



**CITY OF
WARSON WOODS,
MISSOURI**

**ANNUAL OPERATING BUDGET –
FOR THE FISCAL YEAR ENDING
JUNE 30, 2023**

**BOARD OF ALDERMEN
PRESENTATION**

CITY OF WARSON WOODS, MISSOURI
ANNUAL OPERATING BUDGET
FOR THE FISCAL YEAR ENDING JUNE 30, 2023

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CITY OF WARSON WOODS, MISSOURI
CONSOLIDATED STATEMENTS OF REVENUES, EXPENSES
AND FUND BALANCE
FOR THE THREE FISCAL YEARS ENDING JUNE 30, 2023

	ACTUAL 2021	FORECAST 2022	DIFFERENCE FAV / (UNFAV)		BUDGET 2023	DIFFERENCE FAV / (UNFAV)	
			AMOUNT	PERCENT		AMOUNT	PERCENT
REVENUES							
Sales Taxes	\$ 927,648	\$ 1,020,000	\$ 92,352	10.0 %	\$ 1,041,300	\$ 21,300	2.1 %
Property Taxes	231,736	233,000	1,264	0.5 %	237,700	4,700	2.0 %
Utility Gross Receipts Tax	381,123	376,800	(4,323)	(1.1)%	386,600	9,800	2.6 %
Intergovernmental Taxes	160,877	183,000	22,123	13.8 %	186,200	3,200	1.7 %
Licenses, Permits & Fees	109,313	119,100	9,787	9.0 %	119,900	800	0.7 %
Fines and Public Safety	7,731	1,600	(6,131)	(79.3)%	1,600	-	-
Grants	134,929	191,300	56,371	41.8 %	191,300	-	-
Miscellaneous Revenue	(32)	4,900	4,932	(15,412.5)%	4,900	-	-
Interest Income	595	100	(495)	(83.2)%	100	-	-
Total	1,953,920	2,129,800	175,880	9.0 %	2,169,600	39,800	1.9 %
EXPENSES							
Administration	210,856	231,100	(20,244)	(9.6)%	215,300	15,800	6.8 %
Public Works	52,454	74,700	(22,246)	(42.4)%	142,400	(67,700)	(90.6)%
City Wide	101,849	96,200	5,649	5.5 %	111,600	(15,400)	(16.0)%
Court	14,858	18,600	(3,742)	(25.2)%	19,600	(1,000)	(5.4)%
Fire	250,858	260,500	(9,642)	(3.8)%	278,500	(18,000)	(6.9)%
Police	683,332	683,500	(168)	(0.0)%	683,600	(100)	(0.0)%
Park Operations	110,844	165,600	(54,756)	(49.4)%	189,900	(24,300)	(14.7)%
Capital additions	157,637	131,000	26,637	16.9 %	204,700	(73,700)	(56.3)%
Debt Service	114,545	116,600	(2,055)	(1.8)%	120,900	(4,300)	(3.7)%
Total	1,697,233	1,777,800	(80,567)	(4.7)%	1,966,500	(188,700)	(10.6)%
Excess (deficiency) of revenues over (under) expenditures	256,687	352,000	95,313	37.1 %	203,100	(148,900)	(42.3)%
CHANGE IN FUND BALANCE	256,687	352,000	95,313	37.1 %	203,100	(148,900)	(42.3)%
FUND BALANCE -							
Beginning of Year	1,255,593	1,512,279	256,687		1,864,279	352,000	
End of Year	\$ 1,512,280	\$ 1,864,279	\$ 352,000		\$ 2,067,379	\$ 203,100	

CITY OF WARSON WOODS, MISSOURI
BUDGETED CONSOLIDATING STATEMENTS OF REVENUES, EXPENSES
AND FUND BALANCE
FOR THE FISCAL YEAR ENDING JUNE 30, 2023

