

CITY of MARCELINE, MISSOURI



Annual Budget

Fiscal Year November 1, 2018 to October 31, 2019

Approved by Ordinance #18-10.44
October 16, 2018



PRINCIPAL OFFICIALS

Mayor and Council

Tyson Brammer, Mayor

Jeri Holt, Mayor Pro-Tem

Sallie Buck, Councilwoman

Natalie Wellman, Councilwoman

Elizabeth (Liz) Cupp, Councilwoman

CITY OF MARCELINE, MISSOURI

ADMINISTRATION

Richard Hoon, City Manager

Lindsay Krumpelman, City Clerk

Jeff Elson and William Devoy, Legal Counsel

Robert Donelson, Police Chief

Jeri Holt, Fire Chief

Ed Ewigman, Street Superintendent

Roger Sullivan, Water & Waste Water Superintendent

B. Dean Gauthier, Electric Superintendent

Gary Birdsong, Pool Manager

CITY OF MARCELINE, MISSOURI ADOPTED ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2018-2019

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City of Marceline

BUDGET MESSAGE

November 01, 2018

Honorable Mayor Brammer and City Council Members
Budget Message 2018-2019 Fiscal Year

I am pleased to present the Fiscal Year 2018-2019 Operating Budget for the City of Marceline. This budget, as presented, is balanced as required by State Statute, and is based on the high quality services required to meet the needs of the community. The purpose of this budget is to strategically allocate the financial resources that will be used to address the City's goals and objectives and to ensure the delivery of services to our residents is planned in a fiscally responsible manner.

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

The goal for FY 2018-2019 Budget is to address several issues:

- Completion of the Codification of the City's Code of Ordinances to include online viewing for the public.
- Completion of the new Substation Project Upgrade.
- Replacement of 5,000 feet of water line from Fairview and Edgewood to Lake Street, and the block of Meadowbrook from Braggins to Fairview.
- Replacement of seven 4" valves on Main Street USA between Santa Fe Street to Curtis Street.
- Installation of a Sludge Blow-off system on Basin #1 at the Water Plant.
- The purchase / replacement of the Chevrolet Impala Police Cruiser with a Ford F150 Police Responder truck.
- The demolition / construction of a new concession/bathroom facility in Ripley Park.
- The rehabilitation of the practice play / soccer field at the Disney Park.
- The purchase / replacement of a dump truck and oiler in the Street Department.
- Begin the initial road paving / rehabilitation of Northwood Estates.
- The replacement of computers at City Hall.

In moving forward, we would like to celebrate the successes of FY 2017-2018 as follows:

- Completion of the water line replacement on W. California, from Main Street USA to Mulberry Street.
- Insertion of three 10” valves on Main Street USA (Water).
- Rehabilitation of the Disney Park sign (Street).
- The paving of 11 City blocks, and sealing of 47 City blocks as part of the 2018 Street Paving Program (Street).
- The rebuilding of the Disney Park boat ramp and the rehabilitation of the fountain in Ripley Park (Parks).
- The installation of solar lighting and poles around the Country Club Lake Walking Trail (Street & Electric).
- The construction of the pool dome storage building (Street).
- The purchase of a new 60’ bucket truck (Electric).
- The rehabilitation / upgrade of the transformer at Pioneer Assisted Living (Electric).
- Awarded \$52,000 NIBERS Grant and \$18,000 LiveScan Grant (Police).
- Complete overhaul / replacement of computer system (Police).
- Certification by MSHP as a MIBERS Agency (Police).
- Demolition of eight (8) dilapidated residential structures (2 City initiated / 6 owner initiated) through the Nuisance Building Program (Administration).
- Sale of three City-owned real estate properties (Administration).

FUND BALANCES

The following is a table is a snapshot of the FY 2018-2019 projected revenue and expenditures.

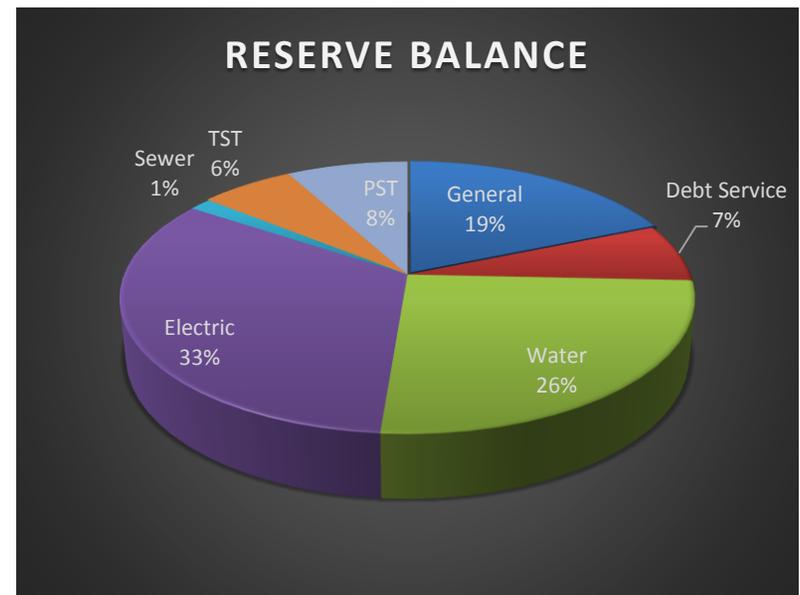
CITY OF MARCELINE 2018-2019 BUDGET PROPOSAL OVERALL BUDGET SUMMARY				
	REVENUE	RESERVE BALANCE UTILIZED	EXPENDITURES	DIFFERENCE
General Fund	1,486,119	2,151	2,188,911	(700,641)
Water Fund	1,308,723	0	1,197,505	111,218
Electric Fund	3,574,763	0	2,813,674	761,089
Waste Water Fund	564,090	0	421,351	142,739
Debt Service Fund	113,287	0	95,313	17,974
Cemetery Fund	9,683	0	43,602	(33,919)
Library Fund	50,708	0	50,708	0
Transportation Sales Tax Fund	99,493	507	100,000	0
Pool Sales Tax Fund	92,091	0	85,314	6,777
TOTAL	\$ 7,298,957	\$ 2,658	\$ 6,996,378	\$ 305,237

RESERVES

The following is a table shows the City of Marceline's Reserve Balances including the Pool GO Bond Account which shows the expected balance at the beginning of November 1, 2018:

CITY OF MARCELINE 2018-2019 BUDGET RESERVE SUMMARY		
Estimated Reserve Fund Balance - November 1, 2018		
		\$ 1,423,539
General:		\$ 266,775
Reserve Savings	237,813	
Health Insurance*	20,000	
DWI Recoupment*	3,942	
DARE Account*	2,151	
LLEBG*	20	
Protested Taxes*	10	
Fires*	2,839	
Debt Service:		98,846
Pool GO Bond Acct*	98,846	
Water:		364,175
2000 Water Rev Bonds*	194,870	
Water Replacement*	90,811	
CDBG*	100	
CIP*	78,394	
Electric:		470,690
Generator Account*	270,000	
Electric Utility*	7,889	
CIP*	192,801	
Sewer:		21,070
Sewer Replacement*	16,832	
CIP*	4,238	
Transportation Sales Tax*		88,538
Pool Sales Tax*		113,445

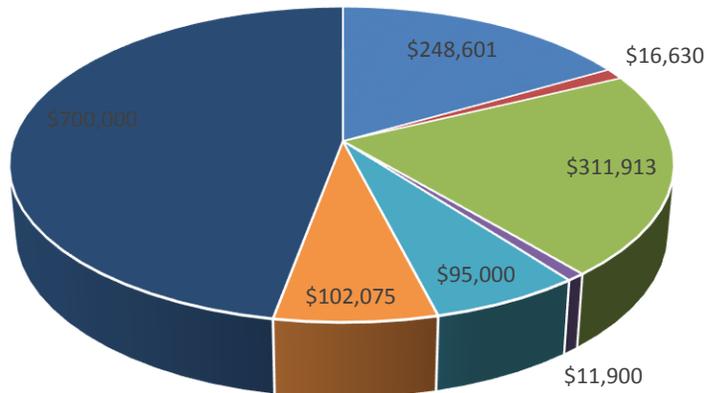
*Restricted



GENERAL FUND

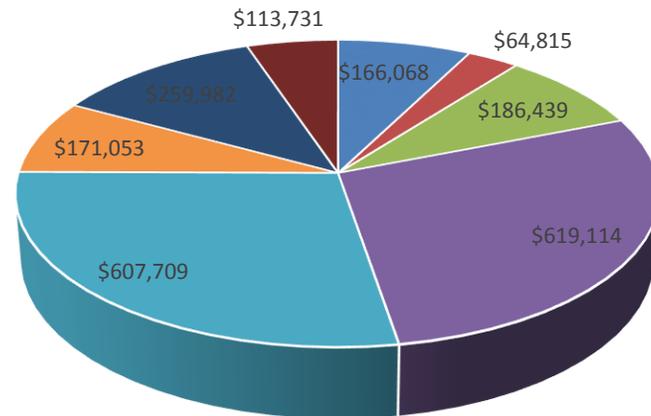
The General Fund accounts for the traditional operational activities of the City; including administration, police, fire, streets, recreation and parks, swimming pool, executive control, and city council. The primary sources of revenue come from taxes, license's, fees, and permits. The general fund also receives revenue from fines, forfeitures, investment income, and various other charges. Revenues for FY 2018-2019 are projected to be \$1,486,119 and expenditures are projected at \$2,188,911.

REVENUE SOURCES



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

EXPENDITURES BY DEPARTMENT



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

TRANSPORTATION FUND

A ½ cent sales tax is imposed for transportation purposes and is the primary source of revenue for the Transportation Fund. The fund is utilized for street repair and maintenance, personnel costs, signage, right-of-way maintenance, and equipment upkeep. During this past fiscal year, the City has expended \$100,000.00 from this fund. The budgeted revenues for FY 2018-2019 are \$99,493.00.

POOL SALES TAX FUND

The registered voters of the City of Marceline elected to impose a 1/2 cent sales tax on November 2, 2015 for the purpose of providing funding for the acquisition, construction and furnishing of a municipal swimming pool facility. The collection of this tax was not to begin unless the general obligation bond issue was approved by the voters as well. The general obligation bond issue was approved by the registered voters of the City of Marceline on April 5, 2016. The collection of the tax began in October 2016. The budgeted FY 2018-2019 revenue from this fund is expected to be \$92,091.00, while it is expected to expend \$85,314.00 for the payment of principal, interest and fiscal agent fees.

DEBT SERVICE FUND

On April 5, 2016, the registered voters of the City of Marceline elected to issue \$1,000,000.00 in general obligation bonds for the purpose of providing funding for the acquisition, construction and furnishing of a municipal swimming pool facility. The 2018 debt service levy is \$0.4274 per one hundred dollars of assessed valuation. The budgeted revenue for FY 2018-2019 is \$113,287 while the expenditures are expected to be \$95,313.00 for the payment of principal, interest and fiscal agent fees.

WATER FUND

The Water Fund is one of the City's three enterprise funds that provide services to the general public and the PWSD#3 on a continual basis. Currently the Water Department serves approximately 1,277 active customers not including what the city supplies to the Public Water District #3. The City's water supply comes from two large reservoirs owned by the City of Marceline, with an additional back-up supply from Mussel Creek pump house. The City's Water Treatment Plant has the capacity of producing 2,000,000 gallons of drinkable water per day. The projected revenue for FY 2018-2019 is \$1,308,723 while the expenditures are expected to be \$1,197,505.00.

SEWER FUND (WASTEWATER)

The Wastewater Fund is another enterprise fund in which revenue is generated through user fees calculated from water consumption. The City of Marceline currently treats all of its wastewater influent at the City's wastewater treatment plant. The sewer department continues to concentrate on preventive maintenance and maintains its inflow and infiltration inspection. The projected revenue for FY 2018-2019 is \$564,090 while the expenditures are expected to be \$421,351.00.

ELECTRIC FUND

The Electric Fund is the third enterprise fund in which revenue is generated through user fees calculated from customer usage. The City of Marceline currently services 1,285 meters within the system. Due to the age of the system and demand for power line upgrade the City has been implementing the replacement of all power line infrastructure and power sub-station facilities in order to sustain current supply demands by local residents, and current industries. The upgrade also includes the ability to supply other large industries for future development. The City owns four operational generators capable of supplying power to the city in the event of a natural disaster. The City Council voted to reduce the Residential Electric Rate by 5% beginning August 1, 2018 and a 5% reduction on the Commercial Electric Rate beginning December 1, 2018. The projected revenue for FY 2018-2019 is \$3,574,763.00 while the expenditures are expected to be \$2,813,674.00.

SUMMARY

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

Sincerely,

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

Richard Hoon
City Manager

CITY OF MARCELINE, MISSOURI

Bill No: 18-10.044

Ordinance No: 18-10.44

AN ORDINANCE ESTABLISHING AN OPERATING BUDGET FOR THE CITY OF MARCELINE, MISSOURI FOR THE 2018-2019 FISCAL YEAR COMMENCING NOVEMBER 1, 2018 AND ENDING OCTOBER 31, 2019.

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 \$6,996,378 is hereby adopted as the official budget of the City of Marceline.

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

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

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

Section 5. The budget aggregating \$6,996,378 shall be in full force and effect, unless amended by the City Council of the City of Marceline, Missouri from November 1, 2018 through October 21, 2019.

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

PASSED this 16TH day of October, 2018.



Tyson Brammer, 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, 2018 through October 31, 2019. 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 2018-2019 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 2018-2019 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 2018-2019 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.

