

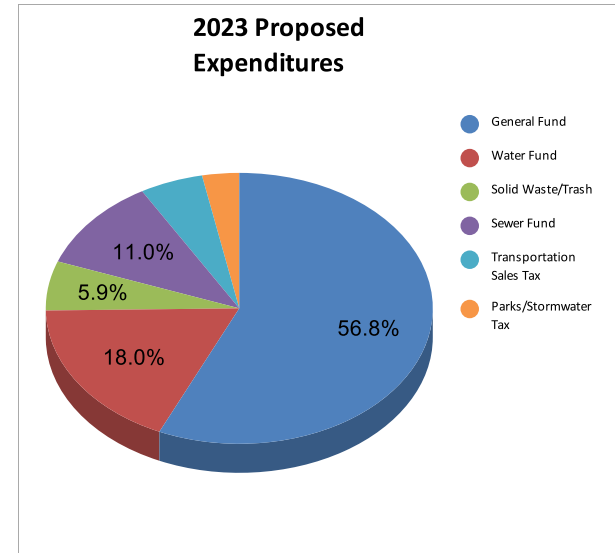
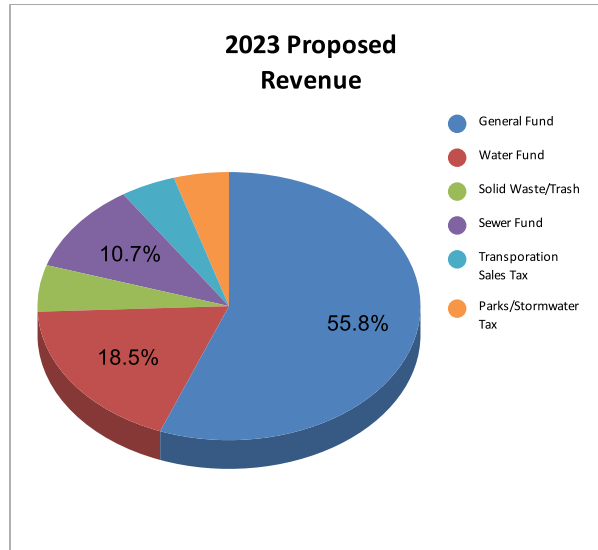


ADOPTED ANNUAL OPERATING BUDGET

FOR FISCAL YEAR 2023

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| REVENUE FUNDS | FY 2023 Budget Proposed |
|-------------------------------------|-------------------------------|
| General Fund | \$1,468,608.00 |
| Water Fund | 486,111.41 |
| Solid Waste/Trash | 147,497.18 |
| Sewer Fund | 282,600.00 |
| Transportation Sales Tax | 122,447.07 |
| Parks/Stormwater Tax | 122,447.07 |
| TOTAL REVENUES AND TRANSFERS | 2,629,710.73 |

| EXPENDITURE/EXPENSE FUNDS | FY 2023 Budget Proposed |
|---------------------------------------|-------------------------------|
| General Fund | 1,468,376.99 |
| 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 | 2,586,396.30 |

SUMMARY OF ALL REVENUES, TRANSFERS, AND EXPENDITURES BY FUND

| REVENUE FUNDS | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Estimated Actuals | FY 2022 Budget Proposed | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------------|-------------------------------|-------------------------------|--------------------------------------|-------------|
| General Fund | 1,217,193.37 | 1,263,982.58 | 1,199,511.26 | 1,199,511.26 | 1,359,803.85 | 1,869,057.82 | 1,354,038.26 | 1,468,608.00 | 114,569.74 | -8% |
| Water Fund | 630,763.35 | 638,394.58 | 747,231.61 | 418,801.68 | 460,402.03 | 419,236.82 | 411,621.81 | 486,111.41 | 74,489.60 | -15% |
| Trash Service/Refuse | 0.00 | 0.00 | 108,381.84 | 128,281.47 | 163,121.86 | 145,086.87 | 147,497.18 | 147,497.18 | 0.00 | 0% |
| Waste Water Fund | 352,653.91 | 360,782.01 | 866.84 | 244,107.16 | 268,573.75 | 245,101.54 | 268,573.75 | 282,600.00 | 14,026.25 | -5% |
| Transportation Sales Tax | 101,464.05 | 90,314.19 | 126,659.42 | 100,100.00 | 127,610.99 | 143,608.47 | 122,447.07 | 122,447.07 | 0.00 | 0% |
| Parks and Stormwater Sales Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | 122,447.07 | 122,447.07 | 0.00 | 0% |
| TOTAL REVENUES & TRANSFERS | 2,302,074.68 | 2,353,473.36 | 2,182,650.97 | 2,090,801.57 | 2,379,512.48 | 2,824,591.52 | 2,304,178.07 | 2,629,710.73 | 203,085.59 | -12% |
| LESS: Transfers In | 45,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | |
| | | | | | | | | | | |
| TOTAL REVENUES | 2,257,074.68 | 2,353,473.36 | 2,182,650.97 | 2,090,801.57 | 2,379,512.48 | 2,824,591.52 | 2,304,178.07 | 2,629,710.73 | 325,532.66 | -12% |
| | | | | | | | | | | |
| EXPENDITURE/EXPENSE FUNDS | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Budget | FY 2021 Actuals | FY 2022 Estimated Actuals | FY 2022 Budget Proposed | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | |
| General Fund | 1,338,840.55 | 1,557,133.93 | 1,471,035.39 | 1,203,604.03 | 1,359,803.85 | 1,379,963.99 | 1,379,963.99 | 1,468,376.99 | 88,413.00 | -6% |
| Water Fund | 313,060.61 | 339,322.14 | 333,693.59 | 541,277.39 | 460,402.03 | 325,428.11 | 411,621.81 | 464,868.00 | 53,246.19 | -11% |
| Trash Service/Refuse | 0.00 | 0.00 | 0.00 | 139,618.70 | 163,121.86 | 158,626.09 | 152,079.31 | 152,079.31 | 0.00 | 0% |
| Waste Water Fund | 117,182.44 | 175,313.98 | 150,146.74 | 164,166.46 | 268,573.75 | 296,197.04 | 183,909.02 | 284,410.00 | 100,500.98 | -35% |
| Transportation Sales Tax | 25,367.71 | 47,267.50 | 32,000.00 | 32,000.00 | 127,610.99 | 30,000.00 | 122,447.07 | 136,662.00 | 14,214.93 | -10% |
| Stormwater/Parks Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 40,000.00 | 80,000.00 | 40,000.00 | -50% |
| TOTAL EXPEND/EXP AND TRANSFERS | 1,794,451.31 | 2,119,037.55 | 1,986,875.72 | 2,080,666.58 | 2,379,512.48 | 2,191,715.23 | 2,290,021.20 | 2,586,396.30 | 296,375.10 | 4% |
| LESS: Transfers Out: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | | | | | | | | | | |
| TOTAL EXPENDITURES/EXPENSES | 1,794,451.31 | 2,119,037.55 | 1,986,875.72 | 2,080,666.58 | 2,379,512.48 | 2,191,715.23 | 2,290,021.20 | 2,586,396.30 | 296,375.10 | 4% |

SUMMARY OF REVENUES, TRANSFERS IN, AND EXPENDITURES

| REVENUE CATEGORY | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Estimated Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------------|-------------------------------|---|------------|
| Taxes | 486,207.17 | 457,444.82 | 435,667.36 | 459,268.58 | 493,881.67 | 480,714.82 | 478,389.37 | 504,078.00 | 23,363.18 | -5% |
| Licenses and Permits | 12,972.23 | 19,774.28 | 35,812.90 | 42,905.35 | 43,350.28 | 43,350.28 | 35,695.24 | 45,000.00 | 1,649.72 | -4% |
| Intergovernmental | 598,205.36 | 618,311.90 | 658,108.68 | 740,203.25 | 796,586.13 | 806,486.88 | 723,515.96 | 902,724.00 | 96,237.12 | -11% |
| Fines and Forfeitures | 42,538.97 | 38,202.08 | 15,760.37 | 10,942.29 | 14,197.43 | 14,197.43 | 35,662.90 | 12,506.00 | 1,691.43 | 14% |
| Miscellaneous | 32,269.64 | 85,249.50 | 54,161.95 | 7,115.00 | 9,288.85 | 9,288.85 | 191,245.45 | 4,300.00 | 4,988.85 | 116% |
| TOTAL REVENUES | 1,172,193.37 | 1,218,982.58 | 1,199,511.26 | 1,260,434.47 | 1,357,304.36 | 1,354,038.26 | 1,464,508.92 | 1,468,608.00 | 111,303.64 | -8% |
| 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 | 45,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL REVENUES AND TRANSFERS | 1,217,193.37 | 1,263,982.58 | 1,199,511.26 | 1,260,434.47 | 1,357,304.36 | 1,354,038.26 | 1,464,508.92 | 1,468,608.00 | 114,569.74 | -8% |
| EXPENDITURES BY DEPARTMENT | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Budget | FY 2022 Budget | FY 2022 Estimated Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | |
| Administration | 282,950.97 | 307,690.19 | 310,006.74 | 150,523.97 | 197,911.69 | 222,868.89 | 208,103.75 | 217,258.19 | 5,610.70 | 3% |
| City Administrator | 88,112.57 | 88,636.62 | 88,431.51 | 57,931.75 | 38,914.69 | 43,939.69 | 42,105.32 | 71,989.00 | 28,049.31 | -39% |
| Board Of Aldermen | 1,831.47 | 1,831.47 | 1,831.47 | 26,013.10 | 63,458.68 | 63,458.68 | 45,790.48 | 51,770.00 | 11,688.68 | 23% |
| Building Official | 59,623.60 | 62,013.82 | 35,348.28 | 38,953.38 | 47,089.00 | 80,000.00 | 76,567.50 | 87,091.00 | 7,091.00 | -8% |
| Police | 669,653.95 | 807,243.22 | 591,789.75 | 462,925.15 | 543,251.98 | 572,868.00 | 482,923.68 | 617,171.00 | 44,303.00 | -7% |
| Court | 65,167.18 | 70,192.46 | 61,364.85 | 62,582.12 | 82,818.76 | 85,877.00 | 80,315.75 | 94,436.00 | 8,559.00 | -9% |
| Street | 138,501.32 | 186,811.26 | 330,298.13 | 186,955.20 | 266,538.05 | 241,026.00 | 320,391.85 | 206,071.80 | 34,954.20 | 17% |
| Fire | 32,999.49 | 32,714.89 | 51,964.66 | 58,427.84 | 79,821.00 | 80,000.00 | 83,765.66 | 82,590.00 | 2,590.00 | -3% |
| Parks & Rec | 0.00 | 0.00 | 0.00 | 3,247.34 | 40,000.00 | 40,000.00 | 40,000.00 | 40,000.00 | 0.00 | 0% |
| TOTAL EXPENDITURES | 1,338,840.55 | 1,557,133.93 | 1,471,035.39 | 1,047,559.85 | 1,359,803.85 | 1,430,038.26 | 1,379,963.99 | 1,468,376.99 | 88,413.00 | -3% |

