



CITY OF KNOB NOSTER, MISSOURI

ANNUAL BUDGET

FISCAL YEAR JANUARY
1ST-DECEMBER 31ST
2020

Annual Budget

Fiscal Year January 1, 2020 to December 31, 2020



CITY OF KNOB NOSTER, MISSOURI

PRINCIPAL OFFICIALS

Mayor and Board of Aldermen

Adam Morton, Mayor

Rick Babineaux, Board President – Ward 1

John Cohen, Jr. Aldermen – Ward 1

Anne-Marie Dudte, Aldermen – Ward 2

Edward Thering, Aldermen – Ward 2

Tom Charette, Aldermen – Ward 3

Benjamin Liechti, Aldermen – Ward 3

CITY OF KNOB NOSTER, MISSOURI

ADMINISTRATION

Luke C. Lewis, City Administrator

Amy Schouten, City Clerk

Megan Moore, Deputy Clerk/Admin Assistant

Trisha Wilcox, Utility Clerk

Bart Amsbaugh, Building Official

Paula West, Municipal Court Clerk

Nathan Nickolaus, Legal Counsel

Brian Kniskern, City Marshal/Chief of Police

Rick Johnson, Fire Chief

Jeremy Kearney, Water & Waste Water Supervisor



ADOPTED ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2020

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City of Knob Noster

BUDGET MESSAGE

January 1, 2020

TO: Mayor Morton and Board of Aldermen

RE: Budget Message 2020 Fiscal Year

I am pleased to present the proposed Fiscal Year 2020 budget for the City of Knob Noster. I would like to take this opportunity to thank all the department supervisors, administrative staff, and board members for their dedication and team approach in preparing this year's financial document. Because the budget is the principle management tool for the City, it was essential to have open communication during our budget meetings with City supervisors for the planning purposes of the City. This proved to be a successful process as we deliberated on areas to cut, and improve areas that needed to be addressed. The leadership and professionalism of all participants is a testament to the process of democracy as we addressed the financial challenges of the City, and forecast opportunities for growth and development.

This year's budget process presented many challenges due to the process of implementing a new budget by transitioning from pooled cash to fund based budgeting, which allows us to allocate funds more accurately. As budgets continue to fluctuate at all levels of government, communities nationwide continue to rely on better performance from their local municipalities. The pressure for improved performance and quality of service delivery has brought demands for fundamental and qualitative changes in government organizations and their services to the community. The traditional visions of public management can no longer be stretched to accommodate the growing complexity of society. Public management requires a new intellectual framework from which to see both, the current requirements for leading municipalities, and solving the challenges of local government by restructuring organizations capable of qualitative change in performance and service delivery to the community.

To meet these challenges and serve the community, the City of Knob Noster must continue to strengthen its financial position. To do this, we must address the City's loss of revenue in various areas, and mitigate that loss as much as possible, so we can improve the quality of life for all citizens through public services, and amenities. To thoroughly evaluate the City's financial position, and establish solutions for the community, we took extensive time to examine every line-item in each department to eliminate waste and to maximize our funds for operations and capital projects that needed to be addressed.

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

- (1). Balance the operating expenses with the operating revenues within each department.
- (2). Eliminate the loss of revenue in our Solid waste, Water and Waste Water Departments, and review all contractual services.
- (3). Continue to establish technology capabilities for the City through a centralized network system, software, web services, training, technical support, and off-site back-up system for all City operations for emergence management purposes.
- (4). Address an aging infrastructure, which includes future planning of the streets, water, and waste water departments.

- (5). Monitor expenses of all departments and avoid over-run costs by implementing and training department supervisors on how to properly administer a budget for their departments.
- (6). Replace capital equipment in the Water Department and Wastewater Department.
- (7). Continue to develop multiple scopes for economic development, including the Waste Water Treatment Project with Whiteman Air Force Base, and continue to address the City's Housing deficit.
- (8). Continue working on voluntary annexation with local and regional business leaders.
- (9). Strategically develop a plan to upgrade and/or replace City streets and hire a Street Superintendent.

GENERAL FUND

The General Fund accounts for the traditional operational activities of the City; including administration, building official, police, fire, streets, park & recreation, executive control, and board of aldermen. The primary sources of revenue come from taxes, license's, fees, and permits. The general fund also receives revenue from fines, forfeitures, investment income, and various other charges. Revenues for FY 2020 are projected to be \$1,203,642.11 and expenditures are projected at \$1,203,642.11

OPPORTUNITY FUNDING

The current economy is strong and has affected funding across many communities spurring new growth and development. The need for economic planning and energy independence through water and wastewater is essential to the City's sustainability. Some rural communities nationwide have decreased, while others have increased. This contrast is due to the vision and strategic planning by those community leaders. I suggest the City take an aggressive approach through public-private partnerships and non-profit organizations to develop a long-range plan, and put in place action steps to carry out those plans. In order for the City to fund economic development the City needs to identify unnecessary expenses and amend previous contracts that have put the City's financial status at risk. The City's population and prosperity have been in decline or stagnant for several years, and must be addressed through a new strategic plan for the development of new housing and retention of older housing.

TRANSPORTATION FUND

A ½ cent sales tax is imposed for transportation purposes and is the primary source of revenue for the Transportation Fund. The fund is utilized for street repair and maintenance, personnel costs, signage, right-of-way maintenance, and equipment upkeep. In 2014, several indirect costs affected operating expense of the street department, which eliminated outdated street equipment. Over time the increased costs of petroleum products, culverts, storm drainage, resurfacing, and a few additional roads taken over by the street department has obviously taken its toll and attention away from our City streets due to equipment not replaced. The budgeted revenues for 2020 are \$110,595 which will be used to hire a Street Superintendent and purchase equipment necessary to improve our roads. This will obviously take some time, but with the continued ½ cent sales tax for the transportation fund, we will have the ability to address our aging streets and purchase necessary equipment.

WATER FUND

The water fund is one of the City's three enterprise funds that provides City services to the general public. Currently the Water Department serves approximately 1,255 active customers. The City's water supply comes from three wells owned by the City of Knob Noster, with no additional back-up supply. The City's water treatment plant has the capacity of producing 700,000 gallons of drinkable water per day. An

updated water rate study needs to be completed over the next year with recommended rates to be implemented by the City. The projected revenue for 2020 is \$541,800 while the expenditures are expected to be \$541,277.

SEWER FUND (WASTEWATER)

The Wastewater Fund is another enterprise fund, which generates revenue through user fees calculated from water consumption and is used to replace and repair aged sewer lines. The City of Knob Noster currently treats all of its wastewater influent at the City's wastewater treatment plant and lagoon. The sewer department continues to concentrate on preventive maintenance and maintains its inflow and infiltration inspection. The sewer rates are also examined as a part of the water rate study. The projected revenue for 2020 is \$366,500 while the expenditures are expected to be \$364,059.

SUMMARY

Adopting the budget is a primary responsibility of the Board of Alderman; the budget serves as both an operational tool and financial blueprint for the delivery of City services, as well as a communication tool from the City to the citizens of Knob Noster and members of the financial community. Its implementation ensures careful and efficient use of the community's resources and helps to maintain financial stability and sustainable growth into the future. As a team of: (1) elected officials reflecting the vision and values of our community and (2) staff with the technical knowledge and expertise to create programs and operational plans, we have developed a budget that meets our community's expectations while creating the best possible outcome for long-term financial sustainability. The proposed FY 2020 Budget represents a realistic document that has been developed with an emphasis on maintaining existing services and balancing the major operational funds. While there have been several cost increases, the budget does include a 2% cost of living with an additional 2% merit raise based on evaluations, to be enacted.

Overall the City has a balanced budget. However, there are projected losses in this year's budget that are a direct result of long-term contracts that were already in place, increased fuel costs, increased chemicals costs, and overall improvement cost to replace capital equipment, aging infrastructure, and facilities. The City will continue to manage expenses and improve the bidding process to ensure proper costs are met and waste is eliminated. Addressing revenue will be a part of this year's process by increasing fees that are comparable to other municipalities; most of these small fees have not been addressed, nor increased in over a decade which does not take into account the increased costs that are necessary to provide services.

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

Sincerely,

Luke C. Lewis, MBA, MPA
City Administrator

BILL NO:

ORDINANCE 843

**AN ORDINANCE ESTABLISHING AN OPERATING BUDGET FOR THE CITY
OF KNOB NOSTER, MISSOURI FOR FISCAL YEAR 2020 COMMENCING
JANUARY 1, 2020, AND ENDING DECEMBER 31, 2020**


**BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF KNOB
NOSTER, MISSOURI, AS FOLLOWS:**

Section 1. The budget of the City of Knob Noster, as submitted and made apart hereof, aggregating \$2,288,597.80, is hereby adopted as the official budget of the City of Knob Noster.

Section 2. The budget aggregating \$2,288,597.80 shall be in full force and effect, unless amended by the Board of Alderman of the City of Knob Noster, Missouri from January 1, 2020, through December 31, 2020.

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

Approved by the Mayor this 17th day of December, 2019.


Adam C. Morton, Mayor

Attest:


Amy M. Schouten, Knob Noster City Clerk

HOW TO USE THE BUDGET DOCUMENT

CITY OF KNOB NOSTER

The operating budget is perhaps a municipality's most important work product. The budget serves a number of functions. At the most basic level it is a legal document that gives the city officials the authority to incur obligations and pay expenses. It allocates resources among departments, reflecting the legislative body's priorities and policies and controls how much each department may spend. In most municipalities, the budget has evolved from just being a bunch of numbers to a management tool used to guide city operations and plan for economic growth. Budgets often include mission statements, goals, and objectives that convey to the citizens the vision for the futures of the municipality's elected officials, and let the officials communicate why they have allocated the scarce resources in the manner that they did. The budget is also a constant evaluation tool, comparing commitments made in the previous year's budget with actual accomplishments.

This municipal budget is a working document that encompasses the financial planning of the city's operations for the fiscal year of January 1, 2020 through December 31, 2020. Its purpose is to provide public information to the community about the city's overall status, both financial and operational, in a format that is concise and readable.

The document describes the municipality's goals and objectives including an estimation of resources available, and the proposed use of funds for the 2020 fiscal year. The main body of the financial document begins after the Table of Contents with the "Budget Message" from the City Administrator to the Mayor, Board of Aldermen, and the Citizens of Knob Noster. The budget message provides an outline of the City's goals, which pertains to the 2020 budget, highlights of proposed fund allocations, general indication of the City's financial status and service levels. This document also serves as a financial tool to forecasting economic growth possibilities.

CITY OF KNOB NOSTER

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

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

When public officials talk about balancing a budget, they are referring to the general fund. The general fund encompasses a surplus of money used to finance continuous operating expenses of the city. This requires a yearly vote taken by the governing body (Board of Aldermen) to determine exactly how the budget is to be spent. A municipality's general fund attempts to finance all the services necessary for its citizens in order to create a better quality of life in the community.

Public services, public facilities, public safety, police, fire, streets, recreation and park facilities, and the City's general operating expense are among the main focuses of the general fund for a governmental budget. Issues such as community development, economic development, transportation, and disaster contingencies are other funds that also account for additional operating costs of a governmental budget. All of these accounts are necessary to sustain the day-to-day activities, and functions for all administrative and operational expenditures. When public officials and administrators of municipalities talk about "balancing the budget", they are referring to the balancing of their *general fund*, which is required by Missouri Revised Statutes Ch. 67 Section 67.010.

- **Enterprise Fund-** An enterprise fund is established by a government to account for activities, similar to private sector business operations. Examples of government operations financed by enterprise funds include airports, public transit, golf courses, solid waste/trash, and utilities (electric, water, sewer). The government may subsidize part of the costs of the funds. The purpose of an enterprise fund is to establish a separate accounting and financial reporting mechanism for municipal services for which a user fee is charged to the consumer in exchange for goods or services. Under enterprise accounting principles, the revenues and expenditures of services are separated into separate funds with its own financial statements. Hence, an enterprise fund does not create a separate or autonomous entity from the municipal government operation. The municipal government operating the enterprise services continues to fulfill financial and managerial reporting requirements like every other department it is responsible for.