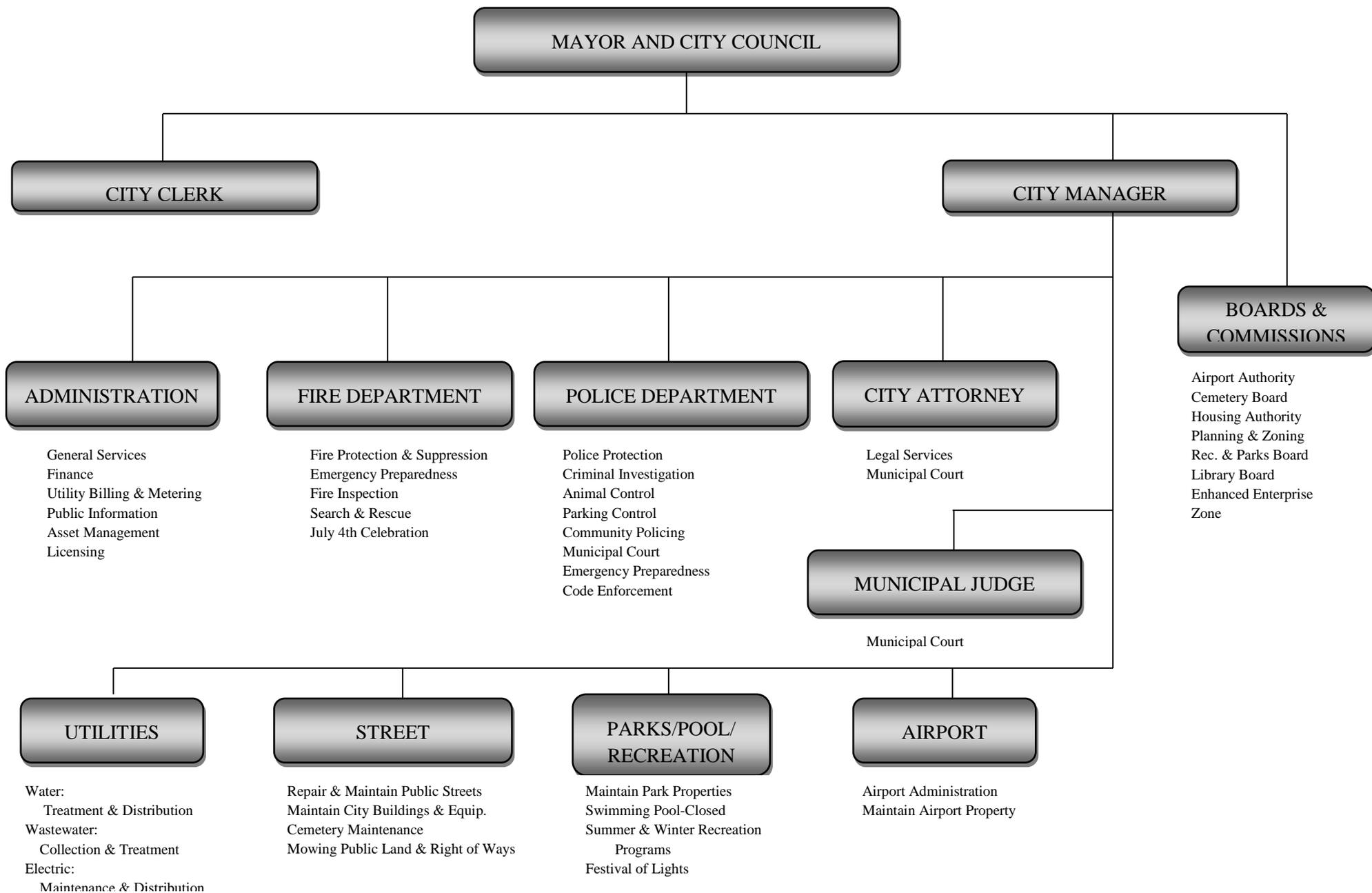
In 1956, Walt Disney returned to Marceline to attend the dedication of the Walt Disney Swimming Pool and the park. He held the Midwest premiere of the Disney feature film “The Great Locomotive Chase” at the Uptown Theatre. Walt attended the Walt Disney Elementary School dedication ceremony and donated 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, 2018**

DATE OF INCORPORATION:	1888	CITY EMPLOYEES:	
City - Third Class		Approved Full-Time	33
		Approved Part-Time	25
FORM OF GOVERNMENT:		ENTERPRISES:	
Council/Manager		Water Treatment —	
		Number of Consumers	1,277
		Average Daily Consumption (million gallons)	0.7
AREA:		Plant Capacity (in million gallons)	2
Miles of Streets	35	Electric —	
Number of Street Lights	303	Number of Consumers	1,285
		Miles of Electrical Lines	31
FIRE PROTECTION:		Waste Water Treatment —	
Number of Stations	1	Number of Consumers	1,021
Number of Firemen	22	Miles of Sewer Mains	22
POLICE PROTECTION:		POPULATION STATISTICS:	
Number of Stations	1	1970	2,622
Number of Officers & Policemen	9	1980	2,938
		1990	2,645
RECREATION:		2000	2,558
Number of Parks - 3 with 58.11 acres		2010	2,233
Number of Swimming Pools	1		
EDUCATION:		Age Distribution in 2010	
<i>Marceline R-V District</i>		Over 18	74.9%
Number of Administration	3	under 5	7.3%
Number of Teachers	58	5-14	12.8%
Number of Students	590	15-19	7.7%
Number of Support Staff	31	20-24	5.1%
		25-34	11.3%
ELECTIONS:		35-44	11.5%
Number of Registered Voters	1,474	45-54	13.7%
Number of Votes cast in:		55-59	6.6%
Last Municipal Election	492	60-64	5.6%
		65 and over	18.3%

CITY OF MARCELINE, MISSOURI — ORGANIZATIONAL CHART



**PROPERTY TAX RATES-ALL DIRECT AND OVERLAPPING
GOVERNMENTS
FISCAL YEARS 2009-2019
(Per \$100 of Assessed Valuation)**

Fiscal Year	Tax Year	R-V School			Special Road			Total
		City (1)	District	County	State	District	Other (2)	
2009	2008	0.4641	4.3500	0.0725	0.0300	0.4439	0.7298	6.0903
2010	2009	0.4561	4.6500	0.0725	0.0300	0.4369	0.7230	6.3685
2011	2010	0.4691	4.8000	0.0725	0.0300	0.4478	0.7618	6.5812
2012	2011	0.4819	4.7968	0.0725	0.0300	0.4566	0.7628	6.6006
2013	2012	0.4883	4.8000	0.0725	0.0300	0.4566	0.7856	6.6330
2014	2013	0.4964	4.8001	0.0725	0.0300	0.4661	0.7909	6.6560
2015	2014	0.5039	4.8018	0.0725	0.0300	0.4712	0.7861	6.6655
2016	2015	0.5005	4.6542	0.0675	0.0300	0.4655	0.7681	6.4858
2017	2016	0.9905	4.6705	0.0725	0.0300	0.4655	0.7647	6.9937
2018	2017	0.9587	4.6555	0.0725	0.0300	0.4682	0.7735	6.9584
2019	2018	0.9293	4.6172	0.0725	0.0300	0.4677	0.7826	6.8993

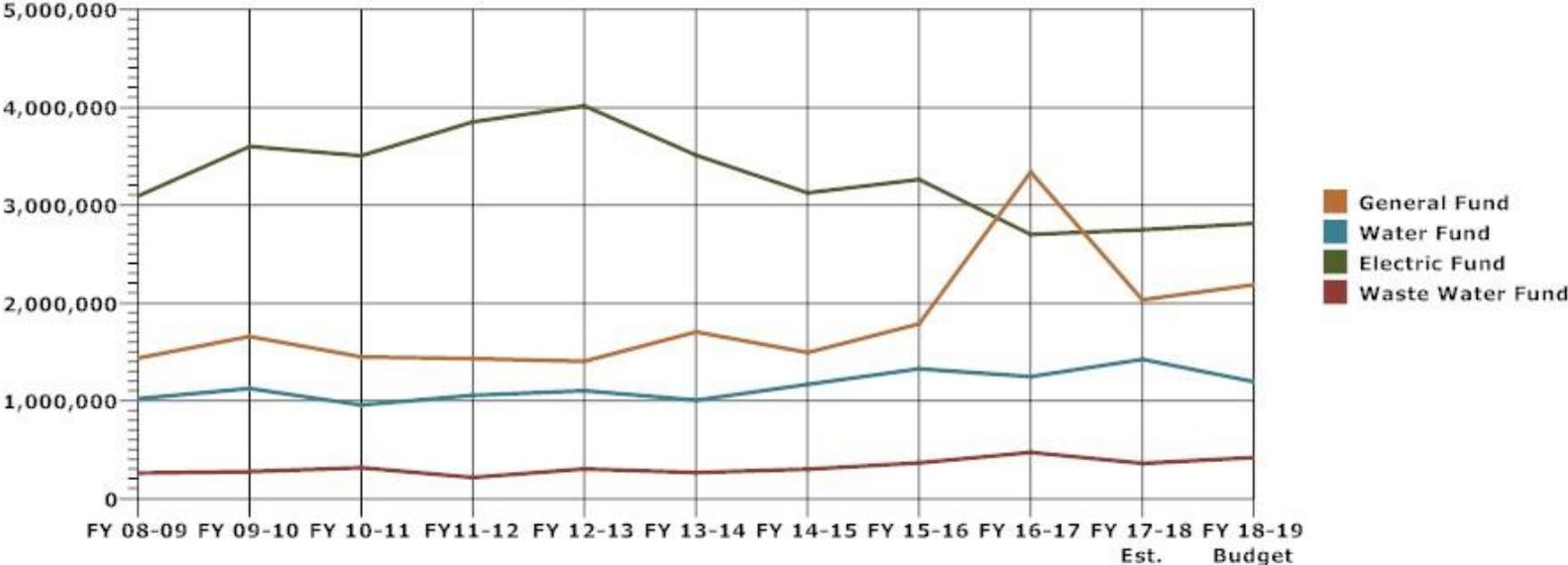
Overlapping debt is the total debt levy attributed to all taxing authorities in a given city or county. The overlapping debt rate for citizens of Marceline is very reasonable at \$6.8993 per 100 dollars of assessed valuation during the 2018 Tax year.

(1) City tax rate includes general operating (0.5019) and debt levies (0.4274).

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

FINANCIAL REPORTS

EXPENDITURE BY FUND



	FY 08-09	FY 09-10	FY 10-11	FY11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18 Est.	FY 18-19 Budget
General Fund	1,438,265	1,658,484	1,450,449	1,434,425	1,406,639	1,706,282	1,496,145	1,787,228	3,340,620	2,034,424	2,188,911
Water Fund	1,024,374	1,127,360	958,195	1,059,127	1,104,642	1,007,320	1,170,680	1,328,355	1,250,552	1,426,943	1,197,505
Electric Fund	3,094,419	3,600,369	3,506,979	3,851,488	4,016,273	3,513,357	3,127,367	3,264,646	2,703,458	2,749,776	2,813,674
Waste Water Fund	263,565	278,910	318,978	219,317	304,909	267,837	302,283	368,768	473,588	361,764	421,351

CITY OF MARCELINE
SUMMARY OF
MAJOR FY 2018-2019 EXPENDITURES/EXPENSES BY FUND

GENERAL FUND EXPENDITURES:

ADMINISTRATION — Includes \$13,951 for the of the Codification Project and \$40,000 under Contractual which includes the Copier Lease, IT Services, and Incode Software.

EXECUTIVE CONTROL — Includes \$30,000 for the Demolition of Houses

CITY COUNCIL — \$38,000 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. \$20,000 is budgeted for Downtown Marceline, \$10,000 of which is for the second year of a two (2) year agreement to assist in funding an Executive Director.

POLICE — Includes \$10,000 towards the lease of police vehicle to be equipped to handle transportation of animals

STREET — \$105,000 is budgeted for Street Repairs while \$5,265 the lease payment for a the mini-excavator purchased the year prior; \$2,392 for their portion of a new Skid Loader after trade-in. In addition, \$59,500 is budgeted for a dump truck with a snowplow and salt spreader and \$35,000 for a used oil distributor to replace the 1968 unit. \$5,500 for a new Zero-Turn Mower to be split with the Recreation and Parks Department.

FIRE — Funds for the Firemen's Fund and the First Responders/EMS is included. Funding to fund the first year of an expected lease-purchase for ten (10) air packs, five (5) air packs with communication capabilities and twenty (20) pairs of turn-out gear is included under Capital Expenditures in the amount of \$37,700. Also under Capital Expenditures is \$58,477 for the third payment of a nine (9) year lease-purchase on a new fire truck.

SWIMMING POOL — Capital Expenditures for the pool include \$3,200 for a new front door and \$1,800 for a manual pool vacuum system. Utilities are expected to be \$50,000 for the year-round facility.

RECREATION & PARKS — \$4,650 is budgeted under Capital Expenditures to replace two drinking fountains in the parks, purchase two (2) weed eaters and a leaf blower. \$12,383 is budgeted under Contractual Services to include \$10,000 for architect / engineering services for a new multi-purpose building (concession stand) with bathrooms in Ripley Park.

CITY OF MARCELINE
SUMMARY OF
MAJOR FY 2018-2019 EXPENDITURES/EXPENSES BY FUND CONTINUED

ENTERPRISE FUND EXPENDITURES:

WATER — Includes funds to cover the SRF Bond Payment. \$66,000 in funds is budgeted for Sludge Blow Down and Ground Penetrating Radar. Funds are also budgeted for the lease payments for 1/2 of a work truck and the department's portion of the skid loader.

ELECTRIC —The major Capital outlays are the purchase of a pick-up truck - \$35,000, a recloser-\$18,000 and continued work on the new substation - \$20,000. A \$700,000 fund transfer is included.

WASTEWATER — Funds are budged for the wastewater department's portion of a work truck and skid loader. \$55,500 is budgeted for Repairs and Maintenance of the System

DEBT SERVICE FUND — Registered voters approved \$1 million GO Bond in April 2016 in conjunction with a 1/2 cent sales tax in November 2015 for a new swimming pool. The GO Bonds were sold on October 6, 2016. The budgeted expenses of this fund this year are for the Bond and Interest Payment and the Fiscal Agent Fee for a total of \$95,313.

CEMETERY FUND — Includes \$20,404 in funds for contract mowing at Mount Olivet Cemetery and 1/2 of the current payment of a Mini-Excavator.

