

BILL NO. 4699

ORDINANCE NO. 4699

AN ORDINANCE APPROVING THE ADOPTION OF AMENDED BUDGETS FOR THE FISCAL YEAR BEGINNING APRIL 1, 2021 AND ENDING MARCH 31, 2022.

WHEREAS, the City Council of the City of West Plains, Missouri heretofore adopted its budget for the fiscal year beginning April 1, 2021 and ending March 31, 2022; 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 April 1, 2021 and ending March 31, 2022, 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 April 1, 2021 and ending March 31, 2022 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 21 DAY OF MARCH, 2022.

CITY OF WEST PLAINS, MISSOURI

BY: Michael Topliff  
MAYOR MICHAEL TOPLIFF

ATTEST:

Allison Skinner  
CITY CLERK ALLISON SKINNER

**Exhibit A**  
**Budget Amendment - FY22 A**

Fund Activity	Description	Revenue	Expenditure	Utility Assets	Fund Impact
01 GENERAL FUND					
Administration		\$ 1,419,253			
	Transfer Capital Sales Tax from Div 302 to 103	432,300			
	Capital Sales Tax - Increase based on Trends	\$			
	Debt Payments - COPS 2012		429,630		
	Debt Payments - COPS 2015		500,220		
	Priority Based Budgeting		40,000		
	BS&A Software Implementation		31,100		
	Transfer to Fiber Utility		100,000		
HR/Risk Mgmt	Property & Liability Insurance		(30,030)		
IT	Salaries (from Library)		5,000		
Building Official	LAMA Permit Software		4,000		
Attorney	Salaries & Benefits		14,320		
Court	Incude		8,210		
	Training/Professional Development		1,500		
Police	K9 Vehicle - City Share		22,100		
Fire	CARES Act carryover from 2021		17,100		
	Overtime		20,000		
	EMS Medical Dir License Fee		5,000		
Airport	Salaries & Benes		9,000		
	Fuel Pump Repairs		6,000		
Street	Transportation Sales Tax	145,000			
	Other Taxes	60,000			
	Sale of Surplus Property	80,000			
	Vehicle Maintenance		140,000		
	Professional Services		85,000		
	Street Construction - transport.		100,000		
	Street Construction - capital		250,000		

**Exhibit A**  
Budget Amendment - FY22.A

<b>Fund Activity</b>	<b>Description</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Utility Assets</b>	<b>Fund Impact</b>
Cemetery	Salaries & Benes		5,000		
	Vehicle Maintenance		3,200		
City Hall Complex	Compressors for Roof-top Unit		15,000		
	Misc Supplies		8,000		
Econ Dev	Contribution to Ozark Dev Corp		35,000		
Tourism	Hotel/Motel Tax	85,000			
	Promotions and Events		93,000		
	Publications		7,000		
	Building Improvements		16,600		
Library	IT Personnel		(5,000)		
Civic Center	Carryover for projects from 2021		40,000		
Galloway	Capital - Pedestrian Bridge		5,000		
	Utilities		1,200		
Parks	Sales tax	50,000			
	Part-time & seasonal staff		25,000		
	Utilities		14,000		
Swimming Pool	Pool facility rental	14,200			
	Pool admissions/punch passes	10,000			
	Utilities		3,800		
	Training		5,000		
Winter Sports	Buildings & Grounds Maintenance		3,200		
	Program fees	20,000			
Concessions	Officials		20,000		
	Supplies for Resale		22,500		
	Part-time staff		23,000		

**Exhibit A**  
**Budget Amendment - FY22 A**

<b>Fund Activity</b>	<b>Description</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Utility Assets</b>	<b>Fund Impact</b>
Senior Center	Capital		7,500		
Softball	Utilities		5,000		
	Building & Grounds Maintenance		3,200		
	Team Awards/Uniforms		2,000		
Youth Baseball	Officials		11,000		
	Utilities		2,000		
Golf	Part-time staff		27,000		
	Landscaping supplies		10,000		
	Vehicle Maintenance		18,500		
	Capital		23,000		
Grants	Law Enforcement/Police Grants	50,000	50,000		
	K9 Vehicle	26,900	26,900		
	Fire/RHSOC Grants	50,000	50,000		
	HMPG Grants	40,000	40,000		
	Gov Cost Share for OHC	(1,241,362)	(1,241,362)		
	CDBG MIT - St Louis Bridge	(2,500,000)	(2,500,000)		
	CDBG - North Fork Basin	(663,302)	(663,302)		
	EDA Grant - Stormwater	(1,864,462)	(1,864,462)		
	Independence Overpass	(8,350,000)	(8,350,000)		
	CDBG DR - Flood Buyouts	(5,035,252)	(5,035,252)		
	Tourism	NJCAA Tournament	72,400	72,400	
Capital Sales Tax	Transfer Capital from Div 302 to 103	(1,419,253)			
	Total Budget Amendments	(18,518,578)	(17,207,228)		
<b>GENERAL FUND</b>	Adopted Budget	\$ 33,796,906	\$ 34,871,864		\$ (1,074,958)
	Total Budget Amendments	(18,518,578)	(17,207,228)		(1,311,350)
	Amended Budget	\$ 15,278,328	\$ 17,664,636		\$ (2,386,308)



