CITY of MARCELINE, MISSOURI

Annual Budget
Fiscal Year November 1, 2026 to October 31, 2027

Approved by Ordinance # 35.2645
October 14, 2026



PRINCIPAL OFFICIALS

Mayor and Council

Shelly Milford, Mayor

Brian Baker, Mayor Pro-Tem

Sallie Buck, Councilwoman

Jacob Clay, Councilman

Clarence Gibson, Councilman

CITY OF MARCELINE, MISSOURI

ADMINISTRATION

Jesse Wallis, City Manager

Lindsay Krumpelman, City Clerk

Robert Cowherd, Legal Counsel

John Wright, Police Chief

Brian Chrisman, Fire Chief

Adam Lichtenberg, Street Superintendent

Carol Logue, Pool Manager

Mikeal Thompson, Water Superintendent

Charles Harrington, Electric Superintendent

Justin Griffin, Wastewater Superintendent

CITY OF MARCELINE, MISSOURI
ADOPTED ANNUAL OPERATING BUDGET
FOR FISCAL YEAR 2026-2027

TABLE OF CONTENTS

TITLE	PAGE
BUDGET MESSAGE	**5**
BUDGET ORDINANCE	**9**
HOW TO USE THE BUDGET DOCUMENT	**10**
COMMUNITY AND GOVERNMENT PROFILE	**14**
Marceline Overview	15
Miscellaneous Statistical Data	18
City Organizational Chart	19
Property Tax Rates-All Direct and Overlapping Governments	20
FINANCIAL HIGHLIGHTS	**21**
Overall Budget Summary / Reserve Summary	22
Summary of Major FY 2026-2027 Expenditures/Expenses By Fund	25
Summary of All Revenues, Transfers, and Expenditures by Funds	28
GENERAL FUND	**31**
Summary of Revenues, Transfers In, and Expenditures	32
Summary of General Fund Revenue Details	33
General Fund Revenues-Line Item Budget Descriptions	35
Administration	39
Executive Control (City Manager)	42
City Council	45
Police	48
Street	53
Fire	57
Swimming Pool	60
Recreation & Parks	63

TITLE	PAGE
ENTERPRISE FUNDS	**67**
Water Fund	68
Electric Fund	76
Waste Water Fund	83
DEBT SERVICE FUND	**90**
CEMETERY FUND	**93**
LIBRARY DISTRICT FUND	**96**
TRANSPORTATION SALES TAX FUND	**98**
POOL SALES TAX FUND	**100**
SALARY & WAGE SCHEDULE	**102**
BUDGET GLOSSARY	**104**

City of Marceline

BUDGET MESSAGE
November 1, 2026

To: Honorable Mayor and City Council Members
From: Jesse W. Wallis, City Manager

Introduction

It is my privilege to present the Fiscal Year 2026–2027 Operating Budget for the City of Marceline. Prepared with input from the City Council and City staff, this budget is designed to maintain essential services while addressing increasing operating costs, aging infrastructure, and long-term financial obligations.

The City enters this fiscal year with a balanced but tight budget. Our emphasis is on stabilizing municipal finances, understanding the full scope of infrastructure needs, and making responsible decisions that protect both service reliability and the financial interests of residents.

Budget Highlights and Modifications

The FY26–27 budget reflects several significant considerations necessary to maintain operations and position the City for long-term sustainability. These include:

Utility Rate Adjustments (Proposed):
Electric: $5.00 increase in the monthly base charge
Water: 10% increase
Wastewater: 10% increase
These adjustments are proposals only and remain subject to a December 9, 2026 public hearing and separate City Council action.

Utility Rate Study:
The City is working with Carl Brown of Allstate Consultants on a comprehensive utility rate study. Preliminary recommendations support interim water and wastewater adjustments, but the study is not yet complete. Future capital needs may require additional action; no long-term rate schedule has been approved.

Infrastructure and Equipment Priorities:
Budgeted priorities include electric substation and line obligations, advanced metering infrastructure (AMI), aging distribution lines, electric plant repairs, water treatment electrical improvements, wastewater lift station equipment, and essential shared utility equipment.

Capital Improvement Reductions:
To limit expenditures, the City reduced or deferred projects and equipment, including certain sewer lining and lift station work, backup water equipment, a second sludge truck, and a trailer-mounted air compressor. Reductions included $80,000 in water repairs and maintenance, $45,000 in wastewater repairs and maintenance, and $25,000 in water treatment chemicals.

Budget Overview

General Fund
Revenues: $2,566,656
Expenditures: $2,677,653
Use of Reserves: $112,810
Revenues: Primarily derived from taxes, licenses, fees, and permits.
Expenditures: Focused on core services including administration, police, fire, streets, and parks.

Water Fund
Revenues: $1,536,216
Expenditures: $1,636,555
Use of Reserves: $104,000
Revenues: Reflect anticipated water system receipts; the proposed 10% rate adjustment has not yet been approved.
Expenditures: Prioritized for water treatment operations, electrical panel improvements, maintenance, and necessary equipment.

Electric Fund
Revenues: $5,135,640
Expenditures: $5,432,973
Use of Reserves: $300,000
Revenues: Supports electric operations and planned infrastructure needs; a $5 monthly base-charge adjustment is proposed.
Expenditures: Include purchased power, substation and powerline obligations, AMI implementation, distribution improvements, and equipment and facility needs.

Wastewater Fund
Revenues: $717,244
Expenditures: $851,239
Use of Reserves: $134,000
Revenues: Based on wastewater service charges and budget assumptions, including a proposed 10% adjustment.
Expenditures: Focus on collection system maintenance, lift station pumps, treatment operations, and continued improvement planning.

Utility Rate Adjustments and Projected Household Impacts

Recent approved adjustments included 13% for electric and 5% each for water and wastewater in December 2024, followed by 5% water and wastewater increases and a $15 electric base-charge increase effective January 1, 2026.
The proposed FY26–27 changes are 10% for water, 10% for wastewater, and $5 per month for the electric base charge. On a sample bill using 4,000 gallons of water and 1,000 kWh of electricity, the combined monthly total would increase from $327.85 to $345.66, or $17.81 (approximately 5.4%). Actual impacts will depend on usage.

These increases are being considered because operating costs and necessary infrastructure investments continue to outpace existing resources. The City recognizes the burden on households and will consider public input before any rate decision. The hearing is scheduled for December 9, 2026, at 5:30 p.m. at the Public Safety Building, 123 E. Santa Fe Avenue.
The utility rate study remains underway. The City is also evaluating its combined sanitary and stormwater sewer system and the resulting treatment and collection needs before committing to major projects. Grant and low-interest financing opportunities are being pursued through Missouri DNR and USDA Rural Development, but outside funding does not replace the need for sustainable operating revenues.

Strategic Initiatives

Key priorities for FY26–27 include:

Financial Stability: Monitoring tight operating budgets and protecting designated reserves.
Utility Sustainability: Completing the rate study and planning for dependable electric, water, and wastewater services.
Infrastructure Planning: Evaluating wastewater collection and treatment needs before committing major capital resources.
Operational Efficiency: Sharing equipment where practical and deferring nonessential expenditures.
Community Investment: Maintaining public safety, parks, streets, and responsible economic development.

Fiscal Responsibility

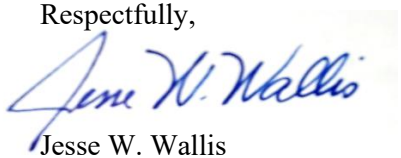
The FY26–27 budget projects $10,415,710 in revenues and transfers, $11,101,440 in expenditures and transfers, and $704,419 in planned reserve use across all funds. Of that planned reserve use, $538,000 is associated with water, electric, and wastewater. These resources are finite and include designated accounts that must remain available for future capital and emergency needs.

The City cannot rely indefinitely on reserves to fund recurring costs. Rate decisions, expenditure controls, financing opportunities, and infrastructure priorities must be considered together to support long-term stability while remaining mindful of residents' ability to pay.

Closing Remarks

I would like to thank the Mayor, City Council, and City staff for their work throughout this budget process. The FY26–27 budget reflects difficult choices and a shared commitment to maintaining essential services while planning responsibly for Marceline's future. I remain committed to providing clear information and helping the Council evaluate sustainable solutions to the challenges before us.

Respectfully,



Jesse W. Wallis
City Manager

CITY OF MARCELINE, MISSOURI

Bill No: 35-2646 **Ordinance No: 35.2645**

AN ORDINANCE ESTABLISHING AN OPERATING BUDGET FOR THE CITY OF MARCELINE, MISSOURI FOR THE 2026-2027 FISCAL YEAR COMMENCING NOVEMBER 1, 2026 AND ENDING OCTOBER 31, 2027

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 $11,101,440 is hereby adopted as the official budget of the City of Marceline.

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

Section 3. The City Manager may at his discretion amend the budget within Funds or between Departments within a Fund without Council approval as long as the aggregating budget amount does not increase, and the amount is no more than $20,000.

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

Section 5. The City Council is approving the transfer of $1,325,000 from the Electric Fund to the General Fund.

Section 6. The City Council is approving the transfer of $41,621 from the Electric Fund to the Cemetery Fund.

Section 7. The City Council is approving the transfer of $29,125 from the Pool Sales Tax Fund to the General Fund.

Section 8. The budget aggregating $11,101,440 shall be in full force and effect, unless amended by the City Council of the City of Marceline, Missouri from November 1, 2026 through October 31, 2027.

Section 9. This ordinance shall be in full force and effect from and after the date of its passage.

PASSED THIS 14th DAY OF OCTOBER, 2026

Shelly J. Milford - Mayor

ATTEST:

Lindsay Krumpelman - City Clerk/ACM

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, 2026 through October 31, 2027. 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 2026-2027 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 2026-2027 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

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, analyzed 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 2026-2027 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.

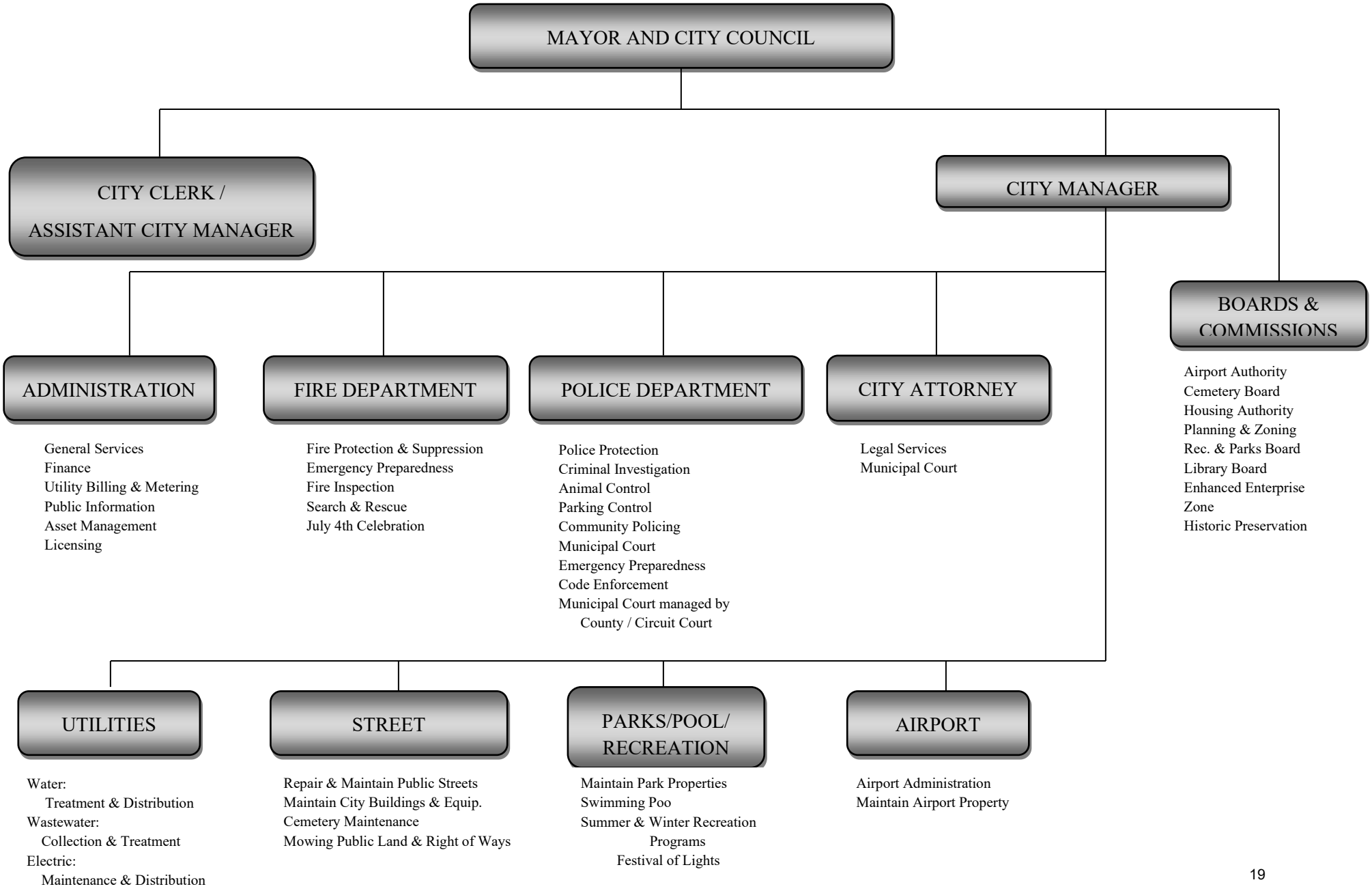
An important development in municipal government was the change from a Mayor-Council form of government to now, a Third Class City, Council-Manager form of government. In June 1953, the city's first manager was appointed. One of the smallest cities in the state with a City Manager, Marceline has been run by a professional manager ever since.

MISCELLANEOUS STATISTICAL DATA
NOVEMBER 1, 2026

DATE OF INCORPORATION:	1888
City - Third Class	
FORM OF GOVERNMENT:	
Council/Manager	
AREA:	
Miles of Streets	35
Number of Street Lights	303
FIRE PROTECTION:	
Number of Stations	1
Number of Firemen	25
POLICE PROTECTION:	
Number of Stations	1
Number of Officers & Policemen	7
RECREATION:	
Number of Parks (58.11 acres)	2
Number of Swimming Pools	1
EDUCATION:	
Marceline R-V District	
Number of Administration	3
Number of Teachers	58
Number of Students	590
Number of Support Staff	31
ELECTIONS:	
Number of Registered Voters	1,481
Number of Votes cast in:	
Last Municipal Election	184

CITY EMPLOYEES:	
Approved Full-Time	32
Approved Part-Time	27
ENTERPRISES:	
Water Treatment —	
Number of Consumers	1,277
Average Daily Consumption (million gallons)	0.7
Plant Capacity (in million gallons)	2
Electric —	
Number of Consumers	1,285
Miles of Electrical Lines	31
Waste Water Treatment —	
Number of Consumers	1,021
Miles of Sewer Mains	22
POPULATION STATISTICS:	
1970	2,622
1980	2,938
1990	2,645
2000	2,558
2010	2,233
2020	2,123
Age Distribution in 2020	
Over 18	72.8%
under 5	6.6%
5-14	18.6%
15-19	5.5%
20-24	6.6%
25-34	10.4%
35-44	12.9%
45-54	10.1%
55-59	6.4%
60-64	6.7%
65 and over	16.3%

CITY OF MARCELINE, MISSOURI — ORGANIZATIONAL CHART



PROPERTY TAX RATES-ALL DIRECT AND OVERLAPPING GOVERNMENTS
FISCAL YEARS 2017-2027
(Per $100 of Assessed Valuation)

Fiscal Year	Tax Year	City (1)	R-V School District	County	State	Special Road District	Other (2)	Total
2017	2016	0.9905	4.6705	0.0725	0.0300	0.4655	0.7647	6.9937
2018	2017	0.9587	4.6555	0.0725	0.0300	0.4682	0.7735	6.9584
2019	2018	0.9293	4.6172	0.0725	0.0300	0.4677	0.7826	6.8993
2020	2019	0.8467	4.6113	0.0725	0.0300	0.4677	0.8320	6.8602
2021	2020	0.8929	4.6717	0.0725	0.0300	0.4677	0.8312	6.9660
2022	2021	0.7413	4.6813	0.0725	0.0300	0.4677	0.8236	6.8164
2023	2022	0.7749	4.8928	0.0725	0.0300	0.4677	0.8080	7.0459
2024	2023	0.7979	4.8410	0.0725	0.0300	0.4691	0.7929	7.0034
2025	2024	0.7760	4.8445	0.0725	0.0300	0.4700	0.8121	7.0051
2026	2025	0.7517	4.9031	0.0725	0.0300	0.4700	0.8085	7.0358
2027	2026	0.7771					0.2492	

Overlapping levy is the total levy attributed to all taxing authorities in a given city or county. The overlapping rate for citizens of Marceline was a very reasonable at $7.358 per 100 dollars of assessed valuation during the 2025 tax year. The 2026 tax rates for the other taxing districts were not posted at the time of posting this budget document.

(1) City tax rate includes general operating (0.5218) and debt levies (0.2553).
(2) Includes Health Department, Ambulance District, Library District (0.2492), Developmental Dis. Board, and Senior Tax.

