

BILL NO. 4758

ORDINANCE NO. 4758

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.

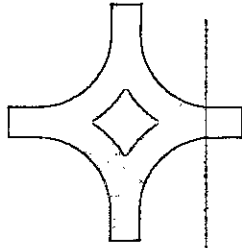
PASSED AND APPROVED THIS 18<sup>th</sup> DAY OF DECEMBER, 2023.

CITY OF WEST PLAINS, MISSOURI

BY: Michael Topliff  
MAYOR MICHAEL TOPLIFF

ATTEST:

Allison Skinner  
CITY CLERK ALLISON SKINNER



## WEST PLAINS

November 3, 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. Staff anticipates no changes in overall budgetary impact for any major funds.

### **Discussion**

During the budget process in July-September 2023, each department prepared an estimate of expenses for the current fiscal year. The Finance Department reviewed those estimates and compared those to year-to-date expenses recognized through November 1<sup>st</sup> to project whether changes were needed. The legal level of budget control is the department level in the General Fund and the fund level for all other funds.

The budget amendment includes the addition of one new fund (included as part of the 2024 Budget discussions) which will track smaller balances of special revenue sources. This fund will have a budgetary decrease in fund balance due to spending of accrued cash balances. This fund includes special revenues such as the cemetery perpetual fund, donations from golf tournaments, and police computer forensic task force reimbursements.

All other funds have a \$0 net impact for this recommended budget amendment. Additional expenses were either covered with savings from another department or are offset by comparable increases to revenues (in the case of donations and grants). There are no recommended budget changes for the utility funds.

The most significant changes are related to vacancy savings, increases to contracted services, utility increases, building maintenance, and grant revenues.

### **Fiscal Impact**

The budget amendment includes a decrease in fund balance to the new Special Revenue fund of \$51,500 as a result of spending current restricted funds. No other fund balance changes are anticipated.

**Exhibit A**

**Budget Amendment #2 - FY23**

	Revenues				Expenditures			
	FY23 Adopted	Amendment #1	Amendment #2	FY23 Amended	FY23 Adopted	Amendment #1	Amendment #2	FY23 Amended
	Budget	Apr 2023	Dec 2023	Budget	Budget	Apr 2023	Dec 2023	Budget
General	\$ 10,956,662	\$ -	\$ -	\$ 10,956,662	\$ 12,637,242	\$ 122,722	\$ -	\$ 12,759,964
Capital	2,285,326	120,000	-	2,405,326	3,141,267	1,330,132	-	4,471,399
Transportation	3,102,477	-	-	3,102,477	3,248,840	176,252	-	3,425,092
Special Revenue	-	-	39,800	39,800	-	-	91,300	91,300
Grants	11,647,500	182,479	(4,606,317)	7,223,662	11,647,500	182,479	(4,606,317)	7,223,662
Tourism	563,300	-	-	563,300	564,152	-	-	564,152
Library	593,941	-	34,000	627,941	656,304	-	34,000	690,304
<b>Governmental Funds</b>	<b>\$ 29,149,206</b>	<b>\$ 302,479</b>	<b>\$ (4,332,517)</b>	<b>\$ 24,919,168</b>	<b>\$ 31,895,305</b>	<b>\$ 1,811,585</b>	<b>\$ (4,481,017)</b>	<b>\$ 29,225,873</b>
Utilities - Admin	\$ 889,700	\$ -	\$ -	\$ 889,700	\$ 889,700	\$ 60,000	\$ -	\$ 949,700
Electric	19,231,857	-	-	19,231,857	21,807,340	1,749,202	-	23,556,542
Water	3,734,124	-	-	3,734,124	4,567,523	238,459	-	4,805,982
Sewer	3,175,551	-	-	3,175,551	4,114,398	201,061	-	4,315,459
Sanitation	4,129,444	-	-	4,129,444	4,208,610	2,861	-	4,211,471
Fiber	110,000	-	-	110,000	99,100	-	-	99,100
<b>Proprietary Funds</b>	<b>\$ 31,270,676</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,270,676</b>	<b>\$ 35,686,671</b>	<b>\$ 2,251,583</b>	<b>\$ -</b>	<b>\$ 37,938,254</b>
<b>Subtotal All City Funds</b>	<b>\$ 60,419,882</b>	<b>\$ 302,479</b>	<b>\$ (4,532,517)</b>	<b>\$ 56,189,844</b>	<b>\$ 67,581,976</b>	<b>\$ 4,063,168</b>	<b>\$ (4,481,017)</b>	<b>\$ 67,164,127</b>

**Exhibit A**

**Budget Amendment #2 - FY23**

<b>Fund</b>	<b>Department</b>	<b>Description</b>	<b>Revenue</b>	<b>Expenditure</b>
<b>GENERAL GOVERNMENT (CITY-SIDE)</b>				
General	Administration	Vacancy savings	\$	(30,000)
	HR	Property and liability insurance - Allocation changed to Utilities		(60,000)
	IT	City expenses for fiber services		30,000
	Finance	Vacancy savings		(50,000)
	Econ Dev	Vacancy savings		(52,500)
	Attorney	Prosecuting attorney services		52,500
	Police	Vacancy savings		(145,000)
	Fire	Vacancy savings		(30,000)
	Civic Center	Building maintenance (incl lawn mowing), utilities (incl natural gas)		125,000
	Pool	Utilities		30,000
	Winter Sports Complex	Utilities		20,000
	Senior Center	Utilities		10,000
	Softball	Contracted services and utilities		10,000
	Youth Baseball/Softball	Building maintenance and utilities		15,000
	Golf	Landscape supplies and utilities		75,000
			\$ -	\$ -
Capital	Administration	Land purchases (approx \$99K available)	\$	(45,000)
	Finance	Equipment (\$10K available)		(9,880)
	Planning	Vehicle purchase		2,000
	Court	Copier purchase - replaced lease		1,000
	Police	Copier purchase - replaced lease		6,880
	Police	Vehicles		45,000
			\$ -	\$ -
Library	Library	Grants and donations	\$ 5,800	
	Library	Athletes & entertainers tax	3,200	
	Library	Interest earned	25,000	
	Library	Grant and donation purchases		9,000
	Library	Utilities		25,000
			\$ 34,000	\$ 34,000

**Exhibit A**  
**Budget Amendment #2 - FY23**

<b>Fund</b>	<b>Department</b>	<b>Description</b>	<b>Revenue</b>	<b>Expenditure</b>
Special Revenue	Cemetery	Interest earned on perpetual fund	\$ 7,500	\$ -
	Parks	Donations	7,300	7,300
	Golf	Donations		14,000
	Police CTF	Federal reimbursement	25,000	60,000
	Police K-9	Donations		10,000
			<u>\$ 39,800</u>	<u>\$ 91,300</u>
Grants	SC Drug Task Force	Pass through federal grant and expenditures	\$ 300,000	\$ 300,000
	Regional Basins	Federal grant and expenditures (budgeted in 2024)	(1,200,000)	(1,200,000)
	Independence Overpass	Federal grant and expenditures (budgeted in 2024)	(5,000,000)	(5,000,000)
	North Fork	Federal grant and expenditures	430,000	430,000
	Flood Buyouts	Federal grant and expenditures	200,000	200,000
	Garner Villas	Federal grant and expenditures	663,683	663,683
			<u>\$ (4,606,317)</u>	<u>\$ (4,606,317)</u>
			<b>\$ (4,532,517)</b>	<b>\$ (4,481,017)</b>

**General Government Totals**