

**CITY OF SUNSET HILLS  
FINANCE COMMITTEE  
AGENDA  
MARCH 02, 2021  
5:30 P.M.**

**A meeting of the Sunset Hills Finance Committee will be held virtually via  
Zoom**

**You can join the meeting via Zoom.com or by using the following link:**

**[https://us02web.zoom.us/j/84804463155?  
pwd=VTdVTDVYRUQ5bnhvbGhPVGUreUFsdz09](https://us02web.zoom.us/j/84804463155?pwd=VTdVTDVYRUQ5bnhvbGhPVGUreUFsdz09)**

**Or, you can dial in at 312-626-6799**

**Meeting ID: 848 0446 3155**

**Password: 804345**

1. ROLL CALL
2. APPROVAL OF THE MINUTES  
Approval of the minutes of the January 25, 2021 Finance Committee meeting.  
  
Documents:  
  
[1.25.21 FINANCE MEETING MINUTES - DRAFT EDITED VERSION.PDF](#)
3. 2020 BUDGET ADJUSTMENTS  
  
Documents:  
  
[2020 BUDGET ADJUSTMENT\\_MAR 9 2021 BOA MEETING.PDF](#)
4. OTHER MATTERS
5. ADJOURNMENT

## **MINUTES OF THE REGULAR MEETING OF FINANCE COMMITTEE OF THE CITY OF SUNSET HILLS, MISSOURI HELD ON MONDAY JANUARY 25, 2021**

Meeting convened at 5:38 p.m.

Place of meeting: Via Zoom.

The Finance Committee of the City of Sunset Hills, Missouri met in open session. Chairman / Alderman Mark Colombo, Member Jeff Camilleri, Member Mike Fitzgerald, and Finance Director, Susanna Messmer, Alderman Nathan Lipe, Brittany Gillett, City Administrator, and Mayor Fribis were personally in attendance. Absent: Member Mike Sawicki

### **Approval of Minutes**

The minutes of the October 29, 2021 Finance Committee meeting were distributed for review. Member Fitzgerald made a motion to approve the minutes as amended. Member Camilleri seconded the motion and it was unanimously passed.

### **Change to Payroll Schedule for "Paid to Date" to "Two Weeks in Arrears"**

Ms. Messmer explained the current "paid to date" policy for salaried and hourly full-time employees and outlined the concerns. Under any system, there must be a lag between time keeping and pay dates to accommodate for employees entering their time, for supervisors to review, and for payroll systems to process. With a "paid to date" policy at employee termination, the proper time keeping process must be forgone and a manual adjustment made to create a final paycheck. This is not good accounting policy. Also, as City Administrator Brittany Gillett further explained that check stubs show two weeks behind that actual pay period, which causes additional confusion for employees. Therefore, Ms. Messmer proposes making a policy change from "paid to date" to "paid two weeks in arrears" effective January 1, 2021. The financial impact is a 27<sup>th</sup> payroll period to be accrued in 2020. This is a one-time adjustment.

Member Fitzgerald asked what the financial impact to the city would be. Ms. Messmer stated the impact was \$167,000 in reported expenditures.

Member Fitzgerald made a motion to approve the policy change. Alderman Lipe seconded the motion and it was unanimously approved.

### **Change Gross Receipts based Business License payors due date from December 31 to January 31**

Ms. Messmer explained that we currently require businesses to pay their annual license fees by December 31st in the year preceding the license year. She stated this was a tight turn around for the gross receipts based businesses that are required to calculate business license fees on the November preceding 12 month period of December to November, and then submit that payment to the City 31 days after, at the latest. Ms. Messmer suggested changing the due date to January 31<sup>st</sup> of the license year to allow more time and to align with Missouri State filing requirements.

Alderman Lipe stated that as a retail business owner, the extended date was much better, but possibly extending into the first or second week of February would be really fair. He stated any extra time we could give to our businesses to get this done was important because it is a stressful time of year. City Administrator Gillett stated we

would keep an eye on this change to see how it has affected our local businesses and if necessary re-visit it in the future. The City wants to remain business friendly.

A motion to approve a license fee due date change from December 31 to January 31 was made by member Fitzgerald. Member Camilleri seconded the motion and it was unanimously approved.