FINANCIAL REPORTS

CITY OF MARCELINE
2026-2027 BUDGET
OVERALL BUDGET SUMMARY

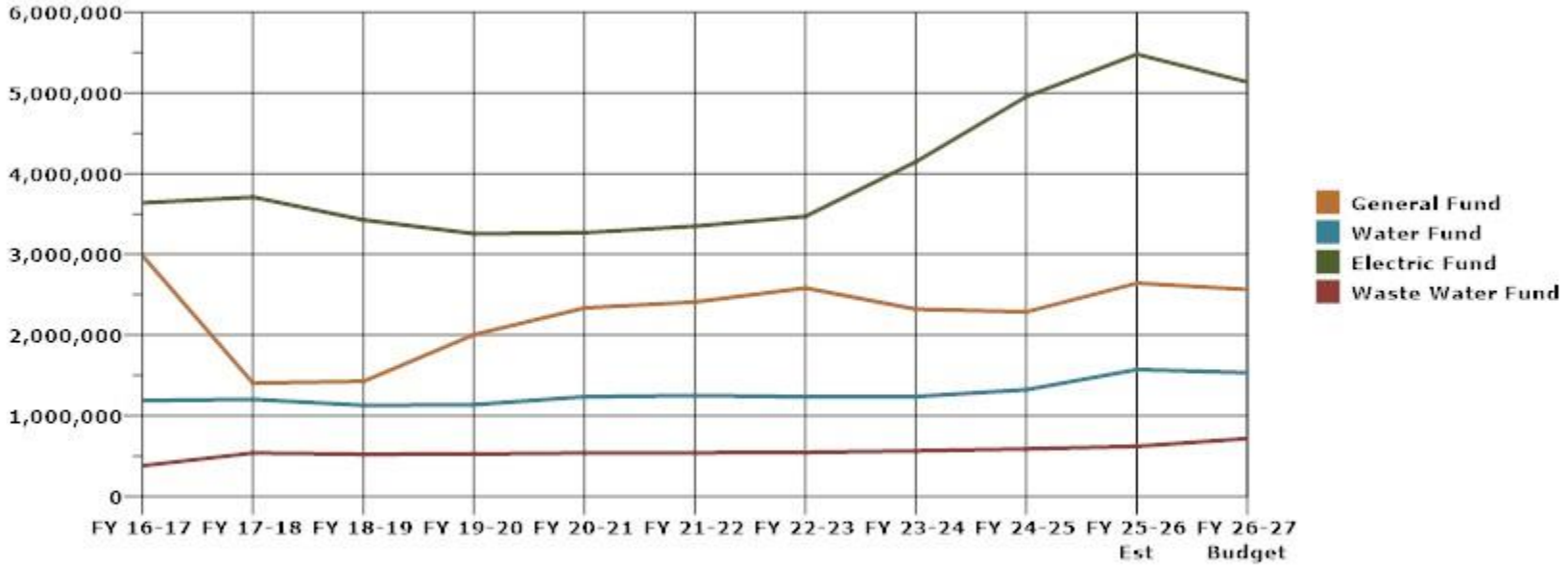
	REVENUE	RESERVE BALANCE UTILIZED	EXPENDITURES	DIFFERENCE
General Fund	2,566,656	112,810	2,677,653	1,813
Water Fund	1,536,216	104,000	1,636,555	3,661
Electric Fund	5,135,640	300,000	5,432,973	2,667
Waste Water Fund	717,244	134,000	851,239	5
Debt Service Fund	87,775		83,891	3,884
Cemetery Fund	53,421		53,421	0
Library Fund	83,890		83,890	0
Transportation Sales Tax Fund	117,591	53,609	171,200	0
Pool Sales Tax Fund	117,277		110,618	6,659
TOTAL	**10,415,710**	**704,419**	**11,101,440**	**18,689**

Reserve Summary as of November 1, 2026

Estimated Reserve Balance - November 1, 2026: $ 4,334,001

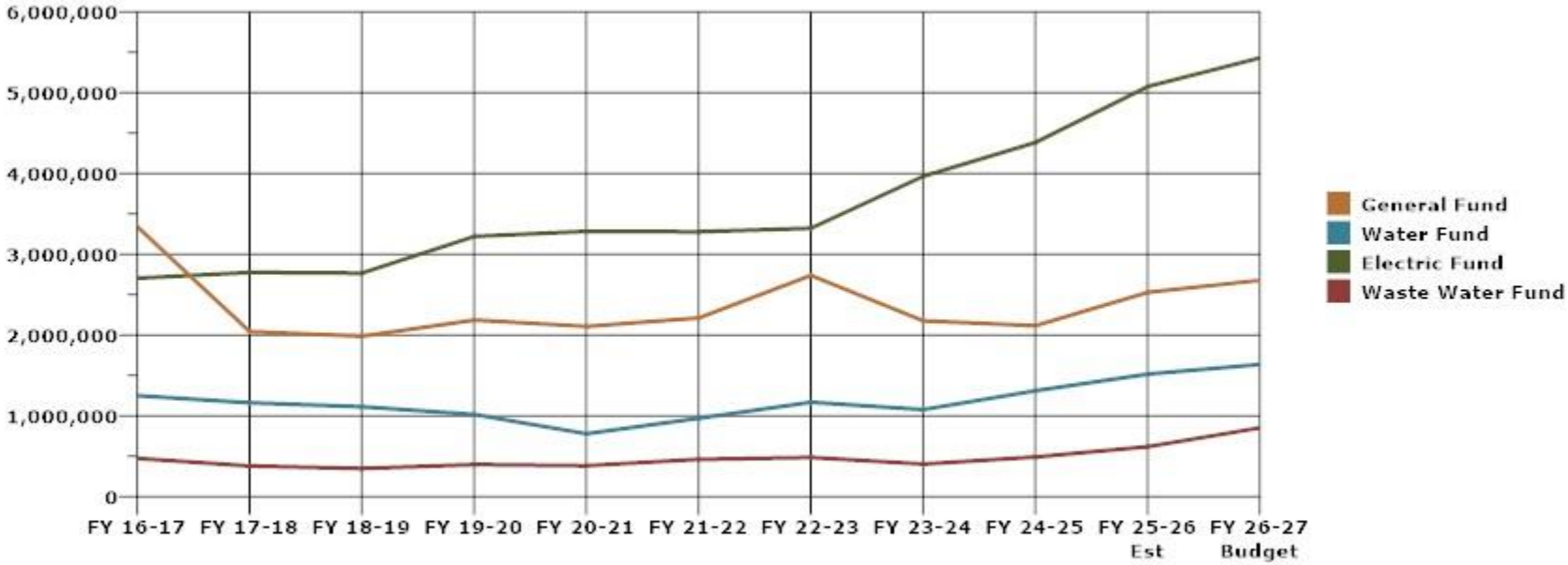
General:		$ 398,855	Debt Service:		$ 88,431	Transporation Sales Tax*	$ 245,505
Reserve Savings	83,766		Pool GO Bond Acct*	88,431			
Construction Account*	-		Water:		$ 491,677	Pool Sales Tax*	$ 280,487
DWI Recoupment*	4,303		CDBG*	100			
DARE Account*	889		CIP*	491,577			
LLEBG*	20		Electric:		$ 2,494,996		
Protested Taxes*	10		Generator Account*	994,972			
Fires*	-		CIP*	1,500,024			
Public Safety Tax*	309,867		Sewer:		$ 334,050		
			CIP*	334,050			

REVENUES BY FUND



	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Est	FY 26-27 Budget
General Fund	2,986,061	1,405,968	1,428,748	2,006,845	2,337,301	2,410,798	2,582,844	2,321,391	2,289,280	2,644,010	2,566,656
Water Fund	1,189,139	1,203,281	1,130,810	1,137,351	1,236,176	1,251,248	1,237,484	1,238,954	1,322,627	1,573,670	1,536,216
Electric Fund	3,640,541	3,711,228	3,428,111	3,256,554	3,270,957	3,350,209	3,470,986	4,148,737	4,957,887	5,482,184	5,135,640
Waste Water Fund	382,257	538,206	525,065	527,892	539,248	543,900	548,226	565,896	589,957	623,198	717,244

EXPENDITURE BY FUND



	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Est	FY 26-27 Budget
General Fund	3,340,620	2,043,754	1,986,123	2,187,407	2,107,750	2,212,440	2,739,050	2,179,524	2,116,631	2,529,934	2,677,653
Water Fund	1,250,552	1,162,771	1,113,109	1,017,009	780,838	971,542	1,168,396	1,079,922	1,311,704	1,518,858	1,636,555
Electric Fund	2,703,458	2,776,488	2,769,106	3,222,720	3,287,741	3,279,933	3,323,554	3,967,272	4,386,729	5,077,267	5,432,973
Waste Water Fund	473,588	380,503	350,039	398,357	384,347	462,882	485,575	404,788	492,368	618,516	851,239

CITY OF MARCELINE
SUMMARY OF
MAJOR FY 2026-2027 EXPENDITURES/EXPENSES BY FUND

GENERAL FUND EXPENDITURES:

ADMINISTRATION — Includes $55,582 under Contractual which includes the Copier Lease, IT Services, Codification, Incode Software, and a website upgrade to meet ADA requirements.

EXECUTIVE CONTROL — Includes $9,051 for a portion of Legal and Accounting Services.

CITY COUNCIL — $35,000 for the Industrial Development Authority is included as is $50,000 for the NCMR Airport to match the City of Brookfield to fund airport activities. $25,000 is budgeted for Downtown Marceline along with $15,000 for the E-911 Board for Dispatch Services.

POLICE — Includes $6,760 for the fourth year of a five (5) year lease for seven (7) tasers, replacement cartridges, and training. $52,500 is budgeted to be used towards a new police vehicle with equipment utilizing the sales tax funds assigned to be used towards public safety

STREET — $65,000 is budgeted for Street Repairs while $25,000 is budgeted for Repairs and Maintenance. The purchase of a new skid steer with mulching and milling attachments utilizing a five-year municipal lease purchase option split among the Street, Water, Electric and Wastewater Departments ($8,750 per year for each department). $11,200 for a replacement trailer for said skid steer.

FIRE — Funds for the Firemen's Fund and the First Responders/EMS is included. $21,000 is budgeted to be used towards a 12' Overhead Door for the Fire Station, SBCA Airpack and computer utilizing funds generated from the sales tax assigned to be used towards public safety.

SWIMMING POOL — Repairs and Maintenance include $85,000 in budgeted repairs of which $75,000 is for sandblasting and painting the pool. Funds from the Pool Sales Tax will be utilized for that repair. Utilities are expected to be $57,669 for the year-round facility.

RECREATION & PARKS — $8,000 is budgeted for a new 8' Merry Go Round in Ripley Park, a replacement trailer for the lawn mowers in the amount of $8,300 along with $10,000 set aside for lights at the Practice Football Field (field south of the pool).

CITY OF MARCELINE
SUMMARY OF
MAJOR FY 2026-2027 EXPENDITURES/EXPENSES BY FUND CONTINUED

ENTERPRISE FUND EXPENDITURES:

WATER — The City will be finishing the Automated Metering Infrastructure Project this fiscal year for the water and the electric system that is expensed over ten (10) years with the first payment this year. The Water Department's portion is $71,768 this fiscal year. Reserves may be utilized for the following: $35,000 for large panel update at the Water Plant and $69,000 for a storage garage. Other Capital expenses include the purchase of a sludge truck and mini-excavator to be shared between the Water and Wastewater Departments utilizing a municipal lease purchase option with an expected annual payment of $53,466 for five (5) years. The Water Department is sharing in the purchase of a new skid steer with mulching and milling attachments utilizing a five-year municipal lease purchase option split among the Street, Water, Electric and Wastewater Departments ($8,750 per year for each department).

ELECTRIC — The City will be finishing the Automated Metering Infrastructure Project this fiscal year for the water and the electric system that is expensed over ten (10) years with the first payment this year. The Electric Department's portion is $54,141 this fiscal year. $300,000 in reserves is expected to be utilized $200,000 for upgrades to the West Business Loop and $100,000 towards improvements to the Electric Plant. The fifth payment on the new 1.65 +/- mile powerline and substation for the industrial park is due in the amount of $175,770.91. $1,403,646 in fund transfers is included. The Electric Department is sharing in the purchase of a new skid steer with mulching and milling attachments utilizing a five-year municipal lease purchase option split among the Street, Water, Electric and Wastewater Departments ($8,750 per year for each department). A transfer-out of funds in the amount of $1,366,621 is included.

WASTEWATER —$75,000 is budgeted for Repairs and Maintenance of the System and $40,000 for Repairs and Maintenance of Equipment. Capital expenses include the purchase of a sludge truck and mini-excavator to be shared between the Water and Wastewater Departments utilizing a municipal lease purchase option with an expected annual payment of $53,466 for five (5) years. The Wastewater Department is sharing in the purchase of a new skid steer with mulching and milling attachments utilizing a five-year municipal lease purchase option split among the Street, Water, Electric and Wastewater Departments ($8,750 per year for each department). $20,000 is budgeted for a new mower. It is expected that $134,000 in reserves will be utilized for a Lift Station Backup Pump ($80,000), Safety Equipment ($20,000), and Pipe/Pump replacements ($34,000).

CITY OF MARCELINE
SUMMARY OF
MAJOR FY 2026-2027 EXPENDITURES/EXPENSES BY FUND CONTINUED

DEBT SERVICE FUND — Registered voters approved $1 million GO Bond in April 2016 in conjunction with a 1/2 cent sales tax in November 2015 for a new swimming pool. The GO Bonds were originally sold on October 6, 2016. These Bonds were refinanced in July 2021. The budgeted expenses of this fund this year are for the Bond and Interest Payments for a total of $83,891.

CEMETERY FUND — Includes $43,500 in funds for contract mowing at Mount Olivet Cemetery and $8,000 for stone repairs.

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

TRANSPORTATION SALES TAX FUND — $171,200 from the collection of the ½ cent Transportation Sales Tax will be used for Street Repairs, utilizing $53,609 from reserves.

POOL SALES TAX FUND — Registered voters approved a 1/2 cent sales tax in November 2015 in conjunction with a $1 million GO Bond in April 2016 for a new swimming pool. The Certificates of Lease Purchase that are funded by this sales tax were refinanced in 2022. The major expenses in this fund are the principal payment of $71,705 and interest cost of $9,788. It includes a transfer of funds to the General Fund in the amount of $29,125 to be used towards the FY 26-27 winter pool season.

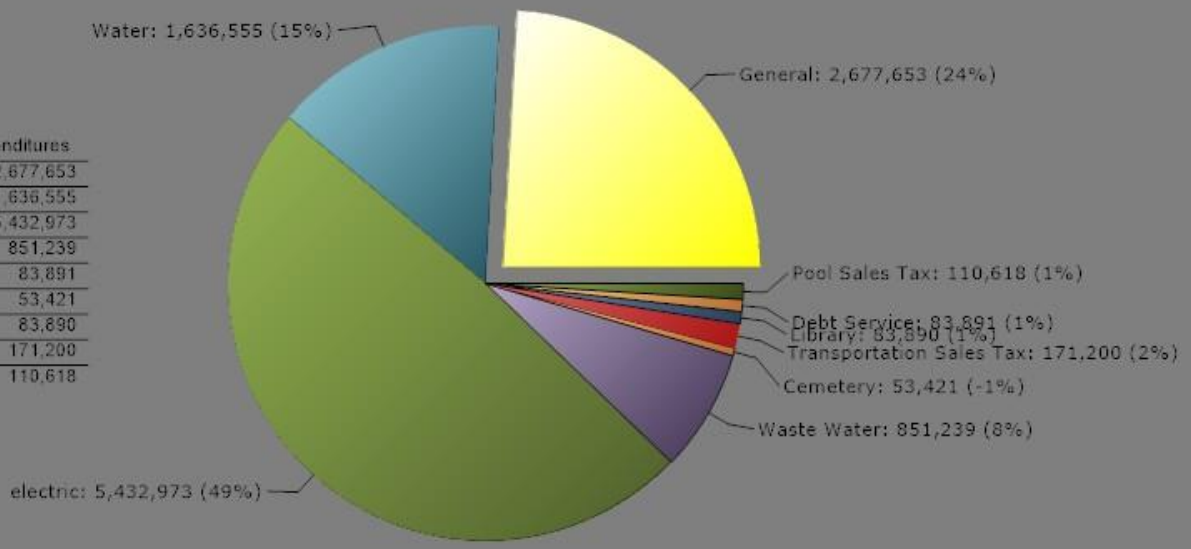
SUMMARY OF
ALL REVENUES, TRANSFERS, AND EXPENDITURES
BY FUND

ACCOUNT #	REVENUE FUNDS	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
	General Fund	2,582,844	2,321,391	2,289,280	2,540,949	2,644,010	2,566,656	25,707	1%
	Water Fund	1,237,484	1,238,954	1,322,627	1,564,648	1,573,670	1,536,216	-28,432	-2%
	Electric Fund	3,470,986	4,148,737	4,957,887	5,044,800	5,482,184	5,135,640	90,840	2%
	Waste Water Fund	548,226	565,896	589,957	613,005	623,198	717,244	104,239	17%
	Debt Service Fund	76,720	85,822	83,331	77,721	79,539	87,775	10,054	13%
	Cemetery Fund	54,803	49,562	35,052	77,645	81,510	53,421	-24,224	-31%
	Library Fund	73,394	74,861	78,644	76,416	82,953	83,890	7,474	10%
	Transportation Sales Tax Fund	110,234	124,171	122,322	113,733	120,980	117,591	3,858	3%
	Pool Sales Tax Fund	109,787	123,960	121,860	113,430	120,618	117,277	3,847	3%
	TOTAL REVENUES AND TRANSFERS	**8,264,478**	**8,733,354**	**9,600,960**	**10,222,347**	**10,808,662**	**10,415,710**	**193,363**	**2%**
	Less: Transfers In	**1,313,603**	**991,560**	**1,084,377**	**1,429,832**	**1,429,406**	**1,395,746**	**(34,086)**	**0%**
	Reserves Utilized	**237,221**	**172,401**	**70,208**	**1,030,082**	**274,998**	**704,419**	**(325,663)**	**0%**
	TOTAL REVENUES & RESERVES UTILIZEI	**7,188,096**	**7,914,195**	**8,586,791**	**9,822,597**	**9,654,254**	**9,724,383**	**(98,214)**	**-1%**