	FUND NAME				
	Sewer Lateral	Capital Improve-ments	Park and Stormwater	General	Total
REVENUES					
Sales Taxes	\$ -	\$ 231,900	\$ 230,800	\$ 578,600	\$ 1,041,300
Property Taxes	-	-	-	237,700	237,700
Utility Gross Receipts Tax	-	-	-	386,600	386,600
Intergovernmental Taxes	-	-	-	186,200	186,200
Licenses, Permits & Fees	47,000	-	-	72,900	119,900
Fines and Public Safety	-	-	-	1,600	1,600
Miscellaneous Revenue	-	-	-	4,900	4,900
Interest Income	-	-	-	100	100
	47,000	231,900	230,800	1,659,900	2,169,600
EXPENSES					
Administration	-	-	2,000	213,300	215,300
Public Works	-	-	-	142,400	142,400
City Wide	-	-	-	111,600	111,600
Court	-	-	-	19,600	19,600
Fire	-	-	-	278,500	278,500
Police	-	-	-	683,600	683,600
Operations	58,800	-	131,100	-	189,900
Capital additions	-	204,000	700	-	204,700
Debt Service	-	-	120,900	-	120,900
Total	58,800	204,000	254,700	1,449,000	1,966,500
Excess (deficiency) of revenues over (under) expenditures	(11,800)	27,900	(23,900)	210,900	203,100
OTHER SOURCES (USES) OF FUNDS					
Transfers	-	-	23,000	(23,000)	-
CHANGE IN FUND BALANCE	(11,800)	27,900	(900)	187,900	203,100
FUND BALANCE -					
Beginning of Year	90,266	265,114	1,187	1,507,712	1,864,279
End of Year	\$ 78,466	\$ 293,014	\$ 287	\$ 1,695,612	\$ 2,067,379

CITY OF WARSON WOODS, MISSOURI
FORECASTED CONSOLIDATING STATEMENTS OF REVENUES, EXPENSES
AND FUND BALANCE
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

	FUND NAME				
	Sewer Lateral	Capital Improve-ments	Park and Stormwater	General	Total
REVENUES					
Sales Taxes	\$ -	\$ 227,300	\$ 226,200	\$ 566,500	\$ 1,020,000
Property Taxes	-	-	-	233,000	233,000
Utility Gross Receipts Tax	-	-	-	376,800	376,800
Intergovernmental Taxes	-	-	-	183,000	183,000
Licenses, Permits & Fees	46,200	-	-	72,900	119,100
Fines and Public Safety	-	-	-	1,600	1,600
Miscellaneous Revenue	-	-	-	4,900	4,900
Interest Income	-	-	-	100	100
	46,200	227,300	226,200	1,630,100	2,129,800
EXPENSES					
Administration	-	-	2,000	229,100	231,100
Public Works	-	-	-	74,700	74,700
City Wide	-	-	-	96,200	96,200
Court	-	-	-	18,600	18,600
Fire	-	-	-	260,500	260,500
Police	-	-	-	683,500	683,500
Operations	58,800	-	106,800	-	165,600
Capital additions	-	130,300	700	-	131,000
Debt Service	-	-	116,600	-	116,600
Total	58,800	130,300	226,100	1,362,600	1,777,800
Excess (deficiency) of revenues over (under) expenditures	(12,600)	97,000	100	267,500	352,000
OTHER SOURCES (USES) OF FUNDS					
Transfers	-	-	-	-	-
CHANGE IN FUND BALANCE	(12,600)	97,000	100	267,500	352,000
FUND BALANCE -					
Beginning of Year	102,866	168,114	1,087	1,240,212	1,512,279
End of Year	\$ 90,266	\$ 265,114	\$ 1,187	\$ 1,507,712	\$ 1,864,279