### **Use Tax**

Ms. Gillett discussed the proposition for the April election. She stated we continue to push information out to the public and will use social media as election day gets closer. Ms. Gillett also discussed the Wayfair bill and its progress through State legislature.

### **Other Matters**

Mike Fitzgerald had a question about the new Subaru dealership located on Watson Road, and if the City receives sales tax from equipment sales in addition to vehicle sales. Ms. Messmer said she would research it and report back.

Alderman Lipe asked how many employees had to be bumped up to the new minimum wage. Ms. Messmer stated we have about 12.

### **Adjournment**

Alderman Lipe made a motion to adjourn the meeting. Member Camilleri seconded the motion and it was unanimously passed. Meeting adjourned at 5:57 p.m.

Deputy City Clerk- Lori Stone

PROPOSED 2020 BUDGET AMENDMENTS FOR BOARD OF ALDERMAN					
March 9, 2021 Meeting					
				Favorable (Unfavorable)	
Account Type	Account #	Account Description	\$\$	Explanation	Cross Ref for Reclasses
<b>General Fund</b>					
Capital Outlay - Parks and Rec	01-8000-7039	MINOR TOOLS	\$ (7,000)	Reclass	A
Capital Outlay - Parks and Rec	01-8000-9204	Cap Project/Acq - Facilities_Parks General	(3,500)	Reclass	C
Capital Outlay - Public Works	01-5000-7039	MINOR TOOLS	(1,000)	Reclass	O
Expenditures - General Govn	01-4000-5003	FT Reg Salary_Admin	(13,289)	21.01.08 Paydate - 2020 Accrual	
Expenditures - General Govn	01-4000-5012	Allowance Salary_Admin	(115)	21.01.08 Paydate - 2020 Accrual	
Expenditures - General Govn	01-4000-6000	PROFESSIONAL FEES	11,000	Reclass	H
Expenditures - General Govn	01-4000-6015	Legal Fees	17,000	Reclass	I
Expenditures - General Govn	01-4000-6110	NEWSLETTER	6,000	Horizon Newsletter not mailed for portion of year	
Expenditures - General Govn	01-4000-6135	Computer Subscription_Admin	(11,000)	Reclass	H
Expenditures - General Govn	01-4000-6135	Computer Subscription_Admin	(5,000)	Cost increases not budgeted	
Expenditures - General Govn	01-4005-6012	Prosecutor Retainers	(17,000)	Reclass	I
Expenditures - General Govn	01-4005-6135	Computer Subscription_Proc Atty Asst	(3,500)	Reclass	J
Expenditures - Municipal Court	01-7000-5003	FT Reg Salary_Court	(2,631)	21.01.08 Paydate - 2020 Accrual	
Expenditures - Municipal Court	01-7000-6012	Judge Retainers	13,600	Budget is overstated	
Expenditures - Municipal Court	01-7000-6135	Computer Subscription_Court	3,500	Reclass	J
Expenditures - Non-Departmental	01-9000-5200	FICA EXPENSE	(12,815)	21.01.08 Paydate - 2020 Accrual	
Expenditures - Non-Departmental	01-9000-5200	FICA EXPENSE	16,000	Overall lower wages due to COVID	
Expenditures - Non-Departmental	01-9000-5210	HEALTH INSURANCE	61,000	Budget was overstated	
Expenditures - Non-Departmental	01-9000-5210	HEALTH INSURANCE	28,600	Reclass	K