	EXPENDITURE/EXPENSE FUNDS	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
	General Fund	2,739,050	2,179,524	2,116,631	2,745,269	2,529,934	2,677,653	(67,615)	-2%
	Water Fund	1,168,396	1,079,922	1,311,704	1,960,952	1,518,858	1,636,555	(324,397)	-17%
	Electric Fund	3,323,554	3,967,292	4,386,729	5,256,455	5,077,267	5,432,973	176,518	3%
	Sewer Fund	485,575	404,788	492,368	731,196	618,516	851,239	120,043	16%
	Debt Service Fund	80,775	79,620	84,415	83,161	83,161	83,891	730	0%
	Cemetery Fund	30,070	39,761	34,015	77,645	64,368	53,421	(24,224)	-31%
	Library Fund	73,314	74,795	78,366	76,416	82,719	83,890	7,474	10%
	Transportation Sales Tax Fund	25,731	119,708	52,366	200,000	200,000	171,200	(28,800)	-14%
	Pool Sales Tax Fund	87,499	86,010	84,487	109,185	109,163	110,618	2,939	1%
	TOTAL EXPEND/EXP AND TRANSFERS	**8,013,964**	**8,031,420**	**8,641,081**	**11,240,279**	**10,283,986**	**11,101,440**	**(137,332)**	**-1%**
	Less: Transfers Out:	**1,313,603**	**991,560**	**1,084,377**	**1,429,832**	**1,426,791**	**1,395,746**	**-34,086**	**0%**
	TOTAL EXPENDITURES/EXPENSES	**6,700,361**	**7,039,860**	**7,556,704**	**9,810,447**	**8,857,195**	**9,705,694**	**(103,246)**	**-1%**

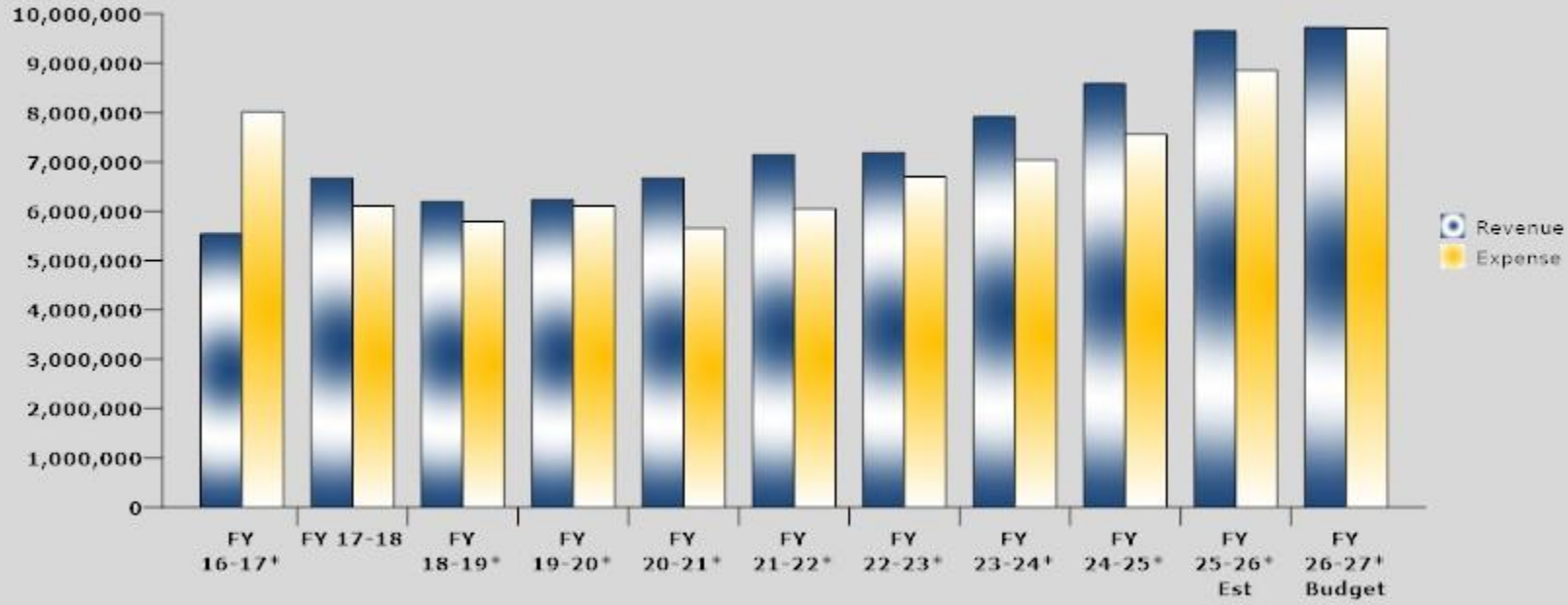
TOTAL BUDGETED EXPENDITURES
FY 2026-2027

	Total Budgeted Expenditures
General	2,677,653
Water	1,636,555
Electric	5,432,973
Waste Water	851,239
Debt Service	83,891
Cemetery	53,421
Library	83,890
Transportation Sales Tax	171,200
Pool Sales Tax	110,618



Revenue & Expense Trend

(Includes Reserves Utilized*)



	FY 16-17*	FY 17-18	FY 18-19*	FY 19-20*	FY 20-21*	FY 21-22*	FY 22-23*	FY 23-24*	FY 24-25*	FY 25-26* Est	FY 26-27* Budget
Revenue	5,547,600	6,671,787	6,192,680	6,233,112	6,672,656	7,149,516	7,188,096	7,914,195	8,586,791	9,854,264	9,724,383
Expense	8,019,992	6,111,922	5,791,894	6,105,881	5,647,765	6,048,580	6,700,361	7,039,860	7,556,704	8,857,195	9,705,694

GENERAL FUND



SUMMARY OF
REVENUES, TRANSFERS IN, AND EXPENDITURES

ACCOUNT #	REVENUE CATEGORY	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
	Taxes	276,669	276,659	273,085	284,479	275,990	286,887	2,408	1%
	Licenses and Permits	17,623	19,313	17,306	17,900	17,917	18,179	279	2%
	Intergovernmental	616,544	723,541	724,193	661,723	753,450	715,795	54,072	8%
	Fines and Forfeitures	4,985	5,668	4,457	6,394	3,301	4,475	(1,919)	-30%
	Charges for Services	62,505	66,677	98,681	78,415	95,785	87,048	8,633	11%
	Miscellaneous	335,658	275,533	111,368	129,852	135,781	100,147	(29,705)	-23%
	TOTAL REVENUES	**1,313,984**	**1,367,391**	**1,229,090**	**1,178,763**	**1,282,224**	**1,212,531**	**33,768**	3%
	Transfers In	**1,268,860**	**954,000**	**1,060,190**	**1,362,186**	**1,361,786**	**1,354,125**	**(8,061)**	0%
	TOTAL REVENUES AND TRANSFERS	**2,582,844**	**2,321,391**	**2,289,280**	**2,540,949**	**2,644,010**	**2,566,656**	**25,707**	1%

ACCOUNT #	EXPENDITURES BY DEPARTMENT	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
	Administration	156,773	201,162	187,970	228,314	200,064	230,645	2,331	1%
	City Manager	35,827	41,895	46,769	52,196	46,790	53,078	882	2%
	City Council	387,404	250,044	170,190	187,170	182,462	193,090	5,920	3%
	Law	738,622	571,127	684,697	863,957	785,420	901,645	37,688	4%
	Street	494,206	496,861	554,841	633,829	610,475	640,519	6,690	1%
	Fire	163,234	168,605	86,414	194,770	173,770	129,004	(65,766)	-34%
	Swimming Pool	225,481	237,884	220,425	254,067	226,977	332,271	78,204	31%
	Park	537,503	211,946	165,325	330,966	303,976	197,401	(133,565)	-40%
	TOTAL EXPENDITURES	**2,739,050**	**2,179,524**	**2,116,631**	**2,745,269**	**2,529,934**	**2,677,653**	**(67,615)**	-2%

SUMMARY OF
GENERAL FUND REVENUE DETAILS

ACCOUNT	TYPES OF REVENUE	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
	Taxes:							
01-00-402	Ad Valorem Taxes	129,017	136,683	140,161	146,176	148,935	8,774	6%
01-00-404	Ad Valorem Tax Penalties and Interest	3,698	4,817	3,910	4,306	4,274	364	9%
01-00-410	Utility Franchise Tax	69,344	55,422	67,006	53,015	59,260	(7,746)	-12%
01-00-411	Railroad Taxes	10,672	10,521	9,846	10,442	10,545	699	7%
01-00-419	Payment in Lieu of Taxes	1,304	1,452	919	1,565	1,440	521	57%
01-00-425	County Road and Bridge Taxes	62,624	64,190	62,637	60,486	62,433	(204)	0%
	Subtotal Taxes	**276,659**	**273,085**	**284,479**	**275,990**	**286,887**	**2,408**	**1%**
	Licenses and Permits:							
01-00-412	Occupational Licenses	9,710	8,053	8,834	8,900	8,888	54	1%
01-00-413	Dog Licenses and Fines	120	12	66	36	56	(10)	-15%
01-00-414	Motor Vehicle Licenses	9,483	9,241	9,000	8,981	9,235	235	3%
	Subtotal Licenses and Permits	**19,313**	**17,306**	**17,900**	**17,917**	**18,179**	**279**	**2%**
	Intergovernmental Revenues:							
01-00-408	Sales Tax Income - Public Safety	121,843	120,794	107,893	120,158	117,304	9,411	9%
01-00-409	Use Tax	202,159	197,364	174,898	225,286	202,021	27,123	16%
01-00-415	General Sales Tax Income	272,019	268,740	251,618	264,854	260,481	8,863	4%
01-00-416	State Motor Tax Refunds	79,976	89,147	80,765	94,260	87,794	7,029	9%
01-00-417	Corporate and Intangible Taxes	14,532	14,903	14,634	14,529	14,655	21	0%
01-00-421	Motor Vehicle Sales Tax	23,449	23,838	22,361	24,576	23,954	1,593	7%
01-00-422	Motor Vehicle Fee Increase	9,563	9,407	9,554	9,787	9,586	32	0%
	Subtotal Intergovernmental Revenues	**723,541**	**724,193**	**661,723**	**753,450**	**715,795**	**54,072**	**8%**
	Fines and Forfeitures:							
01-00-418	City Court Fines	5,668	4,457	6,394	3,301	4,475	(1,919)	-30%
	Subtotal Fines and Forfeitures	**5,668**	**4,457**	**6,394**	**3,301**	**4,475**	**(1,919)**	**-30%**
	Charges for Services:							
01-00-435	**Swimming Pool Revenue**	**66,677**	**98,681**	**78,415**	**95,785**	**87,048**	**8,633**	**11%**

ACCOUNT	TYPES OF REVENUE	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
	Miscellaneous:							
01-00-423	Police Training Fund	158	118	140	88	121	(19)	-14%
01-00-426	Building Permits	8,948	5,653	5,000	2,753	4,000	(1,000)	-20%
01-00-427	Crime Victims Comp. Fund	0	0	0	0	0	0	#DIV/0!
01-00-428	Rural Fire Reimbursements	2,790	0	4,000	17,959	9,000	5,000	125%
01-00-429	Marceline Business Complex	0	0	0	0	0	0	0%
01-00-430	Rental Income	13,558	28,566	13,000	20,733	15,000	2,000	15%
01-00-431	DWI/ Drug offense Cost Reimb	74	0	0	0	0	0	#DIV/0!
01-00-432	Interest Income	3,101	4,244	3,963	6,692	5,000	1,037	26%
01-00-434	Grants (Formerly named State Grants)	141,269	0	0	0	0	0	#DIV/0!
01-00-436	Police Dept LLEBG/JAG Grant	0	0	0	0	0	0	0%
01-00-437	Crops Revenues	0	0	0	0	0	0	0%
01-00-438	Sanitation Revenue	12,398	12,373	12,385	13,041	14,412	2,027	16%
01-00-439	Donations	80,000	46,993	74,658	55,858	37,510	(37,148)	0%
01-00-440	Other Miscellaneous Income	11,967	11,607	13,072	17,797	13,790	718	5%
01-00-442	Processing Fees	308	284	359	378	323	(36)	-10%
01-00-455	Outside Law Agency Bond	962	1,530	3,275	482	991	(2,284)	-70%
01-00-456	Animal Control	0	0	0	0	0	0	0%
01-00-457	DARE Donations	0	0	0	0	0	0	0%
01-00-470	Federal Funding	0	0	0	0	0	0	0%
	Subtotal Miscellaneous	**275,533**	**111,368**	**129,852**	**135,781**	**100,147**	(29,705)	-23%
	TOTAL REVENUES	**1,367,391**	**1,229,090**	**1,178,763**	**1,282,224**	**1,212,531**	**33,768**	**3%**
	TRANSFERS:							
01-00-451	Transfers In:	954,000	1,060,190	1,362,186	1,361,786	1,354,125	(8,061)	0%
	All Funds	**954,000**	**1,060,190**	**1,362,186**	**1,361,786**	**1,354,125**	**(8,061)**	**0%**
01-00-551	Transfers Out:							
	TOTAL REVENUES & TRANSFERS	**2,321,391**	**2,289,280**	**2,540,949**	**2,644,010**	**2,566,656**	**25,707**	**1%**

GENERAL FUND REVENUES

FY 2026 – 2027 LINE ITEM BUDGET DESCRIPTIONS

TAXES:

00-402	Ad Valorem Taxes	2026 Tax Levy of .5281 per $100
00-404	Ad Valorem Tax Pent & Interest	Revenues received from past due ad valorem taxes
00-410	Utility Franchise Tax	5% CATV, 5% of the gross revenues of AT&T & Empire Gas District
00-419	Payment in Lieu of Taxes	The Marceline Housing Authority makes an annual payment to the City in approximately the same amount that would be received if the property were on the City's tax books, less certain operational costs of the housing authority
00-425	County Road and Bridge Tax	Money received from the County Sales Tax for road and bridge purposes. Must be used on roads and bridges only. A paid receipt must be presented to the County for reimbursement.
00-411	Railroad Taxes	Taxes paid by the railroad for railroad property within the city limits

LICENSES AND PERMITS:

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

INTERGOVERNMENTAL:

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

GENERAL FUND REVENUES

FY 2026 – 2027 LINE ITEM BUDGET DESCRIPTIONS

INTERGOVERNMENTAL:

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

FINES AND FORFEITURES:

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

CHARGES FOR SERVICES:

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

MISCELLANEOUS:

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

GENERAL FUND REVENUES

FY 2026 – 2027 LINE ITEM BUDGET DESCRIPTIONS

MISCELLANEOUS:

00-438	Sanitation Revenues	Includes 10% reimbursement for City billing for vendor
00-439	Donations	Donations received to be used within the General Fund i.e. Parks, Pool, Public Safety, etc.
00-434	State Grant	Revenue received from the State for authorized grant programs
00-440	Other Miscellaneous Income	Other revenues not included under other accounts, Donations received towards the Police Department's Christmas for Kids Program is under this item
00-455	Outside Law Agency	Bonds collected for other agencies. These funds are disbursed to the agency for which they were collected.
00-456	Animal Control	Animal shelter fees for housing stray animals
00-457	Dare Donations	Donations received to be used specifically to fund the DARE program
00-470	Federal Funding	Funds received directly from the Federal Government (i.e. ARPA funds in 2021)

GENERAL FUND EXPENSES

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

Administration
Executive Control
Council
Police
Street
Fire
Pool
Recreation & Parks

Each department is presented in detail on the following pages.

ADMINISTRATION

Major Departmental Activities:

City Clerk / Assistant City Manager (ACM) — The City Clerk/ACM 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/ACM 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/ACM: 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 (MIRMA), 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 /ACM.

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/ACM. 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/ACM in reconciling the utility billing activities with the general ledger. Review billings for accuracy and totals. Monitors accuracy of meter readings and coordinates the reading of meters with each department. Interprets City Ordinances relating to utility services. Handles questions in response to citizen complaints and inquiries. Pursues collection of delinquent utility accounts, including preparation and mailing of final notices, disconnect and reconnect orders, establish and monitor payment schedules, customer follow-up, account research, and prepares liens and write-offs.

Collector / Admin Specialist — The Collector / Admin Specialist under the direction of the City Manager performs a variety of routine and complex clerical duties. The administrative duties include, keeping official records, providing administrative support to the city staff, and assisting in the administration of the standard operating policies and procedures of all departments. Answer calls and provides information as required. Serves as Collector, accepting various receipts including real estate taxes, personal property taxes, 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/ACM, notarizes, mail public notices, assist customers, provide support to City Clerk/ACM 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 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
01-03-501	Salaries and Wages	68,915	70,748	78,479	77,977	82,918	4,439	6%
01-03-510	Employee Benefits	24,975	26,431	31,318	29,514	32,871	1,553	5%
01-03-516	Overtime	116	139	147	196	200	53	36%
	PERSONNEL COSTS	**94,006**	**97,318**	**109,944**	**107,687**	**115,989**	**6,045**	**5%**
01-03-519	Postage	2,180	2,563	4,000	4,000	4,000	0	0%
01-03-520	Supplies and Materials	4,328	5,266	5,000	4,355	5,000	0	0%
01-03-522	Telephone	3,184	3,180	3,300	3,222	3,300	0	0%
01-03-524	Utilities	2,272	2,554	2,473	2,622	2,483	10	0%
01-03-525	Advertising	1,706	1,043	2,500	2,000	2,000	(500)	-20%
01-03-526	Insurance	17,303	17,277	17,032	15,711	15,140	(1,892)	-11%
01-03-530	Legal and Accounting	8,314	8,314	8,620	8,565	9,051	431	5%
01-03-532	Travel, Meetings, and Dues	4,125	7,538	5,000	5,158	5,200	200	4%
01-03-540	Other Expenditures	1,573	974	1,500	2,500	2,000	500	33%
01-03-542	Repairs and Maintenance	1,852	6,866	27,000	11,913	6,000	(21,000)	-78%
01-03-545	County Ad Valorem	4,559	4,670	4,700	4,810	4,900	200	4%
01-03-563	Contingency Fund	0	0	0	0	0	0	0%
01-03-566	Contractual Services	55,760	30,407	37,245	27,521	55,582	18,337	49%
	OPERATING EXPENDITURES	**107,156**	**90,652**	**118,370**	**92,377**	**114,656**	**(3,714)**	**-3%**
01-03-560	**CAPITAL EXPENDITURES**	**0**		**0**	**0**	**0**	**0**	**0%**
	TOTAL EXPENDITURES	**201,162**	**187,970**	**228,314**	**200,064**	**230,645**	**2,331**	**1%**

ACCOUNT #	PERSONNEL POSITIONS	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference
	City Clerk	1	1	1	1	1	0
	Utility Billing Clerk	1	1	1	1	1	0
	Collector/ Admin Specialist	1	1	1	1	1	0
	TOTAL PERSONNEL POSITIONS	**3**	**3**	**3**	**3**	**3**	**0**

