



Growing with purpose

City of Knob Noster Missouri

Annual Budget

Fiscal Year January 1, 2024 – December 31, 2024

CITY OF KNOB NOSTER, MISSOURI

PRINCIPAL OFFICIALS

Mayor and Board of Aldermen

Garret Carter, Mayor

Jennifer Palmer – Ward I

Perry Byerly – Ward I

Edward Thering – Ward II

Jessie Stauffer-Baum – Ward II

Thomas Charrette – Ward III

Tom Brent – Ward III

CITY OF KNOB NOSTER, MISSOURI

ADMINISTRATION

Scott Peterson, City Administrator

Amy Schouten, City Clerk

Jeanette Burnor, Utility Clerk/Code Enforcement

Bart Amsbaugh, Building Official

Patrick McIntyre, Court Clerk

Harris, Harris & Sommer, LLC, Legal Council

Karl Van Vickle, Chief of Police

Rick Johnson, Fire Chief

Jeremy Kearney, Water and Wastewater Supervisor



ADOPTED ANNUAL OPERATING BUDGET

FOR FISCAL YEAR 2024

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CITY OF KNOB NOSTER

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 Knob Noster 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 interfund 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 to finance continuous operating expenses of the City. This requires a yearly vote taken by the governing body (Board of Aldermen) 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 is about 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 balance of the *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 sector business operations. Examples of government operations finances by enterprise funds, include airports, public transit, golf courses, solid waste/trash, and utilities (electric, water, sewer). The government may subsidize part of the costs of the funds. The purpose of an enterprise fund is to establish a separate accounting and financial reporting mechanism for municipal services for which a user fee is charged to the consumer in exchange for goods or services. Under enterprise accounting principles, the revenues and expenditures of services are separated into separate funds with its own financial statements. Hence, an enterprise fund does not create a separate or autonomous entity from the municipal government operation. The municipal government operating the enterprise services continues to fulfill financial and managerial reporting requirements like every other department it is responsible for.

City of Knob Noster

BUDGET MESSAGE

December 5, 2023

TO: Mayor Carter and Board of Aldermen

RE: Budget Message 2024 Fiscal year

I am pleased to present the proposed Fiscal Year 2024 budget for the City of Knob Noster. I would like to take this opportunity to thank all the department supervisors, administrative staff, and Board of Aldermen members for their dedication and team approach in preparing this year's financial document. Because the budget is the principle management tool for the City, it was essential to have open communication during our budget meetings with the Administration Committee of the Board of Aldermen and Staff department heads to ensure that the resources required to operate and manage the City's services to residents and businesses are provided for during the 2024 fiscal year. This proved to be a successful process as we deliberated on areas to cut, and improve areas that needed to be addressed. The leadership and professionalism of all participants is a testament to the process of democracy as we addressed the financial challenges of the City, and forecast opportunities for growth and development.

As budgets continue to fluctuate at all levels of government, communities nationwide continue to rely on better performance from their local municipalities. The pressure for improved performance and quality of service delivery has brought demands for fundamental and qualitative changes in government organizations and their services to the community. The traditional visions of public management can no longer be stretched to accommodate the growing complexity of society. Public management requires a new intellectual framework from which to see both the current requirements for leading municipalities and solving the challenges of local government by restructuring organizations capable of qualitative change in performance and service delivery to the community.

To meet these challenges and serve the community, the City of Knob Noster must continue to strengthen its financial position. To do this, we must continue to grow the City's revenue streams, such as through development and commercial growth, increasing user fees to water, sewer, and solid waste services, and identifying grants to supplement existing revenues for large infrastructure projects. To thoroughly evaluate the City's financial position, and establish solutions for the community, we took extensive time to examine every line-item in each department to eliminate waste and to maximize our funds for operations and capital projects that needed to be addressed

The goal for this year's budget is to address several issues:

- (1) A commitment to ensuring that the City remains competitive with its salaries and benefits for all City employees.
- (2) Increasing the total revenue in our Solid waste, Water and Wastewater Departments to account for growing expenses to operate those services.

- (3) Fund the planning and construction of an extension to the existing Public Works Building to provide for more indoor storage and maintenance of City vehicles and equipment.
- (4) Fund major capital expenditure projects to fix aging sewer, street, and water infrastructure.
- (5) Monitor expenses of all departments and avoid over-run costs by implementing and training department supervisors on how to properly administer a budget for their departments.
- (6) Continue to develop multiple scopes for economic development, and continue to address the City's Housing deficit.

GENERAL FUND

The General Fund accounts for the traditional operational activities for the City; including administration, building official, police, fire, streets, park & recreation, executive control, and board of aldermen. The primary sources of revenue come from taxes, licenses, fees and permits. The general fund also receives revenue from fines, forfeitures, investment income, and various other charges.

OPPORTUNITY FUNDING

It is the goal of the City of Knob Noster to bring an aggressive approach to growth and development through public-private partnerships and non-profit organizations to develop a long-range plan, and put in place action steps to carry out those plans. In order for the City to fund economic development the City needs to identify unnecessary expenses and amend previous contracts that have put the City's financial status at risk. The City's population and prosperity have been in decline or stagnant for several years, and must be addressed through a new strategic plan for the development of new housing and retention of older housing.

TRANSPORTATION FUND

A ½ cent sales tax is imposed for transportation purposes and is the primary source of revenue for the Transportation Fund. The fund is utilized for street repair and maintenance, personnel costs, signage, right-of-way maintenance, and equipment upkeep. Over time the increased costs of petroleum products, culverts, storm drainage, resurfacing, and construction of new roads has led to diminished integrity and performance of City streets due to equipment not being replaced in a timely manner. Revenues from the Transportation Sales Tax will be used to mill and overlay Washington Avenue by Knob Noster High School. Any leftover funds will be used to reconstruct sidewalks near the downtown area, as determined by the Infrastructure committee.

WATER FUND

The water fund is one of the City's three enterprise funds that provides City services to the general public. Currently, the Water Department serves approximately 1,300 active customers. The City's water supply comes from three wells owned by the City of Knob Noster, with no additional back-up supply. The City's water treatment plant has the capacity of producing 700,000 gallons of drinkable water per day. The City conducted a water rate study in 2022 and determined to raise rates for both water and sewer in 2023 to help meet the demands of providing water and sewer service to Knob Noster residents and businesses. Staff is recommending another increase of 13% for both water and sewer in 2024 as well.

SEWER FUND (WASTEWATER)

The Wastewater Fund is another enterprise fund, which generates revenue through user fees calculated from water consumption and is used to replace and repair aged sewer lines. The City of Knob Noster currently treats all of its wastewater influent at the City's wastewater treatment plant and lagoon. The sewer department continues to concentrate on preventative maintenance and maintains its inflow and infiltration inspection. As with the water rates the sewer rates were increased this year to keep up with increasing costs to service. In 2024 the City will be conducting a major sewer project that will involve the CCTV of sewer lines, manhole lining, and Cured-in-place-pipe (CIPP) lining in the southwest area of town.

PARKS AND STORMWATER

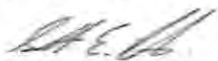
During the 2021 General Election the voters of Knob Noster approved ballot language that would apply a ½ cent sales tax, the revenues of which are to be used exclusively for parks and stormwater improvements. The City began collecting revenues for this sales tax in the 2022 fiscal year. The City committed the first \$80,000 of projected revenue from this sales tax exclusively for Parks projects in the 2023 fiscal year. This year, the City is again recommending that a portion of the parks and stormwater tax be given to the Parks board to continue their tireless efforts to enhance the parks and recreation services of the City of Knob Noster. Any additional revenue that is collected staff recommends that it be used to help cover the costs of the 2024 Sewer Project.

SUMMARY

Adopting the budget is a primary responsibility of the Board of Aldermen; the budget serves as both an operational tool and financial blueprint for the delivery of City services, as well as a communication tool from the City to the citizens of Knob Noster and members of the financial community. Its implementation ensures careful and efficient use of the community's resources and helps to maintain financial stability and sustainable growth into the future. As a team of: (1) elected officials reflecting the vision and values of the community and (2) staff with the technical knowledge and expertise to create programs and operational plans, we have developed a budget that meets our community's expectations while creating the best possible outcome for long-term financial sustainability. The proposed FY 2024 Budget represents a realistic document that has been developed with an emphasis on maintaining existing services and balancing the major operational funds. While there have been several cost increases, the budget does include a 2% cost of living wage increase for all employees, to try to help alleviate the strains of the growing cost of goods and services in the country.

I would like to sincerely commend the entire staff for their work and professionalism during the budget process. A considerable amount of time, research, and analysis was put into the formation of the budget document. The budget represents the recommended guide for the operation of the City of Knob Noster for the upcoming year and is one of the most important legislative actions undertaken by the Board of Aldermen.

Sincerely,



Scott Peterson
City Administrator

BILL NO:

ORDINANCE 901

**AN ORDINANCE ESTABLISHING AN OPERATING BUDGET FOR THE CITY OF KNOB NOSTER, MISSOURI FOR FISCAL YEAR 2024 COMMENCING JANUARY 1, 2024, AND ENDING DECEMBER 31, 2024
BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF KNOB NOSTER, MISSOURI, AS FOLLOWS:**

Section 1. The budget of the City of Knob Noster, as submitted and made apart hereof, aggregating \$2,669,396.30, is hereby adopted as the official budget of the City of Knob Noster.

Section 2. The budget aggregating \$2,669,396.30 shall be in full force and effect, unless amended by the Board of Alderman of the City of Knob Noster, Missouri from January 1, 2024, through December 31, 2024.

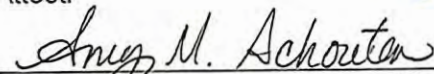
Section 3. This Ordinance shall be in full force and effect from and after the date of its passage.

Approved by the Mayor this 5th day of December 2023.



Garret Carter, Mayor

Attest:



Amy M. Schouten, Knob Noster City Clerk



HOW TO USE THE BUDGET DOCUMENT

CITY OF KNOB NOSTER

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 the city officials the authority to incur obligations and pay expenses. It allocates resource amounts in each department, 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 including mission statements, goals, and objectives that convey to the citizens the vision for the futures 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 January 1, 2023 through December 31, 2023. Its purpose is to provide public information to the community about the city's overall status, both financially and operationally in a format that is concise and readable.

The document describes the municipality's goals and objectives including an estimation of resources available, and the proposed use of funds for the 2023 fiscal year. The main body of the financial document begins after the Table of Contents with the "Budget Message" from the City Administrator to the Mayor, Board of Aldermen and the Citizens of Knob Noster. The Budget Message provides an outline of the city's goals, which pertain to the 2023 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 forecast economic growth possibilities.

CITY OF KNOB NOSTER

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

Enterprise accounting allows the community to demonstrate to the public the portions of total costs of a service that is recovered through user fees/charges and/if any, of 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 KNOB NOSTER

OVERVIEW:

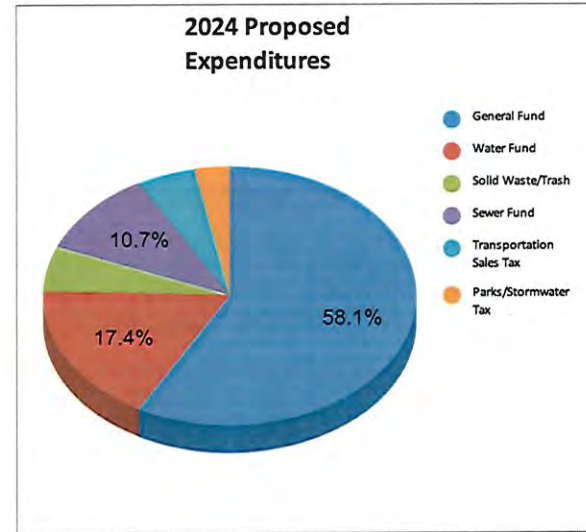
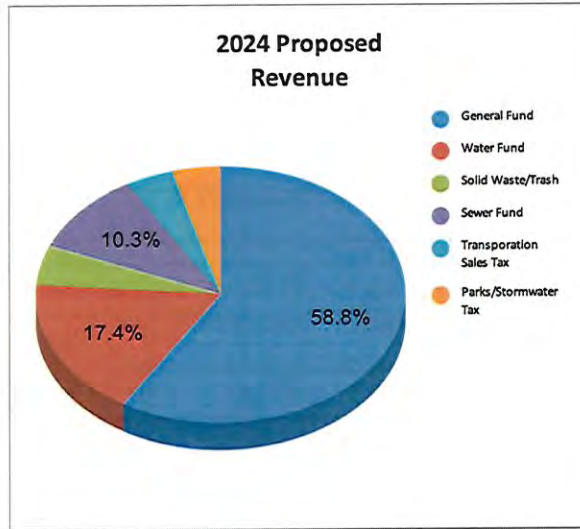
Knob Noster is located on U.S. Highway 50, approximately 60 miles east of Kansas City, Missouri. A short distance northeast of town there are two hills, called knobs. The hills have become a landmark for the community and are closely related to the organization and background of the town. According to historical information, the name Knob Noster is taken from the hills. Knob, meaning the hills, and “noster”, being the Latin derivation meaning “our,” were formed together to create “Our Knob,” or Knob Noster.

