

CITY of MARCELINE, MISSOURI



Annual Budget

Fiscal Year November 1, 2025 to October 31, 2026

Approved by Ordinance # 35.2524

October 8, 2025



PRINCIPAL OFFICIALS

Mayor and Council

Shelly Milford, Mayor

Sallie Buck, Mayor Pro-Tem

Gary Carlson, Councilman

Clarence Gibson, Councilman

Jacob Clay, 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 2025-2026

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City of Marceline

BUDGET MESSAGE

November 1, 2025

To: Honorable Mayor and City Council Members

From: Jesse W. Wallis, City Manager

Introduction

It is my privilege to present the Fiscal Year 2025–2026 Operating Budget for the City of Marceline. This document, prepared with input from the City Council and City staff, is designed to maintain current service levels while addressing ongoing financial challenges and long-term infrastructure needs.

The preparation of this budget required a detailed review of departmental operations, expenditures, and revenue projections. Throughout this process, staff focused on identifying the resources necessary to sustain essential services while recognizing financial constraints impacting multiple funds.

Budget Highlights and Modifications

The FY25–26 budget reflects several significant considerations necessary to maintain operations and position the City for long-term sustainability. These include:

- **Utility Rate Adjustments (Proposed):**
 - Electric: Increase base rate by \$15.00 per customer
 - Water: 5% increase
 - Wastewater: 5% increase

These adjustments are intended to improve cost recovery, support system operations, and begin addressing long-term capital needs.

Electric Capacity Strategy:

The City implemented a capacity purchase strategy projected to reduce electricity purchasing costs by approximately \$98,093 in FY 25–26.

Staffing Adjustments:

The budget includes the addition of three utility positions (water, electric, wastewater) to improve operational capacity, provide adequate coverage, and support long-term succession planning.

Capital Improvement Reductions:

Several capital projects have been reduced or deferred due to financial limitations.

Budget Overview

General Fund

Revenues: \$2,466,291

Expenditures: \$2,640,611

Use of Reserves: \$174,375

Revenues: Primarily derived from taxes, licenses, fees, and permits.

Expenditures: Focused on maintaining core services including administration, police, fire, streets, and parks.

Water Fund

Revenues: \$1,558,924

Expenditures: \$1,955,228

Use of Reserves: \$400,000 (CIP)

Revenues: Reflect stable usage with proposed rate adjustments to maintain cost recovery.

Expenditures: Prioritized for preventative maintenance, plant operations, and generator installation at the water plant and pump house.

Electric Fund

Revenues: \$5,030,693

Expenditures: \$5,028,348

Use of Reserves: \$750,000 transfer to Electric CIP account approved

Revenues: Current base rate of \$12.88 limits the City's ability to support long-term infrastructure investment.

Expenditures: Include purchased power, system maintenance, and planning for future distribution upgrades.

Wastewater Fund

Revenues: \$613,005

Expenditures: \$731,196

Use of Reserves: \$120,000 (CIP)

Revenues: Based on user fee structure with proposed adjustments to address inflationary pressures.

Expenditures: Focused on system maintenance, lift station improvements, and ongoing wastewater operations.

The following table is a snapshot of the FY 2025-2026 projected revenue and expenditures:

CITY OF MARCELINE 2025-2026 BUDGET OVERALL BUDGET SUMMARY				
	REVENUE	RESERVE BALANCE UTILIZED	EXPENDITURES	DIFFERENCE
General Fund	2,466,291	174,375	2,640,611	55
Water Fund	1,558,924	400,000	1,955,228	3,696
Electric Fund	5,030,693		5,028,348	2,345
Waste Water Fund	613,005	120,000	731,196	1,809
Debt Service Fund	77,721	5,440	83,161	0
Cemetery Fund	77,645		77,645	0
Library Fund	76,416		76,416	0
Transportation Sales Tax Fund	113,733	86,267	200,000	0
Pool Sales Tax Fund	113,430		109,185	4,245
TOTAL	10,127,858	786,082	10,901,790	12,150

The following shows the City of Marceline's expected Reserve Balances as of November 1, 2025:

2025-2026 Budget - Reserve Summary					
Estimated Reserve Balance - November 1, 2025:			\$	3,995,559	
General:	\$ 431,230	Debt Service:	\$ 100,969	Transporation Sales Tax*	\$ 311,722
Reserve Savings	149,806	Pool GO Bond Acct*	100,969		
ARPA*	1,121	Water:	\$ 482,796	Pool Sales Tax*	\$ 268,830
Construction Account*	-	CDBG*	100		
DWI Recoupment*	4,284	CIP*	482,696		
DARE Account*	889	Electric:	\$ 2,071,439		
LLEBG*	20	Generator Account*	867,461		
Protested Taxes*	10	CIP*	1,203,978		
Fires*	-	Sewer:	\$ 328,573		
Public Safety Tax*	275,100	CIP*	328,573		

Utility Rate Adjustments and Projected Household Impacts

The proposed rate adjustments are expected to have a modest impact on residents while improving financial stability:

- Electric: Increase in base rate to strengthen long-term sustainability
- Water and Sewer: Incremental increase to keep pace with inflation and operational costs

These adjustments are necessary to reduce reliance on reserves and position the City for future infrastructure investment.

Strategic Initiatives

Key priorities for FY25–26 include:

- **Financial Stability:** Addressing fund deficits and improving cost recovery
- **Utility Sustainability:** Strengthening electric, water, and wastewater operations
- **Infrastructure Planning:** Preparing for long-term capital improvements
- **Workforce Development:** Supporting staffing needs and succession planning
- **Community Investment:** Continued support for downtown, parks, and public safety initiatives

Fiscal Responsibility


This budget reflects a necessary balance between maintaining current service levels and addressing financial realities. While reserves are being utilized to support operations, this is not a long-term solution.

Strategic decisions, including rate adjustments and controlled spending, are essential to ensuring the City’s financial health moving forward.

Closing Remarks

I would like to thank the Mayor, City Council, and City staff for their continued leadership and collaboration throughout the budget process. The FY25–26 budget reflects the City’s commitment to responsible financial management while continuing to serve the residents of Marceline.

Respectfully,



Jesse W. Wallis
City Manager

CITY OF MARCELINE, MISSOURI

Bill No: 35-2527

Ordinance No: 35.2524

AN ORDINANCE ESTABLISHING AN OPERATING BUDGET FOR THE CITY OF MARCELINE, MISSOURI FOR THE 2025-2026 FISCAL YEAR COMMENCING NOVEMBER 1, 2025 AND ENDING OCTOBER 31, 2026

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MARCELINE, MISSOURI as follows:

Section 1. The budget of the City of Marceline, as submitted and made a part hereof, aggregating \$10,901,790.00 is hereby adopted as the official budget of the City of Marceline.

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

Section 3. The City Manager may at his discretion amend the budget within Funds or between Departments within a Fund without Council approval as long as the aggregating budget amount does not increase, and the amount is no more than \$20,000.00.

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

Section 5. The City Council is approving the transfer of \$1,336,000.00 from the Electric Fund to the General Fund.

Section 6. The City Council is approving the transfer of \$67,646.00 from the Electric Fund to the Cemetery Fund.

Section 7. The City Council is approving the transfer of \$26,186.00 from the Pool Sales Tax Fund to the General Fund.

Section 8. The budget aggregating \$10,901,790 shall be in full force and effect, unless amended by the City Council of the City of Marceline, Missouri from November 1, 2025 through October 31, 2026.

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

PASSED THIS 8th DAY OF OCTOBER, 2025

ATTEST:


Lindsay Krumpelman - City Clerk/ACM


Shelly J. Milford - Mayor

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, 2025 through October 31, 2026. 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 2025-2026 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 2025-2026 budget, highlights of proposed fund allocations, general indication of the City's financial status and service levels. This document also serves as a financial tool to forecasting of economic growth possibilities.

CITY OF MARCELINE

The Table of Contents is a guide to help the user locate any subject covered in the document and its corresponding page number(s). Additionally, the budget document is divided into the following sections as illustrated in the Table of Contents:

- **General Information-** This section of the budget provides a profile of Marceline through an overview of historical events and current outlook, a variety of financial and economic statistics, the City’s organizational chart and charts depicting current and historical financial highlights.
- **General Fund-** A general fund is a financial term referring to a municipality’s financial pool of resources in public sector accounting. This term traditionally refers to a fund used by a governmental agency, because a *for-profit business* uses a general ledger to monitor its finances. From a general fund, all operating expenses, services and employee payrolls are provided. The money for this fund comes from several sources including taxes, licenses, permits, miscellaneous fees, and inter-fund transfers.

When public officials talk about balancing a budget they are referring to the general fund. The general fund encompasses a surplus of money used finance continuous operating expenses of the city. This requires a yearly vote taken by the governing body (City Council) to determine exactly how the budget is to be spent. A municipality’s general fund attempts to finance all the services necessary for its citizens in order to create a better quality of life in the community. Public services, public facilities, public safety, police, fire, streets, recreation and park facilities, and the City’s general operating expense are among the main focuses of the general fund for a governmental budget. Issues such as community development, economic development, transportation, and disaster contingencies are other funds that also account for additional operating costs of a governmental budget. All of these accounts are necessary to sustain the day-to-day activities, and functions for all administrative and operational expenditures. When public officials and administrators of municipalities talk about “balancing the budget”, they are referring to the balancing of their *general fund*, which is required by Missouri Revised Statutes Ch. 67 Section 67.010.

- **Enterprise Fund-** An enterprise fund is established by a government to account for activities, similar to private business operations. Examples of government operations financed by enterprise funds include airports, public transit, golf courses, and utilities (electric, water, sewer). The government may subsidize part of the costs of the funds. The purpose of an enterprise fund is to establish a separate accounting and financial reporting mechanism for municipal services for which a

CITY OF MARCELINE

user fee is charged to the consumer in exchange for goods or services. Under enterprise accounting principles, the revenues and expenditures of services are separated into separate funds with its own financial statements. Hence, an enterprise fund does not create a separate or autonomous entity from the municipal government operation. The municipal government operating the enterprise services continues to fulfill financial and managerial reporting requirements like every other department it is responsible for.

Financial transactions are reported using standards similar to private sector accounting. Revenues are recognized when earned and expenses are recognized when incurred, under a full actual basis of accounting. An enterprise fund provides management and taxpayers with information to; measure performance, analyze the impact of financial decisions, determine the costs of providing a service, and identify any subsidy from the general fund in providing a service.

Enterprise accounting allows the community to demonstrate to the public the portions of total costs of a service that is recovered through user charges and, if any, the portion that is subsidized by tax levy or other available funds. Enterprise funds frequently are used to account for services whose costs are partially funded by fees and charges. At year-end, the performance of an enterprise fund is measured in terms of positive and negative operations, much like a private organization.

CITY OF MARCELINE

The following sections list major objectives for the 2025-2026 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.

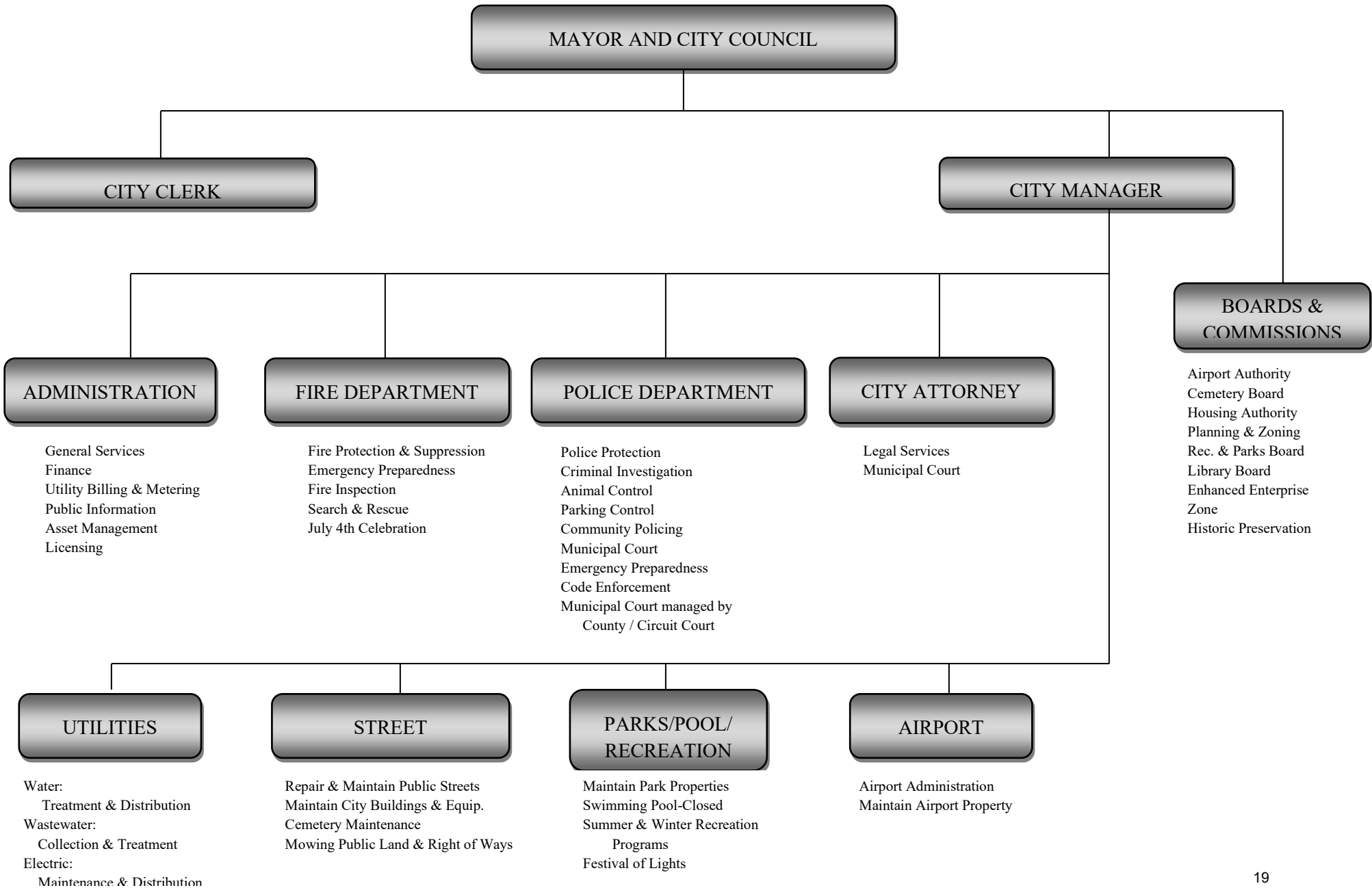
In 1956, Walt Disney returned to Marceline to attend the dedication of the Walt Disney Swimming Pool and the park. He held the Midwest premiere of the Disney feature film “The Great Locomotive Chase” at the Uptown Theatre. Walt attended the Walt Disney Elementary School dedication ceremony and donated 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, 2025

