



Susan Montee, JD, CPA  
Missouri State Auditor

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# City of Marceline



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**Susan Montee, JD, CPA**  
Missouri State Auditor

# YELLOW SHEET

## Findings in the audit of the City of Marceline

Electric Fund	<p>The city has established electric rates that provide more revenue than is necessary to cover the costs of providing electricity services. Transfers totaling approximately \$1.3 million for the two years ended October 31, 2009, have been made from the Electric Fund to the General Revenue Fund. These transfers are significantly more than needed to cover administrative costs and are primarily utilized to fund city operations. As a result, the electric rates paid by city residents were up to 158 percent greater than the average of 12 other cities surveyed. By continuing to fund city operations with electric revenues, the city is, in effect, taxing its citizens without voter approval.</p> <p>The city entered into a unit power purchasing agreement for a portion of the city's electricity needs with the Missouri Joint Municipal Electric Utilities Commission (MJMEUC), which is projected to cost the city \$440,000 per year for 30 years, without documenting its analysis of cost estimates of other alternative electricity sources. The city also entered into a 15-year lease purchase agreement in excess of \$1 million to purchase two diesel powered generators to expand the capacity of the city's electrical plant. No cost study was documented to determine if upgrading the generators was cost-beneficial to the city. In addition, the city's relationship and agreement with the MJMEUC is not disclosed in the city's financial statements.</p>
Accounting Controls	<p>Cash receipting and disbursing duties are not adequately segregated and there is no documented oversight of the duties of the administrative secretary or City Clerk. The City Clerk also holds the position of City Treasurer, although there is no statutory authority for one person to hold both positions. Also, the city maintains an excessive number of bank accounts (18 checking accounts), several with significant balances, which results in additional record keeping and makes it more difficult to ensure all monies are accounted for properly.</p>
Business Complex	<p>The receipts generated from the Marceline Business Complex rents are not sufficient to cover the city's costs associated with the complex. As a result, the city's General Revenue Fund is significantly subsidizing business complex operations. Also, the city significantly overspent the amount budgeted for the business complex and miscalculated the level of the city's subsidy for the business complex in fiscal years 2008 and 2009.</p>
Disbursements	<p>The city does not always follow the city bidding ordinance or enter into written contracts as required by state law. Also, the city does not adequately track and reconcile fuel purchases to fuel usage.</p>

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**SUSAN MONTEE, JD, CPA**  
**Missouri State Auditor**

To the Honorable Mayor  
and  
Members of the City Council  
City of Marceline, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the City of Marceline. The city engaged Cupp and Wallace, Certified Public Accountants (CPA), to audit the city's financial statements for the year ended October 31, 2008. To minimize duplication of effort, we reviewed the report of the CPA firm. The scope of our audit included, but was not necessarily limited to, the 2 years ended October 31, 2009. The objectives of our audit were to:

1. Obtain an understanding of the petitioners' concerns and perform various procedures to determine their validity and significance.
2. Evaluate the city's internal controls over significant management and financial functions.
3. Evaluate the city's compliance with certain legal provisions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and testing selected transactions.

We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. However, providing an opinion on the effectiveness of internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. Abuse, which refers to behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary given the facts and circumstances, does not necessarily involve noncompliance with legal provisions. Because the determination of abuse is subjective, our audit is not required to provide reasonable assurance of detecting abuse.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

The accompanying Management Advisory Report presents our findings arising from our audit of the City of Marceline.



Susan Montee, JD, CPA  
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Alice M. Fast, CPA, CIA, CGFM
Audit Manager:	Robert Showers, CPA
In-Charge Auditor:	Richard Stuck

# City of Marceline

## Management Advisory Report

### State Auditor's Findings

#### 1. Electric Fund

The city has set electric rates higher than necessary to cover the cost of providing electricity. Significant transfers have been made from the Electric Fund to the General Revenue Fund to help finance other city operations. Other issues noted regarding the utility system include the lack of cost studies before committing to long-term agreements and the lack of disclosures in financial statements related to the city's long-term purchase power agreement.