ADMINISTRATION 01-03

FY 2026 – 2027 LINE ITEM BUDGET DESCRIPTIONS

03-501	Salaries & Wages	Funds for permanent positions
03-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%, Unemployment — 1.86% (up to $10,500), and LAGERS — 14.5% of full-time employees. Includes group health costs of the employer for the employee
03-519	Postage	Funds for postage and UPS shipments
03-520	Supplies & Materials	Funds for printing, copying and general office supplies
03-522	Telephone	Funds for telephone service
03-525	Advertising	Funds for legal and public information notices
03-526	Insurance	Funds for Worker's Compensation, General Property and Liability premiums
03-530	Legal & Accounting	Partial payments of accounting and legal fees.
03-532	Travel, Meetings, and Dues	Professional organization memberships and professional development opportunities, such as the International Institute of Municipal Clerk's and MOCCFOA
03-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
03-542	Repairs & Maintenance	Repairs to copier, computers, radios, rugs, City Hall
03-545	County Ad Valorem	1.7% of Ad Valorem Taxes that is paid to the County
03-560	Capital Expenditures	None
03-563	Contingency	No funds budgeted this fiscal year.
03-566	Contractual Services	Incode Software, Copier Lease, IT Services, Codification, Website

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 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
01-04-501	Salaries and Wages	22,773	26,134	27,260	27,002	28,335	1,075	4%
01-04-510	Employee Benefits	4,645	8,176	10,416	8,379	10,792	376	4%
	PERSONNEL COSTS	**27,418**	**34,310**	**37,676**	**35,381**	**39,127**	**1,451**	**4%**
01-04-520	Supplies and Materials	37	0	50	0	50	0	0%
01-04-522	Telephone	1,061	1,090	1,100	1,074	1,100	0	0%
01-04-530	Legal and Accounting	8,314	8,344	8,620	8,565	9,051	431	5%
01-04-532	Travel, Meetings, and Dues	4,669	2,775	4,000	1,620	3,000	(1,000)	-25%
01-04-540	Other Expenditures	396	250	750	150	750	0	0%
01-04-542	Repairs and Maintenance	0		0	0	0	0	0%
01-04-563	Contingency Fund	0		0	0	0	0	0%
01-04-565	Economic Development	0		0	0	0	0	0%
01-04-570	State Grants	0		0	0	0	0	0%
01-04-571	DEMO of Houses	0		0	0	0	0	#DIV/0!
	OPERATING EXPENDITURES	**14,477**	**12,459**	**14,520**	**11,409**	**13,951**	**(569)**	**-4%**
01-04-560	**CAPITAL EXPENDITURES**			**0**	**0**	**0**	**0**	**0%**
	TOTAL EXPENDITURES	**41,895**	**46,769**	**52,196**	**46,790**	**53,078**	**882**	**2%**

ACCOUNT #	PERSONNEL POSITIONS	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 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 2026 – 2027 LINE ITEM BUDGET DESCRIPTIONS

04-501	Salaries & Wages	Funds for permanent positions
04-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%, Unemployment — 1.86% (up to $10,500), and LAGERS — 14.5% of full-time employees. Includes group health costs of the employer for the employee
04-520	Supplies & Materials	Office and miscellaneous supplies
04-522	Telephone	Telephone Service
04-530	Legal & Accounting	Unanticipated retainer costs, other accounting and legal fees.
04-532	Travel, Meetings, and Dues	Mileage and Meal Reimbursement and Lodging for city business travel, Conference Registration, Professional Dues
04-540	Other Expenditures	Unanticipated expenditures that are not budgeted elsewhere
04-542	Repairs & Maintenance	No funds are budgeted this Fiscal Year.
04-560	Capital Expenditures	No funds are budgeted for Capital Expenditures this year
04-565	Economic Development	No funds are budgeted this Fiscal Year.
04-570	State Grants	None
04-571	DEMO of Houses	No funds are budgeted this Fiscal Year.

CITY COUNCIL

Major Departmental Activities:

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

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



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

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

The current City Council members are:

Shelly Milford, Mayor
Brian Baker, Mayor Pro-Tem
Sallie Buck
Jacob Clay
Clarence Gibson

CITY COUNCIL - 01-05

ACCOUNT #	TYPES OF EXPENDITURES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
01-05-520	Supplies and Materials	0	0	0	0	0	0	0%
01-05-524	Utilities	65	77	80	105	120	40	50%
01-05-525	Advertising	3,520	3,726	4,000	3,697	4,000	0	0%
01-05-530	Legal and Accounting	22,720	24,207	29,820	24,982	31,300	1,480	5%
01-05-532	Travel, Meetings, and Dues	5,401	7,025	10,000	9,784	11,000	1,000	10%
01-05-536	Election Fees	1,514	3,180	6,000	5,835	3,000	(3,000)	-50%
01-05-540	Other Expenditures	500	871	1,270	600	1,170	(100)	-8%
01-05-542	Library Maintenance	8,449	2,581	7,500	2,649	7,500	0	0%
01-05-563	Contingency Fund	0	0	0	0	0	0	0%
01-05-565	IDA/Industrial Development Association	35,000	35,000	35,000	35,000	35,000	0	0%
01-05-566	Contractual Services	0	0	0	0	0	0	0%
01-05-568	Economic Development	0	0	0	0	0	0	0%
01-05-569	Marceline Business Complex	3,297	3,523	3,500	9,810	10,000	6,500	186%
01-05-570	Federal Funding	79,578	0	0	0	0	0	0%
01-05-580	Downtown Marceline	25,000	25,000	25,000	25,000	25,000	0	0%
01-05-581	E-911 Board - Dispatch Services	15,000	15,000	15,000	15,000	15,000	0	0%
01-05-590	NCMR Airport	50,000	50,000	50,000	50,000	50,000	0	0%
	TOTAL OPERATING EXPENDITURE	**250,044**	**170,190**	**187,170**	**182,462**	**193,090**	**5,920**	**3%**

ACCOUNT #	PERSONNEL POSITIONS	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 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 2026 – 2027 LINE ITEM BUDGET DESCRIPTIONS

05-520	Supplies & Materials	Office and miscellaneous supplies
05-525	Advertising	Legal notices, various newspaper and radio advertisements
05-530	Legal & Accounting	Audit expenditures, other accounting and legal fees.
05-532	Travel, Meetings, and Dues	Membership dues and conferences to the Missouri Municipal League
05-536	Election Fees	Council election activities and Library Ballot Issue requested
05-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
05-542	Library Maintenance	Library repair and maintenance
05-563	Contingency Fund	Unanticipated expenditures - no funds budgeted
05-565	IDA	Marceline Industrial Development Authority Operations
05-566	Contractual Services	Contractual services as needed-no funds budgeted
05-568	Economic Development	Funds to be utilized for economic development
05-569	Business Complex	Complex repairs and maintenance including insurance & utilities
05-580	Downtown Marceline	Downtown Marceline Operations
05-581	E-911 Board – Dispatch Services	Funds to receive dispatch services from E-911
05-590	NCMR Airport	Match with City of Brookfield to fund airport activities

POLICE DEPARTMENT

Major Departmental Activities:

The Marceline Police Department is comprised of seven (7) full time sworn Police Officers, one (1) reserve police officers and one (1) Administrative Assistant.

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

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



POLICE DEPARTMENT - 01-06

ACCOUNT #	TYPES OF EXPENDITURES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
01-06-501	Salaries and Wages	294,806	321,783	439,580	418,247	466,757	27,177	6%
01-06-510	Employee Benefits	138,936	139,978	191,626	178,308	197,780	6,154	3%
01-06-516	Overtime	23,065	19,483	27,922	12,296	18,330	(9,592)	-34%
	PERSONNEL COSTS	**456,807**	**481,244**	**659,128**	**608,851**	**682,867**	**23,739**	**4%**
01-06-519	Postage	79	84	200	113	200	0	0%
01-06-520	Supplies and Materials	3,794	4,623	10,000	5,100	10,000	0	0%
01-06-522	Telephone	7,895	7,546	7,812	7,464	7,837	25	0%
01-06-524	Utilities	3,605	4,451	5,054	4,856	5,002	(52)	-1%
01-06-525	Advertising	45	167	150	60	200	50	33%
01-06-526	Insurance	37,552	36,575	35,766	33,613	30,524	(5,242)	-15%
01-06-530	Legal and Accounting	8,825	8,475	9,120	8,677	9,135	15	0%
01-06-532	Travel, Meetings, and Dues	2,403	1,150	4,100	4,000	4,100	0	0%
01-06-533	Petroleum Products	9,149	8,723	15,000	12,122	15,000	0	0%
01-06-535	Training	822	2,023	8,000	107	8,000	0	0%
01-06-538	Uniforms	3,857	4,518	9,000	2,176	8,000	(1,000)	-11%
01-06-539	Outside Law Agency Bond	962	1,530	3,275	482	991	(2,284)	-70%
01-06-540	Other Expenditures	2,156	7,036	10,000	8,212	10,000	0	0%
01-06-542	Repairs and Maintenance	10,486	9,071	12,000	9,493	16,000	4,000	33%
01-06-561	Police Computer Rental	0	0	0	0	0	0	0%
01-06-562	Animal Control/LCHS	2,123	2,163	3,000	2,123	3,000	0	0%
01-06-563	DWI/Drug Offense Cost	0	0	0	0	0	0	0%
01-06-564	Support of Prisoners	0	0	250	0	250	0	0%
01-06-565	DARE Program Expense	0	0	0	0	0	0	#DIV/0!
01-06-566	Contractual Services	12,423	28,438	18,691	22,610	30,779	12,088	65%
01-06-567	Public Relations Events	0	0	200	0	500	300	150%
01-06-570	Grants	0	0	0	0	0	0	#DIV/0!
01-06-571	Public Safety Project	1,384	0	46,451	48,601	52,500	6,049	13%
	OPERATING EXPENDITURES	**107,560**	**126,573**	**198,069**	**169,809**	**212,018**	**13,949**	**7%**
	CAPITAL EXPENDITURES	**6,760**	**76,880**	**6,760**	**6,760**	**6,760**	**0**	**0%**
	TOTAL EXPENDITURES	**571,127**	**684,697**	**863,957**	**785,420**	**901,645**	**37,688**	**4%**

	PERSONNEL POSITIONS	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference
	Police Chief	1	1	1	1	1	0
	Sergeant	2	0	2	2	2	0
	Police Officer	4	4	4	2	4	0
	Police Officer - Part-Time	1	1	1	2	2	1
	Administrative Assistant	1	1	1	1	1	0
	TOTAL PERSONNEL POSITIONS	**9**	**7**	**9**	**8**	**10**	**1**

Capital Outlays

Description	Amount
Axon Enterprise - 7 Tasers, Training, Replacement Catridges, Battery Warranty (Year 4 of 5)	6,760
Total Capital Outlays	**6,760**

POLICE DEPARTMENT 01-06

FY 2026 – 2027 LINE ITEM BUDGET DESCRIPTIONS

06-501	Salaries & Wages	Salaries and wages of permanent positions
06-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%, Unemployment — 1.68% (up to $10,500), and LAGERS — 15.2% of full-time employees. Includes group health costs of the employer for the employee
06-519	Postage	Funds for postage and UPS shipments
06-520	Supplies & Materials	Office supplies and cleaning materials
06-522	Telephone	Funds for telephone service
06-525	Advertising	Funds for legal and public information notices
06-526	Insurance	Worker's Compensation, General Property, Liability, Contents and Automobile
06-530	Legal & Accounting	Legal Fees and accounting costs
06-532	Travel, Meetings, and Dues	Witness cost and travel related to police business and prisoner transport, regional and State meetings, dues for the Missouri Police Chiefs Association
06-533	Petroleum Products	Fuel costs for police vehicles
06-535	Training	Training of Police Officers and Administrative Assistant to comply with State requirements
06-538	Uniforms	Cost of clothing for department and related articles
06-539	Outside Law Agency Bond	The expense to send bonds collected for other law agencies to the respective agency
06-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
06-542	Repairs & Maintenance	Repairs and maintenance on vehicles, radios, radar, fixtures, breathalyzer, office and building
06-560	Capital Expenditures	7 Tasers, Training, Replacement Cartridges, Battery Warranty – 5 year lease (4th year)
06-561	Police Computer Rental	City's share of the operating costs of the Linn County police computer in Brookfield

POLICE DEPARTMENT 01-06

FY 2026 – 2027 LINE ITEM BUDGET DESCRIPTIONS

06-562	Animal Control	Care and housing of stray animals at the Linn County Humane Society Animal Shelter. Dog Licenses
06-564	Support of Prisoners	Housing the City's prisoners
06-565	DARE Program Expense	Expenses associated with the DARE program - 100% funded by donations
06-566	Contractual Expenses	Includes Incode Software and email software
06-567	Public Relations Events	Special events and public relations.
06-570	Grants	No Grants this Fiscal Year
06-571	Public Safety Project	A new police vehicle with equipment - $52,500

STREET DEPARTMENT

Major Departmental Activities:

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

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

Repair/Maintain storm drains

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

Install culverts and clean ditches

Maintain various City infrastructure, buildings, and property

Sweep streets and pick up dead animals

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

Perform swimming pool repair and maintenance functions

Clean up streets after storms

Cut down and dispose of dead trees

Assists with some sewer and water projects

Assists with reading of meters

Plows snow and salt streets during snow events



STREET DEPARTMENT - 01-07

ACCOUNT #	TYPES OF EXPENDITURES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
01-07-501	Salaries and Wages	240,185	265,613	296,026	292,321	314,501	18,475	6%
01-07-502	Temporary Employees	8,016	12,361	15,900	13,559	15,900	0	0%
01-07-510	Employee Benefits	102,151	113,053	125,158	126,371	131,732	6,574	5%
01-07-516	Overtime	1,960	2,232	4,754	3,869	5,061	307	6%
	PERSONNEL COSTS	**352,312**	**393,259**	**441,838**	**436,120**	**467,194**	**25,356**	**6%**
01-07-520	Supplies and Materials	11,778	13,650	11,985	7,860	16,550	4,565	38%
01-07-522	Telephone	1,842	1,929	1,928	1,958	2,039	111	6%
01-07-524	Utilities	1,084	1,254	1,500	1,378	1,445	(55)	-4%
01-07-526	Insurance	26,881	26,182	25,610	24,062	21,850	(3,760)	-15%
01-07-532	Travel, Meetings, and Dues	136	19	500	0	500	0	0%
01-07-533	Petroleum Products	14,312	13,675	15,000	16,292	15,000	0	0%
01-07-540	Other Expenditures	406	493	2,250	756	2,250	0	0%
01-07-541	Street Repairs	25,380	49,600	83,000	83,000	65,000	(18,000)	-22%
01-07-542	Repairs and Maintenance	27,517	51,205	30,000	19,420	25,000	(5,000)	-17%
01-07-552	Interest - Lease Purchase	1,051	0	0	0	0	0	0%
01-07-566	Contractual Services	3,126	3,575	3,718	3,630	3,741	23	0%
	OPERATING EXPENDITURES	**113,513**	**161,582**	**175,491**	**158,355**	**153,375**	**(22,116)**	**-13%**
01-07-560	**CAPITAL EXPENDITURES**	**31,036**	**0**	**16,500**	**16,000**	**19,950**	**3,450**	**21%**
	TOTAL EXPENDITURES	**496,861**	**554,841**	**633,829**	**610,475**	**640,519**	**6,690**	**1%**

ACCOUNT #	PERSONNEL POSITIONS	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference
	Street Superintendent	1	1	1	1	1	0
	Foreman/Equipment Operator	1	1	1	1	1	0
	Equipment Operator	3	3	3	3	3	0
	Laborer (Summer Help)	2	2	2	2	2	0
	TOTAL PERSONNEL POSITIONS	**7**	**7**	**7**	**7**	**7**	**0**

Capital Outlays

Description	Amount
HD 16 TI 24" Trailer for New Skid Steer	11,200
New Skid Steer ($97K) - Split Between Departments With Mulching (35K) and Milling (29.5K) Attachment - $161,500 - 5yr (St, Water, Elec, WW)	8,750
Total Capital Outlays	**19,950**

STREET DEPARTMENT 01-07

FY 2026 – 2027 LINE ITEM BUDGET DESCRIPTIONS

07-501	Salaries & Wages	Salaries and wages of permanent positions
07-502	Temporary Employees	Seasonal help
07-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%, Unemployment — 1.86% (up to $10,500), and LAGERS — 14.5% of full-time employees. Includes group health costs of the employer for the employee
07-520	Supplies & Materials	Funds for hand tools, traffic paint, insecticides, mosquito spray, road salt and chemicals
07-522	Telephone	Funds for telephone service
07-526	Insurance	Worker's Compensation, General Property, Liability, and Automobile premiums
07-532	Travel, Meetings, and Dues	Expenses associated with training and seminars
07-533	Petroleum Products	Fuel costs for vehicles and equipment
07-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
07-541	Street Repairs	Street Programs: $65,000
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	$11,200 for replacement trailer. Skid Steer with mulching and milling attachments split between Street, Water, Electric and Wastewater Departments ($8,750 per year for each department for five (5) years)

FIRE DEPARTMENT

Major Departmental Activities:
Fire Suppression
Search and Rescue
Vehicle Extraction
In-House Training
Maintenance of Truck & Equipment
Safety Training at School Every Year, with specific programs for 5th Graders, 2nd Graders and Safety Town during Summer School
Provides for Safety Inspections for local School(s)
Provides Fire Extinguisher Training for different community organizations
4th of July – fundraiser for scholarships for 3 Seniors of Marceline R-5 School District
Reviews and updates Standard Operating Guidelines and local Mutual Aid Agreements

Personnel:

Fire Chief	Brian Chrisman
Assistant Fire Chief	Don Henke
Firemen &	
First Responders	Duane Avila
	Brandon Beaderstadt
	Kris Bollman
	Zach Bollman
	Matt Cupp
	Jordan Elam
	Willie Ewigman
	Justin Griffin
	Jeff Henke
	Bo Hustead
	Gabe Kelly
	George Kelly
	Kameron Kelly
	Levi Kelly
	Mike Kelly
	David Marek
	Brian Mosier
	Lee Schreiner
	Mike Wright



