERSONNEL POSITIONS	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24 Estimated Actuals	FY 24-25 Proposed Budget	FY 23-24 FY 24-25 Budget Difference
	City Manager	1	1	1	1	1	0
	TOTAL PERSONNEL POSITIONS	1	1	1	1	1	0

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

FY 2024 – 2025 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 — 12.5% of full-time employees. Includes group health costs of the employer for the employee
04-520	Supplies & Materials	Office and miscellaneous supplies
04-522	Telephone	Telephone Service
04-530	Legal & Accounting	Unanticipated retainer costs, other accounting and legal fees.
04-532	Travel, Meetings, and Dues	Mileage and Meal Reimbursement and Lodging for city business travel, Conference Registration, Professional Dues
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
Shelly Milford, Mayor Pro-Tem
Gary Carlson
Brian Baker
Josh Shoemaker



CITY COUNCIL - 01-05

ACCOUNT #	TYPES OF EXPENDITURES	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24		FY 24-25	
					Estimated Actuals	Proposed Budget	FY 23-24 Budget	FY 24-25 Difference
01-05-520	Supplies and Materials	0	0	0	0	0	0	0%
01-05-524	Utilities	60	81	90	57	80	(10)	-11%
01-05-525	Advertising	2,178	3,444	4,000	4,000	4,000	0	0%
01-05-530	Legal and Accounting	20,706	7,404	22,461	22,718	29,325	6,864	31%
01-05-532	Travel, Meetings, and Dues	2,367	5,086	51,000	5,500	5,500	(45,500)	-89%
01-05-536	Election Fees	1,182	2,262	2,500	1,514	2,000	(500)	-20%
01-05-540	Other Expenditures	1,736	1,175	1,250	500	1,137	(113)	-9%
01-05-542	Library Maintenance	2,545	6,529	7,300	8,533	7,500	200	3%
01-05-563	Contingency Fund	0	0	0	0	0	0	0%
01-05-565	IDA/Industrial Development Association	35,000	35,000	35,000	35,000	35,000	0	0%
01-05-566	Contractual Services	0	0	0	0	0	0	0%
01-05-568	Economic Development	0	0	0	0	0	0	0%
01-05-569	Marceline Business Complex	3,017	3,255	3,584	3,245	3,500	(84)	-2%
01-05-570	Federal Funding	116,012	233,168	70,000	79,577	0	(70,000)	-100%
01-05-580	Downtown Marceline	25,000	25,000	25,000	25,000	25,000	0	0%
01-05-581	E-911 Board - Dispatch Services	15,000	15,000	15,000	15,000	15,000	0	0%
01-05-590	NCMR Airport	50,000	50,000	50,000	50,000	50,000	0	0%
	TOTAL OPERATING EXPENDITURE	274,803	387,404	287,185	250,644	178,042	(109,143)	-38%

ACCOUNT #	PERSONNEL POSITIONS	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24		FY 24-25	
					Estimated Actuals	Proposed Budget	FY 23-24 Budget	FY 24-25 Difference
	Mayor	1	1	1	1	1	0	
	Council Members	4	4	4	4	4	0	
	TOTAL PERSONNEL POSITIONS	5	5	5	5	5	0	

CITY COUNCIL 01-05

FY 2024 – 2025 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 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24	% Difference
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	FY 24-25 Budget	
01-06-501	Salaries and Wages	325,863	361,108	362,657	294,136	399,425	36,768	10%
01-06-510	Employee Benefits	155,815	162,214	168,006	140,444	176,256	8,250	5%
01-06-516	Overtime	15,863	22,658	26,249	23,096	24,163	(2,086)	-8%
	PERSONNEL COSTS	497,541	545,980	556,912	457,676	599,844	42,932	8%
01-06-519	Postage	99	81	100	100	150	50	50%
01-06-520	Supplies and Materials	4,199	12,028	10,000	3,559	10,000	0	0%
01-06-522	Telephone	8,193	7,833	8,343	7,983	7,478	(865)	-10%
01-06-524	Utilities	4,139	4,409	5,000	3,856	4,500	(500)	-10%
01-06-525	Advertising	45	35	150	100	150	0	0%
01-06-526	Insurance	26,963	31,798	38,378	37,553	37,572	(806)	-2%
01-06-530	Legal and Accounting	8,534	5,543	8,486	8,900	9,000	514	6%
01-06-532	Travel, Meetings, and Dues	2,317	2,694	4,000	2,500	4,150	150	4%
01-06-533	Petroleum Products	19,316	11,645	15,000	9,505	15,000	0	0%
01-06-535	Training	3,774	1,349	8,000	785	8,000	0	0%
01-06-538	Uniforms	7,948	6,429	8,000	2,050	8,000	0	0%
01-06-539	Outside Law Agency Bond	1,210	7,728	4,000	522	3,153	(847)	-21%
01-06-540	Other Expenditures	2,463	3,758	6,800	784	10,000	3,200	47%
01-06-542	Repairs and Maintenance	13,772	12,016	11,000	9,940	12,000	1,000	9%
01-06-561	Police Computer Rental	0	0	0	0	0	0	0%
01-06-562	Animal Control/LCHS	2,166	2,205	3,000	2,123	3,000	0	0%
01-06-563	DWI/Drug Offense Cost	0	0	0	0	0	0	0%
01-06-564	Support of Prisoners	0	0	250	0	250	0	0%
01-06-565	DARE Program Expense	2,666	1,619	0	0	0	0	0%
01-06-566	Contractual Services	8,340	12,994	22,459	19,866	18,691	(3,768)	-17%
01-06-567	Public Relations Events	2,502	2,928	0	0	0	0	0%
01-06-570	Grants	0	2,357	0	0	0	0	0%
01-06-571	Public Safety Project	0	36,964	0	1,384	35,000	35,000	0%
	OPERATING EXPENDITURES	118,646	166,413	152,966	111,509	186,094	33,128	22%
	CAPITAL EXPENDITURES	52,400	26,229	6,760	6,759	6,760	0	0%
	TOTAL EXPENDITURES	668,587	738,622	716,638	575,944	792,698	76,060	11%

PERSONNEL POSITIONS	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24
	Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference
Police Chief	1	1	1	1	1	0
Captain/ Lieutenant	1	1	0	0	0	0
Sergeant	0	0	2	2	2	0
Police Officer	6	6	4	4	4	0
Court Clerk	0	0	0	0	0	0
Administrative Assistant	1	1	1	1	1	0
TOTAL PERSONNEL POSITIONS	9	9	8	8	8	0

Capital Outlays	
Description	Amount
Axon Enterprise - 7 Tasers, Training, Replacement Catridges, Battery Warranty (Year 2 of 5)	6,760
Total Capital Outlays	6,760

