



March 10, 2023

To: Sam Anselm, City Administrator

From: Earlene Rich, Finance Director

Re: Budget Amendment for the Fiscal Year Ending December 31, 2023

Executive Summary

The Finance Department, with the support of other departments, recommends the attached budget amendment for the fiscal year ending December 31, 2023. The budget amendment includes a net decrease in fund balance of \$1,509,105 for the governmental funds and a net decrease in cash balance of \$2,251,583 for the utility funds. Most balances are offset due to the ending fund balances for 2022 being higher than those estimated during the 2023 budget process in the Autumn of 2022.

Discussion

During the budget process in September-October 2022, each department prepared an estimate of expenses for the current fiscal year. These estimates were used to calculate the ending fund/cash balances for each funding source. Many incomplete projects and purchases budgeted in 2022 are carried forward in this amendment to the 2023 Budget.

The impacts on the ending fund balances are detailed below. Specific budget amendments are included in Exhibit A for the ordinance.

Budget Amendment - FY23				
	FY22B Ending Fund Balances	Revenues	Expenditures	Total Fund Balance Change from 2023 Adopted Budget
	Increase/ (Decrease)	Amendment	Amendment	
General	\$ 1,382,952	\$ -	\$ 122,722	\$ 1,260,231
Capital	\$ 1,093,138	\$ 120,000	\$ 1,330,132	\$ (116,994)
Transportation	\$ 1,002,156	\$ -	\$ 176,252	\$ 825,904
Grants	\$ -	\$ 182,479	\$ 182,479	\$ -
Tourism	\$ (10,022)	\$ -	\$ -	\$ (10,022)
Library	\$ (85,836)	\$ -	\$ -	\$ (85,836)
Governmental Funds	\$ 3,382,388	\$ 302,479	\$ 1,811,584	\$ 1,873,283
Utilities - Admin	\$ -	\$ -	\$ 60,000	\$ (60,000)
Electric	\$ 1,855,641	\$ -	\$ 1,749,202	\$ 106,439
Water	\$ (553,656)	\$ -	\$ 238,459	\$ (792,115)
Sewer	\$ 739,076	\$ -	\$ 201,061	\$ 538,015
Sanitation	\$ (36,120)	\$ -	\$ 2,861	\$ (38,981)
Fiber	\$ 9,618	\$ -	\$ -	\$ 9,618
Proprietary Funds	\$ 2,014,559	\$ -	\$ 2,251,583	\$ (237,024)
All Funds	\$ 5,396,947	\$ 302,479	\$ 4,063,167	\$ 1,636,259

The significant changes in the funds include carryforward of 2022 budget appropriations, purchase of land near the Winter Sports Complex, diesel for the electric generator, closeout of work on the utilities SCADA, and utilities for the new warehouse facility. These costs are offset by revenues from one-half of the city's allocation of the American Rescue Plan Act which came in at \$1.2 million.

Fiscal Impact

The budget amendment includes a net decrease in fund balance of \$1,509,105 for the governmental funds and a net decrease in cash balance of \$2,251,583 for the utility funds.

BILL NO. 4736

ORDINANCE NO. 4736

AN ORDINANCE APPROVING THE ADOPTION OF AMENDED BUDGETS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023 AND ENDING DECEMBER 31, 2023.

WHEREAS, the City Council of the City of West Plains, Missouri heretofore adopted its budget for the fiscal year beginning January 1, 2023 and ending December 31, 2023; and

WHEREAS, the administration and City Council of the City of West Plains, Missouri reviewed all accounts and recommend adjustments as listed in Exhibit A; and

WHEREAS, the City Council finds the changed budget allowances for the departments listed in Exhibit A to be appropriate.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST PLAINS, MISSOURI AS FOLLOWS:

Section 1: That the budget for the year beginning January 1, 2023 and ending December 31, 2023, heretofore adopted by the City Council of the City of West Plains, Missouri is hereby amended to reflect changes as listed in Exhibit A attached, and as set out below.