FIRE DEPARTMENT - 01-08

ACCOUNT #	TYPES OF EXPENDITURES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
01-08-501	Salaries and Wages	37,826	38,523	37,000	37,000	37,000	0	0%
01-08-510	Employee Benefits	2,973	2,947	3,330	3,330	3,330	0	0%
	PERSONNEL COSTS	**40,799**	**41,470**	**40,330**	**40,330**	**40,330**	**0**	**0%**
01-08-517	Firemen's Fund	3,765	0	4,680	9,705	5,000	320	7%
01-08-519	Postage	0	0	0	0	100	100	0%
01-08-520	Supplies and Materials	555	69	1,000	500	1,000	0	0%
01-08-522	Telephone	1,333	1,358	1,400	1,378	1,409	9	1%
01-08-524	Utilities	3,605	4,451	5,054	4,856	5,002	(52)	-1%
01-08-526	Insurance	16,175	16,296	16,172	15,586	14,934	(1,238)	-8%
01-08-532	Travel, Meetings, and Dues	802	0	800	500	300	(500)	-63%
01-08-533	Petroleum Products	2,023	1,965	5,000	2,700	5,000	0	0%
01-08-540	Other Expenditures	2,025	2,714	9,000	1,657	9,000	0	0%
01-08-542	Repairs and Maintenance	7,816	15,265	14,000	22,766	20,000	6,000	43%
01-08-545	First Responder/EMS	153	21	3,000	2,160	3,000	0	0%
01-08-566	Contractual Services	2,496	2,805	2,883	2,874	2,929	46	0%
01-08-570	Grant	29,066	0	0	0	0	0	0%
01-08-571	Public Safety Project	0	0	91,451	68,757	21,000	(70,451)	
	OPERATING EXPENDITURES	**69,814**	**44,944**	**154,440**	**133,440**	**88,674**	**(65,766)**	**-43%**
01-08-560	**CAPITAL EXPENDITURES**	**57,992**	**0**	**0**	**0**	**0**	**0**	**0%**
	TOTAL EXPENDITURES	**168,605**	**86,414**	**194,770**	**173,770**	**129,004**	**(65,766)**	**-34%**

ACCOUNT #	PERSONNEL POSITIONS	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference
	Fire Chief	1	1	1	1	1	0
	Assistant Fire Chief	1	1	1	1	1	0
	Volunteer Firefighters	23	23	23	23	23	0
	TOTAL PERSONNEL POSITIONS	**25**	**25**	**25**	**25**	**25**	**0**

FIRE DEPARTMENT 01-08

FY 2026 – 2027 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 $30.00 for the first hours and $15.00 for each additional hour, and the Fire Chief's and Assistant Fire Chief's salary
08-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%
08-517	Firemen's Fund	Special department operations
08-520	Supplies & Materials	Hand tools, clothing and various chemicals
08-522	Telephone	Funds for telephone service
08-526	Insurance	Worker's Compensation, General Property, Liability, and Accident premiums
08-532	Travel, Meetings, and Dues	Travel to training programs
08-533	Petroleum Products	Fuel costs for fire trucks and equipment
08-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
08-542	Repairs & Maintenance	Repairs and maintenance on trucks, pumps, radios and building
08-545	First Responder/EMS	Funds ($3,000) to cover First Responder, CPR, costs and Under Water Recovery Team
08-560	Capital Expenditures	None
08-570	Grant	None
08-571	Public Safety Project	12' overhead garage door for fire station, SBCA airpack and computer utilizing public safety funds not used for operations

SWIMMING POOL

The registered voters of the City of Marceline approved a joint financing proposal to build a new municipal swimming pool facility. They approved a 1/2 cent sales tax was approved in November 2015 and in April 2016 a $1 million General Obligation Bond proposition they approved as well. The approved 1/2 cent sales tax does not have a sunset and can only be used towards the acquisition, construction, furnishing, and future operations of the municipal swimming pool. The GO Bonds and Certificates of Lease Purchase were refinanced in 2021 and 2022, respectfully which decreased the debt service levy.

The new Marceline Municipal Swimming Pool opened Memorial Day Weekend 2017 and is a year round facility. A full-time Pool Manager oversee the facility and part-time lifeguards. The dome structure was installed in Fall 2026 and will remain up until May 2027 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 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
01-09-501	Salaries & Wages	105,034	99,080	114,789	109,593	118,087	3,298	3%
01-09-510	Employee Benefits	22,477	14,422	22,647	16,780	23,472	825	4%
01-09-516	Overtime	0	0	0	584	0	0	0%
	PERSONNEL COSTS	**127,511**	**113,502**	**137,436**	**126,957**	**141,559**	**4,123**	**3%**
01-09-519	Postage	0	0	50	0	50	0	0%
01-09-520	Supplies and Materials	2,961	1,315	3,000	1,044	3,000	0	0%
01-09-522	Telephone	2,227	2,252	2,256	2,252	2,394	138	6%
01-09-523	Concessions	10,891	8,916	11,000	6,946	12,000	1,000	9%
01-09-524	Utilities	60,675	58,351	59,440	53,982	57,669	(1,771)	-3%
01-09-526	Insurance	12,521	12,195	11,926	11,207	10,175	(1,751)	-15%
01-09-527	Advertising	0	0	0	0	0	0	0%
01-09-532	Travel, Meetings & Dues	339	594	1,000	535	2,640	1,640	164%
01-09-540	Other Expenditures	1,045	40	1,000	386	1,780	780	78%
01-09-542	Repairs and Maintenance	8,423	9,564	10,000	5,278	85,000	75,000	750%
01-09-543	Chemicals	8,885	10,841	10,000	11,366	13,000	3,000	30%
01-09-566	Contractual Services	2,406	2,855	2,959	2,874	3,004	45	2%
	OPERATING EXPENDITURES	**110,373**	**106,923**	**112,631**	**95,870**	**190,712**	**78,081**	**69%**
01-09-560	**CAPITAL EXPENDITURES**	**0**		**4,000**	**4,150**	**0**	**(4,000)**	**0%**
	TOTAL EXPENDITURES	**237,884**	**220,425**	**254,067**	**226,977**	**332,271**	**78,204**	**31%**

	PERSONNEL POSITIONS	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference
	Pool Manager	1	1	1	1	1	0
	Pool Assistant Manager	0	0	0	0	0	0
	Activities Director / Head Life Guard	1	0	0	0	0	0
	Head Life Guards	3	3	5	3	5	0
	Lifeguards	20	18	18	18	18	0
	TOTAL PERSONNEL POSITIONS	**25**	**22**	**24**	**22**	**24**	0

SWIMMING POOL 01-09

FY 2026 – 2027 LINE ITEM BUDGET DESCRIPTIONS

09-501	Salaries and Wages	Salaries and wages of full-time and part-time positions
09-502	Temporary Employees	No funds budgeted
09-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%, Unemployment — 1.86% (up to $10,500), and LAGERS — 14.5% of full-time employees. Includes group health costs of the employer for the employee
09-519	Postage	Postage costs
09-520	Supplies & Materials	Funds for office, cleaning and miscellaneous supplies
09-523	Concessions	Food items to be sold at the pool
09-526	Insurance	Works' Compensation, General Property and Liability premiums
09-527	Advertising	Advertising costs for services offered and events
09-532	Travel, Meetings, & Dues	Training for Pool Employees and travel to pick up concession stand items
09-540	Other Expenditures	Miscellaneous expenditures not specifically listed
09-542	Repairs & Maintenance	General pool, building and facility repairs. Includes utilizing $75,000 from Pool Sales Tax funds for the sandblasting and painting of the pool
09-543	Chemicals	Chemicals for maintaining water conditions
09-560	Capital Expenditures	New Commercial Pool Cleaning Robot
09-566	Contractual Expenses	Incode Software

RECREATION & PARKS DEPARTMENT

Major Departmental Activities:

One (1) full-time employee and two (2) seasonal employees consists of the Recreation and Parks Department Staff. The Marceline Recreation and Parks Board consists of a seven (7) member board.

Recreation Activities: All Summer and Winter recreation leagues

Ripley Park:

- Keep the Grass mowed and trimmed around all trees and structures
- Acquiring and planting flowers and keeping them watered throughout the summer months
- Maintaining the tennis and basketball courts – equipping them with nets, as needed
- Monitoring the use of the shelter house, keeping it clean and maintaining minor repairs to the structure. For any major repairs to the structure, the expense is to be shared with the Fire Department

  Note: Annually, over the Fourth of July, the firefighters are responsible for all activities in the park except the cleaning of restrooms
- Upkeep, painting and concrete work, as needed on the fountains
- Painting and maintaining the structure of the Gazebo
- Direct and participate in the decorating of the park for the Recreation & Park Board's Festival of Lights event in November, which is held in conjunction with Peanut Night, sponsored by the Chamber of Commerce.
- Maintain the caboose and engine for display and safety.
- Change out of banners in Ripley Park and along Main Street USA



Disney Complex:



- Mowing all grounds, including inside the baseball fences and trimming around all
- equipment, trees and structures
- Maintaining and painting the playground equipment and providing appropriate ground coverage under the equipment
- Upkeep and cleaning of the shelter houses and restrooms – keeping the restrooms stocked with supplies
- Monitor the use of the shelter houses and keeping them clean and maintained
- Planting of new trees or giving permission to plant trees and remove dead trees
- Maintain the Country Club Lake
- Repair and repaint the signs to the Disney Complex
- Drag, mark, and maintain basic shape of baseball fields and keep them mowed and groomed for events
- Organize, order supplies and equipment as necessary for recreation events and gatherings.

RECREATION & PARKS DEPARTMENT - 01-10

ACCOUNT #	TYPES OF EXPENDITURES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
01-10-501	Salaries and Wages	49,145	53,297	58,816	58,648	62,916	4,100	7%
01-10-502	Temporary Employees	12,390	15,157	15,900	14,309	15,900	0	0%
01-10-510	Employee Benefits	21,499	23,112	27,694	26,063	28,538	844	3%
01-10-516	Overtime	743	189	3,497	756	1,807	(1,690)	-48%
	PERSONNEL COSTS	**83,777**	**91,755**	**105,907**	**99,776**	**109,161**	**3,254**	**3%**
01-10-520	Supplies and Materials	20,691	13,357	9,645	12,662	15,175	5,530	57%
01-10-524	Utilities	6,198	7,369	7,370	9,026	9,297	1,927	26%
01-10-526	Insurance	4,112	4,005	3,927	3,681	3,343	(584)	-15%
01-10-532	Travel, Meetings & Dues	11	0	500	0	500	0	0%
01-10-533	Petroleum Products	4,288	3,090	4,000	3,908	5,000	1,000	25%
01-10-540	Other Expenditures	102	747	1,500	128	1,500	0	0%
01-10-542	Repairs and Maintenance	8,203	23,657	10,000	13,450	17,200	7,200	72%
01-10-543	Chemicals	2,803	2,590	7,000	4,200	7,000	0	0%
01-10-566	Contractual Services	2,406	2,805	2,959	2,831	2,925	(34)	-1%
01-10-570	State Grants	64,439	0	0	0	0	0	#DIV/0!
	OPERATING EXPENDITURES	**113,253**	**57,620**	**46,901**	**49,887**	**61,940**	**15,039**	**32%**
01-10-560	**CAPITAL EXPENDITURES**	14,916	15,950	178,158	154,313	26,300	(151,858)	-85%
	TOTAL EXPENDITURES	**211,946**	**165,325**	**330,966**	**303,976**	**197,401**	**(133,565)**	**-40%**

	PERSONNEL POSITIONS	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference
	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
8' Merry Go Round - Ripley Park	8,000
New LawnMower Trailer	8,300
Lights at Practice Football Field (Recreation and Park Board Request)	10,000
Total Capital Outlays	**26,300**

RECREATION & PARKS DEPARTMENT 01-10

FY 2026 – 2027 LINE ITEM BUDGET DESCRIPTIONS

10-501	Salaries & Wages	Salaries and wages of full time employee
10-502	Temporary Employees	Seasonal help
10-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%, Unemployment — 1.86% (up to $10,500), and LAGERS — 14.5% of full-time employees. Includes group health costs of the employer for the employee
10-520	Supplies & Materials	Cleaning and miscellaneous operating supplies
10-526	Insurance	Worker's Compensation, General Property and Liability premiums
10-533	Petroleum Products	Fuel costs for park vehicles, mowers and equipment
10-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
10-542	Repairs & Maintenance	Repairs and maintenance to buildings, picnic tables, restrooms, and shelters
10-543	Chemicals	To be used to assist in maintaining the Country Club Lake
10-560	Capital Expenditures	Replacement of mower trailer - $8,300, Ripley Park Merry-Go-Round - $8,000 and $10,000 towards the Light Project for the practice field south of the pool
10-566	Contractual Expenditures	Incode Software
10-570	State Grants	None

ENTERPRISE FUNDS

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

Water Fund
Electric Fund
Waste Water Fund

These funds are presented in detail on the following pages.

WATER DEPARTMENT



WATER FUND

Major Departmental Activities:

The Water Treatment Plant was built in 2001

Today, there are three (3) employees operating the treatment plant including (1) superintendent. There are three (3) employees in Distribution and Collection that is split between the Water and Wastewater Departments, including on (1) foreman. Water employees assigned to the Water Plant assist with line maintenance when necessary.

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

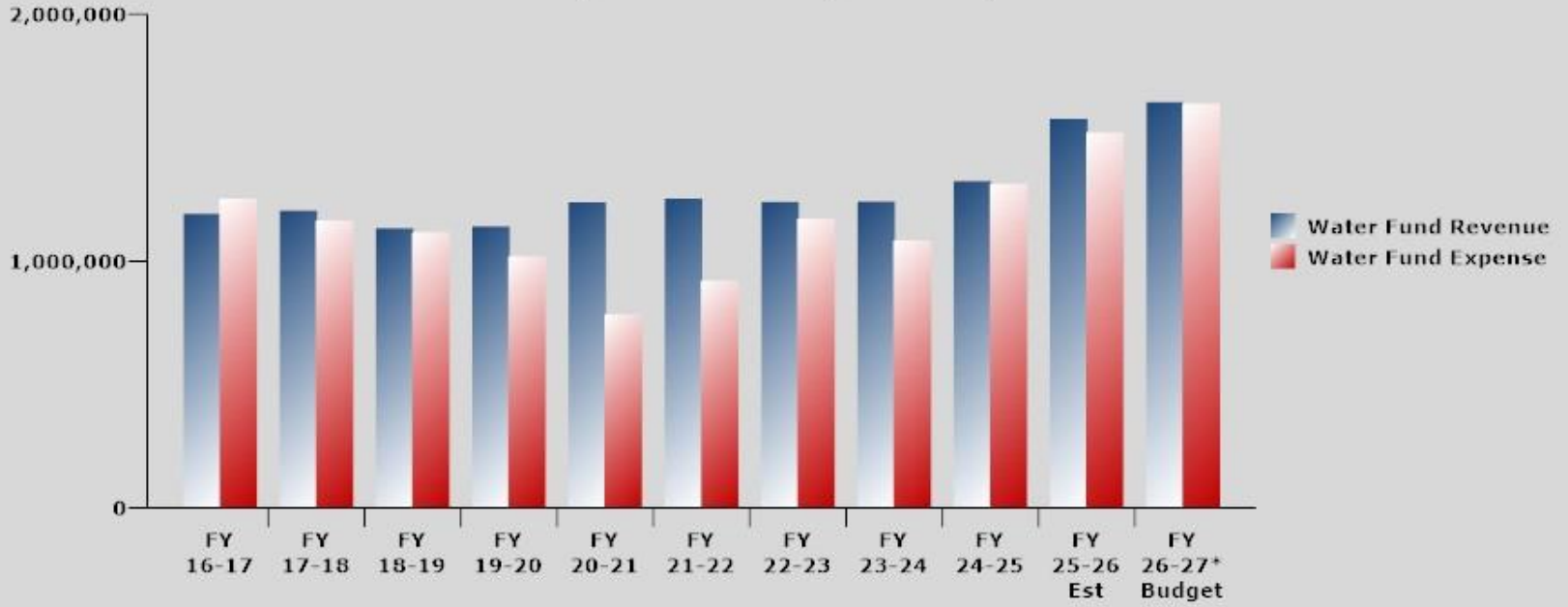
Water Distribution and Wastewater Collection staff performs the following functions: repair water leaks and install water meters, fire hydrants, valves, meter testing, water sampling, and responding to customer service needs. Maintain pump houses at the old and new lakes.

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

The City contracts out services for line repairs and replacement when necessary.