POLICE DEPARTMENT 01-06

FY 2024 – 2025 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 — 14.0% of full-time employees. Includes group health costs of the employer for the employee
06-519	Postage	Funds for postage and UPS shipments
06-520	Supplies & Materials	Office supplies and cleaning materials
06-522	Telephone	Funds for telephone service
06-525	Advertising	Funds for legal and public information notices
06-526	Insurance	Worker's Compensation, General Property, Liability, Contents and Automobile
06-530	Legal & Accounting	Legal Fees and accounting costs
06-532	Travel, Meetings, and Dues	Witness cost and travel related to police business and prisoner transport, regional and State meetings, dues for the Missouri Police Chiefs Association
06-533	Petroleum Products	Fuel costs for police vehicles
06-535	Training	Training of Police Officers and Administrative Assistant to comply with State requirements
06-538	Uniforms	Cost of clothing for department and related articles
06-539	Outside Law Agency Bond	The expense to send bonds collected for other law agencies to the respective agency
06-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
06-542	Repairs & Maintenance	Repairs and maintenance on vehicles, radios, radar, fixtures, breathalyzer, office and building
06-560	Capital Expenditures	7 Tasers, Training, Replacement Cartridges, Battery Warranty – 5 year lease (2 nd year)
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 2024 – 2025 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	Tornado Sirens utilizing public safety tax revenue funds

STREET DEPARTMENT

Major Departmental Activities:

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

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

Repair/Maintain storm drains

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

Install culverts and clean ditches

Maintain various City infrastructure, buildings, and property

Sweep streets and pick up dead animals

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

Perform swimming pool repair and maintenance functions

Clean up streets after storms

Cut down and dispose of dead trees

Assists with some sewer and water projects

Assists with reading of meters

Plows snow and salt streets during snow events



STREET DEPARTMENT - 01-07

ACCOUNT #	TYPES OF EXPENDITURES	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
01-07-501	Salaries and Wages	220,979	217,815	242,882	241,186	268,883	26,001	11%
01-07-502	Temporary Employees	9,847	12,280	12,720	8,016	14,575	1,855	15%
01-07-510	Employee Benefits	87,493	93,718	100,957	103,299	115,417	14,460	14%
01-07-516	Overtime	2,438	1,258	4,236	2,000	4,634	398	9%
	PERSONNEL COSTS	320,757	325,071	360,795	354,501	403,509	42,714	12%
01-07-520	Supplies and Materials	11,419	12,102	12,785	12,000	12,485	(300)	-2%
01-07-522	Telephone	1,627	1,669	1,891	1,842	1,928	37	2%
01-07-524	Utilities	1,200	1,340	1,500	1,164	1,500	0	0%
01-07-526	Insurance	19,300	22,763	27,473	26,881	26,858	(615)	-2%
01-07-532	Travel, Meetings, and Dues	201	306	100	250	500	400	400%
01-07-533	Petroleum Products	16,532	9,953	15,000	14,883	15,000	0	0%
01-07-540	Other Expenditures	1,660	592	2,250	456	2,250	0	0%
01-07-541	Street Repairs	41,955	2,999	30,000	30,000	49,600	19,600	65%
01-07-542	Repairs and Maintenance	11,571	13,124	42,000	17,563	50,700	8,700	21%
01-07-552	Interest - Lease Purchase	285	3,307	1,164	1,051	0	(1,164)	-100%
01-07-566	Contractual Services	3,256	7,345	3,330	3,127	3,305	(25)	0%
	OPERATING EXPENDITURES	109,006	75,500	137,493	109,217	164,126	26,633	19%
01-07-560	CAPITAL EXPENDITURES	27,426	93,635	32,029	31,036	0	(32,029)	-100%
	TOTAL EXPENDITURES	457,189	494,206	530,317	494,754	567,635	37,318	7%

ACCOUNT #	PERSONNEL POSITIONS	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference
	Street Superintendent	1	1	1	1	1	0
	Foreman/Equipment Operator	1	1	1	1	1	0
	Equipment Operator	3	3	3	3	3	0
	Laborer (Summer Help)	2	2	2	2	2	0
	TOTAL PERSONNEL POSITIONS	7	7	7	7	7	0

STREET DEPARTMENT 01-07

FY 2024 – 2025 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 — 12.5% of full-time employees. Includes group health costs of the employer for the employee
07-520	Supplies & Materials	Funds for hand tools, traffic paint, insecticides, mosquito spray, road salt and chemicals
07-522	Telephone	Funds for telephone service
07-526	Insurance	Worker's Compensation, General Property, Liability, and Automobile premiums
07-532	Travel, Meetings, and Dues	Expenses associated with training and seminars
07-533	Petroleum Products	Fuel costs for vehicles and equipment
07-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
07-541	Street Repairs	Street Programs: \$49,600
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	None Budgeted

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

Kris Bollman

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

James Rodgers

Lee Schreiner

John Steplugh

Eric Thurman

Mike Wright



FIRE DEPARTMENT - 01-08

ACCOUNT #	TYPES OF EXPENDITURES	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
01-08-501	Salaries and Wages	32,373	44,510	37,000	37,000	37,000	0	0%
01-08-510	Employee Benefits	2,837	3,570	3,330	3,330	3,330	0	0%
	PERSONNEL COSTS	35,210	48,080	40,330	40,330	40,330	0	0%
01-08-517	Firemen's Fund	2,840	3,290	4,680	4,680	4,680	0	0%
01-08-519	Postage	0	0	0	0	100	100	0%
01-08-520	Supplies and Materials	47	382	1,000	582	1,000	0	0%
01-08-522	Telephone	1,021	1,121	1,372	1,334	1,400	28	2%
01-08-524	Utilities	4,139	4,409	5,000	3,856	4,500	(500)	-10%
01-08-526	Insurance	6,462	10,257	13,916	16,176	16,546	2,630	19%
01-08-532	Travel, Meetings, and Dues	399	806	500	802	875	375	75%
01-08-533	Petroleum Products	3,646	3,366	5,000	2,420	5,000	0	0%
01-08-540	Other Expenditures	5,027	5,746	8,000	834	9,000	1,000	13%
01-08-542	Repairs and Maintenance	19,168	12,651	10,000	6,370	14,000	4,000	40%
01-08-545	First Responder/EMS	1,329	806	3,000	1,500	3,000	0	0%
01-08-566	Contractual Services	2,506	2,611	2,510	2,496	2,510	0	0%
01-08-570	Grant	0	1,934	16,536	29,066	0	(16,536)	0%
01-08-571	Public Safety Project	0	0	0	0	59,000	59,000	
	OPERATING EXPENDITURES	46,584	47,379	71,514	70,116	121,611	50,097	70%
01-08-560	CAPITAL EXPENDITURES	58,477	67,775	61,277	67,828	0	(61,277)	-100%
	TOTAL EXPENDITURES	140,271	163,234	173,121	178,274	161,941	(11,180)	-6%

ACCOUNT #	PERSONNEL POSITIONS	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference
	Fire Chief	1	1	1	1	1	0
	Assistant Fire Chief	1	1	1	1	1	0
	Volunteer Firefighters	23	23	23	23	23	0
	TOTAL PERSONNEL POSITIONS	25	25	25	25	25	0