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

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

CITY OF KNOB NOSTER

The following sections list major objectives for the 2020 budget year. Each section is broken down into departments that provide detailed financial and operational information.

- **General Fund**
 - **Summary of Revenues, Transfer of Funds, and Expenditures**
 - **Summary of General Fund Revenues**
 - **General Fund Revenues-Line Item Budget Detail**
 - **Administration**
 - **Executive Control**
 - **Board of Aldermen**
 - **Building Official**
 - **Police Department**
 - **Municipal Court**
 - **Street Department**
 - **Fire Department**
 - **Parks & Recreation**

- **Enterprise Funds**
 - **Water Fund**
 - **Solid Waste Fund**
 - **Waste Water/Sewer Fund**
- **Debt Service Fund**
- **Transportation Sales Tax Fund**
- **Glossary**

Government and Community Profile

CITY OF KNOB NOSTER

OVERVIEW:

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

HISTORY:

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

In 1867, the frame buildings that had been constructed on Main Street burned. Brick to rebuild the buildings was acquired from a company located a short distance outside of town. Although the buildings have changed a great deal from 1850, the atmosphere of hospitality and friendliness is still apparent in this community where Whiteman Air Force Base and Knob Noster State Park have become an integral part of the community life. Originally, Knob Noster was primarily a farming community. With the advent of Whiteman Air Force Base and the tourist attraction of Knob Noster State Park, the town's population has grown to the present estimated count of nearly 2,800.

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

MISCELLANEOUS STATISTICAL DATA

DATE OF INCORPORATION:

City – Fourth Class 1890

MAYOR AND COUNCIL:

Mayor 1
Board of Aldermen 6
City Administrator 1

FIRE PROTECTION:

Number of Stations 1
Number of Volunteer Firemen 12

POLICE PROTECTION:

Number of Stations 1
Number of Police Officers 6

CITY EMPLOYEES:

Approved Full-Time 16
Approved Part-Time 2

ENTERPRISES:

Water Treatment –

Number of Consumers 1,255

Solid Waste –

Number of Consumers 859

Waste Water Treatment -

Number of Consumers 1,057

POPULATION STATISTICS:

1990	2,325
2000	2,807
2010	2,709

AGE DISTRIBUTION IN 2010:

Over 18	74.8%
Under 5	8.6%
5-9	6.7%
10-14	5.6%
15-24	22.9%
25-34	17.8%
35-44	10.4%
45-54	12.3%
55-64	7.8%
65-74	4.7%
74-84	2.4%

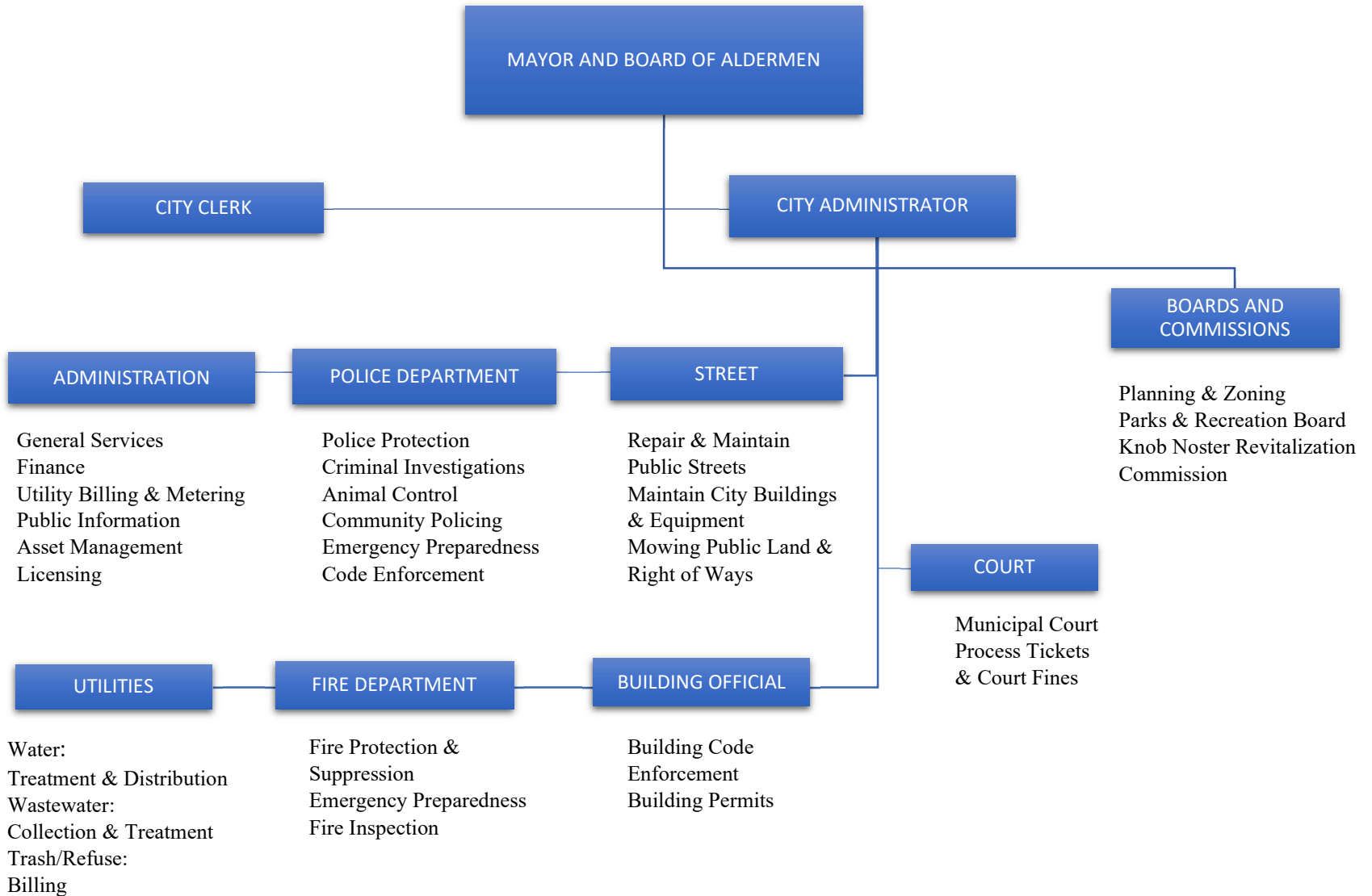
**PROPERTY TAX RATES – ALL DISTRICT AND OVERLAPPING
GOVERNMENTS
FISCAL YEARS 2018-2020**

Fiscal Year	Tax Year	City (1)	School District	County	State	Other (2)	Total
2018	2017	1.3094	3.1312	0.1275	0.0300	1.151	5.7491
2019	2018	1.3094	3.1666	0.1275	0.0300	1.151	5.7845
2020	2019	1.4709	3.2575	0.1275	0.0300	1.1512	6.0371

(1) City tax rate includes general operating and debt levies.

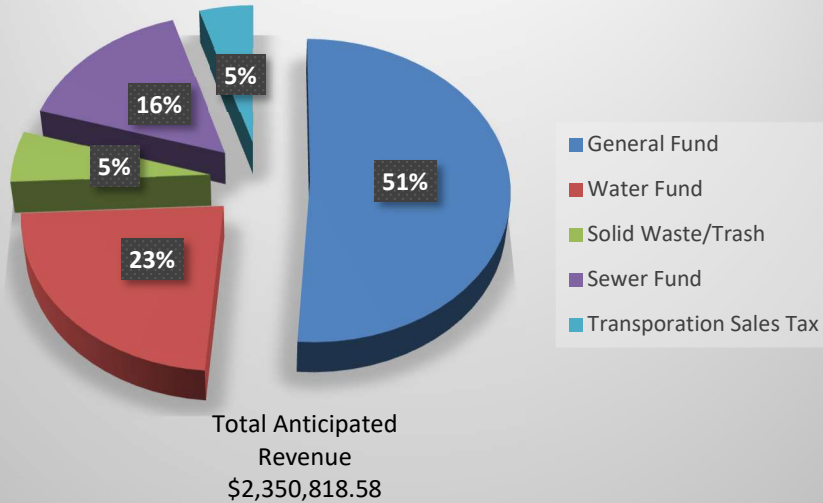
(2) Includes Road & Bridge, Library, Hospital, Community Health, Workshop, and Johnson County Ambulance Tax.

CITY OF KNOB NOSTER, MISSOURI – ORGANIZATIONAL CHART

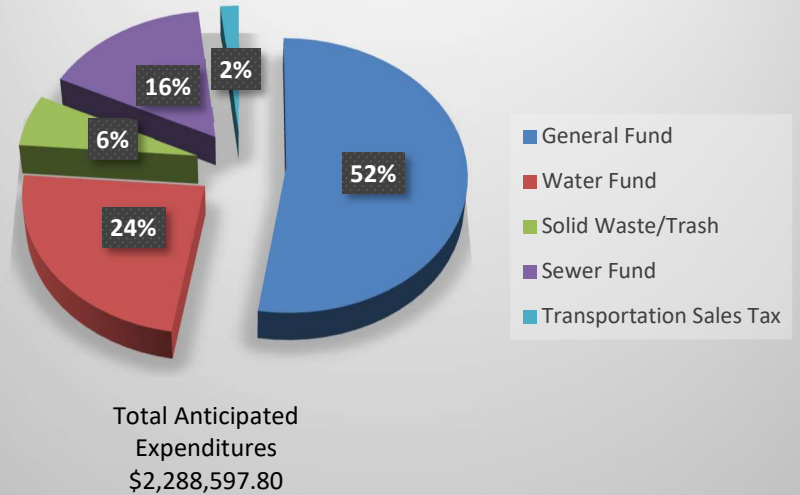


Financial Reports

2020 Proposed Revenue



2020 Proposed Expenditures



REVENUE FUNDS	FY 2020 Budget Proposed
General Fund	\$1,203,642.11
Water Fund	\$541,800.00
Solid Waste/Trash	\$128,281.47
Sewer Fund	\$366,500.00
Transportation Sales Tax	\$110,595.00
TOTAL REVENUES AND TRANSFERS	2,350,818.58

EXPENDITURE/EXPENSE FUNDS	FY 2020 Budget Proposed
General Fund	\$1,203,642.11
Water Fund	\$541,277.39
Solid Waste/Trash	\$139,618.70
Sewer Fund	\$364,059.60
Transportation Sales Tax	\$40,000.00
TOTAL EXPEND/EXP AND TRANSFERS	2,288,597.80

CITY OF KNOB NOSTER, MISSOURI

SUMMARY OF CAPITAL EXPENDITURES FISCAL YEAR 2020 BY FUND

GENERAL FUND CAPITAL EXPENDITURES:

ADMINISTRATION – Includes \$55,000 for Governmental Accounting Software – Incode by Tyler Technologies

POLICE - Includes \$5,000 Software for police reports, evidence inventory, and chain of custody

STREET – Includes \$5,000 for 6-foot box blade for tractor, lift bed, and hoist for truck and barricades

ENTERPRISE FUND CAPITAL EXPENDITURES:

WATER – Includes \$110,000 for mini-excavator, pipe saw, tools, shovel, spade, scrapers etc.

