

CITY OF WARRENSBURG
FINANCE DEPARTMENT

February 28, 2022

Honorable Mayor and
Members of the City Council
City of Warrensburg, Missouri

Dear Mayor and Council Members:

SUBJECT: An Ordinance Amending Ordinance 5698 Concerning the Adopted Fiscal Year 2022 Annual Budget beginning October 1, 2021

BACKGROUND:

Fiscal Year 2022 began October 1, 2021. Budget for the Fiscal Year was adopted by Council on September 13, 2021, with Ordinance Number 5679. Budget was amended with Ordinance Number 5698 on January 24, 2022. The ordinance presented here further amends the Fiscal Year 2022 Budget with authorization of expenditures from the American Rescue Plan Act Fund, adjust General Fund General Division to reflect amendment to the WCVB Fund, and revisions to the adopted Water Pollution Control Fund.

EXHIBIT A – American Rescue Plan Act (ARPA) grant money was received in 2021 in the amount of \$2,060,029. This same amount is anticipated to be received toward the end of fiscal year 2022. The final rule from Treasury includes the opportunity to repay furlough to those that were required to take it. Included is a summary recap of wage and benefit expenses associated to furlough. The summary sheet along with the amendment worksheet for expenditures are outlined in the attached Exhibit A. As more projects are identified that are eligible for these monies, further amendments will be brought forward for approval by Council.

EXHIBIT B – Budget amendment form for General Fund, General division to mirror the recently amended Warrensburg Convention and Visitor's Bureau Fund. This includes the projected increase in Lodging Taxes and the expenditures associated with Part-time wages to operate the Center.

EXHIBIT C – Budget amendment form for Water Pollution Control Fund. This amendment includes an increase in the projected revenue based on the adopted rate increase and projections provided in the rate recap presented in September 2021. Additionally, the estimated depreciation expense is increased based on 2021 actual depreciation expense. Finally, the remaining items are related to the increase in the SCADA upgrade project as outlined by City Manager Dulin's report to authorize the electrical contract.

ISSUE:

To approve budget amendment for Fiscal Year 2022.

STRATEGIC PLAN:

These items are consistent with three of the five focus areas of the Strategic Plan.

Focus V: Employee Morale and Retention

Focus I: Investment in Infrastructure

Focus III: Growth and Development

FISCAL IMPACT:

The fiscal impact for this amendment is an increase in Water Pollution Control revenue to cover additional expense anticipated for the SCADA system. No change to General Fund for the General Administration division to cover changes in revenue and expenditure associated with WCVB. Lastly, it utilizing available revenue from the American Rescue Plan Act grant to repay furlough taken as a result of the pandemic.

ECONOMIC BENEFITS/IMPACT:

Allow the efficient provision of service to the Warrensburg community.

RECOMMENDATION:

Staff recommends approval of the ordinance as presented.

Sincerely,



Marcella McCoy
Director of Finance

- Attachments: 1. Ordinance
2. Budget Amendment Exhibits A - C

BILL NO. _____

ORDINANCE NO. _____

AN ORDINANCE AMENDING ORDINANCE 5698 CONCERNING THE ADOPTED FISCAL YEAR 2022 ANNUAL BUDGET

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WARRENSBURG, MISSOURI, AS FOLLOWS:

Section 1. The Annual Budget amended by Ordinance 5698 is hereby amended as follows:

- a) The line item adjustments attached hereto as Exhibits A-C are hereby adopted and incorporated into the annual budget document for Fiscal Year 2022.

Section 2. That this ordinance shall be in full force and effect from and after its passage by the City Council.

Read two times and passed in open session this _____ day of _____, 2022.

Scott Holmberg, Mayor

ATTEST:

Carey West, Deputy City Clerk

EXHIBIT A



CITY OF WARRENSBURG
BUDGET AMENDMENT REQUEST
 FY2022

Department: Varies
 Date Request Submitted: February 18, 2022
 Reviewed Date:
 CMO Approval Date: _____

Prepared by: Marcella McCoy, Director of Finance
 Department Approval: _____
 Finance Reviewed by: Marcella McCoy, Director of Finance
 City Manager Approval: _____
 Council Approval Req. (Yes/No): Yes If Req. Date: __March 14, 2022__