SUMMARY OF

GENERAL FUND REVENUE DETAILS

| ACCOUNT TYPES OF REVENUE | | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|------------------------------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-------------------------------|---|-------|
| Taxes: | | | | | | | | | | | |
| 0100110 | Ad Valorem Taxes | 201,837.30 | 161,391.38 | 154,875.20 | 172,276.80 | 184,805.28 | 189,504.48 | 180,582.20 | 194,594.00 | 5,089.52 | -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 | 62,230.42 | 71,210.05 | 68,365.42 | 76,056.71 | 81,579.69 | 80,000.00 | 80,453.94 | 83,000.00 | 3,000.00 | -4% |
| 0100115 | Railroad & Utility Tax | 17,216.89 | 16,488.02 | 17,040.39 | 18,625.56 | 18,618.21 | 20,488.12 | 20,100.55 | 20,101.00 | 387.12 | 2% |
| 0100130 | Utility Franchise Tax - KCP&L | 113,995.76 | 123,348.85 | 122,815.72 | 121,500.00 | 122,472.17 | 122,442.28 | 129,641.07 | 126,146.00 | 3,703.72 | -3% |
| 0100131 | Utility Franchise Tax - MoPub | 21,323.84 | 25,635.13 | 23,454.54 | 27,678.31 | 21,649.21 | 30,446.14 | 42,122.65 | 45,924.00 | 15,477.86 | -34% |
| 0100132 | Utility Franchise Tax - SW Bell | 45,526.90 | 40,369.04 | 25,550.08 | 20,702.31 | 30,188.05 | 22,772.54 | 13,958.40 | 13,185.00 | 9,587.54 | 73% |
| 0100133 | Utility Franchise Tax - Cable | 21,022.72 | 15,524.41 | 20,524.28 | 19,835.78 | 15,274.68 | 21,819.36 | 19,469.94 | 18,795.00 | 3,024.36 | -3% |
| 0100135 | Cigarette & Tobacco Tax | 3,053.34 | 3,477.94 | 3,041.73 | 2,593.11 | 2,992.82 | 2,746.38 | 2,367.70 | 2,333.00 | 413.38 | -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 | 486,207.17 | 457,444.82 | 435,667.36 | 459,268.58 | 477,580.11 | 490,219.30 | 488,696.45 | 504,078.00 | 13,858.70 | 3% |
| Licenses and Permits: | | | | | | | | | | | |
| 0100210 | Liquor Licenses | 0.00 | 365.80 | 750.00 | 750.00 | 1,395.42 | 1,000.00 | 1,500.00 | 1,500.00 | 500.00 | -33% |
| 0100220 | Occupational Licenses | 4,829.81 | 4,768.23 | 5,980.55 | 5,333.08 | 6,487.98 | 2,936.89 | 6,044.61 | 6,318.00 | 3,381.11 | -54% |
| 0100215 | Dog Licenses and Fines | 669.97 | 963.35 | 928.58 | 525.00 | 968.00 | 577.50 | 746.00 | 915.00 | 337.50 | -37% |
| 0100230 | Building Permits & Zoning | 7,472.45 | 13,676.90 | 28,153.77 | 35,305.35 | 32,553.21 | 38,835.89 | 15,021.20 | 17,555.00 | 21,280.89 | 121% |
| | Subtotal Licenses and Permits | 12,972.23 | 19,774.28 | 35,812.90 | 41,913.43 | 41,404.61 | 43,350.28 | 23,311.81 | 26,288.00 | 17,062.28 | 13% |
| Intergovernmental Revenues: | | | | | | | | | | | |
| 0100140 | Sales Tax - General Sales Tax | 221,573.02 | 190,196.76 | 216,554.48 | 253,028.99 | 270,494.29 | 278,331.89 | 288,935.70 | 299,523.00 | 21,191.11 | -7% |
| 0100125 | Sales Tax - Class 3 Sur Tax | 0.00 | 4,632.01 | 4,902.97 | 4,977.53 | 4,968.20 | 0.00 | 5,206.63 | 5,300.00 | 5,300.00 | -100% |
| 0100156 | Sales Tax - Capital Improvement Tax | 101,256.59 | 101,889.25 | 109,045.20 | 105,187.75 | 125,546.89 | 104,044.36 | 144,679.79 | 136,662.00 | 32,617.64 | -24% |
| 0100160 | Sales Tax - Local Use Tax | 36,753.86 | 82,814.67 | 79,538.86 | 102,064.63 | 92,267.00 | 112,271.09 | 186,432.24 | 185,396.00 | 73,124.91 | -1% |
| 0100165 | Sales Tax - Johnson County Sales Tax | 126,821.36 | 132,867.78 | 132,735.97 | 143,717.08 | 153,539.94 | 158,088.79 | 165,159.37 | 154,378.00 | 3,710.79 | -7% |
| 290610 | City of LaMonte Court Fee | 2,500.00 | 2,500.00 | 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 | 36,183.71 | 36,684.79 | 36,969.73 | 39,726.27 | 47,500.15 | 43,698.90 | 40,661.71 | 38,463.00 | 5,235.90 | -5% |
| 0100150 | Motor Vehicle - Fuel Tax (Gasoline) | 73,116.82 | 66,726.64 | 73,361.47 | 86,501.00 | 68,661.28 | 95,151.10 | 87,377.84 | 78,002.00 | 17,149.10 | -11% |
| | Subtotal Intergovernmental Revenues | 598,205.36 | 618,311.90 | 658,108.68 | 740,203.25 | 767,977.75 | 796,586.13 | 923,453.28 | 902,724.00 | 106,137.87 | -2% |
| Fines and Forfeitures: | | | | | | | | | | | |
| 0100310 | City Court Fines | 42,538.97 | 38,202.08 | 15,760.37 | 10,942.29 | 20,716.42 | 14,197.43 | 11,894.87 | 12,506.00 | 1,691.43 | 14% |
| | Subtotal Fines and Forfeitures | 42,538.97 | 38,202.08 | 15,760.37 | 10,942.29 | 20,716.42 | 14,197.43 | 11,894.87 | 12,506.00 | 1,691.43 | 5% |