HISTORY:

Knob Noster had its beginning in 1850 when a post office was established in the original “Old Town” settlement, located one mile north of the present town. W.A. Wortham then settled in Knob Noster in 1854. By 1860, when the Missouri Pacific Railroad made its way into the territory, the town had a population of 450, with 30 professions and businesses, a Masonic Lodge and seminary. When the current owner of the land that would bring the railroad through town would not give up the land to make that possible, Sam Workman took 40 acres of his land and laid out the town and offered the railroad some of his property. He then laid out a town one mile south of the original settlement.

In 1867, the frame buildings that had been constructed on Main Street burned. Brick to rebuild the buildings was acquired from a company located a short distance outside of town. Although the buildings have changed a great deal from 1850, the atmosphere of hospitality and friendliness is still apparent in this community where Whiteman Air Force Base and Knob Noster State Park have become an integral part of the community life. Originally, Knob Noster was primarily a farming community. With the advent of Whiteman Air Force Base and the tourist attraction of Knob Noster State Park, the town’s population has grown to the present estimated count of nearly 2,902.

The City of Knob Noster has established and maintained public improvements that support a full-service community. Although the city remains relatively small, its location allows for a strong industrial and commercial business base, local sales tax revenue, and the development of a higher quality of life.



REVENUE FUNDS	FY 2024 Budget Proposed
General Fund	\$1,711,500.00
Water Fund	505,833.66
Solid Waste/Trash	147,500.00
Sewer Fund	299,097.88
Transportation Sales Tax	122,447.07
Parks/Stormwater Tax	122,447.07
TOTAL REVENUES AND TRANSFERS	2,908,825.68

EXPENDITURE/EXPENSE FUNDS	FY 2024 Budget Proposed
General Fund	1,551,376.99
Water Fund	464,868.00
Solid Waste/Trash	152,079.31
Sewer Fund	284,410.00
Transportation Sales Tax	136,662.00
Parks/Stormwater Tax	80,000.00
TOTAL EXPEND/EXP AND TRANSFERS	2,669,396.30

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

REVENUE FUNDS	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference	%
General Fund	1,263,982.58	1,199,511.26	1,199,511.26	1,359,803.85	1,752,812.66	1,675,108.22	1,449,896.00	1,711,500.00	261,604.00	-15%
Water Fund	638,394.58	747,231.61	418,801.68	460,402.03	420,810.19	452,144.00	486,111.41	505,833.66	19,722.25	-4%
Trash Service/Refuse	0.00	108,381.84	128,281.47	163,121.86	145,448.18	147,134.00	147,497.18	147,500.00	2.82	0%
Waste Water Fund	360,782.01	866.84	244,107.16	268,573.75	246,515.63	264,849.00	268,573.75	299,097.88	30,524.13	-10%
Transportation Sales Tax	90,314.19	126,659.42	100,100.00	127,610.99	143,608.47	138,572.00	122,447.07	122,447.07	0.00	0%
Parks and Stormwater Sales Tax	0.00	0.00	0.00	0.00	2,500.00	135,347.79	122,447.07	122,447.07	0.00	0%
TOTAL REVENUES & TRANSFERS	2,353,473.36	2,182,650.97	2,090,801.57	2,379,512.48	2,711,695.13	2,813,155.01	2,596,972.48	2,908,825.68	311,853.20	-11%
LESS: Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	320,000.00	320,000.00	
TOTAL REVENUES	2,353,473.36	2,182,650.97	2,090,801.57	2,379,512.48	2,711,695.13	2,813,155.01	2,596,972.48	2,588,825.68	8,146.80	0%

EXPENDITURE/EXPENSE FUNDS	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2022/2023 Budget Difference	%
General Fund	1,557,133.93	1,471,035.39	1,199,511.26	1,359,803.85	1,425,569.25	1,711,940.31	1,551,376.99	1,551,376.99	0.00	0%
Water Fund	339,322.14	333,693.59	418,801.68	460,402.03	358,464.92	520,010.96	464,868.00	464,868.00	0.00	-72%
Trash Service/Refuse	0.00	0.00	128,281.47	163,121.86	159,042.09	131,034.00	131,600.00	152,079.31	20,479.31	-13%
Waste Water Fund	175,313.98	150,146.74	244,107.16	268,573.75	295,968.23	156,794.00	284,410.00	284,410.00	0.00	0%
Transportation Sales Tax	47,267.50	32,000.00	100,100.00	127,610.99	30,000.00	221,641.00	122,320.71	136,662.00	14,341.29	-10%
Stormwater/Parks Tax	0.00	0.00	0.00	0.00	1,500.00	135,347.79	120,000.00	80,000.00	40,000.00	50%
TOTAL EXPEND/EXPAND TRANSFERS	2,119,037.55	1,986,875.72	2,090,801.57	2,379,512.48	2,270,544.49	2,876,768.06	2,674,575.70	2,669,396.30	5,179.40	18%
LESS: Transfers Out:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES/EXPENSES	2,119,037.55	1,986,875.72	2,090,801.57	2,379,512.48	2,270,544.49	2,876,768.06	2,674,575.70	2,669,396.30	5,179.40	18%

**SUMMARY OF
REVENUES, TRANSFERS IN, AND EXPENDITURES**

REVENUE CATEGORY	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference	%
Taxes	457,444.82	435,667.36	459,268.58	493,881.67	478,389.37	475,054.88	504,078.00	476,900.00	27,178.00	6%
Licenses and Permits	19,774.28	35,812.90	42,905.35	43,350.28	35,695.24	82,369.00	26,288.00	29,300.00	3,012.00	-10%
Intergovernmental	618,311.90	658,108.68	740,203.25	796,586.13	723,515.96	984,163.00	902,724.00	994,300.00	91,576.00	-9%
Fines and Forfeitures	38,202.08	15,760.37	10,942.29	14,197.43	35,662.90	7,081.00	12,506.00	8,000.00	4,506.00	56%
Miscellaneous	85,249.50	54,161.95	7,115.00	9,288.85	191,245.45	126,440.34	4,300.00	3,000.00	1,300.00	43%
TOTAL REVENUES	1,218,982.58	1,199,511.26	1,260,434.47	1,357,304.36	1,464,508.92	1,675,108.22	1,449,896.00	1,511,500.00	-61,604.00	-4%
Maintenance of R.O.W./Easements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers In	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00	200,000.00	
TOTAL REVENUES AND TRANSFERS	1,263,982.58	1,199,511.26	1,260,434.47	1,357,304.36	1,464,508.92	1,675,108.22	1,449,896.00	1,711,500.00	-261,604.00	-15%

EXPENDITURES BY DEPARTMENT	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2022/2023 Budget Difference	%
Administration	307,690.19	310,006.74	150,523.97	197,911.69	237,836.52	173,881.00	217,258.19	262,567.00	45,308.81	-17%
City Administrator	88,636.62	88,431.51	57,931.75	38,914.69	49,613.46	58,847.00	71,989.00	48,500.00	23,489.00	48%
Board Of Aldermen	1,831.47	1,831.47	26,013.10	63,458.68	55,017.90	85,802.00	51,770.00	88,110.00	36,340.00	-41%
Building Official	62,013.82	35,348.28	38,953.38	47,089.00	74,199.53	61,931.00	87,091.00	74,006.00	13,085.00	18%
Police	807,243.22	591,789.75	462,925.15	543,251.98	458,683.25	519,660.00	617,171.00	614,236.00	2,935.00	0%
Court	70,192.46	61,364.85	62,582.12	82,818.76	76,856.96	76,251.00	94,436.00	90,160.00	4,276.00	5%
Street	186,811.26	330,298.13	186,955.20	266,538.05	315,550.22	488,724.00	206,071.80	504,121.85	298,050.05	-59%
Fire	32,714.89	51,964.66	58,427.84	79,821.00	82,441.29	111,496.52	85,590.00	85,590.00	0.00	0%
Parks & Rec	0.00	0.00	3,247.34	40,000.00	75,370.12	135,347.79	120,000.00	60,000.00	60,000.00	100%
TOTAL EXPENDITURES	1,557,133.93	1,471,035.39	1,047,559.85	1,359,803.85	1,425,569.25	1,711,940.31	1,551,376.99	1,827,290.85	275,913.86	-15%

**SUMMARY OF
GENERAL FUND REVENUE DETAILS**

ACCOUNT #	TYPES OF REVENUE	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference	%
	Taxes:										
0100110	Ad Valorem Taxes	161,391.38	154,875.20	172,276.80	184,805.28	189,504.48	179,846.40	194,594.00	180,000.00	14,594.00	-3%
	Ad Valorem Tax Penalties and Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0500110	Fire Property Tax	71,210.05	68,365.42	76,056.71	81,579.69	80,000.00	80,337.48	83,000.00	81,000.00	2,000.00	-4%
0100115	Railroad & Utility Tax	16,488.02	17,040.39	18,625.56	18,618.21	20,488.12	21,949.00	20,101.00	22,000.00	1,899.00	2%
0100130	Utility Franchise Tax - KCP&L	123,348.85	122,815.72	121,500.00	122,472.17	122,442.28	125,429.00	126,146.00	126,000.00	146.00	-3%
0100131	Utility Franchise Tax - MoPub	25,635.13	23,454.54	27,678.31	21,649.21	30,446.14	35,934.00	45,924.00	36,000.00	9,924.00	-34%
0100132	Utility Franchise Tax - SW Bell	40,369.04	25,550.08	20,702.31	30,188.05	22,772.54	13,446.00	13,185.00	13,500.00	315.00	73%
0100133	Utility Franchise Tax - Cable	15,524.41	20,524.28	19,835.78	15,274.68	21,819.36	15,794.00	18,795.00	16,000.00	2,795.00	19%
0100135	Cigarette & Tobacco Tax	3,477.94	3,041.73	2,593.11	2,992.82	2,746.38	2,319.00	2,333.00	2,400.00	67.00	1%
	Payment in Lieu of Taxes (TIF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Subtotal Taxes	457,444.82	435,667.36	459,268.58	477,580.11	490,219.30	475,054.88	504,078.00	476,900.00	27,178.00	6%
	Licenses and Permits:										
0100210	Liquor Licenses	365.80	750.00	750.00	1,395.42	1,000.00	1,932.00	1,500.00	1,500.00	0.00	-33%
0100220	Occupational Licenses	4,768.23	5,980.55	5,333.08	6,487.98	2,936.89	7,000.00	6,318.00	7,000.00	682.00	-54%
0100215	Dog Licenses and Fines	963.35	928.58	525.00	968.00	577.50	735.00	915.00	800.00	115.00	-37%
0100230	Building Permits & Zoning	13,676.90	28,153.77	35,305.35	32,553.21	38,835.89	72,702.00	17,555.00	20,000.00	2,445.00	121%
	Subtotal Licenses and Permits	19,774.28	35,812.90	41,913.43	41,404.61	43,350.28	82,369.00	26,288.00	29,300.00	3,012.00	-68%
	Intergovernmental Revenues:										
0100140	Sales Tax - General Sales Tax	190,196.76	216,554.48	253,028.99	270,494.29	278,331.89	300,096.00	299,523.00	305,000.00	5,477.00	-7%
0100125	Sales Tax - Class 3 Sur Tax	4,632.01	4,902.97	4,977.53	4,968.20	0.00	5,365.00	5,300.00	5,300.00	0.00	-100%
0100156	Sales Tax - Capital Improvement Tax	101,889.25	109,045.20	105,187.75	125,546.89	104,044.36	138,422.00	136,662.00	139,000.00	2,338.00	-24%
0100160	Sales Tax - Local Use Tax	82,814.67	79,538.86	102,064.63	92,267.00	112,271.09	256,570.00	185,396.00	260,000.00	74,604.00	-28%
0100165	Sales Tax - Johnson County Sales Tax	132,867.78	132,735.97	143,717.08	153,539.94	158,088.79	152,811.00	154,378.00	153,000.00	1,378.00	1%
290610	City of LaMonte Court Fee	2,500.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0%
0100145	Motor Vehicle Sales Tax	36,684.79	36,969.73	39,726.27	47,500.15	43,698.90	38,622.00	38,463.00	39,000.00	537.00	0%
0100150	Motor Vehicle - Fuel Tax (Gasoline)	66,726.64	73,361.47	86,501.00	68,661.28	95,151.10	87,277.00	78,002.00	88,000.00	9,998.00	-11%
	Subtotal Intergovernmental Revenues	618,311.90	658,108.68	740,203.25	767,977.75	796,586.13	984,163.00	902,724.00	994,300.00	91,576.00	-8%
	Fines and Forfeitures:										
0100310	City Court Fines	38,202.08	15,760.37	10,942.29	20,716.42	14,197.43	7,081.00	12,506.00	8,000.00	4,506.00	14%
	Subtotal Fines and Forfeitures	38,202.08	15,760.37	10,942.29	20,716.42	14,197.43	7,081.00	12,506.00	8,000.00	4,506.00	77%