SEWER – Includes \$10,000 for 7-foot drum mower and pipe rack

SUMMARY OF ALL REVENUES, TRANSFERS, AND EXPENDITURES BY FUND

ACCOUNT #	REVENUE FUNDS	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
01	General Fund	1,150,845.49	1,122,833.12	1,217,193.37	1,263,982.58	1,109,945.00	1,221,610.73	1,203,642.11	93,697.11	8%
45000	Water Fund	612,988.22	625,004.11	630,763.35	638,394.58	618,516.20	655,080.74	541,800.00	76,716.20	-12%
45000	Trash Service/Refuse	0.00	0.00	0.00	0.00	0.00	0.00	128,281.47	128,281.47	-100%
45000	Waste Water Fund	341,940.47	347,946.33	352,653.91	360,782.01	374,433.80	366,105.24	366,500.00	7,933.80	-2%
42000	Transportation Sales Tax	99,047.44	81,929.47	101,464.05	90,314.19	100,100.00	108,377.04	110,595.00	10,495.00	10%
	TOTAL REVENUES AND TRANSFERS	2,204,821.62	2,177,713.03	2,302,074.68	2,353,473.36	2,202,995.00	2,351,173.75	2,350,818.58	137,328.58	7%
	LESS: Transfers In	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	0.00	45,000.00	-100%
	TOTAL REVENUES	2,159,821.62	2,132,713.03	2,257,074.68	2,308,473.36	2,157,995.00	2,306,173.75	2,350,818.58	192,823.58	9%

	EXPENDITURE/EXPENSE FUNDS	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
01	General Fund	1,337,825.51	1,520,994.58	1,338,840.55	1,557,133.93	1,413,144.44	1,423,570.10	1,203,642.11	209,502.33	-15%
45000	Water Fund	297,329.67	275,910.27	313,060.61	339,322.14	475,862.13	323,199.62	541,277.39	65,415.26	14%
45000	Trash Service/Refuse	0.00	0.00	0.00	0.00	0.00	0.00	139,618.70	139,618.70	
45000	Waste Water Fund	236,831.28	107,771.62	117,182.44	175,313.98	151,084.39	166,052.78	364,059.60	212,975.21	141%
42000	Transportation Sales Tax	88,161.91	63,090.78	25,367.71	47,267.50	32,000.00	52,377.51	40,000.00	8,000.00	25%
	TOTAL EXPEND/EXP AND TRANSFERS	1,960,148.37	1,967,767.25	1,794,451.31	2,119,037.55	2,072,090.96	1,965,200.01	2,288,597.80	208,506.84	10%
	LESS: Transfers Out:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL EXPENDITURES/EXPENSES	1,960,148.37	1,967,767.25	1,794,451.31	2,119,037.55	2,072,090.96	1,965,200.01	2,288,597.80	208,506.84	10%

SUMMARY OF REVENUES, TRANSFERS IN, AND EXPENDITURES

ACCOUNT #	REVENUE CATEGORY	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
41000	Taxes	444,996.04	436,659.15	486,207.17	457,444.82	469,800.00	454,962.22	460,280.99	9,519.01	-2%
43000	Licenses and Permits	12,872.67	16,758.59	12,972.23	19,774.28	14,325.00	34,713.70	48,100.00	33,775.00	236%
42000	Intergovernmental	576,178.97	574,751.62	598,205.36	618,311.90	591,500.00	649,533.64	665,108.04	73,608.04	12%
46000	Fines and Forfeitures	46,526.50	39,116.94	42,538.97	38,202.08	26,000.00	22,436.47	23,000.00	3,000.00	-12%
47000	Miscellaneous	25,271.31	10,546.82	32,269.64	85,249.50	8,320.00	59,964.70	7,153.08	1,166.92	-14%
	TOTAL REVENUES	1,105,845.49	1,077,833.12	1,172,193.37	1,218,982.58	1,109,945.00	1,221,610.73	1,203,642.11	93,697.11	8%
	System Maintenance of Right of Ways & Easements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
	Transfers In	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	0.00	45,000.00	-100%
	TOTAL REVENUES AND TRANSFERS	1,150,845.49	1,122,833.12	1,217,193.37	1,263,982.58	1,154,945.00	1,266,610.73	1,203,642.11	48,697.11	4%

ACCOUNT #	EXPENDITURES BY DEPARTMENT	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
51000	Administration	260,383.03	390,268.68	282,950.97	307,690.19	348,228.40	315,259.19	179,364.07	168,864.33	-48%
	City Administrator	82,036.12	86,389.26	88,112.57	88,636.62	88,431.51	77,067.28	33,516.82	54,914.69	-62%
	Board Of Aldermen	1,831.47	1,831.47	1,831.47	1,831.47	15,781.47	15,781.47	60,931.47	45,150.00	286%
	Building Official	52,653.84	54,885.16	59,623.60	62,013.82	62,013.82	43,147.43	32,589.00	29,424.82	-47%
52000	Police	572,797.47	666,882.27	669,653.95	807,243.22	622,678.70	642,918.00	534,352.30	88,326.40	-14%
	Court	59,435.30	64,464.68	65,167.18	70,192.46	66,192.28	67,938.58	66,921.56	729.28	1%
53000	Street	283,554.26	221,590.37	138,501.32	186,811.26	157,363.90	223,022.63	223,395.89	66,031.99	42%
54000	Fire	25,134.02	34,682.69	32,999.49	32,714.89	47,154.36	38,435.52	62,571.00	15,416.64	33%
	Parks & Rec	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	
	TOTAL EXPENDITURES	1,337,825.51	1,520,994.58	1,338,840.55	1,557,133.93	1,407,844.44	1,423,570.10	1,203,642.11	204,202.33	-15%

SUMMARY OF GENERAL FUND REVENUES DETAIL

ACCOUNT #	TYPES OF REVENUE	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
	Taxes:									
0100110	Ad Valorem Taxes	155,632.56	159,653.75	201,837.30	161,391.38	185,000.00	158,268.84	169,756.42	15,243.58	-8%
	Ad Valorem Tax Penalties and Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
0500110	Fire Property Tax	66,557.45	68,426.90	62,230.42	71,210.05	60,000.00	69,732.59	71,824.57	11,824.57	20%
0100115	Railroad & Utility Tax	11,929.98	12,970.54	17,216.89	16,488.02	20,000.00	20,448.47	21,000.00	1,000.00	5%
0100130	Utility Franchise Tax - KCP&L	116,179.89	112,243.74	113,995.76	123,348.85	115,000.00	128,389.20	121,500.00	6,500.00	6%
0100131	Utility Franchise Tax - MoPub	27,755.33	20,689.81	21,323.84	25,635.13	35,000.00	23,737.20	24,500.00	10,500.00	-30%
0100132	Utility Franchise Tax - SW Bell	41,141.77	37,978.82	45,526.90	40,369.04	32,000.00	26,337.72	27,000.00	5,000.00	-16%
0100133	Utility Franchise Tax - Cable	23,089.12	21,820.69	21,022.72	15,524.41	20,000.00	24,629.16	21,500.00	1,500.00	8%
0100135	Cigarette & Tobacco Tax	2,709.94	2,874.90	3,053.34	3,477.94	2,800.00	3,419.04	3,200.00	400.00	14%
	Payment in Lieu of Taxes [TIF]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
	Subtotal Taxes	444,996.04	436,659.15	486,207.17	457,444.82	469,800.00	454,962.22	460,280.99	9,519.01	-2%
	Licenses and Permits:									
0100210	Liquor Licenses	550.00	0.00	0.00	365.80	1,225.00	0.00	1,000.00	225.00	-18%
0100220	Occupational Licenses	4,236.67	3,491.51	4,829.81	4,768.23	3,300.00	6,797.98	7,000.00	3,700.00	112%
0100215	Dog Licenses and Fines	643.00	1,051.25	669.97	963.35	800.00	1,034.94	1,100.00	300.00	38%
0100230	Building Permits & Zoning	7,443.00	12,215.83	7,472.45	13,676.90	9,000.00	26,880.78	39,000.00	30,000.00	333%
	Subtotal Licenses and Permits	12,872.67	16,758.59	12,972.23	19,774.28	14,325.00	34,713.70	48,100.00	34,000.00	236%
	Intergovernmental Revenues:									
0100140	Sales Tax - General Sales Tax	203,483.14	198,497.25	221,573.02	190,196.76	200,000.00	217,440.23	221,789.04	21,789.04	11%
0100125	Sales Tax - Class 3 Sur Tax	4,173.92	0.00	0.00	4,632.01	4,000.00	0.00	0.00	4,000.00	-100%
0100156	Sales Tax - Capital Improvement Tax	98,866.26	84,938.16	101,256.59	101,889.25	85,000.00	111,728.23	114,019.00	29,019.00	34%
0100160	Sales Tax - Local Use Tax	47,867.48	51,624.55	36,753.86	82,814.67	85,000.00	85,939.62	88,000.00	3,000.00	4%
0100165	Sales Tax - Johnson County Sales Tax	115,523.85	124,538.83	126,821.36	132,867.78	120,000.00	121,870.20	124,300.00	4,300.00	4%
290610	City of LaMonte Court Fee	0.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	5,000.00	2,500.00	100%
0100145	Motor Vehicle Sales Tax	34,127.42	35,007.35	36,183.71	36,684.79	35,000.00	37,045.80	38,000.00	3,000.00	9%
0100150	Motor Vehicle - Fuel Tax (Gasoline)	72,136.90	77,645.48	73,116.82	66,726.64	60,000.00	73,009.56	74,000.00	14,000.00	23%
	Subtotal Intergovernmental Revenues	576,178.97	574,751.62	598,205.36	618,311.90	591,500.00	649,533.64	665,108.04	51,819.00	12%
	Fines and Forfeitures:									
0100310	City Court Fines	46,526.50	39,116.94	42,538.97	38,202.08	26,000.00	22,436.47	23,000.00	3,000.00	-12%
	Subtotal Fines and Forfeitures	46,526.50	39,116.94	42,538.97	38,202.08	26,000.00	22,436.47	23,000.00	3,000.00	-12%

SUMMARY OF GENERAL FUND REVENUES DETAIL

ACCOUNT #	TYPES OF REVENUE	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
	Miscellaneous:									
	Workcomp Reimbursement	0.00	2,539.00	0.00	0.00	0.00	0.00	500.00	500.00	
	Rural Fire Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Tower Rental Income	0.00	2,200.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00	
	DWI/ Drug offense Cost Reimb	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0100365	Interest Income	130.75	229.07	142.75	496.36	100.00	136.51	115.00	15.00	15%
	Adjusted Payroll	12,198.73	2,267.44	15,421.19	16,645.29	0.00	0.00	0.00	0.00	
0100335	Police Training Fund	0.00	0.00	0.00	0.00	220.00	0.00	0.00	220.00	-100%
0100370	Other Miscellaneous Income	12,941.83	3,311.31	16,705.70	68,107.85	8,000.00	59,828.19	5,000.00	3,000.00	-38%
	Animal Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
	State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
	DARE Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
	Subtotal Miscellaneous	25,271.31	10,546.82	32,269.64	85,249.50	8,320.00	59,964.70	7,115.00	1,205.00	-14%
	TOTAL REVENUES	1,105,845.49	1,077,833.12	1,172,193.37	1,218,982.58	1,109,945.00	1,221,610.73	1,203,604.03	72,094.99	8%
	RIGHT OF WAYS & EASEMENTS:									
	Maintenance of Right of Ways & Easements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
	TOTAL MAINTENANCE OF RIGHT OF WAYS & EASEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
	TRANSFERS:									
	Transfers In:	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	0.00	45,000.00	-100%
	All Funds	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	0.00	45,000.00	-100%
	Transfers Out:									
	TOTAL REVENUES & TRANSFERS	1,150,845.49	1,122,833.12	1,217,193.37	1,263,982.58	1,154,945.00	1,266,610.73	1,203,604.03	27,094.99	4%

GENERAL FUND REVENUES

FY 2020 LINE ITEMS BUDGET DESCRIPTIONS

TAXES:

0100110	Ad Valorem Taxes	2019 Tax Levy of 1.4709 per \$100.
	Ad Valorem Tax Pent and Int	Revenues received from past due ad valorem taxes.
0500110	Fire Property Tax	Taxes paid by residents for Fire Department purposes.
0100115	Railroad Utility Tax	Taxes paid by the railroad for property within city limits
0100115	Utility Franchise Tax	5% gross revenues from AT&T, Charter Spectrum, Spire, and KCP&L
0100135	Cigarette & Tobacco Tax	Revenues received from the State, based on residents purchasing cigarettes and tobacco.