FIRE DEPARTMENT 01-08

FY 2024 – 2025 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	None
08-570	Grant	None
08-571	Public Safety Project	Tornado Sirens and specialized washer and dryer 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 October 2024 and will remain up until May 2025 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 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
01-09-501	Salaries & Wages	94,861	97,419	113,474	102,312	127,626	14,152	12%
01-09-510	Employee Benefits	22,826	23,914	29,020	24,078	33,083	4,063	14%
01-09-516	Overtime	0	0	0	0	0		
	PERSONNEL COSTS	117,687	121,333	142,494	126,390	160,709	18,215	13%
01-09-519	Postage	0	0	50	0	50	0	0%
01-09-520	Supplies and Materials	2,536	2,250	3,500	3,000	3,000	(500)	-14%
01-09-522	Telephone	2,314	2,055	2,287	2,232	2,336	49	2%
01-09-523	Concessions	9,506	6,177	8,000	10,000	9,000	1,000	13%
01-09-524	Utilities	59,671	57,474	63,000	67,152	61,432	(1,568)	-2%
01-09-526	Insurance	8,990	10,603	12,797	12,521	12,520	(277)	-2%
01-09-527	Advertising	0	0	0	0	0	0	0%
01-09-532	Travel, Meetings & Dues	240	392	1,000	240	1,000	0	0%
01-09-540	Other Expenditures	502	468	1,000	800	1,000	0	0%
01-09-542	Repairs and Maintenance	21,373	16,183	19,000	7,850	43,000	24,000	126%
01-09-543	Chemicals	4,966	5,703	8,500	8,000	8,500	0	0%
01-09-566	Contractual Services	2,797	2,843	2,610	2,406	2,585	(25)	-1%
	OPERATING EXPENDITURES	112,895	104,148	121,744	114,201	144,423	22,679	19%
01-09-560	CAPITAL EXPENDITURES	0	0	0	0	11,500	11,500	0%
	TOTAL EXPENDITURES	230,582	225,481	264,238	240,591	316,632	52,394	20%

PERSONNEL POSITIONS	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24	%
	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	3	3	3	3	0	
Lifeguards	20	20	20	20	20	0	
TOTAL PERSONNEL POSITIONS	24	25	25	25	25	0	

Capital Outlays

Description	Amount
New Diving Board - Olympian Made	6,000
New Commercial Cleaning Robot	5,500
Total Capital Outlays	11,500

SWIMMING POOL 01-09

FY 2024 – 2025 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 — 12.5% of full-time employees. Includes group health costs of the employer for the employee
09-519	Postage	Postage costs
09-520	Supplies & Materials	Funds for office, cleaning and miscellaneous supplies
09-523	Concessions	Food items to be sold at the pool
09-526	Insurance	Works' Compensation, General Property and Liability premiums
09-527	Advertising	Advertising costs for services offered and events
09-532	Travel, Meetings, & Dues	Training for Pool Employees and travel to pick up concession stand items
09-540	Other Expenditures	Miscellaneous expenditures not specifically listed
09-542	Repairs & Maintenance	General pool, building and facility repairs including \$28,000 for slide repairs
09-543	Chemicals	Chemicals for maintaining water conditions
09-560	Capital Expenditures	New Diving Board and Commercial Pool Cleaning Robot
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 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24	FY 24-25	FY 23-24	%
					Estimated	Proposed	Budget	
01-10-501	Salaries and Wages	45,678	47,412	49,088	49,145	53,480	4,392	9%
01-10-502	Temporary Employees	8,957	10,680	12,720	12,390	14,575	1,855	15%
01-10-510	Employee Benefits	19,404	21,065	22,550	21,579	25,377	2,827	13%
01-10-516	Overtime	453	162	2,856	900	2,780	(76)	-3%
	PERSONNEL COSTS	74,492	79,319	87,214	84,014	96,212	8,998	10%
01-10-520	Supplies and Materials	13,928	16,350	27,195	15,311	13,695	(13,500)	-50%
01-10-524	Utilities	12,441	9,612	9,814	5,616	9,223	(591)	-6%
01-10-526	Insurance	2,952	3,482	4,203	4,114	4,121	(82)	-2%
01-10-532	Travel, Meetings & Dues	293	0	500	0	500	0	0%
01-10-533	Petroleum Products	3,911	3,278	2,800	4,484	4,000	1,200	43%
01-10-540	Other Expenditures	106	190	1,500	200	1,500	0	0%
01-10-542	Repairs and Maintenance	6,427	6,757	8,500	6,318	31,260	22,760	268%
01-10-543	Chemicals	1,659	3,476	3,500	600	3,500	0	0%
01-10-566	Contractual Services	6,799	2,724	3,510	2,407	3,585	75	2%
01-10-570	State Grants	65,258	395,085	125,331	64,397	20,000	(105,331)	-84%
	OPERATING EXPENDITURES	113,774	440,954	186,853	103,447	91,384	(95,469)	-51%
01-10-560	CAPITAL EXPENDITURES	18,000	17,230	15,000	14,916	27,955	12,955	86%
	TOTAL EXPENDITURES	206,266	537,503	289,067	202,377	215,551	(73,516)	-25%

PERSONNEL POSITIONS	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24	FY 24-25	FY 23-24	%
				Estimated	Proposed	Budget	
Park Foreman	1	1	1	1	1	0	
Laborers (Summer Help)	2	2	2	2	2	0	
TOTAL PERSONNEL POSITIONS	3	3	3	3	3	0	

Capital Outlays

Description	Amount
2024 Polaris Ranger 570 (Single Cab w/ tilt bed)	14,500
P&R Board Requests:	
1. East Field Fencing	1,755
2. Misc Items for New Rec Summer Program	1,700
3. Country Club Playground (ParksWork Proj + City Tear Down/Dipsosal/ Site Prep)	10,000
Total Capital Outlays	27,955

RECREATION & PARKS DEPARTMENT 01-10
FY 2024 – 2025 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 — 12.5% of full-time employees. Includes group health costs of the employer for the employee
10-520	Supplies & Materials	Cleaning and miscellaneous operating supplies
10-526	Insurance	Worker’s Compensation, General Property and Liability premiums
10-533	Petroleum Products	Fuel costs for park vehicles, mowers and equipment
10-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
10-542	Repairs & Maintenance	Repairs and maintenance to buildings, picnic tables, restrooms, and shelters
10-543	Chemicals	To be used to assist in maintaining the Country Club Lake
10-560	Capital Expenditures	2024 Polaris Ranger-\$14,500, Funding and assistance with site demolition, disposal and prep for Country Club Playground
10-566	Contractual Expenditures	\$1,000 provided to Recreation & Park Board for Summer Rec League, Incode Software
10-570	State Grants	\$20,000 is budgeted for a 50/50 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 four (4) employees operating the treatment plant including (1) superintendent. All employees in the Water 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.

