



March 4, 2025

To: Sam Anselm, City Administrator

From: Earlene Rich, Finance Director

Re: Budget Amendment for the Fiscal Year Ending December 31, 2025

Executive Summary

The Finance Department, with the support of other departments, recommends the attached budget amendment for the fiscal year ending December 31, 2025.

Discussion

Incomplete projects and purchases budgeted for 2024 are carried forward in this amendment to the 2025 Budget. The impacts on the ending fund balances are detailed below. Specific budget amendments are listed in Exhibit A attached to the ordinance. The budget amendment includes a net decrease in fund balance of \$928,156 for the governmental funds and a net decrease in cash balance of \$764,876 for the utility funds. All balances are offset due to the ending fund balances for 2024 being higher than those estimated during the 2025 budget process in the Autumn of 2024.

Budget Amendment - FY25				
	Change in FY24	Revenues	Expenditures	Est Change in FY25
	Ending Balances	Amendment	Amendment	Ending Balances
General	\$ 1,185,493	\$ -	\$ 32,921	\$ 1,152,572
Capital	\$ 1,849,645	\$ -	\$ 835,685	\$ 1,013,960
Transportation	\$ 590,859	\$ -	\$ 54,345	\$ 536,514
Grants	\$ -	\$ 1,648,574	\$ 1,648,574	\$ -
Tourism	\$ 17,241	\$ -	\$ -	\$ 17,241
Library	\$ 58,168	\$ -	\$ -	\$ 58,168
Consol. Spec. Revenue	\$ 23,729	\$ -	\$ 5,205	\$ 18,524
Governmental Funds	\$ 3,725,135	\$ 1,648,574	\$ 2,576,730	\$ 2,796,979
Utilities - Admin	\$ -	\$ 5,000	\$ 5,000	\$ -
Electric	\$ 282,236	\$ 1,850,000	\$ 2,016,925	\$ 115,311
Water	\$ 1,554,875	\$ -	\$ 124,772	\$ 1,430,103
Sewer	\$ 1,666,278	\$ -	\$ 438,770	\$ 1,227,508
Sanitation	\$ 229,645	\$ -	\$ 34,409	\$ 195,236
Fiber	\$ 17,087	\$ -	\$ -	\$ 17,087
Proprietary Funds	\$ 3,750,121	\$ 1,855,000	\$ 2,619,876	\$ 2,985,245
TIF #2	\$ -	\$ -	\$ -	\$ -
All Funds	\$ 7,475,256	\$ 3,503,574	\$ 5,196,606	\$ 5,782,224

The significant changes in the funds include carryforward of previously approved 2024 budget appropriations and grant projects.

Fiscal Impact

The budget amendment includes a net decrease in fund balance of \$928,156 for the governmental funds and a net decrease in cash balance of \$764,876 for the utility funds.

BILL NO. 4794

ORDINANCE NO. _____

AN ORDINANCE APPROVING THE ADOPTION OF AMENDED BUDGETS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025.

WHEREAS, the City Council of the City of West Plains, Missouri heretofore adopted its budget for the fiscal year beginning January 1, 2025 and ending December 31, 2025; 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, 2025 and ending December 31, 2025, 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, 2025 and ending December 31, 2025 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, 2025.

CITY OF WEST PLAINS, MISSOURI

BY: _____
MAYOR MICHAEL TOPLIFF

ATTEST:

CITY CLERK KELLIE MAYERS

Exhibit A
Budget Amendment - FY25

	Revenues			Expenditures			Change in Fund Balance: Increase/ (Decrease)
	Budget	Amendment	Budget	Budget	Amendment	Budget	
General	\$ 11,400,718	\$ -	\$ 11,400,718	\$ 14,402,720	\$ 32,921	\$ 14,435,641	\$ (3,034,923)
Capital	\$ 2,930,000	\$ -	\$ 2,930,000	\$ 3,746,884	\$ 835,685	\$ 4,582,569	\$ (1,652,569)
Transportation	\$ 3,442,000	\$ -	\$ 3,442,000	\$ 4,270,400	\$ 54,345	\$ 4,324,745	\$ (882,745)
Grants	\$ 14,165,780	\$ 1,648,574	\$ 15,814,354	\$ 14,165,780	\$ 1,648,574	\$ 15,814,354	\$ -
Tourism	\$ 679,250	\$ -	\$ 679,250	\$ 719,205	\$ -	\$ 719,205	\$ (39,955)
Library	\$ 744,000	\$ -	\$ 744,000	\$ 772,700	\$ -	\$ 772,700	\$ (28,700)
Consol. Spec. Revenue	\$ 52,500	\$ -	\$ 52,500	\$ 193,500	\$ 5,205	\$ 198,705	\$ (146,205)
Governmental Funds	\$ 33,414,248	\$ 1,648,574	\$ 35,062,822	\$ 38,271,189	\$ 2,576,730	\$ 40,847,919	\$ (5,785,097)
Utilities - Admin	\$ 553,010	\$ 5,000	\$ 558,010	\$ 553,010	\$ 5,000	\$ 558,010	\$ -
Electric	\$ 20,643,480	\$ 1,850,000	\$ 22,493,480	\$ 21,013,868	\$ 2,016,925	\$ 23,030,793	\$ (537,313)
Water	\$ 3,077,249	\$ -	\$ 3,077,249	\$ 5,218,091	\$ 124,772	\$ 5,342,863	\$ (2,265,614)
Sewer	\$ 2,838,500	\$ -	\$ 2,838,500	\$ 4,741,146	\$ 438,770	\$ 5,179,916	\$ (2,341,416)
Sanitation	\$ 4,302,356	\$ -	\$ 4,302,356	\$ 4,890,358	\$ 34,409	\$ 4,924,767	\$ (622,411)
Fiber	\$ 95,000	\$ -	\$ 95,000	\$ 94,720	\$ -	\$ 94,720	\$ 280
Proprietary Funds	\$ 31,509,595	\$ 1,855,000	\$ 33,364,595	\$ 36,511,193	\$ 2,619,876	\$ 39,131,069	\$ (5,766,474)
TIF #2	\$ 609,870	\$ -	\$ 609,870	\$ 609,870	\$ -	\$ 609,870	\$ -
All Funds	\$ 65,533,713	\$ 3,503,574	\$ 69,037,287	\$ 75,392,252	\$ 5,196,606	\$ 80,588,858	\$ (11,551,571)

