

BILL NO. 4724

ORDINANCE NO. 4724

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

WHEREAS, the City Council of the City of West Plains, Missouri heretofore adopted its budget for the fiscal year beginning April 1, 2022 and ending December 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, 2022 and ending December 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, 2022 and ending December 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 19th DAY OF DECEMBER, 2022.

CITY OF WEST PLAINS, MISSOURI

BY: Michael Topliff
MAYOR MICHAEL TOPLIFF

ATTEST:

Allison Skinner
CITY CLERK ALLISON SKINNER



November 7, 2022

To: Sam Anselm, City Administrator

From: Earlene Rich, Finance Director

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

Executive Summary

The Finance Department, with the support of other departments, recommends the attached budget amendment for the fiscal year ending December 31, 2022.

Discussion

During the budget process in June-October 2022, 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.

Budget amendments typically include:

- carryover items from the previous budget year (items which were ordered before the end of the prior fiscal year, but which were not delivered before the end of the year)
- unknown or unanticipated changes in expenses in the current year (vacancy savings, insurance claims, unanticipated repairs, expenses related to awarded grants)
- changes in contracts or market prices (utilities, fuel prices, construction materials, etc.)
- projects which have been re-appropriated for the upcoming budget year (removed from the current year's budget)

Fiscal Impact

This year's budget amendment includes a decrease to revenues of \$1,716,681 (mostly the result of deferring ARPA grant revenues and insurance claim reimbursement revenues per accounting guidelines) and an increase in expenses of \$469,978. The overall impact to ending fund balance/net position is a decrease of \$2,186,659.

Exhibit A

Budget Amendment - FY22B

	Revenues			Expenditures/Expenses			Ending Balance Increase/ (Decrease)
	FY22B Adopted Budget	Amendment	FY22B Amended Budget	FY22B Adopted Budget	Amendment	FY22B Amended Budget	
General	\$ 7,407,040	\$ 58,949	\$ 7,465,989	\$ 9,178,027	\$ 87,858	\$ 9,265,885	\$ (28,909)
Capital	\$ 1,734,810	-	\$ 1,734,810	\$ 3,752,472	\$ (36,070)	\$ 3,716,402	\$ 36,070
Transportation	\$ 2,077,700	-	\$ 2,077,700	\$ 3,270,793	\$ 936,700	\$ 4,207,493	\$ (936,700)
Grants	\$ 15,693,351	\$ 688,740	\$ 16,382,091	\$ 15,693,351	\$ 688,740	\$ 16,382,091	\$ -
Tourism	\$ 311,635	\$ 120,890	\$ 432,525	\$ 403,430	\$ 124,820	\$ 528,250	\$ (3,930)
Library	\$ 237,940	-	\$ 237,940	\$ 475,150	\$ 31,370	\$ 506,520	\$ (31,370)
Governmental Funds	\$ 27,462,476	\$ 868,579	\$ 28,331,055	\$ 32,773,223	\$ 1,833,418	\$ 34,606,641	\$ (964,839)
Utilities - Admin	\$ 605,310	-	\$ 605,310	\$ 605,310	\$ 22,070	\$ 627,380	\$ (22,070)
Electric	\$ 15,087,810	\$ (1,500,000)	\$ 13,587,810	\$ 18,095,571	\$ (570,177)	\$ 17,525,394	\$ (929,823)
Water	\$ 3,422,700	\$ (1,241,380)	\$ 2,181,320	\$ 4,399,725	\$ (1,446,167)	\$ 2,953,558	\$ 204,787
Sewer	\$ 1,654,680	\$ 95,000	\$ 1,749,680	\$ 3,114,868	\$ 346,334	\$ 3,461,202	\$ (251,334)
Sanitation	\$ 2,687,965	\$ 61,120	\$ 2,749,085	\$ 3,259,652	\$ 284,500	\$ 3,544,152	\$ (223,380)
Fiber	\$ 75,010	-	\$ 75,010	\$ 98,656	-	\$ 98,656	\$ -
Proprietary Funds	\$ 23,533,475	\$ (2,585,260)	\$ 20,948,215	\$ 29,573,782	\$ (1,363,440)	\$ 28,210,342	\$ (1,221,820)
All Funds	\$ 50,995,951	\$ (1,716,681)	\$ 49,279,270	\$ 62,347,005	\$ 469,978	\$ 62,816,983	\$ (2,186,659)