CITY OF WARSON WOODS, MISSOURI
CONSOLIDATING STATEMENTS OF REVENUES, EXPENSES
AND FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	FUND NAME				
	Sewer Lateral	Capital Improve-ments	Park and Stormwater	General	Total
REVENUES					
Sales Taxes	\$ -	\$ 173,358	\$ 224,639	\$ 529,651	\$ 927,648
Property Taxes	-	-	-	231,736	231,736
Utility Gross Receipts Tax	-	-	-	381,123	381,123
Intergovernmental Taxes	-	-	-	160,877	160,877
Licenses, Permits & Fees	39,056	-	-	70,257	109,313
Fines and Public Safety	-	-	-	7,731	7,731
Miscellaneous Revenue	-	-	-	(32)	(32)
Interest Income	-	-	-	595	595
	39,056	173,358	224,639	1,516,867	1,953,920
EXPENSES					
Administration	-	-	-	210,856	210,856
Public Works	-	-	-	52,454	52,454
City Wide	-	-	-	101,849	101,849
Court	-	-	-	14,858	14,858
Fire	-	-	-	250,858	250,858
Police	-	-	-	683,332	683,332
Operations	27,041	-	83,803	-	110,844
Capital additions	-	157,398	239	-	157,637
Debt Service	-	-	114,545	-	114,545
Total	27,041	157,398	198,587	1,314,207	1,697,233
Excess (deficiency) of revenues over (under) expenditures	12,015	15,960	26,052	202,660	256,687
OTHER SOURCES (USES) OF FUNDS					
Transfers	-	-	(24,959)	24,959	-
CHANGE IN FUND BALANCE	12,015	15,960	1,093	227,619	256,687
FUND BALANCE -					
Beginning of Year	90,851	152,154	(6)	1,012,593	1,255,593
End of Year	\$ 102,866	\$ 168,114	\$ 1,087	\$ 1,240,212	\$ 1,512,280

**CITY OF WARSON WOODS, MISSOURI
STATEMENTS OF REVENUES, EXPENSES
AND FUND BALANCE - GENERAL FUND
FOR THE SEVEN YEARS ENDING JUNE 30, 2023**

	ACTUAL					BUDGET	FORECAST	BUDGET
	2017	2018	2019	2020	2021	2022	2022	2023
REVENUES								
Sales Taxes								
Sales Tax - 1%	\$ 345,162	\$ 372,956	\$ 336,217	\$ 363,250	\$ 373,655	\$ 406,200	\$ 347,400	\$ 354,400
Use Tax							25,700	26,300
1/4% Sales Tax	88,968	88,915	86,983	87,895	96,179	91,600	96,900	98,900
Public Safety Tax	-	58,788	108,213	106,430	103,045	99,000	96,500	99,000
Rock Hill Sales Tax Sharin	(39,991)	(29,700)	(24,669)	(19,047)	(43,228)	-	-	-
Total	394,138	490,959	506,744	538,528	529,651	596,800	566,500	578,600
Property Taxes								
Real Estate Tax	214,285	221,080	223,966	228,847	231,736	222,500	233,000	237,700
Utility Gross Receipts Taxes								
Utilities Gross Receipts	385,962	394,624	379,027	370,964	(1,589)	11,000	2,500	2,600