| ACCOUNT TYPES OF REVENUE | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------|---|---|
| Miscellaneous: | | | | | | | | | | |
| Workcomp Reimbursement | 0.00 | 0.00 | | 500.00 | 0.00 | 500.00 | 0.00 | 0.00 | 500.00 | |
| Rural Fire Reimbursements | 0.00 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | |
| Tower Rental Income | 0.00 | 0.00 | 3,169.67 | 1,500.00 | 1,974.91 | 2,788.85 | 2,633.88 | 2,800.00 | 11.15 | |
| Gary Sinese Foundation Donation | 0.00 | 0.00 | | 0.00 | | | 0.00 | 0.00 | 0.00 | |
| 0100365 Interest Income | 142.75 | 496.36 | 316.48 | 115.00 | 1,870.00 | 1,500.00 | 100.00 | 1,500.00 | 0.00 | |
| Adjusted Payroll | 15,421.19 | 16,645.29 | 18,233.00 | 0.00 | | | 21,499.13 | 0.00 | 0.00 | |
| 0100370 Other Miscellaneous Income | 16,705.70 | 68,107.85 | 32,442.80 | 5,000.00 | | 5,000.00 | 20,886.19 | 0.00 | 5,000.00 | |
| Property Sale(s) | 0.00 | 0.00 | | 0.00 | 88,095.80 | | 88,095.80 | 0.00 | 0.00 | |
| CARES Act | 0.00 | 0.00 | 0.00 | 0.00 | 12,616.39 | 0.00 | | 0.00 | | |
| Park Department donation | 0.00 | 0.00 | | 0.00 | 7,500.00 | 0.00 | 7,500.00 | 0.00 | 0.00 | |
| Washington STP Fund Reimburse. | 0.00 | 0.00 | | 68,151.17 | | 0.00 | | 0.00 | 0.00 | |
| ARPA | 0.00 | 0.00 | 0.00 | 0.00 | 280,986.41 | 0.00 | 280,986.41 | 0.00 | | |
| Subtotal Miscellaneous | 32,269.64 | 85,249.50 | 54,161.95 | 75,266.17 | 393,043.51 | 9,788.85 | 421,701.41 | 4,300.00 | 5,488.85 | |
| TOTAL REVENUES | 1,172,193.37 | 1,218,982.58 | 1,199,511.26 | 1,327,593.72 | 1,700,722.40 | 1,354,141.99 | 1,869,057.82 | 1,449,896.00 | 95,754.01 | |
| 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 | 0.00 | |
| TRANSFERS: | | | | | | | | | | |
| Transfers In: | 45,000.00 | 45,000.00 | 45,000.00 | 0.00 | | | 0.00 | | 0.00 | |
| All Funds | 45,000.00 | 45,000.00 | 45,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Transfers Out: | | | | | | | | | | |
| TOTAL REVENUES & TRANSFERS | 1,217,193.37 | 1,263,982.58 | 1,244,511.26 | 1,327,593.72 | 1,700,722.40 | 1,354,141.99 | 1,869,057.82 | 1,449,896.00 | 95,754.01 | |
| Unencumbered Cash | | | | | | | | | | |
| Cash Reserve Balance | 2,094,373.17 | 1,219,174.98 | | 1,243,558.48 | | | | 1,500,000.00 | | |

GENERAL FUND REVENUES FY2023 LINE ITEM BUDGET DESCRIPTION

TAXES:

| | | |
|-------------------------|-----------------------------|--|
| 0101-650 | Ad Valorem Taxes | 2023 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 Improvment 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. |

LICENSES AND PERMITS:

| | | |
|----------|------------------------|---|
| 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. |

INTERGOVERNMENTAL:

| | | |
|----------|----------------------------|--|
| 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 |

FINES AND FORFEITURES:

| | | |
|----------|------------------|--|
| 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. |

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 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|-----------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-------------------------------|--------------------------------------|-------|
| 0101510 | Salaries and Wages | 128,766.92 | 139,660.69 | 138,074.91 | 25,456.71 | 23,263.25 | 27,715.00 | 21,640.00 | 41,075.19 | 13,360.19 | -33% |
| 0101518 | Employee Benefits | 65,515.70 | 67,712.29 | 36,535.62 | 29,743.70 | 21,944.79 | 22,096.69 | 27,682.38 | 21,033.00 | 6,649.38 | 5% |
| 0101520 | Overtime | 2,185.54 | 2,220.53 | 2,870.82 | 3,979.43 | 2,840.17 | 2,500.00 | 4,276.02 | 3,000.00 | 1,276.02 | -17% |
| | PERSONNEL COSTS | 196,468.16 | 209,593.51 | 177,481.35 | 59,179.84 | 48,048.21 | 52,311.69 | 53,598.40 | 65,108.19 | 5,434.79 | -20% |
| 0101625 | Postage | 0.00 | 0.00 | 0.00 | 968.29 | 1,239.61 | 1,000.00 | 1,717.30 | 1,500.00 | 500.00 | -33% |
| 0101625 | Office Supplies | 1,687.52 | 2,475.73 | 1,795.87 | 875.41 | 1,578.84 | 1,300.00 | 1,244.15 | 2,000.00 | 700.00 | -35% |
| 0101630 | Operating Supplies | 3,807.75 | 3,879.49 | 4,851.38 | 3,869.55 | 4,987.03 | 5,000.00 | 2,828.15 | 3,000.00 | 2,000.00 | 67% |
| 0101620 | Telephone and Utilites | 18,134.61 | 17,934.99 | 18,231.28 | 20,515.24 | 21,988.33 | 17,000.00 | 11,147.30 | 15,000.00 | 2,000.00 | 13% |
| 0101632 | Advertising | 1,223.88 | 2,807.87 | 4,051.69 | 803.88 | 187.00 | 0.00 | 0.00 | 150.00 | 150.00 | -100% |
| 0101635 | Legal and Accounting | 21,590.93 | 15,199.15 | 32,272.30 | 4,166.13 | 4,372.30 | 5,000.00 | 6,600.00 | 5,000.00 | 0.00 | 0% |
| 0101640 | Insurance | 18,607.90 | 15,821.25 | 13,341.49 | 17,950.24 | 80,542.00 | 74,000.00 | 97,661.95 | 98,000.00 | 24,000.00 | -24% |
| 0101650 | Travel, Meetings, and Dues | 9,728.47 | 10,541.71 | 16,327.85 | 1,602.48 | 2,867.03 | 3,000.00 | 2,370.54 | 3,000.00 | 0.00 | 0% |
| 0101695 | Other Expenditures | 8,116.24 | 9,611.32 | 2,467.51 | 3,282.07 | 3,183.86 | 4,000.00 | 3,640.43 | 2,000.00 | 2,000.00 | 100% |
| 0101645 | Repairs and Maintenance | 3,585.51 | 10,379.17 | 10,276.08 | 13,606.80 | 12,902.43 | 15,000.00 | 2,501.16 | 7,500.00 | 7,500.00 | 100% |
| | Information Technology | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,096.59 | 0.00 | 0.00 | |
| 0101645 | Contractual Services | 0.00 | 0.00 | 3,500.00 | 13,159.04 | 15,662.11 | 15,000.00 | 24,813.71 | 15,000.00 | 0.00 | 0% |
| | OPERATING EXPENDITURES | 86,482.81 | 88,650.68 | 107,115.45 | 80,799.13 | 149,510.54 | 140,300.00 | 162,621.28 | 152,150.00 | 11,850.00 | 2% |
| 0101755 | CAPITAL EXPENDITURES | 0.00 | 9,446.00 | 25,409.94 | 10,545.00 | 10,545.00 | 5,300.00 | 5,197.68 | 0.00 | 5,300.00 | -100% |
| | TOTAL EXPENDITURES | 282,950.97 | 307,690.19 | 310,006.74 | 150,523.97 | 208,103.75 | 197,911.69 | 167,818.96 | 217,258.19 | 11,984.79 | 4% |

| ACCOUNT # | PERSONNEL POSITIONS | FY 2017 Actual | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Estimated Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|-----------|----------------------------------|-------------------|--------------------|--------------------|--------------------|--------------------|-------------------|---------------------------------|-------------------------------|--------------------------------------|---|
| | City Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | 1.00 | 0.00 | |
| | Utility Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | 1.00 | 0.00 | |
| | Secretary/Clerk | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | | | 0.00 | 0.00 | |
| | TOTAL PERSONNEL POSITIONS | 2.00 | 2.00 | 2.00 | 3.00 | 2.00 | | | 2.00 | 0.00 | |

ADMINISTRATION

FY 2023 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 -18.5% 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 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Estimated Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|-----------|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|---------------------------------|----------------------------|--------------------------------------|-------|
| 0104-510 | Salaries and Wages | 54,953.00 | 54,953.00 | 54,953.00 | 33,966.76 | 19,237.62 | 23,125.00 | 35,606.88 | 19,350.00 | 3,775.00 | 20% |
| 0104-518 | Employee Benefits | 32,586.31 | 33,478.51 | 33,478.51 | 12,810.11 | 11,938.66 | 10,289.69 | 18,688.56 | 17,139.00 | 6,849.31 | -40% |
| | PERSONNEL COSTS | 87,539.31 | 88,431.51 | 88,431.51 | 46,776.87 | 31,176.28 | 33,414.69 | 54,295.44 | 36,489.00 | 3,074.31 | -8% |
| 0104-630 | Supplies and Materials | 0.00 | 0.00 | 0.00 | 269.26 | 342.36 | 0.00 | 379.92 | 500.00 | 500.00 | 0% |
| 0104-660 | Vehicle | 573.26 | 205.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 0104-635 | Legal and Accounting | 0.00 | 0.00 | 0.00 | 5,710.62 | 7,352.92 | 5,000.00 | 1,907.64 | 5,000.00 | 0.00 | 0% |
| 0104-650 | Travel, Meetings, and Dues | 0.00 | 0.00 | 0.00 | 1,675.00 | 2,014.29 | 2,025.00 | 1,839.60 | 3,000.00 | 975.00 | -33% |
| 0104-695 | Other Expenditures/Misc. | 0.00 | 0.00 | 0.00 | 2,000.00 | 1,219.47 | 2,000.00 | 2,107.44 | 500.00 | 1,500.00 | 300% |
| | 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 | 0.00 | 1,500.00 | 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 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | |
| | OPERATING EXPENDITURES | 573.26 | 205.11 | 0.00 | 11,154.88 | 10,929.04 | 10,525.00 | 7,734.60 | 35,500.00 | 24,975.00 | #REF! |
| | CAPITAL EXPENDITURES | 0.00 | 0.00 | 0.00 | 0.00 | | | | 0.00 | 0.00 | |
| | TOTAL EXPENDITURES | 88,112.57 | 88,636.62 | 88,431.51 | 57,931.75 | 42,105.32 | 43,939.69 | 62,030.04 | 71,989.00 | 28,049.31 | #REF! |

| ACCOUNT # | PERSONNEL POSITIONS | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Estimated Actuals | FY 2022 Budget | FY 2022 Estimated Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference |
|-----------|----------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------|-------------------|---------------------------------|----------------------------|--------------------------------------|
| | City Administrator | 1 | 1 | 1 | 1 | 1 | | 1 | 1 | 1.00 |
| | TOTAL PERSONNEL POSITIONS | 1 | 1 | 1 | 1 | 1 | | 1 | 1 | 1.00 |