Water Fund

(Includes Utilizing Reserves)*



	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Est	FY 26-27* Budget
Water Fund Revenue	1,189,139	1,203,281	1,130,810	1,137,351	1,236,176	1,251,248	1,237,484	1,238,954	1,322,627	1,573,670	1,640,216
Water Fund Expense	1,250,552	1,162,771	1,113,109	1,017,009	780,838	917,542	1,168,396	1,079,922	1,311,704	1,518,858	1,636,555

WATER FUND-02

ACCOUNT #	TYPES OF REVENUES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
02-00-432	Interest Income	9,859	9,059	8,472	8,911	9,276	804	9%
02-00-434	State Grant	42,044	131,339	272,617	141,505	0	(272,617)	-100%
02-00-440	Miscellaneous Income	22,649	12,225	22,156	13,400	16,091	(6,065)	-27%
02-00-441	State Primacy Fee	7,694	7,529	7,599	7,602	7,608	9	0%
02-00-442	Tech Fee	4,221	4,223	4,221	4,212	4,219	(2)	0%
02-00-451	Transfers In- Other Funds	0	0	0	0	0	0	0%
02-00-460	Water Services	1,145,624	1,152,044	1,243,010	1,391,988	1,492,648	249,638	20%
02-00-471	Service Charge - Utilities	6,863	6,208	6,573	6,052	6,374	(199)	-3%
	TOTAL REVENUES	**1,238,954**	**1,322,627**	**1,564,648**	**1,573,670**	**1,536,216**	**(28,432)**	-2%

ACCOUNT #	TYPES OF EXPENSES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
02-05-501	Salaries and Wages- Water	195,603	227,857	289,297	279,860	293,332	4,035	1%
02-05-503	Salaries and Wages- Adm.	50,953	58,684	64,570	64,043	67,786	3,216	5%
02-05-510	Employee Benefits	92,806	112,125	155,097	132,428	156,095	998	1%
02-05-516	Overtime	10,772	5,432	18,268	10,411	13,869	(4,399)	-24%
	PERSONNEL COSTS	**350,134**	**404,098**	**527,232**	**486,742**	**531,082**	**3,850**	1%
02-05-519	Postage	3,172	2,011	2,600	2,465	2,800	200	8%
02-05-520	Supplies and Materials	7,306	4,887	11,340	9,154	14,425	3,085	27%
02-05-521	Supplies and Materials - Distro	0	0	0	0	35,025	35,025	
02-05-522	Telephone	4,980	5,224	5,401	5,481	5,933	532	10%
02-05-524	Utilities	68,621	73,749	69,029	78,914	81,281	12,252	18%
02-05-526	Insurance	45,638	45,030	45,159	41,943	37,027	(8,132)	-18%
02-05-530	Legal and Accounting	8,314	8,314	8,620	8,565	9,051	431	5%
02-05-531	Tavel, Meetings and Dues - Distro	0	0	0	0	4,000	4,000	
02-05-532	Travel, Meetings, and Dues	6,670	4,247	9,025	4,229	6,725	(2,300)	-25%
02-05-533	Petroleum Products	4,298	4,812	8,000	6,610	3,000	(5,000)	-63%
02-05-534	Rent	1,315	1,355	1,438	1,438	1,481	43	3%
02-05-535	Petroleum Products - Distro	0	0	0	0	5,000		
02-05-540	Other Expenditures	1,066	2,676	10,550	5,864	5,000	(5,550)	-53%
02-05-541	Other Expenditures - Distro	0	0	0	0	8,050		
02-05-542	Repairs and Maint-Equip	20,394	14,108	40,000	15,461	10,000	(30,000)	-75%
02-05-543	Chemicals	240,742	219,063	300,000	257,514	325,000	25,000	8%

ACCOUNT #	TYPES OF EXPENSES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
02-05-544	Repairs and Maint-Syst	157,289	89,150	158,724	123,794	33,800	(124,924)	-79%
02-05-545	Repairs and Maint - Distro Equip	0	0	0	0	40,000	40,000	
02-05-546	Repairs and Maint - Distro System	0	0	0	0	65,000		
02-05-550	Depreciation	0	0	0	0	0	0	0%
02-05-551	Transfer Out-Other Funds	0	0	0	0	0	0	0%
02-05-552	Interest on Revenue Bonds SRF	0	0	0	0	0	0	0%
02-05-553	Fiscal Agent Fees	0	0	0	0	0	0	0%
02-05-554	Interest - Lease Purchase	60	0	0	0	25,551	25,551	
02-05-555	State Primacy Fee	8,104	7,962	8,100	8,057	8,100	0	0%
02-05-566	Contractual Expense	94,236	133,520	130,744	123,204	175,541	44,797	34%
02-05-570	State Grants	52,535	187,590	215,575	82,266	0	(215,575)	-100%
	OPERATING EXPENSES	**724,740**	**803,698**	**1,024,305**	**774,959**	**901,790**	**(200,565)**	-12%
	CAPITAL EXPENSES	**2,333**	**103,908**	**409,415**	**257,158**	**157,466**	**(251,949)**	**-62%**
	PRINCIPLE BOND PAYMENT SRI	**0**	**0**	**0**	**0**	**0**	**0**	**0%**
	PRINCIPAL PAYMENT - L/P	**2,715**	**0**	**0**	**0**	**46,217**	**0**	
	TOTAL EXPENSES	**1,079,922**	**1,311,704**	**1,960,952**	**1,518,858**	**1,636,555**	**(448,664)**	**-17%**

	PERSONNEL POSITIONS	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference
	Water Superintendent	1	1	1	1	1	0
	Chief Plant Operator	1	0	0	0	0	0
	Water Plant Operator	3	4	4	2	2	(2)
	Line Maintenance (Split with W/W)	0	0	0	3	3	3
	TOTAL PERSONNEL POSITIONS	**5**	**5**	**5**	**6**	**6**	**1**

Capital Outlays

Description	Amount
Large Breaker Panel Update	35,000
40x80x14 Storage Garage	69,000
Sludge Truck/ Mini-Ex, (Split between Water & WW - 5 years at 7% ($450,000)	53,466
New Skid Steer ($97K) - Split Between Departments With Mulching (35K) and Milling (29.5K) Attachment - $161,500 - 5yr (St, Water, Elec, WW)	8,750
Total Capital Outlays	**157,466**

WATER FUND 02

FY 2026 – 2027 LINE ITEM BUDGET DESCRIPTIONS

05-501	Salaries & Wages	Salaries for full-time and part-time positions
05-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%, Unemployment — 1.86% (up to $10,500), and LAGERS — 14.5% of full-time employees. Includes group health costs of the employer for the employee
05-519	Postage	Mailing water samples and miscellaneous packages and Utility Billing
05-520	Supplies & Materials	Hand tools, lab tools, clothing, cleaning supplies, safety equipment and program
05-521	Supplies & Materials – Distro	Hand tools, lab tools, clothing, cleaning supplies, safety equipment and program for Distribution
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
05-531	Travel, Meetings, and Dues - Distro	Training costs, operator certifications, membership dues for Distribution
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	Rent	Raw water line easement on Santa Fe Railroad property
05-535	Petroleum Products	Fuel costs for vehicles and equipment - Distro
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 plant. Testing water samples.
05-545	Repairs and Maint – Distro Equip	Repair and maintenance to distribution equipment
05-546	Repairs and Maint – Distro System	Repairs and maintenance to water mains, lines, meters, pumps, chemical machines and fire hydrants.

05-554	Interest – Lease Purchase	1st payment of the AMI project
05-560	Capital Expenditures	The Water Department's portion of the AMI project is expected to be $71,768 this fiscal year. Reserves will be utilized for the following: $35,000 for large panel updates and $69,000 for the a storage garage. Skid Steer with mulching and milling attachments split between Street, Water, Electric and Wastewater Departments ($8,750 per year for each department for five (5) years). Purchase of sludge truck and mini-excavator with the Wastewater Department to be purchased via a municipal lease purchase option with an expected annual payment of $53,466
05-566	Contractual Services	Incode Software, Maintenance program on North & South Water Towers, Engineering Services
05-570	State Grants	No grants

ELECTRIC DEPARTMENT



ELECTRIC FUND

Major Departmental Activities:

The Electric Power Plant was built in the early 1900's.

There are five (5) employees in the Electric Department: One (1) Superintendent does organizing, directing, and planning daily operations of the electric department activities. Two (2) Electric Linemen II, (1) Electric Lineman I, and one (1) Apprentice Lineman.



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

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

The Electric Department has about 1,277 meter locations on the system. Over 303 street lights are scattered throughout the City. There are two (2) generators capable of producing peak electric power.

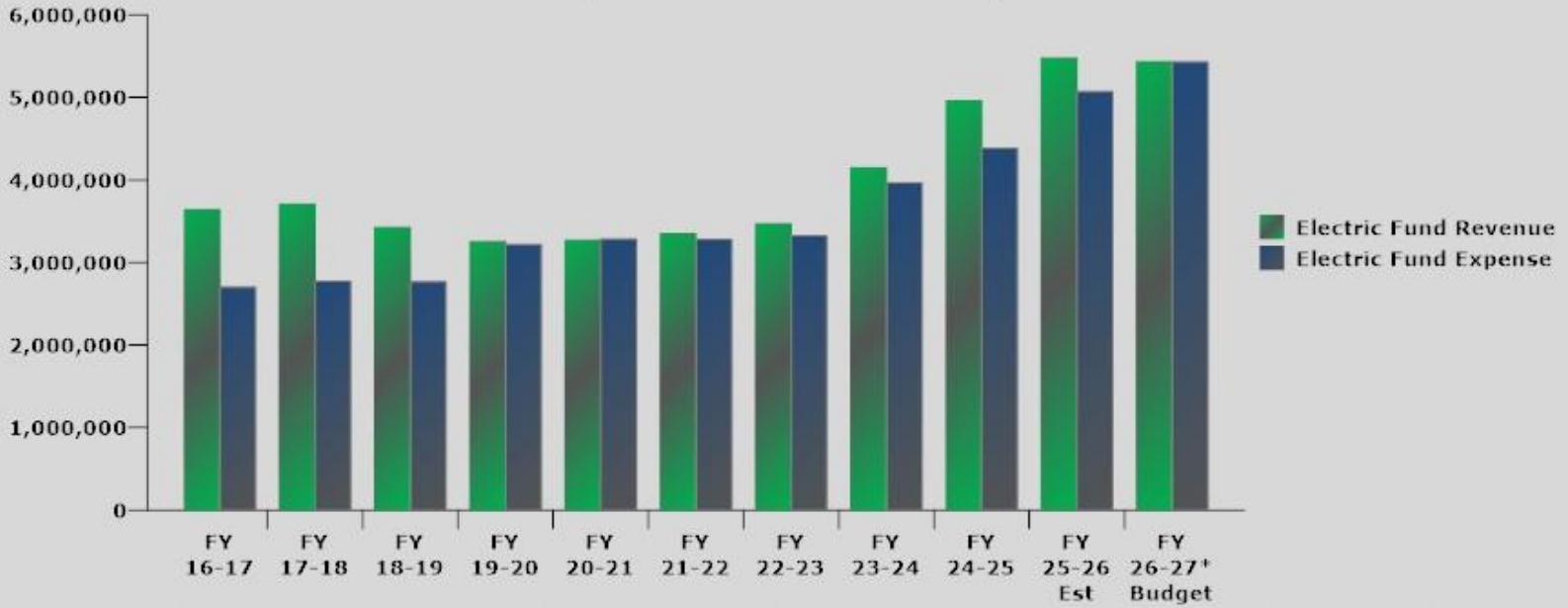
The City has two (2) Caterpillar, Model 3516, 2000 KW, generator sets. The installation of generators and related apparatus is designed and constructed to match existing operations at the power plant.

The electric system consists of three (3) substations with two different feeds on the 69 KV transmission line which creates redundancy in the system. Each substation has upgraded reclosures.

The Electric Department has installed wildlife protectors to decrease outages caused by wildlife. The AMI metering system is currently being installed which will allow for outage tracking which will work to lower outage times.

Electric Fund

(Includes Reserves Utilized*)



	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Est	FY 26-27* Budget
Electric Fund Revenue	3,640,541	3,711,228	3,428,111	3,256,554	3,270,957	3,350,209	3,470,986	4,148,737	4,957,887	5,482,184	5,435,640
Electric Fund Expense	2,703,458	2,776,488	2,769,106	3,222,720	3,287,741	3,279,993	3,323,554	3,967,292	4,386,729	5,077,297	5,432,973

ELECTRIC FUND-03

ACCOUNT #	TYPES OF REVENUES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
03-00-432	Interest Income	28,842	29,977	7,546	49,506	36,108	28,562	379%
03-00-434	State Grants	0	0	0	0	0	0	0%
03-00-440	Miscellaneous Income	8,718	55,892	19,107	208,950	10,000	(9,107)	-48%
03-00-442	Tech Fee	4,221	4,223	4,221	4,212	4,219	(2)	0%
03-00-451	Transfer In- Other Funds	0	0	0	0	0	0	0%
03-00-470	Electric Service	4,069,560	4,826,770	4,975,091	5,178,760	5,045,587	70,496	1%
03-00-471	Service Charge-Utilities	18,902	21,079	19,644	20,754	20,245	601	3%
03-00-472	Security Light Rental	18,494	19,946	19,191	20,003	19,481	290	2%
	TOTAL REVENUES	**4,148,737**	**4,957,887**	**5,044,800**	**5,482,184**	**5,135,640**	**90,840**	**2%**

ACCOUNT #	TYPES OF EXPENSES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
03-05-501	Salaries and Wages- Elec.	226,834	250,715	356,499	345,808	392,474	35,975	10%
03-05-503	Salaries and Wages- Adm.	58,853	66,560	73,025	72,480	76,691	3,666	5%
03-05-510	Employee Benefits	106,665	120,827	170,102	156,859	184,355	14,253	8%
03-05-516	Overtime	3,129	5,689	9,482	5,461	10,564	1,082	11%
	PERSONNEL COSTS	**395,481**	**443,791**	**609,108**	**580,608**	**664,084**	**54,976**	9%
03-05-519	Postage	4,125	3,990	5,000	4,375	5,200	200	4%
03-05-520	Supplies and Materials	21,455	18,185	7,500	33,902	24,514	17,014	227%
03-05-521	Purchase Electricity	2,056,872	2,270,580	2,266,256	2,245,498	2,292,293	26,037	1%
03-05-522	Telephone	2,450	2,465	2,559	2,760	3,090	531	21%
03-05-524	Utilities	33,187	39,531	39,006	40,046	41,248	2,242	6%
03-05-526	Insurance	74,205	73,377	74,065	68,992	61,342	(12,723)	-17%
03-05-530	Legal & Accounting	8,314	10,338	11,000	11,940	17,051	6,051	55%
03-05-532	Travel, Meetings, and Dues	8,152	1,494	6,000	6,983	7,950	1,950	33%
03-05-533	Petroleum Products	7,153	6,365	10,000	9,331	10,000	0	0%
03-05-535	Fuel Oil For Generation	11,303	0	5,000	5,000	5,500	500	10%
03-05-540	Other Expenditures	3,170	2,483	2,500	4,358	3,337	837	33%
03-05-542	Repairs and Maint-Equip	41,576	14,004	30,000	64,393	50,000	20,000	67%
03-05-544	Repairs and Maint-Syst	84,899	199,163	181,107	125,839	200,000	18,893	10%
03-05-550	Depreciation	0	0	0	0	0	0	0%
03-05-551	Transfer Out-Other Funds	991,560	1,084,377	1,403,646	1,400,605	1,366,621	(37,025)	0%
03-05-552	Interest on Generators	0	0	0	0	0	0	0%
03-05-554	Interest on Lease Purchase	74,317	70,066	65,849	65,849	80,739	14,890	23%

ACCOUNT #	TYPES OF EXPENSES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
03-05-565	Equipment Lease Expense	0	0	0	0	51,000	0	#DIV/0!
03-05-566	Contractual Expense	45,286	40,815	73,739	73,599	91,080	17,341	24%
	OPERATING EXPENSES	**3,468,024**	**3,837,233**	**4,183,227**	**4,163,471**	**4,310,965**	**76,738**	3%
	CAPITAL EXPENSES	**2,333**	**0**	**354,197**	**223,265**	**308,750**	**(45,447)**	**-13%**
	PRINCIPAL PAYMENT - L/P	**101,454**	**105,705**	**109,923**	**109,923**	**149,174**	**0**	**36%**
	TOTAL EXPENSES	**3,967,292**	**4,386,729**	**5,256,455**	**5,077,267**	**5,432,973**	**176,518**	**3%**

ACCOUNT #	PERSONNEL POSITIONS	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference
	Utility Superintendent	1	1	1	1	1	0
	Lineman II	1	2	2	2	2	0
	Lineman I	0	1	1	1	2	1
	Lineman Apprentice	2	0	1	1	0	-1
	Part-Time Lineman	0	0	0	0	0	0
	TOTAL PERSONNEL POSITIONS	**4**	**4**	**5**	**5**	**5**	**0**

Capital Outlays

Description	Amount
New Skid Steer ($97K) - Split Between Departments With Mulching (35K) and Milling (29.5K) Attachment - $161,500 - 5yr (St, Water, Elec, WW)	8,750
West Business Loop	200,000
Building Improvements	100,000
Total Capital Outlays	**308,750**

ELECTRIC FUND 03

FY 2026 – 2027 LINE ITEM BUDGET DESCRIPTIONS

05-501	Salaries & Wages	Salaries for full-time positions
05-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%, Unemployment — 1.86% (up to $10,500), and LAGERS — 14.5% of full-time employees. Includes group health costs of the employer for the employee
05-519	Postage	Utility bills, power schedules and miscellaneous mailing
05-520	Supplies & Materials	Office supplies, rain gear, hand tools, welding supplies, safety equipment, Class 2 rubber gloves, safety glasses, work gloves, and testing rubber gloves as part of the safety program
05-521	Purchase Electricity	Purchase electricity from wholesale suppliers
05-522	Telephone	Funds for telephone service
05-526	Insurance	Worker's Compensation, General Property, Liability, and Automobile premiums
05-530	Legal & Accounting	Annual audit fees and other legal and accounting fees
05-532	Travel, Meetings, and Dues	MAMU, MJUEC, APA organizations, seminars, electric workshop, Lineman's School and travel expenses to these programs
05-533	Petroleum Products	Fuel and oil for vehicles and equipment
05-535	Fuel Oil for Generators	Fuel for operating the electric generators
05-540	Other Expenditures	Unanticipated expenditures not specifically listed.
05-542	Repairs and Maint – Equip	Repair and maintenance on trucks and equipment
05-544	Repairs & Maint-System	Repairing and maintaining the electric distribution system, including: generators, electric lines, meters, transformers, poles, gear testing, electric meters, painting pipes, plant and roof repairs
05-551	Transfer Out-Other funds	Fund transfer to the General and Cemetery Funds

ELECTRIC FUND 03

FY 2026 – 2027 LINE ITEM BUDGET DESCRIPTIONS

05-554	Interest on Lease Purchase	5th payment on Lease Purchase of the Powerline and Substation project, 1st payment of the AMI project.
05-560	Capital Expenditures	The Electric Department's portion of the AMI project is expected to be $54,141 this fiscal year. Reserves will be utilized for the following: $200,000 for West Business Loop upgrades and $100,000 in Electric Plant improvements. Skid Steer with mulching and milling attachments split between Street, Water, Electric and Wastewater Departments ($8,750 per year for each department for five (5) years).
05-566	Contractual Services	Consulting, Incode Software, Engineering

WASTE WATER DEPARTMENT



WASTE WATER FUND
(SEWER FUND)

Major Departmental Activities:

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

There are two (2) employees assigned to the Sewer Plant including one (1) superintendent. There are three (3) employees in Distribution and Collection that is split between the Water and Wastewater Departments, including on (1) foreman. Employees assigned to the Wastewater Plant assist with line maintenance when necessary.

