



November 3, 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

This budget amendment is the second and final budget amendment for the current fiscal year. This budget amendment includes changes that are too significant to be covered by savings from other line items. Those changes include unanticipated donations and grants, vacancy savings, projects approved throughout the year which were not budgeted (flood repairs, equipment purchases, etc.) and savings on budgeted projects. 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 \$363,570 for the governmental funds and a net increase in cash balance of \$738,000 for the utility funds.

Budget Amendment - FY25						
	<u>Change in FY24</u> <u>Ending Balances</u>	<u>Net Change</u> <u>From Amend #1</u>	<u>Revenues</u> <u>Amendment</u>	<u>Expenditures</u> <u>Amendment</u>	<u>Est Change in FY25</u> <u>Ending Balances</u>	
General	\$ 1,185,493	\$ (32,921)	\$ 6,000	\$ (325,500)	\$ 1,484,072	
Capital	\$ 1,849,645	\$ (835,685)	\$ -	\$ 647,450	\$ 366,510	
Transportation	\$ 590,859	\$ (54,345)	\$ -	\$ 30,000	\$ 506,514	
Grants	\$ -	\$ -	\$ 4,110,860	\$ 4,110,860	\$ -	
Library	\$ 58,168	\$ -	\$ 15,850	\$ (25,150)	\$ 99,168	
Tourism	\$ 17,241	\$ -	\$ (235,000)	\$ (205,700)	\$ (12,059)	
Consol. Spec. Revenue	\$ 23,729	\$ (5,205)	\$ 198,320	\$ 227,640	\$ (10,796)	
Governmental Funds	\$ 3,725,135	\$ (928,156)	\$ 4,096,030	\$ 4,459,600	\$ 2,433,409	
Utilities - Admin	\$ -	\$ -	\$ 71,295	\$ 71,295	\$ -	
Electric	\$ 282,236	\$ (166,925)	\$ (1,400,000)	\$ (1,600,000)	\$ 315,311	
Water	\$ 1,554,875	\$ (124,772)	\$ -	\$ (680,000)	\$ 2,110,103	
Sewer	\$ 1,666,278	\$ (438,770)	\$ -	\$ -	\$ 1,227,508	
Sanitation	\$ 229,645	\$ (34,409)	\$ (400,000)	\$ (258,000)	\$ 53,236	
Fiber	\$ 17,087	\$ -	\$ -	\$ -	\$ 17,087	
Proprietary Funds	\$ 3,750,121	\$ (764,876)	\$ (1,728,705)	\$ (2,466,705)	\$ 3,723,245	
TIF #2	\$ -	\$ -	\$ -	\$ -	\$ -	
All Funds	\$ 7,475,256	\$ (1,693,032)	\$ 2,367,325	\$ 1,992,895	\$ 6,156,654	

Fiscal Impact

The budget amendment includes a net decrease in fund balance of \$363,570 for the governmental funds and a net increase in cash balance of \$738,000 for the utility funds.

BILL NO. 4813

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 DECEMBER, 2025.

CITY OF WEST PLAINS, MISSOURI

BY: _____
MAYOR MICHAEL TOPLIFF

ATTEST:

CITY CLERK KELLIE MAYERS

Exhibit A
Budget Amendment - FY25

	Revenues				Expenditures				Total Fund Balance Change from 2025 Adopted Budget
	Budget	Amendment 1	Amendment 2	Budget	Budget	Amendment 1	Amendment 2	Budget	
General	\$ 11,400,718	\$ -	\$ 6,000	\$ 11,406,718	\$ 14,402,720	\$ 32,921	\$ (325,500)	\$ 14,110,141	\$ 298,579
Capital	\$ 2,930,000	\$ -	\$ -	\$ 2,930,000	\$ 3,746,884	\$ 835,685	\$ 647,450	\$ 5,230,019	\$ (1,483,135)
Transportation	\$ 3,442,000	\$ -	\$ -	\$ 3,442,000	\$ 4,270,400	\$ 54,345	\$ 30,000	\$ 4,354,745	\$ (84,345)
Grants	\$ 14,165,780	\$ 1,648,574	\$ 4,110,860	\$ 19,925,214	\$ 14,165,780	\$ 1,648,574	\$ 4,110,860	\$ 19,925,214	\$ -
Tourism	\$ 679,250	\$ -	\$ (235,000)	\$ 444,250	\$ 719,205	\$ -	\$ (205,700)	\$ 513,505	\$ (29,300)
Library	\$ 744,000	\$ -	\$ 15,850	\$ 759,850	\$ 772,700	\$ -	\$ (25,150)	\$ 747,550	\$ 41,000
Consol. Spec. Revenue	\$ 52,500	\$ -	\$ 198,320	\$ 250,820	\$ 193,500	\$ 5,205	\$ 227,640	\$ 426,345	\$ (34,525)
Governmental Funds	\$ 33,414,248	\$ 1,648,574	\$ 4,096,030	\$ 39,158,852	\$ 38,271,189	\$ 2,576,730	\$ 4,459,600	\$ 45,307,519	\$ (1,291,726)
Utilities - Admin	\$ 553,010	\$ 5,000	\$ 71,295	\$ 629,305	\$ 553,010	\$ 5,000	\$ 71,295	\$ 629,305	\$ -
Electric	\$ 20,643,480	\$ 1,850,000	\$ (1,400,000)	\$ 21,093,480	\$ 21,013,868	\$ 2,016,925	\$ (1,600,000)	\$ 21,430,793	\$ 33,075
Water	\$ 3,077,249	\$ -	\$ -	\$ 3,077,249	\$ 5,218,091	\$ 124,772	\$ (680,000)	\$ 4,662,863	\$ 555,228
Sewer	\$ 2,838,500	\$ -	\$ -	\$ 2,838,500	\$ 4,741,146	\$ 438,770	\$ -	\$ 5,179,916	\$ (438,770)
Sanitation	\$ 4,302,356	\$ -	\$ (400,000)	\$ 3,902,356	\$ 4,890,358	\$ 34,409	\$ (258,000)	\$ 4,666,767	\$ (176,409)
Fiber	\$ 95,000	\$ -	\$ -	\$ 95,000	\$ 94,720	\$ -	\$ -	\$ 94,720	\$ -
Proprietary Funds	\$ 31,509,595	\$ 1,855,000	\$ (1,728,705)	\$ 31,635,890	\$ 36,511,193	\$ 2,619,876	\$ (2,466,705)	\$ 36,664,364	\$ (26,876)
TIF #2	\$ 609,870	\$ -	\$ -	\$ 609,870	\$ 609,870	\$ -	\$ -	\$ 609,870	\$ -
All Funds	\$ 65,533,713	\$ 3,503,574	\$ 2,367,325	\$ 71,404,612	\$ 75,392,252	\$ 5,196,606	\$ 1,992,895	\$ 82,581,753	\$ (1,318,602)

Exhibit A
Budget Amendment - FY25

Activity	Fund	Description	Revenue	Expenditure
GENERAL GOVERNMENT (CITY-SIDE)				
Comm Svcs	General	Diving board donation and related expense	\$ 6,000	\$ 6,000
Various		Vacancy savings		\$ (393,500)
Planning		Software licenses - KnowBe4 and O365		\$ 22,000
Fire		Mold damage at Station #3		\$ 40,000
Econ Dev		Move downtown FTE and related expense budget		\$ (65,500)
Downtown		Move downtown FTE and related expense budget		\$ 65,500
Planning		Remove code update		\$ (57,000)
Comm Svcs		Add sports complex feasibility study		\$ 57,000
			<u>\$ 6,000</u>	<u>\$ (325,500)</u>
Comm Svcs	Capital	Remodel utility offices at city hall		\$ 20,200
Comm Svcs		Chamber building roof		\$ 73,750
Comm Svcs		Flood repairs on fields and turf on infields		\$ 584,500
Comm Svcs		Savings on golf well		\$ (31,000)
			<u>\$ -</u>	<u>\$ 647,450</u>
Transportation	Transportation	Equipment swap with Oregon County		\$ 120,000
		Vacancy savings		\$ (90,000)
			<u>\$ -</u>	<u>\$ 30,000</u>
Police	Grant	Unanticipated grant revenue and expense - HSI	\$ 10,000	\$ 10,000
Fire		Unanticipated grant revenue and expense - RHSOC	\$ 10,000	\$ 10,000
Planning		Unanticipated grant revenue and expense - North Fork Basin	\$ 18,260	\$ 18,260
Planning		Unanticipated grant revenue and expense - Flood Buyout/Downpayment Asst	\$ 1,300,000	\$ 1,300,000
Planning		Unanticipated grant revenue and expense - Garner Villas Phase 1	\$ 150,000	\$ 150,000
Planning		Unanticipated grant revenue and expense - Garner Villas Phase 2	\$ 2,622,600	\$ 2,622,600
			<u>\$ 4,110,860</u>	<u>\$ 4,110,860</u>