Section 2: That the budget for the year beginning January 1, 2023 and ending December 31, 2023 as amended and set forth in Section 1 above, is hereby approved and adopted.

Section 3: That this Ordinance shall be in full force and effect immediately from and after the date of its passage and approval.

PASSED AND APPROVED THIS _____ DAY OF APRIL, 2023.

CITY OF WEST PLAINS, MISSOURI

BY: _____
MAYOR MICHAEL TOPLIFF

ATTEST:

CITY CLERK ALLISON SKINNER

**Exhibit A
Budget Amendment - FY23**

	FY22B Ending Fund Balances			Revenues			Expenditures/Expenses			Total Fund Balance Change from 2023 Adopted Budget
	Estimated - FY23 Budget	Estimate at March 7, 2023 (Unaudited)	Variance: Increase/ (Decrease)	FY23 Adopted Budget	Amendment	FY23 Amended Budget	FY23 Adopted Budget	Amendment	FY23 Amended Budget	
General	\$ 3,139,144	\$ 4,522,096	\$ 1,382,952	\$ 10,956,662	\$ -	\$ 10,956,662	\$ 12,637,242	\$ 122,722	\$ 12,759,964	\$ 1,260,231
Capital	\$ 2,250,628	\$ 3,343,766	\$ 1,093,138	\$ 2,285,326	\$ 120,000	\$ 2,405,326	\$ 3,141,267	\$ 1,330,132	\$ 4,471,399	\$ (116,994)
Transportation	\$ 586,783	\$ 1,588,939	\$ 1,002,156	\$ 3,102,477	\$ -	\$ 3,102,477	\$ 3,248,840	\$ 176,252	\$ 3,425,092	\$ 825,904
Grants	\$ -	\$ -	\$ -	\$ 11,647,500	\$ 182,479	\$ 11,829,979	\$ 11,647,500	\$ 182,479	\$ 11,829,979	\$ -
Tourism	\$ 109,398	\$ 99,376	\$ (10,022)	\$ 563,300	\$ -	\$ 563,300	\$ 564,152	\$ -	\$ 564,152	\$ (10,022)
Library	\$ 321,873	\$ 236,037	\$ (85,836)	\$ 593,941	\$ -	\$ 593,941	\$ 656,304	\$ -	\$ 656,304	\$ (85,836)
Governmental Funds	\$ 6,407,826	\$ 9,790,214	\$ 3,382,388	\$ 29,149,206	\$ 302,479	\$ 29,451,685	\$ 31,895,305	\$ 1,811,584	\$ 33,706,889	\$ 1,873,283
Utilities - Admin	\$ -	\$ -	\$ -	\$ 889,700	\$ -	\$ 889,700	\$ 889,700	\$ 60,000	\$ 949,700	\$ (60,000)
Electric	\$ 2,997,838	\$ 4,853,479	\$ 1,855,641	\$ 19,231,857	\$ -	\$ 19,231,857	\$ 21,807,340	\$ 1,749,202	\$ 23,556,542	\$ 106,439
Water	\$ 4,736,457	\$ 4,182,801	\$ (553,656)	\$ 3,734,124	\$ -	\$ 3,734,124	\$ 4,567,523	\$ 238,459	\$ 4,805,982	\$ (792,115)
Sewer	\$ 1,214,605	\$ 1,953,681	\$ 739,076	\$ 3,175,551	\$ -	\$ 3,175,551	\$ 4,114,398	\$ 201,061	\$ 4,315,459	\$ 538,015
Sanitation	\$ 1,029,291	\$ 993,171	\$ (36,120)	\$ 4,129,444	\$ -	\$ 4,129,444	\$ 4,208,610	\$ 2,861	\$ 4,211,471	\$ (38,981)
Fiber	\$ 8,103	\$ 17,721	\$ 9,618	\$ 110,000	\$ -	\$ 110,000	\$ 99,100	\$ -	\$ 99,100	\$ 9,618
Proprietary Funds	\$ 9,986,294	\$ 12,000,853	\$ 2,014,559	\$ 31,270,676	\$ -	\$ 31,270,676	\$ 35,686,671	\$ 2,251,583	\$ 37,938,254	\$ (237,024)
All Funds	\$ 16,394,120	\$ 21,791,067	\$ 5,396,947	\$ 60,419,882	\$ 302,479	\$ 60,722,361	\$ 67,581,976	\$ 4,063,167	\$ 71,645,143	\$ 1,636,259