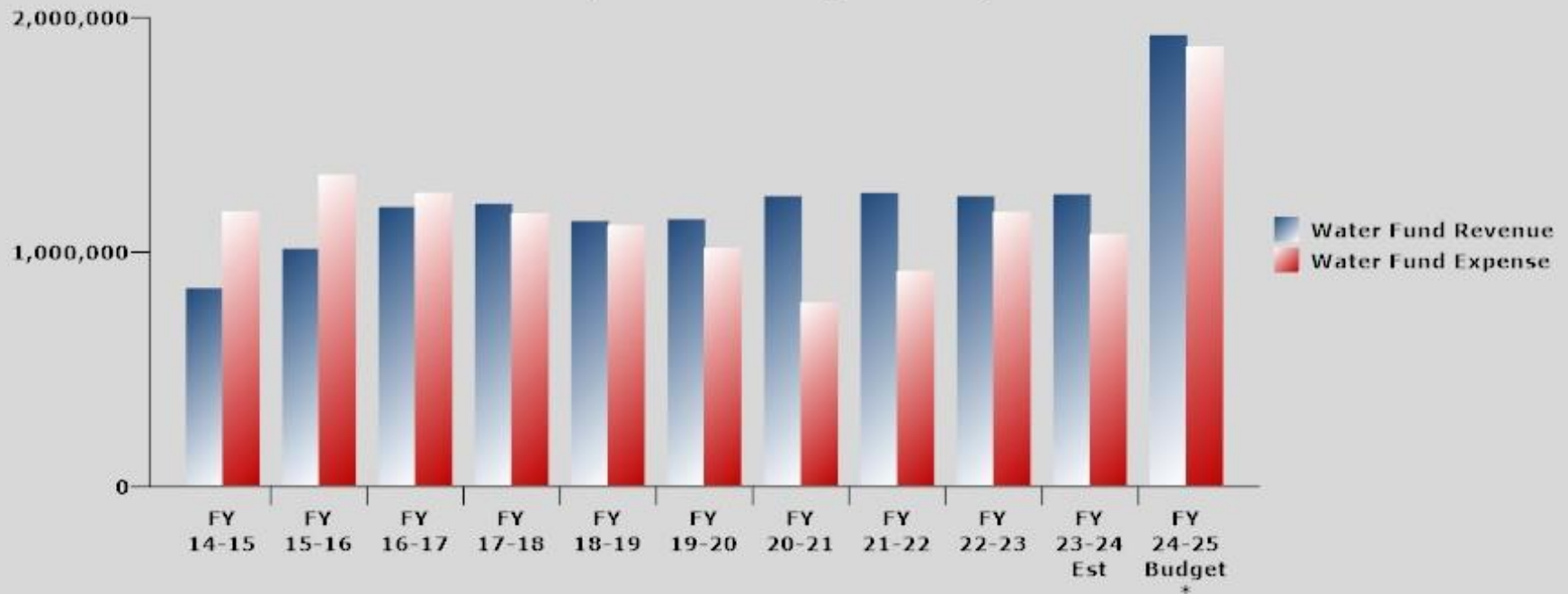
The 4" distribution system was built in the 1950s and the 8" loop was built in 1968

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.

The City contracts out services for line repairs and replacement.

Water Fund (Includes Utilizing Reserves)*



	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	FY 23-24 Est	FY 24-25 Budget*
Water Fund Revenue	843,451	1,011,407	1,189,139	1,203,281	1,130,810	1,137,351	1,236,176	1,251,248	1,237,484	1,245,768	1,924,403
Water Fund Expense	1,170,680	1,328,355	1,250,552	1,162,771	1,113,109	1,017,009	780,838	917,542	1,168,396	1,075,440	1,876,052

WATER FUND-02

ACCOUNT #	TYPES OF REVENUES	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24	FY 24-25	FY 23-24	%
					Estimated	Proposed	Budget	
02-00-432	Interest Income	1,227	7,240	2,848	9,878	6,115	3,267	115%
02-00-434	State Grant	0	65,758	446,000	42,044	403,956	(42,044)	-9%
02-00-440	Miscellaneous Income	4,668	18,571	8,242	17,495	13,578	5,336	65%
02-00-441	State Primacy Fee	6,865	7,585	5,850	7,693	7,381	1,531	26%
02-00-442	Tech Fee	4,213	4,220	4,217	4,219	4,217	0	
02-00-451	Transfers In- Other Funds	0	0	0	0	0	0	0%
02-00-460	Water Services	1,227,850	1,127,544	1,193,255	1,157,472	1,229,503	36,248	3%
02-00-471	Service Charge - Utilities	6,425	6,566	6,138	6,967	6,653	515	8%
	TOTAL REVENUES	1,251,248	1,237,484	1,666,550	1,245,768	1,671,403	4,853	0%

ACCOUNT #	TYPES OF EXPENSES	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24	FY 24-25	FY 23-24	%
					Estimated	Proposed	Budget	
02-05-501	Salaries and Wages- Water	188,671	229,824	201,004	195,046	215,445	14,441	7%
02-05-503	Salaries and Wages- Adm.	42,561	48,347	52,215	48,454	58,794	6,579	13%
02-05-510	Employee Benefits	96,222	113,996	131,425	95,227	124,884	(6,541)	-5%
02-05-516	Overtime	16,619	11,850	15,734	11,962	11,573	(4,161)	-26%
	PERSONNEL COSTS	344,073	404,017	400,378	350,689	410,696	10,318	3%
02-05-519	Postage	1,784	1,963	2,600	2,110	2,600	0	0%
02-05-520	Supplies and Materials	7,487	13,169	15,310	5,441	11,598	(3,712)	-24%
02-05-522	Telephone	4,681	4,825	5,129	4,981	5,154	25	0%
02-05-524	Utilities	62,026	65,892	66,118	68,506	65,475	(643)	-1%
02-05-526	Insurance	28,609	36,172	46,625	45,638	45,644	(981)	-2%
02-05-530	Legal and Accounting	8,314	8,314	8,486	8,315	8,500	14	0%
02-05-532	Travel, Meetings, and Dues	5,540	7,020	10,000	7,794	11,025	1,025	10%
02-05-533	Petroleum Products	9,910	8,497	12,000	4,364	5,000	(7,000)	-58%
02-05-534	Rent	1,240	1,277	1,316	1,315	1,355	39	3%
02-05-540	Other Expenditures	3,304	7,359	9,250	1,195	10,550	1,300	14%
02-05-542	Repairs and Maint-Equip	33,659	42,451	45,250	21,353	45,000	(250)	-1%
02-05-543	Chemicals	270,323	280,959	285,000	244,610	250,000	(35,000)	-12%
02-05-544	Repairs and Maint-Syst	73,983	158,001	173,250	157,349	102,500	(70,750)	-41%
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	0	0	0	0	0	0	0%
02-05-554	Interest - Lease Purchase	285	166	176	61	0	(176)	-100%

ACCOUNT #	TYPES OF EXPENSES	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24	FY 24-25
		Actuals	Actuals	Budget	Estimated	Proposed	Budget	Budget
02-05-555	State Primacy Fee	6,720	8,078	10,000	8,104	8,500	(1,500)	-15%
02-05-566	Contractual Expense	48,178	63,660	119,553	92,160	136,420	16,867	14%
02-05-570	State Grants	0	47,728	450,000	46,407	403,592	(46,408)	-10%
	OPERATING EXPENSES	566,043	755,531	1,260,063	719,703	1,112,913	(147,150)	-12%
	CAPITAL EXPENSES	0	6,303	28,500	2,333	352,443	323,943	1137%
	PRINCIPLE BOND PAYMENT SRI	0	0	0	0	0	0	0%
	PRINCIPAL PAYMENT - L/P	7,426	2,545	2,536	2,715	0	0	-100%
	TOTAL EXPENSES	917,542	1,168,396	1,691,477	1,075,440	1,876,052	187,111	11%

PERSONNEL POSITIONS	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24	FY 24-25
	Actuals	Actuals	Budget	Estimated	Proposed	Budget	Budget
Water/Waste Water Superintendent	1	1	1	1	1	1	0
Chief Plant Operator	0	1	1	1	1	1	0
Water Plant Operator	3	4	4	4	4	4	0
Line Maintenance (Split with W/W)	2	0	0	0	0	0	0
TOTAL PERSONNEL POSITIONS	6	6	6	6	6	6	0