ACCOUNT #	TYPES OF REVENUE	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference	%
	Miscellaneous:										
	Workcomp Reimbursement	0.00		500.00	0.00	0.00	0.00	0.00		0.00	
	Rural Fire Reimbursements	0.00		0.00	0.00	0.00	0.00	0.00		0.00	
	Tower Rental Income	0.00	3,169.67	1,500.00	1,974.91	2,788.85	1,977.96	2,800.00	2,000.00	800.00	
	Gary Sinese Foundation Donation	0.00		0.00		0.00	0.00	0.00		0.00	
0100365	Interest Income	496.36	316.48	115.00	1,870.00	1,500.00	100.00	1,500.00	1,000.00	500.00	
	Adjusted Payroll	16,645.29	18,233.00	0.00				0.00		0.00	
0100370	Other Miscellaneous Income	68,107.85	32,442.80	5,000.00		93,025.00	55,163.00	0.00		0.00	
	Property/Equipment Sale(s)	0.00		0.00	88,095.80	0.00	53,185.00	0.00		0.00	
	CARES Act	0.00	0.00	0.00	12,616.39	0.00	0.00	0.00		0.00	
	Park Department donation	0.00		0.00	7,500.00	30,159.26	16,014.38	0.00		0.00	
	Washington STP Fund Reimburse.	0.00		68,151.17		0.00	0.00	0.00		0.00	
	ARPA	0.00	0.00	0.00	280,986.41	280,986.41	0.00	0.00		0.00	
	Subtotal Miscellaneous	85,249.50	54,161.95	75,266.17	393,043.51	408,459.52	126,440.34	4,300.00	3,000.00	1,300.00	
	TOTAL REVENUES	1,218,982.58	1,199,511.26	1,327,593.72	1,700,722.40	1,752,812.66	1,675,108.22	1,449,896.00	1,511,500.00	61,604.00	
	RIGHT OF WAYS & EASEMENTS:										
	Maintenance of Right Aways & Easements	0.00	0.00	0.00		0.00	0.00	0.00		0.00	
	TOTAL MAINTENANCE OF RIGHT C	0.00	0.00	0.00		0.00	0.00	0.00		0.00	
	TRANSFERS:										
	Transfers In:	45,000.00	45,000.00	0.00			0.00			0.00	
	All Funds	45,000.00	45,000.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Transfers Out:										
	TOTAL REVENUES & TRANSFERS	1,263,982.58	1,244,511.26	1,327,593.72	1,700,722.40	1,752,812.66	1,675,108.22	1,449,896.00	1,511,500.00	61,604.00	
	Unencumbered Cash										
	Cash Reserve Balance	1,219,174.98		1,243,558.48				1,500,000.00			

GENERAL FUND REVENUES FY2024 LINE ITEM BUDGET DESCRIPTION

<u>TAXES:</u>		
0101-650	Ad Valorem Taxes	2024 Tax Levy of .6715 per \$100.
	Ad Valorem Tax Pent and Int	Revenues received from past due ad valorem taxes.
0100-130, 131, 132, 133	Utility Franchise Tax	5% of the gross revenues of Phone/Wireless/Cable/Electric/Gas
0100-156	Capital Improvement 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.
0100-115	Railroad Taxes	Taxes paid by the railroad for railroad property within the city limits.
<u>LICENSES AND PERMITS:</u>		
0100-220	Occupational Licenses	Business and liquor license revenues.
0100-215	Dog Licenses and Fines	Revenues generated from selling dog licenses and collecting fines.
0100-145	Motor Vehicle Licenses	All cars, trucks, and motorcycles, belonging to Knob Noster residents, or used in conjunction with Knob Noster businesses are required to have a Motor Vehicle License.
0100-230	Building Permits	Revenues generated from building construction activities.
<u>INTERGOVERNMENTAL:</u>		
0100-140	Sales Tax Income	Revenues received from the city, county, and state sales taxes.
0100-155	State Motor Tax Refunds	Revenues from the State based on the City's population.
0100-160	Local Use Tax	This tax is on businesses, corporations, and inventories, and is collected by the County.
0100-145	Motor Vehicle Sales Tax	Revenues received from the State based on residents purchasing motor vehicle during fiscal year.
0100-145	Motor Vehicle Fee Increase	Revenues from the state for licensing vehicles.
0100-380	Parks/Stormwater Sales Tax	Revenues received from City Sales Tax
<u>FINES AND FORFEITURES:</u>		
0100-310	City Court Fines	Revenues generated from court fines and costs.

0100-310	Parking Fines	Revenues received from violations of the City's parking ordinances.
	<u>MISCELLANEOUS:</u>	
0100-310	Crime Victims Comp Fund	Revenues received from court costs.
0208-686	Sanitation Revenues	Includes \$15.00 per customer per month on all residential garbage customers as reimbursement for City billing for vendor.
0100-370	Other Miscellaneous Income	Other revenues not included under other accounts.
	<u>TRANSFERS:</u>	
	Transfer In - All Funds	Funds transferred from one fund to another.

GENERAL FUND

The General Fund is made up of available taxable resources for the purpose of carrying out the City's operating services and activities. The General Fund is comprised of the operating budgets in the following departments:

Administration
Executive Control
Board of Aldermen
Building Official
Police Department
Municipal Court
Street Department
Fire Department
Parks and Recreation

Each department is presented in detail on the following pages.

ADMINISTRATION

Major Departmental Activities:

City Clerk is appointed by the 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 Board of Aldermen agenda and minutes, as well as information about meetings of the Board of Aldermen; assisting citizens and media in researching issues, ordinances, contracts, and budgets which came to the Board of Aldermen; obtain certified copies of ordinances or resolutions; register voters; and provide information regarding any City services.

Other duties of the City Clerk: Attend all Board of Aldermen meetings and provide a permanent record on all actions, issue notice of meetings for the Board of Aldermen, 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, administration of property and casualty insurance (MOPERM), auto, liability and workers' compensation, assist the City Administrator 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 Administrator, 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.

ADMINISTRATION

ACCOUNT #	TYPES OF EXPENDITURES	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference	%
0101510	Salaries and Wages	139,660.69	138,074.91	25,456.71	23,263.25	25,916.02	31,217.00	41,075.19	62,280.00	21,204.81	-37%
0101518	Employee Benefits	67,712.29	36,535.62	29,743.70	21,944.79	27,682.38	27,033.00	21,033.00	23,137.00	2,104.00	32%
0101520	Overtime	2,220.53	2,870.82	3,979.43	2,840.17	4,276.02	2,159.00	3,000.00	3,000.00	0.00	43%
	PERSONNEL COSTS	209,593.51	177,481.35	59,179.84	48,048.21	57,874.42	60,409.00	65,108.19	88,417.00	23,308.81	-11%
0101625	Postage	0.00	0.00	968.29	1,239.61	1,717.30	1,089.00	1,500.00	1,500.00	0.00	14%
0101625	Office Supplies	2,475.73	1,795.87	875.41	1,578.84	1,244.15	2,111.00	2,000.00	2,000.00	0.00	-38%
0101630	Operating Supplies	3,879.49	4,851.38	3,869.55	4,987.03	2,789.15	2,358.00	3,000.00	3,000.00	0.00	-7%
0101620	Telephone and Utilities	17,934.99	18,231.28	20,515.24	21,988.33	11,137.87	14,317.00	15,000.00	15,000.00	0.00	-26%
0101632	Advertising	2,807.87	4,051.69	803.88	187.00	0.00	179.00	150.00	150.00	0.00	-100%
0101635	Legal and Accounting	15,199.15	32,272.30	4,166.13	4,372.30	6,600.00	11,443.00	5,000.00	12,000.00	7,000.00	32%
0101640	Insurance	15,821.25	13,341.49	17,950.24	80,542.00	97,961.95	118,166.00	98,000.00	128,000.00	30,000.00	0%
0101650	Travel, Meetings, and Dues	10,541.71	16,327.85	1,602.48	2,867.03	2,370.54	1,436.00	3,000.00	3,000.00	0.00	-21%
0101695	Other Expenditures	9,611.32	2,467.51	3,282.07	3,183.86	1,653.62	1,625.00	2,000.00	2,000.00	0.00	-17%
0101645	Repairs and Maintenance	10,379.17	10,276.08	13,606.80	12,902.43	2,494.67	2,424.00	7,500.00	7,500.00	0.00	-67%
	Information Technology	0.00	0.00	0.00	0.00	8,096.59	0.00	0.00	0.00	0.00	
0101645	Contractual Services	0.00	3,500.00	13,159.04	15,662.11	24,665.47	18,733.00	15,000.00	15,000.00	0.00	64%
	OPERATING EXPENDITURES	88,650.68	107,115.45	80,799.13	149,510.54	160,731.31	173,881.00	152,150.00	174,150.00	37,000.00	2%
0101755	CAPITAL EXPENDITURES	9,446.00	25,409.94	10,545.00	10,545.00	5,197.68	0.00	0.00	0.00	0.00	-100%
	TOTAL EXPENDITURES	307,690.19	310,006.74	150,523.97	208,103.75	223,803.41	173,881.00	217,258.19	262,567.00	60,308.81	4%

ACCOUNT #	PERSONNEL POSITIONS	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Budget	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference
	City Clerk	1.00	1.00	1.00	1.00	1.00		1.00	12,537.00	0.00
	Utility Clerk	1.00	1.00	1.00	1.00	1.00		1.00	10,229.00	0.00
	Secretary/Clerk	0.00	0.00	1.00	0.00			0.00	0.00	0.00
	Assistant to the City Administrator	0.00	0.00	0.00	0.00	0.00	0.00	1.00	39,520.00	
	TOTAL PERSONNEL POSITIONS	2.00	2.00	3.00	2.00			3.00		0.00

ADMINISTRATION

FY 2024 LINE ITEMS BUDGET DESCRIPTIONS

0101-510	Salaries and Wages	Funds for permanent positions.
0101-518	Employee Benefits	Employer contributions based on Gross Salary: F.I.C.A. 7.65%, L.A.G.E.R.S -20.5% of full time employees; includes group life, health and vision insurances.
0101-520	Overtime	Funds for employee hours worked over the allotted 80-hour pay period.
0101-626	Postage	Funds for postage and UPS shipments.
0101-625	Office Supplies	Funds for office supplies.
0101-626	Operating Supplies	Funds for printing, copying, and general office supplies.
0101-620	Telephone and Utilities	Funds for phone, electric, natural gas and internet.
0101-632	Advertising	Funds for legal and public information notices.
0101-640	Insurance	Funds for Workers' Compensation, General Property and Liability premiums.
0101-635	Legal and Accounting	Partial payment of audit fees, other accounting and legal fees.
0101-650	Travel, Meetings, and Dues	Professional organization memberships and professional development opportunities, such as the International Institute of Municipal Clerk's and MOCCFOA.
0101-695	Other Expenditures	Miscellaneous expenditures not specifically listed.
0101-645	Repairs and Maintenance	Repairs to copier, computer, radio, rugs, janitorial service and typewriters.
	Information Technology	Covers I.T expenditures related to computers, phones, and other electronic devices.
0101-755	Capital Expenditures	Funds for major purchases related to vehicles, large equipment, and infrastructure.