DATE OF INCORPORATION:	1888	CITY EMPLOYEES:	
City - Third Class		Approved Full-Time	34
		Approved Part-Time	27
FORM OF GOVERNMENT:		ENTERPRISES:	
Council/Manager		Water Treatment —	
AREA:		Number of Consumers	1,277
Miles of Streets	35	Average Daily Consumption (million gallons)	0.7
Number of Street Lights	303	Plant Capacity (in million gallons)	2
FIRE PROTECTION:		Electric —	
Number of Stations	1	Number of Consumers	1,285
Number of Firemen	25	Miles of Electrical Lines	31
POLICE PROTECTION:		Waste Water Treatment —	
Number of Stations	1	Number of Consumers	1,021
Number of Officers & Policemen	7	Miles of Sewer Mains	22
RECREATION:		POPULATION STATISTICS:	
Number of Parks (58.11 acres)	2	1970	2,622
Number of Swimming Pools	1	1980	2,938
EDUCATION:		1990	2,645
<i>Marceline R-V District</i>		2000	2,558
Number of Administration	3	2010	2,233
Number of Teachers	58	2020	2,123
Number of Students	590	Age Distribution in 2020	
Number of Support Staff	31	Over 18	72.8%
ELECTIONS:		under 5	6.6%
Number of Registered Voters	1,481	5-14	18.6%
Number of Votes cast in:		15-19	5.5%
Last Municipal Election	184	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 2016-2026
(Per \$100 of Assessed Valuation)**

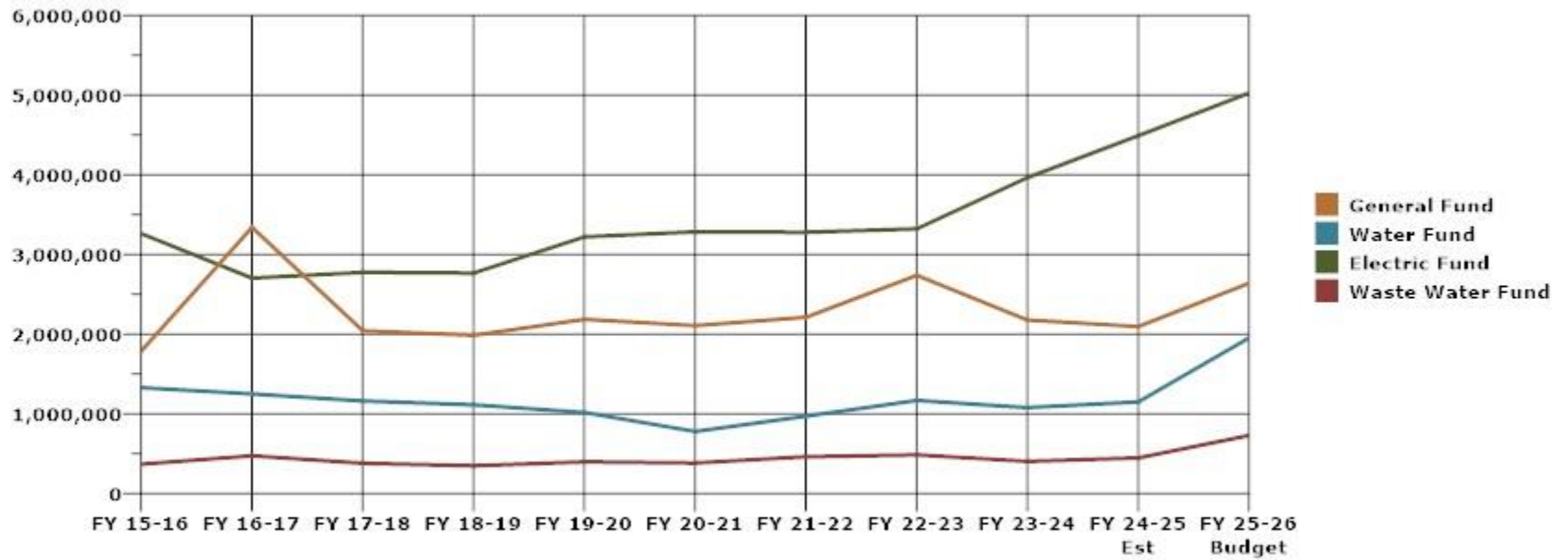
Fiscal Year	Tax Year	City (1)	R-V School		State	Special Road		Total
			District	County		District	Other (2)	
2016	2015	0.5005	4.6542	0.0675	0.0300	0.4655	0.7681	6.4858
2017	2016	0.9905	4.6705	0.0725	0.0300	0.4655	0.7647	6.9937
2018	2017	0.9587	4.6555	0.0725	0.0300	0.4682	0.7735	6.9584
2019	2018	0.9293	4.6172	0.0725	0.0300	0.4677	0.7826	6.8993
2020	2019	0.8467	4.6113	0.0725	0.0300	0.4677	0.8320	6.8602
2021	2020	0.8929	4.6717	0.0725	0.0300	0.4677	0.8312	6.9660
2022	2021	0.7413	4.6813	0.0725	0.0300	0.4677	0.8236	6.8164
2023	2022	0.7749	4.8928	0.0725	0.0300	0.4677	0.8080	7.0459
2024	2023	0.7979	4.8410	0.0725	0.0300	0.4691	0.7929	7.0034
2025	2024	0.7760	4.8445	0.0725	0.0300	0.4700	0.8121	7.0051
2026	2025	0.7517	4.9031	0.0725	0.0300	0.4700	0.8085	7.0358

Overlapping levy is the total levy attributed to all taxing authorities in a given city or county. The overlapping rate for citizens of Marceline was a very reasonable at \$7.0051 per 100 dollars of assessed valuation during the 2025 tax year.

- (1) City tax rate includes general operating (0.5181) and debt levies (0.2336).
- (2) Includes Health Department, Ambulance District, Library District (0.2492), Developmental Dis. Board, and Senior Tax.

FINANCIAL REPORTS

EXPENDITURE BY FUND



	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25 Est	FY 25-26 Budget
General Fund	1,787,228	3,340,620	2,043,754	1,986,123	2,187,407	2,107,750	2,212,440	2,739,050	2,179,524	2,096,357	2,640,611
Water Fund	1,328,355	1,250,552	1,162,771	1,113,109	1,017,009	780,838	971,542	1,168,396	1,079,922	1,151,244	1,955,228
Electric Fund	3,264,646	2,703,458	2,776,488	2,769,106	3,222,720	3,287,741	3,279,933	3,323,554	3,967,272	4,493,264	5,028,348
Waste Water Fund	368,768	473,588	380,503	350,039	398,357	384,347	462,882	485,575	404,788	448,627	731,196

CITY OF MARCELINE
SUMMARY OF
MAJOR FY 2025-2026 EXPENDITURES/EXPENSES BY FUND

GENERAL FUND EXPENDITURES:

ADMINISTRATION — Includes \$37,245 under Contractual which includes the Copier Lease, IT Services, Recycling, Codification, and Incode Software.

EXECUTIVE CONTROL — Includes \$8,620 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 third year of a five (5) year lease for seven (7) tasers, replacement cartridges, and training. \$46,451 is budgeted to be used towards tornado sirens utilizing the funds generated from the sales tax assigned to be used towards public safety

STREET — \$83,000 is budgeted for Street Repairs while \$30,000 is budgeted for Repairs and Maintenance. A new mosquito fogger is budgeted for \$16,500

FIRE — Funds for the Firemen's Fund and the First Responders/EMS is included. \$91,451 is budgeted to be used towards tornado sirens and specialized washer and dryer to clean the bunker gear utilizing funds generated from the sales tax assigned to be used towards public safety

SWIMMING POOL — Repairs and Maintenance include \$10,000 in budgeted repairs. Utilities are expected to be \$59,440 for the year-round facility.

RECREATION & PARKS — \$18,500 is budgeted for a new 60" Zero Turn Mower along with \$55,000 set aside for the improvements for the East Ball Field Project

CITY OF MARCELINE
SUMMARY OF
MAJOR FY 2025-2026 EXPENDITURES/EXPENSES BY FUND CONTINUED

ENTERPRISE FUND EXPENDITURES:

WATER — The City plans to begin the Automated Metering Infrastructure Project this fiscal year for the water and the electric system. It is an estimated \$1.442 million project to be expensed over ten (10) years. The Water Department's portion is expected to be \$104,415 this fiscal year. Reserves may be utilized for the following: \$25,000 for SCADA updates, \$110,000 for the replacement of the Water Plant's high service pump and motor, \$100,000 Backup Pump and Motors for the New Reservoir, and AMI .

ELECTRIC — The City plans to begin the Automated Metering Infrastructure Project this fiscal year for the water and the electric system. It is an estimated \$1.442 million project to be expensed over ten (10) years. The Electric Department's portion is expected to be \$75,611 this fiscal year. \$64,586 is budgeted for two breakers/reclosers, \$167,000 is budgeted for Repairs and Maintenance – System. The fourth payment on the new 1.65 +/- mile powerline and substation for the industrial park is due in the amount of \$109,923. \$1,403,646 in fund transfers is included.

WASTEWATER —\$80,000 is budgeted for Repairs and Maintenance of the System and \$50,000 for Repairs and Maintenance of Equipment. The City plans to upgrade the Pine Mobile lift station this fiscal year and to finance the project over 10 years for an estimated cost of \$62,422 per year. \$20,000 is budgeted for a new mower. It is expected that \$120,000 in reserves will be utilized.

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 \$83,161.

CEMETERY FUND — Includes \$44,600 in funds for contract mowing at Mount Olivet Cemetery and \$25,000 for road repairs and \$5,000 for stone repairs.

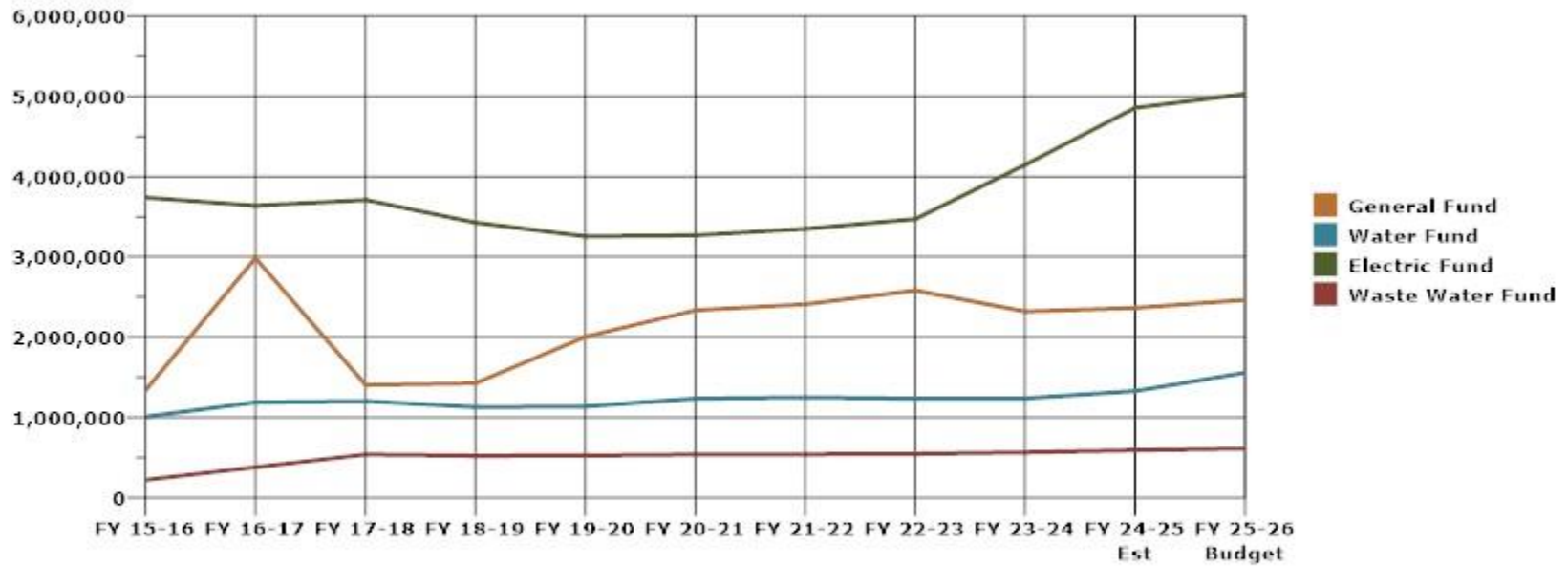
LIBRARY DISTRICT FUND — The transfer of the Ad Valorem taxes collected for the Library is included.

CITY OF MARCELINE
SUMMARY OF
MAJOR FY 2025-2026 EXPENDITURES/EXPENSES BY FUND CONTINUED

TRANSPORTATION SALES TAX FUND — \$200,000 from the collection of the ½ cent Transportation Sales Tax will be used for Street Repairs, utilizing \$86,267 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 \$11,294

REVENUES BY FUND



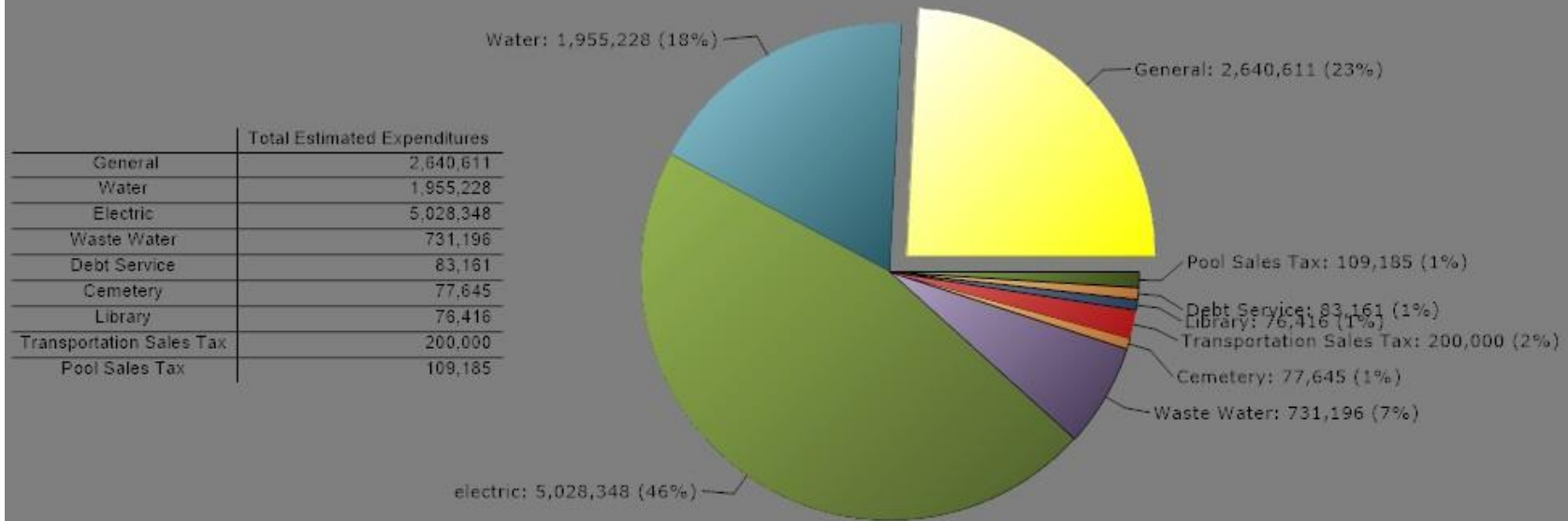
	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25 Est	FY 25-26 Budget
General Fund	1,340,009	2,986,061	1,405,968	1,428,748	2,006,845	2,337,301	2,410,798	2,582,844	2,321,391	2,366,470	2,466,291
Water Fund	1,011,407	1,189,139	1,203,281	1,130,810	1,137,351	1,236,176	1,251,248	1,237,484	1,238,954	1,330,392	1,558,924
Electric Fund	3,742,127	3,840,541	3,711,228	3,428,111	3,256,554	3,270,957	3,350,209	3,470,988	4,148,737	4,859,869	5,030,693
Waste Water Fund	222,496	382,257	538,208	525,085	527,892	539,248	543,900	548,226	565,896	592,159	613,005