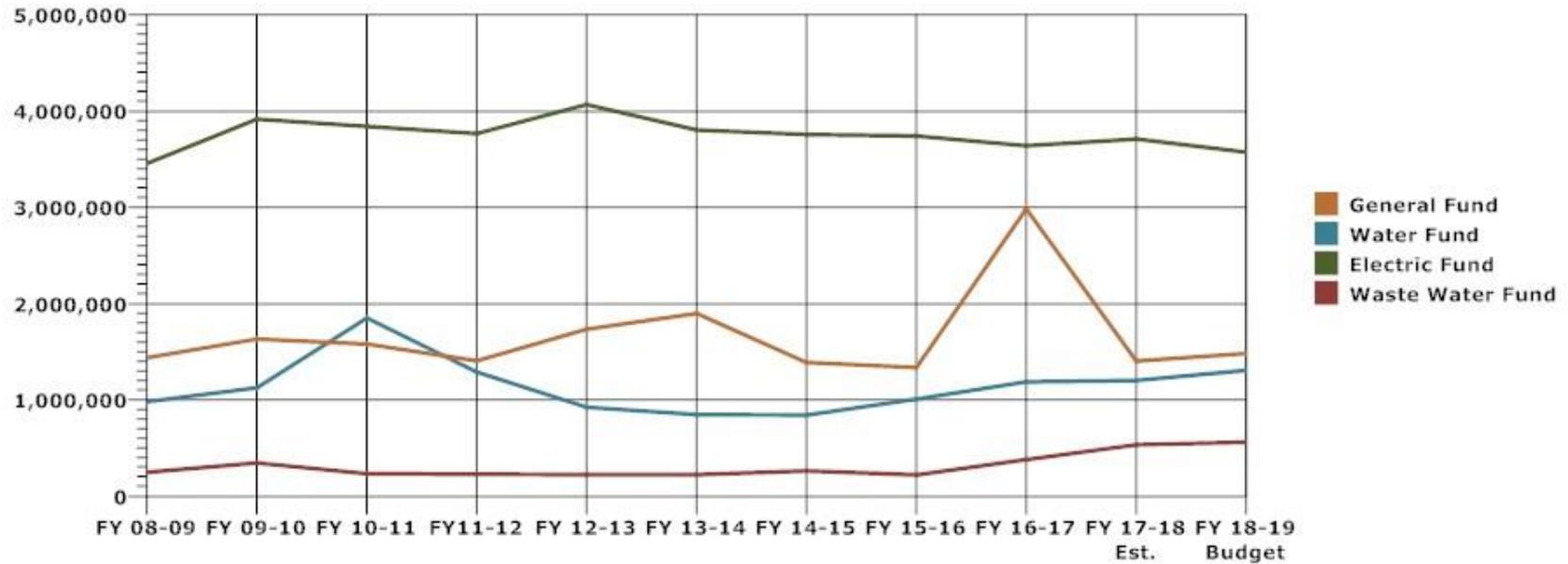
LIBRARY DISTRICT FUND — The transfer of the Ad Valorem taxes collected for the Library is included.

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

CITY OF MARCELINE
SUMMARY OF
MAJOR FY 2018-2019 EXPENDITURES/EXPENSES BY FUND CONTINUED

POOL SALES TAX FUND — Registered voters approved a 1/2 cent sales tax in November 2015 in conjunction with a \$1 million GO Bond in April 2016 for a new swimming pool. The major expenses in this fund is the principal payment of \$55,000 and interest cost of \$29,068 and \$1,246 in agent fees.

REVENUES BY FUND



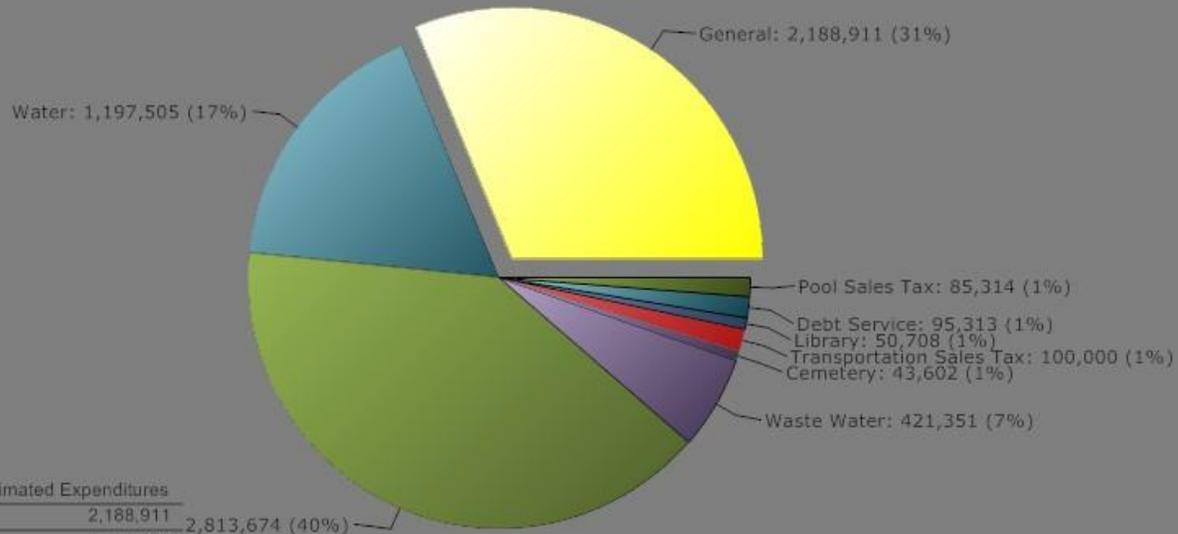
	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18 Est.	FY 18-19 Budget
General Fund	1,441,025	1,634,580	1,582,560	1,408,484	1,735,120	1,900,470	1,389,780	1,340,009	2,986,061	1,405,708	1,486,119
Water Fund	984,567	1,127,506	1,853,249	1,291,581	927,515	849,355	843,451	1,011,407	1,189,139	1,204,798	1,308,723
Electric Fund	3,458,520	3,916,881	3,842,864	3,768,293	4,068,592	3,805,016	3,758,204	3,742,127	3,640,541	3,712,046	3,574,763
Waste Water Fund	249,901	347,711	236,870	231,961	226,298	225,692	264,531	222,496	382,257	536,126	564,090

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

ACCOUNT #	REVENUE FUNDS	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18	FY 18-19	FY 17-18	%
					Estimated Actuals	Proposed Budget	Budget Difference	
	General Fund	1,340,009	2,986,061	1,428,009	1,405,708	1,486,119	58,110	4%
	Water Fund	1,011,407	1,189,139	1,324,192	1,204,798	1,308,723	-15,469	-1%
	Electric Fund	3,742,127	3,640,541	3,704,966	3,712,046	3,574,763	-130,203	-4%
	Waste Water Fund	222,496	382,257	588,016	536,126	564,090	-23,926	-4%
	Debt Service Fund	221	121,365	109,931	113,205	113,287	3,356	0%
	Cemetery Fund	12,580	5,510	10,605	11,410	9,683	-922	-9%
	Library Fund	50,666	49,493	49,158	51,983	50,708	1,550	3%
	Transportation Sales Tax Fund	102,995	96,723	101,538	98,761	99,493	(2,045)	-2%
	Pool Sales Tax Fund	0	86,107	101,443	98,002	92,091	(9,352)	-9%
	TOTAL REVENUES AND TRANSFERS	6,482,501	8,557,196	7,417,858	7,232,039	7,298,957	(118,901)	-2%
	Less: Transfers In	0	934,903	558,811	558,811	700,000	141,189	0%
	Reserves Utilized	290,229	0	925,307	893,522	2,658		
	TOTAL REVENUES & RESERVES UTILIZED	6,772,731	7,622,293	7,784,354	7,566,750	6,601,615	(260,090)	-15%

EXPENDITURE/EXPENSE FUNDS	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18	FY 18-19	FY 17-18	%
				Estimated Actuals	Proposed Budget	Budget Difference	
General Fund	1,771,834	3,340,620	2,158,215	2,034,424	2,188,911	30,696	1%
Water Fund	1,328,355	1,250,552	1,236,032	1,426,943	1,197,505	(38,527)	-3%
Electric Fund	3,264,646	2,703,458	2,860,162	2,749,776	2,813,674	(46,488)	-2%
Sewer Fund	368,768	473,588	507,923	361,764	421,351	(86,572)	-17%
Debt Service Fund	0	934,296	95,963	95,963	95,313	(650)	0%
Cemetery Fund	40,177	30,057	30,467	29,552	43,602	13,135	43%
Library Fund	50,895	50,209	49,158	51,983	50,708	1,550	3%
Transportation Sales Tax Fund	95,000	100,000	100,000	100,000	100,000	0	0%
Pool Sales Tax Fund	0	43,215	30,618	30,850	85,314	54,450	179%
TOTAL EXPEND/EXP AND TRANSFERS	6,919,674	8,925,995	7,068,538	6,881,255	6,996,378	(72,406)	-1%
Less: Transfers Out:	0	906,003	558,811	558,811	700,000	141,189	0%
TOTAL EXPENDITURES/EXPENSES	6,919,674	8,019,992	6,509,727	6,322,444	6,296,378	(213,595)	-3%

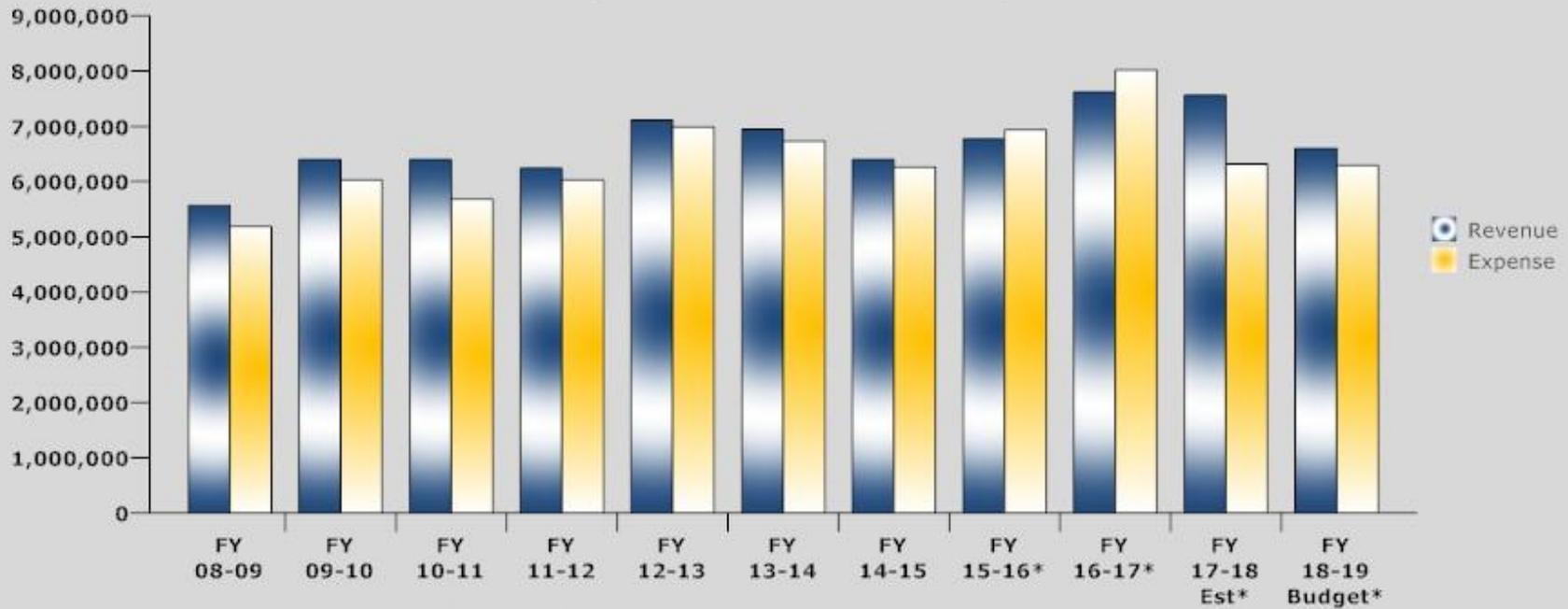
TOTAL ESTIMATED EXPENITURES FY 2018-2019



	Total Estimated Expenditures
General	2,188,911
Water	1,197,505
Electric	2,813,674
Waste Water	421,351
Debt Service	95,313
Cemetery	43,602
Library	50,708
Transportation Sales Tax	100,000
Pool Sales Tax	85,314

Revenue & Expense Trend

(Includes Reserves Utilized*)



	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16*	FY 16-17*	FY 17-18 Est*	FY 18-19 Budget*
Revenue	5,567,761	6,403,837	6,397,748	6,238,709	7,113,053	6,946,999	6,399,232	6,772,731	7,622,293	7,566,750	6,601,615
Expense	5,186,489	6,031,822	5,681,381	6,031,420	6,983,908	6,734,904	6,257,495	6,935,068	8,019,992	6,322,444	6,296,378

SUMMARY OF REVENUES, TRANSFERS IN, AND EXPENDITURES

ACCOUNT #	REVENUE CATEGORY	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18	
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	%
	Taxes	199,551	273,418	250,383	272,866	248,601	(658)	-1%
	Licenses and Permits	16,028	16,500	16,244	17,362	16,630	386	2%
	Intergovernmental	331,861	313,177	310,655	321,731	311,913	1,258	0%
	Fines and Forfeitures	4,698	13,315	11,900	4,505	11,900	0	0%
	Charges for Services	0	63,877	133,805	85,104	95,000	(38,805)	-29%
	Miscellaneous	109,173	232,944	146,211	145,330	102,075	(44,136)	-30%
	TOTAL REVENUES	661,311	913,231	869,198	846,897	786,119	(81,955)	-10%
	System Maintenance of Right of Ways & Easements	678,698	511,768	0	0	0	0	#DIV/0!
	POOL CONSTRUCTION FUND (DONATIONS, BONDS)		626,159	0	0			
	Transfers In	0	934,903	558,811	558,811	700,000	141,189	0%
	TOTAL REVENUES AND TRANSFERS	1,340,009	2,986,061	1,428,009	1,405,708	1,486,119	59,234	4%

ACCOUNT #	EXPENDITURES BY DEPARTMENT	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18	
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	%
	Administration	149,195	152,166	194,369	177,203	166,068	(28,301)	-15%
	City Manager	88,222	36,315	56,907	57,645	64,815	7,908	14%
	City Council	162,901	187,045	182,654	177,164	186,439	3,785	2%
	Law	508,586	567,339	621,829	637,818	619,114	(2,715)	0%
	Street	443,955	478,116	463,608	459,888	607,709	144,101	31%
	Fire	58,192	131,831	149,429	143,611	171,053	21,624	14%
	Swimming Pool	188,397	1,679,059	356,391	272,087	259,982	(56,711)	-27%
	Park	172,386	108,749	133,028	109,008	113,731	(19,297)	-15%
	TOTAL EXPENDITURES	1,771,834	3,340,620	2,158,215	2,034,424	2,188,911	70,394	1%