Expenditures - Non-Departmental	01-9000-5215	PENSION EXPENSES	(10,674)	21.01.08 Paydate - 2020 Accrual	
Expenditures - Non-Departmental	01-9000-5215	PENSION EXPENSES	11,000	Overall lower wages due to COVID	
Expenditures - Non-Departmental	01-9000-5218	Dental Insurance	(28,600)	Reclass	K
Expenditures - Non-Departmental	01-9000-5225	UNEMPLOYMENT COMPENSATION	(9,700)	Required payouts not budgeted	
Expenditures - Parks and Rec	01-8000-5003	FT Reg Salary_Parks General	(22,704)	21.01.08 Paydate - 2020 Accrual	
Expenditures - Parks and Rec	01-8000-5003	FT Reg Salary_Parks General	(20,000)	Reclass	F
Expenditures - Parks and Rec	01-8000-5003	FT Reg Salary_Parks General	(15,000)	Parks General FT Salaries under budgeted	
Expenditures - Parks and Rec	01-8000-5004	DAY CAMP SALARIES	5,000	Less daycamp wages than budgeted	
Expenditures - Parks and Rec	01-8000-6115	PROMOTIONS/MARKETING	5,900	Curtailment of Parks Programs greater than expected	
Expenditures - Parks and Rec	01-8000-6400	EQUIPMENT LEASE	6,800	Lower activity than expected	
Expenditures - Parks and Rec	01-8000-6701	Utilities - Electric_Parks General	17,000	Account not used for actual in 2020	
Expenditures - Parks and Rec	01-8000-6705	Utilities - Telephone_Parks General	(5,200)	Under budgeted in 2020	
Expenditures - Parks and Rec	01-8000-6732	Maint/Repair - Grounds_Parks General	36,500	General Maintenance cut back	
Expenditures - Parks and Rec	01-8000-6733	Maint/Repair - Building_Parks General	5,000	Less activity	
Expenditures - Parks and Rec	01-8000-6735	Maint/Repair - Equipment_Parks General	7,000	Less activity	
Expenditures - Parks and Rec	01-8000-7047	Maint Supplies_Parks General	(8,400)	Reclasses between supplies and misc accounts - net zero	G
Expenditures - Parks and Rec	01-8000-7053	Recreation Supplies_Parks General	5,500	Reclasses between supplies and misc accounts - net zero	G
Expenditures - Parks and Rec	01-8000-7057	UNIFORMS	5,000	Fewer PT employees	
Expenditures - Parks and Rec	01-8000-7910	SPECIAL PROGRAM EXPENSES	19,100	Curtailment of Parks Programs greater than expected	
Expenditures - Parks and Rec	01-8003-5003	FT Reg Salary_Community Center	(4,423)	21.01.08 Paydate - 2020 Accrual	
Expenditures - Parks and Rec	01-8003-5003	FT Reg Salary_Community Center	(33,000)	Community Center FT Salaries under budgeted	
Expenditures - Parks and Rec	01-8003-5005	Part Time Wages_Community Center	(3,604)	21.01.08 Paydate - 2020 Accrual	
Expenditures - Parks and Rec	01-8003-7047	Maint Supplies_Community Center	(10,100)	Reclasses between supplies and misc accounts - net zero	G
Expenditures - Parks and Rec	01-8004-5003	FT Reg Salary_Athletic Complex	(834)	21.01.08 Paydate - 2020 Accrual	
Expenditures - Parks and Rec	01-8004-6732	Maint/Repair - Grounds_Athletic Complex	8,300	General Maintenance cut back	
Expenditures - Parks and Rec	01-8004-6733	Maint/Repair - Building_Athletic Complex	7,500	Less activity	