Payment in Lieu of Taxes

LICENSES AND PERMITS:

0100210	Liquor License	Liquor license revenues
0100220	Occupational Licenses	Business license revenues.
0100215	Dog Licenses and Fines	Revenues generated from selling dog licenses and collecting fines.
0100230	Building Permits	Revenues generated from building construction activities.

INTERGOVERNMENTAL:

0100140	Sales Tax Income	Revenues received from the city, county, and state.
290610	City of LaMonte Court Fee	Fee for our City to process tickets court cases, and use our facility for City of LaMonte Municipal Court.
0100145	Motor Vehicle Sales Tax	Revenues received from the State based on residents purchasing motor vehicle during fiscal year.
0100150	Motor Vehicle – Fuel Tax	Revenues received from the State based on residents purchasing gasoline during the fiscal year.

GENERAL FUND REVENUES

FY 2020 LINE ITEMS BUDGET DESCRIPTIONS

FINES AND FORFEITURES:

0100310	City Court Fines	Revenues generated from court fines and costs.
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MISCELLANEOUS:

	Workcomp Reimbursement	Yearly overpayment adjustment
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	Rural Fire Reimbursement	Reimbursement from the Rural Fire Department for using City fire equipment and personnel
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	Tower Rental Income	Otelco Equipment
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0100365	Interest Income	Interest earned from investing idle funds.
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	Adjusted Payroll	Outside audit adjustments.
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	Police Training Fund	Revenues received from court costs
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	State Grant	Revenue received from the State for authorized grant programs.
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0100370	Other Miscellaneous Income	Other revenues not included under other accounts.
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	Animal Control	Animal shelter fees for housing stray animals.
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TRANSFERS:

	Transfer In - All Funds	Funds from previous fiscal years that were transferred from Water to the General Fund.
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GENERAL FUND

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

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

Each department is presented in detail on the following pages.

ADMINISTRATION

Major Departmental Activities:

City Clerk is appointed by the City Administrator 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 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 agendas 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; 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 budgetary accounting and reporting activities, responsible for payroll procedures, comply with all government regulations, administration of property and casualty insurance, 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 it 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 is under the direction of the City Administrator. This position performs routine and complex clerical services, billing utilities, and other public services. Processes work orders for utility customers, creates new orders, and other public works service request. 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. Reviews billings for accuracy and totals, monitors accuracy of meter readings and coordinates the reading of meters with each department. Pursues collection of delinquent utility accounts, including preparation and mailing of final notices, disconnect and reconnect orders, establish and monitor payments schedules, customer follow-ups and account research.

ADMINISTRATION – CONTINUED

Administrative Assistant is under the direction of the City Administrator and performs a variety of routine and complex clerical duties. The administrative duties include keeping official records, providing administrative support to the City staff, and assisting in the administration of the standard operating policies and procedures of all departments. Answers calls and provides information as required. Assists customers and serves as a cashier including receipts of utility payments and other various payments. Composes, types, edits a variety of correspondence, reports, memoranda, and other material requiring judgement as to content, accuracy, and completeness. Provides support to the City Clerk when needed, and also performs other administrative and clerical duties to assist the City Administrator in providing quality services to the community.

ADMINISTRATION - 01

ACCOUNT #	TYPES OF EXPENDITURES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
0101510	Salaries and Wages	126,729.64	143,579.58	128,766.92	139,660.69	174,319.40	145,922.98	24,555.80	149,763.60	-86%
0101518	Employee Benefits	50,344.50	55,642.47	65,515.70	67,712.29	58,000.00	40,433.05	10,108.27	47,891.73	-83%
0101520	Overtime	2,397.09	2,095.19	2,185.54	2,220.53	1,000.00	3,039.32	2,500.00	1,500.00	150%
	PERSONNEL COSTS	179,471.23	201,317.24	196,468.16	209,593.51	233,319.40	189,395.35	37,164.07	196,155.33	-84%
0101625	Postage	0.00	0.00	0.00	0.00	2,000.00	1,000.00	1,000.00	1,000.00	-50%
0101625	Office Supplies	371.70	1,570.35	1,687.52	2,475.73	1,900.00	2,155.04	1,700.00	200.00	-11%
0101630	Operating Supplies	8,214.06	5,190.50	3,807.75	3,879.49	2,000.00	5,633.51	5,000.00	3,000.00	150%
0101620	Telephone and Utilities	15,752.28	14,726.32	18,134.61	17,934.99	15,000.00	20,100.44	17,000.00	2,000.00	13%
0101632	Advertising	672.89	990.42	1,223.88	2,807.87	2,000.00	4,862.03	1,500.00	500.00	-25%
0101640	Insurance	12,254.50	14,358.54	18,607.90	15,821.25	15,000.00	11,922.49	12,000.00	3,000.00	-20%
0101635	Legal and Accounting	20,691.50	20,426.75	21,590.93	15,199.15	20,600.00	29,906.76	5,000.00	15,600.00	-76%
0101650	Travel, Meetings, and Dues	7,092.02	7,929.78	9,728.47	10,541.71	9,400.00	12,313.09	3,000.00	6,400.00	-68%
0101695	Other Expenditures	4,391.64	30,529.15	8,116.24	9,611.32	7,041.00	2,353.85	4,000.00	3,041.00	-43%
0101645	Repairs and Maintenance	6,058.35	4,563.31	3,585.51	10,379.17	14,968.00	11,244.70	22,000.00	7,032.00	47%
0101645	Contractual Services	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00	
	OPERATING EXPENDITUES	75,498.94	100,285.12	86,482.81	88,650.68	89,909.00	101,491.91	87,200.00	2,709.00	-3%
0101755	CAPITAL EXPENDITURES	5,412.86	88,666.32	0.00	9,446.00	25,000.00	24,371.93	55,000.00	30,000.00	120%
	TOTAL EXPENDITURES	260,383.03	390,268.68	282,950.97	307,690.19	348,228.40	315,259.19	179,364.07	168,864.33	-48%

ADMINISTRATION - 01

FY 2020 LINE ITEMS BUDGET DESCRIPTIONS

0101510	Salaries and Wages	Funds for permanent positions.
0101518	Employee Benefits	Employer contributions based on Gross Salary: F.I.C.A. 7.65%, and L.A.G.E.R.S -16.5% of full-time employees and includes; group life, health, and vision.
0101625	Postage	Funds for postage and UPS shipments.
0101625	Office Supplies	Funds for printing, copying and general office supplies.
0101630	Operating Supplies	Funds for cleaning supplies and other miscellaneous supplies.
0101620	Telephone and Utilities	Internet, Phone, Gas and Electric
0101632	Advertising	Funds for legal and public information notices.
0101640	Insurance	Funds for Workers' Compensation, General Property and Liability premiums.
0101635	Legal and Accounting	Partial payment of audit fees, other accounting and legal fees.
0101650	Travel, Meetings, and Dues	Professional organization memberships and professional development opportunities, such as the International Institute of Municipal Clerk's and MOCCFOA.
0101695	Other Expenditures	Miscellaneous expenditures not specifically listed.
0101645	Repairs and Maintenance	Repairs to copier, computers, software and typewriters.
0101645	Contractual Services	Copier lease, pest control, and janitorial services.
0101645	Capital Expenditures	Software for utility and financial services – Incode Tyler Technologies

EXECUTIVE CONTROL

Major Departmental Activities:

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. The City Administrator oversees the implementation and enforcement of ordinances, resolutions, policies established by the Board of Aldermen, and 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 and serves as the City's Purchasing Agent. Appoints the Chief of Police, Municipal Judge, City Attorney, and all employees to City service. Oversees personnel activities for all departments relating to employee recruitment, selection, training, benefit administration, discipline, termination, and pay plans. Administers franchise agreements, contracts, and advises the Board of Aldermen on various financial matters. Coordinates with department heads, all activities which pertain to the City operations such as: grants, sewer, water, parks and recreation, police, fire, utility billings and collections, accounting, customer services, buildings, streets, planning, community, economic and industrial development.

EXECUTIVE CONTROL - 01

ACCOUNT #	TYPES OF EXPENDITURES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
0101510	Salaries and Wages	54,953.00	54,953.00	54,953.00	54,953.00	54,953.00	55,000.00	16,500.00	38,453.00	-70%
0101518	Employee Benefits	26,479.41	31,122.74	32,586.31	33,478.51	33,478.51	22,067.28	5,516.82	27,961.69	-84%
	PERSONNEL COSTS	81,432.41	86,075.74	87,539.31	88,431.51	88,431.51	77,067.28	22,016.82	66,414.69	-13%
	Supplies and Materials	0.00	0.00	0.00	0.00	0.00	0.00	500.00		
0101660	Vehicle	603.71	313.52	573.26	205.11	0.00	0.00	0.00	0.00	
	Legal and Accounting	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	
	Travel, Meetings, and Dues	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	
	Other Expenditures/Misc.	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	
	Repairs and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	
	State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Whiteman Area Leadership Council	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00	
	Economic Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	OPERATING EXPENDITURES	603.71	313.52	573.26	205.11	0.00	0.00	11,500.00	11,000.00	
	CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL EXPENDITURES	82,036.12	86,389.26	88,112.57	88,636.62	88,431.51	77,067.28	33,516.82	54,914.69	-62%

EXECUTIVE CONTROL - 01-04

FY 2020 LINE ITEMS BUDGET DESCRIPITONS

Salaries and Wages	Funds for permanent positions.
Employee Benefits	Funds for employer contributions based on Gross Salary: F.I.C.A. 7.65%, L.A.G.E.R.S - 16.5% of full time employees; and includes group life, health and vision.
Supplies and Materials	Office and miscellaneous supplies.
Legal and Accounting	Audit fees, unanticipated retainer costs, other accounting and legal fees.
Travel, Meetings, and Dues	Professional organization memberships and professions development in the Missouri City Manager Association and Missouri Municipal League.
State Grants	
Other Expenditures	Unanticipated expenditures that are not budgeted elsewhere.
Repair and Maintenance	Repairs to computers, software, office equipment etc.
Capital Expenditures	No capital expenditures for the 2020 fiscal year.
Economic Development	Economic Development/Annexiation Project

BOARD OF ALDERMEN

Major Departmental Activities:

The Board of Aldermen is the elected legislative authority voted into the office by the Citizen of Knob Noster. There are six (6) members to the Board who serve year staggered terms. The Board performs the following activities: appoints the City Administrator and all members to boards and commissions, adopts the annual operating and capital improvement budget, ordinances, resolutions, and policies for the community's general health, safety, and quality of life.

Board meetings are held on the 1st and 3rd Tuesday of each month at 7:00 P.M.