SUMMARY OF GENERAL FUND REVENUE DETAILS

ACCOUNT TYPES OF REVENUE		FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18 Estimated Actuals	FY 18-19 Proposed Budget	FY 17-18 FY 18-19 Budget Difference	%
	Taxes:							
01-00-402	Ad Valorem Taxes	96,787	103,323	97,423	102,002	100,704	3,281	3%
01-00-404	Ad Valorem Tax Penalties and Interest	3,437	2,665	1,750	4,693	3,598	1,848	106%
01-00-410	Utility Franchise Tax	91,081	84,427	92,981	80,840	85,449	(7,532)	-8%
01-00-411	Railroad Taxes	7,061	8,545	7,225	8,004	7,870	645	9%
01-00-419	Payment in Lieu of Taxes	1,185	1,097	1,150	1,095	1,126	1,100	-2%
01-00-425	County Road and Bridge Taxes	0	73,361	49,854	76,232	49,854	0	0%
	Subtotal Taxes	199,551	273,418	250,383	272,866	248,601	(658)	-1%
	Licenses and Permits:							
01-00-412	Occupational Licenses	7,040	7,381	7,118	7,385	7,269	151	2%
01-00-413	Dog Licenses and Fines	120	90	110	150	120	10	9%
01-00-414	Motor Vehicle Licenses	8,868	9,029	9,016	9,827	9,241	225	2%
	Subtotal Licenses and Permits	16,028	16,500	16,244	17,362	16,630	386	2%
	Intergovernmental Revenues:							
01-00-415	Sales Tax Income	229,176	214,529	211,185	223,066	211,913	728	0%
01-00-416	State Motor Tax Refunds	59,009	60,595	59,245	59,249	59,618	373	1%
01-00-417	Corporate and Intangible Taxes	14,857	8,859	11,500	9,328	11,015	(485)	-4%
01-00-421	Motor Vehicle Sales Tax	19,059	19,571	19,033	20,300	19,643	610	3%
01-00-422	Motor Vehicle Fee Increase	9,760	9,623	9,692	9,788	9,724	32	0%
	Subtotal Intergovernmental Revenues	331,861	313,177	310,655	321,731	311,913	1,258	0%
	Fines and Forfeitures:							
01-00-418	City Court Fines	4,698	13,315	11,900	4,505	11,900	0	0%
01-00-420	Parking Fines	0		0	0	0	0	0%
	Subtotal Fines and Forfeitures	4,698	13,315	11,900	4,505	11,900	0	0%
	Charges for Services:							
01-00-435	Swimming Pool Revenue	0	63,877	133,805	85,104	95,000	(38,805)	-29%

ACCOUNT TYPES OF REVENUE		FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18	
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	%
	Miscellaneous:							
01-00-423	Police Training Fund	644	924	695	684	751	56	8%
01-00-426	Building Permits	708	2,325	1,377	890	1,308	(69)	-5%
01-00-427	Crime Victims Comp. Fund	27	78	59	13	39	(20)	-34%
01-00-428	Rural Fire Reimbursements	2,760	0	2,800	3,483	2,081	(719)	-26%
01-00-429	Marceline Business Complex	0	32,465	0	0	0	0	0%
01-00-430	Rental Income	16,685	48,788	15,000	21,303	28,925	13,925	93%
01-00-431	DWI/ Drug offense Cost Reimb	0	446	300	0	149	(151)	-50%
01-00-432	Interest Income	543	18,976	523	568	500	(23)	-4%
01-00-434	State Grants	33,674	58,422	49,247	48,241	0	(49,247)	-100%
01-00-436	Police Dept LLEBG/JAG Grant	0	0	0	0	0	0	0%
01-00-437	Crops Revenues	5,358	5,972	5,972	6,222	5,851	(121)	-2%
01-00-438	Sanitation Revenue	11,994	12,215	12,548	12,523	12,244	(304)	-2%
01-00-439	Park Donations	0	500	0	0	0	0	0%
01-00-440	Other Miscellaneous Income	31,084	46,904	51,573	47,406	41,798	(9,775)	-19%
01-00-455	Outside Law Agency Bond	0	0	1,200	1,413	4,026	2,826	236%
01-00-456	Animal Control	0	0	0	0	0	0	0%
01-00-457	DARE Donations	5,696	4,929	4,917	2,584	4,403	(514)	-10%
	Subtotal Miscellaneous	109,173	232,944	146,211	145,330	102,075	(44,136)	-30%
	TOTAL REVENUES	661,311	913,231	869,198	846,897	786,119	(81,955)	-10%
	MAINTENANCE OF RIGHT OF WAYS & EASEMENTS:							
01-00-458	Maintenance of Right Of Ways & Easements	678,698	511,768	0	0	0	0	0%
	TOTAL MAINTENANCE OF RIGHT OF WAYS & EASEM	678,698	511,768	0	0	0	0	0%
	POOL CONSTRUCTION FUND (DONATIONS, BONDS)		626,159					
	TRANSFERS:							
01-00-451	Transfers In:	0	934,903	558,811	558,811	700,000	141,189	0%
	All Funds	0	934,903	558,811	558,811	700,000	141,189	0%
01-00-551	Transfers Out:							
	TOTAL REVENUES & TRANSFERS	1,340,009	2,986,061	1,428,009	1,405,708	1,486,119	59,234	4%

GENERAL FUND REVENUES

FY 2018 – 2019 LINE ITEM BUDGET DESCRIPTIONS

TAXES:

00-402	Ad Valorem Taxes	2018 Tax Levy of .5019 per \$100
00-404	Ad Valorem Tax Pent & Interest	Revenues received from past due ad valorem taxes
00-410	Utility Franchise Tax	5% CATV, 5% of the gross revenues of AT&T & Empire Gas District
00-419	Payment in Lieu of Taxes	The Marceline Housing Authority, in October of each year, makes an annual payment to the City in approximately the same amount that would be received if the property were on the City's tax books, less certain operational costs of the housing authority
00-425	County Road and Bridge Tax	Money received from the County Sales Tax for road and bridge purposes. Must be used on roads and bridges only. A paid receipt must be presented to the County for reimbursement.
00-411	Railroad Taxes	Taxes paid by the railroad for railroad property within the city limits

LICENSES AND PERMITS:

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

INTERGOVERNMENTAL:

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

GENERAL FUND REVENUES

FY 2018 – 2019 LINE ITEM BUDGET DESCRIPTIONS

INTERGOVERNMENTAL:

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

FINES AND FORFEITURES:

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

CHARGES FOR SERVICES:

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

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

GENERAL FUND REVENUES

FY 2018 – 2019 LINE ITEM BUDGET DESCRIPTIONS

MISCELLANEOUS:

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

GENERAL FUND

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

Administration
Executive Control
Council
Police
Street
Fire
Pool
Recreation & Parks

Each department is presented in detail on the following pages.

ADMINISTRATION

Major Departmental Activities:

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

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

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

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

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

ADMINISTRATION - 01-03

ACCOUNT #	TYPES OF EXPENDITURES	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
01-03-501	Salaries and Wages	40,160	42,447	43,718	43,019	45,198	1,480	3%
01-03-510	Employee Benefits	17,720	16,071	17,935	18,316	20,121	2,186	12%
01-03-516	Overtime	204	140	400	290	400	0	0%
	PERSONNEL COSTS	58,084	58,658	62,053	61,625	65,719	3,666	6%
01-03-519	Postage	182	290	2,350	2,589	2,500	150	6%
01-03-520	Supplies and Materials	7,796	5,935	5,000	3,432	5,000	0	0%
01-03-522	Telephone	9,448	10,304	10,883	12,049	2,259	(8,624)	-79%
01-03-524	Utilities	2,011	2,258	2,150	2,535	2,268	118	5%
01-03-525	Advertising	532	3,445	3,300	2,988	3,300	0	0%
01-03-526	Insurance	2,045	1,963	2,062	2,054	2,157	95	5%
01-03-530	Legal and Accounting	8,143	8,143	8,314	8,359	8,314	0	0%
01-03-532	Travel, Meetings, and Dues	6,260	8,984	6,300	4,318	6,300	0	0%
01-03-540	Other Expenditures	3,758	2,793	4,000	3,951	4,000	0	0%
01-03-542	Repairs and Maintenance	3,673	6,209	7,000	1,601	6,000	(1,000)	-14%
01-03-545	County Ad Valorem	2,430	4,172	4,200	4,279	4,300	100	2%
01-03-563	Contingency Fund	0	0	0	0	0	0	0%
01-03-566	Contractual Services	44,833	39,012	70,757	65,385	40,000	(30,757)	-43%
	OPERATING EXPENDITURES	91,111	93,508	126,316	113,539	86,398	(39,918)	-32%
01-03-560	CAPITAL EXPENDITURES	0	0	6,000	2,039	13,951	7,951	0%
	TOTAL EXPENDITURES	149,195	152,166	194,369	177,203	166,068	(28,301)	-15%

ACCOUNT #	PERSONNEL POSITIONS	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
	City Clerk	1	1	1	1	1	0	
	Utility Billing	1	1	1	1	1	0	
	Secretary/Clerk	1	1	1	1	1	0	
	TOTAL PERSONNEL POSITIONS	3	3	3	3	3	0	

ADMINISTRATION 01-03

FY 2018 – 2019 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 — 2.8% (up to \$12,500), and LAGERS — 10.9% of full time employees. Includes group life health costs of the employer for the employee
03-519	Postage	Funds for postage and UPS shipments
03-520	Supplies & Materials	Funds for printing, copying and general office supplies
03-522	Telephone	Funds for telephone service
03-525	Advertising	Funds for legal and public information notices
03-526	Insurance	Funds for Worker's Compensation, General Property and Liability premiums
03-530	Legal & Accounting	Partial payments of accounting and legal fees.
03-532	Travel, Meetings, and Dues	Professional organization memberships and professional development opportunities, such as the International Institute of Municipal Clerk's and MOCCFOA
03-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
03-542	Repairs & Maintenance	Repairs to copier, computers, radios, rugs, City Hall
03-545	County Ad Valorem	1.7% of Ad Valorem Taxes that is paid to the County
03-560	Capital Expenditures	Remaining portion of Codification
03-563	Contingency	No funds budgeted this fiscal year.
03-566	Contractual Services	Incode Software, Copier Lease, IT Services

EXECUTIVE CONTROL (CITY MANAGER)

Major Departmental Activities:

The City Manager is appointed by the City Council.

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

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

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

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

Serves as the City's Purchasing Agent.

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

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

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

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

EXECUTIVE CONTROL - 01-04

ACCOUNT #	TYPES OF EXPENDITURES	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18	FY 18-19	FY 17-18	%
					Estimated Actuals	Proposed Budget	Budget Difference	
01-04-501	Salaries and Wages	20,071	19,371	18,003	17,567	18,301	298	2%
01-04-510	Employee Benefits	2,886	2,568	3,290	2,991	3,111	(179)	-5%
	PERSONNEL COSTS	22,957	21,939	21,293	20,558	21,412	119	1%
01-04-520	Supplies and Materials	454	63	150	50	150	0	0%
01-04-522	Telephone	3,193	3,620	3,650	3,954	753	(2,897)	-79%
01-04-530	Legal and Accounting	8,143	8,143	8,314	8,314	9,000	686	8%
01-04-531	Marketing	1,412	0	0	0	0	0	#DIV/0!
01-04-532	Travel, Meetings, and Dues	1,771	1,149	2,000	2,382	2,000	0	0%
01-04-540	Other Expenditures	1,564	1,401	1,500	1,000	1,500	0	0%
01-04-542	Repairs and Maintenance	0	0	0	0	0	0	0%
01-04-563	Contingency Fund	0	0	0	0	0	0	0%
01-04-565	Economic Development	0	0	0	0	0	0	#DIV/0!
01-04-570	State Grants	0	0	0	0	0	0	0%
01-04-571	DEMO of Houses	48,728	0	20,000	21,387	30,000	10,000	50%
	OPERATING EXPENDITURES	65,265	14,376	35,614	37,087	43,403	7,789	22%
01-04-560	CAPITAL EXPENDITURES	0	0	0	0	0	0	0%
	TOTAL EXPENDITURES	88,222	36,315	56,907	57,645	64,815	7,908	14%

ACCOUNT #	PERSONNEL POSITIONS	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18	FY 18-19	FY 17-18	%
					Estimated Actuals	Proposed Budget	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 2018 – 2019 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 — 2.8% (up to \$12,500), and LAGERS — 10.9% of full time employees. Includes group life health costs of the employer for the employee
04-520	Supplies & Materials	Office and miscellaneous supplies
04-522	Telephone	Telephone Service
04-530	Legal & Accounting	Unanticipated retainer costs, other accounting and legal fees.
04-531	Marketing	No funds budgeted this Fiscal Year.
04-532	Travel, Meetings, and Dues	Mileage Reimbursement for city business travel
04-540	Other Expenditures	Unanticipated expenditures that are not budgeted elsewhere
04-542	Repairs & Maintenance	No funds are budgeted this Fiscal Year.
04-560	Capital Expenditures	No funds are budgeted for Capital Expenditures this year
04-565	Economic Development	No funds are budgeted this Fiscal Year.
04-570	State Grants	None
04-571	DEMO of Houses	Funds to be used for the demolition of house or to execute dangerous/nuisance building expenses

CITY COUNCIL

Major Departmental Activities:

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

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

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

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

The current City Council members are:

Tyson Brammer, Mayor
Jeri Holt, Mayor Pro-Tem
Sallie Buck
Natalie Wellman
Elizabeth (Liz) Cupp