Capital Outlays

Description	Amount
SCADA Panel Updates - Reserve Funds	30,000
Water plant High Srvc pump and motor replacement - Reserve Funds	120,000
Backwash pump rebuild - Reserve Funds	88,000
Backwash New Motor - Reserve Funds	15,000
AMI (58% 1.373 Mill over 10 years)	99,443
Total Capital Outlays	352,443

WATER FUND 02

FY 2024 – 2025 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 — 12.5% of full-time employees. Includes group health costs of the employer for the employee
05-519	Postage	Mailing water samples and miscellaneous packages and Utility Billing
05-520	Supplies & Materials	Hand tools, lab tools, clothing, cleaning supplies, safety equipment and program
05-522	Telephone	Funds for telephone service
05-526	Insurance	Worker's Compensation, General Property, Liability, and Automobile premiums
05-530	Legal & Accounting	Annual audit fees and other legal and accounting fees
05-532	Travel, Meetings, and Dues	Training costs, operator certifications, MPUA dues, membership dues
05-533	Petroleum Products	Fuel costs for vehicles and equipment
05-534	Interest – Lease Purchase	Interest expense on the equipment purchased via lease-purchase
05-534	Rent	Raw water line easement on Santa Fe Railroad property
05-540	Other Expenditures	Unanticipated expenditures not specifically listed.
05-542	Repairs and Maint – Equip	Repair and maintenance to plant equipment
05-543	Chemicals	Chemicals for treating water
05-544	Repairs & Maint-System	Repairs and maintenance to water mains, lines, meters, pumps, chemical machines and fire hydrants. Testing water samples.
05-560	Capital Expenditures	The Water Department's portion of the AMI project is expected to be \$99,443 this fiscal year. Reserves will be utilized for the following: \$30,000 for SCADA updates, \$120,000 for the replacement of the Water Plant's high service pump and motor, \$15,000 for a new backwash motor, and \$88,000 for the backwash pump rebuild.
05-566	Contractual Services	Encode Software, Maintenance program on North & South Water Towers, Utility Rate Study
05-570	State Grants	403,592 is budgeted under Grants for MoDNR Lead Service Line Inventory grants.

ELECTRIC DEPARTMENT



ELECTRIC FUND

Major Departmental Activities:

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

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

One (1) Superintendent does organizing, directing, and planning daily operations of the electric department activities. One (1) Electric Lineman I, and two (2) Apprentice Linemen that are soon to be certified as Electric Lineman I.

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.

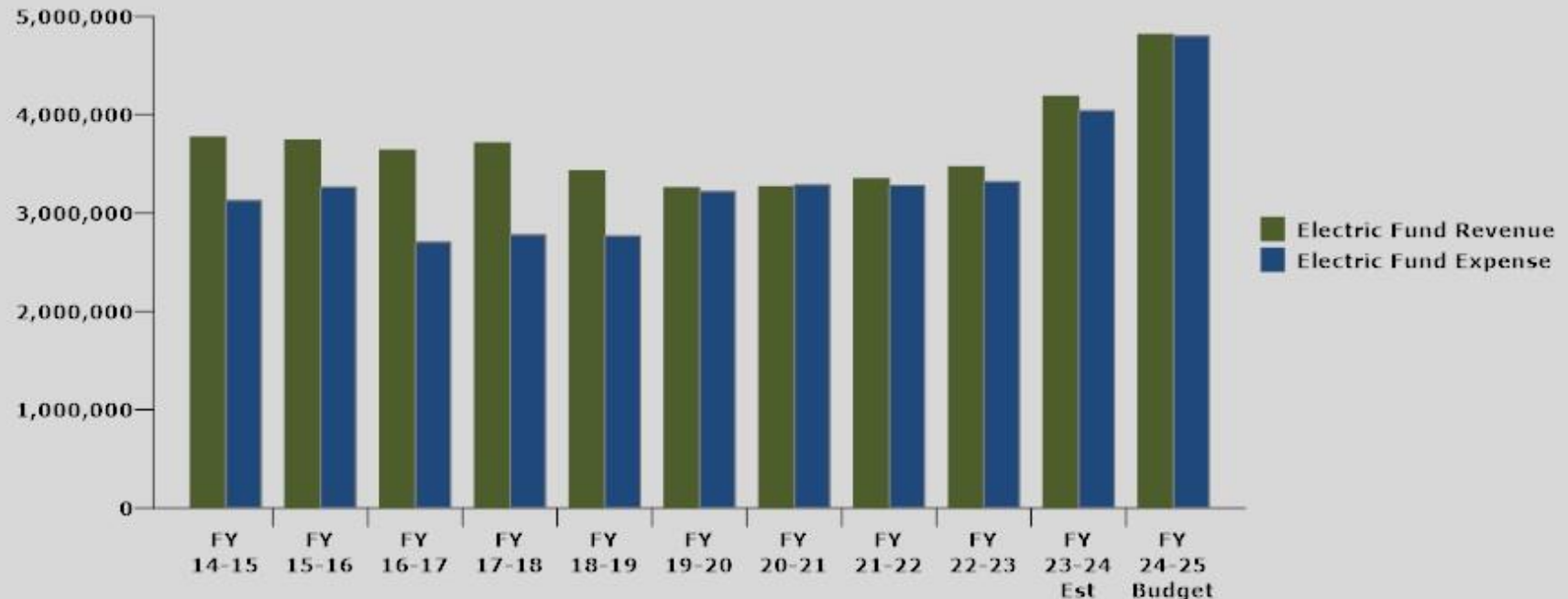
The Electric Department has about 1,277 meter locations on the system. Over 303 street lights are scattered throughout the City. There are four (4) generators capable of producing peak electric power.

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 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	FY 23-24 Est	FY 24-25 Budget
Electric Fund Revenue	3,774,130	3,742,127	3,640,541	3,711,228	3,428,111	3,256,554	3,270,957	3,350,209	3,470,986	4,186,001	4,813,404
Electric Fund Expense	3,127,367	3,264,646	2,703,458	2,776,488	2,769,106	3,222,720	3,287,741	3,279,993	3,323,554	4,043,419	4,799,991

ELECTRIC FUND-03

ACCOUNT #	TYPES OF REVENUES	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24	FY 24-25	FY 23-24	%
					Estimated Actuals	Proposed Budget	Budget Difference	
03-00-432	Interest Income	7,546	39,773	7,546	28,796	7,546	0	0%
03-00-434	State Grants	0	0	0	0	0	0	0%
03-00-440	Miscellaneous Income	48,109	12,403	5,000	20,370	34,061	29,061	581%
03-00-442	Tech Fee	4,213	4,220	4,215	4,219	4,217	2	0%
03-00-451	Transfer In- Other Funds	0	0	0	0	0	0	0%
03-00-470	Electric Service	3,252,537	3,376,094	4,215,769	4,095,047	4,729,624	513,855	12%
03-00-471	Service Charge-Utilities	18,134	19,330	16,998	19,049	18,838	1,840	11%
03-00-472	Security Light Rental	19,670	19,166	19,621	18,519	19,118	(503)	-3%
	TOTAL REVENUES	3,350,209	3,470,986	4,269,149	4,186,001	4,813,404	544,255	13%