EXECUTIVE CONTROL

FY 2023 LINE ITEMS BUDGET DECRIPTIONS

| | | |
|----------|-----------------------------------|--|
| 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 - 19.5% 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:

Tom Charrette, Mayor
Zach Grove, Ward 1 Alderman
Perry Byerly, Ward 1 Alderman
Jesse Stauffer-Baum, Ward 2 Alderman
Edward Thering, Ward 2 Alderman
Thomas Brent Ward 3 Alderman
Benjamin Liechti, Ward 3 Alderman

Christina Limback, City Collector

BOARD OF ALDERMEN

| ACCOUNT # | TYPES OF EXPENDITURES | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Estimated Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|-----------|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|---------------------------------|-------------------------------|--------------------------------------|-----------|
| 0105-630 | Salaries and Wages | 1,680.00 | 1,680.00 | 1,680.00 | 1,680.00 | 2,694.00 | 3,120.00 | 2,416.80 | 2,420.00 | 700.00 | 0% |
| 0105-518 | Employee Benefits | 151.47 | 151.47 | 151.47 | 151.47 | 206.09 | 238.68 | 250.00 | 250.00 | 11.32 | 0% |
| | PERSONNEL COSTS | 1,831.47 | 1,831.47 | 1,831.47 | 1,831.47 | 2,900.09 | 3,358.68 | 2,666.80 | 2,670.00 | 688.68 | 0% |

| ACCOUNT # | TYPES OF EXPENDITURES | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Estimated Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|-----------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|---------------------------------|----------------------------|--------------------------------------|------------|
| 0105-630 | Supplies and Materials | 0.00 | 0.00 | 0.00 | 452.21 | 305.19 | 500.00 | 398.90 | 500.00 | 0.00 | 25% |
| 0105-632 | Advertising | 0.00 | 0.00 | 0.00 | 645.00 | 2,214.52 | 3,500.00 | 258.77 | 1,000.00 | 2,500.00 | 286% |
| 0105-635 | Legal and Accounting | 0.00 | 0.00 | 0.00 | 20,450.37 | 26,085.42 | 30,000.00 | 17,950.74 | 20,000.00 | 10,000.00 | 11% |
| 0105-650 | Travel, Meetings, and Dues | 0.00 | 0.00 | 0.00 | 534.05 | 65.00 | 500.00 | 319.27 | 500.00 | 0.00 | |
| 0105-636 | Election Fees | 0.00 | 0.00 | 0.00 | 0.00 | 5,034.23 | 3,000.00 | 2,200.00 | 2,500.00 | 500.00 | 14% |
| 0105-646 | Contingency Fund | 0.00 | 0.00 | 0.00 | 0.00 | 1,900.00 | 500.00 | 0.00 | 0.00 | 500.00 | |
| 0105-641 | JCEDC | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 0.00 | 0% |
| 0105-668 | Economic Developemnt | 0.00 | 0.00 | 0.00 | 0.00 | 17,335.14 | 20,000.00 | 19,896.00 | 20,000.00 | 0.00 | 1% |
| 0105-642 | KNYSA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | |
| | State Grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 105,643 | Garden Club | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | |
| | Information Technology | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | OPERATING EXPENDITURES | 0.00 | 0.00 | 0.00 | 24,181.63 | 55,039.50 | 60,100.00 | 43,123.68 | 49,100.00 | 11,000.00 | 14% |
| | CAPITAL EXPENDITURES | 0.00 | 0.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 | |
| | TOTAL EXPENDITURES | 1,831.47 | 1,831.47 | 1,831.47 | 26,013.10 | 57,939.59 | 63,458.68 | 45,790.48 | 51,770.00 | 11,000.00 | 13% |

| ACCOUNT # | PERSONNEL POSITIONS | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Estimated Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference |
|-----------|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|---------------------------------|----------------------------|--------------------------------------|
| | Mayor | 1 | 1 | 1 | 1 | 1 | | 1.00 | 1.00 | 0.00 |
| | Board Members | 6 | 6 | 6 | 6 | 6 | | 6.00 | 6.00 | 0.00 |
| | City Collector | 1 | 1 | 1 | 1 | 1 | | 1.00 | 1.00 | |
| | TOTAL PERSONNEL POSITIONS | 8 | 8 | 8 | | 8 | | 8.00 | 8.00 | 0.00 |

Board of Aldermen

FY 2023 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

| ACCOUNT # | TYPES OF EXPENDITURES | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|-----------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-------------------------------|---|-----------|
| 0106-510 | Salaries and Wages | 34,320.00 | 35,692.80 | 33,277.56 | 34,518.75 | 38,000.00 | 45,000.00 | 46,261.00 | 51,051.00 | 6,051.00 | -12% |
| 0106-518 | Employee Benefits | 23,403.60 | 24,421.02 | 92.04 | 2,640.68 | 1,989.00 | 3,400.00 | 3,538.97 | 3,905.00 | 505.00 | -13% |
| | PERSONNEL COSTS | 57,723.60 | 60,113.82 | 33,369.60 | 37,159.43 | 39,989.00 | 48,400.00 | 49,799.97 | 54,956.00 | 6,556.00 | -12% |
| 0106-625 | Supplies and Materials | 500.00 | 500.00 | 236.88 | 197.44 | 3,000.00 | 3,000.00 | 973.03 | 2,000.00 | 1,000.00 | 50% |
| 0106-635 | Legal and Accounting | 0.00 | 0.00 | 705.00 | 587.50 | 1,000.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | -100% |
| 0106-661 | Fuel | 0.00 | 0.00 | 249.60 | 208.00 | 1,000.00 | 1,500.00 | 100.04 | 2,000.00 | 500.00 | -25% |
| 0106-650 | Travel, Meetings, and Dues | 900.00 | 900.00 | 162.00 | 280.00 | 1,100.00 | 1,100.00 | 20.00 | 1,350.00 | 250.00 | -19% |
| | Information Technology | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,920.00 | 7,920.00 | -100% |
| 0106-695 | Other Expenditures | 500.00 | 500.00 | 625.20 | 521.01 | 1,000.00 | 1,000.00 | 63.46 | 2,000.00 | 1,000.00 | -50% |
| | OPERATING EXPENDITURES | 1,900.00 | 1,900.00 | 1,978.68 | 1,793.95 | 7,100.00 | 6,600.00 | 1,156.53 | 16,770.00 | 10,170.00 | 1350% |
| 0106-755 | CAPITAL EXPENDITURES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 25,611.00 | 15,365.00 | 9,635.00 | 0% |
| | TOTAL EXPENDITURES | 59,623.60 | 62,013.82 | 35,348.28 | 38,953.38 | 47,089.00 | 80,000.00 | 76,567.50 | 87,091.00 | 10,523.50 | -8% |

BUILDING OFFICIAL

FY 2023 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 |

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.