Exhibit A
Budget Amendment - FY25

Activity	Fund	Description	Revenue	Expenditure
Comm Svcs	Library	Unanticipated donations and related expenses	\$ 15,850	\$ 15,850
		Vacancy savings		\$ (41,000)
			<hr/> \$ 15,850	<hr/> \$ (25,150)
Comm Svcs	Tourism	Reduce event revenues and expenses	\$ (235,000)	\$ (235,000)
		Viewpoint program expenses		\$ 29,300
			<hr/> \$ (235,000)	<hr/> \$ (205,700)
Police	Cons. Revenues	Unanticipated donations and related expenses	\$ 91,710	\$ 91,710
Fire		Unanticipated donations and related expenses	\$ 91,610	\$ 91,610
Comm Svcs		Unanticipated donations and related expenses (parks)	\$ 15,000	\$ 15,000
Planning		Abatement costs (from prior year donations)		\$ 15,000
Police		Animal control costs (from prior year donations)		\$ 520
Comm Svcs		Golf course equipment costs (from prior year donations)		\$ 13,800
			<hr/> \$ 198,320	<hr/> \$ 227,640
General Government Totals			\$ 4,096,030	\$ 4,459,600

Exhibit A
Budget Amendment - FY25

Activity	Fund	Description	Revenue	Expenditure
UTILITIES				
	Util - Admin	Administrative fees from other funds	\$ 71,295	
		Utility Hawk - Customer portal		\$ 46,020
		Tantalus software		\$ 6,500
		BS&A configuration of inventory management		\$ 7,025
		InvoiceCloud - Underestimated usage and billing		\$ 2,000
		Flood repairs and drainage at warehouse		\$ 9,750
			<u>\$ 71,295</u>	<u>\$ 71,295</u>
	Electric	Reduced project cost and insurance reimbursement - Lincoln Substation	\$ (1,450,000)	\$ (1,600,000)
		Reduced interest earnings	\$ (150,000)	
		Increase interfund loan from water fund	\$ 200,000	
			<u>\$ (1,400,000)</u>	<u>\$ (1,600,000)</u>
	Water	Increased sewer costs for Water Treatment Plant (prev. wasn't billed)		\$ 180,000
		Increase interfund loan to electric fund		\$ 200,000
		Added meter reader FTE mid-year		\$ 40,000
		Meter replacements		\$ 100,000
		Water storage project (deferred and re-budgeted)		\$ (1,200,000)
			<u>\$ -</u>	<u>\$ (680,000)</u>
	Sanitation	Reduced revenue due to change in transfer station customers	\$ (400,000)	\$ -
		Savings on dumpster purchases		\$ (48,000)
		Reduced spending on contract services		\$ (60,000)
		Savings on Hartville landfill services		\$ (150,000)
			<u>\$ (400,000)</u>	<u>\$ (258,000)</u>
Utility Funds Totals			\$ (1,728,705)	\$ (2,466,705)
All Fund Totals			\$ 2,367,325	\$ 1,992,895