ACCOUNT #	TYPES OF EXPENSES	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24	FY 24-25	FY 23-24	%
					Estimated Actuals	Proposed Budget	Budget Difference	
03-05-501	Salaries and Wages- Elec.	187,978	222,166	232,162	226,723	262,318	30,156	13%
03-05-503	Salaries and Wages- Adm.	48,130	54,632	58,690	57,113	66,728	8,038	14%
03-05-510	Employee Benefits	94,860	104,375	120,247	105,828	133,473	13,226	11%
03-05-516	Overtime	5,141	5,906	5,710	3,240	5,304	(406)	-7%
	PERSONNEL COSTS	336,109	387,079	416,809	392,904	467,823	51,014	12%
03-05-519	Postage	3,299	3,749	5,000	3,747	5,000	0	0%
03-05-520	Supplies and Materials	9,309	10,482	8,489	21,582	10,000	1,511	18%
03-05-521	Purchase Electricity	1,386,223	1,145,183	2,047,288	2,037,873	2,364,349	317,061	15%
03-05-522	Telephone	2,086	2,276	2,509	2,452	2,559	50	2%
03-05-524	Utilities	31,399	42,539	40,683	34,507	36,148	(4,535)	-11%
03-05-526	Insurance	45,866	59,274	75,846	74,205	74,150	(1,696)	-2%
03-05-530	Legal & Accounting	8,314	8,314	11,000	8,314	11,000	0	0%
03-05-532	Travel, Meetings, and Dues	11,071	9,178	9,000	8,072	2,000	(7,000)	-78%
03-05-533	Petroleum Products	6,744	7,568	7,000	7,440	8,000	1,000	14%
03-05-535	Fuel Oil For Generation	27,155	0	4,000	11,303	4,000	0	0%
03-05-540	Other Expenditures	2,916	1,380	3,000	2,556	2,284	(716)	-24%
03-05-542	Repairs and Maint-Equip	24,150	25,751	35,000	40,000	40,000	5,000	14%
03-05-544	Repairs and Maint-Syst	120,141	51,531	100,000	82,852	129,061	29,061	29%
03-05-550	Depreciation	0	0	0	0	0	0	0%
03-05-551	Transfer Out-Other Funds	1,126,139	1,313,603	1,284,845	1,089,490	1,325,549	40,704	0%
03-05-552	Interest on Generators	0	0	0	0	0	0	0%
03-05-554	Interest on Lease Purchase	1,594	74,114	74,318	74,317	70,067	(4,251)	-6%

ACCOUNT #	TYPES OF EXPENSES	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
03-05-566	Contractual Expense	49,357	18,671	36,160	48,017	70,286	34,126	94%
	OPERATING EXPENSES	2,855,763	2,773,613	3,744,138	3,546,728	4,154,453	410,315	11%
	CAPITAL EXPENSES	88,061	162,862	3,500	2,333	72,010	68,510	1957%
	PRINCIPAL PAYMENT - L/P	64,536	0	101,454	101,454	105,705	0	4%
	TOTAL EXPENSES	3,279,933	3,323,554	4,265,901	4,043,419	4,799,991	534,090	13%

ACCOUNT #	PERSONNEL POSITIONS	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
	Utility Superintendent	1		1	1	1	1	1
	Lineman II	0		0	0	0	0	-1
	Lineman I	1		1	1	1	1	0
	Lineman Apprentice	2		2	2	2	2	0
	Part-Time Lineman	0		0	0	0	0	0
	TOTAL PERSONNEL POSITIONS	4	0	4	4	4	4	0

Capital Outlays

Description	Amount
AMI (42% 1.373 Mill over 10 years)	72,010
Total Capital Outlays	72,010

ELECTRIC FUND 03

FY 2024 – 2025 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 — 12.5% of full-time employees. Includes group health costs of the employer for the employee
05-519	Postage	Utility bills, power schedules and miscellaneous mailing
05-520	Supplies & Materials	Office supplies, rain gear, hand tools, welding supplies, safety equipment, Class 2 rubber gloves, safety glasses, work gloves, and testing rubber gloves as part of the safety program
05-521	Purchase Electricity	Purchase electricity from wholesale suppliers
05-522	Telephone	Funds for telephone service
05-526	Insurance	Worker’s Compensation, General Property, Liability, and Automobile premiums
05-530	Legal & Accounting	Annual audit fees and other legal and accounting fees
05-532	Travel, Meetings, and Dues	MAMU, MJUEC, APA organizations, seminars, electric workshop, Lineman’s School and travel expenses to these programs
05-533	Petroleum Products	Fuel and oil for vehicles and equipment
05-535	Fuel Oil for Generators	Fuel for operating the electric generators
05-540	Other Expenditures	Unanticipated expenditures not specifically listed.
05-542	Repairs and Maint – Equip	Repair and maintenance on trucks and equipment
05-544	Repairs & Maint-System	Repairing and maintaining the electric distribution system, including: generators, electric lines, meters, transformers, poles, gear testing, electric meters, painting pipes, plant and roof repairs
05-551	Transfer Out-Other funds	Fund transfer to the General and Cemetery Funds

ELECTRIC FUND 03

FY 2024 – 2025 LINE ITEM BUDGET DESCRIPTIONS

05-554	Interest on Lease Purchase	3 rd payment on Lease Purchase of the Powerline and Substation project.
05-560	Capital Expenditures	The Electric Department's portion of an AMI project is expected to be \$72,010 this fiscal year.
05-566	Contractual Services	Consulting, Incode Software, Engineering/Utility Rate Study

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 including one (1) superintendent. All employees in the 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