The current Board of Aldermen members are:

Adam Morton, Mayor

Rick Babineaux, Ward 1 Aldermen

John Cohen, Ward 1 Aldermen

Anne-Marie Dudte, Ward 2 Aldermen

Edward Thering, Ward 2 Aldermen

Tom Charette, Ward 3 Aldermen

Benjamin Liechti, Ward 3 Aldermen

BOARD OF ALDERMEN - 01

TYPES OF EXPENDITURES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
Salaries and Wages	1,680.00	1,680.00	1,680.00	1,680.00	1,680.00	1,680.00	1,680.00	0.00	0%
Employee Benefits	151.47	151.47	151.47	151.47	151.47	151.47	151.47	0.00	0%
PERSONNEL COSTS	1,831.47	1,831.47	1,831.47	1,831.47	1,831.47	1,831.47	1,831.47	0.00	0%

TYPES OF EXPENDITURES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
Supplies and Materials	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	
Advertising	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00	
Legal and Accounting	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	
Travel, Meetings, and Dues	0.00	0.00	0.00	0.00	500.00	350.00	500.00	0.00	0%
Election Fees	0.00	0.00	0.00	0.00	2,000.00	0.00	3,000.00	1,000.00	50%
Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	
JCEDC	0.00	0.00	0.00	0.00	1,500.00	1,500.00	2,000.00	500.00	33%
Pioneer Trails RPC	0.00	0.00	0.00	0.00	100.00	100.00	100.00	0.00	0%
Economic Developmemt	0.00	0.00	0.00	0.00	0.00	12,000.00	40,000.00	40,000.00	
State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
OPERATING EXPENDITURES	0.00	0.00	0.00	0.00	4,100.00	13,950.00	59,100.00	15,000.00	1341%
CAPITAL EXPENDITURES	0.00	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	1,831.47	5,931.47	15,781.47	60,931.47	15,000.00	927%

BOARD OF ALDERMAN- 01

FY 2020 LINE ITEMS BUDGET DESCRIPTIONS

0101510	Salaries and Wages	Funds for permanent positions
0101518	Employee Benefits	Social Security and Medicare
	Supplies and Materials	Office and miscellaneous supplies.
	Advertising	Legal notices, various newspaper and radio advertisements.
	Legal and Accounting	Audit expenditures, and legal fees
	Travel, Meetings, and Dues	Membership dues and conferences to the Missouri Municipal League, and BCC.
	Election Fees	Council elections activities.
	Contingency Fund	Unanticipated expenditures.
	JCEDC	Membership due for Johnson County Economic Development
	Pioneer Trails RPC	Membership due for Pioneer Trails Regional Planning Commission
	Economic Development	Any economic opportunities for development and projects
	State Grants	

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.
- Perform all other duties as assigned by supervisors

BUILDING OFFICIAL - 01

TYPES OF EXPENDITURES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
Salaries and Wages	33,321.60	34,320.00	34,320.00	35,692.80	35,692.80	31,072.00	26,000.00	9,692.80	-27%
Employee Benefits	17,432.24	18,665.16	23,403.60	24,421.02	24,421.02	10,175.43	1,989.00	22,432.02	-92%
PERSONNEL COSTS	50,753.84	52,985.16	57,723.60	60,113.82	60,113.82	41,247.43	27,989.00	32,124.82	-31%
Supplies and Materials	500.00	500.00	500.00	500.00	500.00	500.00	500.00	0.00	0%
Legal and Accounting	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	
Petroleum Products	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	
Travel, Meetings, and Dues	900.00	900.00	900.00	900.00	900.00	900.00	1,100.00	200.00	22%
Other Expenditures	500.00	500.00	500.00	500.00	500.00	500.00	1,000.00	500.00	100%
OPERATING EXPENDITURES	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	4,600.00	2,700.00	142%
CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
TOTAL EXPENDITURES	52,653.84	54,885.16	59,623.60	62,013.82	62,013.82	43,147.43	32,589.00	29,424.82	-47%

BUILDING OFFICIAL - 01
FY 2020 LINE ITEMS BUDGET DESCRIPTIONS

Salaries and Wages	Funds for a permanent positions
Employee Benefits	Social Security and Medicare
Supplies and Materials	Funds for copying, printing and other miscellaneous supplies.
Legal and Accounting	Audit expenditures and legal fees.
Petroleum Products	Fuel for Building Official Truck
Travel, Meetings, and Dues	Training or certificates
Other Expenditures	Miscellaneous expenditures not specifically listed.

POLICE DEPARTMENT

Major Departmental Activities:

The Knob Noster Police Department is comprised of six (6) full time sworn Police Officer and employ's one civilian who serves as a Police Clerk. The Police Chief duties include supervision of all officers and Police Clerk. Some of the Chief's duties include routine patrol, speed enforcement, works traffic accidents, funeral escorts, and investigations of crimes. The Chief is tasked with compiling the Monthly State UCR reporting requirements. The Lieutenant assists supervision of the officers, checks reports for completeness and sees that corrections are made. Ensures that various daily tasks such as security checks, business checks and other routine duties are being performed. The Lieutenant also acts as the Police Firearms Instructor, performs routine patrol, speed enforcement, works accidents, funeral escorts and investigations of crimes. The Sargent assists supervision of officers, checks reports, and other routine duties. The Police Officers duties include investigation of all crimes committed in the City of Knob Noster. They are responsible for speed enforcement, accident investigations, 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:

- Patrol streets, roads and public places, either on foot, or in an automobile, either at large or in a designated area.
- Assume command of field incidents, where appropriate, including large disturbances, crowd/traffic control at fires, barricaded armed suspects, hostage incidents, homicides, manhunts, etc., until relieved by the Police Sergeant, Police Lieutenant or Police Chief.
- Participate in the activities of an assigned squad, unit or work shift regarding law enforcement, investigations, technical, or support operations.
- Prepare and submit appropriate reports to the supervisor, as required, to accurately reflect problems, solutions, services, or activities of the department.
- Respond to radio dispatched calls for service.
- Monitor and direct traffic and crowd activities and intervenes as necessary to preserve the peace.
- Arrest, detain and apprehend a variety of offenders/suspects by use of necessary physical means and utilize proper law enforcement equipment such as firearms, handcuffs, radios, batons, etc.
- Conduct preliminary investigations of crimes and traffic incidents, interview witnesses, collect, and patrol on foot.
- Perform prolonged walking or standing while patrolling on foot.
- Care for injured and administer basic emergency medical aid.
- Read, interpret, and enforce Federal and State laws as well as municipal ordinances.
- Operate department vehicles and equipment.
- Testify in court when required.
- Administer breathalyzer tests on suspected intoxicated suspects in compliance with statutes and ordinances, when certified.
- Deal effectively and courteously with fellow officers, dispatchers and the general public.
- Attend in-service training sessions or other training sessions deemed appropriate by supervisors or Police Chief.
- Perform all other duties as assigned by supervisors.

POLICE DEPARTMENT - 01-06

ACCOUNT #	TYPES OF EXPENDITURES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
0102510	Salaries and Wages	356,414.02	428,920.74	380,080.85	506,864.30	357,390.78	365,264.22	323,779.33	33,611.45	-9%
0102518	Employee Benefits	106,742.99	118,777.95	125,491.80	127,591.07	103,187.92	104,618.54	108,772.97	5,585.05	5%
0102520	Overtime	15,644.85	19,587.38	17,108.86	19,965.63	10,100.00	19,019.46	10,000.00	100.00	-1%
	PERSONNEL COSTS	478,801.86	567,286.07	522,681.51	654,421.00	470,678.70	488,902.22	442,552.30	28,126.40	-6%
0102625	Office Supplies	138.00	649.92	717.03	1,357.37	1,500.00	1,697.32	800.00	700.00	-47%
0102630	Operating Supplies	5,731.19	6,044.45	3,185.15	2,148.05	1,500.00	2,225.52	1,100.00	400.00	-27%
0102620	Telephone and Utilities	9,628.96	10,967.02	12,718.84	16,196.92	11,100.00	16,195.03	10,500.00	600.00	-5%
0102660	Vehicle Expense	25,504.96	15,290.45	49,088.39	25,404.24	40,000.00	57,439.48	7,000.00	33,000.00	-83%
0102632	Advertising	1,954.64	1,304.97	379.20	568.62	2,000.00	536.44	1,200.00	800.00	-40%
0102640	Insurance	28,878.18	36,632.65	37,670.30	39,274.55	39,000.00	30,737.53	34,000.00	5,000.00	-13%
0102635	Legal and Accounting	0.00	0.00	0.00	0.00	0.00	2,028.60	2,500.00	2,500.00	
0102650	Travel, Meetings, and Dues	6,085.91	13,178.24	10,391.82	5,083.38	3,000.00	5,870.84	3,000.00	0.00	0%
0102660	Petroleum Products	0.00	0.00	0.00	0.00	12,000.00	13,500.00	11,000.00	1,000.00	-8%
0102650	Training	0.00	0.00	0.00	0.00	4,000.00	0.00	4,000.00	0.00	0%
0102675	Uniforms	2,749.33	4,396.56	4,499.30	2,494.21	3,000.00	4,447.36	3,500.00	500.00	17%
0102630	Ammo	0.00	0.00	0.00	0.00	500.00	0.00	1,500.00	1,000.00	200%
0102695	Other Expenditures/Misc.	2,288.56	1,502.21	4,917.02	6,520.55	1,500.00	2,362.19	1,000.00	500.00	-33%
0102645	Repairs and Maintenance - Equipment	2,070.31	177.96	1,092.89	2,938.91	2,000.00	2,673.73	2,000.00	0.00	0%
0102620	MULES/NCIC	0.00	0.00	0.00	0.00	600.00	0.00	600.00	0.00	0%
0102665	Animal Control/LCHS	0.00	90.00	0.00	0.00	500.00	0.00	600.00	100.00	20%
0102630	DWI/Drug Offense Cost/BAC Equipment	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0%
	D.A.R.E./SRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
0102670	Support of Prisoners	634.00	480.00	487.17	960.00	1,500.00	672.00	1,500.00	0.00	0%
0102680	Municipal Court	6,819.58	7,379.56	7,175.30	7,879.68	8,300.00	12,971.38	0.00		-100%
	OPERATING EXPENDITURES	92,483.62	98,093.99	132,322.41	110,826.48	133,000.00	153,357.42	86,800.00	37,900.00	-35%
0102755	CAPITAL EXPENDITURES	1,511.99	1,502.21	14,650.03	41,995.74	19,000.00	8,010.91	5,000.00	14,000.00	-74%
	TOTAL EXPENDITURES	572,797.47	666,882.27	669,653.95	807,243.22	622,678.70	650,270.55	534,352.30	80,026.40	-14%

POLICE DEPARTMENT - 01

FY 2020 LINE ITEMS BUDGET DESCRIPTIONS

0102510	Salaries and Wages	Salaries and wages of permanent full-time employees.
0102520	Employee Benefits	Employer contributions based on Gross Salary: F.I.C.A. 7.65%, and L.A.G.E.R.S -7.1% of full time employees; and includes group life, health and vision.
0102625	Office Supplies	Funds for printing, postage, copying and general office supplies.
0102630	Operating Supplies	Cleaning supplies
0102620	Telephone and Utilities	Phone, Internet, Gas and Electric services
0102660	Vehicle Expense	Repairs and maintenance to police vehicles
0102640	Insurance	Workers' Compensation, General Property, Liability, Contents and Automobile.
0102635	Legal and Accounting	Funds for legal fees.
0102650	Travel, Meetings, and Dues	Any traveling related to police business and regional and state meetings, dues for the Missouri Police Chiefs Association.
0102660	Petroleum Products	Fuel cost for police vehicles.
0102650	Training	Training of Police Officers to comply with State requirements.
0102675	Uniforms	Cost of clothing for department and related articles.
0102630	Ammo	Ammunition for Police firearms
0102695	Other Expenditures	Miscellaneous expenditures
0102645	Repairs and Maintenance	Repairs and maintenance on vehicles, radios, radar, fixtures, breathalyzer, office and building.

POLICE DEPARTMENT – 01

FY 2020 LINE ITEMS BUDGET DESCRIPTIONS

0102620	MULES/NCIC	Missouri Uniform Law Enforcement System and National Crime Information Center software
	D.A.R.E./SRO	Funds for D.A.R.E Officer/School Resource Office
0102630	BAC Equipment	Operating costs for Blood and Alcohol Content Equipment.
0102665	Animal Control	Care and housing of stray animal at the Warrensburg Animal Shelter Dog Licenses.
0102670	Support of Prisoners	Housing the City's prisoners in Johnson County Jail
0102755	Capital Expenditures	New computers and software for report writing, evidence inventory and chain of custody

COURT

Major Departmental Activities:

Court Clerk is under the direction 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.
- Responsible for the accurate collection and accountability of court fees during each business day.
- 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 supervisors.