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

| | | FY | | | | | | | | | |
|-----------|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-------------------------------|-----------------------------------|-------|
| ACCOUNT # | TYPES OF EXPENDITURES | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Actuals | FY 2023 Budget Proposed | 2022/2023 Budget Difference | % |
| 0102-510 | Salaries and Wages | 380,080.85 | 506,864.30 | 337,127.85 | 280,282.79 | 313,789.62 | 365,689.00 | 326,443.85 | 382,797.00 | 17,108.00 | -4% |
| 0102-518 | Employee Benefits | 125,491.80 | 127,591.07 | 101,193.29 | 81,759.40 | 79,742.30 | 116,579.00 | 68,666.95 | 90,276.00 | 26,303.00 | 29% |
| 0102-520 | Overtime | 17,108.86 | 19,965.63 | 17,500.81 | 9,817.60 | 9,775.83 | 10,100.00 | 9,312.08 | 10,000.00 | 100.00 | 1% |
| | PERSONNEL COSTS | 522,681.51 | 654,421.00 | 455,821.95 | 371,859.79 | 403,307.75 | 492,368.00 | 404,422.88 | 483,073.00 | 9,295.00 | 30% |
| 0102-625 | Office Supplies | 717.03 | 1,357.37 | 1,414.43 | 476.91 | 482.27 | 800.00 | 762.72 | 900.00 | 100.00 | -11% |
| 0102-630 | Operating Supplies | 3,185.15 | 2,148.05 | 1,985.22 | 1,185.70 | 2,512.90 | 2,500.00 | 2,493.30 | 2,500.00 | 0.00 | 0% |
| 0102-620 | Telephone and Utilities | 12,718.84 | 16,196.92 | 14,263.73 | 16,812.60 | 19,687.39 | 11,500.00 | 12,646.21 | 12,000.00 | 500.00 | -4% |
| 0102-660 | Vehicle Expense | 49,088.39 | 25,404.24 | 49,120.78 | 3,186.04 | 7,907.28 | 12,000.00 | 12,155.47 | 10,000.00 | 2,000.00 | 20% |
| 0102-632 | Advertising | 379.20 | 568.62 | 544.80 | 620.80 | 458.57 | 800.00 | 701.44 | 1,000.00 | 200.00 | -20% |
| 0102-640 | Insurance | 37,670.30 | 39,274.55 | 30,737.53 | 32,032.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 0102-635 | Legal and Accounting | 0.00 | 0.00 | 1,690.50 | 8,606.88 | 3,718.00 | 2,500.00 | 1,540.95 | 2,000.00 | 500.00 | 25% |
| 0102-650 | Travel, Meetings, and Dues | 10,391.82 | 5,083.38 | 5,495.12 | 3,306.58 | 3,257.23 | 3,500.00 | 3,115.22 | 2,000.00 | 1,500.00 | 75% |
| 0102-646 | Petroleum Products | 0.00 | 0.00 | 0.00 | 6,282.67 | 10,152.20 | 12,600.00 | 10,513.45 | 12,600.00 | 0.00 | 0% |
| 0102-650 | Training | 0.00 | 0.00 | 0.00 | 0.00 | 8,416.86 | 16,000.00 | 14,833.06 | 16,000.00 | 0.00 | 0% |
| 0102-675 | Uniforms | 4,499.30 | 2,494.21 | 4,539.80 | 3,916.41 | 5,933.41 | 6,000.00 | 4,550.88 | 6,000.00 | 0.00 | 0% |
| | Ammo | 0.00 | 0.00 | 0.00 | 497.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 0102-695 | Other Expenditures/Misc. | 4,917.02 | 6,520.55 | 2,213.19 | 1,200.43 | 1,741.34 | 4,600.00 | 4,624.59 | 4,000.00 | 600.00 | 15% |
| 0102-645 | Repairs and Maintenance - Equipment | 1,092.89 | 2,938.91 | 2,255.61 | 1,358.66 | 1,296.77 | 2,000.00 | 1,364.93 | 1,500.00 | 500.00 | 33% |
| 0102-652 | MULES/NCIC/OMNIGO | 0.00 | 0.00 | 0.00 | 270.00 | 540.00 | 600.00 | 870.00 | 5,400.00 | 4,800.00 | -89% |
| 0102-665 | Animal Control/LCHS | 0.00 | 0.00 | 0.00 | 810.00 | 0.00 | 800.00 | 0.00 | 0.00 | 800.00 | 0 |
| 0102-644 | DWI/Drug Offense Cost/BAC Equipment | 0.00 | 0.00 | 0.00 | 78.54 | 62.72 | 300.00 | 321.57 | 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 | 0% |
| | D.A.R.E./SRO | 0.00 | 0.00 | 0.00 | 0.00 | 160.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 0102-670 | Support of Prisoners | 487.17 | 960.00 | 560.00 | 200.00 | 1,000.00 | 1,000.00 | 884.95 | 1,000.00 | 0.00 | 0% |
| 0102-680 | Municipal Court | 7,175.30 | 7,879.68 | 14,471.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | OPERATING EXPENDITURES | 132,322.41 | 110,826.48 | 129,292.04 | 80,842.29 | 67,326.94 | 77,500.00 | 71,378.74 | 77,200.00 | 300.00 | 0% |
| 0102-755 | CAPITAL EXPENDITURES | 14,650.03 | 41,995.74 | 6,675.76 | 10,223.07 | 32,492.60 | 0.00 | 7,122.06 | 56,898.00 | 56,898.00 | -100% |
| | TOTAL EXPENDITURES | 669,653.95 | 807,243.22 | 591,789.75 | 462,925.15 | 503,127.29 | 569,868.00 | 482,923.68 | 617,171.00 | 47,303.00 | -8% |

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| | | | | | | | | | | |
|--|----------------------------------|----------|----------|----------|-----------|-----------|-----------|----------|----------|-------------|
| | Police Officer | | | 4 | 5 | 5 | 5 | 3 | | 3.00 |
| | Dispatcher/Clerks | 5 | 5 | 1 | 1 | 1 | 1 | 1 | | 4.00 |
| | Part - Time Code Enforcement | 0 | 1 | 0 | 1 | 1 | 1 | 0 | | 1.00 |
| | TOTAL PERSONNEL POSITIONS | 8 | 9 | 9 | 10 | 11 | 11 | 8 | 0 | 1.00 |

POLICE DEPARTMENT

FY 2023 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 -7.3% 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. |

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 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|-----------|---|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-------------------------------|---|------|
| 0107-510 | Salaries and Wages | 28,808.00 | 29,952.00 | 31,912.14 | 32,616.02 | 37,181.20 | 39,208.00 | 40,865.63 | 44,235.00 | 5,027.00 | -11% |
| 0107-518 | Employee Benefits | 19,083.88 | 22,160.78 | 19,406.42 | 14,419.48 | 13,873.37 | 23,050.00 | 22,560.59 | 26,101.00 | 3,051.00 | -12% |
| 0107-511 | Overtime | 300.00 | 400.00 | 2,005.79 | 2,306.34 | 1,640.00 | 2,619.00 | 2,981.00 | 2,600.00 | 19.00 | 1% |
| | PERSONNEL COSTS | 48,191.88 | 52,512.78 | 53,324.35 | 49,341.84 | 52,694.57 | 64,877.00 | 66,407.22 | 72,936.00 | 5,008.00 | 10% |
| 0107-625 | Supplies and Materials | 500.00 | 500.00 | 500.00 | 226.96 | 816.94 | 1,000.00 | 199.66 | 1,000.00 | 0.00 | 0% |
| 0107-635 | Legal and Accounting | 3,000.00 | 3,000.00 | 1,690.50 | 8,732.50 | 18,310.00 | 10,200.00 | 8,050.00 | 10,200.00 | 0.00 | 0% |
| 0107-650 | Travel, Meetings, and Dues | 1,500.00 | 1,500.00 | 950.00 | 435.82 | 210.94 | 500.00 | 1,008.87 | 1,000.00 | 500.00 | -50% |
| 0107-680 | Information Technology | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 3,500.00 | 3,500.00 | |
| 0107-695 | Municipal Court (Knob Noster & LaMonte) | 7,175.30 | 7,879.68 | 100.00 | 245.00 | 0.00 | 4,500.00 | 250.00 | 1,000.00 | 3,500.00 | 350% |
| 0107-696 | Judge Court Fees | 4,800.00 | 4,800.00 | 4,800.00 | 3,600.00 | 5,780.00 | 4,800.00 | 4,400.00 | 4,800.00 | 0.00 | 0% |
| | OPERATING EXPENDITURES | 16,975.30 | 17,679.68 | 8,040.50 | 13,240.28 | 25,117.88 | 21,000.00 | 13,908.53 | 21,500.00 | 500.00 | -2% |
| | TOTAL EXPENDITURES | 65,167.18 | 70,192.46 | 61,364.85 | 62,582.12 | 77,812.45 | 85,877.00 | 80,315.75 | 94,436.00 | 6,008.00 | -9% |

COURT

FY 2023 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 - 19.5% of gross pay; and includes group health, vision, and life insurance. |
| 0107-625 | Supplies and Materials | Postage and other miscellaneous office supplies. |
| 0102-635 | 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

| ACCOUNT # | TYPES OF EXPENDITURES | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|-----------|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|----------------------------|--------------------------------------|-----------|
| 0103-510 | Salaries and Wages | 46,519.40 | 49,560.64 | 49,123.92 | 63,729.55 | 77,104.20 | 77,290.00 | 59,110.29 | 63,750.00 | 13,540.00 | 21% |
| 0103-518 | Employee Benefits | 12,784.38 | 13,992.50 | 13,322.76 | 15,478.56 | 23,627.24 | 32,153.00 | 17,670.11 | 21,687.00 | 10,466.00 | 48% |
| 0103-520 | Overtime | 1,573.60 | 1,893.71 | 2,371.71 | 1,414.35 | 1,650.00 | 1,683.00 | 2,630.92 | 2,000.00 | 317.00 | -16% |
| | PERSONNEL COSTS | 60,877.38 | 65,446.85 | 64,818.39 | 80,622.46 | 102,381.44 | 111,126.00 | 79,411.32 | 87,437.00 | 23,689.00 | 40% |
| 0103-630 | Supplies and Materials | 342.00 | 1,389.17 | 551.75 | 2,218.20 | 2,086.34 | 2,500.00 | 2,406.18 | 3,000.00 | 500.00 | -17% |
| 0103-620 | Telephone and Utilities | 16,864.68 | 28,203.53 | 35,609.16 | 35,558.09 | 36,276.68 | 35,000.00 | 36,402.85 | 37,000.00 | 2,000.00 | -5% |
| 0103-660 | Vehicle Maintenance | 21,285.09 | 18,058.86 | 11,969.52 | 9,065.09 | 20,627.46 | 17,500.00 | 17,792.80 | 15,000.00 | 2,500.00 | 17% |
| 0103-640 | Insurance | 8,976.60 | 9,861.30 | 8,794.17 | 8,563.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 0103-650 | Travel, Meetings, and Dues | 250.00 | 68.00 | 79.34 | 30.00 | 551.52 | 600.00 | 171.44 | 200.00 | 400.00 | 200% |
| 0103-660 | Petroleum Products/Fuel & Oil | 0.00 | 0.00 | 6,485.97 | 3,048.84 | 6,055.56 | 5,000.00 | 5,621.47 | 7,000.00 | 2,000.00 | -29% |
| 0103-632 | Advertising | 0.00 | 44.10 | 0.00 | 87.50 | 100.00 | 100.00 | 0.00 | 100.00 | 0.00 | |
| 0103-695 | Other Expenditures | 6,570.34 | 9,224.88 | 4,485.31 | 537.71 | 820.24 | 1,000.00 | 964.80 | 934.80 | 65.20 | 7% |
| 0103-681 | Street Materials & Repairs | 18,797.37 | 32,698.49 | 28,678.10 | 37,572.81 | 54,241.64 | 50,000.00 | 50,483.98 | 50,000.00 | 0.00 | 0% |
| 0103-645 | Repairs & Maintenance - Equipment | 3,337.86 | 6,047.07 | 5,159.79 | 3,297.38 | 4,348.38 | 4,500.00 | 4,516.73 | 4,000.00 | 500.00 | 13% |
| | Information Technology | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | 500.00 | |
| 0103-685 | Contractual Services | 1,200.00 | 1,200.00 | 304.99 | 1,354.00 | 1,200.00 | 1,200.00 | 1,330.00 | 1,400.00 | 200.00 | -14% |
| | OPERATING EXPENDITURES | 77,623.94 | 106,795.40 | 102,118.10 | 101,332.74 | 126,307.82 | 117,900.00 | 119,690.25 | 118,634.80 | 734.80 | -1% |
| 0103-755 | CAPITAL EXPENDITURES | 0.00 | 14,569.01 | 163,361.64 | 5,000.00 | 36,634.73 | 12,000.00 | 121,290.28 | 0.00 | 12,000.00 | |
| | END OF YEAR BALANCE ADJUSTMENT | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 | 0% |
| | TOTAL EXPENDITURES | 138,501.32 | 186,811.26 | 330,298.13 | 186,955.20 | 265,323.99 | 241,026.00 | 320,391.85 | 206,071.80 | 34,954.20 | 17% |