	Account Type	Account #	Account Description	Favorable (Unfavorable)		Explanation	Cross Ref for Reclasses
					\$\$		
	Expenditures - Parks and Rec	01-8006-6732	Maint/Repair - Grounds_Gempp		(10,400)	Reclass	L
	Expenditures - Parks and Rec	01-8006-6734	Maint/Repair - Facilities_Gempp		10,400	Reclass	L
	Expenditures - Parks and Rec	01-8008-6732	Maint/Repair - Grounds_Minnie Ha Ha		20,700	General Maintenance cut back	
	Expenditures - Parks and Rec	01-8009-6701	Utilities - Electric_Watson Trail		(8,700)	Account not used but not budgeted in 2020	
	Expenditures - Parks and Rec	01-8013-6735	Maint/Repair - Equipment_Driving Range		7,500	Less activity	
	Expenditures - Parks and Rec	01-8600-7940	UMPIRES		11,000	No league sports	
	Expenditures - Parks and Rec	01-8700-6140	CONTRACTUAL SERVICES		40,100	Curtailed of Fitness Classes greater than expected	
	Expenditures - Parks and Rec	01-8700-7047	SUPPLIES		7,500	Reclasses between supplies and misc accounts - net zero	G
	Expenditures - Parks and Rec	01-8700-7068	MISCELLANEOUS		5,500	Reclasses between supplies and misc accounts - net zero	G
	Expenditures - Pool	01-8002-5003	FT Reg Salary_Aquatic Facility		(852)	21.01.08 Paydate - 2020 Accrual	
	Expenditures - Pool	01-8002-6733	Maint/Repair - Building_Aquatic Facility		5,900	Pool closed all season	
	Expenditures - Pool	01-8002-7910	Special Program Expenses_Aquatic Facility		6,100	Reimbursement for membership in Crestwood Pool	
	Expenditures - Pool	01-8500-5003	POOL - FULL TIME SALARIES		20,000	Reclass	F
	Expenditures - Pool	01-8500-7068	MISCELLANEOUS		8,800	Pool closed all season	
	Expenditures - Public Safety	01-6000-5002	COMMISSIONED SALARIES		350,000	Reclass	M
	Expenditures - Public Safety	01-6000-5003	FT Reg Salary_Non-Comm Police		(17,069)	21.01.08 Paydate - 2020 Accrual	
	Expenditures - Public Safety	01-6000-5007	Holiday Premium_Non-Comm Police		(1,145)	21.01.08 Paydate - 2020 Accrual	
	Expenditures - Public Safety	01-6000-6135	Computer Subscription_PD General		23,000	REJIS rebates due to COVID, other expenditures forgone due to COVID	
	Expenditures - Public Safety	01-6000-6737	Maint/Repair - Vehicle_PD General		(20,900)	Police car incidents - \$14k offset by insurance proceeds income	
	Expenditures - Public Safety	01-6000-7037	GAS/OIL		12,900	Lower usage due to Covid restrictions	
	Expenditures - Public Safety	01-6000-8606	DONATION - POLICE		5,000	account no longer used. Replaced by project code accounting	
	Expenditures - Public Safety	01-6010-6701	Utilities - Electric_PD Bldg		6,900	Budget is overstated	
	Expenditures - Public Safety	01-6010-6705	Utilities - Telephone_PD Bldg		(5,300)	Budget is understated	
	Expenditures - Public Safety	01-6010-6733	Maint/Repair - Building_PD Bldg		(13,300)	Water main break repair	
	Expenditures - Public Safety	01-6010-7992	INMATE SECURITY FUND EXPENSES		5,500	Expected Live Scan service not incurred	
	Expenditures - Public Safety	01-6020-5003	FT Reg Salary_Comm Police		(69,052)	21.01.08 Paydate - 2020 Accrual	
	Expenditures - Public Safety	01-6020-5003	FT Reg Salary_Comm Police		(350,000)	Reclass	M
	Expenditures - Public Safety	01-6020-5003	FT Reg Salary_Comm Police		40,000	Delays in hiring and new officers brought in a lower pay	
	Expenditures - Public Safety	01-6020-5007	Holiday Premium_Comm Police		(5,200)	21.01.08 Paydate - 2020 Accrual	
	Expenditures - Public Safety	01-6020-5008	Overtime_Comm Police		(819)	21.01.08 Paydate - 2020 Accrual	
	Expenditures - Public Works	01-5000-5003	FT Reg Salary_Public Works		(32,968)	21.01.08 Paydate - 2020 Accrual	
	Expenditures - Public Works	01-5000-6015	Legal Fees		(6,300)	Higher than budgeted work on P&Z, codes and ordinances	
	Expenditures - Public Works	01-5000-6735	Maint/Repair - Equipment_PW General		(9,500)	Major backhoe repair not anticipated	
	Expenditures - Public Works	01-5000-6737	Maint/Repair - Vehicle_PW General		(8,300)	Major vehicle repair not anticipated	
	Expenditures - Public Works	01-5000-7037	GAS/OIL		5,800	Less driving and equipment use due to lower project activity	
	Expenditures - Public Works	01-5012-6701	Utilities - Electric_Off Campus City Owned		(52,000)	Reclass	N
	Expenditures - Public Works	01-5015-6701	Utilities - Electric_Infrastructure_Street Lights		52,000	Reclass	N
	Expenditures - Public Works	01-5015-6701	Utilities - Electric_Infrastructure_Street Lights		10,000	Budget is overstated	
	Expenditures - Public Works	01-5015-6738	Maint/Repair - Infrastructure_Street Lights		6,300	Lower repairs than anticipated	
	Revenue - Donations	01-8000-4592	Donation - Special Purpose_Parks General		500,000	Stieren Family Donation	
	Revenue - Grants	01-0000-4506	CARES Muni Relief		584,278	CARES Municipal Relief	
	TOTAL				\$ 1,180,582		
	<b>Capital Fund</b>						
	Capital Outlay - Parks and Rec	05-8000-7039	Minor Tools_Parks General		\$ 7,000	Reclass	A
	Capital Outlay - Parks and Rec	05-8000-9204	Cap Project/Acq - Facilities_Parks General		4,200	Reclass picnic tables to Stieren Area	B
	Capital Outlay - Parks and Rec	05-8000-9204	Cap Project/Acq - Facilities_Parks General		3,500	Reclass	C
	Capital Outlay - Parks and Rec	05-8000-9205	Cap Project/Acq - Equipment_Parks General		26,000	Reclass related to Transit Van purchase	D
	Capital Outlay - Parks and Rec	05-8000-9207	Cap Project/Acq - Vehicle_Parks General		(26,000)	Reclass related to Transit Van purchase	D
	Capital Outlay - Parks and Rec	05-8004-9204	Cap Project/Acq - Facilities_Athletic Com		11,000	Bleachers and backstop not purchased	