COURT - 01

TYPES OF EXPENDITURES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
Salaries and Wages	25,958.40	28,808.00	28,808.00	29,952.00	30,555.20	30,555.20	31,000.00	444.80	1%
Employee Benefits	16,607.32	18,227.12	19,083.88	22,160.78	18,987.08	18,987.08	19,746.56	759.48	4%
Overtime	250.00	250.00	300.00	400.00	550.00	625.00	625.00	75.00	
PERSONNEL COSTS	42,815.72	47,285.12	48,191.88	52,512.78	50,092.28	50,167.28	51,371.56	1,279.28	-4%
Supplies and Materials	500.00	500.00	500.00	500.00	500.00	1,226.00	250.00		-50%
Legal and Accounting	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	5,880.00	5,000.00		67%
Travel, Meetings, and Dues	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,000.00		-33%
Municipal Court (Knob Noster & LaMonte)	6,819.58	7,379.56	7,175.30	7,879.68	6,300.00	4,365.30	4,500.00		-29%
Judge Court Fees	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00		
OPERATING EXPENDITURES	16,619.58	17,179.56	16,975.30	17,679.68	16,100.00	17,771.30	15,550.00	0.00	-3%
TOTAL EXPENDITURES	59,435.30	64,464.68	65,167.18	70,192.46	66,192.28	67,938.58	66,921.56	729.28	1%

COURT - 01

FY 2020 LINE ITEMS BUDGET DESCRIPTIONS

Salaries and Wages	Funds for a permanent position
Employee Benefits	Employer contributions based on Gross Salary: F.I.C.A 7.65%, and L.A.G.E.R.S 16.5% of full time employees; and includes group life health, and vision.
Supplies and Materials	Postage and other miscellaneous office supplies
Legal and Accounting	Audit expenditures and legal fees.
Travel, Meetings and Dues	Professional organization memberships and other professional developmental opportunities.
Municipal Court	Funds for Municipal Judge, and Prosecuting Attorney and other expenses.
Other Expenditures	Miscellaneous expenditures not specifically listed.

STREET DEPARTMENT

Major Departmental Activities:

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

- Repair and Maintain public streets and alleys
- Mow the alleys, right-of-ways, and vacant lots owned by the City
- Clean ditches
- Maintain various City infrastructure, buildings, and property
- Pick up deceased animals
- Repair and Maintain City vehicles from all departments
- Provides snow removal and abrasive spreading operations affecting city streets and roadways
- Assists with some water and sewer projects

STREET DEPARTMENT - 01

ACCOUNT #	TYPES OF EXPENDITURES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
0103510	Salaries and Wages	42,717.46	53,180.12	46,519.40	49,560.64	41,402.40	45,558.70	95,160.00	53,757.60	130%
0103518	Employee Benefits	12,268.30	10,741.55	12,784.38	13,992.50	12,561.50	13,410.72	11,905.89	655.61	-5%
0103520	Overtime	2,329.56	1,526.95	1,573.60	1,893.71	3,000.00	2,412.10	1,500.00	1,500.00	-50%
	PERSONNEL COSTS	57,315.32	65,448.62	60,877.38	65,446.85	56,963.90	61,381.52	108,565.89	51,601.99	91%
0103630	Supplies and Materials	838.95	1,605.99	342.00	1,389.17	2,100.00	662.10	2,500.00	400.00	19%
0103620	Telephone and Utilites	17,119.11	15,410.00	16,864.68	28,203.53	20,000.00	39,220.54	30,000.00	10,000.00	50%
0103660	Vehicle Maintenance	23,384.28	29,760.83	21,285.09	18,058.86	15,000.00	12,590.30	13,000.00	2,000.00	-13%
0103640	Insurance	6,617.45	9,098.79	8,976.60	9,861.30	10,000.00	8,794.17	9,000.00	1,000.00	-10%
0103650	Travel, Meetings, and Dues	256.14	0.00	250.00	68.00	500.00	13.61	530.00	30.00	6%
0103660	Petroleum Products/Fuel & Oil	0.00	0.00	0.00	0.00	8,800.00	7,783.16	8,000.00	800.00	-9%
0103632	Advertising	0.00	0.00	0.00	44.10	300.00	0.00	100.00	200.00	-67%
0103695	Other Expenditures	5,031.77	4,803.61	6,570.34	9,224.88	1,000.00	3,794.05	1,000.00	0.00	0%
0103681	Street Materials & Repairs	21,192.91	27,003.37	18,797.37	32,698.49	32,000.00	29,208.06	40,000.00	8,000.00	25%
0103645	Repairs & Maintenance - Equipment	5,660.33	4,343.75	3,337.86	6,047.07	3,000.00	4,461.47	4,500.00	1,500.00	50%
	Contractual Services	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	0.00	0%
	OPERATING EXPENDITURES	81,300.94	93,226.34	77,623.94	106,795.40	93,900.00	107,727.46	109,830.00	15,930.00	17%
0103755	CAPITAL EXPENDITURES	66,969.00	36,087.41	0.00	14,569.01	6,500.00	4,535.29	5,000.00	1,500.00	-23%
	END OF YEAR BALANCE ADJUSTMENT	77,969.00	26,828.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
	TOTAL EXPENDITURES	283,554.26	221,590.37	138,501.32	186,811.26	157,363.90	173,644.27	223,395.89	66,031.99	42%

STREET DEPARTMENT - 01

FY 2020 LINE ITEMS BUDGET DESCRIPTIONS

0103510	Salaries and Wages	Salaries for permanent positions, and a street Superintendent.
0103518	Employee Benefits	Employer contributions based on Gross Salary: F.I.C.A. 7.65%, and L.A.G.E.R.S – 16.5% of full time employees and includes group life, health, and vision.
0103630	Supplies and Materials	Funds for hand tools, traffic paint, chemicals and other miscellaneous supplies.
0103620	Telephone and Utilities	Phone, Internet, Gas, and Electric Services
0103660	Vehicle Maintenance	Maintenance for heavy machinery
0103640	Insurance	Workers' Compensation, General Property and Liability insurance premiums.
0103650	Travel, Meetings, and Dues	Expenses associated with training and seminars.
0103660	Petroleum Products/Fuel & Oil	Fuel cost for vehicles and equipment.
0103695	Other Expenditures	Miscellaneous expenditures not specifically listed.
0103632	Advertising	Legal notices, various newspaper and radio advertisements
0103681	Street Materials & Repairs	Asphalt, Sand, Gravel, etc to repair roads.
0103645	Repairs and Maintenance	Repairs and maintenance on trucks, equipment and buildings.
	Contractual Services	Pest control
0103755	Capital Expenditures	6 foot box blade for tractor, lift bed, and hoist for truck and barricades

FIRE DEPARTMENT

Major Departmental Activities:

Fire Department consists of a Fire Chief, Assistant Chief and volunteer firefighters. The Department performs the following functions:

- Provides Fire Protection & Suppression within City limits
- First Responders to all Medicals within City limits
- Responds to motor vehicle accidents involving head-on, t-bone, roll-over collisions, injuries, or hazardous fluids leaking on the roadways
- Responds to any gas leaks, carbon monoxide and fire alarms
- Secures landing zone for all inbound aircraft in the coverage area.
- Assists all neighboring agencies in medicals, motor vehicle accidents, or fires
- Responds to vehicle lockouts placing citizens in immediate risks
- Maintain Fire Trucks and equipment
- In-House training for Firefighters
- Organizes and maintains Fire Department Records

FIRE DEPARTMENT - 05

ACCOUNT #	TYPES OF EXPENDITURES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
0505510	Salaries and Wages	5,394.88	7,470.26	12,374.88	5,484.88	9,799.36	13,658.74	14,000.00	4,200.64	43%
0505620	Employee Benefits	412.71	571.48	946.68	419.60	300.00	1,044.90	1,071.00	771.00	257%
	PERSONNEL COSTS	5,807.59	8,041.74	13,321.56	5,904.48	10,099.36	14,703.64	15,071.00	4,971.64	49%
0505630	Supplies and Materials	1,086.09	2,158.62	1,037.94	783.37	2,000.00	4,265.55	2,000.00	0.00	0%
0505620	Telephone and Utilites	6,091.03	6,105.70	5,872.46	6,667.91	5,500.00	7,793.17	6,000.00	500.00	9%
0505660	Vehicle Expense	2,824.91	6,430.40	5,263.99	5,094.97	4,000.00	5,500.00	5,000.00	1,000.00	25%
0505640	Insurance	3,324.53	3,789.88	3,727.08	4,084.82	4,000.00	3,596.44	4,000.00	0.00	0%
0505650	Travel, Meetings, and Dues	651.00	1,378.99	1,881.11	1,544.39	2,000.00	2,706.94	3,000.00	1,000.00	50%
0505660	Petroleum Products	0.00	0.00	0.00	0.00	1,500.00	1,326.31	1,500.00	0.00	0%
0505675	Uniform Expense	712.90	0.00	671.66	324.00	1,000.00	0.00	20,000.00	19,000.00	1900%
0505695	Other Expenditures	253.63	2,499.46	791.92	1,174.64	500.00	2,041.07	1,500.00	1,000.00	200%
0505645	Repairs and Maintenance - Equipment	684.34	313.66	431.77	131.61	1,750.00	3,768.68	4,500.00	2,750.00	157%
	OPERATING EXPENDITURES	15,628.43	22,676.71	19,677.93	19,805.71	22,250.00	30,998.16	47,500.00	25,250.00	113%
0505755	CAPITAL EXPENDITURES	3,698.00	3,964.24	0.00	7,004.70	14,805.00	9,421.64	0.00	14,805.00	-100%
	TOTAL EXPENDITURES	25,134.02	34,682.69	32,999.49	32,714.89	47,154.36	55,123.44	62,571.00	15,416.64	33%

FIRE DEPARTMENT - 05

FY 2020 LINE ITEMS BUDGET DESCRIPTIONS

0505510	Salaries and Wages	Funds to reimburse firefighters for regular meetings at \$5.00 per meeting. For medical calls, firefighters are paid \$5.00 per run. For fire calls, firefighters are paid \$10.00 per run and \$10.00 for each additional hour, and the Fire Chief's salary.
0505620	Employee Benefits	Employer contributions based on Gross Salary: F.I.C.A. 7.65%.
0505630	Supplies and Materials	Hand tools, clothing, and various chemicals.
0505640	Insurance	Workers' Compensation, General Property, Liability and Accident Premiums.
0505650	Travel, Meetings, and Dues	Travel to training programs.
0505660	Petroleum Products	Fuel cost for fire trucks and equipment.
0505675	Uniform Expense	New Fire Equipment including helmets, pants, jackets etc.
0505695	Other Expenditures	Miscellaneous expenditures not specifically listed.
0505645	Repairs and Maintenance	Repairs and maintenance on trucks, pumps, radios, and building.
0505755	Capital Expenditures	No Capital Expenditures for 2020 fiscal year.

PARKS AND RECREATION DEPARTMENT

Major Departmental Activities

Knob Noster Parks and Recreation Board consists of seven (7) members on the board. The City performs the following functions:

- Upkeep on park equipment
- Keep the grass mowed and trimmed around all trees and structures
- Maintain and winterizing the public restrooms.

PARKS & RECREATION DEPARMENT - 01

TYPES OF EXPENDITURES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
Salaries and Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Temporary Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
PERSONNEL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Supplies and Materials					100.00	0.00	1,500.00	1,400.00	
Utilities					0.00	0.00	2,000.00	2,000.00	
Insurance					0.00	0.00	1,000.00	1,000.00	
Petroleum Products					0.00	0.00	1,000.00	1,000.00	
Other Expenditures					0.00	0.00	2,000.00	2,000.00	
Repairs and Maintenance					200.00	0.00	1,000.00	800.00	
KNYSA					0.00	0.00	1,500.00	1,500.00	
Contractual Services						0.00	0.00	0.00	
OPERATING EXPENDITURES			0.00	0.00	300.00	0.00	10,000.00	9,700.00	
CAPITAL EXPENDITURES			0.00	0.00	5,000.00	0.00	0.00	0.00	
TOTAL EXPENDITURES			0.00	0.00	5,300.00	0.00	10,000.00	9,700.00	

RECREATION & PARKS DEPARTMENT - 01 FY 2020 LINE ITEMS BUDGET DESCRIPTIONS

Permanent Employees	Salaries and wages of full time employees.
Temporary Employees	Seasonal help.
Employee Benefits	
Supplies and Materials	Cleaning and miscellaneous operating supplies.
Insurance	Workers' Compensation, General Liability and Property Insurance.
Petroleum Products	Fuel costs for park vehicles, mowers and equipment.
Other Expenditures	Items not specifically listed elsewhere.
Repairs and Maintenance	Repairs or maintenance to buildings, picnic tables, and shelters.
Capital Expenditures	No Capital Expenditures for 2020 fiscal year.