EXECUTIVE CONTROL

Major Departmental Activities:

The City Administrator is appointed by the Board of Aldermen.

Under the direction of the Board of Aldermen, the City Administrator is responsible for the daily administration and operations of the City.

Oversees the implementation and enforcement of Ordinances, Resolutions, and policies established by the Board of Aldermen.

City Administrator makes recommendations to the Board of Aldermen on issues, services, and policy improvements.

Prepares and submits the annual operating and capital improvement budget to the Board of Aldermen.

Serves as the City's Purchasing Agent.

Appoints all City 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 Board of Aldermen on various financial matters.

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

EXECUTIVE CONTROL

ACCOUNT #	TYPES OF EXPENDITURES	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference	%
0104-510	Salaries and Wages	54,953.00	54,953.00	33,966.76	19,237.62	25,657.95	21,818.00	19,350.00	20,000.00	650.00	-3%
0104-518	Employee Benefits	33,478.51	33,478.51	12,810.11	11,938.66	19,807.40	21,201.00	17,139.00	17,500.00	361.00	16%
	PERSONNEL COSTS	88,431.51	88,431.51	46,776.87	31,176.28	45,465.35	43,019.00	36,489.00	37,500.00	1,011.00	25%
0104-630	Supplies and Materials	0.00	0.00	269.26	342.36	0.00	494.00	500.00	500.00	0.00	0%
0104-660	Vehicle	205.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0104-635	Legal and Accounting	0.00	0.00	5,710.62	7,352.92	1,669.15	3,980.00	5,000.00	5,000.00	0.00	0%
0104-650	Travel, Meetings, and Dues	0.00	0.00	1,675.00	2,014.29	1,609.64	3,600.00	3,000.00	3,000.00	0.00	0%
0104-695	Other Expenditures/Misc.	0.00	0.00	2,000.00	1,219.47	869.32	570.00	500.00	1,000.00	500.00	-50%
	Repairs and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0104-693	Whiteman Area Leadership Council	0.00	0.00	1,500.00	0.00	0.00	1,500.00	1,500.00	1,500.00	0.00	0%
	Economic Development	0.00	0.00	0.00	0.00	0.00	5,684.00	25,000.00	0.00	25,000.00	
	OPERATING EXPENDITURES	205.11	0.00	11,154.88	10,929.04	4,148.11	15,828.00	35,500.00	11,000.00	24,500.00	223%
	CAPITAL EXPENDITURES	0.00	0.00	0.00				0.00	0.00	0.00	
	TOTAL EXPENDITURES	88,636.62	88,431.51	57,931.75	42,105.32	49,613.46	58,847.00	71,989.00	48,500.00	23,489.00	48%

ACCOUNT #	PERSONNEL POSITIONS	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference
	City Administrator	1	1	1	1		1	1		1.00
	TOTAL PERSONNEL POSITIONS	1	1	1	1		1	1		1.00

EXECUTIVE CONTROL

FY 2024 LINE ITEMS BUDGET DESCRIPITONS

0104-510	Salaries and Wages	Funds for permanent positions.
0104-518	Employee Benefits	Funds for employer contributions based on Gross Salary: F.I.C.A. 7.65% and L.A.G.E.R.S - 20.5% of gross pay; and includes group health, vision, and life insurance.
0104-630	Supplies and Materials	Office and miscellaneous supplies.
0104-635	Legal and Accounting	Audit fees, unanticipated retainer costs, other accounting and legal fees.
0104-650	Travel, Meetings, and Dues	Professional organization memberships and professions development in the Missouri City Manager Association and the International City Managers Association.
0104-695	Other Expenditures	Unanticipated expenditures that are not budgeted elsewhere.
0104-645	Repair and Maintenance	Repairs to computer, rugs, janitorial services etc.
0104-755	Capital Expenditures	New computers, centralized network, new server, tech support and technology training. Maintenance and upgrade of public amenities. Spec. Building.

BOARD OF ALDERMEN

Major Departmental Activities:

The Board of Aldermen is the elected legislative authority voted into office by the Citizens of Knob Noster.

There are six (6) members to the Board of Aldermen who serve a two (2) year staggered terms. The Mayor is elected by the Citizens of Knob Noster, and serves a two (2) year term.

The Board of Aldermen performs the following activities: appoints the City Administrator and 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.

Board of Aldermen meetings are held on the 1st and 3rd Tuesday of each month at 6:00 P.M.

The current Board of Aldermen members are:

Garret Carter, Mayor
Jennifer Palmer, Ward 1 Alderman
Perry Byerly, Ward 1 Alderman
Jesse Stauffer-Baum, Ward 2 Alderman
Edward Thering, Ward 2 Alderman
Thomas Brent, Ward 3 Alderman
Thomas Charrette, Ward 3 Alderman

BOARD OF ALDERMEN

ACCOUNT #	TYPES OF EXPENDITURES	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference	%
0105-630	Salaries and Wages	1,680.00	1,680.00	1,680.00	2,694.00	2,466.00	1,541.00	2,420.00	7,440.00	5,020.00	-67%
0105-518	Employee Benefits	151.47	151.47	151.47	206.09	190.00	200.00	250.00	570.00	320.00	-56%
	PERSONNEL COSTS	1,831.47	1,831.47	1,831.47	2,900.09	2,656.00	1,741.00	2,670.00	8,010.00	5,340.00	1%
ACCOUNT #	TYPES OF EXPENDITURES	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2022/2023 Budget Difference	%
0105-630	Supplies and Materials	0.00	0.00	452.21	305.19	332.42	106.00	500.00	500.00	0.00	0%
0105-632	Advertising	0.00	0.00	645.00	2,214.52	215.64	1,215.00	1,000.00	1,000.00	0.00	0%
0105-635	Legal and Accounting	0.00	0.00	20,450.37	26,085.42	18,430.45	7,828.00	20,000.00	20,000.00	0.00	0%
0105-650	Travel, Meetings, and Dues	0.00	0.00	534.05	65.00	1,766.06	495.00	500.00	500.00	0.00	0%
0105-636	Election Fees	0.00	0.00	0.00	5,034.23	2,200.00	2,393.00	2,500.00	2,500.00	0.00	0%
0105-646	Contingency Fund	0.00	0.00	0.00	1,900.00	0.00	0.00	0.00	0.00	0.00	0%
0105-641	JCEDC	0.00	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0%
0105-667	Pioneer Trails RPC	0.00	0.00	100.00	100.00	100.00	100.00	100.00	100.00	0.00	0%
0105-668	Economic Development	0.00	0.00	0.00	17,335.14	27,317.33	67,224.00	20,000.00	50,000.00	30,000.00	-60%
0105-642	KNYSA	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00	0.00	0%
	State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
	Base Community Council	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	-100%
105.643	Garden Club	0.00	0.00	0.00	0.00	0.00	1,200.00	1,000.00	1,000.00	0.00	0%
	Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
	OPERATING EXPENDITURES	0.00	0.00	24,181.63	55,039.50	52,361.90	84,061.00	49,100.00	80,100.00	31,000.00	-6%
	CAPITAL EXPENDITURES	0.00	0.00		0.00	0.00		0.00	0.00	0.00	
	TOTAL EXPENDITURES	1,831.47	1,831.47	26,013.10	57,939.59	55,017.90	85,802.00	51,770.00	88,110.00	36,340.00	-6%

ACCOUNT #	PERSONNEL POSITIONS	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference
	Mayor	1	1	1	1	1.00	1.00	1.00	1.00	0.00
	Board Members	6	6	6	6	6.00	6.00	6.00	6.00	0.00
	City Collector	1	1	1	1	1.00	0.50	1.00	0.00	
	TOTAL PERSONNEL POSITIONS	8	8		8	8.00	7.50	8.00		0.00

Board of Aldermen

FY 2024 LINE ITEMS BUDGET DESCRIPTIONS

0105-510	Wages and Salary	Funds for permanent positions.
0105-518	Employee Benefits	Employer contributions based on Gross Salary: F.I.C.A. 7.65%.
0105-630	Supplies and Materials	Office and miscellaneous supplies.
0105-632	Advertising	Legal notices, various newspaper and radio advertisements.
0105-635	Legal and Accounting	Legal/Audit expenditures.
0105-650	Travel, Meetings, and Dues	Membership dues and conferences to the Missouri Municipal League.
0105-636	Election Fees	Council elections activities.
0105-641	JCEDC	Yearly investment to County Economic Development Corp.
0105-667	Pioneer Trails RPC	Yearly investment to Pioneer Trails.
0105-646	Contingency Fund	Unanticipated expenditures.
0105-668	Economic Development	

BUILDING OFFICIAL

Major Departmental Activities:

Building Official performs the following functions:

- Perform, document and verify on-site inspections of new and existing structures for compliance with adopted codes and ordinances, structural quality, and safety standards.
- Respond to property maintenance complaints by researching and inspecting the nature of the complaint, evaluating the complaint and taking appropriate action based upon adopted codes, City ordinances and State laws.
- Meet with architects, engineers, design professionals, and contractors regarding proposed construction projects and provide assistance with code interpretation/compliance questions.
- Conduct change of occupancy and use inspections on existing commercial structures to evaluate for code compliance and life safety features.
- Utilize various computer software programs such as spreadsheets, data-bases, and word processing for issuing permits, writing correspondence, and tracking correction notices.
- Maintain all records, files and reports pertinent to the Building Department
- Process building permits, zoning and annexation applications as required.
- Serve as a member of the Planning and Zoning Commission.
- Provide general information to the public by answering questions, obtaining services and directing to appropriate City staff or agencies.
- Communicate effectively and courteously with outside agencies, officials, business owners, attorneys, residents and the general public.
- Attend in-service training sessions or other training sessions deemed appropriate by supervisors.
- Attend all other duties as assigned by supervisors.

Building Official

ACCOUNT #	TYPES OF EXPENDITURES	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY	
										2023/2024 Budget Difference	%
0106-510	Salaries and Wages	35,692.80	33,277.56	34,518.75	38,000.00	44,061.00	45,660.00	51,051.00	51,051.00	0.00	0%
0106-518	Employee Benefits	24,421.02	92.04	2,640.68	1,989.00	3,371.00	3,493.00	3,905.00	3,905.00	0.00	0%
	PERSONNEL COSTS	60,113.82	33,369.60	37,159.43	39,989.00	47,432.00	49,153.00	54,956.00	54,956.00	0.00	
0106-625	Supplies and Materials	500.00	236.88	197.44	3,000.00	973.03	190.00	2,000.00	2,000.00	0.00	0%
0106-635	Legal and Accounting	0.00	705.00	587.50	1,000.00	0.00	0.00	1,500.00	0.00	1,500.00	
0106-661	Fuel	0.00	249.60	208.00	1,000.00	100.04	420.00	2,000.00	500.00	1,500.00	300%
0106-650	Travel, Meetings, and Dues	900.00	162.00	280.00	1,100.00	20.00	174.00	1,350.00	1,350.00	0.00	0%
	Information Technology	0.00	0.00	0.00	0.00	0.00	1,098.00	7,920.00	8,000.00	80.00	-1%
0106-695	Other Expenditures	500.00	625.20	521.01	1,000.00	63.46	456.00	2,000.00	2,000.00	0.00	0%
	OPERATING EXPENDITURES	1,900.00	1,978.68	1,793.95	7,100.00	1,156.53	2,338.00	16,770.00	13,850.00	2,920.00	
0106-755	CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	25,611.00	10,440.00	15,365.00	5,200.00	10,165.00	0%
	TOTAL EXPENDITURES	62,013.82	35,348.28	38,953.38	47,089.00	74,199.53	61,931.00	87,091.00	74,006.00	13,085.00	

BUILDING OFFICIAL

FY 2024 LINE ITEMS BUDGET DESCRIPTIONS

0106-510	Salary and Wages	Funds for part-time position.
0106-518	Employee Benefits	Employer contributions based on Gross Salary: F.I.C.A. 7.65%.
0106-510	Supplies and Materials	Office and miscellaneous supplies.
0106-635	Legal and Accounting	Audit expenditures.
0106-650	Travel, Meetings, and Dues	Membership dues and conferences to the Missouri Municipal League.
0106-661	Fuel	Fuel for City vehicle.
0106-695	Other Expenditures	Miscellaneous expenditures not specifically listed.
0106-755	Capital Expenditures	iWorQ Software, Scanner

POLICE DEPARTMENT

Departmental Structure and Functions:

The Knob Noster Police Department is comprised of six (6) full time sworn Police Officers and two (2) Reserve Police Officer. The Police Department employs one civilian who serves as the Secretary.