| ACCOUNT # | PERSONNEL POSITIONS | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Estimated Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference |
|-----------|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|---------------------------------|----------------------------|--------------------------------------|
| | Street Superintendent | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| | Foreman/Equipment Operator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| | Equipment Operator | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 1.00 | 0.00 | 1.00 | 1.00 |
| | Equipment Operator | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 1.00 | 0.00 |
| | TOTAL PERSONNEL POSITIONS | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 | 3.00 | 1.00 | 3.00 | 1.00 |

STREET DEPARTMENT

FY 2023 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 -19.5% 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 |
| Volunteer Fire | |
| Fighters | Tim Merrill |
| | John Watts Jr. |
| | Matthew Metcalf |
| | Patrick McIntyre |
| | Christopher Chavez |
| | Steven Ashbridge |
| | Sarah Fundaburg |
| | Brian Gilman |
| | Melissa Merrill |
| | Ethan Carter |
| | Pedro Asebedo |

FIRE DEPARTMENT

| ACCOUNT # | TYPES OF EXPENDITURES | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|-----------|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-------------------------------|--------------------------------------|------|
| 0505-510 | Salaries and Wages | 12,374.88 | 5,484.88 | 13,004.88 | 14,369.88 | 19,000.00 | 19,000.00 | 20,139.94 | 20,000.00 | 1,000.00 | -5% |
| 0505-518 | Employee Benefits | 946.68 | 419.60 | 994.87 | 1,101.00 | 1,071.00 | 1,071.00 | 1,540.71 | 1,500.00 | 429.00 | -29% |
| | PERSONNEL COSTS | 13,321.56 | 5,904.48 | 13,999.75 | 15,470.88 | 20,071.00 | 20,071.00 | 21,680.65 | 21,500.00 | 1,429.00 | -7% |
| 0505-630 | Operating Supplies | 1,037.94 | 783.37 | 3,645.00 | 1,953.55 | 3,000.00 | 7,700.00 | 7,372.55 | 6,150.00 | 1,550.00 | 25% |
| 0505-620 | Telephone and Utilites | 5,872.46 | 6,667.91 | 6,904.78 | 5,647.15 | 6,000.00 | 6,000.00 | 6,090.80 | 6,000.00 | 0.00 | 0% |
| 0505-660 | Vehicle Expense | 5,263.99 | 5,094.97 | 4,824.97 | 5,315.73 | 7,000.00 | 13,629.00 | 11,565.69 | 14,150.00 | 521.00 | -4% |
| | Insurance | 3,727.08 | 4,084.82 | 3,596.44 | 3,890.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 0505-650 | Travel, Meetings, and Dues | 1,881.11 | 1,544.39 | 3,483.67 | 3,253.42 | 5,500.00 | 7,700.00 | 9,127.44 | 7,900.00 | 200.00 | -3% |
| 0505-660 | Petroleum Products | 0.00 | 0.00 | 932.00 | 766.24 | 1,000.00 | 1,000.00 | 3,366.11 | 1,000.00 | 0.00 | 0% |
| 0505-675 | Uniform Expense | 671.66 | 324.00 | 745.00 | 3,829.14 | 25,950.00 | 5,000.00 | 1,845.89 | 3,200.00 | 1,800.00 | 56% |
| | Information Technology | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | | 3,000.00 | 1,000.00 | |
| 0505-695 | Other Expenditures | 791.92 | 1,174.64 | 2,706.11 | 1,233.69 | 1,500.00 | 1,500.00 | 1,441.74 | 0.00 | 1,500.00 | |
| 0505-645 | Repairs and Maintenance - Equipment | 431.77 | 131.61 | 3,275.57 | 4,350.68 | 5,200.00 | 7,500.00 | 5,228.80 | 9,000.00 | 1,500.00 | -17% |
| | OPERATING EXPENDITURES | 19,677.93 | 19,805.71 | 30,113.54 | 30,240.46 | 55,150.00 | 52,029.00 | 46,039.02 | 50,400.00 | 1,629.00 | 3% |
| 0505-755 | CAPITAL EXPENDITURES | 0.00 | 7,004.70 | 7,851.37 | 12,716.50 | 4,600.00 | 7,900.00 | 16,045.99 | 10,690.00 | 2,790.00 | -26% |
| | TOTAL EXPENDITURES | 32,999.49 | 32,714.89 | 51,964.66 | 58,427.84 | 79,821.00 | 80,000.00 | 83,765.66 | 82,590.00 | 2,590.00 | -3% |

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FIRE DEPARTMENT

FY 2023 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 |

RECREATION DEPARTMENT

Major Departmental Activities:

The Recreation Board consists of seven (7) members. These seven (7) members are to promote and organize recreation facilities.

KNOB NOSTER BOARD MEMBERS:

Tim Storms - President
Jennifer Palmer
Patsy Smith
Kenneth Butler
Joe Burnor
Tom Charrette
Marty Austin
Benjamin Liechti -- Aldermen -- Zach Grove

PROJECT HISTORY:

| | |
|------|--|
| 2021 | City League Team formed. |
| 1992 | Co-ed Midget League formed. |
| 1993 | Enlarge east field. New west baseball field and batting cage. |
| 1994 | Added bleachers for east ball field and new west ball field. |
| 1995 | Jr. American League team organized. |
| 1996 | Purchased equipment and uniforms for Legion team. |
| 1997 | American Legion team formed. Raised outfield fence at main ball field. |
| 1999 | Renovation of main ball field. |
| 2002 | Lights added to East Field |
| 2003 | Purchased eight catchers mask @ \$75.00 each. Six new bats for \$100.00 and four new chest protectors @ \$40.00 each. |
| 2004 | Installation of new batting cage |

MAIN YEARLY PROJECTS

Summer baseball and softball program.
Winter 5th and 6th grade basketball program.
Winter adult recreation on Wednesday nights (January - April).
Senior Citizen recreation.

PARKS & REC 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 & RECREATION DEPARTMENT

| ACCOUNT # | TYPES OF EXPENDITURES | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Actuals | FY 2023 Budget Proposed | FY | % |
|-----------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-------------------------------|-----------------------------------|-------|
| | | | | | | | | | | 2022/2023 Budget Difference | |
| | Salaries and Wages | | | 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 | |
| | Employee Benefits | | | 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 | |
| | PERSONNEL COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 0108-630 | Supplies and Materials | | | 0.00 | 1,419.19 | 15,000.00 | 15,000.00 | 12,873.92 | 4,000.00 | 11,000.00 | -73% |
| 0108-620 | Utilities | | | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 1,090.53 | 2,000.00 | 0.00 | 0% |
| | Insurance | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 0108-661 | Petroleum Products | | | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 0% |
| 0108-695 | Other Expenditures | | | 0.00 | 828.15 | 10,000.00 | 10,000.00 | 50,168.96 | 37,000.00 | 27,000.00 | 270% |
| 0108-645 | Repairs and Maintenance | | | 0.00 | 1,000.00 | 10,500.00 | 10,500.00 | 11,958.56 | 11,000.00 | 500.00 | 5% |
| | Information Technology | | | 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 | 1,500.00 | 0.00 | 1,500.00 | -100% |
| | Contractual Services | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | |
| | OPERATING EXPENDITURES | | | 0.00 | 3,247.34 | 40,000.00 | 40,000.00 | 77,591.97 | 60,000.00 | 20,000.00 | 50% |
| | CAPITAL EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 60,000.00 | 0.00 | |
| | TOTAL EXPENDITURES | | | 0.00 | 3,247.34 | 40,000.00 | 40,000.00 | 77,591.97 | 120,000.00 | 20,000.00 | 200% |