CITY COUNCIL - 01-05

ACCOUNT #	TYPES OF EXPENDITURES	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18	FY 18-19	FY 17-18	%
					Estimated Actuals	Proposed Budget	Budget Difference	
01-05-520	Supplies and Materials	152	88	150	83	125	(25)	-17%
01-05-524	Utilities	180	136	190	90	100	(90)	-47%
01-05-525	Advertising	2,690	1,509	3,000	3,000	3,000	0	0%
01-05-530	Legal and Accounting	16,593	16,693	17,314	17,114	17,314	0	0%
01-05-532	Travel, Meetings, and Dues	7,688	6,085	8,000	8,025	8,800	800	10%
01-05-536	Election Fees	5,521	2,292	2,500	2,522	2,600	100	4%
01-05-540	Other Expenditures	1,008	1,677	1,500	1,000	1,500	0	0%
01-05-542	Library Maintenance	6,059	3,215	15,000	12,173	10,000	(5,000)	-33%
01-05-563	Contingency Fund	0	0	0	0	0	0	0%
01-05-565	IDA/Industrial Development Association	35,000	30,000	35,000	35,000	38,000	3,000	9%
01-05-566	Contractual Services	0	0	0	0	0	0	0%
01-05-568	Economic Development	0	0	0	1,500	2,000	2,000	0%
01-05-569	Marceline Business Complex	33,010	35,350	35,000	31,657	33,000	(2,000)	-6%
01-05-580	Downtown Marceline	5,000	40,000	15,000	15,000	20,000	5,000	33%
01-05-590	NCMR Airport	50,000	50,000	50,000	50,000	50,000	0	0%
	TOTAL OPERATING EXPENDITURE	162,901	187,045	182,654	177,164	186,439	3,785	2%

ACCOUNT #	PERSONNEL POSITIONS	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18	FY 18-19	FY 17-18	%
					Estimated Actuals	Proposed Budget	Budget Difference	
	Mayor	1	1	1	1	1	0	
	Council Members	4	4	4	4	4	0	
	TOTAL PERSONNEL POSITIONS	5	5	5	5	5	0	

CITY COUNCIL 01-05

FY 2018 – 2019 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	Funds for second year of a two-year agreement for an Executive Director and funds to be used for Downtown revitalization
05-590	NCMR Airport	Match with City of Brookfield to fund airport activities

POLICE DEPARTMENT

Major Departmental Activities:

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

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

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

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



POLICE DEPARTMENT - 01-06

ACCOUNT #	TYPES OF EXPENDITURES	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
01-06-501	Salaries and Wages	271,170	300,206	305,249	305,378	324,791	19,542	6%
01-06-510	Employee Benefits	121,932	132,346	137,448	136,302	154,035	16,587	12%
01-06-516	Overtime	13,409	14,688	13,441	15,797	15,583	2,142	16%
	PERSONNEL COSTS	406,511	447,240	456,138	457,477	494,409	38,271	8%
01-06-519	Postage	133	82	250	132	150	(100)	-40%
01-06-520	Supplies and Materials	8,266	6,728	7,500	7,032	10,000	2,500	33%
01-06-522	Telephone	10,597	16,141	16,745	25,865	5,901	(10,844)	-65%
01-06-524	Utilities	3,251	3,082	3,000	5,677	5,300	2,300	77%
01-06-525	Advertising	0	245	250	168	250	0	0%
01-06-526	Insurance	9,591	9,572	9,750	11,274	11,700	1,950	20%
01-06-530	Legal and Accounting	8,143	8,143	8,314	8,314	8,314	0	0%
01-06-532	Travel, Meetings, and Dues	5,382	4,872	3,500	3,993	3,490	(10)	0%
01-06-533	Petroleum Products	10,388	12,841	13,000	14,422	14,000	1,000	8%
01-06-535	Training	6,146	7,685	7,000	5,071	7,000	0	0%
01-06-538	Uniforms	6,044	5,160	5,500	6,390	6,000	500	9%
01-06-539	Outside Law Agency Bond	0	0	1,200	2,013	4,026	2,826	236%
01-06-540	Other Expenditures	6,059	8,379	7,000	7,240	7,000	0	0%
01-06-542	Repairs and Maintenance	11,182	10,734	10,000	12,203	10,000	0	0%
01-06-561	Police Computer Rental	1,320	1,320	1,320	1,320	1,320	0	0%
01-06-562	Animal Control/LCHS	2,292	2,725	2,900	2,293	2,900	0	0%
01-06-563	DWI/Drug Offense Cost	0	0	0	543	0	0	0%
01-06-564	Support of Prisoners	61	33	750	52	500	(250)	-33%
01-06-565	DARE Program Expense	6,138	2,972	3,000	2,497	3,000	0	0%
01-06-566	Contractual Services	4,633	12,644	17,465	16,040	11,354	(6,111)	-35%
01-06-567	Public Relations Events	0	105	1,000	2,406	2,500	1,500	150%
01-06-570	Grants	0	0	46,247	45,395	0	(46,247)	-100%
	OPERATING EXPENDITURES	99,626	113,463	165,691	180,341	114,705	(50,986)	-31%
	CAPITAL EXPENDITURES	2,449	6,636	0	0	10,000	10,000	#DIV/0!
	TOTAL EXPENDITURES	508,586	567,339	621,829	637,818	619,114	(2,715)	0%

PERSONNEL POSITIONS	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18 Estimated Actuals	FY 18-19 Proposed Budget	FY 17-18	%
						FY 18-19 Budget Difference	
Police Chief	1	1	1	1	1	0	
Captain/ Lieutenant	1	1	1	1	1	0	
Sergeant	0	0	1	0	0	(1)	
Police Officer	5	5	5	5	6	1	
Court Clerk	1	0	1	1	1	0	
Administrative Assistant	1	0	1	1	0	(1)	
Animal Control/Code Enforcement	0	0	0	0	0	0	
Dispatcher/Clerks	0	0	0	0	0	0	
Part - Time Dispatcher	0	0	0	0	0	0	
TOTAL PERSONNEL POSITIONS	9		10	9	9	(1)	

Capital Outlays

Description	Amount
Lease Vehicle (1)	10,000
Total Capital Outlays	10,000

POLICE DEPARTMENT 01-06

FY 2018 – 2019 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 — 2.8% (up to \$12,500), and LAGERS — 12.4% of full time employees. Includes group life health costs of the employer for the employee
06-519	Postage	Funds for postage and UPS shipments
06-520	Supplies & Materials	Office supplies and cleaning materials
06-522	Telephone	Funds for telephone service
06-525	Advertising	Funds for legal and public information notices
06-526	Insurance	Worker's Compensation, General Property, Liability, Contents and Automobile
06-530	Legal & Accounting	Legal Fees and accounting costs
06-532	Travel, Meetings, and Dues	Witness cost and travel related to police business and prisoner transport, regional and State meetings, dues for the Missouri Police Chiefs Association
06-533	Petroleum Products	Fuel costs for police vehicles
06-535	Training	Training of Police Officers and Administrative Assistant to comply with State requirements
06-538	Uniforms	Cost of clothing for department and related articles
06-539	Outside Law Agency Bond	The expense to send bonds collected for other law agencies to the respective agency
06-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
06-542	Repairs & Maintenance	Repairs and maintenance on vehicles, radios, radar, fixtures, breathalyzer, office and building
06-560	Capital Expenditures	Lease of a police vehicle
06-561	Police Computer Rental	City's share of the operating costs of the Linn County police computer in Brookfield

POLICE DEPARTMENT 01-06

FY 2018 – 2019 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 membership with the NOMO Drug Task Force and Incode Software
06-567	Public Relations Events	Events such as the annual Christmas For Kids Events - funded by donations
06-570	Grants	None.

STREET DEPARTMENT

Major Departmental Activities:

The Street Department's operations consist of a Street Superintendent, Street Foreman and four (4) Equipment Operators. 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 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
01-07-501	Salaries and Wages	148,183	169,996	192,599	191,243	206,284	13,685	7%
01-07-502	Temporary Employees	8,917	8,428	8,500	8,934	9,010	510	6%
01-07-510	Employee Benefits	70,321	74,441	81,206	82,390	95,094	13,888	17%
01-07-516	Overtime	1,211	1,520	2,500	3,540	5,502	3,002	120%
	PERSONNEL COSTS	228,632	254,385	284,805	286,107	315,890	31,085	11%
01-07-520	Supplies and Materials	11,383	8,721	12,050	14,007	17,700	5,650	47%
01-07-522	Telephone	3,445	2,737	3,500	3,356	1,421	(2,079)	-59%
01-07-524	Utilities	1,027	1,069	1,200	1,161	1,200	0	0%
01-07-526	Insurance	9,696	9,425	10,000	10,003	11,250	1,250	13%
01-07-532	Travel, Meetings, and Dues	670	838	3,350	1,500	2,500	(850)	-25%
01-07-533	Petroleum Products	9,100	12,871	13,000	11,640	13,000	0	0%
01-07-540	Other Expenditures	4,915	2,771	5,650	5,244	9,650	4,000	71%
01-07-541	Street Repairs	90,231	84,428	90,000	90,000	105,000	15,000	17%
01-07-542	Repairs and Maintenance	10,305	28,428	23,000	23,000	23,000	0	0%
01-07-552	Interest - Lease Purchase	1,615	361	2,596	244	250	(2,346)	-90%
01-07-566	Contractual Services	0	38,592	1,300	1,313	4,883	3,583	0%
	OPERATING EXPENDITURES	142,387	190,241	165,646	161,468	189,854	24,208	15%
01-07-560	CAPITAL EXPENDITURES	72,936	33,490	13,157	12,313	101,965	88,808	675%
	TOTAL EXPENDITURES	443,955	478,116	463,608	459,888	607,709	144,101	31%

ACCOUNT #	PERSONNEL POSITIONS	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18 Estimated Actuals	FY 18-19 Proposed Budget	FY 17-18 FY 18-19 Budget Difference	%
	Street Superintendent	1	1	1	1	1	0	
	Foreman/Equipment Operator	1	1	1	1	1	0	
	Equipment Operator	2	3	3	3	3	0	
	Laborer (Summer Help)	2	2	2	2	2	0	
	TOTAL PERSONNEL POSITIONS	6	7	7	7	7	0	

Capital Outlays

Description	Amount
1/2 of Mini-Excavator -5 yr lease purchase (5th year)	5,265
Trade 5160 Skid Loader Principal Payment (1/08/20 - Split 07,02,03,04)	2,200
2019 F-550 Dumptruck w/snowlow / saltspreader	59,500
Used Oil Distributor / Upgrade 1968 unit	35,000
Total Capital Outlays	101,965

STREET DEPARTMENT 01-07

FY 2018 – 2019 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 — 2.8% (up to \$12,500), and LAGERS — 10.9% of full time employees. Includes group life, 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: \$105,000
07-542	Repairs & Maintenance	Repairs and maintenance on trucks, equipment and buildings
07-552	Interest – Lease Purchase	Interest expense on the equipment purchased via lease-purchase
07-560	Capital Expenditures	Includes principal payment, 1/2 of a mini-excavator purchased in FY 14-15 and 1/4 of a Skid Loader purchased in FY 15-16, a dump truck, salt spreader, snow plow and a used oil distributor to replace 1968 unit

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 Jam during Summer School

Provides for Safety Inspections for local School(s)

Provides Fire Extinguisher Training for different community organizations

4th of July – fundraiser for scholarships for 3 Seniors of Marceline R-5 School District

Reviews and updates Standard Operating Guidelines and local Mutual Aid Agreements

Personnel:

Fire Chief

Jeri Holt

Assistant Fire Chief

Brian Chrisman

Firemen &

First Responders

Bryce Cupp

Matt Cupp

Willie Ewigman

Matt Gibson

Jacob Gordon

Don Henke

Jeff Henke

Bo Husted

George Kelly

Kameron Kelly

Levi Kelly

Mike Kelly

Sol Lavers

David Marek

Brian Mosier

Audie Niemeier

Jessie Riddle

James Rodgers

Kenny Schmitt

Lee Schreiner

Brain Stallo

Scotty Vanzee

Mike Wright



FIRE DEPARTMENT - 01-08

ACCOUNT #	TYPES OF EXPENDITURES	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
01-08-501	Salaries and Wages	23,327	23,278	22,500	22,500	23,000	500	2%
01-08-510	Employee Benefits	2,106	2,095	2,000	2,000	2,100	100	5%
	PERSONNEL COSTS	25,433	25,373	24,500	24,500	25,100	600	2%
01-08-517	Firemen's Fund	3,950	4,040	4,200	4,200	4,200	0	0%
01-08-519	Postage	0	0	200	0	0	(200)	-100%
01-08-520	Supplies and Materials	757	346	1,000	150	1,000	0	0%
01-08-522	Telephone	1,893	737	1,200	856	676	(524)	-44%
01-08-524	Utilities	3,343	3,081	4,000	5,161	5,300	1,300	33%
01-08-526	Insurance	5,207	5,539	6,760	5,947	6,200	(560)	-8%
01-08-532	Travel, Meetings, and Dues	1,700	2,900	3,000	610	3,000	0	0%
01-08-533	Petroleum Products	1,598	2,793	4,000	3,970	4,000	0	0%
01-08-540	Other Expenditures	5,006	5,341	6,000	6,000	6,000	0	0%
01-08-542	Repairs and Maintenance	7,600	8,141	10,000	6,804	8,000	(2,000)	-20%
01-08-545	First Responder/EMS	1,705	1,071	2,000	1,567	3,000	1,000	50%
01-08-566	Contractual Services	0	1,255	1,292	1,313	1,400	108	0%
01-08-570	Grant	0	0	6,000	5,034	7,000	1,000	
	OPERATING EXPENDITURES	32,759	35,244	49,652	41,611	49,776	124	0%
01-08-560	CAPITAL EXPENDITURES		71,214	75,277	77,500	96,177	20,900	28%
	TOTAL EXPENDITURES	58,192	131,831	149,429	143,611	171,053	21,624	14%

ACCOUNT #	PERSONNEL POSITIONS	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18	%
		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	20	20	20	20	20	0	
	TOTAL PERSONNEL POSITIONS	22	22	22	22	22	0	

Capital Outlays

Description	Amount
New Fire Truck (Yr 3 of 9 years)	58,477
10 Complete Air Packs* / 5 Complete Air Packs / 20- Complete Turn Out Gear (\$170K 5yr loan @ 3.5%)	37,700
Total Capital Outlays	96,177

FIRE DEPARTMENT 01-08

FY 2018 – 2019 LINE ITEM BUDGET DESCRIPTIONS

08-501	Salaries & Wages	Funds to reimburse firefighters for regular meetings at \$10.00 per meeting. For fire calls, firefighters are paid \$25.00 for the first hours and \$15.00 for each additional hour, and the Fire Chief's and Assistant Fire Chief's salary
08-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%
08-517	Firemen's Fund	Special department operations
08-520	Supplies & Materials	Hand tools, clothing and various chemicals
08-522	Telephone	Funds for telephone service
08-526	Insurance	Worker's Compensation, General Property, Liability, and Accident premiums
08-532	Travel, Meetings, and Dues	Travel to training programs
08-533	Petroleum Products	Fuel costs for fire trucks and equipment
08-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
08-542	Repairs & Maintenance	Repairs and maintenance on trucks, pumps, radios and building
08-545	First Responder/EMS	Funds (\$3,000) to cover First Responder, CPR, costs and Under Water Recovery Team
08-560	Capital Expenditures	\$58,477 for the third of a nine (9) year lease for a new fire truck, funding to fund the first year of an expected lease-purchase for ten (10) air packs, five (5) air packs with communication capabilities and twenty (20) pairs of turn-out gear.