ENTERPRISE FUNDS

The Enterprise Funds of the City of Knob Noster are also considered “Propriety Fund” types. This type of fund is used to account for resources committed to self-supporting business activities of governmental utilities that render services on a user-charged basis. Three of the funds within the City budget are classified as Enterprise Funds, which means that these funds provide services to the general public that are recovered through user charges/fees, which are susceptible to rate increases.

The City’s three enterprise funds are:

Water Fund

Solid Waste/Trash Fund

Waste Water/Sewer Fund

These funds are presented in detail on the following pages.

WATER FUND

Major Departmental Activities

Water Department consists of a Water & Sewer Superintendent and a Water Technician. The Water Superintendent performs the following functions:

- Responsible for the administration and management of the employees working in the two departments, to include recommendations of disciplinary actions, up to and including discharge.
- Plans, schedules, supervises and evaluates city projects and maintenance.
- Prepares cost estimates of projects; purchase and inventory materials.
- Review plans and specifications for construction contracts. Coordinates departmental activities with consultants, developers, contractors, and other interested parties. Provides pertinent information with reference to utility locations and other related project information.
- Collects, processes and reviews water and wastewater samples as required by Department of Natural Resources standards and regulations.
- Responsible for the completion of monthly water meter route sheets for all residential and commercial accounts
- Installs, maintains and repairs water meters and lines to include: digging, bedding, back-filling, landscaping and seeding work sites.
- Performs maintenance and upkeep of water and wastewater facilities and equipment.
- Ensures water tower levels, proper pressure and chemical balance in system
- Checks and maintains wastewater lift station(s), pump station(s), grinder pumps(s), gravity and pressure lines as well as the U.V. lighting system
- Utilizes sewer-jet machine to clean and maintain sewer lines, manholes and wet wells.
- Completes utility work orders as required.
- Prepares and submits clear and accurate written and oral reports, as required, to provide technical advice to various municipal departments, the mayor and city council.
- Interviews subordinates in charge of various work projects. Discusses work progress, and ascertain quantities of materials and supplies.
- Attend in-service training/certification sessions as deemed appropriate by supervisor.
- Perform all other duties as assigned.

WATER FUND-02

ACCOUNT #	TYPES OF REVENUES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
0200410	Water Sales (Metered)	460,715.78	475,049.08	478,198.92	494,078.12	472,466.20	501,694.02	510,000.00	37,533.80	8%
0200440	Water Sales (Bulk)	458.75	457.50	423.00	12.75	200.00	310.00	300.00	100.00	50%
	Penalties/Late Fees	5,044.48	5,211.74	5,313.76	5,163.44	5,500.00	4,500.00	4,500.00	1,000.00	-18%
0200471	Sales Tax	7,360.43	7,070.74	7,420.19	7,976.84	3,500.00	14,825.28	16,000.00	12,500.00	357%
0200430	Reconnect Fees	1,125.00	2,060.90	2,675.00	1,768.00	1,500.00	2,662.08	1,700.00	200.00	13%
0200440	Meter Tap Fees	2,750.00	570.00	3,300.00	5,538.75	3,500.00	7,260.00	5,500.00	2,000.00	57%
0200465	State Primacy Fee	3,585.24	3,682.44	3,696.12	3,714.12	4,000.00	3,701.91	3,650.00	350.00	-9%
0200475	Water Interest Income	11,948.54	10,901.71	9,736.36	142.56	850.00	127.45	150.00	700.00	-82%
	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
	State Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
	Transfers In- Other Funds	120,000.00	120,000.00	120,000.00	120,000.00	127,000.00	120,000.00	0.00	127,000.00	-100%
	TOTAL REVENUES	612,988.22	625,004.11	630,763.35	638,394.58	618,516.20	655,080.74	541,800.00	76,716.20	-12%

ACCOUNT #	TYPES OF EXPENSES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Diff	%
0206510	Salaries and Wages- Water	48,460.67	69,067.59	61,932.06	70,768.68	64,297.60	71,737.96	68,224.00	3,926.40	6%
0101510	Salaries and Wages- Adm.	0.00	0.00	0.00	0.00	0.00	0.00	52,769.92	52,769.92	
0206518	Employee Benefits	10,642.01	18,997.06	20,177.60	21,330.82	23,164.53	21,578.17	26,733.47	3,568.94	15%
0206520	Overtime	6,596.59	8,266.65	5,819.64	9,925.31	7,000.00	11,307.73	5,000.00	2,000.00	-29%
	PERSONNEL COSTS	65,699.27	96,331.30	87,929.30	102,024.81	94,462.13	104,623.86	152,727.39	58,265.26	62%
0206630	Postage	0.00	0.00	0.00	0.00	1,000.00	1,600.00	1,800.00	800.00	80%
0206625	Office Supplies	128.55	64.75	47.53	543.64	700.00	104.02	200.00	500.00	-71%
0206630	Operating Supplies	11,431.72	11,571.94	11,471.54	6,905.27	8,000.00	9,876.04	9,000.00	1,000.00	13%
0206518	Telephone and Utilities	33,420.98	41,220.65	39,071.97	28,745.65	30,000.00	24,025.01	27,000.00	3,000.00	-10%
0206632	Advertising	0.00	1,905.36	640.00	827.30	1,000.00	499.20	750.00	250.00	-25%
0206660	Vehicle Expense	16,326.88	1,123.55	8,496.21	9,680.97	3,000.00	9,186.00	0.00	3,000.00	-100%
0206640	Insurance	7,927.70	9,098.79	3,069.90	9,861.30	10,000.00	8,794.17	9,000.00	1,000.00	-10%
0206635	Legal and Accounting	0.00	1,739.00	110.00	0.00	1,000.00	0.00	0.00	1,000.00	-100%
0206650	Travel, Meetings, and Dues	2,060.00	2,054.17	1,996.47	2,235.14	2,000.00	4,143.88	2,500.00	500.00	25%
0206660	Petroleum Products	0.00	0.00	0.00	0.00	6,500.00	0.00	6,000.00	500.00	-8%

WATER FUND-02

ACCOUNT #	TYPES OF EXPENSES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget	%
0206695	Other Expenditures	22,252.53	37,989.18	32,560.41	43,597.28	120,000.00	14,198.62	8,000.00	112,000.00	-93%
0206645	Repairs and Maint-Equip	51,445.48	47,882.87	41,019.60	54,738.46	45,200.00	40,247.63	20,000.00	25,200.00	-56%
	Chemicals	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00	7,000.00	
0206645	Repairs and Maint-Syst (New H2O Lines, Meters, etc.)	0.00	0.00	0.00	0.00	0.00	0.00	115,000.00	115,000.00	
0200465	State Primacy Fee	3,563.52	3,509.94	3,579.74	3,747.24	0.00	3,748.74	3,800.00	3,800.00	
	Transfer Out-Other Funds	0.00	0.00	0.00	0.00	22,500.00	0.00	0.00	22,500.00	-100%
	Contractual Expense	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	
	Water System Maintenance of Right Of Ways & Easements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	OPERATING EXPENSES	148,557.36	158,160.20	142,063.37	160,882.25	250,900.00	116,423.31	210,050.00	40,850.00	-16%
0206755	CAPITAL EXPENSES	4,200.00	36,663.17	4,325.03	4,757.32	59,000.00	33,440.27	110,000.00	51,000.00	86%
0208802	Principle Bond Payment SRF	78,873.04	81,086.90	78,742.91	71,657.76	71,500.00	68,712.18	68,500.00	3,000.00	-4%
	END OF YEAR BALANCE ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	TOTAL EXPENSES	297,329.67	275,910.27	313,060.61	339,322.14	475,862.13	323,199.62	541,277.39	65,415.26	14%

WATER FUND - 02

FY 2020 LINE ITEMS BUDGET DESCRIPTIONS

0206510	Salaries and Wages	Salaries for full time and part time positions. 35% Administration Salaries.
0206518	Employee Benefits	Employer contributions based on Gross Salary: F.I.C.A. 7.65%, and L.A.G.E.R.S -16.5% full time employees and includes group life, health and vision.
0206630	Postage	Mailing water samples, and miscellaneous packages and Utility Bills.
0206625	Office Supplies	Funds for printing, copying and general office supplies.
0206630	Operating Supplies	Hand tools, lab tools, clothing, cleaning supplies
0206518	Telephone and Utilities	Phone, Internet, Gas, and Electric
0206632	Advertising	Legal notices, various newspaper and radio advertisements.
0206660	Vehicle Expense	Any repairs or maintenance for Water Department Trucks.
0206640	Insurance	Workers' Compensation, General Property and Liability insurance premiums.
0206635	Legal and Accounting	Annual audit fee.
0206650	Travel, Meetings, and Dues	Training costs and operator certifications.
0206660	Petroleum Products	Fuel and oil for vehicles and equipment.

WATER FUND-02

FY 2020 LINE ITEMS BUDGET DESCRIPTIONS

0206695	Other Expenditures	Unanticipated expenses not specifically listed.
0206645	Repairs and Maint - Equip	Repair and maintenance to water equipment.
	Chemicals	Chemicals for treating water.
0206645	Repairs and Maint - System	Repair and maintenance to water mains, lines, meters, pumps, chemical machines and fire hydrants. Testing water samples.
	Transfer Out- Other Funds	
0206755	Capital Expenditures	Mini Excavator, pipe saw, tools, shovel, spade, scrapers etc.
0208802	Principal Bond Payment	SRF Payment for Water Tower

SOLID WASTE/ REFUSE FUND

Major Departmental Activities:

Trash Service for the City of Knob Noster is contracted through WCA Waste Corp. located in Sedalia, MO.

Solid Waste/Refuse FUND-02

ACCOUNT #	TYPES OF REVENUES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budgeted	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
0200410	Customer Billing	111,039.55	111,301.25	113,822.57	112,916.41	112,000.00	124,545.12	128,281.47	16,281.47	15%
	Miscellaneous Income	0.00	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	0.00	0%
	TOTAL REVENUES	111,039.55	111,301.25	113,822.57	112,916.41	112,000.00	124,545.12	128,281.47	16,281.47	15%

ACCOUNT #	TYPES OF EXPENSES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
0101510	Salaries and Wages- Adm.	0.00	0.00	0.00	0.00	0.00	0.00	15,077.12	15,077.12	
0101518	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	6,250.08	6,250.08	
	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	PERSONNEL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	21,327.20	21,327.20	
0208686	Contracts for Solid Waste- Trash Service	110,739.27	109,627.67	112,653.74	111,716.52	112,000.00	113,423.04	115,691.50	3,691.50	3%
	Landfill Solid Waste	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Postage	0.00	0.00	0.00	0.00	0.00	1,600.00	1,600.00	1,600.00	
	Other Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0%
	Transfer Out-Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
	OPERATING EXPENSES	110,739.27	109,627.67	112,653.74	111,716.52	112,000.00	115,023.04	118,291.50	6,291.50	6%
	CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL EXPENSES	110,739.27	109,627.67	112,653.74	111,716.52	112,000.00	115,023.04	139,618.70	27,618.70	25%

SOLID WASTE/ TRASH FUND-03
FY 2020 LINE ITEMS BUDGET DESCRIPTIONS

EXPENSES:

0101510	Salaries and Wages	10% Administration Salaries.
0101518	Employee Benefits	Employer contributions based on Gross Salary: F.I.C.A. 7.65%, and L.A.G.E.R.S – 16.5% includes group life, health and vision.
0208686	Contract for Solid Waste	Trash Service contract with WCA
	Postage	Utility bills and miscellaneous mailing.
	Other Expenditures	Unanticipated expenses not specifically listed.