	Account Type	Account #	Account Description	Favorable (Unfavorable)		Explanation	Cross Ref for Reclasses
					\$		
	Capital Outlay - Parks and Rec	05-8013-9204	Cap Project/Acq - Facilities_Driving Range		9,400	Fans and outdoor mats not purchased	
	Capital Outlay - Parks and Rec	05-8018-9204	Cap Project/Acq - Facilities_Stieren Area		(8,900)	Electric to Stieren Shelter not budgeted and paid for with donated funds	
	Capital Outlay - Parks and Rec	05-8018-9204	Cap Project/Acq - Facilities_Stieren Area		(4,200)	Reclass picnic tables to Stieren Area	B
	Capital Outlay - Pool	05-8002-9203	Cap Project/Acq - Building_Aquatic Fac		7,100	Reclass for pool picnic tables	E
	Capital Outlay - Pool	05-8002-9204	Cap Project/Acq - Facilities_Aquatic Fac		(7,100)	Reclass for pool picnic tables	E
	Capital Outlay - Public Works	05-5000-6030	ENGINEERING/SURVEYING		8,500	No expenditures incurred	
	Capital Outlay - Public Works	05-5000-7039	Minor Tools_PW General		1,000	Reclass	O
	Capital Outlay - Public Works	05-5020-9208	Cap Project/Acq - Infra_Roads & Bridges		100,000	Asphalt of city streets not done in 2020 due to budget concerns	
	Capital Outlay - Public Works	05-5020-9208	Cap Project/Acq - Infra_Roads & Bridges		(7,000)	ADA Transition Plan expenditures incurred but not budgeted	
	Capital Outlay - Public Works	05-5020-9208	Cap Project/Acq - Infra_Roads & Bridges		11,000	Street striping project under budget	
	Net Impact to Fund			\$	135,500		
	<b>County Road Fund</b>						
	Expenditures - Public Works	10-5025-6738	Maint/Repair - Infrastructure_Storm Sewers	\$	8,500	No expenditures incurred	
	Net Impact to Fund			\$	8,500		
	<b>Stormwater &amp; Parks Fund</b>						
	Capital Outlay - Parks and Rec	12-8000-6030	ENGINEERING/SURVEYING	\$	701,500	I44 Ped Bridge project moving slower due to Covid	
	Capital Outlay - Parks and Rec	12-8000-6030	ENGINEERING/SURVEYING		7,800	Engineering for non-grant projects under budget	
	Expenditures - Parks and Rec	12-0000-8000	Service Charges		(1,590)	Service Charges for COP unbudgeted	
	Expenditures - Parks and Rec	12-8010-6732	Maint/Repair - Grounds_Bander		7,400	General Maintenance cut back	
	Revenue - Grants	12-8000-4505	Grants - Municipal Parks		(701,500)	I44 Ped Bridge project moving slower due to Covid	
	Net Impact to Fund			\$	13,610		
	<b>TOTAL ALL FUNDS</b>			\$	<b>1,338,192</b>		