Electric Utility Tax					167,381	175,300	172,400	176,800
Gas Utility Tax					84,206	88,200	81,800	83,900
Water Utility Tax					53,447	59,500	44,100	45,300
Telecom Utility Tax	-	-	-	-	58,343	59,500	50,600	51,900
County Utility Tax	1,969	1,840	1,648	2,178	2,279	2,800	2,700	2,800
Cable T.V. Franchise Tax	41,816	36,986	37,050	17,706	17,056	18,000	22,700	23,300
Total	429,747	433,449	417,725	390,848	381,123	414,300	376,800	386,600
Intergovernmental Taxes								
Gasoline Tax	52,690	52,578	52,901	51,931	50,629	48,900	57,200	58,400
Road Fund	70,181	71,633	72,652	77,341	75,745	72,300	83,000	84,700
Motor Vehicle Tax	25,731	26,607	25,691	23,174	30,570	24,000	36,900	37,700
Cigarette Tax	5,665	4,598	4,124	4,003	3,933	3,600	5,900	5,400
Total	154,267	155,416	155,368	156,449	160,877	148,800	183,000	186,200
Licenses, Permits & Fees								
Utility Application Fees	1,000	1,000	-	-	-	-	-	-
Merchants License	54,889	51,150	49,046	52,025	54,981	52,500	55,300	55,300
Auto Fees	8,456	8,318	7,990	8,237	8,469	8,500	11,000	11,000
Building Permit	1,415	1,050	800	950	800	600	1,200	1,200
Inspection Fees	1,100	1,055	300	525	800	400	400	400
Zoning Fees	4,025	4,500	2,700	4,150	3,450	3,400	3,400	3,400
Board of Adjustment Fees	1,050	700	-	-	175	-	-	-
Liquor Licenses	1,950	1,950	1,950	2,400	1,500	1,500	1,500	1,500
Dog License	100	98	370	70	82	100	100	100
Board of Adjustment Fees	425	-	-	-	-	-	-	-
Zoning Fees	6,749	-	-	-	-	-	-	-
Total	81,159	69,821	63,156	68,356	70,257	67,000	72,900	72,900
Fines and Public Safety								
Fines & Costs	18,597	11,339	14,349	13,859	7,610	8,200	1,600	1,600
Police Ed.Court Cost	317	183	564	-	-	-	-	-
Dept. of Public Safety	58	-	50	-	-	-	-	-
Police Reports	59	66	48	108	121	-	-	-
Crime Victims Comp. Fund	(4)	43	(191)	-	-	-	-	-
Total	19,026	11,630	14,820	13,966	7,731	8,200	1,600	1,600
Grants								
CARES Act Grant	-	-	-	-	134,929	-	-	-
ARPA Grant	-	-	-	-	-	-	191,300	191,300
Total	-	-	-	-	134,929	-	191,300	191,300
Miscellaneous Revenue								
Miscellaneous	-	5,463	4,927	18,889	(32)	-	4,900	4,900
Unrealized Gain/Loss	-	-	-	2,446	-	-	-	-
Insurance Proceeds	-	-	-	8,099	-	-	-	-
Total	-	5,463	4,927	29,434	(32)	-	4,900	4,900
Interest Income								
Total	485	3,161	1,083	4,528	595	100	100	100
Total	1,293,107	1,390,979	1,387,789	1,430,957	1,516,867	1,457,700	1,630,100	1,659,900