SEWER FUND

Major Departmental Activities

Water/Wastewater Technician under the general supervision of the City Administrator, and direct supervision of the Water & Sewer Superintendent serves as responsible member for operations of the Water and Wastewater Division.

- Responsible for the completion of monthly water meter route sheet(s) for all residential and commercial accounts.
- Install, maintain and repair water meters and lines to include: digging, bedding, back-filling, landscaping and seeding work sites.
- Perform maintenance and upkeep of water and wastewater facilities and equipment.
- Assist in the collection and processing of water and wastewater samples in accordance with Department of Natural Resources standards.
- Ensure water tower levels, proper pressure and chemical balance in system.
- Check and maintain wastewater lift station(s), pump station(s), grinder pump(s), gravity and pressure lines.
- Utilize Sewer-Jet machine to clean and maintain sewer lines, manholes and wet wells.
- Complete utility work orders, as directed.
- Prepare and submit clear and accurate written and oral reports, as required, to provide technical advice to various municipal departments, the mayor and city council.
- Attend in-service training/certification sessions as deemed appropriate by supervisor.
- Perform all other duties as assigned.

WASTE WATER/SEWER FUND - 02

ACCOUNT #	TYPES OF REVENUES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
0200410	Sewer Fees (Metered)	232,684.82	237,531.66	239,106.63	247,039.06	236,233.80	250,848.06	251,000.00	14,766.20	6%
0200440	Service Charge - Sewer	105,304.71	106,721.88	109,713.40	109,915.18	135,000.00	111,793.34	112,000.00	23,000.00	-17%
	Penalties	2,819.74	2,576.59	2,676.08	2,663.77	3,000.00	2,544.24	2,500.00	500.00	-17%
0200425	State Sewer Connection Fee	1,131.20	1,116.20	1,157.80	1,164.00	200.00	919.60	1,000.00	800.00	400%
	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	341,940.47	347,946.33	352,653.91	360,782.01	374,433.80	366,105.24	366,500.00	7,933.80	-2%

ACCOUNT #	TYPES OF EXPENSES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
0207510	Salaries and Wages- Sewer	41,556.03	26,218.44	20,966.22	23,417.26	46,574.40	27,042.13	36,878.00	9,696.40	-21%
	Salaries and Wages- Adm.	0.00	0.00	0.00	0.00	0.00	0.00	45,231.36	45,231.36	
0207518	Employee Benefits	14,717.81	5,038.76	11,769.58	12,249.26	13,509.99	10,635.20	18,750.24	5,240.25	39%
0207520	Overtime	2,590.03	85.22	67.50	64.14	1,000.00	271.28	1,000.00	0.00	0%
	PERSONNEL COSTS	58,863.87	31,342.42	32,803.30	35,730.66	61,084.39	37,948.61	101,859.60	40,775.21	67%
0207630	Postage	0.00	0.00	0.00	0.00	0.00	1,600.00	1,600.00	1,600.00	
0207630	Supplies and Materials	2,737.08	7,175.13	3,992.48	5,202.73	7,100.00	5,905.57	9,000.00	1,900.00	27%
0207620	Telephone and Utilities	14,207.74	15,227.12	16,533.46	12,914.18	10,000.00	19,823.60	20,000.00	10,000.00	100%
0207660	Vehicle Expense	3,082.48	3,865.01	2,062.72	3,288.46	1,000.00	5,338.78	5,000.00	4,000.00	400%
0207640	Insurance	3,832.32	4,907.35	2,939.52	3,583.16	4,500.00	2,651.20	3,000.00	1,500.00	-33%
0000207	Legal and Accounting	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0%
0207650	Travel, Meetings, and Dues	1,097.00	1,123.55	1,005.06	1,037.30	1,200.00	2,659.93	2,600.00	1,400.00	117%
0207660	Petroleum Products	0.00	0.00	0.00	0.00	2,500.00	0.00	5,000.00	2,500.00	100%

WASTE WATER/SEWER FUND - 02

ACCOUNT #	TYPES OF EXPENSES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
0207695	Other Expenditures	4,453.09	8,254.27	16,043.98	4,877.48	1,000.00	2,962.02	3,000.00	2,000.00	200%
	Chemicals	0.00	0.00	0.00	0.00	0.00	2,228.00	7,000.00	7,000.00	
0207645	Repairs and Maint-Equip	33,716.23	27,174.94	25,772.80	24,365.03	25,000.00	19,446.46	35,000.00	10,000.00	40%
0207645	Repairs and Maint-System	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00	150,000.00	
0207661	Laboratory Fee	6,134.00	7,467.00	5,086.00	6,146.52	7,200.00	6,997.20	8,000.00	800.00	11%
	Transfer Out-Other Funds	0.00	0.00	0.00	0.00	22,500.00	0.00	0.00	22,500.00	-100%
0200465	State Primacy Fee	1,019.35	1,137.15	929.67	1,107.40	0.00	878.63	1,000.00	1,000.00	
	Contractual Expense	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	
	Waste Water System Maintenance of Right Of Ways & Easements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	OPERATING EXPENSES	70,279.29	76,331.52	74,365.69	62,522.26	83,000.00	70,491.39	252,200.00	169,200.00	204%
0207755	CAPITAL EXPENSES	50,194.24	97.68	10,013.45	77,061.06	7,000.00	57,612.78	10,000.00	3,000.00	43%
	END OF YEAR BALANCE ADJ.	57,493.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
	TOTAL EXPENSES	236,831.28	107,771.62	117,182.44	175,313.98	151,084.39	166,052.78	364,059.60	212,975.21	141%

SEWER FUND

FY 2020 LINE ITEMS BUDGET DESCRIPTIONS

0207510	Salaries and Wages	Salaries for full time positions. 30% Salaries from Administration.
0207518	Employee Benefits	Employer contributions based on Gross Salary: F.I.C.A. 7.65%, and L.A.G.E.R.S - 16.5% includes group life health costs and vision.
0207630	Postage	Mailing reports and utility bills.
0207630	Supplies and Materials	Lab treatment chemicals, hand tools lab equipment, shop towels, cleaning supplies, uniform, and miscellaneous supplies.
0207620	Telephone and Utilities	Phone, Gas, and Electric services
0207660	Vehicle Expense	Repairs and Maintenances for City Trucks.
0207640	Insurance	Workers' Compensation, General Property and Liability insurance premiums.
0207660	Legal and Accounting	Annual audit fees.
0207650	Travel, Meetings, and Dues	Training costs and operator certifications.
0207660	Petroleum Products	Fuel and oil for vehicles and equipment.
0207695	Other Expenditures	Unanticipated expenses not specifically listed.
0207645	Repairs and Maint - Equip	Repairs and maintenance on trucks, sludge spreader, and equipment.
0207645	Repairs and Maint - System	Lagoon, mains, and lift stations repairs and maintenance.
0207661	Laboratory Fee	Funds to send sewer samples to lab for testing.
0207755	Capital Expenditure	7 foot drum mower and pipe rack

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.

GENERAL OBLIGATION DEBT FUND- City Hall-05

ACCOUNT #	TYPES OF REVENUES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
	Accrued Interest	0.00	0.00	158.16	457.45	0.00	0.00	0.00	0.00	0%
	Real Estate/Personal Property	0.00	0.00	73,585.69	62,544.34	62,029.44	66,053.16	67,374.23	5,344.79	0%
	TOTAL REVENUES	0.00	0.00	73,743.85	63,001.79	62,029.44	66,053.16	67,374.23	5,344.79	0%

ACCOUNT #	TYPES OF EXPENDITURES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budget	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
	G.O. Bond Payments / City Hall	0.00	0.00	43,479.48	66,418.76	67,553.13	65,818.76	64,818.76	2,734.37	0%
	TOTAL EXPENDITURES	0.00	0.00	43,479.48	66,418.76	67,553.13	65,818.76	64,818.76	2,734.37	0%

FUND BALANCE - ENDING	0.00	0.00	30,264.37	26,847.40	21,323.71	21,558.11	24,113.58
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TRANSPORTATION SALES TAX INCOME-08

ACCOUNT #	TYPES OF REVEUES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budgeted	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
0800424	Transportation Sales Tax Income	98,866.26	81,759.77	101,294.35	90,121.82	100,000.00	108,146.16	110,309.00	10,309.00	10%
0800432	Interest Income	181.18	169.70	169.70	192.37	100.00	230.88	286.00	186.00	186%
	TOTAL REVENUE	99,047.44	81,929.47	101,464.05	90,314.19	100,100.00	108,377.04	110,595.00	10,495.00	10%

ACCOUNT #	TYPES OF EXPENDITURES	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Budgeted	FY 2019 Estimated Actuals	FY 2020 Budget Proposed	FY 2019/2020 Budget Difference	%
0807541	Street	88,161.91	63,090.78	25,367.71	47,267.50	32,000.00	52,377.51	40,000.00	8,000.00	25%
	TOTAL EXPENTITURES	88,161.91	63,090.78	25,367.71	47,267.50	32,000.00	52,377.51	40,000.00	8,000.00	25%

BUDGET GLOSSARY

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

deterioration, action of the physical elements, inadequacy, and obsolescence. (2) The portion of the fixed asset cost that is charged as an expense during a particular period of time.

Double Entry

A system of bookkeeping requiring that for every entry made to the debit side of accounts, an entry must be made for an equal amount on the credit side of the accounts.

Eminent Domain

The power of a government to acquire private property for public purposes. This process is frequently used to obtain real property that can not be purchased from owners in a voluntary manner. When the power of eminent domain is exercised, the owner is normally compensated by the government in an amount determined by the courts.

Enterprise Fund

(1) A fund established to account for operations financed and operated in a manner similar to private businesses, such as: electric, water, and sewer. In this case, the governing body intends that costs, expenses and depreciation, of providing goods and services to the general public on a continuing basis be financed or recovered by user fees.

Expenditure

Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of the net current assets, debt service, capital expenditures, and intergovernmental grants, or entitlements.

Expenses

Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the City's ongoing major operations.

Financial Resources

Cash and other assets that, in the normal course of operations, will become cash.

Fiscal Year

A twelve month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of operations.

Fixed Assets

Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances. Fixed assets include: buildings, equipment, improvements other than buildings or land.

Franchise	A special privilege granted by the city, permitting the continued use of public property, such as: streets or alleys.
Full Time Equivalent (FTE)	The decimal equivalent of a position based on 2,080 hours for full time position. For example, a Laborer working 1,520 hours would be equivalent to .73 of a full time position.
Fund	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities and attain certain objectives in accordance with special regulations, restrictions, or limitations.
Fund Balance	The difference between fund assets and liabilities of governmental funds.
Fund Type	Any one of seven categorize into which all funds are classified in governmental accounting. The seven funds types are: general, special revenue, debt service, capital projects, enterprise, internal service, trust and agency.
General Fund	The fund used to account for all financial resources, except those required to be accounted for in another fund.
General Obligation Bonds	When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds.
Grants	Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity or facility.
Impact Fees	Fees charged to developers to cover, in whole or part, the anticipated cost of improvements that will be necessary as a result of the development, such as: parks and subdivisions infrastructure.
Income	A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.
Levy	(1) To impose taxes, special assessments or service charges for the support of government activities. (2) The total amount of taxes, special assessments or service charges imposed by the government.

Liabilities	Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.
Line Item Budgeting	A budget which lists each expenditure category (salaries, fringe benefits, contractual services, etc.) separately with dollar amount budgeted for each category.
Revenue Bonds	Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.
Sales Tax	A general sales tax is levied on all businesses and persons selling merchandise in the city limits. Monies collected under authorization of this tax is for the use and benefits of the City.
Transfer From	Budget line item used to reflect transfers of financial resources into one fund from another fund.
Transfer To	Budget line item used to reflect transfers of financial resources out of one fund to another fund.