The Police Chief's duties include supervision of all officers and dispatchers. He schedules officers and dispatchers for regular duty shifts, parades and special events. Some of the Chief's duties include routine patrol, speed enforcement, works traffic accidents, funeral escorts and investigations of crimes. He also completes grants for the Department. In addition, the Chief has the responsibility of being the Emergency Management Director, and must maintain as Emergency Response Plan, which is updated annually with the State and Federal Emergency Management agencies.

The Lieutenant assists in supervision of the officers, checks reports for completeness and sees that corrections are made. He also ensures that various daily tasks such as house watches, nightly security checks and other routine duties are being performed. The Lieutenant also acts as the Police Firearms Instructor. He is tasked with compiling the Monthly State UCR reporting requirements. The Lieutenant also performs routine patrol, speed enforcement, works accidents, funeral escorts and the investigation of crimes. He acts as the Chief in his absence.

The Police Officers duties include investigation of all crimes committed in the City of Knob Noster. 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 Knob Noster and the State of Missouri laws.

Other duties and responsibilities of all sworn Police Officers:

- Boat, trailer and motor inspections.
- Provide traffic control for the Fire Department while responding to calls.
- Conduct Security checks and respond to intruder alarms.
- Unlock vehicles for the citizens of the City.
- Respond to 911 calls and other emergency and non-emergency calls.
- DWI and narcotics enforcement.
- Perform parade duties by leading all parades and blocking intersections.
- Respond to Mutual Aid calls from neighboring agencies.
- Provide security for First Responders and Johnson Co. ambulance crews.
- Assist the elderly.

POLICE DEPARTMENT

ACCOUNT #	TYPES OF EXPENDITURES	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference	%
0102-510	Salaries and Wages	506,864.30	337,127.85	280,282.79	313,789.62	313,193.68	319,716.00	382,797.00	385,890.00	3,093.00	-1%
0102-518	Employee Benefits	127,591.07	101,193.29	81,759.40	79,742.30	63,501.43	56,571.00	90,276.00	96,922.00	6,646.00	-7%
0102-520	Overtime	19,965.63	17,500.81	9,817.60	9,775.83	8,879.67	16,429.00	10,000.00	15,000.00	5,000.00	-33%
	PERSONNEL COSTS	654,421.00	455,821.95	371,859.79	403,307.75	385,574.78	392,716.00	483,073.00	497,812.00	14,739.00	34%
0102-625	Office Supplies	1,357.37	1,414.43	476.91	482.27	756.72	297.00	900.00	900.00	0.00	0%
0102-630	Operating Supplies	2,148.05	1,985.22	1,185.70	2,512.90	2,493.30	1,769.00	2,500.00	2,000.00	500.00	25%
0102-620	Telephone and Utilities	16,196.92	14,263.73	16,812.60	19,687.39	12,646.21	14,819.00	12,000.00	15,000.00	3,000.00	-20%
0102-660	Vehicle Expense	25,404.24	49,120.78	3,186.04	7,907.28	9,900.18	4,105.00	10,000.00	5,000.00	5,000.00	100%
0102-632	Advertising	568.62	544.80	620.80	458.57	525.00	0.00	1,000.00	1,000.00	0.00	0%
0102-640	Insurance	39,274.55	30,737.53	32,032.97	0.00	0.00	0.00	0.00	0.00	0.00	0
0102-635	Legal and Accounting	0.00	1,690.50	8,606.88	3,718.00	1,540.95	719.00	2,000.00	2,000.00	0.00	0%
0102-650	Travel, Meetings, and Dues	5,083.38	5,495.12	3,306.58	3,257.23	2,218.20	2,186.00	2,000.00	2,500.00	500.00	-20%
0102-646	Petroleum Products	0.00	0.00	6,282.67	10,152.20	8,813.80	11,067.00	12,600.00	12,600.00	0.00	0%
0102-650	Training	0.00	0.00	0.00	8,416.86	14,833.06	4,562.00	16,000.00	15,000.00	1,000.00	7%
0102-675	Uniforms	2,494.21	4,539.80	3,916.41	5,933.41	4,213.00	5,444.00	6,000.00	8,000.00	2,000.00	-25%
	Ammo	0.00	0.00	497.10	0.00	0.00	0.00	0.00	0.00	0.00	0
0102-695	Other Expenditures/Misc.	6,520.55	2,213.19	1,200.43	1,741.34	4,624.59	3,443.00	4,000.00	4,000.00	0.00	0%
0102-645	Repairs and Maintenance - Equipment	2,938.91	2,255.61	1,358.66	1,296.77	1,344.88	252.00	1,500.00	1,500.00	0.00	0%
0102-652	MULES/NCIC/OMNIGO	0.00	0.00	270.00	540.00	870.00	5,400.00	5,400.00	6,000.00	600.00	-10%
0102-665	Animal Control/LCHS	0.00	0.00	810.00	0.00	0.00	0.00	0.00	0.00	0.00	
0102-644	DWI/Drug Offense Cost/BAC Equipment	0.00	0.00	78.54	62.72	321.57	139.00	300.00	300.00	0.00	0%
	Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	D.A.R.E./SRO	0.00	0.00	0.00	160.00	0.00	0.00	0.00	0.00	0.00	
0102-670	Support of Prisoners	960.00	560.00	200.00	1,000.00	884.95	144.00	1,000.00	1,000.00	0.00	0%
0102-680	Municipal Court	7,879.68	14,471.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	OPERATING EXPENDITURES	110,826.48	129,292.04	80,842.29	67,326.94	65,986.41	54,346.00	77,200.00	76,800.00	400.00	1%
0102-755	CAPITAL EXPENDITURES	41,995.74	6,675.76	10,223.07	32,492.60	7,122.06	72,598.00	56,898.00	39,624.00	17,274.00	44%
	TOTAL EXPENDITURES	807,243.22	591,789.75	462,925.15	503,127.29	458,683.25	519,660.00	617,171.00	614,236.00	2,935.00	0%

ACCOUNT #	PERSONNEL POSITIONS	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference
	Police Chief	1	1	1	1	1		1	1	1.00
	Captain/ Lieutenant	1	1	1	1	1		1	1	1.00
	Sergeant	0	1	0	1	1		1	1	1.00
	Police Detective	1	1	1	1	1		1		0.00
	Police Officer		4	5	5	3		5	5	5.00
	Dispatcher/Clerks	5	1	1	1	1		1	1	0.00
	Part - Time Code Enforcement	1	0	1	1	0		1	1	0.00
	TOTAL PERSONNEL POSITIONS	9	9	10	11	8		10	8.00	

POLICE DEPARTMENT

FY 2024 LINE ITEMS BUDGET DESCRIPTIONS

0102-510	Salaries and Wages	Salaries and wages of permanent full and part time employees.
0102-518	Employee Benefits	Employer contributions based on Gross Salary: F.I.C.A. 7.65%, L.A.G.E.R.S -7.8% of full time employees; includes group life, health and vision insurances.
0102-625	Office Supplies	Office supplies, postage, and cleaning materials.
0102-630	Operating Supplies	Funds for printing, copying, and general office supplies.
0102-620	Telephone and Utilities	Funds for phone, electric, natural gas and internet.
0102-660	Vehicle Expense	Funds for vehicle repairs.
0102-635	Legal and Accounting	Funds for legal fees.
0102-650	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.
0102-646	Petroleum Products	Fuel cost for police vehicles.
0102-651	Training	Training of Police Officers & Court Clerk to comply with State requirements.
0102-675	Uniforms	Cost of clothing for department and related articles.
0102-695	Other Expenditures/Misc	Miscellaneous expenditures
0102-645	Repairs and Maintenance	Repairs and maintenance on vehicles, radios, radar, fixtures, office and building.
0102-652	MULES/Omnigo	Missouri Uniform Law Enforcement System and Operating System
0102-665	Animal Control	Care and housing of stray dogs at the Warrensburg Animal Shelter.
0102-644	DWI/Drug Off Cost/BAC Equip	Cost of breathalyzer equipment supplies.
0102-665	Animal Control	Care and housing of stray animal at the Johnson County Animal Shelter
0102-670	Support of Prisoners	Housing the City's prisoners in Johnson County Jail.
0102-755	Capital Expenditures	(1) 2023 Dodge Durango and upfit for (3) new vehicles

COURT

Major Departmental Activities:

Court Clerk is under the direct supervision of the City Administrator and general supervision of the Municipal Court Judge. Responsible for the overall administration and management of the Municipal Court office and performs the following functions:

- Provide clerical support to the Municipal Judge and Prosecuting Attorney to include processing traffic citations, issuing warrants and subpoenas, marriage licenses and all other routine correspondence affecting the municipal court system.
- Organize, file and maintain all municipal court records and files.
- Provide general information to the public by answering questions, obtaining services and directing to appropriate city staff or agencies.
- Prepare and submit clear and accurate written and oral reports, as required, to accurately reflect the collection and disbursement of monies paid through the court system.
- Process and provide municipal court file/record checks and other information as requested.
- Communicate effectively and courteously with outside agencies, officials, attorneys, police officers, defendants and the general public.
- Attend in-service training sessions or other training sessions deemed appropriate by supervisors.
- Works one night per month to provide municipal court duties during the court session held in City Hall.
- Perform all other duties as assigned by supervisor.

COURT

ACCOUNT #	TYPES OF EXPENDITURES	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference	%
0107-510	Salaries and Wages	29,952.00	31,912.14	32,616.02	37,181.20	39,197.63	43,496.00	44,235.00	45,760.00	1,525.00	-3%
0107-518	Employee Benefits	22,160.78	19,406.42	14,419.48	13,873.37	20,848.00	13,503.00	26,101.00	19,100.00	7,001.00	27%
0107-511	Overtime	400.00	2,005.79	2,306.34	1,640.00	2,902.80	2,196.00	2,600.00	2,600.00	0.00	0%
	PERSONNEL COSTS	52,512.78	53,324.35	49,341.84	52,694.57	62,948.43	59,195.00	72,936.00	67,460.00	5,476.00	16%
0107-625	Supplies and Materials	500.00	500.00	226.96	816.94	199.66	25.00	1,000.00	1,000.00	0.00	0%
0107-635	Legal and Accounting	3,000.00	1,690.50	8,732.50	18,310.00	8,050.00	9,510.00	10,200.00	10,200.00	0.00	0%
0107-650	Travel, Meetings, and Dues	1,500.00	950.00	435.82	210.94	1,008.87	1,521.00	1,000.00	1,000.00	0.00	0%
0107-680	Information Technology	0.00	0.00	0.00	0.00	0.00	1,200.00	3,500.00	3,500.00	0.00	0%
0107-695	Municipal Court (Knob Noster & LaMonte)	7,879.68	100.00	245.00	0.00	250.00	0.00	1,000.00	1,000.00	0.00	0%
0107-696	Judge Court Fees	4,800.00	4,800.00	3,600.00	5,780.00	4,400.00	4,800.00	4,800.00	6,000.00	1,200.00	-25%
	OPERATING EXPENDITURES	17,679.68	8,040.50	13,240.28	25,117.88	13,908.53	17,056.00	21,500.00	22,700.00	1,200.00	-6%
	TOTAL EXPENDITURES	70,192.46	61,364.85	62,582.12	77,812.45	76,856.96	76,251.00	94,436.00	90,160.00	4,276.00	5%

COURT

FY 2024 LINE ITEMS BUDGET DESCRIPTIONS

0107-510	Salaries and Wages	Funds for a permanent position.
0107-518	Employee Benefits	Funds for employer contributions based on Gross Salary: F.I.C.A. 7.65%, and L.A.G.E.R.S - 20.5% of gross pay; and includes group health, vision, and life insurance.
0107-625	Supplies and Materials	Postage and other miscellaneous office supplies.
0107-635	Legal and Accounting	Legal fees.
0102-650	Travel, Meetings and Dues	Professional organization memberships and other professional development opportunities.
0107-695	Municipal Court (LA & KN)	
0107-696	Judge Court Fees	Monthly judge billing.