##### 1.1 Electric rates

The city has established electric rates that provide more revenue than is necessary to cover the costs of providing electricity services. The following table shows all transfers made from the Electric Fund for the past 2 years:

Fund	Year Ended October 31,	
	2009	2008
General Revenue	\$ 665,556	617,961
Cemetery Operations	0	10,940
Total Transfers	\$ 665,556	628,901
% of Total Electric Revenues	19.3%	21.5%

While it is not unusual for cities to make transfers to the General Revenue Fund from their electric funds to cover any administrative costs incurred to provide electric services, Marceline's transfers are significantly more than needed to cover administrative costs and are primarily utilized to fund city operations.

To cover the transfers to the General Revenue Fund, the rates established by the city are significantly higher than other surrounding cities and other cities that also operate their own electric utility. The electric rates for Marceline were up to 158 percent greater than the average of 12 other cities surveyed. The following table depicts the population and current charges for 1,000 kilowatt hours (KWH) of electricity for Marceline and 12 other cities surveyed:



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City	2000 Population	Amount Charged per 1,000 KWH
Marceline	2,558	\$ 153.50
La Plata	1,468	129.95
Macon	5,538	117.78
Rolla	16,367	103.00
Trenton	6,216	102.72
Columbia (1)	84,531	98.49
Centralia	3,774	98.05
Chillicothe	8,968	97.91
Salisbury	1,726	97.78
Hannibal	17,757	97.67
Saint Joseph (1)(2)	73,990	83.10
Brookfield (1)(2)	4,769	73.48
Kirkwood (1)	27,324	67.98
Average (excluding Marceline)		\$ 97.33

(1) These are average rates, 8 months at regular rates and 4 months at summer rates.

(2) These cities' customers purchase their electricity retail, Brookfield from Ameren and St. Joseph from Kansas City Power and Light. All others are wholesalers of electricity to their respective communities, similar to Marceline.

The city's practice of using significant portions of utility revenues to fund General Fund operations has been in place for many years and was noted in a prior report, No. 94-49, *City of Marceline*, issued in August 1994. City officials stated they believe generating city revenue through utility rates is a more equitable way to charge city residents for city services than sales taxes or property taxes. City officials also stated they did not believe voters would approve an increased sales tax or property tax.

Section 67.042, RSMo, provides that fees may be increased if supported by a statement of costs, which shows the increase is necessary to cover costs of providing the service. Although the city had an electric rate study completed, the engineering firm built into the rate study an overage to allow the city to continue to fund various programs of the city. By continuing to fund city operations with utility revenues, the city is, in effect, taxing its citizens without voter approval.

In addition, the city should consult with legal counsel to determine if the funding of the transfers is in compliance with Article X, Section 22, Missouri Constitution (commonly referred as the Hancock Amendment).



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## 1.2 Formal cost studies

The city did not adequately document formal cost studies for two long-term, multi-million dollar agreements. The city entered into a unit power purchasing agreement for a portion of the city's electricity needs with the Missouri Joint Municipal Electric Utilities Commission (MJMEUC), which is projected to cost the city \$440,000 per year for 30 years, without documenting its analysis of cost estimates of other alternative electricity sources. The city also entered into a 15-year lease purchase agreement in excess of \$1 million to purchase two diesel powered generators to expand the capacity of the city's electrical plant. The city currently does not operate the generators, but they are available during peak hours and during emergency situations. Having the generators allows the city to negotiate a discounted rate with Ameren UE, the city's other electricity provider. However, no cost study was documented to determine if upgrading the generators was cost-beneficial to the city.

According to discussions with City Council members, both of these agreements were discussed in detail, including discussion of alternative solutions. The Council members stated these discussions were used to make decisions they believe were in the best interests of the city. While the two agreements noted above may be in the best interests of the city, written formal cost studies, particularly of large, long-term contracts, are necessary to inform the City Council and the citizens of Marceline of the advantages, disadvantages, and other potential options available.