Exhibit A
Budget Amendment - FY25

Activity	Fund	Carryover from 2024?	Description	Revenue	Expenditure
GENERAL GOVERNMENT (CITY-SIDE)					
Various	General	Yes	Various Purchase Orders Outstanding as of Dec. 31, 2024	\$	\$ 32,921
Various	Capital	Yes	Remodel Utility Offices at City Hall - PO's Outstanding as of Dec. 31, 2024	\$	\$ 103,301
Police		Yes	Vehicles - PO's Outstanding as of Dec. 31, 2024	\$	\$ 15,439
Fire		Yes	Concrete at Training Center - Carryover project from 2024	\$	\$ 22,000
Comm Svcs		Yes	Vehicle purchase	\$	\$ 3,600
Comm Svcs		Yes	Library HVAC Upgrades - PO Outstanding as of Dec. 31, 2024	\$	\$ 25,491
Comm Svcs		Yes	Remaining budget for civic center projects as of Dec. 31, 2024	\$	\$ 93,157
Comm Svcs		Yes	Galloway Park Septic - PO Outstanding as of Dec. 31, 2024	\$	\$ 20,786
Comm Svcs		Yes	Golf Course Well - PO Outstanding as of Dec. 31, 2024	\$	\$ 551,911
				\$ -	\$ 835,685
Transportation	Transportation	Yes	Concrete Blocks - PO Outstanding as of Dec. 31, 2024	\$	\$ 47,600
		Yes	Local match for grants not yet completed	\$	\$ 6,549
		Yes	Various Purchase Orders Outstanding as of Dec. 31, 2024	\$	\$ 196
				\$ -	\$ 54,345
Transportation	Grant	Yes	Various Grants - Independence Overpass - PO's Outstanding as of Dec. 31, 2024	\$ 1,612,380	\$ 1,612,380
Transportation		Yes	Vision Zero Safety Action Plan - PO's Outstanding as of Dec. 31, 2024	\$ 32,236	\$ 32,236
Police		Yes	Body Vests - PO's Outstanding as of Dec. 31, 2024	\$ 2,938	\$ 2,938
Fire		Yes	Air Pack Testing - PO's Outstanding as of Dec. 31, 2024	\$ 1,020	\$ 1,020
				\$ 1,648,574	\$ 1,648,574
Police	Cons. Revenues	Yes	Purchase Order Outstanding as of Dec. 31, 2024	\$ -	\$ 3,401
Comm Svcs		Yes	Unspent donations for Parks		\$ 1,804
				\$ -	\$ 5,205
General Government Totals				\$ 1,648,574	\$ 2,576,730

Exhibit A
Budget Amendment - FY25

Activity	Fund	Carryover from 2024?	Description	Revenue	Expenditure
UTILITIES					
	Util - Admin	Yes	Warehouse Inventory and Parking Lot Drainage	\$ 5,000	\$ 5,000
	Electric	Yes	69 KV Line & Related Items - PO's Outstanding as of Dec. 31, 2024		\$ 121,401
		Yes	Lincoln Substation	\$ 1,850,000	\$ 1,807,420
		Yes	Vehicle Purchase		\$ 70,000
		Yes	Various Purchase Orders Outstanding as of Dec. 31, 2024		\$ 18,104
				<u>\$ 1,850,000</u>	<u>\$ 2,016,925</u>
	Water	Yes	Vehicles - PO's Outstanding as of Dec. 31, 2024		\$ 124,444
		Yes	Various Purchase Orders Outstanding as of Dec. 31, 2024		\$ 328
				<u>\$ -</u>	<u>\$ 124,772</u>
	Sewer	Yes	Southern Hills Sewer Line Relocation	\$ -	\$ 250,000
		Yes	Vehicles - PO's Outstanding as of Dec. 31, 2024		\$ 188,770
				<u>\$ -</u>	<u>\$ 438,770</u>
	Sanitation	Yes	Shredder - Purchase Orders Outstanding as of Dec. 31, 2024		\$ 34,409
Utility Funds Totals				\$ 1,855,000	\$ 2,619,876
All Fund Totals				\$ 3,503,574	\$ 5,196,606