**CITY OF WARSON WOODS, MISSOURI
STATEMENTS OF REVENUES, EXPENSES
AND FUND BALANCE - GENERAL FUND
FOR THE SEVEN YEARS ENDING JUNE 30, 2023**

	ACTUAL					BUDGET	FORECAST	BUDGET
	2017	2018	2019	2020	2021	2022	2022	2023
EXPENSES								
Administrative								
Salary City Clerk	57,365	58,577	59,760	60,898	64,562	65,500	65,500	66,800
Salaries/ Officials	14,600	14,100	14,100	11,329	21,804	13,800	16,600	16,600
Profession Fees Admin.	3,695	3,974	2,579	2,601	2,436	10,000	15,000	9,000
Professional Fees Legal	51,170	68,536	47,018	44,788	55,943	72,600	42,300	30,300
Building Commissioner Fees	6,400	14,650	8,000	1,050	-	8,900	31,300	35,200
S.E.P.	3,155	3,212	3,288	3,214	3,306	3,400	3,400	3,500
Printing & Pub.	6,547	6,513	1,686	3,844	6,389	7,700	2,700	2,700
Postage	1,004	893	883	1,018	1,223	1,100	1,100	1,100
Meeting/Conf. Exp.	1,103	776	917	942	15,448	800	1,100	1,100
Office Maint.	1,169	-	-	643	835	1,000	500	500
Cont. Agreement	-	-	40	-	-	-	-	-
Election Expense	999	1,584	856	1,467	1,025	1,300	1,300	1,300
Trash Removal	1,432	-	200	-	-	-	-	-
Building Maint. Admin.	3,318	8,447	4,908	3,919	7,296	7,200	7,200	7,200
Office Supplies	2,587	1,155	1,797	2,233	1,445	3,300	3,300	3,300
Employee Ins.	4,000	1,208	13,644	14,609	15,914	15,900	15,600	10,800
Workers Comp Insurance	5,371	7,604	5,997	63	3,384	300	500	500
FICA tax	5,183	5,268	5,348	5,192	7,251	7,500	7,500	7,500
Dues & Sub.	2,934	2,335	2,550	2,790	2,128	2,200	2,200	2,200
Misc.	4,893	5,662	4,005	2,522	(1,038)	1,000	1,000	1,000
Computer Expense	49	39	45	110	270	300	300	300
Computer Expense	1,032	1,044	1,044	884	1,235	1,100	1,400	1,400
Fall Festival Costs	7,165	8,030	8,854	8,798	-	8,700	9,300	11,000
Total	185,171	213,608	187,519	172,913	210,856	233,600	229,100	213,300
Public Works								
Salaries Public Works	11,962	10,877	25,936	29,534	13,769	35,000	14,600	15,300
S.E.P.	676	599	1,427	1,294	704	1,800	800	900
Gas Company	673	436	456	378	437	400	400	400
Electricity	1,107	2,004	1,814	1,568	1,805	1,800	1,800	1,800
Telephone	522	517	1,581	1,482	894	900	900	900
Inspection/Permit Fees	2,725	1,031	188	-	-	-	-	-
Contractual Expenses	-	-	-	1,509	-	-	-	-
Employee Ins.	4,387	5,752	5,976	6,459	(377)	(700)	400	400
Insurance & Bonding	-	-	-	1,168	7,902	7,500	7,500	1,500
PW Workers Comp	895	5,914	4,664	3,666	2,652	3,600	1,400	1,500
FICA tax	832	746	1,900	2,177	1,053	2,500	1,100	1,100
Misc.	1,472	1,670	6,012	808	-	-	-	31,000
MSD	-	-	200	-	-	-	-	-
Public Works Vehicle Main	164	-	356	257	442	-	-	-
Equipt. Maint. P.W.	985	335	2,738	1,392	69	1,000	1,000	1,900
Public Works- Gas & Oil	1,035	1,225	797	724	432	400	500	500
Street Maintenance	2,765	3,686	2,305	1,500	1,809	1,700	1,700	1,700
MDNR Permit Fee	250	250	-	-	-	300	300	300
Pest Control	1,466	567	540	853	600	800	800	800
Snow Removal	-	-	5,510	-	4,208	5,500	4,300	5,600
Salt & Storage	1,433	2,867	3,460	1,938	4,593	4,800	1,500	1,500
Sm. Tools & Supplies P.W	1,228	2,875	2,587	1,273	345	1,000	1,000	1,900
Materials	373	229	607	490	203	500	500	500
Signs & Posts	-	30	1,301	1,148	230	500	500	500
Vehicle P.W. Maintenance	2,126	8,554	594	9	1,180	1,300	1,300	1,300
Engineering Services	-	-	-	1,195	9,504	60,000	31,300	70,000
Tree Fund	-	-	100	-	-	-	-	-
Trees & Shrubs P.W.	1,275	-	-	-	-	-	1,100	1,100
Total	38,351	50,163	71,049	60,824	52,454	130,600	74,700	142,400