## 1.3 Missouri Joint Municipal Electric Utilities Commission disclosures

The city's relationship and agreement with the MJMEUC is not disclosed in the city's financial statements. MJMEUC is a state-wide joint action agency specifically authorized by state law to operate as an electric utility for the benefit of the combined requirements of its members to secure, by joint action, an adequate, reliable, and economical supply of electric power and energy.

Marceline is one of seven cities that have entered into a fixed amount unit purchase power agreement with MJMEUC to collectively purchase 113 of the total 195 megawatts (MW) of capacity from the Prairie State Energy Campus (PSEC), a two unit, coal fueled, mine mouth generating station with an anticipated net capacity of approximately 1600 MW. The city's agreement will provide 4 MW of power for the city, with the power generation units expected to come partially online in late 2011 and fully online in 2012. Each unit is expected to have a useful service life of at least 40 years. The term of the agreement between Marceline and MJMEUC will end when the city has paid in full all obligations to MJMEUC for the PSEC, including its allocable share of any amounts owed with respect to the bonds noted below.

The MJMEUC has entered into bonding agreements of \$549.8 million to finance its 195 MW share of the PSEC. The MJMEUC anticipates



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additional bonding agreements of \$91.3 million before completion of the PSEC. The city's allocable share of this debt is approximately \$13.1 million, or \$440,000 per year, over the 30 year life of the bonds.

If a default would occur among any of the seven cities that entered into unit purchase power agreements with the MJMEUC, the remaining cities may be exposed to a "step-up" provision that requires each unit power purchaser to increase its purchase percentage up to a cap of 200 percent of its original agreement.

Currently, in the "Notes to the Financial Statements" from the independent audit report of the City of Marceline there is no mention of the city's allocable share of the PSEC. However, pursuant to Governmental Accounting Standards Board statements, it appears the relationship between Marceline and the MJMEUC may be a joint venture. Additionally, joint venture participants must disclose specific information including information regarding ongoing financial interest and/or financial responsibility and information to evaluate whether the joint venture is accumulating significant financial resources or causing a financial burden on the participating government in the future.

Similar conditions  
previously reported

Similar conditions to points 1.1 and 1.2 were noted in our prior audit report.

Recommendations

The City Council:

- 1.1 Ensure utility rates are set to generate revenues as necessary to produce and deliver the related service. In addition, the Council should consider alternatives to reduce the city's reliance on electric fund transfers to subsidize other city operations.
- 1.2 Conduct and document formal written cost studies before entering into long-range financial obligations.
- 1.3 Consult with its independent auditors to evaluate the relationship with the MJMEUC and determine the proper and necessary disclosures for the financial statements.

Auditee's Response

*The City Council provided the following written responses:*

- 1.1 *The City Council has and will continue to seek alternatives to reduce its dependence on the electric fund transfers to subsidize other city operations.*



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1.2 *The City Council has and will continue to make every effort to conduct and document written cost studies before entering into long range financial obligations.*

1.3 *The City Council has and will make every attempt to provide the proper and necessary disclosures regarding the relationship with MJMEUC for the financial statements.*

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## 2. Accounting Controls

Accounting duties are not adequately segregated and there is no documented oversight of the duties of the administrative secretary or City Clerk. The city maintains an excessive number of bank accounts.

### 2.1 Segregation of duties

Cash receipting and disbursing duties are not adequately segregated. Collections are performed by the administrative secretary, with the utility billing clerk filling in when necessary. The administrative secretary receives monies, issues receipt slips, reconciles the drawer, fills out the deposit slip, and deposits monies into the bank. There is no documented oversight of the administrative secretary's work.

The City Clerk handles all disbursement responsibilities including reconciling accounts, receiving and paying invoices, purchase order preparation, assigning disbursements to funds, preparing checks, signing checks, and reconciling bank statements. There is no documented oversight of these duties of the city clerk other than the City Manager signing of purchase orders.

The City Clerk also holds the position of City Treasurer. There is no authority for the positions of city clerk and city treasurer to be held by the same person. Section 78.600, RSMo, states "the council shall appoint a city manager, a city clerk, city assessor and city treasurer; the offices of city clerk and city assessor may be filled by one person."

Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls could be improved by segregating duties to the extent possible. If proper segregation of duties cannot be achieved, at a minimum, periodic supervisory reviews of the records should be performed and documented.

### 2.2 Bank accounts

The city maintains 18 checking accounts, several with significant balances. Separate bank accounts are required in several cases; however, most of the accounts maintained by the city are not required. According to the City Manager, maintaining the separate accounts helps track city monies. However, the city uses an electronic fund accounting system that adequately and efficiently tracks fund balances. This system could track the balance of the funds maintained in the multiple bank accounts.



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An excessive number of accounts results in additional record keeping, makes it more difficult to ensure all monies are accounted for properly, and increases the likelihood that errors or misappropriation will occur. Overall efficiency and oversight could be improved by reducing the number of city accounts.

## Recommendations

The City Council:

- 2.1 Provide for an adequate segregation of duties and the performance of independent reconciliations and reviews of accounting records. At a minimum, there should be a documented supervisory review. In addition, the city clerk/city treasurer position should be separated as mandated by state law.
- 2.2 Review the number of bank accounts and consider consolidation of accounts where possible.

## Auditee's Response

*The City Council provided the following written responses:*

- 2.1 *The City Council will insure appropriate documented checks and balances.*
- 2.2 *Checking accounts will be maintained as deemed necessary.*

## 3. Business Complex

The city's receipts from the operation of the Marceline Business Complex (business complex) are not sufficient to cover its costs. No formal cost study was documented showing the receipts and costs associated with the building, and rents charged are below local market rates. In addition, the city does not prepare an adequate budget with realistic projections of disbursements.

The city followed the recommendation of a local committee by accepting full ownership of the former St. Francis Hospital in November 2004. The building has 78,000 net square feet with 90,000 actual square feet in all and was partially refurbished with donations and volunteer work. City officials stated the local committee and the city were concerned about the potential loss of healthcare services and the building going unused. The building has been converted into a business complex and houses 14 commercial tenants, including a restaurant and health clinic.

### 3.1 Receipts and costs

The receipts generated from business complex rents are not sufficient to cover the city's costs associated with the complex. As a result, the city's General Revenue Fund is significantly subsidizing business complex operations. The following table summarizes business complex receipts and disbursements for the most recent 2 years:



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	Year Ended October 31,	
	2009	2008
Receipts	\$ 78,383	75,082
Disbursements		
Utilities	115,702	79,900
Maintenance	17,627	13,572
Repairs	5,405	10,163
Insurance	19,596	20,509
Miscellaneous	7,644	8,102
Total Disbursements	165,974	132,246
Receipts Over/Under Disbursements	\$ (87,591)	(57,164)

According to discussions with City Council members, all aspects of the business complex were discussed in detail. However, a cost analysis was not adequately documented to determine the projected receipts and costs associated with the business complex before undertaking the project. A written formal analysis would assist the City Council and the citizens of Marceline in evaluating the costs and benefits of the city operating the facility.

In addition to normal operating disbursements, the city also has the overall general upkeep of an old building. Business complex rents include utilities and are currently set below local market levels. Currently, the city has 13 tenants paying \$4 per square foot, one paying \$6 per square foot, one restaurant paying the greater of 10 percent of gross receipts or \$500 per quarter, and one tenant, Linn County Pregnancy, paying no rent. Several other tenants occupy space occasionally and pay partial rents. Two tenants currently pay less per month for rent at the business complex (approximately \$40 per month) than what would amount to the basic cost of utilities for a month if they rented a separate building (\$46.37 per month according to the city's utility rate tables).

The rate for leased space increased to \$6 per square foot in January 2010. However, this increase is only projected to result in additional receipts of approximately \$20,600 per year based on the current occupancy, well short of covering the annual costs associated with the complex.

