

## Chapter 22--Finances and Records

### Subchapter A--Fiscal Year

22.010. Fiscal year. The fiscal year of this City shall begin on May 1, and end on April 30 of the next succeeding year.

### Subchapter B--Budget

22.100. Budget required. Prior to the commencement of each fiscal year, a budget for the City shall be prepared, and the same will be presented to and approved by the Board of Aldermen.

22.110. Budget contents. The annual budget shall present a complete financial plan for the next fiscal year. The following shall be included in the budget:

1. A budget message to describe the important features of the budget and to point out any major changes from the previous year.
2. An estimate of revenues which are expected to be received during the next year from all sources, plus a comparative statement of the revenues for the previous two (2) budget years. These comparisons shall be shown by year, fund, and source.
3. An estimate of the expenditures that are proposed to be spent during the budget year, plus a comparative statement of actual expenditures for the previous two (2) years. These comparisons should be shown by year, fund, activity and object.
4. The amount of money required to pay any interest, amortization, or redemption charges which the municipality will owe during the budget year.
5. A general summary of the total proposed budget.

22.120. Budget officer. The budget officer of this City shall be the City Clerk. It is the responsibility of the budget officer to prepare the budget after reviewing expenditure requests and revenue estimates with other city officers. The budget officer shall submit the completed budget and supporting schedules and exhibits to the Mayor, who shall present the same to the Board of Aldermen.

22.130. Mayor to supervise. The budget officer shall prepare the City budget under the direction of the Mayor. The Mayor shall concur in the budget prior to its submission to the Board of Aldermen.

22.140. Expenditures limited. Expenditure estimates in the budget shall not be larger in amount than the total anticipated revenue for the budget year, plus any surplus from the previous year or less any deficit from the previous year.

22.150. Debt limited. The City shall not incur any debts which aggregate an amount greater than the anticipated revenues for the budget year, without the approval of the voters of the City, as required by law.

22.160. Budget calendar. The budget officer shall prepare the City budget in accordance with the following calendar:

1. In November of each year, the budget officer will collect the data necessary, and make preliminary revenue estimates for the coming fiscal year. He will estimate expenditures for the present year, and note expenditures and revenues for the previous two (2) fiscal years.
2. In December of each year, the budget officer will request from each City officer a statement of expenditures requested for the coming fiscal year.
3. In January of each year, the budget officer will review the departmental requests and make his final revenue estimates for the coming fiscal year, and will confer with department heads to discuss these requests.
4. In February of each year, the budget officer will begin assembling the City budget.
5. In March of each year, the budget officer will confer with the Mayor and any such other officers as the Mayor may designate, for preparation of the City budget for the next fiscal year to be submitted to the Board of Aldermen.
6. The budget shall be submitted to the Board of Aldermen at the regular meeting in April.

22.170. Budget procedures. To the maximum extent practicable, and to the extent it does not conflict with state law, this Code, or other ordinance, the budget shall be prepared in accordance with A Guide to Budgeting for Missouri Municipalities, published by the Missouri Municipal League.

#### Subchapter C--Records Management

22.200. City Clerk keeps records. The records of the City shall be kept in the custody of the City Clerk.

1. As used in this subchapter, the work "record" or "records" shall mean any document, book, paper, photograph, map, sound recording or other material, regardless of physical form or characteristics, made or received pursuant to law or in connection with the transaction of official business, library and museum material made or acquired and preserved solely for reference or exhibition purposes, extra copies of documents preserved only for convenience of reference, and stocks of publications and of processed documents are not included within the definition of records as used in this subchapter, and are

hereinafter designated as "nonrecord" materials.

2. The City Clerk may delegate to a subordinate or to another City official authority to have temporary custody of City records, after satisfying himself as to the safety of said records.