**CITY OF WARSON WOODS, MISSOURI
STATEMENTS OF REVENUES, EXPENSES
AND FUND BALANCE - GENERAL FUND
FOR THE SEVEN YEARS ENDING JUNE 30, 2023**

	ACTUAL					BUDGET	FORECAST	BUDGET
	2017	2018	2019	2020	2021	2022	2022	2023
City Wide								
Electricity-Gas	4,785	5,637	5,743	5,150	4,555	5,000	5,100	5,100
Telephone	1,720	1,980	5,071	2,462	1,928	3,500	2,400	2,400
Auditing	10,600	10,750	10,900	11,000	12,545	11,400	11,500	11,500
Rent	18,210	18,525	18,918	19,350	19,833	19,900	19,900	20,700
Insurance & Bonding	1,124	14,461	873	734	6,282	5,400	200	14,000
Website	5,060	23,783	18,804	20,401	20,650	23,200	20,400	20,400
Electricity-Gas	4,896	4,834	5,827	5,038	4,520	4,500	5,300	5,300
Telephone	5,481	5,927	8,002	8,602	8,274	5,500	6,900	6,900
Office Maint.	-	-	72	314	921	500	1,100	1,100
Rent	18,210	18,525	18,918	19,350	19,833	17,500	20,200	21,000
Building Maint.	200	1,436	1,364	2,871	2,508	500	3,200	3,200
Total	70,286	105,858	94,492	95,272	101,849	96,900	96,200	111,600
Court								
Salary Prosecutor	1,600	2,200	2,400	2,000	1,600	2,400	3,600	3,600
Salaries Court Clerk	11,498	10,202	6,311	250	-	-	-	-
Salaries Judge	4,200	3,200	3,000	2,000	3,750	4,000	3,000	3,000
Professional Fees Court	-	-	18,000	11,100	9,346	11,600	11,800	12,800
Printing & Pub.	229	837	14	613	74	-	200	200
Postage	453	44	123	-	-	-	-	-
Meeting/Conf. Exp.	372	325	-	-	-	-	-	-
Office Supplies	275	179	132	-	-	-	-	-
Employee Ins.	-	-	-	-	10	-	-	-
Workers Comp Insurance	895	-	-	-	-	-	-	-
FICA tax	1,048	967	665	15	-	-	-	-
Dues & Sub.	17	103	-	-	25	-	-	-
Misc.	627	824	92	-	39	-	-	-
REJIS	4,137	4,137	1,035	-	14	-	-	-
Computer Court	-	1,050	-	-	-	-	-	-
Total	25,351	24,069	31,772	15,979	14,858	18,000	18,600	19,600
Fire	236,930	238,781	242,420	246,255	250,858	256,700	260,500	278,500
Police								
Salaries Police	319,877	331,652	359,189	359,540	375,625	372,000	383,000	400,000
Part Time Police	17,570	22,470	15,900	33,871	42,155	40,000	35,000	35,000
S.E.P.	17,586	18,174	19,261	19,010	19,302	20,000	20,000	21,700
Printing & Pub.	166	1,251	-	353	83	300	-	200
Postage	842	889	582	1,045	871	300	500	500
Meeting/Conf. Exp.	160	299	1,039	574	248	1,100	1,200	1,800
Office Supplies	1,722	1,095	1,882	1,431	1,284	2,500	1,700	2,200
Employee Ins.	73,441	87,834	93,392	110,112	116,705	136,500	125,400	95,000
Insurance & Bonding	-	-	-	3,289	15,442	13,100	13,400	13,400
Workers Comp Insurance	76,986	55,765	43,974	32,824	25,001	16,500	16,500	16,500
FICA tax	24,240	25,022	26,689	28,038	28,895	28,900	27,500	33,700
Dues & Sub.	725	855	915	1,230	1,110	1,000	1,400	1,400
Misc.	201	1,898	612	1,468	4,278	1,500	2,200	2,500
Police Vehicle Maint.	13,013	9,681	8,673	15,177	10,667	6,000	13,000	8,000
Police Equipt. Maint.	1,899	1,690	2,447	3,397	3,212	3,800	1,300	3,500
Prisoner Maintenance	-	30	-	-	-	100	100	100
REJIS	14,601	15,031	14,908	16,048	18,440	16,000	17,000	17,700
Police Gas & Oil	9,952	10,312	11,347	10,586	9,151	15,000	12,000	18,200
Uniform Allowance	4,179	5,850	7,621	4,799	6,203	5,400	6,900	5,900
Po. Education & Training	2,220	3,089	1,648	2,444	3,868	8,000	4,100	5,000
PoliceCommunity Relations	241	129	363	462	60	500	500	500
Wellness Program	-	-	500	-	-	-	-	-
Other	500	-	-	-	732	-	-	-
Total	580,121	593,016	610,942	645,699	683,332	688,500	683,500	683,600
Total Expenses	1,136,210	1,225,495	1,238,194	1,236,942	1,314,207	1,424,300	1,362,600	1,449,000
Excess (deficiency) of revenues over (under) expenses	156,897	165,484	149,595	194,016	202,660	33,400	267,500	210,900

**CITY OF WARSON WOODS, MISSOURI
STATEMENTS OF REVENUES, EXPENSES
AND FUND BALANCE - GENERAL FUND
FOR THE SEVEN YEARS ENDING JUNE 30, 2023**

	ACTUAL					BUDGET	FORECAST	BUDGET
	2017	2018	2019	2020	2021	2022	2022	2023
OTHER SOURCES(USES) OF FUNDS								
Transfer From General / (To) CIST	(54,093)	(11,449)	-		-			
Transfer From General / (To) Parks	(125,000)	(45,757)	(57,082)	(68,164)	24,959		-	(23,000)
Total Transfers	(179,093)	(57,206)	(57,082)	(68,164)	24,959	-	-	(23,000)
CHANGE IN FUND BALANCE	(22,196)	108,277	92,513	125,852	227,619	33,400	267,500	187,900
FUND BALANCE -								
Prior Perod Adjustment								
Beginning of Year	708,147	685,951	794,229	886,742	1,012,593	1,240,212	1,240,212	1,507,712
End of Year	\$ 685,951	\$ 794,229	\$ 886,742	\$ 1,012,593	\$ 1,240,212	\$ 1,273,612	\$ 1,507,712	\$ 1,695,612