**Exhibit A**  
**Budget Amendment - FY22 A**

<b>Fund Activity</b>	<b>Description</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Utility Assets</b>	<b>Fund Impact</b>
<b>09 UTILITY FUND</b>					
Electric	Purchased Power - Sikeston		\$ 150,000		
	Purchased Power - Weststar/Energy		300,000		
	Warehouse			\$ 480,960	
Water	ARPA Grant Revenue	\$ 1,241,380			
	Utilities		10,000		
	Debt Principal & Interest		140,000		
	SCADA			354,000	
Sewer	Debt Principal & Interest		275,000		
	Utilities		15,000		
Sanitation	Landfill		105,000		
	Refuse Truck			148,000	
Administrative	Utilities		11,000		
	Third-party billing		12,000		
	BS&A Implementation (Financial Software)			31,000	
	Elements XS (Work Order/Asset Management Software)			36,730	
	Server (all quotes came in over budget)			7,500	
	Total Budget Amendments	1,241,380	1,018,000	1,058,190	
<b>UTILITY FUND</b>					
	Adopted Budget	\$ 23,087,102	\$ 24,961,291	\$ 5,727,000	\$ (7,601,189)
	Total Budget Amendments	1,241,380	1,018,000	1,058,190	(834,810)
	Amended Budget	\$ 24,328,482	\$ 25,979,291	\$ 6,785,190	\$ (8,435,999)



February 8, 2022

To: Sam Anselm, City Administrator

From: Earlene Rich, Finance Director

Re: Budget Amendment for the Fiscal Year Ending March 31, 2022

### Executive Summary

The Finance Department, with the support of other departments, recommends the attached budget amendment for the fiscal year ending March 31, 2022. The budget amendment includes a net decrease in fund balance of \$1,311,350 for the general fund and a net decrease in cash balance of \$834,810 for the utility fund.

### Discussion

During the budget process in September-October 2021, each department prepared an estimate of expenses for the current fiscal year. These estimates were used to compile a list of changes necessary for the budget amendment.

Due to extenuating circumstances, the current year's budget document was developed hastily in March-April 2021. The employees who assumed the task of budget preparation devoted many hours to developing the budget, but unfortunately did not have the benefit of extensive budgeting experience. As a result, the adopted budget for the year ended March 31, 2022 was missing key items as detailed below. During the fiscal year, four items were added to the city's operational and capital budget which are also detailed below. The total decrease in the General Fund ending fund balance is slightly less than the total of these two types of budget changes.

#### Summary of Adjustments by Type

\$ 929,850	Debt
\$ 161,700	Vehicle Maint
\$ 40,000	Carryover - Civic Center
\$ 17,100	Carryover - CARES
\$ 14,320	Salaries & Benes
\$ 8,210	Incode
<u>\$ 1,171,180</u>	Budgeting Errors
\$ 100,000	Transfer to Fiber Utility
\$ 40,000	Priority Based Budgeting
\$ 31,100	BS&A Implementation
\$ 22,100	City's Share of K-9 Vehicle Grant
<u>\$ 193,200</u>	New Items During FY22

Additional Appropriation for New  
\$ 1,364,380 Items and Budgeting Errors

Other expenditure increases for the General Fund are fully offset by increased revenues or a transfer of expenditures from another department.

The significant changes in the Utility Fund include appropriations for debt payments, implementation of new software, increased costs for landfill services, replacement of a refuse truck, third-party billing, SCADA work for the water system, and increased costs for purchased power. 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 \$1,311,350 for the general fund and a net decrease in cash balance of \$834,810 for the utility fund.