Account #	Account Name	Current Budget	Increase	Decrease	Adjusted Budget	Justification / Comments
240-603-1101	Wages	\$ -	\$ 5,192.31		\$ 5,192.31	
240-603-2101	FICA Taxes	\$ -	\$ 397.21		\$ 397.21	
240-603-2201	Retirement - LAGERS	\$ -	\$ 379.04		\$ 379.04	
240-604-1101	Wages	\$ -	\$ 2,817.60		\$ 2,817.60	
240-604-2101	FICA Taxes	\$ -	\$ 215.55		\$ 215.55	
240-604-2201	Retirement - LAGERS	\$ -	\$ 205.69		\$ 205.69	
240-610-1101	Wages	\$ -	\$ 6,350.88		\$ 6,350.88	
240-610-2101	FICA Taxes	\$ -	\$ 485.84		\$ 485.84	
240-610-2201	Retirement - LAGERS	\$ -	\$ 463.61		\$ 463.61	
240-611-1101	Wages	\$ -	\$ 1,013.60		\$ 1,013.60	
240-611-2101	FICA Taxes	\$ -	\$ 77.54		\$ 77.54	
240-611-2201	Retirement - LAGERS	\$ -	\$ 73.99		\$ 73.99	
240-612-1101	Wages	\$ -	\$ 17,067.51		\$ 17,067.51	
240-612-2101	FICA Taxes	\$ -	\$ 1,305.66		\$ 1,305.66	
240-612-2201	Retirement - LAGERS	\$ -	\$ 1,245.93		\$ 1,245.93	
240-614-1101	Wages	\$ -	\$ 1,751.04		\$ 1,751.04	
240-614-2101	FICA Taxes	\$ -	\$ 133.95		\$ 133.95	
240-614-2201	Retirement - LAGERS	\$ -	\$ 127.83		\$ 127.83	
240-621-1101	Wages	\$ -	\$ 6,524.40		\$ 6,524.40	
240-621-2101	FICA Taxes	\$ -	\$ 499.12		\$ 499.12	
240-621-2201	Retirement - LAGERS	\$ -	\$ 228.36		\$ 228.36	

EXHIBIT A



CITY OF WARRENSBURG
BUDGET AMENDMENT REQUEST
 FY2022

Department: Varies
 Date Request Submitted: February 18, 2022
 Reviewed Date:
 CMO Approval Date: _____

Prepared by: Marcella McCoy, Director of Finance
 Department Approval: _____
 Finance Reviewed by: Marcella McCoy, Director of Finance
 City Manager Approval: _____
 Council Approval Req. (Yes/No): Yes If Req. Date: __March 14, 2022__

Account #	Account Name	Current Budget	Increase	Decrease	Adjusted Budget	Justification / Comments
240-622-1101	Wages	\$ -	\$ 21,901.00		\$ 21,901.00	
240-622-2101	FICA Taxes	\$ -	\$ 1,675.43		\$ 1,675.43	
240-622-2201	Retirement - LAGERS	\$ -	\$ 1,282.19		\$ 1,282.19	
240-640-1101	Wages	\$ -	\$ 2,062.08		\$ 2,062.08	
240-640-2101	FICA Taxes	\$ -	\$ 157.75		\$ 157.75	
240-640-2201	Retirement - LAGERS	\$ -	\$ 150.53		\$ 150.53	
240-641-1101	Wages	\$ -	\$ 16,375.44		\$ 16,375.44	
240-641-2101	FICA Taxes	\$ -	\$ 1,252.72		\$ 1,252.72	
240-641-2201	Retirement - LAGERS	\$ -	\$ 1,195.41		\$ 1,195.41	
240-643-1101	Wages	\$ -	\$ 12,892.32		\$ 12,892.32	
240-643-2101	FICA Taxes	\$ -	\$ 986.26		\$ 986.26	
240-643-2201	Retirement - LAGERS	\$ -	\$ 1,043.88		\$ 1,043.88	
240-644-1101	Wages	\$ -	\$ 1,700.16		\$ 1,700.16	
240-644-2101	FICA Taxes	\$ -	\$ 130.06		\$ 130.06	
240-644-2201	Retirement - LAGERS	\$ -	\$ 124.11		\$ 124.11	
			<u>\$ 109,486.00</u>	<u>\$ -</u>	<u>\$ 109,486.00</u>	