STREET DEPARTMENT

Major Departmental Activities:

Street Department's operation consists of a Street Superintendent, Street Foreman and a part-time Equipment Operator. These individuals perform the following functions:

- Repair and maintain public streets and alleys.
- Mow the alleys, rights-of-ways, and vacant lots owned by the City.
- Clean ditches.
- Maintain various City infrastructure, buildings, and properties.
- Pick up deceased animals.
- Repair and maintain City vehicles from all departments.
- Provide snow removal and abrasive spreading operations affecting City streets and roadways.
- Assist with some water and sewer projects.

STREET DEPARTMENT

ACCOUNT #	TYPES OF EXPENDITURES	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference	%
0103-510	Salaries and Wages	49,560.64	49,123.92	63,729.55	77,104.20	56,382.11	77,046.00	63,750.00	95,863.00	32,113.00	-33%
0103-518	Employee Benefits	13,992.50	13,322.76	15,478.56	23,627.24	16,365.19	20,479.00	21,687.00	24,623.85	2,936.85	-12%
0103-520	Overtime	1,893.71	2,371.71	1,414.35	1,650.00	2,335.30	3,238.00	2,000.00	2,500.00	500.00	-20%
	PERSONNEL COSTS	65,446.85	64,818.39	80,622.46	102,381.44	75,082.60	100,763.00	87,437.00	122,986.85	35,549.85	-29%
0103-630	Supplies and Materials	1,389.17	551.75	2,218.20	2,086.34	2,406.18	2,643.00	3,000.00	4,000.00	1,000.00	-25%
0103-620	Telephone and Utilities	28,203.53	35,609.16	35,558.09	36,276.68	36,402.85	39,769.00	37,000.00	40,000.00	3,000.00	-8%
0103-660	Vehicle Maintenance	18,058.86	11,969.52	9,065.09	20,627.46	17,792.80	10,786.00	15,000.00	15,000.00	0.00	0%
0103-640	Insurance	9,861.30	8,794.17	8,563.12	0.00	0.00	0.00	0.00	0.00	0.00	0%
0103-650	Travel, Meetings, and Dues	68.00	79.34	30.00	551.52	141.44	68.00	200.00	200.00	0.00	0%
0103-660	Petroleum Products/Fuel & Oil	0.00	6,485.97	3,048.84	6,055.56	5,621.47	5,709.00	7,000.00	8,000.00	1,000.00	-13%
0103-632	Advertising	44.10	0.00	87.50	100.00	0.00	0.00	100.00	100.00	0.00	0%
0103-695	Other Expenditures	9,224.88	4,485.31	537.71	820.24	934.80	600.00	934.80	935.00	0.20	0%
0103-681	Street Materials & Repairs	32,698.49	28,678.10	37,572.81	54,241.64	50,483.98	56,626.00	50,000.00	57,500.00	7,500.00	-13%
0103-645	Repairs & Maintenance - Equipment	6,047.07	5,159.79	3,297.38	4,348.38	4,063.82	3,343.00	4,000.00	4,000.00	0.00	0%
	Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
0103-685	Contractual Services	1,200.00	304.99	1,354.00	1,200.00	1,330.00	1,769.00	1,400.00	1,400.00	0.00	0%
	OPERATING EXPENDITURES	106,795.40	102,118.10	101,332.74	126,307.82	119,177.34	121,313.00	118,634.80	131,135.00	12,500.20	0%
0103-755	CAPITAL EXPENDITURES	14,569.01	163,361.64	5,000.00	36,634.73	121,290.28	266,648.00	0.00	250,000.00	250,000.00	
	END OF YEAR BALANCE ADJUSTMENT	0.00	0.00	0.00		0.00		0.00		0.00	0%
	TOTAL EXPENDITURES	186,811.26	330,298.13	186,955.20	265,323.99	315,550.22	488,724.00	206,071.80	504,121.85	298,050.05	-59%

ACCOUNT #	PERSONNEL POSITIONS	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference
	Street Superintendent	0.00	0.00	0.00	0.00	0.00		0.00		0.00
	Foreman/Equipment Operator	1.00	1.00	1.00	1.00	1.00		0.00		0.00
	Equipment Operator	1.00	1.00	1.00	0.00	0.00		1.00		1.00
	Equipment Operator	0.00	0.00	0.00	0.00	0.00		1.00		0.00
	Laborer (Summer Help)	0.00	0.00	0.00	0.00	0.00		1.00		0.00
	TOTAL PERSONNEL POSITIONS	2.00	2.00	2.00	1.00	1.00		3.00		1.00

STREET DEPARTMENT

FY 2024 LINE ITEMS BUDGET DESCRIPTIONS

0103-510	Salaries and Wages	Salaries for permanent positions.
0103-510	Temporary Employees	Seasonal help.
0103-518	Employee Benefits	Employer contributions based on Gross Salary: F.I.C.A. 7.65%, L.A.G.E.R.S -20.5% of full time employees; includes group life, health and vision insurances.
0103-630	Operating Supplies	Funds for hand tools, traffic paint.
0103-620	Telephone and Utilities	Funds for phone, electric, natural gas and internet.
0103-660	Vehicle Maintenance	Funds for vehicle repairs.
0103-650	Travel, Meetings, and Dues	Expenses associated with training and seminars.
0103-662	Petroleum Products/Fuel & Oil	Fuel cost for vehicles and equipment.
0103-695	Other Expense	Miscellaneous expenditures not specifically listed.
	Advertising	
0103-681	Street Materials & Repairs	Street repairs, asphalt, sand/salt mix.
0103-645	Repairs and Maintenance	Repairs and maintenance on trucks, equipment and buildings.
0103-685	Contractual Services	Monthly services.
0103-755	Capital Expenditures	

FIRE DEPARTMENT

Major Departmental Activities:

Fire Suppression
Search and Rescue
Vehicle Extraction
In-House Training
Maintain Trucks and Equipment

PERSONNEL

Fire Chief	Rick Johnson
Assistant Fire Chief	Ben Fundaburg
Division Chief	Steve Ashbridge
Captain	Tim Merrill
Captain	Melissa Merrill
Lieutenant	Nathan McIntyre

Volunteer Fire Fighters	Brian Hickingbottom Alex Stapleton Caleb Schramek Victor Ribeiro John Harkins James Boone Sarah Fundaburg Chris Chavez
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FIRE DEPARTMENT

ACCOUNT #	TYPES OF EXPENDITURES	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Proposed Budget	FY 2023/2024 Budget Difference	%
0505-510	Salaries and Wages	5,484.88	13,004.88	14,369.88	19,000.00	19,832.25	14,948.00	20,000.00	20,000.00	0.00	0%
0505-518	Employee Benefits	419.60	994.87	1,101.00	1,071.00	1,540.71	1,143.52	1,500.00	1,500.00	0.00	0%
	PERSONNEL COSTS	5,904.48	13,999.75	15,470.88	20,071.00	21,372.96	16,091.52	21,500.00	21,500.00	0.00	0%
0505-630	Operating Supplies	783.37	3,645.00	1,953.55	3,000.00	7,372.55	6,943.00	6,150.00	6,700.00	550.00	-8%
0505-620	Telephone and Utilities	6,667.91	6,904.78	5,647.15	6,000.00	6,090.80	7,200.00	6,000.00	6,000.00	0.00	0%
0505-660	Vehicle Expense	5,094.97	4,824.97	5,315.73	7,000.00	9,539.42	15,630.00	14,150.00	25,800.00	11,650.00	-45%
	Insurance	4,084.82	3,596.44	3,890.86	0.00	0.00	0.00	0.00	0.00	0.00	
0505-650	Travel, Meetings, and Dues	1,544.39	3,483.67	3,253.42	5,500.00	7,332.44	4,506.00	7,900.00	8,000.00	100.00	
0505-660	Petroleum Products	0.00	932.00	766.24	1,000.00	3,080.57	3,400.00	1,000.00	3,500.00	2,500.00	-71%
0505-675	Uniform Expense	324.00	745.00	3,829.14	25,950.00	1,845.89	5,084.00	3,200.00	15,930.00	12,730.00	-80%
	Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00	3,000.00	3,000.00	100%
0505-695	Other Expenditures	1,174.64	2,706.11	1,233.69	1,500.00	5,123.87	0.00	0.00	9,300.00	9,300.00	-100%
0505-645	Repairs and Maintenance - Equipment	131.61	3,275.57	4,350.68	5,200.00	5,228.80	14,757.00	9,000.00	10,400.00	1,400.00	-13%
	OPERATING EXPENDITURES	19,805.71	30,113.54	30,240.46	55,150.00	45,614.34	57,520.00	53,400.00	131,630.00	35,230.00	-59%
0505-755	CAPITAL EXPENDITURES	7,004.70	7,851.37	12,716.50	4,600.00	15,453.99	37,885.00	10,690.00	12,000.00	1,310.00	-11%
	TOTAL EXPENDITURES	32,714.89	51,964.66	58,427.84	79,821.00	82,441.29	111,496.52	85,590.00	143,630.00	36,540.00	-40%

ACCOUNT #	PERSONNEL POSITIONS	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Proposed Budget	FY 2023/2024 Budget Difference
	Fire Chief	1.00	1.00	1.00	1.00	1.00		1.00		0.00
	Assistant Fire Chief									0.00
	Volunteer Firefighters									0.00
	TOTAL PERSONNEL POSITIONS	1.00	1.00	1.00	1.00	1.00		1.00		0.00

FIRE DEPARTMENT

FY 2024 LINE ITEMS BUDGET DESCRIPTIONS

0505-510	Salaries and Wages	Funds to reimburse firefighters for regular meetings at \$5.00 per meeting. For fire calls, firefighters are paid \$10.00 per call.
0505-518	Employee Benefits	Employer contributions based on Gross Salary: F.I.C.A. 7.65%.
0505-625	Office Supplies	Funds for office supplies.
0505-630	Operating Supplies	Funds for printing, copying, and general office supplies.
0505-650	Travel, Meetings, and Dues	Travel to training programs.
0505-660	Vehicle Expense	Vehicle repairs and maintenance.
0505-661	Petroleum Products	Fuel cost for fire trucks and equipment.
0505-755	Uniform Expense	New Fire Equipment including helmets, pants, jackets, etc.
0505-695	Other Expenditures	Miscellaneous expenditures not specifically listed.
0505-645	Repairs and Maintenance-- Equipment	Repairs and maintenance on trucks, pumps, radios, and building.
0505-755	Capital Expenditures	Two (2) sets of Bunker Gear

PARKS & RECREATION DEPARTMENT

Knob Noster Parks and Recreation Board

The Knob Noster Parks and Recreation Board consists of a seven (7) member advisory board composed of Knob Noster area residents and business owners

The Knob Noster Parks and Recreation Board provides assistance and advisory services to the City Administrator and the Board of Aldermen in the maintenance and upkeep of the City's parks and recreation services.
Provides planning and asset management advisory services for the Board of Aldermen.

Services Provided at Mitch Franklin Park

Maintenance and upkeep services are currently performed by the Knob Noster Public Works Department.

Keep the grass mowed and trimmed around all trees and structures.

Monitoring the use of the shelter house, keeping it clean and maintaining minor repairs to the structure.

Mowing all grounds, including inside the baseball fences, and trimming around all equipment, trees, and structures.

Planting of new trees or giving permission to plant trees and remove dead trees.

Maintaining and painting the playground equipment and providing appropriate ground coverage under the equipment.

Upkeep and cleaning of the shelter house and restrooms - keeping the restrooms stocked with supplies. (The ball field restrooms are covered below.)