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

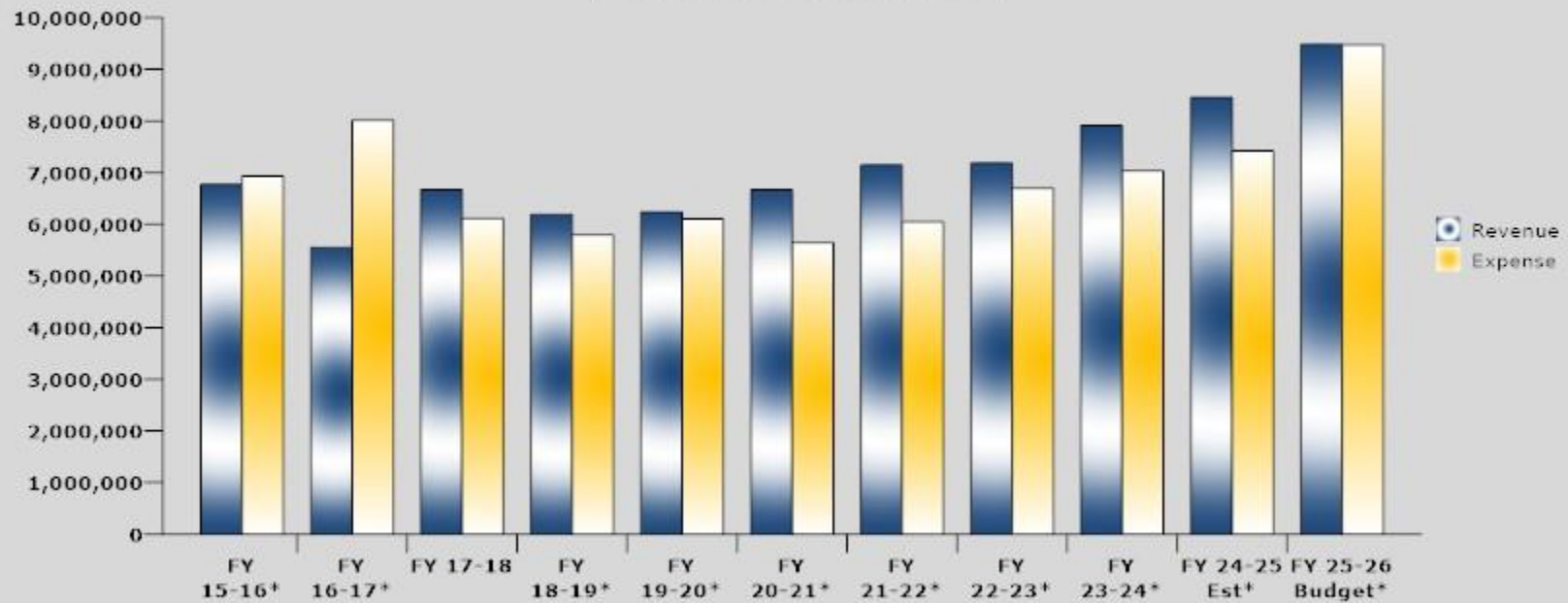
ACCOUNT #	REVENUE FUNDS	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
	General Fund	2,582,844	2,321,391	2,361,342	2,366,470	2,466,291	104,949	4%
	Water Fund	1,237,484	1,238,954	1,671,403	1,330,392	1,558,924	-112,479	-7%
	Electric Fund	3,470,986	4,148,737	4,819,969	4,859,869	5,030,693	210,724	4%
	Waste Water Fund	548,226	565,896	577,150	592,159	613,005	35,855	6%
	Debt Service Fund	76,720	85,822	81,925	81,164	77,721	-4,204	0%
	Cemetery Fund	54,803	49,562	75,925	44,590	77,645	1,720	2%
	Library Fund	73,394	74,861	76,280	76,612	76,416	136	0%
	Transportation Sales Tax Fund	110,234	124,171	109,940	121,010	113,733	3,793	3%
	Pool Sales Tax Fund	109,787	123,960	109,698	120,669	113,430	3,732	3%
	TOTAL REVENUES AND TRANSFERS	8,264,478	8,733,354	9,883,632	9,592,935	10,127,858	244,226	2%
	Less: Transfers In	1,313,603	991,560	1,325,549	1,200,209	1,429,832	104,283	0%
	Reserves Utilized	237,221	172,401	709,260	70,208	786,082	76,822	0%
	TOTAL REVENUES & RESERVES UTILIZED	7,188,096	7,914,195	9,267,343	8,462,934	9,484,108	216,765	2%

EXPENDITURE/EXPENSE FUNDS	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	%
	Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
General Fund	2,739,050	2,179,524	2,480,840	2,096,357	2,640,611	159,771	6%
Water Fund	1,168,396	1,079,922	1,876,052	1,151,244	1,955,228	79,176	4%
Electric Fund	3,323,554	3,967,292	4,806,556	4,493,264	5,028,348	221,792	5%
Sewer Fund	485,575	404,788	801,541	448,627	731,196	(70,345)	-9%
Debt Service Fund	80,775	79,620	79,620	84,415	83,161	3,541	0%
Cemetery Fund	30,070	39,761	75,925	37,915	77,645	1,720	2%
Library Fund	73,314	74,795	76,280	77,903	76,416	136	0%
Transportation Sales Tax Fund	25,731	119,708	221,700	65,126	200,000	(21,700)	-10%
Pool Sales Tax Fund	87,499	86,010	84,505	84,487	109,185	26,186	29%
TOTAL EXPEND/EXP AND TRANSFERS	8,013,964	8,031,420	10,503,019	8,539,337	10,901,790	400,277	4%
Less: Transfers Out:	1,313,603	991,560	1,325,549	1,119,720	1,429,832	104,283	0%
TOTAL EXPENDITURES/EXPENSES	6,700,361	7,039,860	9,177,470	7,419,617	9,471,958	295,994	3%

TOTAL ESTIMATED EXPENITURES FY 2025-2026



Revenue & Expense Trend (Includes Reserves Utilized*)



	FY 15-16*	FY 16-17*	FY 17-18	FY 18-19*	FY 19-20*	FY 20-21*	FY 21-22*	FY 22-23*	FY 23-24*	FY 24-25 Est*	FY 25-26 Budget*
Revenue	6,772,731	5,547,800	6,671,787	6,192,680	6,233,112	6,672,656	7,149,516	7,188,098	7,914,195	8,462,934	9,484,108
Expense	6,935,068	8,019,992	6,111,922	5,791,894	6,105,991	5,647,765	6,048,580	6,700,361	7,039,860	7,419,617	9,471,958

GENERAL FUND



SUMMARY OF REVENUES, TRANSFERS IN, AND EXPENDITURES

ACCOUNT #	REVENUE CATEGORY	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	%
		Actuals	Actuals	Budget	Estimated	Proposed	Budget	
	Taxes	276,669	276,659	276,912	270,722	284,479	8,601	3%
	Licenses and Permits	17,623	19,313	18,486	17,337	17,900	(586)	-3%
	Intergovernmental	616,544	723,541	610,870	714,860	661,723	50,853	8%
	Fines and Forfeitures	4,985	5,668	6,611	3,867	6,394	(217)	-3%
	Charges for Services	62,505	66,677	60,000	90,152	78,415	18,415	31%
	Miscellaneous	335,658	275,533	128,233	104,323	55,194	(23,247)	-57%
	TOTAL REVENUES	1,313,984	1,367,391	1,101,112	1,201,261	1,104,105	53,819	0%
	Transfers In	1,268,860	954,000	1,260,230	1,165,209	1,362,186	101,956	0%
	TOTAL REVENUES AND TRANSFERS	2,582,844	2,321,391	2,361,342	2,366,470	2,466,291	155,775	4%

ACCOUNT #	EXPENDITURES BY DEPARTMENT	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	%
		Actuals	Actuals	Budget	Estimated	Proposed	Budget	
	Administration	156,773	201,162	197,932	190,115	228,314	30,382	15%
	City Manager	35,827	41,895	50,389	47,949	52,196	1,807	4%
	City Council	387,404	250,044	178,042	174,136	187,170	9,128	5%
	Law	738,622	571,127	792,698	674,964	863,957	71,259	9%
	Street	494,206	496,861	567,635	555,905	633,829	66,194	12%
	Fire	163,234	168,605	161,941	91,907	194,770	32,829	20%
	Swimming Pool	225,481	237,884	316,632	215,794	254,067	(62,565)	-20%
	Park	537,503	211,946	215,571	145,586	226,308	10,737	5%
	TOTAL EXPENDITURES	2,739,050	2,179,524	2,480,840	2,096,357	2,640,611	159,771	6%

SUMMARY OF GENERAL FUND REVENUE DETAILS

ACCOUNT TYPES OF REVENUE		FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25 Estimated Actuals	FY 25-26 Proposed Budget	FY 24-25 FY 25-26 Budget Difference	%
Taxes:								
01-00-402	Ad Valorem Taxes	129,553	129,017	133,440	132,528	140,161	6,721	5%
01-00-404	Ad Valorem Tax Penalties and Interest	3,507	3,698	3,513	4,525	3,910	397	11%
01-00-410	Utility Franchise Tax	74,168	69,344	69,802	57,506	67,006	(2,796)	-4%
01-00-411	Railroad Taxes	8,345	10,672	9,045	10,521	9,846	801	9%
01-00-419	Payment in Lieu of Taxes	0	1,304	853	1,452	919	1,100	8%
01-00-425	County Road and Bridge Taxes	61,096	62,624	60,259	64,190	62,637	2,378	4%
	Subtotal Taxes	276,669	276,659	276,912	270,722	284,479	8,601	3%
Licenses and Permits:								
01-00-412	Occupational Licenses	8,585	9,710	9,366	8,097	8,834	(532)	-6%
01-00-413	Dog Licenses and Fines	78	120	92	24	66	(26)	-28%
01-00-414	Motor Vehicle Licenses	8,960	9,483	9,028	9,216	9,000	(28)	0%
	Subtotal Licenses and Permits	17,623	19,313	18,486	17,337	17,900	(586)	-3%
Intergovernmental Revenues:								
01-00-408	Sales Tax Income - Public Safety	95,728	121,843	104,251	119,594	107,893	3,642	3%
01-00-409	Use Tax	149,831	202,159	145,856	194,565	174,898	29,042	20%
01-00-415	General Sales Tax Income	247,578	272,019	243,357	266,710	251,618	8,261	3%
01-00-416	State Motor Tax Refunds	76,169	79,976	71,460	86,149	80,765	9,305	13%
01-00-417	Corporate and Intangible Taxes	14,531	14,532	14,258	14,839	14,634	376	3%
01-00-421	Motor Vehicle Sales Tax	22,837	23,449	22,055	23,592	22,361	306	1%
01-00-422	Motor Vehicle Fee Increase	9,870	9,563	9,633	9,411	9,554	(79)	-1%
	Subtotal Intergovernmental Revenues	616,544	723,541	610,870	714,860	661,723	50,853	8%
Fines and Forfeitures:								
01-00-418	City Court Fines	4,985	5,668	6,611	3,867	6,394	(217)	-3%
	Subtotal Fines and Forfeitures	4,985	5,668	6,611	3,867	6,394	(217)	-3%
Charges for Services:								
01-00-435	Swimming Pool Revenue	62,505	66,677	60,000	90,152	78,415	18,415	31%

ACCOUNT TYPES OF REVENUE		FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25 Estimated Actuals	FY 25-26 Proposed Budget	FY 24-25 FY 25-26 Budget Difference	%
	Miscellaneous:							
01-00-423	Police Training Fund	146	158	140	117	140	0	0%
01-00-426	Building Permits	10,100	8,948	5,000	3,748	5,000	0	0%
01-00-427	Crime Victims Comp. Fund	0	0	189	0	0	(189)	-100%
01-00-428	Rural Fire Reimbursements	8,618	2,790	4,000	0	4,000	0	0%
01-00-429	Marceline Business Complex	0	0	0	0	0	0	0%
01-00-430	Rental Income	14,158	13,558	13,622	26,616	13,000	(622)	-5%
01-00-431	DWI/ Drug offense Cost Reimb	0	74	0	0	0	0	#DIV/0!
01-00-432	Interest Income	4,923	3,101	2,901	3,865	3,963	1,062	37%
01-00-434	Grants (Formerly named State Grants)	239,473	141,269	73,567	0	0	(73,567)	-100%
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	12,382	12,398	12,325	12,374	12,385	60	0%
01-00-439	Donations	16,050	80,000	0	49,792	0	49,792	0%
01-00-440	Other Miscellaneous Income	20,860	11,967	12,989	6,388	13,072	83	1%
01-00-442	Processing Fees	480	308	347	289	359	12	3%
01-00-455	Outside Law Agency Bond	7,728	962	3,153	1,135	3,275	122	4%
01-00-456	Animal Control	0	0	0	0	0	0	0%
01-00-457	DARE Donations	740	0	0	0	0	0	0%
01-00-470	Federal Funding	0	0	0	0	0	0	0%
	Subtotal Miscellaneous	335,658	275,533	128,233	104,323	55,194	(23,247)	-57%
	TOTAL REVENUES	1,313,984	1,367,391	1,101,112	1,201,261	1,104,105	53,819	0%
	TRANSFERS:							
01-00-451	Transfers In:	1,268,860	954,000	1,260,230	1,165,209	1,362,186	101,956	0%
	All Funds	1,268,860	954,000	1,260,230	1,165,209	1,362,186	101,956	0%
01-00-551	Transfers Out:							
	TOTAL REVENUES & TRANSFERS	2,582,844	2,321,391	2,361,342	2,366,470	2,466,291	155,775	4%

GENERAL FUND REVENUES

FY 2025 – 2026 LINE ITEM BUDGET DESCRIPTIONS

TAXES:

00-402	Ad Valorem Taxes	2025 Tax Levy of .5181 per \$100
00-404	Ad Valorem Tax Pent & Interest	Revenues received from past due ad valorem taxes
00-410	Utility Franchise Tax	5% CATV, 5% of the gross revenues of AT&T & Empire Gas District
00-419	Payment in Lieu of Taxes	The Marceline Housing Authority makes an annual payment to the City in approximately the same amount that would be received if the property were on the City's tax books, less certain operational costs of the housing authority
00-425	County Road and Bridge Tax	Money received from the County Sales Tax for road and bridge purposes. Must be used on roads and bridges only. A paid receipt must be presented to the County for reimbursement.
00-411	Railroad Taxes	Taxes paid by the railroad for railroad property within the city limits

LICENSES AND PERMITS:

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

INTERGOVERNMENTAL:

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

GENERAL FUND REVENUES

FY 2025 – 2026 LINE ITEM BUDGET DESCRIPTIONS

INTERGOVERNMENTAL:

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

FINES AND FORFEITURES:

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

CHARGES FOR SERVICES:

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

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

GENERAL FUND REVENUES

FY 2025 – 2026 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 provides many different and complex services. The way these services are provided is often as important as the service itself.

