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P. Hrngs. _____
Pgs. 4
Filed: 07-05-22

Sponsored by: Lear

First Reading: _____

Second Reading: _____

COUNCIL BILL 2022- 174

SPECIAL ORDINANCE _____

AN ORDINANCE

1 AMENDING the Fiscal Year 2021-2022 operating budget of the City of Springfield in
2 the General Fund by increasing both revenue and expenses in the amount
3 of \$108,409, for the purpose of adjusting for certain reimbursements and
4 associated offsetting expenses as well as adjusting the salary budget for
5 retirement payouts.
6
7

8 WHEREAS, during a fiscal year, various events occur resulting in revenue and
9 expenses which were not anticipated at the time the budget was developed; and
10

11 WHEREAS, for efficiency purposes these adjustments to the budget are typically
12 handled toward the end of the fiscal year or shortly thereafter; and
13

14 WHEREAS, the Fiscal Year 2021-2022 operating budget for the General Fund
15 needs to be adjusted for revenue and expense adjustment of \$108,409 for
16 reimbursements and to adjust the salary budget for retirement payouts.
17

18 NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF
19 SPRINGFIELD, MISSOURI, as follows, that:
20

21 Section 1 – The budget of the City of Springfield for Fiscal Year 2021-2022 is
22 hereby amended in the accounts and in the amounts as shown on Budget Adjustment
23 No. 085, a copy of which is attached hereto and incorporated herein by this reference
24 as “Exhibit A.”
25

26 Section 2 – City Council finds the budget adjustment has been recommended by
27 the City Manager and that the budget adjustment made herein is necessary to reconcile
28 differences between budgeted revenues and expenditures and actual revenues and
29 expenditures.
30

31 Section 3 – City Council hereby directs the City Manager to cause the
32 appropriate accounting entries to be made in the books and records of the City.
33

34 Section 4 – This Ordinance shall be in full force and effect from and after
35 passage.

36
37 Passed at meeting: _____

38
39 _____
40 Mayor

41
42 Attest: _____, City Clerk

43
44 Filed as Ordinance: _____

45
46
47 Approved as to form: Jill Burris, Assistant City Attorney

48
49 Approved for Council action: Jason R. Hage, City Manager
50

EXPLANATION TO COUNCIL BILL 2022-174

FILED: 07-05-22

ORIGINATING DEPARTMENT: Finance

PURPOSE: Amending the City's Fiscal Year 2021-2022 operating budget in the General Fund by increasing both revenue and expenses in the amount of \$108,409.

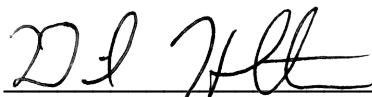
BACKGROUND INFORMATION: During the fiscal year, various events occur resulting in revenue and expenses which were not anticipated at the time the budget was developed. Some of the most common events are insurance proceeds for damaged equipment and the corresponding cost to repair the equipment, sale of assets, and reimbursements for various City services. Each revenue adjustment has a corresponding increase in expense. For efficiency purposes, these adjustments to the budget are typically handled toward the end of the fiscal year. Although Fiscal Year 2021-2022 ended on June 30, 2022, the books remain open for year-end entries.

The Fiscal Year 2021-2022 year-end budget adjustment includes a revenue and expense adjustment of \$108,409 for reimbursements. This year's reimbursements include funds from Greene County, Republic, and Nixa for Niche software, operating expense reimbursement from Ozark Greenways, and insurance/warranty settlements.

Actual year-end salary expense often varies from budget due to sick leave and vacation payments that are paid at retirement. These payouts are not budgeted. Overall, salary expense in the General Fund did not exceed the budget in Fiscal Year 2021-2022; however, it is necessary to adjust appropriations between departments. Some departments may need additional funds, due to a large number of retirees, while other departments have funds available due to vacancies.

REMARKS: The purpose of this budget adjustment is to adjust the Fiscal Year 2021-2022 budget for reimbursements and associated offsetting expense items as well as adjust the salary budget for retirement payouts. This is separate from and different than a carryover budget adjustment which appropriates available funds in excess of the operating reserve. The information for the carryover budget adjustment is not available until the financial statements for the fiscal year are complete. This generally occurs in November following the close of the fiscal year in June. It is not known at this time the amount of carryover funds from the Fiscal Year 2021-2022 budget.

Recommended by:



David Holtmann, Director of Finance

Approved by:



Jason Gage, City Manager

CITY OF SPRINGFIELD, MO
BUDGET ADJUSTMENT

Exhibit A

Budget Adjustment
085

Revenues:

Fund	Dept	Org	Account	P&G	Location	Amount	Description
10110	10	15010	414110			\$ 6,034	Fire - Travel reimbursement
10110	10	15050	414110			7,735	Fire - Insurance, warranty, and other reimbursements
10110	16	80030	414110			8,000	Ozark Greenways reimbursement
10110	18	97510	413030			81,244	Police - other agency reimbursements for Niche
10110	19	20010	414110			5,396	PIO - Reimbursement for supplies
Net Revenue Adjustment						\$ 108,409	

Expenditures:

Fund	Dept	Org	Account	P&G	Location	Amount	Description
10110	10	15010	505690			\$ 6,034	Fire - Travel reimbursement
10110	10	15050	500120			5,019	Fire - Warranty and other reimbursements - Salaries
10110	10	15050	501200			2,716	Fire - Insurance and warranty reimbursements - Supplies
10110	16	80030	500110			3,500	Ozark Greenways salaries reimbursement
10110	18	97510	505830			4,500	Ozark Greenways supplies reimbursement
10110	18	97510	504580			81,244	Police -other agency reimbursements for Niche
10110	19	20010	501260			5,396	PIO - Reimbursement for supplies
10110	12	16010	500110			(10,000)	Move employee referral program funding from HR to Police for
10110	18	97510	500110			10,000	recruitment initiative.
10110	12	16010	502420			(23,977)	Move relocation and recruitment program funding from HR to
10110	18	15030	502420			23,977	Police for recruitment initiative.
10110	04	11030	500110			175,000	City Attorney - Salaries
10110	06	13010	500110			(225,000)	City Manager - Salaries
10110	15	19020	500110			20,000	Municipal Court - Salaries
10110	17	60010	500110			10,000	Planning - Salaries
10110	19	20010	500110			20,000	Public Information Office - Salaries
Net Expenditure Adjustment						\$ 108,409	

Fund Balance Appropriation:

Fund	Title	Amount

Explanation: To amend the fiscal year end 2021-22 budget for the General Fund.

Requested By:

Approved By:

Authorization:

_____ _____
Department Head Date

_____ _____
Director of Finance Date

_____ _____
City Manager Date

Council Bill No. _____
Ordinance No. _____
1st Reading _____
2nd Reading _____
Journal Imp No. _____