SWIMMING POOL

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

The new Marceline Municipal Swimming Pool opened Memorial Day Weekend 2017 and is a year round facility. A full-time Pool Manager and Assistant Manager oversee the facility and part-time lifeguards. The dome structure was installed at the end of August 2018 and will remain up until May 2019 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 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18	FY 18-19
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	%
01-09-501	Salaries & Wages	0	53,168	162,922	103,194	124,924	0	-23%
01-09-510	Employee Benefits	0	4,598	33,500	17,331	29,561	(3,939)	-12%
01-09-516	Overtime	0	995	2,700	320	1,000		
	PERSONNEL COSTS	0	58,761	199,122	120,845	155,485	(3,939)	-22%
01-09-519	Postage	0	0	300	50	50	(250)	-83%
01-09-520	Supplies and Materials	0	898	2,500	2,396	2,500	0	0%
01-09-522	Telephone	0	530	2,100	1,318	4,984	2,884	137%
01-09-523	Concessions	0	8,938	17,000	9,587	10,000	(7,000)	-41%
01-09-524	Utilities	501	13,687	41,788	58,590	50,000	8,212	20%
01-09-525	Advertising					1,000	1,000	#DIV/0!
01-09-526	Insurance	1,714	5,055	6,000	6,835	7,000	1,000	17%
01-09-532	Travel, Meetings & Dues	0	0	2,000	1,000	800	(1,200)	-60%
01-09-540	Other Expenditures	0	17,888	5,000	5,000	2,000	(3,000)	-60%
01-09-542	Repairs and Maintenance	0	0	15,182	10,000	10,000	(5,182)	-34%
01-09-543	Chemicals	0	8,715	20,000	7,657	8,700	(11,300)	-57%
01-09-566	Contractual Services	3,275	1,254	6,292	12,809	2,463	(3,829)	-61%
	OPERATING EXPENDITURES	5,490	56,965	118,162	115,242	99,497	(18,665)	-16%
01-09-560	CAPITAL EXPENDITURES	182,907	1,563,333	39,107	36,000	5,000	(34,107)	0%
	TOTAL EXPENDITURES	188,397	1,679,059	356,391	272,087	259,982	(56,711)	-27%

PERSONNEL POSITIONS	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18	FY 18-19
	Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	%
Pool Manager	0	1	1	1	1	0	
Pool Assistant Manager	0	1	0	1	1	1	
Head Life Guards	0	2	3	2	2	0	
Lifeguards	0	20	3	20	20	17	
Concession Stand Attend.	0	0	0	0	0	0	
TOTAL PERSONNEL POSITIONS	0	24	7	24	24	17	

Capital Outlays

Description	Amount
Custom Glass LLC - Front Door	3,200
Manual Pool Vac System	1,800
Total Capital Outlays	5,000

SWIMMING POOL 01-09

FY 2018 – 2019 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 — 2.8% (up to \$12,500), and LAGERS — 10.9% of full time employees. Includes group life, health costs of the employer for the employee
09-519	Postage	Postage costs
09-520	Supplies & Materials	Funds for office, cleaning and miscellaneous supplies
09-523	Concessions	Food items to be sold at the pool
09-526	Insurance	Works' Compensation, General Property and Liability premiums
09-527	Advertising	Advertising costs for services offered and events
09-532	Travel, Meetings, & Dues	Training for Pool Employees and travel to pick up concession stand items
09-540	Other Expenditures	Miscellaneous expenditures not specifically listed
09-542	Repairs & Maintenance	General pool, building and facility repairs
09-543	Chemicals	Chemicals for maintaining water conditions
09-560	Capital Expenditures	New front door, manual pool vac system
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 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18	FY 18-19	FY 17-18	%
					Estimated	Proposed	Budget	
01-10-501	Salaries and Wages	31,583	32,418	33,479	33,519	36,805	3,326	10%
01-10-502	Temporary Employees	9,920	10,236	9,500	8,883	9,500	0	0%
01-10-510	Employee Benefits	15,848	15,419	16,351	17,105	19,115	2,764	17%
01-10-516	Overtime	1,618	1,306	2,228	1,554	2,613	385	17%
	PERSONNEL COSTS	58,969	59,379	61,558	61,061	68,033	6,475	11%
01-10-520	Supplies and Materials	3,403	5,199	6,890	4,370	6,890	0	0%
01-10-524	Utilities	3,807	5,914	5,000	11,460	6,000	1,000	20%
01-10-526	Insurance	1,016	899	1,085	943	1,000	(85)	-8%
01-10-532	Travel, Meetings & Dues	0	170	1,200	0	800	(400)	-33%
01-10-533	Petroleum Products	1,447	1,521	2,000	2,398	2,000	0	0%
01-10-540	Other Expenditures	1,581	848	2,000	1,047	2,000	0	0%
01-10-542	Repairs and Maintenance	4,047	10,985	7,500	5,774	7,000	(500)	-7%
01-10-543	Chemicals	2,178	1,818	3,000	533	3,000	0	0%
01-10-566	Contractual Services	1,000	1,000	2,295	2,313	12,383	10,088	440%
01-10-570	State Grants (Trail Grant)	51,565	20,581	0	0	0	0	#DIV/0!
	OPERATING EXPENDITURES	70,044	48,935	30,970	28,837	41,073	10,103	33%
01-10-560	CAPITAL EXPENDITURES	43,373	435	40,500	19,110	4,625	(35,875)	-89%
	TOTAL EXPENDITURES	172,386	108,749	133,028	109,008	113,731	(19,297)	-15%

PERSONNEL POSITIONS	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18	FY 18-19	FY 17-18	%
				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
2 Weed Eaters	500
Gas Powered Leaf Blower	225
2 Drinking Fountains	3,900
	-
Total Capital Outlays	4,625

RECREATION & PARKS DEPARTMENT 01-10

FY 2018 – 2019 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% and Unemployment — 2.8% (up to \$12,500), and LAGERS – 10.9% of full time employees. Includes group life 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
09-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
09-542	Repairs & Maintenance	Repairs and maintenance to buildings, picnic tables, restrooms, and shelters
09-543	Chemicals	To be used to assist in maintaining the Country Club Lake
09-560	Capital Expenditures	Replacement of two drinking fountains, purchase of two weed eaters, leaf blower
09-566	Contractual Expenditures	\$1,000 provided to Recreation & Park Board for Summer Rec League, Incode Software and Architect / Engineering Services for a new multi-purpose building (concession stand) with bathrooms in Ripley Park
09-570	State Grants	None

ENTERPRISE FUNDS

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

Water Fund
Electric Fund
Waste Water Fund

These funds are presented in detail on the following pages.

WATER DEPARTMENT



WATER FUND

Major Departmental Activities:

The Water Treatment Plant was built in 2001

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

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

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

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

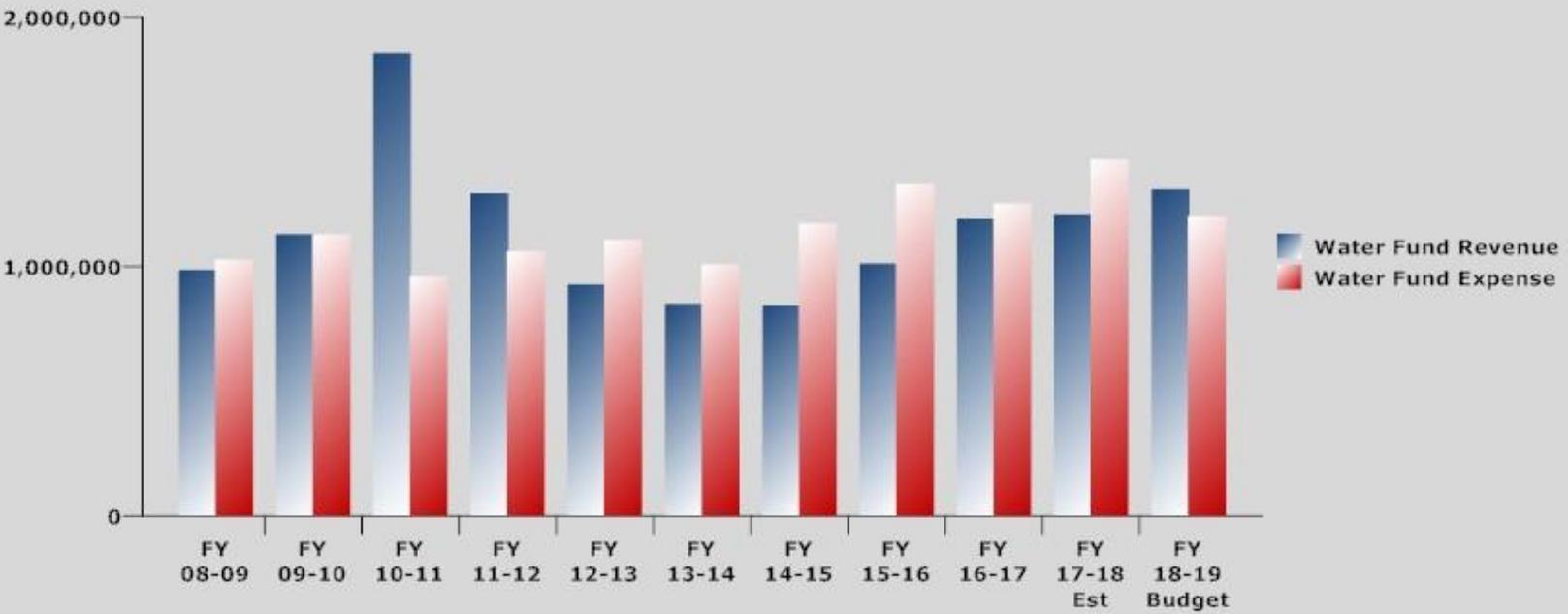
There are approximately 1,094 water meter services and 150 fire hydrants.

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

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

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

Water Fund



	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18 Est	FY 18-19 Budget
Water Fund Revenue	984,567	1,127,506	1,853,249	1,291,581	927,515	849,355	843,451	1,011,407	1,189,139	1,204,798	1,308,723
Water Fund Expense	1,024,374	1,127,360	958,195	1,059,127	1,104,642	1,007,320	1,170,680	1,328,355	1,250,552	1,426,943	1,197,505

WATER FUND-02

ACCOUNT #	TYPES OF REVENUES	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18	FY 18-19	FY 17-18	%
					Estimated	Proposed	Budget	
02-00-432	Interest Income	643	900	700	1,057	867	167	24%
02-00-434	State Grant	51,508	75,228	0	0	0	0	0%
02-00-435	Old Reservoir-FEMA	0	0	0	0	0	0	0%
02-00-440	Miscellaneous Income	5,219	16,901	16,924	18,351	6,000	(10,924)	-65%
02-00-441	State Primacy Fee	4,330	4,260	4,250	4,310	4,300	50	1%
02-00-451	Transfers In- Other Funds	0	0	0	0	0	0	0%
02-00-460	Water Services	945,127	1,086,176	1,297,303	1,174,493	1,291,942	(5,361)	0%
02-00-471	Service Charge - Utilities	4,580	5,674	5,015	6,587	5,614	599	12%
	TOTAL REVENUES	1,011,407	1,189,139	1,324,192	1,204,798	1,308,723	(15,469)	-1%

ACCOUNT #	TYPES OF EXPENSES	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18	FY 18-19	FY 17-18	%
					Estimated	Proposed	Budget	
02-05-501	Salaries and Wages- Water	194,471	170,332	173,163	170,791	178,270	5,107	3%
02-05-503	Salaries and Wages- Adm.	37,941	38,053	37,197	36,607	39,840	2,643	7%
02-05-510	Employee Benefits	99,655	76,884	86,918	84,781	92,576	5,658	7%
02-05-516	Overtime	5,190	7,732	9,265	10,717	11,514	2,249	24%
	PERSONNEL COSTS	337,257	293,001	306,543	302,896	322,200	15,657	5%
02-05-519	Postage	1,411	1,562	1,445	1,342	1,445	0	0%
02-05-520	Supplies and Materials	14,274	9,071	8,147	3,491	8,147	0	0%
02-05-522	Telephone	4,407	7,995	9,397	8,671	4,082	(5,315)	-57%
02-05-524	Utilities	54,582	61,782	56,000	55,387	56,000	0	0%
02-05-526	Insurance	31,263	30,322	34,000	31,685	34,000	0	0%
02-05-530	Legal and Accounting	8,143	8,143	8,314	8,314	8,314	0	0%
02-05-532	Travel, Meetings, and Dues	3,850	5,326	5,675	6,035	7,200	1,525	27%
02-05-533	Petroleum Products	6,131	8,524	7,000	7,907	8,000	1,000	14%
02-05-534	Rent	1,038	1,069	1,101	1,101	1,134	33	3%
02-05-540	Other Expenditures	2,884	4,504	5,123	2,945	6,150	1,027	20%
02-05-542	Repairs and Maint-Equip	15,251	36,370	41,424	50,246	47,000	5,576	13%
02-05-543	Chemicals	255,968	245,811	250,000	244,356	225,000	(25,000)	-10%
02-05-544	Repairs and Maint-Syst	35,057	48,441	44,000	41,966	45,000	1,000	2%
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	36,657	25,047	28,000	16,130	24,000	(4,000)	-14%
02-05-553	Fiscal Agent Fees	4,794	3,919	6,000	3,008	4,000	(2,000)	-33%