PARKS AND RECREATION DEPARTMENT

ACCOUNT #	TYPES OF EXPENDITURES	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference	%
	Salaries and Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Temporary Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	PERSONNEL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0108-630	Supplies and Materials	0.00	0.00	1,419.19	15,000.00	12,785.07	2,806.00	4,000.00	10,000.00	6,000.00	-60%
0108-620	Utilities	0.00	0.00	0.00	2,000.00	1,090.53	758.00	2,000.00	1,000.00	1,000.00	100%
	Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0108-661	Petroleum Products	0.00	0.00	0.00	1,000.00	0.00	264.00	1,000.00	1,000.00	0.00	0%
0108-695	Other Expenditures	0.00	0.00	828.15	10,000.00	48,035.96	60,360.00	37,000.00	20,000.00	17,000.00	85%
0108-645	Repairs and Maintenance	0.00	0.00	1,000.00	10,500.00	11,958.56	13,200.00	11,000.00	12,000.00	1,000.00	-8%
	Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0108-646	KNYSA	0.00	0.00		1,500.00	1,500.00	0.00	0.00	0.00	0.00	
	Contractual Services	0.00	0.00	0.00	0.00	0.00	3,256.00	5,000.00	5,000.00	0.00	0%
	OPERATING EXPENDITURES	0.00	0.00	3,247.34	40,000.00	75,370.12	80,644.00	60,000.00	49,000.00	11,000.00	22%
	CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	54,703.79	60,000.00	11,000.00	49,000.00	445%
	TOTAL EXPENDITURES	0.00	0.00	3,247.34	40,000.00	75,370.12	135,347.79	120,000.00	60,000.00	60,000.00	100%

ACCOUNT #	PERSONNEL POSITIONS	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference
	Park Superintendent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Laborers (Summer Help)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL POSITIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

RECREATION AND PARKS DEPARTMENT

FY 2024 LINE ITEMS BUDGET DESCRIPTIONS

0108-620	Utilities	Funds for phone, electric, natural gas and internet.
0108-630	Supplies and Materials	Cleaning and miscellaneous operating supplies.
0108-661	Petroleum Products	Fuel costs for park vehicles, mowers and equipment.
0108-695	Other Expenditures	Items not specifically listed elsewhere.
0108-645	Repairs and Maintenance	Repairs or maintenance to buildings, picnic tables, and shelters
0108-646	Knob Noster Youth Sports Ass.	Yearly investment to support KNYSA.

WATER FUND

Major Departmental Activities:

The Water Treatment Plant was built in 2001.

Today, there is one (1) employee operating the treatment plant.

The City's water supply come from 3 City-owned wells.

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

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

There are approximately 1,184 water meter services and 15 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 City lagoon.

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

WATER FUND

ACCOUNT #	TYPES OF REVENUES	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024 Budget	FY 2023/2024	
		Actuals	Actuals	Actuals	Actuals	Actuals	Estimated Actuals	Budget	Proposed	Budget Difference	%
0200-410	Water Sales (Metered)	494,078.12	734,040.47	263,373.58	252,328.17	262,475.51	280,826.00	309,107.00	317,333.38	8,226.38	-3%
0200-411	Water User Charge			122,721.32	120,147.21	121,140.86	131,293.00	138,612.00	148,361.09	9,749.09	-7%
0200-415	Water Sales (Bulk)	12.75	335.45	392.60	398.18	406.74	778.00	255.45	500.00	244.55	-49%
0200-416	Penalties/Late Fees	5,163.44		5,854.22	10,000.15	11,556.99	11,163.00	11,978.77	12,614.19	635.42	-5%
0200-471	Sales Tax	7,976.84		16,379.02	14,065.59	13,869.74	13,003.00	13,562.19	13,500.00	62.19	0%
0200-430	Reconnect Fees	1,768.00	2,030.69	2,400.00	3,825.00	2,250.00	7,080.00	2,646.00	7,000.00	4,354.00	-62%
0200-440	Meter Tap Fees	5,538.75	7,700.00	5,467.66	16,600.00	3,250.00	960.00	4,095.00	960.00	3,135.00	327%
0200-465	State Primacy Fee	3,714.12	3,125.00	2,100.00	2,100.00	5,753.27	6,977.00	5,800.00	5,500.00	300.00	5%
0200-475	Water Interest Income	142.56		113.28	133.40	107.08	64.00	55.00	65.00	10.00	-15%
	Miscellaneous Income	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	State Grant	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Transfers In- Other Funds	120,000.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL REVENUES	638,394.58	747,231.61	418,801.68	419,597.70	420,810.19	452,144.00	486,111.41	505,833.66	18,008.63	-4%

ACCOUNT #	TYPES OF EXPENSES	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024 Budget	FY 2023/2024	
		Actuals	Actuals	Actuals	Actuals	Actuals	Estimated Actuals	Budget	Proposed	Budget Difference	%
0206-510	Salaries and Wages- Water	70,768.68	71,028.83	73,888.01	46,800.00	58,967.21	62,115.00	52,936.00	55,016.00	2,080.00	-4%
0206-510	Salaries and Wages- Adm.	0.00	0.00	23,963.56	35,889.00	26,130.25	27,176.00	57,505.00	80,271.00	22,766.00	-28%
0206-518	Employee Benefits	21,330.82	21,894.61	21,331.56	26,616.12	26,614.69	31,568.00	41,227.00	34,500.00	6,727.00	19%
0206-520	Overtime	9,925.31	10,546.48	6,653.79	7,000.00	11,398.17	13,072.00	7,000.00	7,000.00	0.00	0%
	PERSONNEL COSTS	102,024.81	103,469.92	125,836.92	116,305.12	123,110.32	133,931.00	158,668.00	176,787.00	18,119.00	-10%
		0.00	1,067.67	2,600.84	2,800.00	3,916.58	4,155.00	4,000.00	5,000.00	1,000.00	-20%
0206-631	Postage	543.64	86.65	92.06	200.00	189.06	100.00	300.00	300.00	0.00	0%
0206-625	Office Supplies	6,905.27	7,101.48	8,504.67	9,000.00	7,539.21	5,972.00	7,500.00	7,500.00	0.00	0%
0206-630	Operating Supplies	28,745.65	21,746.09	27,278.34	27,000.00	28,546.16	30,366.00	25,000.00	35,000.00	10,000.00	-29%
0206-620	Telephone and Utilities	827.30	416.00	378.90	750.00	375.00	0.00	400.00	400.00	0.00	0%
0206-632	Advertising	9,680.97	8,744.86	1,757.72	0.00	700.64	3,008.00	10,000.00	10,000.00	0.00	0%
0206-660	Vehicle Expense	9,861.30	12,609.78	5,737.56	0.00	0.00	0.00	0.00	0.00	0.00	
	Insurance	0.00	1,690.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Legal and Accounting	2,235.14	4,130.73	1,840.60	2,500.00	2,055.16	3,492.00	3,000.00	4,000.00	1,000.00	-25%
0206-650	Travel, Meetings, and Dues	0.00	4,648.70	2,481.75	4,000.00	5,621.49	4,568.00	7,000.00	7,000.00	0.00	0%
0206-662	Petroleum Products	43,597.28	10,865.12	3,758.54	5,000.00	1,446.65	3,699.00	5,000.00	6,000.00	1,000.00	-17%
0206-695	Other Expenditures	54,738.46	34,715.96	12,373.56	20,000.00	14,502.75	20,339.00	20,000.00	20,000.00	0.00	0%
0206-645	Repairs and Maint-Equip	0.00	5,999.21	7,796.85	7,000.00	9,002.32	15,601.00	12,000.00	12,000.00	0.00	0%
0206-642	Chemicals	0.00		77,673.99	100,000.00	36,687.86	74,709.00	90,000.00	90,000.00	0.00	0%
0206-647	Repairs and Maint-Syst (New H2O Lines, Meters, etc.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Information Technology	3,747.24	3,080.64	2,437.80	3,800.00	5,753.27	1,116.48	5,500.00	5,500.00	0.00	0%
0206-699	State Primacy Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Transfer Out-Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Contractual Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Water System Maintenance of Right Of Ways & Easements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	OPERATING EXPENSES	160,882.25	116,903.39	154,713.18	182,050.00	116,336.15	167,125.48	189,700.00	202,700.00	13,000.00	-6%

ACCOUNT #	TYPES OF REVENUES	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference	%
0206-755	CAPITAL EXPENDITURE	4,757.32	35,698.06	96,253.63	90,546.91	45,791.33	182,521.00	45,000.00	110,000.00	65,000.00	-59%
0208-802	Principle Bond Payment SRF	71,657.76	77,622.22	71,500.00	71,500.00	73,227.12	36,433.48	71,500.00	0.00	71,500.00	
	END OF YEAR BALANCE ADJUSTMENT	0.00	0.00	0.00	0.00	0.00		0.00		0.00	
	TOTAL EXPENSES	339,322.14	333,693.59	448,303.73	460,402.03	358,464.92	520,010.96	464,868.00	489,487.00	11,619.00	-5%

* Depreciation is not a cash expenditure.

PERSONNEL POSITIONS	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget
Water Plant Operator/Foreman	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Plant Operator									
Line Maintenance Repairman									
Part Time Operator									
TOTAL PERSONNEL POSITIONS	1.00		1.00		1.00	1.00	1.00	1.00	1.00

WATER FUND

FY 2024 LINE ITEMS BUDGET DESCRIPTIONS

EXPENSES:

0206-510	Salaries and Wages	Salaries for full time and part time positions.
0206-518	Employee Benefits	Employer contributions based on Gross Salary: F.I.C.A. 7.65%, L.A.G.E.R.S -20.5% of full time employees; includes group life, health and vision insurances.
0206-620	Utilities	Funds for phone, electric, natural gas and internet.
0206-631	Postage	Mailing water samples, and miscellaneous packages and Utility Bills.
0206-630	Supplies and Materials	Hand tools, lab tools, clothing, cleaning supplies, safety equipment and program.
0206-625	Office Supplies	Postage and office supplies.
0206-650	Travel, Meetings, and Dues	Training costs and operator certifications.
0206-662	Petroleum Products	Fuel and oil for vehicles and equipment.
0206-661	Laboratory Fees	Monthly wastewater testing for Department of Natural Resources.
0206-695	Other Expenditures	Unanticipated expenses not specifically listed.
0206-645	Repairs and Maint - Equip	Repair and maintenance to plant equipment.
0206-642	Chemicals	Chemicals for treating water.
0206-647	Repairs and Maint - System	Repair and maintenance to water mains, lines, meters, pumps, chemical machines and fire hydrants. Testing water samples.
0206-632	Advertising	Advertising.
0206-660	Vehicle Expense	Funds for vehicle repairs.
0206-755	Capital Expenditures	Capital projects.

SOLID WASTE/REFUSE FUND

Major Departmental Activities:

Green For Life (GFL) Environmental is contracted for residential trash service.

SOLID WASTE/REFUSE FUND

ACCOUNT #	TYPES OF REVENUES	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference	%
0209-621	Customer Billing	112,916.41	112,000.00	128,281.47	133,137.36	145,448.18	147,134.00	147,497.18	147,500.00	2.82	0%
	Miscellaneous Income	0.00	0.00			0.00	0.00	0.00		0.00	0%
	Transfer In- Other Funds	0.00	0.00			0.00	0.00	0.00		0.00	0%
	TOTAL REVENUES	112,916.41	112,000.00	128,281.47	133,137.36	145,448.18	147,134.00	147,497.18	147,500.00	2.82	15%

ACCOUNT #	TYPES OF EXPENSES	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference	%
0209-510	Salaries and Wages- Adm.	0.00	0.00	15,077.12	22,754.00	27,606.18	27,804.00	16,430.07	39,196.00	22,765.93	-58%
0209-518	Employee Benefits	0.00	0.00	6,250.08	5,722.63	2,111.87	2,127.01	6,049.24	6,049.24	0.00	0%
	Overtime	0.00	0.00			0.00		0.00	0.00	0.00	0%
	PERSONNEL COSTS	0.00	0.00	21,327.20	28,476.63	29,718.05	29,931.01	22,479.31	45,245.24	22,765.93	-50%
0209-621	Contracts for Solid Waste- Trash Service	111,716.52	112,000.00	115,691.50	133,045.23	128,396.72	129,632.00	128,000.00	130,000.00	2,000.00	-2%
	Landfill Solid Waste	0.00	0.00			0.00		0.00	0.00	0.00	
0209-631	Postage	0.00	0.00	1,600.00	1,600.00	927.32	1,402.00	1,600.00	1,600.00	0.00	0%
0209-695	Other Expenditures	0.00	0.00	1,000.00		0.00		0.00	0.00	0.00	0%
	Transfer Out-Other Funds	0.00	0.00			0.00		0.00	0.00	0.00	0%
	OPERATING EXPENSES	111,716.52	112,000.00	118,291.50	134,645.23	129,324.04	131,034.00	129,600.00	131,600.00	2,000.00	-2%
	CAPITAL EXPENDITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL EXPENSES	111,716.52	112,000.00	139,618.70	163,121.86	159,042.09	160,965.01	152,079.31	176,845.24	24,765.93	-14%

SOLID WASTE/REFUSE

FY 2024 LINE ITEMS BUDGET DESCRIPTIONS

EXPENSES:

0209-510	Salaries and Wages	10% Administration salary.
0209-518	Employee Benefits	Employer contributions based on Gross Salary: F.I.C.A. 7.65%, and L.A.G.E.R.S - 20.5% of gross pay; and includes group health, vision, and life insurance.
0209-631	Postage	Portion of utility bills mailed.
0209-695	Other Expenditures	Unanticipated expenditures not specifically listed.