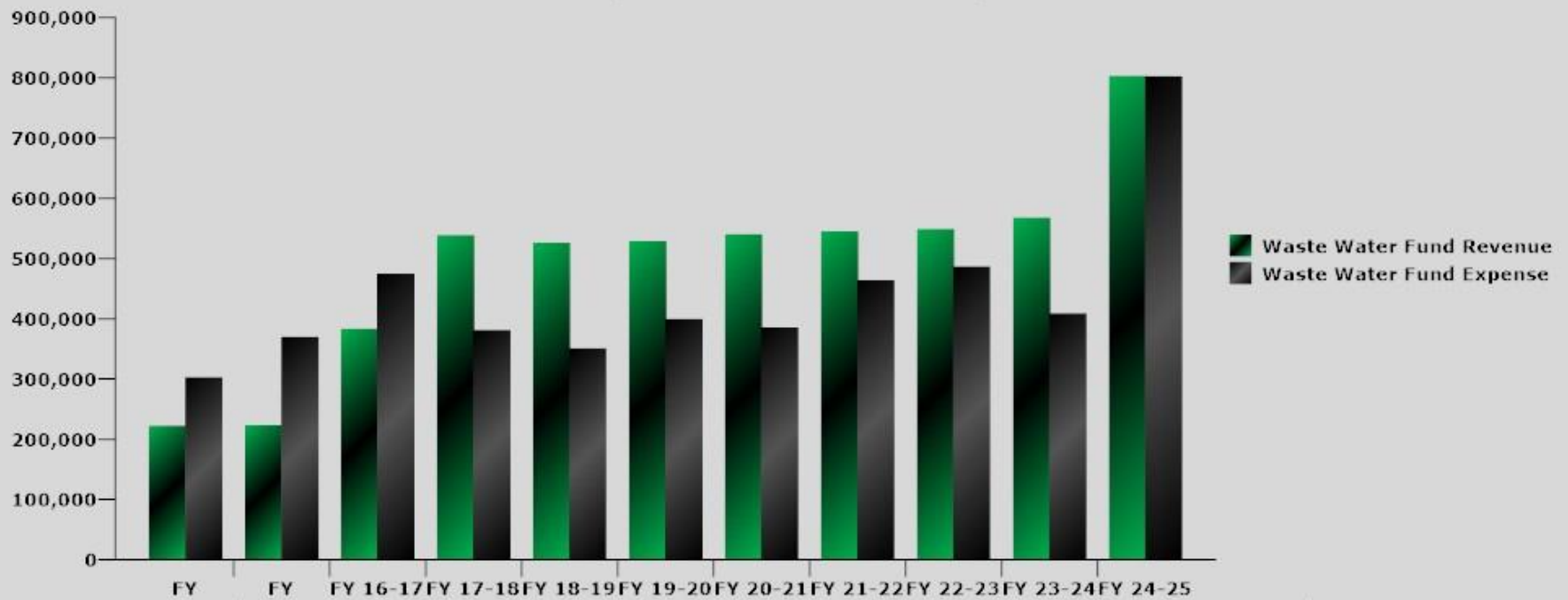
Clean daily – bar screens, trickling filters, and basins. Basins are hosed down, as well

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.

The City contracts out services for line repairs and replacement.

Waste Water Fund (Includes Reserves Utilized*)



	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	FY 23-24 Est	FY 24-25 Budget†
Waste Water Fund Revenue	221,238	222,496	382,257	538,206	525,065	527,892	539,248	543,900	548,226	567,467	802,150
Waste Water Fund Expense	302,283	368,768	473,588	380,503	350,039	398,357	384,347	462,882	485,575	407,872	801,541

WASTE WATER FUND - 04

ACCOUNT #	TYPES OF REVENUES	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
04-00-432	Interest Income	166	914	300	3,966	300	0	0%
04-00-434	State Grants/Lease	0	0	0	0	0	0	0%
04-00-440	Miscellaneous Income	4,888	225	100	75	100	0	0%
04-00-441	State Sewer Connection Fee	1,140	1,141	1,400	1,147	1,143	(257)	-18%
04-00-442	Tech Fee	4,063	4,069	4,064	4,069	4,067	3	0%
04-00-451	Transfers In - Others	0	0	0	0	0	0	0%
04-00-461	Sewer Tap Fees	75	675	100	375	375	275	275%
04-00-462	Sewer User Fees	528,805	536,319	529,959	552,679	566,231	36,272	7%
04-00-471	Service Charge - Utilities	4,763	4,883	4,560	5,156	4,934	374	8%
	TOTAL REVENUES	543,900	548,226	540,483	567,467	577,150	36,667	7%

ACCOUNT #	TYPES OF EXPENSES	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
04-06-501	Salaries and Wages- Sewer	137,666	138,192	114,666	103,680	105,621	(9,045)	-8%
04-06-503	Salaries and Wages- Adm.	42,561	48,347	52,215	48,850	58,794	6,579	13%
04-06-510	Employee Benefits	71,344	68,266	73,214	44,005	69,701	(3,513)	-5%
04-06-516	Overtime	12,043	7,909	7,102	2,356	3,733	(3,369)	-47%
	PERSONNEL COSTS	263,614	262,714	247,197	198,891	237,849	(9,348)	-4%
04-06-519	Postage	1,650	1,941	2,600	2,018	2,600	0	0%
04-06-520	Supplies and Materials	6,521	8,806	12,413	5,478	11,113	(1,300)	-10%
04-06-522	Telephone	2,740	2,695	2,843	2,730	2,843	0	0%
04-06-524	Utilities	20,710	17,789	20,393	16,114	18,204	(2,189)	-11%
04-06-530	Insurance	12,997	17,979	24,571	24,071	24,119	(452)	-2%
04-06-530	Legal and Accounting	8,314	8,314	8,486	8,313	8,500	14	0%
04-06-532	Travel, Meetings, and Dues	2,356	3,047	5,630	2,500	4,130	(1,500)	-27%
04-06-533	Petroleum Products	8,528	4,997	10,000	3,913	5,000	(5,000)	-50%
04-06-540	Other Expenditures	3,061	9,982	9,250	6,304	10,250	1,000	11%
04-06-542	Repairs and Maint-Equip	44,931	63,077	30,000	11,960	40,000	10,000	33%
04-06-543	Chemicals	0	0	5,000	3,251	5,000	0	0%
04-06-544	Repairs and Maint-Syst	44,786	57,288	90,000	72,226	80,000	(10,000)	-11%
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%

04-06-554	Interest - Lease Purchase	285	166	176	61	0	(176)	-100%
04-06-556	State Sewer Connection Fee	1,202	1,223	3,000	1,226	3,000	0	0%
04-06-566	Contractual Expense	16,567	16,961	41,364	40,415	61,511	20,147	49%
04-06-570	State Grants	0	0	0	0	0	0	
	OPERATING EXPENSES	174,648	214,265	265,726	200,580	276,270	10,544	4%
	CAPITAL EXPENSES	17,195	6,051	225,000	5,686	287,422	62,422	0%
	PRINCIPAL PAYMENT - L/P	7,425	2,545	2,536	2,715	0	0	-100%
	TOTAL EXPENSES	462,882	485,575	740,459	407,872	801,541	63,618	8%

ACCOUNT #	PERSONNEL POSITIONS	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24	FY 24-25	FY 23-24	%
					Estimated Actuals	Proposed Budget	Budget Difference	
	Superintendent (Split with Water)	1		1	1	1	0	
	Sewer Plant Operator	2		2	2	2	0	
	Line Distribution (Split with Water)	2		0	0	0	0	
	TOTAL PERSONNEL	5	0	3	3	3	0	

Capital Outlays	
Description	Amount
New Sewer Plant Project - Reserve Funds	225,000
Pine Mobile Lift Station (\$500,000 financed 10 years)	62,422
Total Capital Outlays	287,422

WASTE WATER FUND 04

FY 2024 – 2025 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 — 12.5% of full-time employees. Includes group health costs of the employer for the employee
06-519	Postage	Mailing reports and utility bills
06-520	Supplies & Materials	Lab treatment chemicals, hand tools, lab equipment, shop towels, cleaning supplies, clothing allowance, and miscellaneous supplies
06-522	Telephone	Funds for telephone service
06-526	Insurance	Worker’s Compensation, General Property, Liability, and Automobile premiums
06-530	Legal & Accounting	Annual audit fees and other legal and accounting fees
06-532	Travel, Meetings, and Dues	Training costs, operator certifications, and MPUA dues
06-533	Petroleum Products	Fuel and oil for vehicles and equipment
06-540	Other Expenditures	Unanticipated expenditures not specifically listed.
06-542	Repairs and Maint – Equip	Repair and maintenance on trucks, sludge spreader, and equipment
06-544	Repairs & Maint-System	Sewer plant, mains and lift stations repairs and maintenance
06-554	Interest – Lease Purchase	Interest expense on the equipment purchased via lease-
06-551	Transfer Out-Other funds	None
06-560	Capital Expenditures	\$225,000 for the New Sewer Plant Project and \$62,422 towards the repair and/or replacement of the Pine Mobile Liftstation (cost spread over 10 years)
06-566	Contractual Services	Incode Software, Engineering, Utility Rate Study