ACCOUNT #	TYPES OF EXPENSES	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
02-05-554	Interest - Lease Purchase	703	669	850	660	800	(50)	-6%
02-05-555	State Primacy Fee	4,036	3,984	4,000	4,000	4,000	0	0%
02-05-558	Water System Maintenance of Right Of	95,150	111,390	0	0	0	0	#DIV/0!
02-05-566	Contractual Expense	40,600	24,110	52,467	279,578	43,678	(8,789)	-17%
02-05-567	Old Reservoir-FEMA	0	0	0	0	0	0	0%
02-05-570	State Grants	58,349	64,512	0	0	0	0	#DIV/0!
	OPERATING EXPENSES	674,548	702,551	562,943	766,821	527,950	(34,993)	-6%
	CAPITAL EXPENSES	59,419	0	100,000	83,006	66,000	(34,000)	-34%
	PRINCIPLE BOND PAYMENT SRI	243,333	255,000	260,000	268,333	275,000	15,000	6%
	PRINCIPAL PAYMENT - L/P	13,798		6,546	5,887	6,355	0	-3%
	TOTAL EXPENSES	1,328,355	1,250,552	1,236,032	1,426,943	1,197,505	(38,336)	-3%

PERSONNEL POSITIONS	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18
	Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference
Water/Waste Water Superintendent	1	1	1	1	1	0
Water Plant Operator/Foreman	1	1	0	0	0	0
Water Plant Operator	2	3	3	3	3	0
Line Maintenance (Split with W/W)	1	2	2	2	2	0
TOTAL PERSONNEL POSITIONS	5		6	6	6	0

Capital Outlays

Description	Amount
Sludge Blow Down	50,000
Ground Penetrating Radar	16,000
Total Capital Outlays	66,000

WATER FUND 02

FY 2018 – 2019 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 — 2.8% (up to \$12,500), and LAGERS — 10.9% of full time employees. Includes group life health costs of the employer for the employee and contribution to deferred compensation
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	Sludge blowdown and ground penetrating radar
05-566	Contractual Services	Incode Software, Maintenance program on North & South Water Towers



ELECTRIC DEPARTMENT

ELECTRIC FUND

Major Departmental Activities:

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

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

One (1) Superintendent does organizing, directing, and planning daily operations of the electric department activities. One (2) Electric Lineman II one (1) Lineman Apprentice

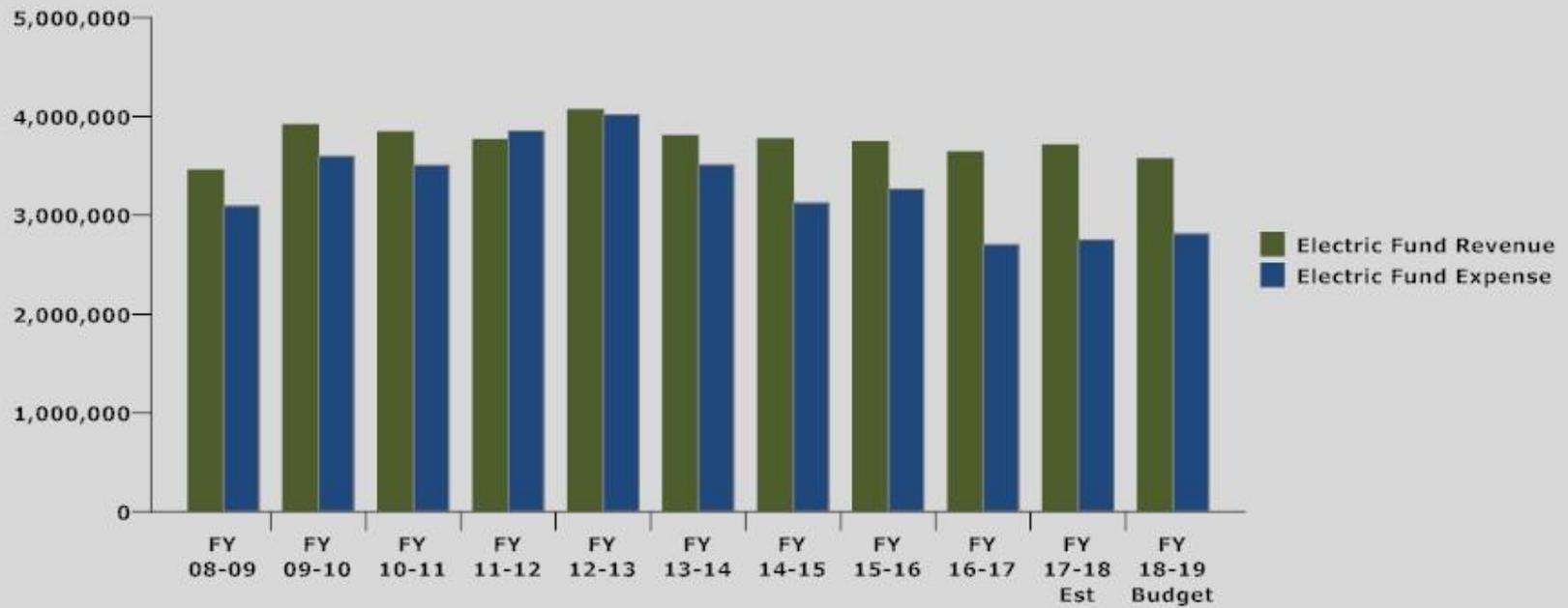
Due to the age and electric load on the existing 2.4 KV system, the City is in the process of upgrading to 13.8 KV. The upgrade is approximately 80% complete and will improve the supply of voltage.

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. Catalytic Converters will be financed and installed during this fiscal year.

Electric Fund



	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18 Est	FY 18-19 Budget
Electric Fund Revenue	3,458,520	3,916,881	3,842,864	3,768,293	4,068,592	3,805,016	3,774,130	3,742,127	3,640,541	3,712,046	3,574,763
Electric Fund Expense	3,094,419	3,600,369	3,506,979	3,851,488	4,016,273	3,513,357	3,127,367	3,264,646	2,703,458	2,749,776	2,813,674

ELECTRIC FUND-03

ACCOUNT #	TYPES OF REVENUES	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18	FY 18-19	FY 17-18	%
					Estimated Actuals	Proposed Budget	Budget Difference	
03-00-432	Interest Income	1,723	1,728	1,647	2,588	2,013	366	22%
03-00-434	State Grants	0	0	0	0	0	0	0%
03-00-440	Miscellaneous Income	40,845	14,645	6,718	8,714	7,000	282	4%
03-00-451	Transfer In- Other Funds	0	0	0	0	0	0	0%
03-00-470	Electric Service	3,661,031	3,584,537	3,657,642	3,661,846	3,526,731	-130,911	-4%
03-00-471	Service Charge-Utilities	20,245	21,239	20,748	19,681	20,388	-360	-2%
03-00-472	Security Light Rental	18,283	18,392	18,211	19,217	18,631	420	2%
03-00-473	Prairie State-4 MW-MISO Revenue	0	0	0	0	0	0	0%
03-00-474	Generator Fee/ Hannibal, Centralia, Kahoka	0	0	0	0	0	0	0%
	TOTAL REVENUES	3,742,127	3,640,541	3,704,966	3,712,046	3,574,763	(130,203)	-4%

ACCOUNT #	TYPES OF EXPENSES	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18	FY 18-19	FY 17-18	%
					Estimated Actuals	Proposed Budget	Budget Difference	
03-05-501	Salaries and Wages- Elec.	164,482	172,854	181,504	178,366	192,738	11,234	6%
03-05-503	Salaries and Wages- Adm.	42,256	42,727	42,004	41,319	44,816	2,812	7%
03-05-510	Employee Benefits	85,344	84,500	89,807	85,037	104,413	14,606	16%
03-05-516	Overtime	8,105	8,237	6,382	7,355	6,788	406	6%
	PERSONNEL COSTS	300,187	308,318	319,697	312,077	348,755	29,058	9%
03-05-519	Postage	2,664	2,914	2,870	2,535	2,870	0	0%
03-05-520	Supplies and Materials	6,350	9,844	6,120	6,616	6,260	140	2%
03-05-521	Purchase Electricity	1,570,416	1,492,594	1,520,000	1,451,870	1,468,762	-51,238	-3%
03-05-522	Telephone	2,824	2,208	3,500	2,382	2,067	-1,433	-41%
03-05-524	Utilities	20,468	23,598	25,000	32,841	33,000	8,000	32%
03-05-526	Insurance	67,063	56,739	70,000	59,313	65,000	-5,000	-7%
03-05-530	Legal & Accounting	14,459	8,143	8,413	14,642	8,413	0	0%
03-05-532	Travel, Meetings, and Dues	1,272	4,484	5,000	7,174	4,700	-300	-6%
03-05-533	Petroleum Products	3,997	4,769	6,000	4,548	5,000	-1,000	-17%
03-05-535	Fuel Oil For Generation	4,915	10,049	10,000	9,730	5,000	-5,000	-50%
03-05-540	Other Expenditures	2,874	2,978	3,623	4,758	3,250	-373	-10%
03-05-542	Repairs and Maint-Equip	10,514	16,055	10,000	21,295	10,000	0	0%
03-05-544	Repairs and Maint-Syst	36,617	16,418	88,875	60,046	20,000	-68,875	-77%
03-05-550	Depreciation	0	0	0	0	0	0	0%
03-05-551	Transfer Out-Other Funds	0	0	558,811	558,811	700,000	141,189	0%
03-05-552	Interest on Generators	9,214	5,939	5,000	824	0	-5,000	-100%

ACCOUNT #	TYPES OF EXPENSES	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
03-05-554	Interest on Lease Purchase	0	0	4,858	4,735	4,094	-764	-16%
03-05-558	Electric System Maintenance of Right Of Ways & Easements	561,299	363,990	0	0	0	0	#DIV/0!
03-05-566	Contractual Expense	33,778	8,022	29,967	32,434	21,678	-8,289	-28%
03-05-568	Prairie State Expense	264,000	132,000	0	0	0	0	#DIV/0!
	OPERATING EXPENSES	2,612,724	2,160,744	2,358,037	2,274,553	2,360,094	2,057	0%
	CAPITAL EXPENSES	264,971	142,986	128,125	111,856	73,000	-55,125	-43%
	PRINCIPAL PAYMENT GENERATORS	86,764	91,410	23,000	20,232	0	-23,000	-100%
	PRINCIPAL PAYMENT - L/P	0	2,392	31,303	31,058	31,825	0	2%
	TOTAL EXPENSES	3,264,646	2,703,458	2,860,162	2,749,776	2,813,674	(46,488)	-2%

ACCOUNT #	PERSONNEL POSITIONS	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
	Utility Superintendent	1	1	1	1	1	1	
	Lineman II	1	2	2	2	2	-1	
	Lineman I	1	0	0	0	0	0	
	Lineman Apprentice	1	1	1	1	1	0	
	TOTAL PERSONNEL POSITIONS	4	4	4	4	4	0	

Capital Outlays

Description	Amount
New Substation	20,000
Truck	35,000
Recloser	18,000
Total Capital Outlays	73,000

ELECTRIC FUND 03

FY 2018 – 2019 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 — 2.8% (up to \$12,500), and LAGERS — 10.9% of full time employees. Includes group life health costs of the employer for the employee and contribution to deferred compensation
05-519	Postage	Utility bills, power schedules and miscellaneous mailing
05-520	Supplies & Materials	Office supplies, rain gear, hand tools, welding supplies, safety equipment, Class 2 rubber gloves, safety glasses, work gloves, and testing rubber gloves as part of the safety program
05-521	Purchase Electricity	Purchase electricity from wholesale suppliers
05-522	Telephone	Funds for telephone service
05-526	Insurance	Worker's Compensation, General Property, Liability, and Automobile premiums
05-530	Legal & Accounting	Annual audit fees and other legal and accounting fees
05-532	Travel, Meetings, and Dues	MAMU, MJUEC, APA organizations, seminars, electric workshop, Lineman's School and travel expenses to these programs
05-533	Petroleum Products	Fuel and oil for vehicles and equipment
05-535	Fuel Oil for Generators	Fuel for operating the electric generators
05-540	Other Expenditures	Unanticipated expenditures not specifically listed.
05-542	Repairs and Maint – Equip	Repair and maintenance on trucks and equipment
05-544	Repairs & Maint-System	Repairing and maintaining the electric distribution system, including: generators, electric lines, meters, transformers, poles, gear testing, electric meters, painting pipes, plant and roof repairs
05-551	Transfer Out-Other funds	Fund transfer to the Electric Department

ELECTRIC FUND 03

FY 2018 – 2019 LINE ITEM BUDGET DESCRIPTIONS

05-560	Capital Expenditures	New Substation Upgrade, Recloser, Pick up Truck
05-566	Contractual Services	Consulting, Incode Software

WASTE WATER DEPARTMENT



WASTE WATER FUND (SEWER FUND)

Major Departmental Activities:

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

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

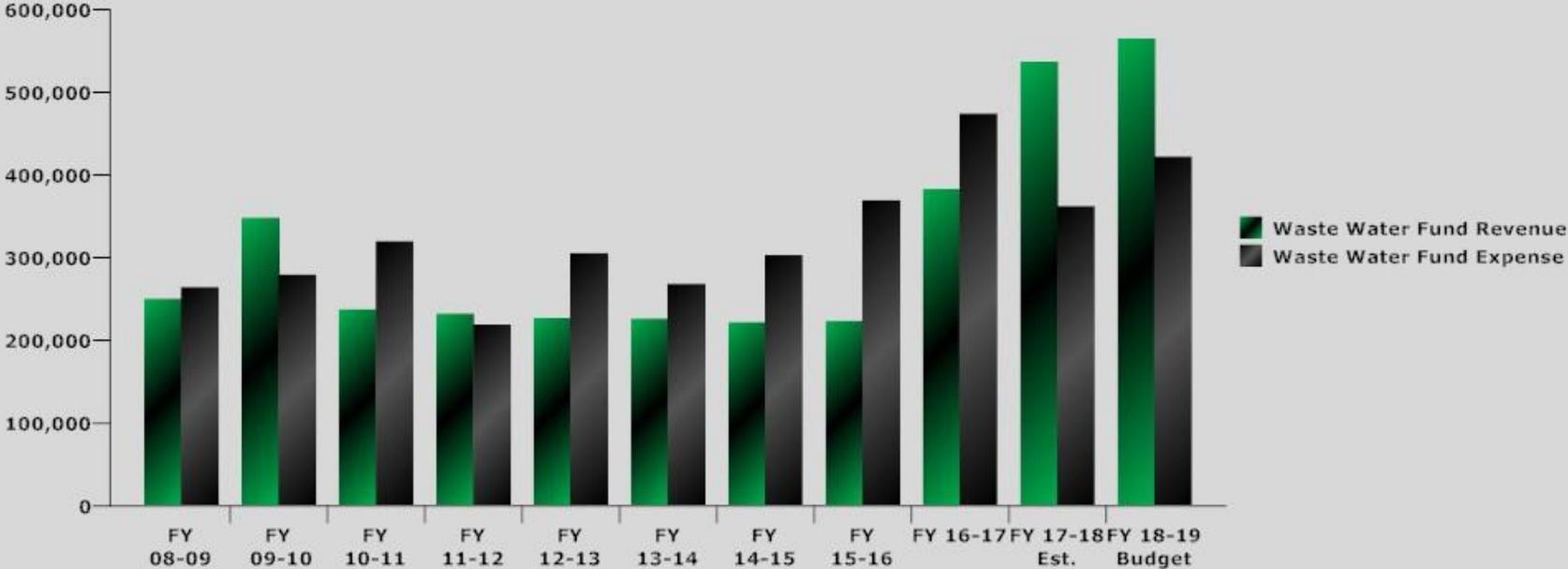
Mow treat plant grounds and haul sludge

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

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

File required reports periodically with the Department of Natural Resources.