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

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

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

Collector / Admin Specialist — The Collector / Admin Specialist under the direction of the City Manager performs a variety of routine and complex clerical duties. The administrative duties include, keeping official records, providing administrative support to the city staff, and assisting in the administration of the standard operating policies and procedures of all departments. Answer calls and provides information as required. 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, notarizes, mail public notices, assist customers, provide support to City Clerk when needed. Performs other administrative and clerical duties to assist the City Manager in providing quality services to the community.

ADMINISTRATION - 01-03

ACCOUNT #	TYPES OF EXPENDITURES	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
01-03-501	Salaries and Wages	58,371	68,915	71,325	70,749	78,479	7,154	10%
01-03-510	Employee Benefits	23,050	24,975	28,813	26,429	31,318	2,505	9%
01-03-516	Overtime	150	116	140	175	147	7	5%
	PERSONNEL COSTS	81,571	94,006	100,278	97,353	109,944	9,666	10%
01-03-519	Postage	4,354	2,180	4,000	2,520	4,000	0	0%
01-03-520	Supplies and Materials	4,147	4,328	4,500	5,026	5,000	500	11%
01-03-522	Telephone	3,026	3,184	3,300	3,187	3,300	0	0%
01-03-524	Utilities	2,465	2,272	2,613	2,683	2,473	(140)	-5%
01-03-525	Advertising	2,017	1,706	2,500	2,500	2,500	0	0%
01-03-526	Insurance	13,091	17,303	17,674	17,277	17,032	(642)	-4%
01-03-530	Legal and Accounting	5,543	8,314	8,500	8,315	8,620	120	1%
01-03-532	Travel, Meetings, and Dues	4,573	4,125	7,470	7,470	5,000	(2,470)	-33%
01-03-540	Other Expenditures	1,533	1,573	1,600	1,500	1,500	(100)	-6%
01-03-542	Repairs and Maintenance	0	1,852	5,500	5,213	27,000	21,500	391%
01-03-545	County Ad Valorem	4,470	4,559	4,700	4,670	4,700	0	0%
01-03-563	Contingency Fund	0	0	0	0	0	0	0%
01-03-566	Contractual Services	29,983	55,760	35,297	32,400	37,245	1,948	6%
	OPERATING EXPENDITURES	75,202	107,156	97,654	92,762	118,370	20,716	21%
01-03-560	CAPITAL EXPENDITURES	0	0	0	0	0	0	0%
	TOTAL EXPENDITURES	156,773	201,162	197,932	190,115	228,314	30,382	15%

ACCOUNT #	PERSONNEL POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference
	City Clerk	1	1	1	1	1	0
	Utility Billing Clerk	1	1	1	1	1	0
	Collector/ Admin Specialist	1	1	1	1	1	0
	TOTAL PERSONNEL POSITIONS	3	3	3	3	3	0

ADMINISTRATION 01-03

FY 2025 – 2026 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 — 13.5% 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

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 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25	FY 25-26	FY 24-25	%
					Estimated	Proposed	Budget	
01-04-501	Salaries and Wages	22,554	22,773	26,010	26,136	27,260	1,250	5%
01-04-510	Employee Benefits	4,623	4,645	9,979	8,156	10,416	437	4%
	PERSONNEL COSTS	27,177	27,418	35,989	34,292	37,676	1,687	5%
01-04-520	Supplies and Materials	0	37	50	0	50	0	0%
01-04-522	Telephone	1,009	1,061	1,100	1,092	1,100	0	0%
01-04-530	Legal and Accounting	5,543	8,314	8,500	8,315	8,620	120	1%
01-04-532	Travel, Meetings, and Dues	1,091	4,669	4,000	4,000	4,000	0	0%
01-04-540	Other Expenditures	7	396	750	250	750	0	0%
01-04-542	Repairs and Maintenance	0	0	0	0	0	0	0%
01-04-563	Contingency Fund	0	0	0	0	0	0	0%
01-04-565	Economic Development	0	0	0	0	0	0	0%
01-04-570	State Grants	0	0	0	0	0	0	0%
01-04-571	DEMO of Houses	1,000	0	0	0	0	0	#DIV/0!
	OPERATING EXPENDITURES	8,650	14,477	14,400	13,657	14,520	120	1%
01-04-560	CAPITAL EXPENDITURES			0	0	0	0	0%
	TOTAL EXPENDITURES	35,827	41,895	50,389	47,949	52,196	1,807	4%

ACCOUNT #	PERSONNEL POSITIONS	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25	FY 25-26	FY 24-25
					Estimated	Proposed	Budget
	City Manager	1	1	1	1	1	0
	TOTAL PERSONNEL POSITIONS	1	1	1	1	1	0

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

FY 2025 – 2026 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, 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
Sallie Buck, Mayor Pro-Tem
Gary Carlson
Clarence (Matt) Gibson
Jacob Clay



CITY COUNCIL - 01-05

ACCOUNT #	TYPES OF EXPENDITURES	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25	FY 25-26	FY 25-26	%
					Estimated Actuals	Proposed Budget	Budget Difference	
01-05-520	Supplies and Materials	0	0	0	0	0	0	0%
01-05-524	Utilities	81	65	80	74	80	0	0%
01-05-525	Advertising	3,444	3,520	4,000	4,000	4,000	0	0%
01-05-530	Legal and Accounting	7,404	22,720	29,325	24,208	29,820	495	2%
01-05-532	Travel, Meetings, and Dues	5,086	5,401	5,500	11,366	10,000	4,500	82%
01-05-536	Election Fees	2,262	1,514	2,000	3,100	6,000	4,000	200%
01-05-540	Other Expenditures	1,175	500	1,137	900	1,270	133	12%
01-05-542	Library Maintenance	6,529	8,449	7,500	2,265	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	3,255	3,297	3,500	3,223	3,500	0	0%
01-05-570	Federal Funding	233,168	79,578	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	387,404	250,044	178,042	174,136	187,170	9,128	5%

ACCOUNT #	PERSONNEL POSITIONS	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25	FY 25-26	FY 25-26
					Estimated Actuals	Proposed Budget	Budget Difference
	Mayor	1	1	1	1	1	0
	Council Members	4	4	4	4	4	0
	TOTAL PERSONNEL POSITIONS	5	5	5	5	5	0

CITY COUNCIL 01-05

FY 2025 – 2026 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 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	% Difference
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	FY 25-26 Budget	
01-06-501	Salaries and Wages	361,108	294,806	324,725	320,889	439,580	114,855	35%
01-06-510	Employee Benefits	162,214	138,936	176,256	137,476	191,626	15,370	9%
01-06-516	Overtime	22,658	23,065	24,163	21,695	27,922	3,759	16%
	PERSONNEL COSTS	545,980	456,807	525,144	480,060	659,128	133,984	26%
01-06-519	Postage	81	79	150	100	200	50	33%
01-06-520	Supplies and Materials	12,028	3,794	10,000	4,139	10,000	0	0%
01-06-522	Telephone	7,833	7,895	7,478	7,567	7,812	334	4%
01-06-524	Utilities	4,409	3,605	4,500	4,616	5,054	554	12%
01-06-525	Advertising	35	45	150	167	150	0	0%
01-06-526	Insurance	31,798	37,552	37,572	36,576	35,766	(1,806)	-5%
01-06-530	Legal and Accounting	5,543	8,825	9,000	8,539	9,120	120	1%
01-06-532	Travel, Meetings, and Dues	2,694	2,403	4,150	1,500	4,100	(50)	-1%
01-06-533	Petroleum Products	11,645	9,149	15,000	8,400	15,000	0	0%
01-06-535	Training	1,349	822	8,000	834	8,000	0	0%
01-06-538	Uniforms	6,429	3,857	8,000	4,404	9,000	1,000	13%
01-06-539	Outside Law Agency Bond	7,728	962	3,153	1,135	3,275	122	4%
01-06-540	Other Expenditures	3,758	2,156	10,000	7,260	10,000	0	0%
01-06-542	Repairs and Maintenance	12,016	10,486	12,000	9,340	12,000	0	0%
01-06-561	Police Computer Rental	0	0	0	0	0	0	0%
01-06-562	Animal Control/LCHS	2,205	2,123	3,000	2,163	3,000	0	0%
01-06-563	DWI/Drug Offense Cost	0	0	0	0	0	0	0%
01-06-564	Support of Prisoners	0	0	250	0	250	0	0%
01-06-565	DARE Program Expense	1,619	0	0	0	0	0	#DIV/0!
01-06-566	Contractual Services	12,994	12,423	30,391	28,404	18,691	(11,700)	-38%
01-06-567	Public Relations Events	2,928	0	0	0	200	200	#DIV/0!
01-06-570	Grants	2,357	0	0	0	0	0	#DIV/0!
01-06-571	Public Safety Project	36,964	1,384	35,000	0	46,451	11,451	33%
	OPERATING EXPENDITURES	166,413	107,560	197,794	125,144	198,069	275	0%
	CAPITAL EXPENDITURES	26,229	6,760	69,760	69,760	6,760	(63,000)	-90%
	TOTAL EXPENDITURES	738,622	571,127	792,698	674,964	863,957	71,259	9%

PERSONNEL POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	%
	Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
Police Chief	1	1	1	1	1	0	
Captain/ Lieutenant	1	0	0	0	0	0	
Sergeant	0	2	2	0	2	0	
Police Officer	6	4	4	4	4	0	
Court Clerk	0	0	0	0	0	0	
Administrative Assistant	1	1	1	1	1	0	
TOTAL PERSONNEL POSITIONS	9	8	8	6	8	0	

Capital Outlays	
Description	Amount
Axon Enterprise - 7 Tasers, Training, Replacement Catridges, Battery Warranty (Year 3 of 5)	6,760
Total Capital Outlays	6,760

POLICE DEPARTMENT 01-06

FY 2025 – 2026 LINE ITEM BUDGET DESCRIPTIONS

06-501	Salaries & Wages	Salaries and wages of permanent positions
06-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%, Unemployment — 1.68% (up to \$10,500), and LAGERS — 14.2% 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 (3 rd 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 2025 – 2026 LINE ITEM BUDGET DESCRIPTIONS

06-562	Animal Control	Care and housing of stray animals at the Linn County Humane Society Animal Shelter. Dog Licenses
06-564	Support of Prisoners	Housing the City's prisoners
06-565	DARE Program Expense	Expenses associated with the DARE program - 100% funded by donations
06-566	Contractual Expenses	Includes Incode Software and email software
06-567	Public Relations Events	Events such as the annual Christmas For Kids Events - funded by donations
06-570	Grants	No Grants this Fiscal Year
06-571	Public Safety Project	Tornado Sirens utilizing public safety tax revenue funds

STREET DEPARTMENT

Major Departmental Activities:

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

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

Repair/Maintain storm drains

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

Install culverts and clean ditches

Maintain various City infrastructure, buildings, and property

Sweep streets and pick up dead animals

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

Perform swimming pool repair and maintenance functions

Clean up streets after storms

Cut down and dispose of dead trees

Assists with some sewer and water projects

Assists with reading of meters

Plows snow and salt streets during snow events



STREET DEPARTMENT - 01-07

ACCOUNT #	TYPES OF EXPENDITURES	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
01-07-501	Salaries and Wages	217,815	240,185	268,883	266,335	296,026	27,143	10%
01-07-502	Temporary Employees	12,280	8,016	14,575	12,361	15,900	1,325	9%
01-07-510	Employee Benefits	93,718	102,151	115,417	113,212	125,158	9,741	8%
01-07-516	Overtime	1,258	1,960	4,634	2,000	4,754	120	3%
	PERSONNEL COSTS	325,071	352,312	403,509	393,908	441,838	38,329	9%
01-07-520	Supplies and Materials	12,102	11,778	12,485	12,000	11,985	(500)	-4%
01-07-522	Telephone	1,669	1,842	1,928	1,931	1,928	0	0%
01-07-524	Utilities	1,340	1,084	1,500	1,352	1,500	0	0%
01-07-526	Insurance	22,763	26,881	26,858	26,184	25,610	(1,248)	-5%
01-07-532	Travel, Meetings, and Dues	306	136	500	0	500	0	0%
01-07-533	Petroleum Products	9,953	14,312	15,000	12,698	15,000	0	0%
01-07-540	Other Expenditures	592	406	2,250	495	2,250	0	0%
01-07-541	Street Repairs	2,999	25,380	49,600	49,600	83,000	33,400	67%
01-07-542	Repairs and Maintenance	13,124	27,517	50,700	54,162	30,000	(20,700)	-41%
01-07-552	Interest - Lease Purchase	3,307	1,051	0	0	0	0	0%
01-07-566	Contractual Services	7,345	3,126	3,305	3,575	3,718	413	0%
	OPERATING EXPENDITURES	75,500	113,513	164,126	161,997	175,491	11,365	7%
01-07-560	CAPITAL EXPENDITURES	93,635	31,036	0	0	16,500	16,500	#DIV/0!
	TOTAL EXPENDITURES	494,206	496,861	567,635	555,905	633,829	66,194	12%

ACCOUNT #	PERSONNEL POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference
	Street Superintendent	1	1	1	1	1	0
	Foreman/Equipment Operator	1	1	1	1	1	0
	Equipment Operator	3	3	3	3	3	0
	Laborer (Summer Help)	2	2	2	2	2	0
	TOTAL PERSONNEL POSITIONS	7	7	7	7	7	0

Capital Outlays

Description	Amount
New Mosquito Fogger - London Model 18-20	16,500
Total Capital Outlays	16,500

STREET DEPARTMENT 01-07

FY 2025 – 2026 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 — 13.5% 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: \$83,000
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	New Mosquito Fogger

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

Kris Bollman

Zach Bollman

Braydon Brown

Matt Cupp

Jordan Elam

Willie Ewigman

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 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	%
01-08-501	Salaries and Wages	44,510	37,826	37,000	37,000	37,000	0	0%
01-08-510	Employee Benefits	3,570	2,973	3,330	3,330	3,330	0	0%
	PERSONNEL COSTS	48,080	40,799	40,330	40,330	40,330	0	0%
01-08-517	Firemen's Fund	3,290	3,765	4,680	4,680	4,680	0	0%
01-08-519	Postage	0	0	100	0	0	(100)	0%
01-08-520	Supplies and Materials	382	555	1,000	500	1,000	0	0%
01-08-522	Telephone	1,121	1,333	1,400	1,360	1,400	0	0%
01-08-524	Utilities	4,409	3,605	4,500	4,616	5,054	554	12%
01-08-526	Insurance	10,257	16,175	16,546	16,297	16,172	(374)	-2%
01-08-532	Travel, Meetings, and Dues	806	802	875	500	800	(75)	-9%
01-08-533	Petroleum Products	3,366	2,023	5,000	2,415	5,000	0	0%
01-08-540	Other Expenditures	5,746	2,025	9,000	2,904	9,000	0	0%
01-08-542	Repairs and Maintenance	12,651	7,816	14,000	14,000	14,000	0	0%
01-08-545	First Responder/EMS	806	153	3,000	1,500	3,000	0	0%
01-08-566	Contractual Services	2,611	2,496	2,510	2,805	2,883	373	0%
01-08-570	Grant	1,934	29,066	0	0	0	0	0%
01-08-571	Public Safety Project	0	0	59,000	0	91,451	32,451	
	OPERATING EXPENDITURES	47,379	69,814	121,611	51,577	154,440	32,829	27%
01-08-560	CAPITAL EXPENDITURES	67,775	57,992	0	0	0	0	#DIV/0!
	TOTAL EXPENDITURES	163,234	168,605	161,941	91,907	194,770	32,829	20%