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RECREATION & PARKS DEPARTMENT

FY 2023 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 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 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget Proposed | FY 2022 Actuals | FY 2023 Budget Proposed | FY | % |
|-----------|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------------------|--------------------|-------------------------------|-----------------------------------|-------------|
| | | | | | | | | | | 2022/2023 Budget Difference | |
| 0200-410 | Water Sales (Metered) | 478,198.92 | 494,078.12 | 734,040.47 | 263,373.58 | 290,000.00 | 246,445.32 | 261,473.86 | 309,107.00 | 62,661.68 | -20% |
| 0200-411 | Water User Charge | | | | 122,721.32 | 134,999.35 | 117,248.16 | 120,855.00 | 138,612.00 | 21,363.84 | -15% |
| 0200-415 | Water Sales (Bulk) | 423.00 | 12.75 | 335.45 | 392.60 | 431.86 | 400.00 | 406.74 | 255.45 | 144.55 | 57% |
| 0200-416 | Penalties/Late Fees | 5,313.76 | 5,163.44 | | 5,854.22 | 4,500.00 | 7,607.16 | 11,461.51 | 11,978.77 | 4,371.61 | -36% |
| 0200-471 | Sales Tax | 7,420.19 | 7,976.84 | | 16,379.02 | 18,016.39 | 16,368.11 | 13,807.76 | 13,562.19 | 2,805.92 | 21% |
| 0200-430 | Reconnect Fees | 2,675.00 | 1,768.00 | 2,030.69 | 2,400.00 | 2,640.00 | 3,000.00 | 2,175.00 | 2,646.00 | 354.00 | 13% |
| 0200-440 | Meter Tap Fees | 3,300.00 | 5,538.75 | 7,700.00 | 5,467.66 | 6,014.43 | 17,000.00 | 3,250.00 | 4,095.00 | 12,905.00 | 315% |
| 0200-465 | State Primacy Fee | 3,696.12 | 3,714.12 | 3,125.00 | 2,100.00 | 3,650.00 | 3,500.00 | 5,753.27 | 5,800.00 | 2,300.00 | -40% |
| 0200-475 | Water Interest Income | 9,736.36 | 142.56 | | 113.28 | 150.00 | 53.06 | 53.68 | 55.00 | 1.94 | -4% |
| | 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 | 120,000.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | TOTAL REVENUES | 630,763.35 | 638,394.58 | 747,231.61 | 418,801.68 | 460,402.03 | 411,621.81 | 419,236.82 | 486,111.41 | 74,489.60 | -15% |

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| | | | | | | | | | | | |
|----------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------|
| | 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 | 142,063.37 | 160,882.25 | 116,903.39 | 154,713.18 | 182,050.00 | 186,200.00 | 116,336.15 | 189,700.00 | 3,500.00 | -2% |
| 0206-755 | CAPITAL EXPENDITURE | 4,325.03 | 4,757.32 | 35,698.06 | 96,253.63 | 90,546.91 | 25,384.00 | 45,791.33 | 45,000.00 | 19,616.00 | -44% |
| 0208-802 | Principle Bond Payment SRF | 78,742.91 | 71,657.76 | 77,622.22 | 71,500.00 | 71,500.00 | 71,500.00 | 54,922.39 | 71,500.00 | 0.00 | 0% |
| | END OF YEAR BALANCE ADJUSTMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | TOTAL EXPENSES | 313,060.61 | 339,322.14 | 333,693.59 | 448,303.73 | 460,402.03 | 411,621.81 | 325,428.11 | 464,868.00 | 14,014.19 | -11% |

* Depreciation is not a cash expenditure.

| ACCOUNT # | PERSONNEL POSITIONS | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Budget | FY 2022 Budget Proposed | FY 2022 Estimated Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference |
|-----------|----------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------------------------|---------------------------------|-------------------------------|---|
| | Water Plant Operator/Foreman | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | 1.00 | 1.00 | 0.00 |
| | Water Plant Operator | | | | | | | | | 0.00 |
| | Line Maintenance Repairman | | | | | | | | | 0.00 |
| | Part Time Operator | | | | | | | | | 0.00 |
| | TOTAL PERSONNEL POSITIONS | 1.00 | 1.00 | | 1.00 | | | 1.00 | | 0.00 |

WATER FUND

FY 2023 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 -19.5% 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 | Yearly Excavator lease payment. |

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 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|-----------|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-------------------------------|---|-----|
| 0209-621 | Customer Billing | 113,822.57 | 112,916.41 | 112,000.00 | 128,281.47 | 133,137.36 | 135,934.88 | 145,086.87 | 147,497.18 | 11,562.30 | -8% |
| | Miscellaneous Income | 0.00 | 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 | 0.00 | 0% |
| | TOTAL REVENUES | 113,822.57 | 112,916.41 | 112,000.00 | 128,281.47 | 133,137.36 | 135,934.88 | 145,086.87 | 147,497.18 | 11,562.30 | 15% |

| ACCOUNT # | TYPES OF EXPENSES | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|-----------|--|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-------------------------------|---|------|
| 0209-510 | Salaries and Wages- Adm. | 0.00 | 0.00 | 0.00 | 15,077.12 | 22,754.00 | 22,754.00 | 27,606.18 | 16,430.07 | 6,323.93 | 38% |
| 0209-518 | Employee Benefits | 0.00 | 0.00 | 0.00 | 6,250.08 | 5,722.63 | 5,722.63 | 2,111.87 | 6,049.24 | 326.61 | -5% |
| | Overtime | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| | PERSONNEL COSTS | 0.00 | 0.00 | 0.00 | 21,327.20 | 28,476.63 | 28,476.63 | 29,718.05 | 22,479.31 | 5,997.32 | 27% |
| 0209-621 | Contracts for Solid Waste- Trash Service | 112,653.74 | 111,716.52 | 112,000.00 | 115,691.50 | 133,045.23 | 110,871.03 | 127,980.72 | 128,000.00 | 17,128.97 | -13% |
| | Landfill Solid Waste | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 | 0.00 | |
| 0209-631 | Postage | 0.00 | 0.00 | 0.00 | 1,600.00 | 1,600.00 | 1,600.00 | 927.32 | 1,600.00 | 0.00 | 0% |
| 0209-695 | Other Expenditures | 0.00 | 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 | 0.00 | 0% |
| | OPERATING EXPENSES | 112,653.74 | 111,716.52 | 112,000.00 | 118,291.50 | 134,645.23 | 112,471.03 | 128,908.04 | 129,600.00 | 17,128.97 | -13% |
| | CAPITAL EXPENDITURE | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | |
| | TOTAL EXPENSES | 112,653.74 | 111,716.52 | 112,000.00 | 139,618.70 | 163,121.86 | 140,947.66 | 158,626.09 | 152,079.31 | 11,131.65 | -7% |

SOLID WASTE/REFUSE

FY 2023 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 - 18.5% 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 plant properly.

File required reports periodically with the Department of Natural Resources.

Wastewater

| ACCOUNT # | TYPES OF REVENUES | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|-----------|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------------|----------------------------|--------------------------------------|------|
| 0200-420 | Sewer Fees (Metered) | 239,106.63 | 247,039.06 | 0.00 | 129,245.31 | 142,169.84 | 142,169.84 | 127,198.42 | 149,645.00 | 7,475.16 | -5% |
| 0200-426 | Service Charge - Sewer | 109,713.40 | 109,915.18 | 0.00 | 107,717.83 | 118,489.61 | 118,489.61 | 105,907.60 | 119,457.00 | 967.39 | -1% |
| 0200-416 | Penalties | 2,676.08 | 2,663.77 | 0.00 | 6,275.22 | 6,902.74 | 6,902.74 | 10,801.98 | 12,298.00 | 5,395.26 | -44% |
| 0200-425 | State Sewer Connection Fee | 1,157.80 | 1,164.00 | 866.84 | 868.80 | 1,011.56 | 1,011.56 | 1,193.54 | 1,200.00 | 188.44 | -16% |
| | State Grants/Lease | 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 | |
| | Transfers In - Others | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | |
| | TOTAL REVENUES | 352,653.91 | 360,782.01 | 866.84 | 244,107.16 | 268,573.75 | 268,573.75 | 245,101.54 | 282,600.00 | 14,026.25 | 15% |