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 2024 for this long-term obligation is \$0.2579 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 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24	FY 24-25	FY 23-24	%
					Estimated	Proposed	Budget	
05-00-402	Advalorem Taxes	52,537	64,363	68,139	69,499	68,139	0	0%
05-00-411	Railroad Taxes	3,591	4,139	400	5,757	4,496	4,096	0%
05-00-417	Corp and Intangible Taxes	6,842	7,203	7,000	7,839	7,295	295	0%
05-00-419	Payment in Lieu of Taxes	1,228	0	766	1,277	1,200	434	0%
05-00-432	Interest Income	140	1,015	300	1,232	795	495	0%
	TOTAL REVENUES	64,338	76,720	76,605	85,604	81,925	5,320	0%

ACCOUNT #	TYPES OF EXPENDITURES	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24	FY 24-25	FY 23-24	%
					Estimated	Proposed	Budget	
05-05-502	Matured Bonds	61,000	70,000	70,000	70,000	70,000	0	0%
05-05-504	Bond Interest	13,709	10,775	9,620	9,620	9,620	0	0%
05-05-506	Fiscal Agent Fees	0	0	300	0	0	(300)	0%
05-05-551	Transfer Out - Other Funds	0	0	0	0	0	0	0%
	TOTAL EXPENDITURES	74,709	80,775	79,920	79,620	79,620	(300)	0%

DEBT SERVICE FUND 05

FY 2024 – 2025 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 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24	%
		Actuals	Actuals	Budget	Estimated	Proposed	Budget	
06-00-432	Interest Income	0	0	0	0	0	0	0%
06-00-439	Donations	825	550	0	75	0	0	0%
06-00-440	Miscellaneous Income	0	0	0	0	0	0	0%
06-00-451	Transfer In-Other Funds	35,438	44,743	54,845	32,990	65,319	10,474	0%
06-00-474	Grave Open & Close Fees	10,100	7,750	9,667	8,900	8,916	(751)	-8%
06-00-476	Sale of Lots/General Operations	2,240	1,760	2,357	1,070	1,690	(667)	-28%
	TOTAL REVENUES	48,603	54,803	66,869	43,035	75,925	9,056	14%

ACCOUNT #	TYPES OF EXPENDITURES	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24	%
		Actuals	Actuals	Budget	Estimated	Proposed	Budget	
06-05-520	Supplies and Materials	303	0	800	0	0	(800)	-100%
06-05-524	Utilities	173	213	168	446	457	289	172%
06-05-526	Insurance	736	856	1,038	1,015	1,018	(20)	-2%
06-05-533	Petroleum Products	0	0	0	0	0	0	0%
06-05-540	Other Expenditures	546	405	550	182	550	0	0%
06-05-542	Repairs and Maintenance	450	654	25,000	0	25,000	0	0%
06-05-552	Interest - Lease Purchase	285	166	176	61	0	(176)	-100%
06-05-566	Contractual Services	27,078	25,231	36,600	35,414	48,900	12,300	34%
	OPERATING EXPENDITURES	29,571	27,525	64,332	37,118	75,925	11,593	18%
	CAPITAL EXPENDITURES	7,426	2,545	2,536	2,715	0	(2,536)	-100%
	TOTAL EXPENDITURES	36,997	30,070	66,868	39,833	75,925	9,057	14%

CEMETERY FUND 06

FY 2024 – 2025 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	None
05-560	Capital Expenditures	None
05-566	Contractual Services	Contract mowing at the cemetery and Cemetery Software

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. 2024 Tax Levy is \$0.2492 per \$100.

Current Library District Board members, include:

Margie Gullick
Nancy Schreiner
Brenda Lain
Jessica Bishop
Janet Daniels
Carrie Lake
Amy Sportsman
Beth Teeter
Linda Munson

Joyce Clapp- Librarian



LIBRARY DISTRICT FUND-07

ACCOUNT #	TYPES OF REVENUES	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
07-00-402	Advalorem Taxes	57,767	62,304	58,542	61,920	64,184	5,642	10%
07-00-411	Railroad Taxes	3,903	4,008	3,834	5,131	4,347	513	13%
07-00-417	Corp and Intangible Taxes	7,450	6,971	6,800	6,987	7,136	336	5%
07-00-419	Payment in Lieu of Taxes	523	0	529	544	544	15	3%
07-00-432	Interest Income	30	111	50	66	69	19	38%
	TOTAL REVENUES	69,673	73,394	69,755	74,648	76,280	6,525	9%

ACCOUNT #	TYPES OF EXPENDITURES	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 23-24	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
07-05-590	Library Board	69,597	73,314	69,755	74,286	76,280	6,525	9%
	TOTAL EXPENDITURES	69,597	73,314	69,755	74,286	76,280	6,525	9%

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 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24	FY 24-25	FY 23-24	%
					Estimated Actuals	Proposed Budget	Budget Difference	
08-00-424	Transportation Sales Tax Income	109,020	109,625	106,635	123,532	109,497	2,862	3%
08-00-432	Interest Income	123	609	270	599	443	173	64%
08-00-451	Transfer In - Other Funds	0		0	0	0	0	0%
	TOTAL REVENUE	109,143	110,234	106,905	124,130	109,940	3,035	3%

ACCOUNT #	TYPES OF EXPENDITURES	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24	FY 24-25	FY 23-24	%
					Estimated Actuals	Proposed Budget	Budget Difference	
08-07-541	Street	36,908	25,731	198,000	119,708	221,700	23,700	12%
	TOTAL EXPENDITURES	36,908	25,731	198,000	119,708	221,700	23,700	12%

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 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24	FY 24-25	FY 23-24	%
					Estimated Actuals	Proposed Budget	Budget Difference	
10-00-424	Pool (Parks) Sales Tax Income	108,970	109,352	106,515	123,530	109,393	2,878	3%
10-00-432	Interest Income	121	435	430	358	305	-125	-29%
	TOTAL REVENUE	109,091	109,787	106,945	123,888	109,698	2,753	3%

ACCOUNT #	TYPES OF EXPENDITURES	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24	FY 24-25	FY 23-24	%
					Estimated Actuals	Proposed Budget	Budget Difference	
10-09-502	Revenue Bonds	60,000	71,705	71,705	71,704	71,705	0	0%
10-09-504	Bond Interest	22,651	15,794	14,306	14,305	12,800	0	-11%
10-09-506	Fiscal Agent Fees	1,060	0	1,060	0	0	0	-100%
10-09-511	Transfer Out-Other Funds	0	0	0	0	0	0	0%
10-09-568	Amortization Bond	0	0	0	0	0	0	0%
	TOTAL EXPENDITURES	83,711	87,499	87,071	86,009	84,505	0	-3%

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.

BUDGET GLOSSARY

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

BUDGET GLOSSARY

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

BUDGET GLOSSARY

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