ACCOUNT #	PERSONNEL POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference
	Fire Chief	1	1	1	1	1	0
	Assistant Fire Chief	1	1	1	1	1	0
	Volunteer Firefighters	23	23	23	23	23	0
	TOTAL PERSONNEL POSITIONS	25	25	25	25	25	0

FIRE DEPARTMENT 01-08

FY 2025 – 2026 LINE ITEM BUDGET DESCRIPTIONS

08-501	Salaries & Wages	Funds to reimburse firefighters for regular meetings at \$10.00 per meeting. For fire calls, firefighters are paid \$25.00 for the first hours and \$15.00 for each additional hour, and the Fire Chief's and Assistant Fire Chief's salary
08-510	Employee Benefits	Employer contributions based on Gross Salary: FICA — 7.65%
08-517	Firemen's Fund	Special department operations
08-520	Supplies & Materials	Hand tools, clothing and various chemicals
08-522	Telephone	Funds for telephone service
08-526	Insurance	Worker's Compensation, General Property, Liability, and Accident premiums
08-532	Travel, Meetings, and Dues	Travel to training programs
08-533	Petroleum Products	Fuel costs for fire trucks and equipment
08-540	Other Expenditures	Miscellaneous expenditures not specifically listed.
08-542	Repairs & Maintenance	Repairs and maintenance on trucks, pumps, radios and building
08-545	First Responder/EMS	Funds (\$3,000) to cover First Responder, CPR, costs and Under Water Recovery Team
08-560	Capital Expenditures	None
08-570	Grant	None
08-571	Public Safety Project	Tornado Sirens and specialized washer and dryer utilizing public safety funds not used for operations

SWIMMING POOL

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

The new Marceline Municipal Swimming Pool opened Memorial Day Weekend 2017 and is a year round facility. A full-time Pool Manager and Assistant Manager oversee the facility and part-time lifeguards. The dome structure was installed in Fall 2025 and will remain up until May 2026 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 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
01-09-501	Salaries & Wages	97,419	105,034	127,626	98,023	114,789	(12,837)	-10%
01-09-510	Employee Benefits	23,914	22,477	33,083	15,043	22,647	(10,436)	-32%
01-09-516	Overtime	0	0	0	0	0		
	PERSONNEL COSTS	121,333	127,511	160,709	113,066	137,436	(23,273)	-14%
01-09-519	Postage	0	0	50	0	50	0	0%
01-09-520	Supplies and Materials	2,250	2,961	3,000	1,154	3,000	0	0%
01-09-522	Telephone	2,055	2,227	2,336	2,252	2,256	(80)	-3%
01-09-523	Concessions	6,177	10,891	9,000	8,587	11,000	2,000	22%
01-09-524	Utilities	57,474	60,675	61,432	60,170	59,440	(1,992)	-3%
01-09-526	Insurance	10,603	12,521	12,520	12,195	11,926	(594)	-5%
01-09-527	Advertising	0	0	0	0	0	0	0%
01-09-532	Travel, Meetings & Dues	392	339	1,000	200	1,000	0	0%
01-09-540	Other Expenditures	468	1,045	1,000	100	1,000	0	0%
01-09-542	Repairs and Maintenance	16,183	8,423	43,000	4,778	10,000	(33,000)	-77%
01-09-543	Chemicals	5,703	8,885	8,500	10,437	10,000	1,500	18%
01-09-566	Contractual Services	2,843	2,406	2,585	2,855	2,959	374	14%
	OPERATING EXPENDITURES	104,148	110,373	144,423	102,728	112,631	(31,792)	-22%
01-09-560	CAPITAL EXPENDITURES	0	0	11,500	0	4,000	(7,500)	0%
	TOTAL EXPENDITURES	225,481	237,884	316,632	215,794	254,067	(62,565)	-20%

PERSONNEL POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	%
	Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
Pool Manager	1	1	1	1	1	0	
Pool Assistant Manager	0	0	0	0	0	0	
Activities Director / Head Life Guard	1	1	1	0	0	(1)	
Head Life Guards	3	3	3	5	5	2	
Lifeguards	20	20	20	18	19	(1)	
TOTAL PERSONNEL POSITIONS	25	25	25	24	25	0	

Capital Outlays

Description	Amount
New Commercial Cleaning Robot	4,000
Total Capital Outlays	4,000

SWIMMING POOL 01-09

FY 2025 – 2026 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 — 13.5% 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
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 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
01-10-501	Salaries and Wages	47,412	49,145	53,480	53,298	58,816	5,336	10%
01-10-502	Temporary Employees	10,680	12,390	14,575	15,157	15,900	1,325	9%
01-10-510	Employee Benefits	21,065	21,499	25,377	22,996	27,694	2,317	9%
01-10-516	Overtime	162	743	2,780	250	3,497	717	26%
	PERSONNEL COSTS	79,319	83,777	96,212	91,701	105,907	9,695	10%
01-10-520	Supplies and Materials	16,350	20,691	13,695	10,135	9,645	(4,050)	-30%
01-10-524	Utilities	9,612	6,198	9,223	6,301	7,370	(1,853)	-20%
01-10-526	Insurance	3,482	4,112	4,121	4,007	3,927	(194)	-5%
01-10-532	Travel, Meetings & Dues	0	11	500	0	500	0	0%
01-10-533	Petroleum Products	3,278	4,288	4,000	2,926	4,000	0	0%
01-10-540	Other Expenditures	190	102	1,500	108	1,500	0	0%
01-10-542	Repairs and Maintenance	6,757	8,203	31,260	9,731	10,000	(21,260)	-68%
01-10-543	Chemicals	3,476	2,803	3,500	1,923	7,000	3,500	100%
01-10-566	Contractual Services	2,724	2,406	3,585	2,805	2,959	(626)	-17%
01-10-570	State Grants	395,085	64,439	20,000	0	0	(20,000)	-100%
	OPERATING EXPENDITURES	440,954	113,253	91,384	37,935	46,901	(44,483)	-49%
01-10-560	CAPITAL EXPENDITURES	17,230	14,916	27,975	15,950	73,500	45,525	163%
	TOTAL EXPENDITURES	537,503	211,946	215,571	145,586	226,308	10,737	5%

PERSONNEL POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	%
	Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	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
East Ball Field Project (including P&R Request backstop netting)	55,000
60" Zero Turn Mower	18,500
Total Capital Outlays	73,500

RECREATION & PARKS DEPARTMENT 01-10
FY 2025 – 2026 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 — 13.5% 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	Zero Turn Mower -\$18,500 and \$55,000 towards the East Ball Field Project
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 six (6) employees operating the treatment plant including (1) superintendent and (1) part-time employee. All employees in the Water Departments assist with line maintenance.

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

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

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

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

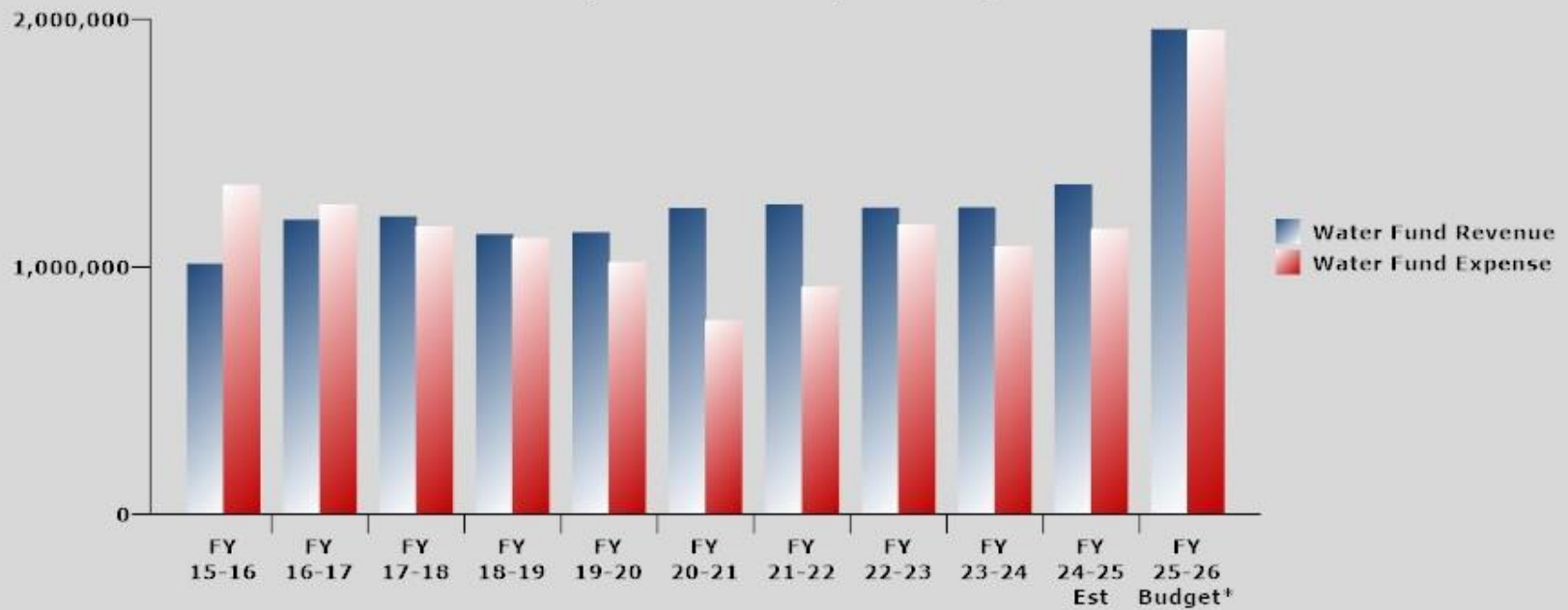
The 4" distribution system was built in the 1950s and the 8" loop was built in 1968

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

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

The City contracts out services for line repairs and replacement.

Water Fund (Includes Utilizing Reserves)*



	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25 Est	FY 25-26 Budget*
Water Fund Revenue	1,011,407	1,189,139	1,203,281	1,130,810	1,137,351	1,236,176	1,251,248	1,237,484	1,238,954	1,330,392	1,958,924
Water Fund Expense	1,328,355	1,250,552	1,162,771	1,113,109	1,017,009	780,838	917,542	1,168,396	1,079,922	1,151,244	1,955,228

WATER FUND-02

ACCOUNT #	TYPES OF REVENUES	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25	FY 25-26	FY 24-25	%
					Estimated	Proposed	Budget	
02-00-432	Interest Income	7,240	9,859	6,115	8,318	8,472	2,357	39%
02-00-434	State Grant	65,758	42,044	403,956	131,339	272,617	(131,339)	-33%
02-00-440	Miscellaneous Income	18,571	22,649	13,578	8,075	16,432	2,854	21%
02-00-441	State Primacy Fee	7,585	7,694	7,381	7,518	7,599	218	3%
02-00-442	Tech Fee	4,220	4,221	4,217	4,222	4,221	4	
02-00-451	Transfers In- Other Funds	0	0	0	0	0	0	0%
02-00-460	Water Services	1,127,544	1,145,624	1,229,503	1,164,630	1,243,010	13,507	1%
02-00-471	Service Charge - Utilities	6,566	6,863	6,653	6,290	6,573	(80)	-1%
	TOTAL REVENUES	1,237,484	1,238,954	1,671,403	1,330,392	1,558,924	(112,479)	-7%

ACCOUNT #	TYPES OF EXPENSES	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25	FY 25-26	FY 24-25	%
					Estimated	Proposed	Budget	
02-05-501	Salaries and Wages- Water	229,824	195,603	215,445	221,024	289,297	73,852	34%
02-05-503	Salaries and Wages- Adm.	48,347	50,953	58,794	58,687	64,570	5,776	10%
02-05-510	Employee Benefits	113,996	92,806	124,884	113,434	155,097	30,213	24%
02-05-516	Overtime	11,850	10,772	11,573	5,716	18,268	6,695	58%
	PERSONNEL COSTS	404,017	350,134	410,696	398,861	527,232	116,536	28%
02-05-519	Postage	1,963	3,172	2,600	2,012	2,600	0	0%
02-05-520	Supplies and Materials	13,169	7,306	11,598	4,142	11,340	(258)	-2%
02-05-522	Telephone	4,825	4,980	5,154	5,236	5,401	247	5%
02-05-524	Utilities	65,892	68,621	65,475	72,575	69,029	3,554	5%
02-05-526	Insurance	36,172	45,638	45,644	45,032	45,159	(485)	-1%
02-05-530	Legal and Accounting	8,314	8,314	8,500	8,315	8,620	120	1%
02-05-532	Travel, Meetings, and Dues	7,020	6,670	11,025	5,096	9,025	(2,000)	-18%
02-05-533	Petroleum Products	8,497	4,298	7,000	5,995	8,000	1,000	14%
02-05-534	Rent	1,277	1,315	1,355	1,396	1,438	83	6%
02-05-540	Other Expenditures	7,359	1,066	10,550	3,068	10,550	0	0%
02-05-542	Repairs and Maint-Equip	42,451	20,394	45,000	15,282	40,000	(5,000)	-11%
02-05-543	Chemicals	280,959	240,742	250,000	189,055	300,000	50,000	20%
02-05-544	Repairs and Maint-Syst	158,001	157,289	100,500	44,410	153,000	52,500	52%
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	166	60	0	0	0	0	#DIV/0!