| ACCOUNT # | TYPES OF EXPENSES | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|-----------|---|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|----------------------------|--------------------------------------|------|
| 0207-510 | Salaries and Wages- Sewer | 20,966.22 | 23,417.26 | 27,035.12 | 27,657.97 | 33,219.70 | 36,556.00 | 39,245.75 | 44,554.00 | 7,998.00 | -18% |
| 0207-510 | Salaries and Wages- Adm. | 0.00 | 0.00 | 0.00 | 20,960.54 | 20,834.63 | 39,787.00 | 23,038.98 | 49,290.00 | 9,503.00 | -19% |
| 0207-518 | Employee Benefits | 11,769.58 | 12,249.26 | 10,644.17 | 6,790.86 | 14,368.14 | 32,038.00 | 17,059.54 | 38,566.00 | 6,528.00 | -17% |
| 0207-520 | Overtime | 67.50 | 64.14 | 226.07 | 1,534.24 | 3,453.55 | 2,000.00 | 5,973.67 | 2,500.00 | 500.00 | -20% |
| | PERSONNEL COSTS | 32,803.30 | 35,730.66 | 37,905.36 | 56,943.61 | 71,876.02 | 110,381.00 | 85,317.94 | 134,910.00 | 24,529.00 | -18% |
| 0207-631 | Postage | 0.00 | 0.00 | 1,856.85 | 1,415.48 | 2,168.47 | 1,500.00 | 2,099.80 | 2,500.00 | 1,000.00 | -40% |
| 0207-630 | Supplies and Materials | 3,992.48 | 5,202.73 | 5,563.61 | 2,247.89 | 1,799.29 | 2,000.00 | 1,435.43 | 2,000.00 | 0.00 | 0% |
| 0207-620 | Telephone and Utilities | 16,533.46 | 12,914.18 | 17,550.33 | 16,294.59 | 14,414.97 | 13,700.00 | 17,821.24 | 18,000.00 | 4,300.00 | -24% |
| 0207-660 | Vehicle Expense | 2,062.72 | 3,288.46 | 2,921.65 | 4,849.20 | 4,166.51 | 5,000.00 | 2,706.70 | 5,000.00 | 0.00 | 0% |
| | Insurance | 2,939.52 | 3,583.16 | 2,660.20 | 4,115.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 0207-635 | Legal and Accounting | 0.00 | 0.00 | 0.00 | 1,000.00 | 600.58 | 1,000.00 | 101.30 | 0.00 | 1,000.00 | |
| 0207-650 | Travel, Meetings, and Dues | 1,005.06 | 1,037.30 | 2,216.61 | 490.00 | 1,000.00 | 1,000.00 | 866.34 | 1,200.00 | 200.00 | -17% |
| 0207-662 | Petroleum Products | 0.00 | 0.00 | 1,837.25 | 2,125.48 | 3,967.46 | 4,000.00 | 5,064.24 | 6,200.00 | 2,200.00 | -35% |
| 0207-695 | Other Expenditures | 16,043.98 | 4,877.48 | 2,797.52 | 1,404.64 | 417.69 | 3,000.00 | 2,330.45 | 3,000.00 | 0.00 | 0% |
| 0207-646 | Chemicals | 0.00 | 0.00 | 7,051.38 | 4,326.73 | 8,199.13 | 8,000.00 | 12,077.10 | 16,000.00 | 8,000.00 | -50% |
| 0207-645 | Repairs and Maint-Equip | 25,772.80 | 24,365.03 | 9,486.27 | 14,000.26 | 11,950.46 | 20,000.00 | 9,987.93 | 20,000.00 | 0.00 | 0% |
| 0207-648 | Repairs and Maint-Syst (lift stations, sewer lines, etc.) | 0.00 | 0.00 | 0.00 | 38,516.22 | 49,259.07 | 65,000.00 | 28,403.73 | 65,000.00 | 0.00 | 0% |
| 0207-661 | Laboratory Fee | 5,086.00 | 6,146.52 | 6,707.00 | 5,544.00 | 6,539.73 | 8,000.00 | 6,040.40 | 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 | 929.67 | 1,107.40 | 1,098.00 | 868.80 | 1,040.30 | 1,200.00 | 7,077.67 | 1,400.00 | 200.00 | -14% |
| 0207-669 | Contractual Expense | 0.00 | 0.00 | 0.00 | 24.00 | 962.50 | 1,200.00 | 61.67 | 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 | 74,365.69 | 62,522.26 | 61,746.67 | 97,222.85 | 106,486.16 | 134,600.00 | 96,074.00 | 149,500.00 | 14,900.00 | -10% |
| 0207755 | CAPITAL EXPENDITURE | 10,013.45 | 77,061.06 | 50,494.71 | 10,000.00 | 5,546.84 | 23,592.75 | 114,805.10 | 0.00 | 23,592.75 | |
| | END OF YEAR BALANCE ADJ. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | |
| | TOTAL EXPENSES | 117,182.44 | 175,313.98 | 150,146.74 | 164,166.46 | 183,909.02 | 268,573.75 | 296,197.04 | 284,410.00 | 15,836.25 | -4% |

| ACCOUNT # | PERSONNEL POSITIONS | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Estimated Actuals | FY 2023 Proposed Budget | FY 2022/2023 Budget Difference |
|-----------|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|---------------------------------|----------------------------|--------------------------------------|
| | Sewer Plant Operator | | | | | 1.00 | | | | - |
| | Line Maintenance Repairman | | | | | 0.00 | | | | - |
| | TOTAL PERSONNEL | 0.00 | 0.00 | | 0.00 | 1.00 | | | | - |

SEWER FUND

FY 2023 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 - 18.5% 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 | |

GENERAL OBLIGATION DEBT FUND- City Hall

| ACCOUNT # | TYPES OF REVENUES | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|-----------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-------------------------------|--------------------------------------|---|
| | Accrued Interest | 158.16 | 457.45 | 0.00 | | | | | | 0.00 | |
| 0300-110 | Real Estate/Personal Property | 73,585.69 | 62,544.34 | 62,029.44 | 65,118.76 | 67,374.23 | 64,818.76 | 87,373.35 | 70,000.00 | 2,789.32 | |
| | TOTAL REVENUES | 73,743.85 | 63,001.79 | 62,029.44 | 65,118.76 | 67,374.23 | 64,818.76 | 87,373.35 | 70,000.00 | 2,789.32 | |

| ACCOUNT # | TYPES OF EXPENDITURES | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|-----------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-------------------------------|--------------------------------------|---|
| 0208-802 | G.O. Bond Payments / City Hall | 43,479.48 | 66,418.76 | 67,553.13 | 64,818.76 | 64,818.76 | 64,818.76 | 65,118.76 | 65,118.76 | 300.00 | |
| | TOTAL EXPENDITURES | 43,479.48 | 66,418.76 | 67,553.13 | 64,818.76 | 64,818.76 | 64,818.76 | 65,118.76 | 65,118.76 | 300.00 | |
| | FUND BALANCE - ENDING | 30,264.37 | 26,847.40 | 21,323.71 | 21,323.71 | 4,881.24 | | 22,254.59 | 4,881.24 | 3,089.32 | |

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 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-------------------------------|---|-----|
| Transportation Sales Tax Income | 101,294.35 | 90,121.82 | 100,000.00 | 110,309.00 | 125,546.99 | 127,325.00 | 120,340.21 | 122,170.71 | 5,154.29 | -4% |
| Interest Income | 169.70 | 192.37 | 100.00 | 286.00 | 177.29 | 163.73 | 150.00 | 150.00 | 13.73 | -8% |
| TOTAL REVENUE | 101,464.05 | 90,314.19 | 100,100.00 | 110,595.00 | 125,724.28 | 127,488.73 | 120,490.21 | 122,320.71 | 5,168.02 | 11% |

| TYPES OF EXPENDITURES | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Budget | FY 2022 Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-------------------------------|---|------|
| Street | 25,367.71 | 47,267.50 | 32,000.00 | 40,000.00 | 31,865.70 | 35,000.00 | 93,704.66 | 122,170.71 | 87,170.71 | 249% |
| TOTAL EXPENTITURES | 25,367.71 | 47,267.50 | 32,000.00 | 40,000.00 | 31,865.70 | 35,000.00 | 93,704.66 | 122,170.71 | 87,170.71 | 249% |

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 pages.

PARKS AND STORMWATER SALES TAX

| TYPES OF REVENUES | | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Budget | FY 2022 Estimated Actuals | FY 2022 Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|-------------------|-----------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|---------------------------------|--------------------|-------------------------------|-----------------------------------|---|
| | Parks/Stormwater Sales Tax Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,888.28 | 122,447.07 | 122,447.07 | |
| | Interest Income | 0.00 | 0.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 150.00 | 150.00 | |
| | TOTAL REVENUE | 0.00 | 0.00 | 100.00 | 0.00 | | 0.00 | 10,888.28 | 122,597.07 | 122,597.07 | |

| ACCOUNT # | TYPES OF EXPENDITURES | FY 2017 Actuals | FY 2018 Actuals | FY 2019 Actuals | FY 2020 Actuals | FY 2021 Budget | FY 2022 Estimated Actuals | FY 2022 Actuals | FY 2023 Budget Proposed | FY 2022/2023 Budget Difference | % |
|-----------|---------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|---------------------------------|--------------------|-------------------------------|-----------------------------------|---|
| | Park Improvements | 0.00 | 0.00 | 0.00 | 0.00 | | 40,000.00 | 0.00 | 80,000.00 | 40,000.00 | |
| | Stormwater Projects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | TOTAL EXPENTITURES | 0.00 | 0.00 | 0.00 | 0.00 | | 40,000.00 | 0.00 | 80,000.00 | 40,000.00 | |

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. |

| | |
|-----------------------------------|---|
| | <p>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.</p> |
| Enterprise Fund | <p>(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.</p> |
| Expenditure | <p>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.</p> |
| Expenses | <p>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.</p> |
| Financial Resources | <p>Cash and other assets that, in the normal course of operations, will become cash.</p> |
| Fiscal Year | <p>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.</p> |
| Fixed Assets | <p>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.</p> |
| Franchise | <p>A special privilege granted by the city, permitting the continued use of public property, such as: streets or alleys.</p> |
| Full Time Equivalent (FTE) | <p>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.</p> |
| Fund | <p>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.</p> |
| Fund Balance | <p>The difference between fund assets and liabilities of governmental funds.</p> |
| Fund Type | <p>Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, trust and agency.</p> |

| | |
|---------------------------------|---|
| 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. |