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 collection operations, debt service funding, system improvements, repair, and maintenance of the lift stations.

There is one (1) employee assigned to the Sewer Fund which includes the Treatment Plant Operator and the Sewer Maintenance Worker. 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 Operator 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.

WASTEWATER

ACCOUNT #	TYPES OF REVENUES	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference	%
0200-420	Sewer Fees (Metered)	247,039.06	0.00	129,245.31	142,169.84	127,584.50	134,250.00	149,645.00	151,703.00	2,058.00	-1%
0200-426	Service Charge - Sewer	109,915.18	0.00	107,717.83	118,489.61	106,180.60	115,584.00	119,457.00	130,609.92	11,152.92	-9%
0200-416	Penalties	2,663.77	0.00	6,275.22	6,902.74	11,556.99	13,792.00	12,298.00	15,584.96	3,286.96	-21%
0200-425	State Sewer Connection Fee	1,164.00	866.84	868.80	1,011.56	1,193.54	1,223.00	1,200.00	1,200.00	0.00	0%
	State Grants/Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Transfers In - Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL REVENUES	360,782.01	866.84	244,107.16	268,573.75	246,515.63	264,849.00	282,600.00	299,097.88	16,497.88	-6%

ACCOUNT #	TYPES OF EXPENSES	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference	%
0207-510	Salaries and Wages- Sewer	23,417.26	27,035.12	27,657.97	33,219.70	39,245.75	43,138.00	44,554.00	46,634.00	2,086.00	-4%
0207-510	Salaries and Wages- Adm.	0.00	0.00	20,960.54	20,834.63	23,038.98	22,887.00	49,290.00	60,772.00	11,482.00	-19%
0207-518	Employee Benefits	12,249.26	10,644.17	6,790.86	14,368.14	17,059.54	18,450.00	38,566.00	19,450.00	19,116.00	98%
0207-520	Overtime	64.14	226.07	1,534.24	3,453.55	5,671.07	6,593.00	2,500.00	3,000.00	500.00	-17%
	PERSONNEL COSTS	35,730.66	37,905.36	56,943.61	71,876.02	85,015.34	91,068.00	134,910.00	129,856.00	5,054.00	4%
0207-631	Postage	0.00	1,856.85	1,415.48	2,168.47	2,099.80	3,179.00	2,500.00	3,500.00	1,000.00	-29%
0207-630	Supplies and Materials	5,202.73	5,563.61	2,247.89	1,799.29	1,435.43	1,364.00	2,000.00	2,000.00	0.00	0%
0207-620	Telephone and Utilities	12,914.18	17,550.33	16,294.59	14,414.97	17,821.24	15,509.00	18,000.00	16,000.00	2,000.00	13%
0207-660	Vehicle Expense	3,288.46	2,921.65	4,849.20	4,166.51	2,706.70	261.00	5,000.00	5,000.00	0.00	0%
	Insurance	3,583.16	2,660.20	4,115.56	0.00	0.00	0.00	0.00	0.00	0.00	
0207-635	Legal and Accounting	0.00	0.00	1,000.00	600.58	101.30	0.00	0.00	0.00	0.00	
0207-650	Travel, Meetings, and Dues	1,037.30	2,216.61	490.00	1,000.00	866.34	1,421.00	1,200.00	1,600.00	400.00	-25%
0207-662	Petroleum Products	0.00	1,837.25	2,125.48	3,967.46	5,064.24	5,417.00	6,200.00	6,200.00	0.00	0%
0207-695	Other Expenditures	4,877.48	2,797.52	1,404.64	417.69	2,330.45	219.00	3,000.00	3,000.00	0.00	0%
0207-646	Chemicals	0.00	7,051.38	4,326.73	8,199.13	12,077.10	9,164.00	16,000.00	10,000.00	6,000.00	60%
0207-645	Repairs and Maint-Equip	24,365.03	9,486.27	14,000.26	11,950.46	9,987.93	2,549.00	20,000.00	5,000.00	15,000.00	300%
0207-648	Repairs and Maint-Syst (lift stations, sewer lines, etc.)	0.00	0.00	38,516.22	49,259.07	28,403.73	11,665.00	65,000.00	50,000.00	15,000.00	30%
0207-661	Laboratory Fee	6,146.52	6,707.00	5,544.00	6,539.73	6,040.40	3,635.00	8,000.00	8,000.00	0.00	0%
	Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Transfer Out-Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0207-673	State Primacy Fee	1,107.40	1,098.00	868.80	1,040.30	7,077.67	1,100.00	1,400.00	1,400.00	0.00	0%
0207-669	Contractual Expense	0.00	0.00	24.00	962.50	135.46	154.00	1,200.00	1,200.00	0.00	0%
	WasteSystem Maintenance of R.O.W/Easements	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	OPERATING EXPENSES	62,522.26	61,746.67	97,222.85	106,486.16	96,147.79	55,637.00	149,500.00	112,900.00	36,600.00	32%
0207755	CAPITAL EXPENDITURE	77,061.06	50,494.71	10,000.00	5,546.84	114,805.10	10,089.00	0.00	50,000.00	50,000.00	-100%
	END OF YEAR BALANCE ADJ.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL EXPENSES	175,313.98	150,146.74	164,166.46	183,909.02	295,968.23	156,794.00	284,410.00	292,756.00	8,346.00	-3%

ACCOUNT #	PERSONNEL POSITIONS	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2022/2023 Budget Difference
	Sewer Plant Operator				1.00	1.00	1.00	1.00	1.00	
	Line Maintenance Repairman				0.00					
	TOTAL PERSONNEL	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	

SEWER/WASTEWATER FUND

FY 2024 LINE ITEMS BUDGET DESCRIPTIONS

EXPENSES:

0207-510	Salaries and Wages	Salaries for full time positions.
0207-518	Employee Benefits	Employer contributions based on Gross Salary: F.I.C.A. 7.65%, and L.A.G.E.R.S - 20.5% of gross pay; and includes group health, vision, and life insurance.
0207-631	Postage	Mailing reports and utility bills.
0207-630	Supplies and Materials	Lab treatment chemicals, hand tools lab equipment, shop towels, cleaning supplies, uniform, and miscellaneous supplies.
0207-620	Telephone and Utilities	Monthly billing for phone, electric, natural gas, internet, lift stations.
0207-660	Vehicle Expense	Vehicle repairs and maintenance.
0207-646	Chemicals	Chemicals for sewage treatment and testing.
0207-635	Legal and Accounting	
0207-650	Travel, Meetings, and Dues	Training costs and operator certifications.
0207-662	Petroleum Products	Fuel and oil for vehicles and equipment.
0207-695	Other Expenditures	Unanticipated expenses not specifically listed..
0207-645	Repairs and Maint - Equip	Repairs and maintenance on trucks, sludge spreader, and equipment.
0207-648	Repairs and Maint - System	Sewer plant, mains, and lift stations repairs and maintenance.
0207-661	Laboratory Fee	Monthly wastewater testing.
0207-669	Contractual Expenses	
0207-755	Capital Expenses	
0207-673	State Primacy Fee	

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.

The debt service fund is presented in detail on the following page.

GENERAL OBLIGATION DEBT FUND- City Hall

ACCOUNT #	TYPES OF REVENUES	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference	%
	Accrued Interest	457.45	0.00							0.00	
0300-110	Real Estate/Personal Property	62,544.34	62,029.44	65,118.76	67,374.23	87,373.35	70,160.00	70,000.00	58,000.00	12,000.00	21%
	TOTAL REVENUES	63,001.79	62,029.44	65,118.76	67,374.23	87,373.35	70,160.00	70,000.00	58,000.00	12,000.00	

ACCOUNT #	TYPES OF EXPENDITURES	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY 2023/2024 Budget Difference	%
0208-802	G.O. Bond Payments / City Hall	66,418.76	67,553.13	64,818.76	64,818.76	63,443.76	67,434.38	65,118.76	66,000.00	881.24	-1%
	TOTAL EXPENDITURES	66,418.76	67,553.13	64,818.76	64,818.76	63,443.76	67,434.38	65,118.76	66,000.00	881.24	

	FUND BALANCE - ENDING	26,847.40	21,323.71	21,323.71	4,881.24	23,929.59	2,725.62	4,881.24		12,881.24	
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TRANSPORTATION SALES TAX FUND

Major Department Activities:

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

The 1/2% 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.

Additional improvements include street and alley culverts, storm drainage, and miscellaneous gravel for alleys, patching, and concrete work.

TRANSPORTATION SALES TAX INCOME

TYPES OF REVEUES	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY	
									Budget Difference	%
Transportation Sales Tax Income	90,121.82	100,000.00	110,309.00	125,546.99	120,340.21	138,422.00	122,170.71	130,000.00	7,829.29	-6%
Interest Income	192.37	100.00	286.00	177.29	150.00	150.00	150.00	150.00	0.00	0%
TOTAL REVENUE	90,314.19	100,100.00	110,595.00	125,724.28	120,490.21	138,572.00	122,320.71	130,150.00	7,829.29	-6%

TYPES OF EXPENDITURES	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget Proposed	FY	
									Budget Difference	%
Street	47,267.50	32,000.00	40,000.00	31,865.70	93,704.66	221,641.00	122,170.71		122,170.71	
TOTAL EXPENTITURES	47,267.50	32,000.00	40,000.00	31,865.70	93,704.66	221,641.00	122,170.71		122,170.71	

STORMWATER CONTROL AND **LOCAL PARKS TAX LEVY**

April 6, 2021, voters approved a one-half percent ($\frac{1}{2}\%$) Storm Water Control and Local Parks Tax Levy.

The $\frac{1}{2}\%$ is deposited in a special trust fund shown as “Parks and Recreations/Storm Water Control Fund” as required by RSMo. 67.755, with disbursements made according to statutes.

PARKS AND STORMWATER SALES TAX

TYPES OF REVENUES		FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget	FY 2023/2024 Budget Difference	%
	Parks/Stormwater Sales Tax Income	0.00	0.00	0.00	0.00	10,888.28	135,733.00	122,447.07	122,447.07	0.00	
	Interest Income	0.00	100.00	0.00	0.00	0.00		150.00	150.00		
	TOTAL REVENUE	0.00	100.00	0.00		10,888.28	135,733.00	122,597.07	122,597.07	0.00	

ACCOUNT # TYPES OF EXPENDITURES		FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Budget	FY 2022 Actuals	FY 2023 Estimated Actuals	FY 2023 Budget	FY 2024 Budget	FY 2023/2024 Budget Difference	%
	Park Improvements	0.00	0.00	0.00		77,592.00	121,908.00	80,000.00	60,000.00	20,000.00	
	Stormwater Projects	0.00	0.00	0.00	0.00	0.00		0.00			
	TOTAL EXPENTITURES	0.00	0.00	0.00		77,592.00	121,908.00	80,000.00	60,000.00	20,000.00	

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 the accounts.
Eminent Domain	The power of a government to acquire private property for public purposes.

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

General Fund	The fund used to account for all financial resources, except those required to be accounted for in another fund.
General Obligation Bonds	When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds.
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.