ACCOUNT #	TYPES OF EXPENSES	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	FY 25-26
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	%
02-05-555	State Primacy Fee	8,078	8,104	8,500	7,962	8,100	(400)	-5%
02-05-566	Contractual Expense	63,660	94,236	136,420	129,509	130,744	(5,676)	-4%
02-05-570	State Grants	47,728	52,535	403,592	181,890	215,575	(188,017)	-47%
	OPERATING EXPENSES	755,531	724,740	1,112,913	720,975	1,018,581	(94,332)	-8%
	CAPITAL EXPENSES	6,303	2,333	352,443	31,408	409,415	56,972	16%
	PRINCIPLE BOND PAYMENT SRI	0	0	0	0	0	0	0%
	PRINCIPAL PAYMENT - L/P	2,545	2,715	0	0	0	0	0%
	TOTAL EXPENSES	1,168,396	1,079,922	1,876,052	1,151,244	1,955,228	79,176	4%

PERSONNEL POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	FY 25-26
	Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
Water/Waste Water Superintendent	1	1	1	1	1	0	
Chief Plant Operator	1	1	0	0	0	0	
Water Plant Operator	4	3	3	3	4	1	
Line Maintenance (Split with W/W)	0	0	0	0	0	0	
TOTAL PERSONNEL POSITIONS	6	5	4	4	5	1	

Capital Outlays

Description	Amount
Scada Updates Phase 2	25,000
New Truck 1500	50,000
New Mower	20,000
High Service Pump #2 Replacement	110,000
Backup Pump New Reservoir	50,000
Backup Motor New Reservoir	50,000
AMI (58% 1.442Mill over 10 years)	104,415
Total Capital Outlays	409,415

WATER FUND 02

FY 2025 – 2026 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 — 13.5% of full-time employees. Includes group health costs of the employer for the employee
05-519	Postage	Mailing water samples and miscellaneous packages and Utility Billing
05-520	Supplies & Materials	Hand tools, lab tools, clothing, cleaning supplies, safety equipment and program
05-522	Telephone	Funds for telephone service
05-526	Insurance	Worker's Compensation, General Property, Liability, and Automobile premiums
05-530	Legal & Accounting	Annual audit fees and other legal and accounting fees
05-532	Travel, Meetings, and Dues	Training costs, operator certifications, MPUA dues, membership dues
05-533	Petroleum Products	Fuel costs for vehicles and equipment
05-534	Interest – Lease Purchase	Interest expense on the equipment purchased via lease-purchase
05-534	Rent	Raw water line easement on Santa Fe Railroad property
05-540	Other Expenditures	Unanticipated expenditures not specifically listed.
05-542	Repairs and Maint – Equip	Repair and maintenance to plant equipment
05-543	Chemicals	Chemicals for treating water
05-544	Repairs & Maint-System	Repairs and maintenance to water mains, lines, meters, pumps, chemical machines and fire hydrants. Testing water samples.
05-560	Capital Expenditures	The Water Department's portion of the AMI project is expected to be \$104,415 this fiscal year. Reserves will be utilized for the following: \$25,000 for SCADA updates, \$110,000 for the replacement of the Water Plant's high service pump and motor, \$100,000 for a backup pump and motor for the New Reservoir, New Mower, New truck, etc.
05-566	Contractual Services	Encode Software, Maintenance program on North & South Water Towers, Utility Rate Study
05-570	State Grants	215,575 is budgeted under Grants for MoDNR Lead Service Line Inventory grants.

ELECTRIC DEPARTMENT



ELECTRIC FUND

Major Departmental Activities:

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

There are 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.

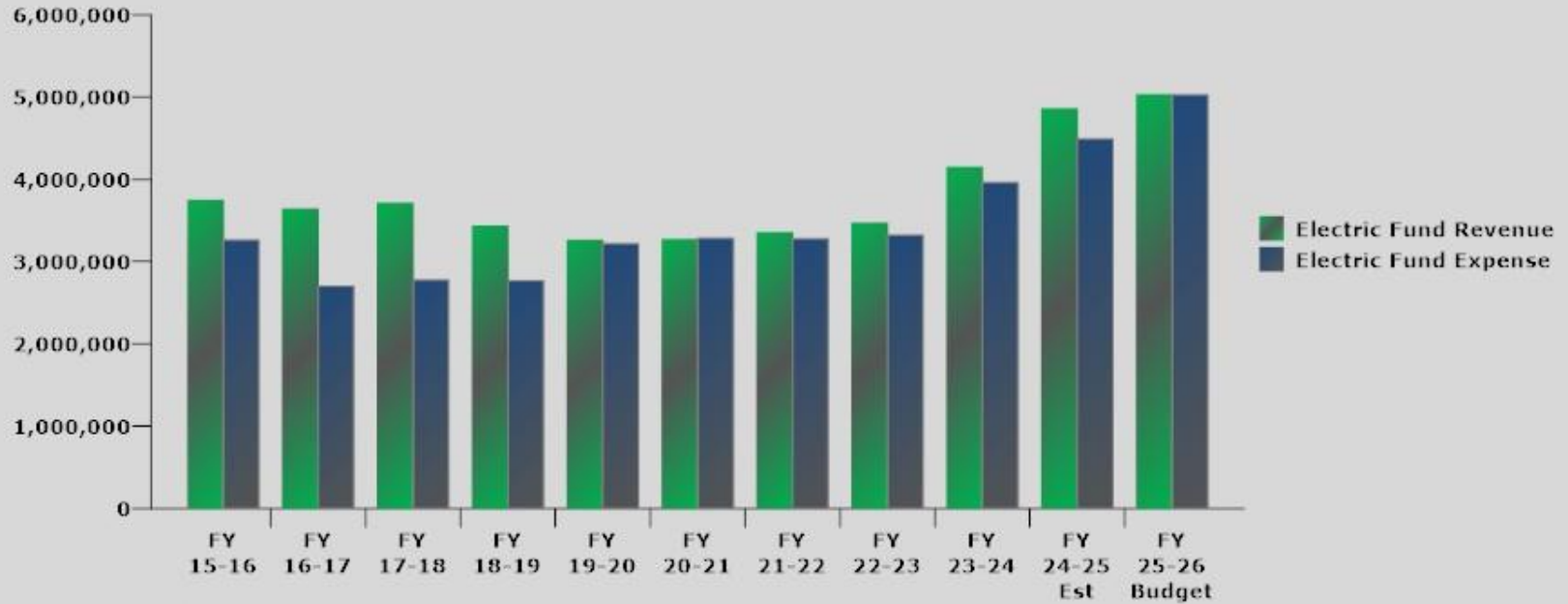
The Electric Department has about 1,277 meter locations on the system. Over 303 street lights are scattered throughout the City. There are four (4) generators capable of producing peak electric power.

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



Electric Fund

Reserves Utilized Not Included



	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25 Est	FY 25-26 Budget
Electric Fund Revenue	3,742,127	3,640,541	3,711,228	3,428,111	3,256,554	3,270,957	3,350,209	3,470,986	4,148,737	4,859,869	5,030,693
Electric Fund Expense	3,264,646	2,703,458	2,776,488	2,769,106	3,222,720	3,287,741	3,279,993	3,323,554	3,967,292	4,493,264	5,028,348

ELECTRIC FUND-03

ACCOUNT #	TYPES OF REVENUES	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25	FY 25-26	FY 24-25	%
					Estimated Actuals	Proposed Budget	Budget Difference	
03-00-432	Interest Income	39,773	28,842	7,546	26,776	7,546	0	0%
03-00-434	State Grants	0	0	0	0	0	0	0%
03-00-440	Miscellaneous Income	12,403	8,718	40,626	54,597	5,000	(35,626)	-88%
03-00-442	Tech Fee	4,220	4,221	4,217	4,222	4,221	4	0%
03-00-451	Transfer In- Other Funds	0	0	0	0	0	0	0%
03-00-470	Electric Service	3,376,094	4,069,560	4,729,624	4,733,660	4,975,091	245,467	5%
03-00-471	Service Charge-Utilities	19,330	18,902	18,838	20,701	19,644	806	4%
03-00-472	Security Light Rental	19,166	18,494	19,118	19,913	19,191	73	0%
	TOTAL REVENUES	3,470,986	4,148,737	4,819,969	4,859,869	5,030,693	210,724	4%

ACCOUNT #	TYPES OF EXPENSES	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25	FY 25-26	FY 24-25	%
					Estimated Actuals	Proposed Budget	Budget Difference	
03-05-501	Salaries and Wages- Elec.	222,166	226,834	262,318	251,898	356,499	94,181	36%
03-05-503	Salaries and Wages- Adm.	54,632	58,853	66,728	66,563	73,025	6,297	9%
03-05-510	Employee Benefits	104,375	106,665	133,473	120,968	170,102	36,629	27%
03-05-516	Overtime	5,906	3,129	5,304	6,818	9,482	4,178	79%
	PERSONNEL COSTS	387,079	395,481	467,823	446,247	609,108	141,285	30%
03-05-519	Postage	3,749	4,125	5,000	3,990	5,000	0	0%
03-05-520	Supplies and Materials	10,482	21,455	10,000	18,668	7,500	(2,500)	-25%
03-05-521	Purchase Electricity	1,145,183	2,056,872	2,364,349	2,304,343	2,266,256	(98,093)	-4%
03-05-522	Telephone	2,276	2,450	2,559	2,473	2,559	0	0%
03-05-524	Utilities	42,539	33,187	36,148	41,292	39,006	2,858	8%
03-05-526	Insurance	59,274	74,205	74,150	73,379	74,065	(85)	0%
03-05-530	Legal & Accounting	8,314	8,314	11,000	10,301	11,000	0	0%
03-05-532	Travel, Meetings, and Dues	9,178	8,152	2,000	1,500	6,000	4,000	200%
03-05-533	Petroleum Products	7,568	7,153	8,000	5,866	10,000	2,000	25%
03-05-535	Fuel Oil For Generation	0	11,303	4,000	11,303	5,000	1,000	25%
03-05-540	Other Expenditures	1,380	3,170	2,284	2,864	2,500	216	9%
03-05-542	Repairs and Maint-Equip	25,751	41,576	40,000	14,832	30,000	(10,000)	-25%
03-05-544	Repairs and Maint-Syst	51,531	84,899	207,636	210,339	167,000	(40,636)	-20%
03-05-550	Depreciation	0	0	0	0	0	0	0%
03-05-551	Transfer Out-Other Funds	1,313,603	991,560	1,325,549	1,119,720	1,403,646	78,097	0%
03-05-552	Interest on Generators	0	0	0	0	0	0	0%
03-05-554	Interest on Lease Purchase	74,114	74,317	70,067	70,066	65,849	(4,218)	-6%

ACCOUNT #	TYPES OF EXPENSES	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
03-05-566	Contractual Expense	18,671	45,286	70,286	50,375	73,739	3,453	5%
	OPERATING EXPENSES	2,773,613	3,468,024	4,233,028	3,941,311	4,169,120	(63,908)	-2%
	CAPITAL EXPENSES	162,862	2,333	0	0	140,197	140,197	#DIV/0!
	PRINCIPAL PAYMENT - L/P	0	101,454	105,705	105,705	109,923	0	4%
	TOTAL EXPENSES	3,323,554	3,967,292	4,806,556	4,493,264	5,028,348	221,792	5%

ACCOUNT #	PERSONNEL POSITIONS	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
	Utility Superintendent	1	1	1	1	1	1	
	Lineman II	0	1	1	1	2	-1	
	Lineman I	0	0	2	2	1	0	
	Lineman Apprentice	2	2	0	0	1	0	
	Part-Time Lineman	0	0	0	0	0	0	
	TOTAL PERSONNEL POSITIONS	3	4	4	4	5	0	

Capital Outlays

Description	Amount
AMI (42% 1.442 Mill over 10 years)	75,611
Breaker/Recloser (2 @ \$32,293)	64,586
Total Capital Outlays	140,197

ELECTRIC FUND 03

FY 2025 – 2026 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 — 13.5% 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 2025 – 2026 LINE ITEM BUDGET DESCRIPTIONS

05-554	Interest on Lease Purchase	4 th payment on Lease Purchase of the Powerline and Substation project.
05-560	Capital Expenditures	The Electric Department's portion of an AMI project is expected to be \$75,611 this fiscal year and two (2) breaker/reclosers for \$64,586
05-566	Contractual Services	Consulting, Incode Software, Engineering/Utility Rate Study

WASTE WATER DEPARTMENT



WASTE WATER FUND (SEWER FUND)

Major Departmental Activities:

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

There are three (3) employees assigned to the Sewer Fund including one (1) superintendent. All employees in the Wastewater Departments assist with line maintenance.

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

Mow treat plant grounds and haul sludge

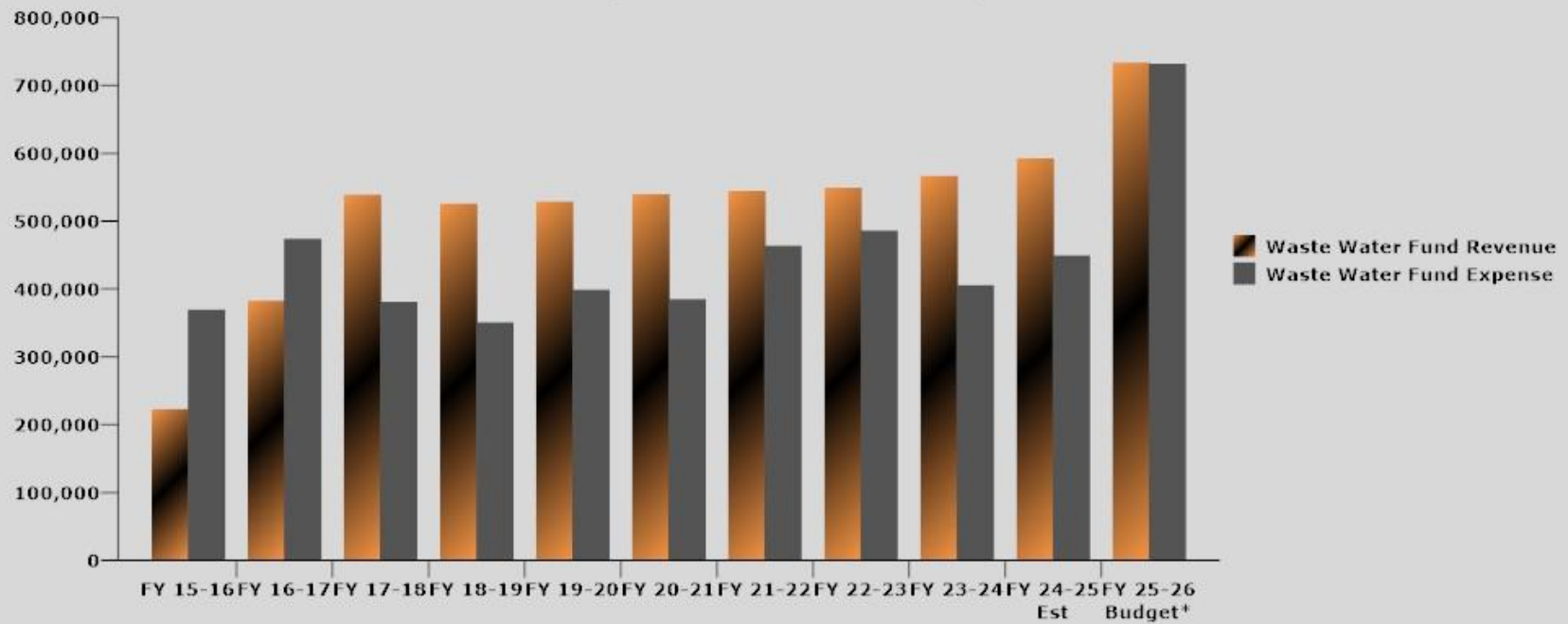
Clean daily – bar screens, trickling filters, and basins. Basins are hosed down, as well

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

File required reports periodically with the Department of Natural Resources.

The City contracts out services for line repairs and replacement.