Exhibit A
Budget Amendment - FY22B

Activity	Fund	Description	Revenue	Expenditure
GENERAL GOVERNMENT (CITY-SIDE)				
Administration	General	Comp Plan moved to 2023 with ARPA funding		\$ (48,500)
	General	Reduce remaining expense for eliminated position		(17,300)
Human Resources	General	Workers Comp and Property & Liability Insurance		56,810
	General	Cyber Security Insurance		18,170
	General	Anticipated savings on Employment Advertising		(21,500)
	General	Anticipated savings on Safety Training		(13,750)
	General	Anticipated savings on Employee Training		(60,000)
	General	Reduce remaining expense for eliminated position		(21,600)
IT	General	Veem subscription		2,500
Planning	General	Reduce remaining expense for eliminated position		(52,600)
Police	General	Anticipated vacancy savings		(80,000)
Fire	General	Repairs from vehicle accident		41,069
	General	Insurance reimbursement for vehicle repairs	38,569	
	General	Turnout gear - Budgeted/ordered in 2021, delivered in 2022		10,998
	General	Part-time and backfill hours		76,394
	Capital	Staff vehicle - Budgeted/ordered in 2021, delivered in 2022		49,970
Airport	General	Hangar rental revenue	4,500	
	General	Repair hangar concrete		4,500
Streets	Transportation	OHC project - move costs forward from 2023		384,370
	Transportation	St. Louis Street Bridge Project - move costs forward from 2023		275,000
	Transportation	Staff vehicles - Budgeted/ordered in 2021, delivered in 2022		248,580
	Transportation	Vehicle fuel		28,750
	Grants	OHC project - move costs forward from 2023	384,370	

Exhibit A
Budget Amendment - FY22B

Activity	Fund	Description	Revenue	Expenditure
	Grants	OHC project - move costs forward from 2023	304,370	
	Grants	OHC project - move costs forward from 2023		688,740
City Hall	Capital	Replace AC Unit for Council Chamber/Court		13,960
Tourism	Tourism	NJCAA Tournament - Event Revenue and Donations	70,000	
	Tourism	NJCAA Tournament - Event Expenses		70,000
	Tourism	Community Grant Award - Carryforward from 2022A		20,000
	Tourism	Welcome Center - Part-time employees		8,200
	Tourism	Tourism State Grant for Marketing/Advertising	13,310	
	Tourism	Marketing/Advertising Expenses		26,620
	Tourism	Hotel/Motel Tax Revenue	37,580	
Library	Library	Workers Comp and Property & Liability Insurance		2,370
	Library	Utilities		7,000
	Library	Building & Grounds Maintenance		10,000
	Library	Computer Maintenance & Supplies		10,000
	Library	Credit Card Expense		2,000
Parks	General	Assistant Sport Coordinator		35,717
	General	Vehicle fuel and repairs		5,470
Swimming Pool	General	Pool concessions	5,880	
	General	Pool admissions/punch passes	10,000	
	General	Lifeguards		43,390
	General	Buildings & Grounds Maintenance		11,470
	General	Utilities		33,120
	General	Contracted services (concession workers)		28,500
	General	Concessions and supplies		5,200
	Capital	Splash Pad Recirculator - Deferred to 2026		(100,000)

Exhibit A
Budget Amendment - FY22B

Activity	Fund	Description	Revenue	Expenditure
Softball	General	Utilities		17,000
Youth Baseball	General	Utilities		5,000
Transit	General	Vehicle Fuel		7,150
	General	Workers Comp and Property & Liability Insurance		650
			<u>868,579</u>	<u>1,833,418</u>

Exhibit A
Budget Amendment - FY22B

Activity	Fund	Description	Revenue	Expenditure
Administrative	Utilities - Admin	Workers Comp and Property & Liability Insurance		\$ 14,570
	Utilities - Admin	Transfer from Electric for Employee Appreciation		7,500
Electric	Electric	Diesel & Natural Gas for Generator		425,000
	Electric	SCADA		88,333
	Electric	Service and Repair RMAG Reclosers		23,990
	Electric	Vehicle Repairs		10,000
	Electric	Transfer to Admin for Employee Appreciation		(7,500)
	Electric	Lincoln Substation - Deferred to 2023		(1,500,000)
	Electric	Purchased Power - Weststar/Energy		860,000
	Electric	Independence Overpass - Deferred to 2023		(470,000)
	Electric	Lincoln Substation Insurance Claim Reimbursement	(1,500,000)	
	Electric			
Water	Water	SCADA		53,833
	Water	Water Storage Planning - Deferred to 2023		(1,250,000)
	Water	Water Meters - Deferred to 2023		(250,000)
	Water	ARPA Funding - Deferred to 2023	(1,241,380)	
Sewer	Sewer	SCADA		116,334
	Sewer	Repair Boom on Sewer Vac Truck		100,000
	Sewer	Insurance Reimbursement	95,000	
	Sewer	Sanitary Sewer Evaluation Survey (SSES)		130,000
Sanitation	Sanitation	Repairs from vehicle accident		63,620
	Sanitation	Insurance reimbursement for vehicle repairs	61,120	
	Sanitation	Vehicle Fuel		98,750
	Sanitation	Vehicle Maintenance and Repairs		122,130
			(2,585,260)	(1,363,440)