### 3.2 Business complex budget

The city does not produce an adequate budget for the business complex. Business complex activity is presented as line items within the city's General Revenue Fund budget, with no comparison of the complex's receipts and disbursements, and no disbursement detail presented. The city significantly overspent the amount budgeted for the complex in fiscal years 2008 and 2009. As a result, the city's budget also miscalculated the level of the city's subsidy for the complex in fiscal years 2008 and 2009. According



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to the city budget, the business complex was expected to be self-sufficient in fiscal year 2008, and was expected to be subsidized with \$15,000 of General Revenue funds in 2009. In actuality, costs for the complex exceeded revenues by \$57,164 in 2008, and \$87,591 in 2009. The table below details budgeted and actual receipts and disbursements for the most recent 2 years:

	Year Ended October 31,	
	2009	2008
Budgeted Receipts	\$ 75,000	70,158
Actual Receipts	78,383	75,082
Difference	\$ 3,383	4,924
Budgeted Disbursements	\$ 90,000	70,000
Actual Disbursements	165,974	132,246
Difference	\$ (75,974)	(62,246)

A complete and well-planned budget can serve as a useful management tool by establishing specific expectations for each area and providing a means to effectively monitor actual receipts and disbursements.

## Recommendations

The City Council:

- 3.1 Formally document any cost analyses conducted before entering into long range financial obligations. In addition, the Council should determine the acceptable level of subsidy for the business complex and perform a detailed review of operations including, operating and utility costs, maintenance agreements, insurance, depreciation, and long-term capital improvements; and set rental rates appropriately.
- 3.2 Ensure an accurate and reasonable budget is developed for the business complex.

## Auditee's Response

*The City Council provided the following written responses:*

- 3.1 *The City Council has and will continue to make every effort to conduct and document written cost analyses before entering into long range financial obligations.*
- 3.2 *The City Council has and will continue to attempt to develop a reasonable budget for the Business Complex.*

## 4. Disbursements

The city does not always follow the city bidding ordinance or enter into written contracts as required by state law. Fuel purchased is not reconciled to fuel usage.



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## 4.1 Bidding

Our test of expenditures noted several purchases that were not bid or where documentation of bidding was not retained. The city purchasing ordinance states all purchases and contracts for supplies and contractual services, when the estimated cost shall equal or exceed \$2,000, shall be purchased by formal, written contract from the lowest bidder. When the award is not given to the lowest bidder, or for exceptions such as a single source or an emergency purchase, a full and complete statement of the reasons for placing the order elsewhere shall be documented by the City Manager at the direction of the City Council, filed with the other papers relating to the transaction, and made available to the public on request.

Our test of purchases for the 2 years ended October 31, 2009, identified the following instances of purchases that were not bid in compliance with city ordinance:

Item	Cost
City trash service <sup>1</sup>	\$ 193,389
Electric generator diesel fuel <sup>1</sup>	110,068
Business complex maintenance <sup>1</sup>	30,659
Utility line construction	28,855
Engineering consultant	11,288
CPA audit	7,900

<sup>1</sup> Total amount expended for fiscal years 2008 and 2009

City officials stated city trash services were provided by a sole source contractor; however, this information was not documented in City Council minutes. In addition to not being bid, the business complex maintenance services are provided by a related party, Smith Electric Motorworks, LLC, which is owned and operated by relatives of the City Manager. Competitive bidding helps ensure the city receives fair value by contracting with the lowest and best bidders. Bidding also helps ensure all parties are given an equal opportunity to participate in the city's business and reduces the appearance of conflicts of interest when related parties are involved.

In addition, Sections 8.285 and 8.291, RSMo, provide that when obtaining engineering services for any capital improvement project, at least three highly qualified firms should be considered. The firms should be evaluated based on specific criteria including experience and technical competence, capacity and capability of the firm to perform the work in question, past record of performance, and the firm's proximity to and familiarity with the area in which the project is located.

## 4.2 Written contracts

The city did not enter into formal written contracts for city attorney services (\$12,491 for the year ended October 31, 2009), utility line construction,



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janitorial services (\$150 per month), and maintenance of the business complex.

Section 432.070, RSMo, requires contracts of political subdivisions be in writing. A written contract, signed by the parties involved, should specify the services to be rendered and the manner and amount of compensation to be paid. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to provide protection to both parties.