Waste Water Fund (Includes Reserves Utilized*)



	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25 Est	FY 25-26 Budget*
Waste Water Fund Revenue	222,496	382,257	538,206	525,065	527,892	539,246	543,900	548,226	565,896	592,159	733,005
Waste Water Fund Expense	368,768	473,588	380,503	350,039	398,357	384,347	462,882	485,575	404,788	448,627	731,196

WASTE WATER FUND - 04

ACCOUNT #	TYPES OF REVENUES	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
04-00-432	Interest Income	914	3,964	300	3,573	300	0	0%
04-00-434	State Grants/Lease	0	0	0	0	0	0	0%
04-00-440	Miscellaneous Income	225	575	100	1,235	678	578	0%
04-00-441	State Sewer Connection Fee	1,141	1,147	1,143	1,134	1,141	(2)	0%
04-00-442	Tech Fee	4,069	4,070	4,067	4,070	4,070	3	0%
04-00-451	Transfers In - Others	0	0	0	0	0	0	0%
04-00-461	Sewer Tap Fees	675	375	375	75	375	0	0%
04-00-462	Sewer User Fees	536,319	550,678	566,231	577,362	601,548	35,317	6%
04-00-471	Service Charge - Utilities	4,883	5,087	4,934	4,710	4,893	(41)	-1%
	TOTAL REVENUES	548,226	565,896	577,150	592,159	613,005	35,855	6%

ACCOUNT #	TYPES OF EXPENSES	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
04-06-501	Salaries and Wages- Sewer	138,192	102,772	105,621	102,535	168,587	62,966	60%
04-06-503	Salaries and Wages- Adm.	48,347	50,953	58,794	58,683	64,570	5,776	10%
04-06-510	Employee Benefits	68,266	47,038	69,701	59,402	95,479	25,778	37%
04-06-516	Overtime	7,909	2,046	3,733	596	8,639	4,906	131%
	PERSONNEL COSTS	262,714	202,809	237,849	221,216	337,275	99,426	42%
04-06-519	Postage	1,941	1,997	2,600	2,030	2,600	0	0%
04-06-520	Supplies and Materials	8,806	5,635	11,113	432	10,900	(213)	-2%
04-06-522	Telephone	2,695	2,730	2,843	2,509	2,843	0	0%
04-06-524	Utilities	17,789	15,812	18,204	15,613	16,405	(1,799)	-10%
04-06-530	Insurance	17,979	24,069	24,119	24,034	24,604	485	2%
04-06-530	Legal and Accounting	8,314	8,314	8,500	8,315	8,620	120	1%
04-06-532	Travel, Meetings, and Dues	3,047	717	4,130	500	6,130	2,000	48%
04-06-533	Petroleum Products	4,997	3,769	5,000	2,117	8,000	3,000	60%
04-06-540	Other Expenditures	9,982	5,382	10,250	553	10,250	0	0%
04-06-542	Repairs and Maint-Equip	63,077	27,129	40,000	3,656	50,000	10,000	25%
04-06-543	Chemicals	0	2,709	5,000	8,776	5,000	0	0%
04-06-544	Repairs and Maint-Syst	57,288	52,506	80,000	96,322	80,000	0	0%
04-06-550	Depreciation	0	0	0	0	0	0	0%
04-06-551	Transfer Out-Other Funds	0	0	0	0	0	0	0%

04-06-554	Interest - Lease Purchase	166	61	0	61	0	0	#DIV/0!
04-06-556	State Sewer Connection Fee	1,223	1,223	3,000	3,000	1,400	(1,600)	-53%
04-06-566	Contractual Expense	16,961	41,525	61,511	56,109	84,747	23,236	38%
04-06-570	State Grants	0	0	0	0	0	0	
	OPERATING EXPENSES	214,265	193,578	276,270	224,027	311,499	35,229	13%
	CAPITAL EXPENSES	6,051	5,686	287,422	3,383	82,422	(205,000)	0%
	PRINCIPAL PAYMENT - L/P	2,545	2,715	0	0	0	0	0%
	TOTAL EXPENSES	485,575	404,788	801,541	448,627	731,196	(70,345)	-9%

ACCOUNT #	PERSONNEL POSITIONS	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25 Estimated Actuals	FY 25-26 Proposed Budget	FY 24-25 FY 25-26 Budget Difference	%
	Superintendent (Split with Water)	1	1	1	1	1	0	
	Sewer Plant Operator	2	1	1	1	2	1	
	Line Distribution (Split with Water)	2	0	0	0	0	0	
	TOTAL PERSONNEL	5	2	2	2	3	1	

Capital Outlays

Description	Amount
Pine Mobile Lift Station (\$500,000 financed 10 years)	62,422
Zero Turn Mower	20,000
Total Capital Outlays	82,422

WASTE WATER FUND 04

FY 2025 – 2026 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 — 13.5% of full-time employees. Includes group health costs of the employer for the employee
06-519	Postage	Mailing reports and utility bills
06-520	Supplies & Materials	Lab treatment chemicals, hand tools, lab equipment, shop towels, cleaning supplies, clothing allowance, and miscellaneous supplies
06-522	Telephone	Funds for telephone service
06-526	Insurance	Worker’s Compensation, General Property, Liability, and Automobile premiums
06-530	Legal & Accounting	Annual audit fees and other legal and accounting fees
06-532	Travel, Meetings, and Dues	Training costs, operator certifications, and MPUA dues
06-533	Petroleum Products	Fuel and oil for vehicles and equipment
06-540	Other Expenditures	Unanticipated expenditures not specifically listed.
06-542	Repairs and Maint – Equip	Repair and maintenance on trucks, sludge spreader, and equipment
06-544	Repairs & Maint-System	Sewer plant, mains and lift stations repairs and maintenance
06-554	Interest – Lease Purchase	Interest expense on the equipment purchased via lease-
06-551	Transfer Out-Other funds	None
06-560	Capital Expenditures	\$62,422 towards the repair and/or replacement of the Pine Mobile Liftstation (cost spread over 10 years) and \$20,000 for a zero turn mower
06-566	Contractual Services	Incode Software, Engineering, Utility Rate Study

DEBT SERVICE FUND

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

In April 2016 a \$1 million General Obligation Bond proposition they approved by the registered voters of the City of Marceline for the acquisition, construction, and furnishing of a new municipal swimming pool facility. In July 2021, the General Obligation Bonds were refinanced. The debt service levy in 2025 for this long-term obligation is \$0.2336 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 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25	FY 25-26	FY 24-25	%
					Estimated	Proposed	Budget	
05-00-402	Advalorem Taxes	64,363	69,730	68,139	66,037	63,195	(4,944)	0%
05-00-411	Railroad Taxes	4,139	5,757	4,496	5,250	5,049	553	0%
05-00-417	Corp and Intangible Taxes	7,203	7,839	7,295	7,405	7,482	187	0%
05-00-419	Payment in Lieu of Taxes	0	1,277	1,200	1,422	900	(300)	0%
05-00-432	Interest Income	1,015	1,219	795	1,050	1,095	300	0%
	TOTAL REVENUES	76,720	85,822	81,925	81,164	77,721	(4,204)	0%

ACCOUNT #	TYPES OF EXPENDITURES	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25	FY 25-26	FY 24-25	%
					Estimated	Proposed	Budget	
05-05-502	Matured Bonds	70,000	70,000	70,000	76,000	76,000	6,000	0%
05-05-504	Bond Interest	10,775	9,620	9,620	8,415	7,161	(2,459)	0%
05-05-506	Fiscal Agent Fees	0	0	0	0	0	0	0%
05-05-551	Transfer Out - Other Funds	0	0	0	0	0	0	0%
	TOTAL EXPENDITURES	80,775	79,620	79,620	84,415	83,161	3,541	0%

DEBT SERVICE FUND 05

FY 2025 – 2026 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 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
06-00-432	Interest Income	0	0	0	0	0	0	0%
06-00-439	Donations	550	75	0	965	0	0	0%
06-00-440	Miscellaneous Income	0	67	0	0	0	0	0%
06-00-451	Transfer In-Other Funds	44,743	37,560	65,319	35,000	67,646	2,327	0%
06-00-474	Grave Open & Close Fees	7,750	9,450	8,916	5,025	7,409	(1,507)	-17%
06-00-476	Sale of Lots/General Operations	1,760	2,410	1,690	3,600	2,590	900	53%
	TOTAL REVENUES	54,803	49,562	75,925	44,590	77,645	1,720	2%

ACCOUNT #	TYPES OF EXPENDITURES	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
06-05-520	Supplies and Materials	0	0	0	0	800	800	#DIV/0!
06-05-524	Utilities	213	445	457	472	475	18	4%
06-05-526	Insurance	856	1,014	1,018	988	970	(48)	-5%
06-05-533	Petroleum Products	0	0	0	0	0	0	0%
06-05-540	Other Expenditures	405	151	550	1,178	800	250	45%
06-05-542	Repairs and Maintenance	654	0	25,000	147	30,000	5,000	20%
06-05-552	Interest - Lease Purchase	166	61	0	0	0	0	#DIV/0!
06-05-566	Contractual Services	25,231	35,375	48,900	35,130	44,600	(4,300)	-9%
	OPERATING EXPENDITURES	27,525	37,046	75,925	37,915	77,645	1,720	2%
	CAPITAL EXPENDITURES	2,545	2,715	0	0	0	0	0%
	TOTAL EXPENDITURES	30,070	39,761	75,925	37,915	77,645	1,720	2%

Capital Outlays

Description	Amount
	0
Total Capital Outlays	0

CEMETERY FUND 06

FY 2025 – 2026 LINE ITEM BUDGET DESCRIPTIONS

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

LIBRARY DISTRICT FUND

Major Departmental Activities:

The Library was built in 1920.

Today, the Library District receives a tax levy for funding daily operations, and the City maintains the building. 2025 Tax Levy is \$0.2492 per \$100.

Current Library District Board members, include:

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

Joyce Clapp- Librarian



LIBRARY DISTRICT FUND-07

ACCOUNT #	TYPES OF REVENUES	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
07-00-402	Advalorem Taxes	62,304	62,132	64,184	63,737	64,184	0	0%
07-00-411	Railroad Taxes	4,008	5,131	4,347	5,063	4,734	387	9%
07-00-417	Corp and Intangible Taxes	6,971	6,987	7,136	7,140	7,033	(103)	-1%
07-00-419	Payment in Lieu of Taxes	0	544	544	605	383	(161)	-30%
07-00-432	Interest Income	111	67	69	67	82	13	19%
	TOTAL REVENUES	73,394	74,861	76,280	76,612	76,416	136	0%

ACCOUNT #	TYPES OF EXPENDITURES	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 24-25	%
		Actuals	Actuals	Budget	Estimated Actuals	Proposed Budget	Budget Difference	
07-05-590	Library Board	73,314	74,795	76,280	77,903	76,416	136	0%
	TOTAL EXPENDITURES	73,314	74,795	76,280	77,903	76,416	136	0%

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 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25		FY 25-26		%
					Estimated Actuals	Proposed Budget	Budget Difference	Budget Difference	
08-00-424	Transportation Sales Tax Income	109,625	123,600	109,497	120,588	113,220	3,723	3%	
08-00-432	Interest Income	609	571	443	422	513	70	16%	
08-00-451	Transfer In - Other Funds			0	0	0	0	0%	
	TOTAL REVENUE	110,234	124,171	109,940	121,010	113,733	3,793	3%	

ACCOUNT #	TYPES OF EXPENDITURES	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25		FY 25-26		%
					Estimated Actuals	Proposed Budget	Budget Difference	Budget Difference	
08-07-541	Street	25,731	119,708	221,700	65,126	200,000	-21,700	-10%	
	TOTAL EXPENDITURES	25,731	119,708	221,700	65,126	200,000	-21,700	-10%	

POOL SALES TAX FUND

Major Departmental Activities:

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

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

The 1/2 cent sales tax is used to finance the Lease Certificates of Participation for the construction of the facility. The first two years of repayment were interest only. The Lease Certificates of Participation were refinanced in February 2022. Any surplus after that can be used for operation. \$26,186 was budgeted to be utilized towards operation for the winter season.

POOL SALES TAX -10

ACCOUNT #	TYPES OF REVENUES	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25	FY 25-26	FY 24-25	%
					Estimated Actuals	Proposed Budget	Budget Difference	
10-00-424	Pool (Parks) Sales Tax Income	109,352	123,600	109,393	120,265	113,030	3,637	
10-00-432	Interest Income	435	360	305	404	400	95	
	TOTAL REVENUE	109,787	123,960	109,698	120,669	113,430	3,732	

ACCOUNT #	TYPES OF EXPENDITURES	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Budget	FY 24-25	FY 25-26	FY 24-25	%
					Estimated Actuals	Proposed Budget	Budget Difference	
10-09-502	Revenue Bonds	71,705	71,705	71,705	71,705	71,705	0	
10-09-504	Bond Interest	15,794	14,305	12,800	12,782	11,294	0	
10-09-506	Fiscal Agent Fees	0		0	0	0	0	
10-09-511	Transfer Out-Other Funds	0		0	0	26,186	26,186	
10-09-568	Amortization Bond	0		0	0	0	0	
	TOTAL EXPENDITURES	87,499	86,010	84,505	84,487	109,185	26,186	

SALARY & WAGE SCHEDULE

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

Guidelines:

COLA: 2.4%
 COLA: \$ 1.25
 Merit 0%
 Merit \$ 0.50

FY 2025-2026 SALARY AND WAGE SCHEDULE TO BE EFFECTIVE NOVEMBER 1, 2025

		2.40% CPI-w July 2025																					
		Hire	6 Month	1 Yr	3	5	7	9	11	13	15	17	19	21	23	25	27	29	31	33	35	37	39
Grade	Position	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	\$18.85	\$19.79	\$20.29	\$ 20.85	\$ 21.42	\$ 21.98	\$ 22.54	\$ 23.11	\$ 23.67	\$ 24.23	\$ 24.80	\$ 25.36	\$ 25.87	\$ 26.38	\$ 26.88	\$ 27.39	\$ 27.90	\$ 28.40	\$ 28.91	\$ 29.42	\$ 29.93	\$ 30.43
	Utility Billing	\$ 39,200.67	\$ 41,160.71	\$42,200.71	\$43,372.95	\$44,545.19	\$45,717.43	\$46,889.68	\$48,061.92	\$49,234.16	\$50,406.40	\$51,578.64	\$52,750.88	\$53,905.90	\$54,860.92	\$55,915.94	\$56,970.96	\$58,025.97	\$59,080.99	\$60,136.01	\$61,191.03	\$62,246.04	\$63,301.06
	\$ 28.27	\$ 29.68	\$ 30.43	\$ 31.28	\$ 32.12	\$ 32.97	\$ 33.81	\$ 34.66	\$ 35.51	\$ 36.35	\$ 37.20	\$ 38.04	\$ 38.80	\$ 39.56	\$ 40.32	\$ 41.08	\$ 41.85	\$ 42.61	\$ 43.37	\$ 44.13	\$ 44.89	\$ 45.65	
B	W / WW Laborer	\$19.38	\$20.35	\$20.85	\$ 21.43	\$ 22.01	\$ 22.59	\$ 23.16	\$ 23.74	\$ 24.32	\$ 24.90	\$ 25.48	\$ 26.06	\$ 26.58	\$ 27.10	\$ 27.62	\$ 28.15	\$ 28.67	\$ 29.19	\$ 29.71	\$ 30.23	\$ 30.75	\$ 31.27
	Street Laborer	\$ 40,309.10	\$ 42,324.56	\$43,364.56	\$44,569.13	\$45,773.70	\$46,978.27	\$48,182.84	\$49,387.42	\$50,591.99	\$51,796.56	\$53,001.13	\$54,205.70	\$55,289.81	\$56,373.93	\$57,458.04	\$58,542.16	\$59,626.27	\$60,710.38	\$61,794.50	\$62,878.61	\$63,962.73	\$65,046.84
	\$ 29.07	\$ 30.52	\$ 31.27	\$ 32.14	\$ 33.01	\$ 33.88	\$ 34.75	\$ 35.62	\$ 36.48	\$ 37.35	\$ 38.22	\$ 39.09	\$ 39.87	\$ 40.65	\$ 41.44	\$ 42.22	\$ 43.00	\$ 43.78	\$ 44.56	\$ 45.35	\$ 46.13	\$ 46.91	
C	W / WW Operator I	\$20.47	\$21.49	\$21.99	\$ 22.60	\$ 23.21	\$ 23.82	\$ 24.43	\$ 25.04	\$ 25.65	\$ 26.26	\$ 26.87	\$ 27.49	\$ 28.04	\$ 28.59	\$ 29.13	\$ 29.68	\$ 30.23	\$ 30.78	\$ 31.33	\$ 31.88	\$ 32.43	\$ 32.98
	Equipment Operator I	\$ 42,567.79	\$ 44,696.18	\$45,736.18	\$47,006.63	\$48,277.08	\$49,547.53	\$50,817.98	\$52,088.43	\$53,358.88	\$54,629.33	\$55,899.78	\$57,170.23	\$58,313.63	\$59,457.04	\$60,600.44	\$61,743.85	\$62,887.25	\$64,030.66	\$65,174.06	\$66,317.47	\$67,460.87	\$68,604.28
	\$ 30.70	\$ 32.23	\$ 32.98	\$ 33.90	\$ 34.82	\$ 35.73	\$ 36.65	\$ 37.56	\$ 38.48	\$ 39.40	\$ 40.31	\$ 41.23	\$ 42.05	\$ 42.88	\$ 43.70	\$ 44.53	\$ 45.35	\$ 46.18	\$ 47.00	\$ 47.83	\$ 48.65	\$ 49.47	
D	W / WW Operator II	\$21.01	\$22.06	\$22.56	\$ 23.19	\$ 23.81	\$ 24.44	\$ 25.07	\$ 25.69	\$ 26.32	\$ 26.95	\$ 27.57	\$ 28.20	\$ 28.76	\$ 29.33	\$ 29.89	\$ 30.45	\$ 31.02	\$ 31.58	\$ 32.15	\$ 32.71	\$ 33.27	\$ 33.84
		\$ 43,697.14	\$ 45,882.00	\$46,922.00	\$48,225.38	\$49,528.77	\$50,832.16	\$52,135.55	\$53,438.94	\$54,742.33	\$56,045.72	\$57,349.11	\$58,652.49	\$59,825.54	\$60,998.59	\$62,171.64	\$63,344.69	\$64,517.74	\$65,690.79	\$66,863.84	\$68,036.89	\$69,209.94	\$70,382.99
	\$ 31.51	\$ 33.09	\$ 33.84	\$ 34.78	\$ 35.72	\$ 36.66	\$ 37.60	\$ 38.54	\$ 39.48	\$ 40.42	\$ 41.36	\$ 42.30	\$ 43.14	\$ 43.99	\$ 44.84	\$ 45.68	\$ 46.53	\$ 47.37	\$ 48.22	\$ 49.07	\$ 49.91	\$ 50.76	
E	Equipment Operator II	\$21.54	\$22.62	\$23.12	\$ 23.76	\$ 24.40	\$ 25.04	\$ 25.69	\$ 26.33	\$ 26.97	\$ 27.61	\$ 28.26	\$ 28.90	\$ 29.48	\$ 30.05	\$ 30.63	\$ 31.21	\$ 31.79	\$ 32.37	\$ 32.94	\$ 33.52	\$ 34.10	\$ 34.68
		\$ 44,805.57	\$ 47,045.85	\$48,085.85	\$49,421.57	\$50,757.28	\$52,093.00	\$53,428.72	\$54,764.44	\$56,100.16	\$57,435.87	\$58,771.59	\$60,107.31	\$61,309.46	\$62,511.60	\$63,713.75	\$64,915.89	\$66,118.04	\$67,320.19	\$68,522.33	\$69,724.48	\$70,926.62	\$72,128.77
	\$ 32.31	\$ 33.93	\$ 34.68	\$ 35.64	\$ 36.60	\$ 37.57	\$ 38.53	\$ 39.49	\$ 40.46	\$ 41.42	\$ 42.38	\$ 43.35	\$ 44.21	\$ 45.08	\$ 45.95	\$ 46.81	\$ 47.68	\$ 48.55	\$ 49.42	\$ 50.28	\$ 51.15	\$ 52.02	
F	W / WW Operator III	\$22.09	\$23.20	\$23.70	\$ 24.36	\$ 25.02	\$ 25.67	\$ 26.33	\$ 26.99	\$ 27.65	\$ 28.31	\$ 28.97	\$ 29.62	\$ 30.22	\$ 30.81	\$ 31.40	\$ 31.99	\$ 32.59	\$ 33.18	\$ 33.77	\$ 34.36	\$ 34.96	\$ 35.55
		\$ 45,955.83	\$ 48,253.62	\$49,293.62	\$50,662.89	\$52,032.15	\$53,401.42	\$54,770.69	\$56,139.95	\$57,509.22	\$58,878.49	\$60,247.76	\$61,617.02	\$62,849.36	\$64,081.70	\$65,314.04	\$66,546.38	\$67,778.73	\$69,011.07	\$70,243.41	\$71,475.75	\$72,708.09	\$73,940.43
	\$ 33.14	\$ 34.80	\$ 35.55	\$ 36.54	\$ 37.52	\$ 38.51	\$ 39.50	\$ 40.49	\$ 41.47	\$ 42.46	\$ 43.45	\$ 44.44	\$ 45.32	\$ 46.21	\$ 47.10	\$ 47.99	\$ 48.88	\$ 49.77	\$ 50.66	\$ 51.55	\$ 52.43	\$ 53.32	
G	Apprentice	\$22.64	\$23.77	\$24.27	\$ 24.94	\$ 25.62	\$ 26.29	\$ 26.97	\$ 27.64	\$ 28.31	\$ 28.99	\$ 29.66	\$ 30.34	\$ 30.94	\$ 31.55	\$ 32.16	\$ 32.76	\$ 33.37	\$ 33.98	\$ 34.58	\$ 35.19	\$ 35.80	\$ 36.40
		\$ 47,085.17	\$ 49,439.43	\$50,479.43	\$51,881.64	\$53,283.84	\$54,686.05	\$56,088.26	\$57,490.46	\$58,892.67	\$60,294.87	\$61,697.08	\$63,099.29	\$64,361.27	\$65,623.26	\$66,885.24	\$68,147.23	\$69,409.22	\$70,671.20	\$71,933.19	\$73,195.17	\$74,457.16	\$75,719.15
	\$ 33.96	\$ 35.65	\$ 36.40	\$ 37.41	\$ 38.43	\$ 39.44	\$ 40.45	\$ 41.46	\$ 42.47	\$ 43.48	\$ 44.49	\$ 45.50	\$ 46.41	\$ 47.32	\$ 48.23	\$ 49.14	\$ 50.05	\$ 50.96	\$ 51.87	\$ 52.78	\$ 53.70	\$ 54.61	
H	Chief Plant Operator	\$23.17	\$24.33	\$24.83	\$ 25.52	\$ 26.21	\$ 26.90	\$ 27.59	\$ 28.28	\$ 28.97	\$ 29.66	\$ 30.35	\$ 31.04	\$ 31.66	\$ 32.28	\$ 32.90	\$ 33.52	\$ 34.14	\$ 34.76	\$ 35.38	\$ 36.00	\$ 36.62	\$ 37.24
	Recreation & Parks Director	\$ 48,193.60	\$ 50,603.28	\$51,643.28	\$53,077.82	\$54,512.35	\$55,946.89	\$57,381.42	\$58,815.96	\$60,250.50	\$61,685.03	\$63,119.57	\$64,554.10	\$65,845.18	\$67,136.27	\$68,427.35	\$69,718.43	\$71,009.51	\$72,300.60	\$73,591.68	\$74,882.76	\$76,173.84	\$77,464.92
	\$ 34.76	\$ 36.49	\$ 37.24	\$ 38.28	\$ 39.31	\$ 40.35	\$ 41.38	\$ 42.42	\$ 43.45	\$ 44.48	\$ 45.52	\$ 46.55	\$ 47.48	\$ 48.42	\$ 49.35	\$ 50.28	\$ 51.21	\$ 52.14	\$ 53.07	\$ 54.00	\$ 54.93	\$ 55.86	
I	Apprentice Lineman II	\$23.71	\$24.90	\$25.40	\$ 26.10	\$ 26.81	\$ 27.52	\$ 28.22	\$ 28.93	\$ 29.63	\$ 30.34	\$ 31.04	\$ 31.75	\$ 32.38	\$ 33.02	\$ 33.65	\$ 34.29	\$ 34.92	\$ 35.56	\$ 36.19	\$ 36.83	\$ 37.46	\$ 38.10
		\$ 49,322.95	\$ 51,789.09	\$52,829.09	\$54,296.57	\$55,764.04	\$57,231.52	\$58,698.99	\$60,166.47	\$61,633.94	\$63,101.42	\$64,568.89	\$66,036.37	\$67,357.09	\$68,677.82	\$69,998.55	\$71,319.28	\$72,640.00	\$73,960.73	\$75,281.46	\$76,602.19	\$77,922.91	\$79,243.64
	\$ 35.57	\$ 37.35	\$ 38.10	\$ 39.16	\$ 40.21	\$ 41.27	\$ 42.33	\$ 43.39	\$ 44.45	\$ 45.51	\$ 46.56	\$ 47.62	\$ 48.57	\$ 49.53	\$ 50.48	\$ 51.43	\$ 52.38	\$ 53.34	\$ 54.29	\$ 55.24	\$ 56.19	\$ 57.15	
J	Apprentice Lineman III	\$24.26	\$25.47	\$25.97	\$ 26.69	\$ 27.41	\$ 28.13	\$ 28.85	\$ 29.58	\$ 30.30	\$ 31.02	\$ 31.74	\$ 32.46	\$ 33.11	\$ 33.76	\$ 34.41	\$ 35.06	\$ 35.71	\$ 36.36	\$ 37.01	\$ 37.65	\$ 38.30	\$ 38.95
		\$ 50,452.29	\$ 52,974.91	\$54,014.91	\$55,515.32	\$57,015.73	\$58,516.15	\$60,016.56	\$61,516.98	\$63,017.39	\$64,517.80	\$66,018.22	\$67,518.63	\$68,869.00	\$70,219.38	\$71,569.75	\$72,920.12	\$74,270.50	\$75,620.87	\$76,971.24	\$78,321.61	\$79,671.99	\$81,022.36
	\$ 36.38	\$ 38.20	\$ 38.95	\$ 40.04	\$ 41.12	\$ 42.20	\$ 43.28	\$ 44.36	\$ 45.45	\$ 46.53	\$ 47.61	\$ 48.69	\$ 49.67	\$ 50.64	\$ 51.61	\$ 52.59	\$ 53.56	\$ 54.53	\$ 55.51	\$ 56.48	\$ 57.46	\$ 58.43	
K	Lineman I (Journeyman)	\$25.87	\$27.17	\$27.67	\$ 28.44	\$ 29.21	\$ 29.97	\$ 30.74	\$ 31.51	\$ 32.28	\$ 33.05	\$ 33.82	\$ 34.59	\$ 35.28	\$ 35.97	\$ 36.66	\$ 37.35	\$ 38.04	\$ 38.74	\$ 39.43	\$ 40.12	\$ 40.81	\$ 41.50
		\$ 53,819.41	\$ 56,510.38	\$57,550.38	\$59,149.00	\$60,747.62	\$62,346.25	\$63,944.87	\$65,543.49	\$67,142.11	\$68,740.73	\$70,339.35	\$71,937.98	\$73,376.74	\$74,815.50	\$76,254.26	\$77,693.01	\$79,131.77	\$80,570.53	\$82,009.29	\$83,448.05	\$84,886.81	\$86,325.57
	\$ 38.81	\$ 40.75	\$ 41.50	\$ 42.66	\$ 43.81	\$ 44.96	\$ 46.11	\$ 47.27	\$ 48.42	\$ 49.57	\$ 50.73	\$ 51.88	\$ 52.92	\$ 53.95	\$ 54.99	\$ 56.03	\$ 57.07	\$ 58.10	\$ 59.14	\$ 60.18	\$ 61.22	\$ 62.25	
L	Lineman II	\$28.04	\$29.44	\$29.94	\$ 30.77	\$ 31.60	\$ 32.43	\$ 33.26	\$ 34.10	\$ 34.93	\$ 35.76	\$ 36.59	\$ 37.42	\$ 38.17	\$ 38.92	\$ 39.67	\$ 40.42	\$ 41.17	\$ 41.91	\$ 42.66	\$ 43.41	\$ 44.16	\$ 44.91
		\$ 58,315.87	\$ 61,231.67	\$62,271.67	\$64,001.44	\$65,731.21	\$67,460.97	\$69,190.74	\$70,920.51	\$72,650.28	\$74,380.05	\$76,109.82	\$77,839.59	\$79,396.38	\$80,953.17	\$82,509.96	\$84,066.75	\$85,623.54	\$87,180.34	\$88,737.13	\$90,293.92	\$91,850.71	\$93,407.50
	\$ 42.05	\$ 44.16	\$ 44.91	\$ 46.15	\$ 47.40	\$ 48.65	\$ 49.90	\$ 51.14	\$ 52.39	\$ 53.64	\$ 54.89	\$ 56.13	\$ 57.26	\$ 58.38	\$ 59.50	\$ 60.63	\$ 61.75	\$ 62.87	\$ 63.99	\$ 65.12	\$ 66.24	\$ 67.36	
M	Superintendent (Exempt)	Min	Max																				
		\$ 62,694.46	\$ 88,194.46																				
N	Council:	Min	Max																				
	City Clerk/Asst City Manager (Ex)	\$ 62,694.46	\$ 88,194.46																				
O	City Manager (Exempt)	Min	Max																				
		\$ 100,000.00	\$ 120,000.00																				

FY 2025-2026 SALARY AND WAGE SCHEDULE TO BE EFFECTIVE NOVEMBER 1, 2025

COLA: 2.4%
 COLA: \$ 1.25
 Merit 0%
 Merit \$ 0.50

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	\$21.55	\$22.63	\$23.13	\$ 23.77	\$ 24.41	\$ 25.05	\$ 25.70	\$ 26.34	\$ 26.98	\$ 27.62										

BUDGET GLOSSARY

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

BUDGET GLOSSARY

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

BUDGET GLOSSARY

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