The operator conducts chemical and biological testing to meet Department of Natural Resources regulations. Other duties and responsibilities carried out by the employees include:

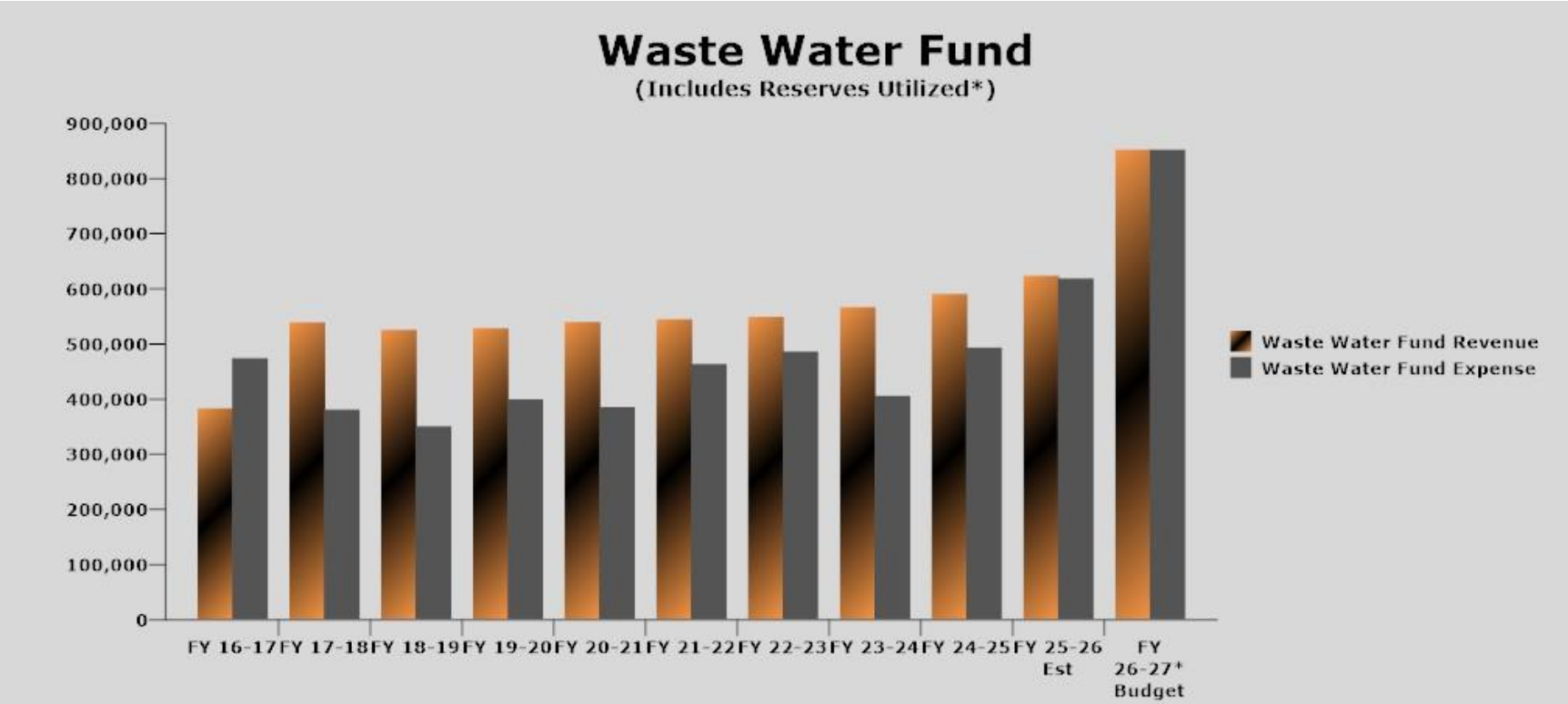
Mow treat plant grounds and haul sludge

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

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

File required reports periodically with the Department of Natural Resources.

The City contracts out services for line repairs and replacement, when necessary.



	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Est	FY 26-27* Budget
Waste Water Fund Revenue	382,257	538,206	525,065	527,892	539,246	543,900	548,226	565,896	589,957	623,198	851,244
Waste Water Fund Expense	473,588	380,503	350,039	398,357	384,347	462,882	485,575	404,788	492,368	618,516	851,239

WASTE WATER FUND - 04

ACCOUNT #	TYPES OF REVENUES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
04-00-432	Interest Income	3,964	3,891	300	5,878	4,578	4,278	1426%
04-00-434	State Grants/Lease	0	0	0	0	0	0	0%
04-00-440	Miscellaneous Income	575	1,235	678	1,850	1,220	542	0%
04-00-441	State Sewer Connection Fee	1,147	1,139	1,141	1,139	1,142	1	0%
04-00-442	Tech Fee	4,070	4,072	4,070	4,062	4,068	(2)	0%
04-00-451	Transfers In - Others	0	0	0	0	0	0	0%
04-00-461	Sewer Tap Fees	375	150	375	75	200	(175)	-47%
04-00-462	Sewer User Fees	550,678	574,833	601,548	605,803	701,331	99,783	17%
04-00-471	Service Charge - Utilities	5,087	4,637	4,893	4,391	4,705	(188)	-4%
	TOTAL REVENUES	**565,896**	**589,957**	**613,005**	**623,198**	**717,244**	**104,239**	17%

ACCOUNT #	TYPES OF EXPENSES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
04-06-501	Salaries and Wages- Sewer	102,772	100,729	178,377	173,080	206,675	28,298	16%
04-06-503	Salaries and Wages- Adm.	50,953	58,684	64,570	64,043	67,786	3,216	5%
04-06-510	Employee Benefits	47,038	59,260	99,109	95,332	110,218	11,109	11%
04-06-516	Overtime	2,046	504	10,079	6,728	9,447	(632)	-6%
	PERSONNEL COSTS	**202,809**	**219,177**	**352,135**	**339,183**	**394,126**	**41,991**	12%
04-06-519	Postage	1,997	2,007	2,600	2,227	2,800	200	8%
04-06-520	Supplies and Materials	5,635	912	10,900	9,439	32,225	21,325	196%
04-06-521	Supplies and Materials - Distro	0	0	0	0	0	0	0%
04-06-522	Telephone	2,730	2,509	2,843	2,484	2,596	(247)	-9%
04-06-524	Utilities	15,812	15,645	16,405	22,265	22,933	6,528	40%
04-06-530	Insurance	24,069	24,035	24,604	22,547	19,239	(5,365)	-22%
04-06-530	Legal and Accounting	8,314	8,314	8,620	8,565	9,051	431	5%
04-06-531	Travel, Meetings, and Dues - Distro	0	0	0	0	0	0	0%
04-06-532	Travel, Meetings, and Dues	717	105	6,130	62	4,800	(1,330)	-22%
04-06-533	Petroleum Products	3,769	2,263	8,000	4,819	7,500	(500)	-6%
04-06-535	Petroleum Products - Distro	0	0	0	0	0	0	0%
04-06-540	Other Expenditures	5,382	699	10,250	2,960	6,250	(4,000)	-39%
04-06-542	Repairs and Maint-Equip	27,129	10,861	50,000	31,390	40,000	(10,000)	-20%
04-06-543	Chemicals	2,709	7,313	5,000	7,709	10,000	5,000	100%

ACCOUNT #	TYPES OF EXPENSES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
04-06-544	Repairs and Maint-Syst	52,506	80,268	80,000	60,365	75,000	(5,000)	-6%
04-06-545	Repairs and Maint - Distro Equip	0	0	0	0	0	0	0%
04-06-546	Repairs and Maint - Distro System	0	0	0	0	0	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%
04-06-554	Interest - Lease Purchase	61	0	0	0	0	0	0%
04-06-556	State Sewer Connection Fee	1,223	1,208	1,400	1,400	1,400	0	0%
04-06-566	Contractual Expense	41,525	63,503	69,887	43,860	81,103	11,216	16%
04-06-570	State Grants	0	0	0	0	0	0	
	OPERATING EXPENSES	**193,578**	**219,642**	**296,639**	**220,092**	**314,897**	**18,258**	**6%**
	CAPITAL EXPENSES	**5,686**	**53,549**	**82,422**	**59,241**	**142,216**	**59,794**	0%
	PRINCIPAL PAYMENT - L/P	**2,715**	**0**	**0**	**0**	**0**	**0**	**0%**
	TOTAL EXPENSES	**404,788**	**492,368**	**731,196**	**618,516**	**851,239**	**120,043**	**16%**

ACCOUNT #	PERSONNEL POSITIONS	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference
	Wastewater Superintendent	1	1	1	1	1	0
	Sewer Plant Operator	1	2	2	1	1	(1)
	Line Distribution (Split with Water)	0	0	0	1	3	3
	TOTAL PERSONNEL	**2**	**3**	**3**	**3**	**5**	**2**

Capital Outlays

Description	Amount
Sludge Truck/ Mini-Ex, (Split between Water & WW - 5 years at 7% ($450,000)	53,466
Lift Station Backup Pumps	80,000
New Skid Steer ($97K) - Split Between Departments With Mulching (35K) and Milling (29.5K) Attachment - $161,500 - 5yr (St, Water, Elec, WW)	8,750
Total Capital Outlays	**142,216**

WASTE WATER FUND 04

FY 2026 – 2027 LINE ITEM BUDGET DESCRIPTIONS

06-501	Salaries & Wages	Salaries for full-time positions
06-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%, Unemployment — 1.86% (up to $10,500), and LAGERS — 14.5% of full-time employees. Includes group health costs of the employer for the employee
06-519	Postage	Mailing reports and utility bills
06-520	Supplies & Materials	Lab treatment chemicals, hand tools, lab equipment, shop towels, cleaning supplies, clothing allowance, and miscellaneous supplies; $20,000 in reserves will be used towards safety equipment
06-521	Supplies & Materials – Distro	Hand tools, equipment, cleaning supplies, clothing allowance for collection system
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
06-531	Travel, Meetings, and Dues – Distro	Training costs, operator certifications for collection system
06-532	Travel, Meetings, and Dues	Training costs, operator certifications, and MPUA dues
06-533	Petroleum Products	Fuel and oil for vehicles and equipment
06-535	Petroleum Products – Distro	Fuel and oil for vehicles and equipment for the collection system
06-540	Other Expenditures	Unanticipated expenditures not specifically listed.
06-542	Repairs and Maint – Equip	Repair and maintenance on sewer plant equipment
06-544	Repairs & Maint-System	Sewer plant repairs and maintenance; $34,000 in reserves will be used for pipe/pump replacements
06-545	Repairs and Maint – Distro Equip	Repair and maintenance on sewer collection system equipment
06-546	Repairs & Maint – Distro System	Repairs and maintenance of sewer collection system including mains and lift stations

06-554	Interest – Lease Purchase	Interest expense on the equipment purchased via lease-
06-551	Transfer Out-Other funds	None
06-560	Capital Expenditures	$80,000 for lift station backup pumps utilizing reserves Skid Steer with mulching and milling attachments split between Street, Water, Electric and Wastewater Departments ($8,750 per year for each department for five (5) years). Purchase of sludge truck and mini-excavator with the Wastewater Department to be purchased via a municipal lease purchase option with an expected annual payment of $53,466
06-566	Contractual Services	Incode Software, Engineering

DEBT SERVICE FUND

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

In April 2016 a $1 million General Obligation Bond proposition they approved by the registered voters of the City of Marceline for the acquisition, construction, and furnishing of a new municipal swimming pool facility. In July 2021, the General Obligation Bonds were refinanced. The debt service levy in 2026 for this long-term obligation is $0.2553 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 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
05-00-402	Advalorem Taxes	69,730	68,098	63,195	66,145	72,869	9,674	0%
05-00-411	Railroad Taxes	5,757	5,250	5,049	4,408	5,138	89	0%
05-00-417	Corp and Intangible Taxes	7,839	7,437	7,482	6,551	7,276	(206)	0%
05-00-419	Payment in Lieu of Taxes	1,277	1,422	900	1,532	1,410	510	0%
05-00-432	Interest Income	1,219	1,124	1,095	903	1,082	(13)	0%
	TOTAL REVENUES	**85,822**	**83,331**	**77,721**	**79,539**	**87,775**	**10,054**	**0%**

ACCOUNT #	TYPES OF EXPENDITURES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
05-05-502	Matured Bonds	70,000	76,000	76,000	76,000	78,000	2,000	0%
05-05-504	Bond Interest	9,620	8,415	7,161	7,161	5,891	(1,270)	0%
05-05-506	Fiscal Agent Fees	0		0	0	0	0	0%
05-05-551	Transfer Out - Other Funds	0		0	0	0	0	0%
	TOTAL EXPENDITURES	**79,620**	**84,415**	**83,161**	**83,161**	**83,891**	**730**	**0%**

DEBT SERVICE FUND 05

FY 2026 – 2027 LINE ITEM BUDGET DESCRIPTIONS

05-05-502	Matured Bonds	Bond Payment
05-05-504	Bond Interest	Interest Payment on Bonds
05-05-506	Fiscal Agent Fees	Annual Fiscal Agent Fee

CEMETERY FUND

Major Departmental Activities:

In 1931, the Cemetery property was purchased by the City.

Today, seven (7) Citizens and the City Manager make up the seven (7) member Cemetery Board which meets the second Thursday of the month from March through October at 5:00 p.m.

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

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

All mowing is let out for bid and contracted annually.

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

Current Cemetery Board members include:

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

CEMETERY FUND-06

ACCOUNT #	TYPES OF REVENUES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
06-00-432	Interest Income	0	0	0	0	0	0	0%
06-00-439	Donations	75	965	0	250	0	0	0%
06-00-440	Miscellaneous Income	67	0	0	0	0	0	0%
06-00-451	Transfer In-Other Funds	37,560	24,187	67,646	67,620	41,621	(26,025)	0%
06-00-474	Grave Open & Close Fees	9,450	6,300	7,409	7,600	7,783	374	5%
06-00-476	Sale of Lots/General Operations	2,410	3,600	2,590	6,040	4,017	1,427	55%
	TOTAL REVENUES	**49,562**	**35,052**	**77,645**	**81,510**	**53,421**	**(24,224)**	**-31%**

ACCOUNT #	TYPES OF EXPENDITURES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
06-05-520	Supplies and Materials	0	0	800	0	0	(800)	-100%
06-05-524	Utilities	445	471	475	492	529	54	11%
06-05-526	Insurance	1,014	987	970	913	842	(128)	-13%
06-05-533	Petroleum Products	0	0	0	0	0	0	0%
06-05-540	Other Expenditures	151	1,178	800	318	550	(250)	-31%
06-05-542	Repairs and Maintenance	0	305	30,000	25,000	8,000	(22,000)	-73%
06-05-552	Interest - Lease Purchase	61	31,074	0	0	0	0	#DIV/0!
06-05-566	Contractual Services	35,375		44,600	37,645	43,500	(1,100)	-2%
	OPERATING EXPENDITURES	**37,046**	**34,015**	**77,645**	**64,368**	**53,421**	**(24,224)**	**-31%**
	CAPITAL EXPENDITURES	**2,715**	**0**	**0**	**0**	**0**	0	0%
	TOTAL EXPENDITURES	**39,761**	**34,015**	**77,645**	**64,368**	**53,421**	**(24,224)**	**-31%**

Capital Outlays

Description	Amount
Total Capital Outlays	**0**

CEMETERY FUND 06

FY 2026 – 2027 LINE ITEM BUDGET DESCRIPTIONS

05-520	Supplies & Materials	Miscellaneous supplies
05-526	Insurance	General Property and Liability premiums
05-540	Other Expenditures	Unanticipated expenditures not specifically listed.
05-542	Repairs and Maintenance	Monument straightening and repair
05-552	Interest – Lease Purchase	None
05-560	Capital Expenditures	None
05-566	Contractual Services	Contract mowing at the cemetery and Cemetery Software

LIBRARY DISTRICT FUND

Major Departmental Activities:

The Library was built in 1920.

Today, the Library District receives a tax levy for funding daily operations, and the City maintains the building. 2026 Tax Levy is $0.2492 per $100.

Current Library District Board members, include:

Margie Gullick
Nancy Schreiner
Carrie Welsh
Jessica Bishop
Tracy Lane
Carrie Lake
Amy Sportsman
Beth Teeter
Suzanne Stallo

Joyce Clapp- Librarian



LIBRARY DISTRICT FUND-07

ACCOUNT #	TYPES OF REVENUES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
07-00-402	Advalorem Taxes	62,132	65,731	64,184	70,308	71,128	6,944	11%
07-00-411	Railroad Taxes	5,131	5,063	4,734	4,924	5,039	305	6%
07-00-417	Corp and Intangible Taxes	6,987	7,171	7,033	6,989	7,049	16	0%
07-00-419	Payment in Lieu of Taxes	544	605	383	652	600	217	57%
07-00-432	Interest Income	67	74	82	80	74	(8)	-10%
	TOTAL REVENUES	**74,861**	**78,644**	**76,416**	**82,953**	**83,890**	**7,474**	10%

ACCOUNT #	TYPES OF EXPENDITURES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
07-05-590	Library Board	74,795	78,366	76,416	82,719	83,890	7,474	10%
	TOTAL EXPENDITURES	**74,795**	**78,366**	**76,416**	**82,719**	**83,890**	**7,474**	10%

TRANSPORTATION SALES TAX FUND

Major Departmental Activities:

On April 7, 1998 voters approved a one-half of one percent (1/2%) Transportation Sales Tax and voted again on April 8, 2003, April 8, 2008, April 2, 2013, and April 3, 2018 to continue the tax to aid in maintaining the streets, an alleys etc. On April 4, 2023, the voters approved to continue the tax to aid in maintaining the streets and alleys, etc. without a sunset clause.