**CITY OF WARSON WOODS, MISSOURI -
PARK AND STORMWATER FUND
STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE SEVEN FISCAL YEARS ENDING JUNE 30, 2023**

	ACTUAL					BUDGET	FORECAST	BUDGET
	2017	2018	2019	2020	2021	2022	2022	2023
REVENUES								
Sales Taxes								
SWLP Sales Tax - 1/2%	\$ 207,691	\$ 205,395	\$ 203,100	\$ 205,641	\$ 224,639	\$ 224,400	\$ 226,200	\$ 230,800
Licenses, Permits & Fees								
Tennis Permits	-	-	-	-	-	-	-	-
Grants								
Park Grant	265,000	-	-	-	-	-	-	-
Miscellaneous Revenue	5,000	5,000	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
TOTAL REVENUE	477,691	210,395	203,100	205,641	224,639	224,400	226,200	230,800
EXPENSES								
Administrative								
Bond Admin. Fees	1,908	1,908	-	-	-	2,000	2,000	2,000
Park Operations								
Salaries-Park Maintenance	37,690	34,572	77,995	88,572	41,332	63,600	45,900	46,800
Salaries Part Time Parks	-	11,355	-	-	-	-	-	20,000
Professional Fees	7,168	15,691	-	1,779	3,981	7,900	7,900	7,900
S.E.P.	2,028	1,797	4,284	3,882	2,115	3,400	2,400	2,500
Gas Company	-	-	-	-	-	-	-	-
Electricity	3,924	3,789	3,869	3,067	2,425	2,400	3,200	3,200
Contractual Expense	70,449	-	6,065	-	-	-	-	-
Employee Insurance	13,274	17,269	17,637	19,120	(1,557)	-	1,700	1,700
Insurance	-	-	-	63	9,235	17,300	17,300	18,200
Workers Comp	5,371	15,209	11,993	6,253	6,819	6,100	6,100	6,400
FICA tax	2,621	3,194	5,700	6,532	3,160	4,600	5,000	5,100
Misc	2,757	618	1,000	143	36	1,000	1,000	1,000
Vehicle Maintenance	2,033	5,007	624	725	-	-	-	-
Equipment Maintenance	1,295	1,124	2,517	3,429	2,920	3,400	3,400	3,400
Gas & Oil	785	654	2,330	2,198	658	700	700	700
Park Maintenance	2,437	4,733	7,668	16,784	10,927	9,400	9,400	9,400
Pest Control	2,295	1,500	1,857	1,500	1,500	2,300	2,300	2,300
Small Tools	1,436	112	186	-	-	-	-	-
Materials	1,445	-	109	518	18	-	-	-
Tree Fund	127	-	-	-	-	-	-	-
Trees & Shrubs	8,155	4,900	6,752	142	-	500	500	500
Tennis Court Repair	-	2,000	-	-	-	-	-	-
PM - Other	-	-	-	4,435	-	-	-	-
Total	165,289	123,526	150,586	159,143	83,803	122,600	106,800	131,100
Capital Additions								
Equipment Capital Outlay	200	(2)	4,567	21	35	700	700	700
Parks Projects	50,116	105,820	111	-	-	-	-	-
Land purchase	-	-	-	-	-	-	-	-
Park Improvements	-	8,925	(440)	438	204	-	-	-
Total	50,317	114,743	4,238	459	239	700	700	700
Debt Service								
DS Principal	70,000	70,000	75,000	-	80,000	85,000	85,000	95,000
DS Interest	45,202	42,630	40,058	-	34,545	31,600	31,600	25,900
Total	115,202	112,630	115,058	114,209	114,545	116,600	116,600	120,900
Total Expenses	332,716	352,807	269,882	273,811	198,587	241,900	226,100	254,700
Excess (deficiency) of revenues over (under) expenses	144,975	(142,412)	(66,782)	(68,170)	26,052	(17,500)	100	(23,900)
OTHER SOURCES(USES) OF FUNDS								
Transfer From General	125,000	45,757	57,082	68,164	(24,959)	-	-	23,000
CHANGE IN FUND BALANCE	269,975	(96,655)	(9,700)	(6)	1,093	(17,500)	100	(900)
FUND BALANCE -								
Beginning of Year	(163,620)	106,355	9,700	0	(6)	1,087	1,087	1,187
End of Year	\$ 106,355	\$ 9,700	\$ 0	\$ (6)	\$ 1,087	\$ (16,413)	\$ 1,187	\$ 287