### 4.3 Reconciliations of fuel purchases

The city does not adequately track and reconcile fuel purchases to fuel usage. The city police department is the only city department using vehicle logs. The city purchased \$24,162 and \$37,982 of fuel in the years ended October 31, 2009 and 2008, respectively.

All fuel put in city vehicles, whether purchased with a fuel card or obtained from the city's diesel fuel tank, is supposed to be communicated to the police dispatcher and logged. The dispatcher logs all fuel on one log, and the City Clerk attempts to reconcile the log to fuel billing statements. Our review of the fuel logs showed not all fuel billed to the city is logged. For example, 167 gallons of fuel charged to the city's fuel account in November 2007 could not be traced to the dispatcher's fuel log.

In addition, no reconciliation is performed of fuel obtained from the city's diesel tank to fuel tank refills. Performing such a reconciliation would be difficult because the fuel log does not indicate if the fuel going into the city vehicle was purchased or obtained from the city's fuel tank.

The adoption and implementation of procedures to reconcile fuel usage to fuel purchased helps to ensure the validity and propriety of fuel disbursements and would help detect fuel loss or misuse on a timely basis. In addition, the implementation of vehicle logs that document the date, destination, purpose of trip, odometer readings, and the employee driving the vehicle would help ensure city vehicles are used appropriately. Periodic examination of vehicle logs by department supervisors is necessary to help ensure compliance with city policies.

## Recommendations

The City Council:

- 4.1 Ensure city ordinances are followed by requesting bids or documenting why bids are not required. In addition, the City Council should comply with state law when procuring engineering services.
- 4.2 Enter into formal written contracts in accordance with state law.



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- 4.3 Ensure reconciliations are performed between fuel logs and fuel purchases and require vehicle logs be maintained for all city vehicles. In addition, department supervisors should periodically monitor vehicle usage and fuel purchases for each vehicle.

## Auditee's Response

*The City Council provided the following written responses:*

- 4.1 *The City Council has and will make every effort to comply with all city and state laws when procuring bids and request for qualifications for engineering services.*
- 4.2 *The City Council has and will make every effort to comply with all city and state laws when entering into formal written contracts.*
- 4.3 *The City Council will review this recommendation.*

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# City of Marceline

## Organization and Statistical Information

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The City of Marceline is located in Chariton and Linn Counties. The city was incorporated in 1888 and is currently a third-class city.

### Mayor and City Council

The city government consists of a five member City Council. The members are elected for 3-year staggered terms with an annual appointment of a Mayor. The City Council and other officials during the year ended October 31, 2009, are identified below. Compensation for the Council members is \$1 per year. The compensation of these officials is established by ordinance.

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Name and Title	Dates of Service During the Two Fiscal Years Ended October 31, 2009
Bill Stuart, Mayor	November 2007-October 2009
Joe Sportsman, Mayor ProTem	November 2007-April 2009
Doug Fotenos, Councilman	November 2007-October 2009
Mark Hatfield, Councilman	April 2009-October 2009
Veda White, Councilwoman	November 2007-October 2009
Shirley White, Councilwoman	November 2007-October 2009

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### Other Officials

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Name and Title	Dates of Service During the Two Years Ended October 31, 2009	Compensation Paid for the Year Ended October 31, 2009
Elizabeth Cupp, City Manager	November 2007-October 2009	\$ 54,600
James Williams, Municipal Judge (1)	November 2007-October 2009	0
Scot Othic, City Attorney	November 2007-October 2009	12,491
Toni Jacobs, City Clerk	November 2007-October 2009	38,106
Tom Bendure, Police Chief	November 2007-October 2009	43,389
Kirk Lockwood, Utilities Superintendent	November 2007-October 2009	50,211
Ed Ewigman, Street Superintendant	November 2007-October 2009	45,344

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(1) Mr. Williams also serves as the Ninth Judicial Circuit, Linn County, Associate Court Judge.

In addition to the officials identified above, the city employed 25 full-time employees and 2 part-time employees on October 31, 2009.