Waste Water Fund



	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18 Est.	FY 18-19 Budget
Waste Water Fund Revenue	249,901	347,711	236,870	231,961	226,298	225,692	221,238	222,496	382,257	536,126	564,090
Waste Water Fund Expense	263,585	278,910	318,978	218,237	304,909	267,837	302,283	368,768	473,588	361,764	421,351

WASTE WATER FUND - 04

ACCOUNT #	TYPES OF REVENUES	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
04-00-432	Interest Income	25	30	26	38	31	5	19%
04-00-434	State Grants/Lease	0	18,360	18,140	21,567	0	(18,140)	-100%
04-00-440	Miscellaneous Income	168	3,386	100	151	100	0	0%
04-00-441	State Sewer Connection Fee	1,088	1,062	1,064	1,087	1,079	15	1%
04-00-451	Transfers In - Others	0	0	0	0	0	0	0%
04-00-461	Sewer Tap Fees	0	225	100	0	100	0	0%
04-00-462	Sewer User Fees	219,176	355,854	566,105	508,555	559,411	(6,694)	-1%
04-00-471	Service Charge - Utilities	2,039	3,340	2,481	4,727	3,369	888	36%
	TOTAL REVENUES	222,496	382,257	588,016	536,126	564,090	(23,926)	-4%

ACCOUNT #	TYPES OF EXPENSES	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
04-06-501	Salaries and Wages- Sewer	86,599	126,319	133,529	131,811	130,234	(3,295)	-2%
04-06-503	Salaries and Wages- Adm.	37,940	38,053	37,197	36,609	39,840	2,643	7%
04-06-510	Employee Benefits	53,723	59,549	68,679	59,669	76,647	7,968	12%
04-06-516	Overtime	8,046	13,104	7,311	13,112	9,778	2,467	34%
	PERSONNEL COSTS	186,308	237,025	246,716	241,200	256,499	9,783	4%
04-06-519	Postage	1,375	1,426	1,500	1,298	1,500	0	0%
04-06-520	Supplies and Materials	8,312	4,901	5,698	5,486	5,698	0	0%
04-06-522	Telephone	2,377	1,694	2,500	1,724	1,834	(666)	-27%
04-06-524	Utilities	16,429	21,653	20,500	27,279	25,000	4,500	22%
04-06-530	Insurance	7,523	7,223	8,000	7,134	8,000	0	0%
04-06-530	Legal and Accounting	8,143	8,143	8,314	8,314	8,314	0	0%
04-06-532	Travel, Meetings, and Dues	1,978	1,483	3,000	1,223	2,000	(1,000)	-33%
04-06-533	Petroleum Products	2,402	1,755	4,000	4,498	4,500	500	13%
04-06-540	Other Expenditures	5,060	5,740	7,000	3,402	7,000	0	0%
04-06-542	Repairs and Maint-Equip	17,084	34,056	93,500	12,282	35,000	(58,500)	-63%
04-06-544	Repairs and Maint-Syst	4,701	37,325	55,000	27,492	55,000	0	0%
04-06-550	Depreciation	0	0	0	0	0	0	0%
04-06-551	Transfer Out-Other Funds	0	0	0	0	0	0	0%

ACCOUNT #	TYPES OF EXPENSES	FY 17-18						
		FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18 Estimated Actuals	FY 18-19 Proposed Budget	FY 18-19 Budget Difference	%
04-06-554	Interest - Lease Purchase	2,317	1,323	822	660	773	(49)	-6%
04-06-556	State Sewer Connection Fee	1,169	1,151	1,200	1,200	1,200	0	0%
04-06-558	Waste Water System Maintenance of Right Of Ways	22,249	36,389	0	0	0	0	#DIV/0!
04-06-566	Contractual Expense	8,560	3,800	20,336	5,376	2,678	(17,658)	-87%
04-06-570	State Grants	10,512	31,097	23,291	7,309	0	(23,291)	
	OPERATING EXPENSES	120,191	199,159	254,661	114,677	158,497	(96,164)	-38%
	CAPITAL EXPENSES	16,817	0	0	0	0	0	#DIV/0!
	PRINCIPAL PAYMENT - L/P	45,452	37,404	6,546	5,887	6,355	0	-3%
	TOTAL EXPENSES	368,768	473,588	507,923	361,764	421,351	(86,381)	-17%

ACCOUNT #	PERSONNEL POSITIONS	FY 17-18						
		FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18 Estimated Actuals	FY 18-19 Proposed Budget	FY 18-19 Budget Difference	%
	Superintendent (Split with Water)	0	1	1	1	1	0	
	Sewer Plant Operator	1	2	2	2	2	0	
	Line Distribution (Split with Water)	1	2	2	2	2	0	
	TOTAL PERSONNEL	2	5	5	5	5	0	

WASTE WATER FUND 04

FY 2018 – 2019 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 — 2.8% (up to \$12,500), and LAGERS — 10.9% of full time employees. Includes group life health costs of the employer for the employee and contribution to deferred compensation
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	None
06-566	Contractual Services	Incode Software

DEBT SERVICE FUND

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

In April 2016 a \$1 million General Obligation Bond proposition they approved by the registered voters of the City of Marceline for the acquisition, construction, and furnishing of a new municipal swimming pool facility. The debt service levy in 2018 for this long-term obligation is \$0.4274 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 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18	FY 18-19	FY 17-18	%
					Estimated	Proposed	Budget	
05-00-402	Advalorem Taxes	0	102,358	92,703	95,027	95,000	2,297	0%
05-00-411	Railroad Taxes	0	8,367	7,988	8,367	8,367	379	0%
05-00-417	Corp and Intangible Taxes	0	8,673	8,000	8,460	8,567	567	0%
05-00-419	Payment in Lieu of Taxes	0	1,073	1,000	1,072	1,073	73	0%
05-00-432	Interest Income	221	894	240	279	280	40	0%
	TOTAL REVENUES	221	121,365	109,931	113,205	113,287	3,356	0%

ACCOUNT #	TYPES OF EXPENDITURES	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18	FY 18-19	FY 17-18	%
					Estimated	Proposed	Budget	
05-05-502	Matured Bonds	0	0	65,325	65,000	65,000	-325	0%
05-05-504	Bond Interest	0	27,975	30,338	30,663	30,013	-325	0%
05-05-506	Fiscal Agent Fees	0	318	300	300	300	0	0%
05-05-551	Transfer Out - Other Funds	0	906,003	0	0	0	0	0%
	TOTAL EXPENDITURES	0	934,296	95,963	95,963	95,313	-650	0%

DEBT SERVICE FUND 05

FY 2018 – 2019 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, nine (9) Citizens and the City Manager make up the ten (10) member Cemetery Board which meets the second Thursday of the month from April through October at 5:00 p.m.

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

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

All mowing is let out for bid and contracted annually.

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

Current Cemetery Board members include:

Shirley Padgett
Judy Lindsey
Virginia Algaier
Eloise Gosh
Tom Oldham
Marge Stuart
Dave Anderson
Mary Chrisman

CEMETERY FUND-06

ACCOUNT #	TYPES OF REVENUES	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
06-00-432	Interest Income	0	0	0	0	0	0	0%
06-00-439	Donations	150	50	0	250	0	0	0%
06-00-440	Miscellaneous Income	0	0	0	0	0	0	0%
06-00-451	Transfer In-Other Funds	0	0	0	0	0	0	0%
06-00-474	Grave Open & Close Fees	10,950	3,750	8,370	9,720	8,140	-230	-3%
06-00-476	Sale of Lots/General Operations	1,480	1,710	2,235	1,440	1,543	-692	-31%
	TOTAL REVENUES	12,580	5,510	10,605	11,410	9,683	(922)	-9%

ACCOUNT #	TYPES OF EXPENDITURES	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
06-05-501	Salaries and Wages	0	0	0	0	0	0	0%
06-05-502	Temporary Employees	0	0	0	0	0	0	0%
06-05-510	Employee Benefits	0	0	0	0	0	0	0%
06-05-516	Overtime	0	0	0	0	0	0	0%
	PERSONNEL COSTS	0	0	0	0	0	0	0%
06-05-520	Supplies and Materials	0	0	500	9	1,300	800	160%
06-05-524	Utilities	158	158	158	158	158	0	0%
06-05-526	Insurance	367	296	336	271	325	-11	-3%
06-05-533	Petroleum Products	0	0	0	0	0	0	0%
06-05-540	Other Expenditures	707	895	900	900	900	0	0%
06-05-542	Repairs and Maintenance	2,450	2,035	3,000	3,000	15,000	12,000	400%
06-05-552	Interest - Lease Purchase	234	48	308	250	250	-58	-19%
06-05-566	Contractual Services	18,254	18,195	20,000	19,699	20,404	404	2%
	OPERATING EXPENDITURES	22,170	21,627	25,202	24,287	38,337	13,135	52%
	CAPITAL EXPENDITURES	18,007	8,430	5,265	5,265	5,265	0	0%
	TOTAL EXPENDITURES	40,177	30,057	30,467	29,552	43,602	13,135	43%

Capital Outlays

Description	Amount
1/2 of Mini-Excavator -5 yr lease purchase (5th year)	5,265
Total Capital Outlays	5,265

CEMETERY FUND 06

FY 2018 – 2019 LINE ITEM BUDGET DESCRIPTIONS

05-520	Supplies & Materials	Miscellaneous supplies
05-526	Insurance	General Property and Liability premiums
05-540	Other Expenditures	Unanticipated expenditures not specifically listed.
05-542	Repairs and Maintenance	Monument straightening
05-552	Interest – Lease Purchase	Interest expense on a mini-excavator purchased in FY14-15
05-560	Capital Expenditures	Lease purchase of the mini-excavator purchased in FY14-15
05-566	Contractual Services	Contract mowing at the cemetery

LIBRARY DISTRICT FUND

Major Departmental Activities:

The Library was built in 1920.

Today, the Library District receives a tax levy for funding daily operations, and the City maintains the building. 2018 Tax Levy is .2092 per \$100.

Current Library District Board members, include:

Linda Bond
Jeanne Rauer
Brenda Lain
Margaret Epperson
Mary Catherine Lichtenberg
Sharon Sportsman
Barb Meissen
Eloise Gosch
Linda Munson

Joyce Clapp- Librarian



LIBRARY DISTRICT FUND-07

ACCOUNT #	TYPES OF REVENUES	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
07-00-402	Advalorem Taxes	41,206	41,732	40,619	44,255	42,398	1,779	4%
07-00-411	Railroad Taxes	2,884	3,585	2,983	3,351	3,273	290	10%
07-00-417	Corp and Intangible Taxes	6,070	3,714	5,070	3,905	4,563	(507)	-10%
07-00-419	Payment in Lieu of Taxes	494	454	480	457	468	(12)	-3%
07-00-432	Interest Income	12	8	6	16	6	0	0%
	TOTAL REVENUES	50,666	49,493	49,158	51,983	50,708	1,550	3%

ACCOUNT #	TYPES OF EXPENDITURES	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19	FY 17-18	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
07-05-590	Library Board	50,895	50,209	49,158	51,983	50,708	1,550	3%
	TOTAL EXPENDITURES	50,895	50,209	49,158	51,983	50,708	1,550	3%

TRANSPORTATION SALES TAX FUND

Major Departmental Activities:

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

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

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

TRANSPORTATION SALES TAX-08

ACCOUNT #	TYPES OF REVENUES	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18	FY 18-19	FY 17-18	%
					Estimated Actuals	Proposed Budget	Budget Difference	
08-00-424	Transportation Sales Tax Income	102,871	96,570	101,418	98,586	99,342	-2,076	-2%
08-00-432	Interest Income	124	153	120	175	151	31	26%
	TOTAL REVENUE	102,995	96,723	101,538	98,761	99,493	-2,045	-2%

ACCOUNT #	TYPES OF EXPENDITURES	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18	FY 18-19	FY 17-18	%
					Estimated Actuals	Proposed Budget	Budget Difference	
08-07-541	Street	95,000	100,000	100,000	100,000	100,000	0	0%
	TOTAL EXPENDITURES	95,000	100,000	100,000	100,000	100,000	0	0%

POOL SALES TAX FUND

Major Departmental Activities:

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

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

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

POOL SALES TAX -10

ACCOUNT #	TYPES OF REVENUES	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18	FY 18-19	FY 17-18	%
					Estimated Actuals	Proposed Budget	Budget Difference	
10-00-424	Pool (Parks) Sales Tax Income	0	86,086	101,418	97,896	91,991	-9,427	
10-00-432	Interest Income	0	21	25	106	100	75	
	TOTAL REVENUE	0	86,107	101,443	98,002	92,091	-9,352	

ACCOUNT #	TYPES OF EXPENDITURES	FY 15-16 Actuals	FY 16-17 Actuals	FY 17-18 Budget	FY 17-18	FY 18-19	FY 17-18	%
					Estimated Actuals	Proposed Budget	Budget Difference	
10-09-502	Revenue Bonds	0	0	0	0	55,000	55,000	
10-09-504	Bond Interest	0	14,315	29,618	29,604	29,068	-550	
10-09-506	Fiscal Agent Fees	0	0	1,000	1,246	1,246		
10-09-511	Transfer Out-Other Funds	0	28,900	0	0	0		
10-09-568	Amortization Bond	0	0	0	0	0	0	
	TOTAL EXPENDITURES	0	43,215	30,618	30,850	85,314	54,450	

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