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

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



TRANSPORTATION SALES TAX-08

ACCOUNT #	TYPES OF REVENUES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
08-00-424	Transportation Sales Tax Income	123,600	121,719	113,220	120,203	116,967	3,747	3%
08-00-432	Interest Income	571	603	513	777	624	111	22%
08-00-451	Transfer In - Other Funds			0	0	0	0	0%
	TOTAL REVENUE	**124,171**	**122,322**	**113,733**	**120,980**	**117,591**	**3,858**	3%

ACCOUNT #	TYPES OF EXPENDITURES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
08-07-541	Street	119,708	52,366	200,000	200,000	171,200	-28,800	-14%
	TOTAL EXPENDITURES	**119,708**	**52,366**	**200,000**	**200,000**	**171,200**	**-28,800**	-14%

POOL SALES TAX FUND

Major Departmental Activities:

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

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

The 1/2 cent sales tax is used to finance the Lease Certificates of Participation for the construction of the facility. The first two years of repayment were interest only. The Lease Certificates of Participation were refinanced in February 2022. Any surplus after that can be used for operation. $29,125 was budgeted to be utilized towards operation for the winter season.

POOL SALES TAX -10

ACCOUNT #	TYPES OF REVENUES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
10-00-424	Pool (Parks) Sales Tax Income	123,600	121,450	113,030	120,152	116,865	3,835	
10-00-432	Interest Income	360	410	400	466	412	12	
	TOTAL REVENUE	**123,960**	**121,860**	**113,430**	**120,618**	**117,277**	**3,847**	

ACCOUNT #	TYPES OF EXPENDITURES	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	FY 25-26 Estimated Actuals	FY 26-27 Proposed Budget	FY 25-26 FY 26-27 Budget Difference	%
10-09-502	Revenue Bonds	71,705	71,705	71,705	71,705	71,705	0	
10-09-504	Bond Interest	14,305	12,782	11,294	11,272	9,788	0	
10-09-506	Fiscal Agent Fees	0	0	0	0	0	0	
10-09-511	Transfer Out-Other Funds	0	0	26,186	26,186	29,125	2,939	
10-09-568	Amortization Bond	0	0	0	0	0	0	
	TOTAL EXPENDITURES	**86,010**	**84,487**	**109,185**	**109,163**	**110,618**	**2,939**	

SALARY & WAGE SCHEDULE

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

Guidelines:

FY 2026-2027 SALARY AND WAGE SCHEDULE TO BE EFFECTIVE NOVEMBER 1, 2026

COLA: 3.6% 3.60% CPI-w July 2026
COLA: $ -
Merit 0%
Merit $ 0.75

Grade	Position	Hire	6 Month	1 Yr	3	5	7	9	11	13	15	17	19	21	23	25	27	29	31	33	35	37	39
												STEPS											
		1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**	**16**	**17**	**18**	**19**	**20**	**21**	**22**
A	Administrative Assistant	$19.31	$20.27	$21.02	$21.60	$22.19	$22.77	$23.36	$23.94	$24.52	$25.11	$25.69	$26.28	$26.80	$27.33	$27.85	$28.38	$28.90	$29.43	$29.95	$30.48	$31.01	$31.53
	Utility Billing	$ 40,154.78	$ 42,162.52	$43,722.52	$44,937.03	$46,151.54	$47,366.06	$48,580.57	$49,795.09	$51,009.60	$52,224.12	$53,438.63	$54,653.14	$55,746.21	$56,839.27	$57,932.33	$ 59,025.40	$60,118.46	$61,211.52	$62,304.58	$63,397.65	$64,490.71	$65,583.77
		$ 28.96	$ 30.41	$ 31.53	$ 32.41	$ 33.28	$ 34.16	$ 35.03	$ 35.91	$ 36.79	$ 37.66	$ 38.54	$ 39.41	$ 40.20	$ 40.99	$ 41.78	$ 42.57	$ 43.35	$ 44.14	$ 44.93	$ 45.72	$ 46.51	$ 47.30
B	W / WW Laborer	$19.86	$20.85	$21.60	$22.20	$22.80	$23.40	$24.00	$24.60	$25.20	$25.80	$26.40	$27.00	$27.54	$28.08	$28.62	$29.16	$29.70	$30.24	$30.78	$31.32	$31.86	$32.40
	Street Laborer	$ 41,304.05	$ 43,369.25	$44,929.25	$46,177.28	$47,425.32	$48,673.35	$49,921.39	$51,169.42	$52,417.46	$53,665.49	$54,913.53	$56,161.56	$57,284.79	$58,408.02	$59,531.25	$ 60,654.48	$61,777.72	$62,900.95	$64,024.18	$65,147.41	$66,270.64	$67,393.87
		$ 29.79	$ 31.28	$ 32.40	$ 33.30	$ 34.20	$ 35.10	$ 36.00	$ 36.90	$ 37.80	$ 38.70	$ 39.60	$ 40.50	$ 41.31	$ 42.12	$ 42.93	$ 43.74	$ 44.55	$ 45.36	$ 46.17	$ 46.98	$ 47.79	$ 48.60
C	W / WW Operator I	$20.98	$22.03	$22.78	$23.41	$24.05	$24.68	$25.31	$25.95	$26.58	$27.21	$27.84	$28.48	$29.05	$29.62	$30.19	$30.76	$31.32	$31.89	$32.46	$33.03	$33.60	$34.17
	Equipment Operator I	$ 43,643.63	$ 45,825.81	$47,385.81	$48,702.08	$50,018.36	$51,334.63	$52,650.90	$53,967.17	$55,283.45	$56,599.72	$57,915.99	$59,232.26	$60,416.91	$61,601.55	$62,786.20	$ 63,970.85	$65,155.49	$66,340.14	$67,524.78	$68,709.43	$69,894.07	$71,078.72
		$ 31.47	$ 33.05	$ 34.17	$ 35.12	$ 36.07	$ 37.02	$ 37.97	$ 38.92	$ 39.87	$ 40.82	$ 41.77	$ 42.72	$ 43.57	$ 44.42	$ 45.28	$ 46.13	$ 46.99	$ 47.84	$ 48.70	$ 49.55	$ 50.40	$ 51.26
D	W / WW Operator II	$21.54	$22.62	$23.37	$24.02	$24.67	$25.32	$25.97	$26.62	$27.27	$27.92	$28.57	$29.22	$29.80	$30.38	$30.97	$31.55	$32.14	$32.72	$33.31	$33.89	$34.47	$35.06
		$ 44,813.42	$ 47,054.09	$48,614.09	$49,964.48	$51,314.88	$52,665.27	$54,015.66	$55,366.05	$56,716.44	$58,066.83	$59,417.22	$60,767.62	$61,982.97	$63,198.32	$64,413.67	$ 65,629.03	$66,844.38	$68,059.73	$69,275.08	$70,490.43	$71,705.79	$72,921.14
		$ 32.32	$ 33.93	$ 35.06	$ 36.03	$ 37.01	$ 37.98	$ 38.95	$ 39.93	$ 40.90	$ 41.88	$ 42.85	$ 43.82	$ 44.70	$ 45.58	$ 46.45	$ 47.33	$ 48.21	$ 49.08	$ 49.96	$ 50.83	$ 51.71	$ 52.59
E	Equipment Operator II	$22.10	$23.20	$23.95	$24.62	$25.28	$25.95	$26.61	$27.28	$27.95	$28.61	$29.28	$29.94	$30.54	$31.14	$31.74	$32.34	$32.94	$33.53	$34.13	$34.73	$35.33	$35.93
		$ 45,964.74	$ 48,262.98	$49,822.98	$51,206.95	$52,590.92	$53,974.90	$55,358.87	$56,742.84	$58,126.81	$59,510.78	$60,894.75	$62,278.73	$63,524.30	$64,769.87	$66,015.45	$ 67,261.02	$68,506.60	$69,752.17	$70,997.75	$72,243.32	$73,488.90	$74,734.47
		$ 33.15	$ 34.81	$ 35.93	$ 36.93	$ 37.93	$ 38.92	$ 39.92	$ 40.92	$ 41.92	$ 42.92	$ 43.91	$ 44.91	$ 45.81	$ 46.71	$ 47.61	$ 48.51	$ 49.40	$ 50.30	$ 51.20	$ 52.10	$ 53.00	$ 53.90
F	W / WW Operator III	$22.67	$23.80	$24.55	$25.24	$25.92	$26.60	$27.28	$27.96	$28.65	$29.33	$30.01	$30.69	$ 31.31	$31.92	$32.53	$33.15	$33.76	$34.37	$34.99	$35.60	$36.22	$36.83
		$ 47,153.01	$ 49,510.66	$51,070.66	$52,489.29	$53,907.91	$55,326.54	$56,745.17	$58,163.80	$59,582.43	$61,001.06	$62,419.69	$63,838.32	$65,115.09	$66,391.85	$67,668.62	$ 68,945.39	$70,222.15	$71,498.92	$72,775.68	$74,052.45	$75,329.22	$76,605.98
		$ 34.00	$ 35.70	$ 36.83	$ 37.85	$ 38.88	$ 39.90	$ 40.92	$ 41.95	$ 42.97	$ 43.99	$ 45.01	$ 46.04	$ 46.96	$ 47.88	$ 48.80	$ 49.72	$ 50.64	$ 51.56	$ 52.48	$ 53.40	$ 54.32	$ 55.24
G	Apprentice	$23.23	$24.39	$25.14	$25.84	$26.54	$27.24	$27.94	$28.64	$29.33	$30.03	$30.73	$31.43	$32.06	$32.69	$33.32	$33.94	$34.57	$35.20	$35.83	$36.46	$37.09	$37.72
		$ 48,322.80	$ 50,738.94	$52,298.94	$53,751.69	$55,204.43	$56,657.18	$58,109.93	$59,562.68	$61,015.43	$62,468.18	$63,920.92	$65,373.67	$66,681.15	$67,988.62	$69,296.09	$ 70,603.57	$71,911.04	$73,218.51	$74,525.99	$75,833.46	$77,140.93	$78,448.41
		$ 34.85	$ 36.59	$ 37.72	$ 38.76	$ 39.81	$ 40.86	$ 41.91	$ 42.95	$ 44.00	$ 45.05	$ 46.10	$ 47.14	$ 48.09	$ 49.03	$ 49.97	$ 50.92	$ 51.86	$ 52.80	$ 53.74	$ 54.69	$ 55.63	$ 56.57
H	Chief Plant Operator	$23.78	$24.97	$25.72	$26.44	$27.15	$27.87	$28.58	$29.30	$30.01	$30.73	$31.44	$32.15	$32.80	$33.44	$34.08	$34.73	$35.37	$36.01	$36.66	$37.30	$37.94	$38.59
	Recreation & Parks Director	$ 49,472.07	$ 51,945.67	$53,505.67	$54,991.94	$56,478.21	$57,964.48	$59,450.74	$60,937.01	$62,423.28	$63,909.55	$65,395.82	$66,882.09	$68,219.73	$69,557.37	$70,895.01	$ 72,232.66	$73,570.30	$74,907.94	$76,245.58	$77,583.22	$78,920.86	$80,258.51
	Street Foreman	$ 35.68	$ 37.46	$ 38.59	$ 39.66	$ 40.73	$ 41.80	$ 42.87	$ 43.94	$ 45.02	$ 46.09	$ 47.16	$ 48.23	$ 49.20	$ 50.16	$ 51.13	$ 52.09	$ 53.06	$ 54.02	$ 54.98	$ 55.95	$ 56.91	$ 57.88
	Distribution Foreman																						
	Pool Manager																						
	Apprentice Lineman I																						
I	Apprentice Lineman II	$24.35	$25.56	$26.31	$27.05	$27.78	$28.51	$29.24	$29.97	$30.70	$31.43	$32.16	$32.89	$33.55	$34.21	$34.87	$35.52	$36.18	$36.84	$37.50	$38.16	$38.81	$39.47
		$ 50,641.86	$ 53,173.95	$54,733.95	$56,254.34	$57,774.73	$59,295.11	$60,815.50	$62,335.89	$63,856.28	$65,376.66	$66,897.05	$68,417.44	$69,785.79	$71,154.14	$72,522.49	$ 73,890.84	$75,259.18	$76,627.53	$77,995.88	$79,364.23	$80,732.58	$82,100.93
		$ 36.52	$ 38.35	$ 39.47	$ 40.57	$ 41.66	$ 42.76	$ 43.86	$ 44.95	$ 46.05	$ 47.15	$ 48.24	$ 49.34	$ 50.33	$ 51.31	$ 52.30	$ 53.29	$ 54.27	$ 55.26	$ 56.25	$ 57.23	$ 58.22	$ 59.21
J	Apprentice Lineman III	$24.91	$26.15	$26.90	$27.65	$28.40	$29.15	$29.89	$30.64	$31.39	$32.14	$32.88	$33.63	$34.30	$34.98	$35.65	$36.32	$36.99	$37.67	$38.34	$39.01	$39.68	$40.36
		$ 51,811.65	$ 54,402.23	$55,962.23	$57,516.74	$59,071.25	$60,625.75	$62,180.26	$63,734.77	$65,289.27	$66,843.78	$68,398.29	$69,952.79	$71,351.85	$72,750.90	$74,149.96	$ 75,549.02	$76,948.07	$78,347.13	$79,746.18	$81,145.24	$82,544.29	$83,943.35
		$ 37.36	$ 39.23	$ 40.36	$ 41.48	$ 42.60	$ 43.72	$ 44.84	$ 45.96	$ 47.08	$ 48.20	$ 49.33	$ 50.45	$ 51.46	$ 52.46	$ 53.47	$ 54.48	$ 55.49	$ 56.50	$ 57.51	$ 58.52	$ 59.53	$ 60.54
K	Lineman I (Journeyman)	$26.59	$27.92	$28.67	$29.46	$30.26	$31.05	$31.85	$32.65	$33.44	$34.24	$35.04	$35.83	$36.55	$37.27	$37.98	$38.70	$39.42	$40.13	$40.85	$41.57	$42.28	$43.00
		$ 55,300.50	$ 58,065.53	$59,625.53	$61,281.79	$62,938.06	$64,594.32	$66,250.59	$67,906.85	$69,563.12	$71,219.38	$72,875.65	$74,531.91	$76,022.55	$77,513.19	$79,003.83	$ 80,494.46	$81,985.10	$83,475.74	$84,966.38	$86,457.02	$87,947.66	$89,438.29
		$ 39.88	$ 41.87	$ 43.00	$ 44.19	$ 45.39	$ 46.58	$ 47.78	$ 48.97	$ 50.17	$ 51.36	$ 52.55	$ 53.75	$ 54.82	$ 55.90	$ 56.97	$ 58.05	$ 59.12	$ 60.20	$ 61.27	$ 62.35	$ 63.42	$ 64.50
L	Lineman II	$28.83	$30.27	$31.02	$31.88	$32.74	$33.60	$34.46	$35.33	$36.19	$37.05	$37.91	$38.77	$39.55	$40.32	$41.10	$41.87	$42.65	$43.42	$44.20	$44.98	$45.75	$46.53
		$ 59,959.15	$ 62,957.11	$64,517.11	$66,309.25	$68,101.39	$69,893.53	$71,685.67	$73,477.82	$75,269.96	$77,062.10	$78,854.24	$80,646.38	$82,259.31	$83,872.24	$85,485.17	$ 87,098.09	$88,711.02	$90,323.95	$91,936.88	$93,549.81	$95,162.73	$96,775.66
		$ 43.24	$ 45.40	$ 46.53	$ 47.82	$ 49.11	$ 50.40	$ 51.70	$ 52.99	$ 54.28	$ 55.57	$ 56.87	$ 58.16	$ 59.32	$ 60.48	$ 61.65	$ 62.81	$ 63.97	$ 65.14	$ 66.30	$ 67.46	$ 68.63	$ 69.79

		Min	Max
M	Superintendent (Exempt)	$ 64,951.46	$ 90,451.46

	Council:	Min	Max
N	City Clerk/Asst City Manager (Exe	$ 64,951.46	$ 90,451.46

		Min	Max
O	City Manager (Exempt)	$ 100,000.00	$ 120,000.00

FY 2026-2027 SALARY AND WAGE SCHEDULE TO BE EFFECTIVE NOVEMBER 1, 2026

COLA: 3.6%
COLA: $ -
Merit 0%
Merit $ 0.75

Grade	Position	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**	**16**	**17**	**18**	**19**	**20**	**21**	**22**
P1	Police Officer	$22.11	$23.21	$23.96	$24.63	$25.29	$25.96	$26.63	$27.29	$27.96	$28.62	$29.29	$29.95	$30.55	$31.15	$31.75	$32.35	$32.95	$33.55	$34.15	$34.75	$35.34	$35.94
		$ 45,983.21	$ 48,282.37	$49,842.37	$51,226.88	$52,611.40	$53,995.91	$55,380.42	$56,764.93	$58,149.44	$59,533.95	$60,918.46	$62,302.97	$63,549.03	$64,795.09	$66,041.15	$ 67,287.21	$68,533.26	$69,779.32	$71,025.38	$72,271.44	$73,517.50	$74,763.56
		$ 33.16	$ 34.82	$ 35.94	$ 36.94	$ 37.94	$ 38.94	$ 39.94	$ 40.94	$ 41.93	$ 42.93	$ 43.93	$ 44.93	$ 45.83	$ 46.73	$ 47.63	$ 48.52	$ 49.42	$ 50.32	$ 51.22	$ 52.12	$ 53.02	$ 53.92
P2	Sergeant	$24.29	$25.50	$26.25	$26.98	$27.71	$28.44	$29.17	$29.90	$30.63	$31.36	$32.09	$32.82	$33.47	$34.13	$34.78	$35.44	$36.10	$36.75	$37.41	$38.07	$38.72	$39.38
		$ 50,518.72	$ 53,044.66	$54,604.66	$56,121.46	$57,638.25	$59,155.05	$60,671.84	$62,188.64	$63,705.44	$65,222.23	$66,739.03	$68,255.82	$69,620.94	$70,986.06	$72,351.17	$ 73,716.29	$75,081.41	$76,446.52	$77,811.64	$79,176.76	$80,541.87	$81,906.99
		$ 36.43	$ 38.25	$ 39.38	$ 40.47	$ 41.57	$ 42.66	$ 43.75	$ 44.85	$ 45.94	$ 47.04	$ 48.13	$ 49.22	$ 50.21	$ 51.19	$ 52.18	$ 53.16	$ 54.15	$ 55.13	$ 56.11	$ 57.10	$ 58.08	$ 59.07

		Min	Max
P3	Police Chief	$ 64,951.46	$ 90,451.46

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 categorize into which all funds are classified in governmental accounting. The seven funds 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