**CITY OF WARSON WOODS, MISSOURI -
CAPITAL IMPROVEMENTS FUND
STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE SEVEN FISCAL YEARS ENDING JUNE 30, 2023**

	ACTUAL					BUDGET	FORECAST	BUDGET
	2017	2018	2019	2020	2021	2022	2022	2023
REVENUES								
Sales Taxes								
Capital Improvements - 1/2%	\$ 176,533	\$ 174,587	\$ 172,604	\$ 174,794	\$ 190,924	\$ 133,500	\$ 227,300	\$ 231,900
Rock Hill Sales Tax Sharing	-	(11,227)	(10,062)	(5,715)	(17,566)	-	-	-
TOTAL REVENUE	176,533	163,360	162,542	169,079	173,358	133,500	227,300	231,900
EXPENSES								
Capital Additions								
Police Vehicles	-	30,436	55	64	37,583	41,000	-	41,000
Street Improvements	182,177	116,839	53,300	87,660	96,862	120,000	90,000	90,000
Computer Expense	3,209	2,896	1,327	3,340	1,836	2,500	3,500	3,500
Communication Equipt. Po	1,165	657	1,112	653	207	1,000	500	500
Equip. Cap. Outlay	1,758	2,021	1,722	2,118	1,930	5,000	1,300	4,000
Professional fees Street	42,317	21,953	19,554	6,063	16,750	23,400	10,000	40,000
Equip. Cap. Outlay	-	8	155	436	55	200	25,000	25,000
TOTAL EXPENSES	230,626	174,810	79,133	100,334	157,398	193,100	130,300	204,000
Excess (deficiency) of revenues over (under) expenses	(54,093)	(11,449)	83,409	68,745	15,960	(59,600)	97,000	27,900
OTHER SOURCES(USES) OF FUNDS								
Transfer From General	54,093	11,449	-	-	-	-	-	-
CHANGE IN FUND BALANCE	-	-	83,409	68,745	15,960	(59,600)	97,000	27,900
FUND BALANCE -								
Beginning of Year	-	-	-	83,409	152,154	168,114	168,114	265,114
End of Year	\$ -	\$ -	\$ 83,409	\$ 152,154	\$ 168,114	\$ 108,514	\$ 265,114	\$ 293,014

**CITY OF WARSON WOODS-
SEWER LATERAL FUND
STATEMENTS OF REVENUES, EXPENSES AND FUND BALANCE
FOR THE SEVEN FISCAL YEARS ENDING JUNE 30, 2023**

	ACTUAL					BUDGET	FORECAST	BUDGET
	2017	2018	2019	2020	2021	2022	2022	2023
REVENUES								
Licenses, Permits & Fees								
Sewer Later Fee	\$ 39,254	\$ 38,858	\$ 39,106	\$ 39,648	\$ 39,056	\$ 39,100	\$ 46,200	\$ 47,000
TOTAL REVENUE	39,254	38,858	39,106	39,648	39,056	39,100	46,200	47,000
EXPENSES								
Operations								
Sewer Lateral Repairs	34,903	58,926	44,228	29,774	27,041	39,000	58,800	58,800
Total Expenses	34,903	58,926	44,228	29,774	27,041	39,000	58,800	58,800
Excess (deficiency) of revenues over (under) expenses	4,351	(20,069)	(5,122)	9,874	12,015	100	(12,600)	(11,800)
OTHER SOURCES(USES) OF FUNDS								
Transfer From General								
CHANGE IN FUND BALANCE	4,351	(20,069)	(5,122)	9,874	12,015	100	(12,600)	(11,800)
FUND BALANCE -								
Beginning of Year	101,817	106,168	86,099	80,977	90,851	102,866	102,866	90,266
End of Year	\$ 106,168	\$ 86,099	\$ 80,977	\$ 90,851	\$ 102,866	\$ 102,966	\$ 90,266	\$ 78,466