Exhibit A
Budget Amendment - FY23

Activity	Fund	Carry from 2022?	Description	Revenue	Expenditure
GENERAL GOVERNMENT (CITY-SIDE)					
Various	General	Yes	Various Purchase Orders Outstanding as of Dec. 31, 2022	\$	59,073
Finance		Yes	Incode9 - Final invoices (budgeted 2022, disputing total due)	\$	20,000
Comm Svcs		Yes	Golf Donations as of 12/31/22 Restricted for Large Purchase	\$	15,593
Fire		Yes	Orders made in 2022; not delivered by 12/31/22	\$	18,596
Comm Svcs		No	Part-time staff	\$	5,460
HR		No	Firefighter cancer insurance pool	\$	4,000
				\$	-
				\$	122,722
Various	Capital	Yes	Various Purchase Orders Outstanding as of Dec. 31, 2022	\$	82,102
Various		Yes	Vehicles	\$	194,037
Fire		Yes	Fire Engine - Ordered in 2021; not delivered by 12/31/22	\$ 120,000	\$ 754,563
Comm Svcs		Yes	Remaining budget for civic center projects	\$	56,990
Comm Svcs		No	Land and Improvements across from Winter Sports Complex	\$	242,440
				\$	120,000
				\$	1,330,132
Transportation	Transportation	Yes	Various Purchase Orders Outstanding as of Dec. 31, 2022	\$	43,220
Transportation		Yes	Street Repair and Rehab - Asphalt	\$	133,032
				\$	-
				\$	176,252
Various	Grant	Yes	Various Purchase Orders Outstanding as of Dec. 31, 2022	\$ 21,979	\$ 21,979
Fire		Yes	Fire Engine Grant	\$ 120,000	\$ 120,000
Planning		Yes	ARPA Funds for Comprehensive Plan	\$ 40,500	\$ 40,500
				\$	182,479
				\$	182,479
General Government Totals				\$	302,479
				\$	1,811,584

Exhibit A
Budget Amendment - FY23

Activity	Fund	Carry from 2022?	Description	Revenue	Expenditure
UTILITIES					
	Util - Admin	No	Utilities for new warehouse facility	\$	40,000
		Yes	Incode9 - Final invoices (budgeted 2022, disputing total due)	\$	20,000
				\$ -	\$ 60,000
	Electric	Yes	Various Purchase Orders Outstanding as of Dec. 31, 2022	\$	78,419
		Yes	Vehicles	\$	225,702
		Yes	Lincoln Sub	\$	1,145,081
		No	Generator Diesel	\$	250,000
		No	SCADA	\$	50,000
				\$ -	\$ 1,749,202
	Water	Yes	Various Purchase Orders Outstanding as of Dec. 31, 2022	\$	44,089
		Yes	Vehicles	\$	144,370
		No	SCADA	\$	50,000
				\$ -	\$ 238,459
	Sewer	Yes	Various Purchase Orders Outstanding as of Dec. 31, 2022	\$	39,448
		Yes	Vehicles	\$	111,613
		No	SCADA	\$	50,000
				\$ -	\$ 201,061
	Sanitation	Yes	Various Purchase Orders Outstanding as of Dec. 31, 2022	\$	2,861
Utility Funds Totals				\$ -	\$ 2,251,583