EXHIBIT A

Pay Code Report

Detail By Department

Payroll Set: 01-CITY OF WARRENSBURG

1/1/2020 - 12/31/2020

Department:				WAGES	FICA	LAGERS
Department: 110-03-CITY MANAGER						
	110-03 - CITY MANAGER Total:	120	0	5,192.31	397.21	379.04
Department: 110-04-MUNICIPAL COURT						
	110-04 - MUNICIPAL COURT Total:	192	0	2,817.60	215.55	205.69
Department: 110-10-HUMAN RESOURCES						
	110-10 - HUMAN RESOURCES Total:	216	0	6,350.88	485.84	463.61
Department: 110-11-GENERAL						
	110-11 - GENERAL Total:	40	0	1,013.60	77.54	73.99
Department: 110-12-FINANCE						
	110-12 - FINANCE Total:	792	0	17,067.51	1,305.66	1,245.93
Department: 110-14-BUILDINGS & GROUNDS						
	110-14 - BUILDINGS & GROUNDS Total:	96	0	1,751.04	133.95	127.83
Department: 110-21-FIRE PROTECTION						
	110-21 - FIRE PROTECTION Total:	216	0	6,524.40	499.12	228.36
Department: 110-22-LAW ENFORCEMENT						
	110-22 - LAW ENFORCEMENT Total:	1,018	0	21,901.00	1,675.43	1,282.19
Department: 110-40-GRAPHIC INFORMATION SYSTEMS						
	110-40 - GRAPHIC INFORMATION SYSTEMS Total:	96	0	2,062.08	157.75	150.53
Department: 110-41-COMMUNITY DEVELOPMENT						
	110-41 - COMMUNITY DEVELOPMENT Total:	616	0	16,375.44	1,252.72	1,195.41
Department: 110-43-STREET MAINTENANCE						
	110-43 - STREET MAINTENANCE Total:	1,056	0	12,892.32	986.26	1,043.88
Department: 110-44-CEMETERY						
	110-44 - CEMETERY Total:	96	0	1,700.16	130.06	124.11
	Report Total:	4,554	0	95,648.34	7,317.10	6,520.58
						95,648.34 Wage
						7,317.10 FICA
						6,520.58 LAGERS
						<u>109,486.02</u> Total

EXHIBIT B



CITY OF WARRENSBURG
BUDGET AMENDMENT REQUEST
 FY2022

Department: General Fund General for WCVB

Date Request Submitted: February 18, 2022

Reviewed Date:

CMO Approval Date: _____

Prepared by: Marcella McCoy, Director of Finance

Department Approval: _____

Finance Reviewed by: Marcella McCoy, Director of Finance

City Manager Approval: _____

Council Approval Req. (Yes/No): Yes If Req. Date: __ March 14, 2022 __

Account #	Account Name	Current Budget	Increase	Decrease	Adjusted Budget	Justification / Comments
110-51905	Taxes - Lodging	\$ 250,000.00	\$ 70,000.00		\$ 320,000.00	Increase to mirror WCVB Budget
110-611-1102	Wages - Part Time	\$ -	\$ 13,800.00		\$ 13,800.00	Increase to mirror WCVB Budget
110-611-2101	Fica Taxes	\$ 4,270.00	\$ 1,130.00		\$ 5,400.00	Increase to mirror WCVB Budget
110-611-9301	Community Agreements	\$ 176,030.00	\$ 55,070.00		\$ 231,100.00	Increase for WCVB Income & Exp Adjustment

\$ 140,000.00 \$ - \$ 570,300.00

EXHIBIT C



CITY OF WARRENSBURG
BUDGET AMENDMENT REQUEST
 FY2022

Department: Water Pollution Control Fund

Date Request Submitted: February 24, 2022

Reviewed Date:

CMO Approval Date: _____

Prepared by: Marcella McCoy, Director of Finance

Department Approval: _____

Finance Reviewed by: Marcella McCoy, Director of Finance

City Manager Approval: _____

Council Approval Req. (Yes/No): Yes If Req. Date: __ March 14, 2022 __

Account #	Account Name	Current Budget	Increase	Decrease	Adjusted Budget	Justification / Comments
610-55140	Services	\$ 4,670,000.00	\$ 355,000.00		\$ 5,025,000.00	Projected Revenue with Rate Increase Jan '22
610-611-9501	Depreciation	\$ 1,450,000.00	\$ 50,000.00		\$ 1,500,000.00	Increase Depreciation based on 2021 actual
610-680-6499	Infrastructure - Non Categorized	\$ 150,000.00		\$150,000.00	\$ -	Decrease Demo Plant to provide for SCADA
610-680-5901	Engineering	\$ 85,000.00		\$30,000.00	\$ 55,000.00	Decrease Demo Plant to provide for SCADA
610-680-5999	Services - Non Categorized	\$ 190,000.00		\$15,000.00	\$ 175,000.00	Decrease Demo Plant to provide for SCADA
610-680-5601	Advertising	\$ 1,300.00		\$300.00	\$ 1,000.00	Decrease Demo Plant to provide for SCADA
610-680-5206	Legal Services	\$ 1,300.00		\$300.00	\$ 1,000.00	Decrease Demo Plant to provide for SCADA
610-671-5701	Buildings Maint & Repair	\$ 55,000.00		\$30,000.00	\$ 25,000.00	Decrease Countertops to provide for SCADA
610-671-5999	Services - Non Categorized	\$ 80,500.00		\$80,000.00	\$ 500.00	Decrease Reed Bed to provide for SCADA

\$ 405,000.00 \$ 305,600.00 \$ 6,782,500.00