



February 27, 2026

To: Sam Anselm, City Administrator

From: Earlene Rich, Finance Director

Re: Budget Amendment for the Fiscal Year Ending December 31, 2026

Executive Summary

The Finance Department, with the support of other departments, recommends the attached budget amendment for the fiscal year ending December 31, 2026.

Discussion

Incomplete projects and purchases budgeted for 2025 are carried forward in this amendment to the 2026 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 \$3,201,436 for the governmental funds and a net decrease in cash balance of \$2,294,501 for the utility funds. All balances are offset due to the ending fund balances for 2025 being higher than those estimated during the 2026 budget process in the Autumn of 2025.

Budget Amendment - FY26				
	Change in FY25	Revenues	Expenditures	Est Change in FY26
	Ending Balances	Amendment	Amendment	Ending Balances
General	\$ 622,312	\$ -	\$ 114,659	\$ 507,653
Capital	\$ 2,587,910	\$ -	\$ 2,476,416	\$ 111,494
Transportation	\$ 1,745,810	\$ -	\$ 592,854	\$ 1,152,956
Grants	\$ -	\$ 7,418,374	\$ 7,418,374	\$ -
Tourism	\$ (4,769)	\$ -	\$ 5,000	\$ (9,769)
Library	\$ 65,446	\$ -	\$ -	\$ 65,446
Consol. Spec. Revenue	\$ 63,475	\$ -	\$ 12,507	\$ 50,968
Governmental Funds	\$ 5,080,184	\$ 7,418,374	\$ 10,619,810	\$ 1,878,748
Utilities - Admin	\$ -	\$ -	\$ -	\$ -
Electric	\$ 279,838	\$ -	\$ 78,517	\$ 201,321
Water	\$ 1,575,121	\$ -	\$ 39,404	\$ 1,535,717
Sewer	\$ 3,017,821	\$ -	\$ 2,134,230	\$ 883,591
Sanitation	\$ 302,540	\$ -	\$ 42,350	\$ 260,190
Fiber	\$ 74,062	\$ -	\$ -	\$ 74,062
Proprietary Funds	\$ 5,249,382	\$ -	\$ 2,294,501	\$ 2,954,881
TIF #2	\$ -	\$ -	\$ -	\$ -
All Funds	\$ 10,329,566	\$ 7,418,374	\$ 12,914,311	\$ 4,833,629

The changes in the funds include carryforward of previously approved 2025 budget appropriations and grant projects. Some projects which have been carried over from last year include:

- Grant-funded projects
 - Hwy 160/Independence Overpass - \$2,489,080 (\$167,720 local match from Transportation)
 - St Louis Street Bridge - \$1,686,050
 - Airport Fuel Facility - \$1,662,380 (\$100,880 local match from Transportation)
 - Garner Villa projects - \$1,576,800
- Water treatment plant aeration - \$2,094,690
- Fire apparatus (truck) with 100 ft platform - \$1,799,803
- Street sweeper - \$323,930
- RTU (roof top unit) replacement for city hall and police department - \$229,480
- Civic center elevator replacement - \$195,950
- Fire Station #3 mold remediation and related remodel costs - \$89,460
- Repair flood damage to ball fields - \$77,520
- Mini excavator - \$56,000

Fiscal Impact

The budget amendment includes a net decrease in fund balance of \$3,201,436 for the governmental funds and a net decrease in cash balance of \$2,294,501 for the utility funds.

BILL NO. 4818

ORDINANCE NO. _____

AN ORDINANCE APPROVING THE ADOPTION OF AMENDED BUDGETS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026.

WHEREAS, the City Council of the City of West Plains, Missouri heretofore adopted its budget for the fiscal year beginning January 1, 2026 and ending December 31, 2026; 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, 2026 and ending December 31, 2026, 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, 2026 and ending December 31, 2026 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, 2026.

CITY OF WEST PLAINS, MISSOURI

BY: _____
MAYOR MICHAEL TOPLIFF

ATTEST:

CITY CLERK KELLIE MAYERS

Exhibit A
Budget Amendment - FY26

Activity	Fund	Carryover from 2025?	Description	Revenue	Expenditure
GENERAL GOVERNMENT (CITY-SIDE)					
Various	General	Yes	Various Purchase Orders Outstanding as of Dec. 31, 2025	\$	102,979
Planning		No	Personnel Reclassification		\$ 11,680
				\$ -	\$ 114,659
Police	Capital	Yes	Vehicles & Equipment - PO's Outstanding as of Dec. 31, 2025	\$	48,713
Fire		Yes	Vehicles & Equipment - PO's Outstanding as of Dec. 31, 2025	\$	1,843,153
Fire		No	Station #3 Renovation and HVAC Replacement (Mold Remediation)	\$	69,170
Comm Svcs		Yes	City Hall and PD HVAC Replacement - PO's Outstanding as of Dec. 31, 2025	\$	229,479
Comm Svcs		Yes	Welcome Center Bathroom Remodel	\$	12,439
Comm Svcs		Yes	Civic Center Elevator - PO's Outstanding as of Dec. 31, 2025	\$	195,948
Comm Svcs		Yes	Hilburn Turf on Infield - PO's Outstanding as of Dec. 31, 2025	\$	77,514
				\$ -	\$ 2,476,416
Transportation	Transportation	Yes	Various Purchase Orders Outstanding as of Dec. 31, 2025	\$	324,250
		Yes	Local match for grants not yet completed		\$ 268,604
				\$ -	\$ 592,854
Transportation	Grant	Yes	Various Grants - Independence Overpass	\$ 2,489,075	\$ 2,489,075
Transportation		Yes	St Louis Street Bridge	\$ 1,686,048	\$ 1,686,048
Transportation		Yes	Airport Fuel Farm	\$ 1,662,380	\$ 1,662,380
Planning		Yes	Garner Villa Phase 2	\$ 1,012,575	\$ 1,012,575
Planning		Yes	Garner Villa Sidewalks	\$ 539,179	\$ 539,179
Planning		Yes	Garner Villa Phase 1	\$ 25,050	\$ 25,050
Transportation		Yes	Vision Zero Safety Action Plan - PO's Outstanding as of Dec. 31, 2025	\$ 4,067	\$ 4,067
				\$ 7,418,374	\$ 7,418,374
Comm Svcs	Tourism	Yes	Purchase Order Outstanding as of Dec. 31, 2025	\$ -	\$ 5,000
Police	Cons. Revenues	Yes	Purchase Order Outstanding as of Dec. 31, 2025	\$ -	\$ 2,800
Comm Svcs		Yes	Unspent donations for Parks		\$ 9,707
				\$ -	\$ 12,507
General Government Totals				\$ 7,418,374	\$ 10,619,810

Exhibit A
Budget Amendment - FY26

Activity	Fund	Carryover from 2025?	Description	Revenue	Expenditure
UTILITIES					
	Electric	Yes	Mini Excavator		\$ 56,000
		Yes	Various Purchase Orders Outstanding as of Dec. 31, 2025		\$ 22,517
				\$ -	\$ 78,517
	Water	Yes	Various Purchase Orders Outstanding as of Dec. 31, 2025		\$ 39,404
	Sewer	Yes	WWTP Aeration Project	\$ -	\$ 2,094,691
		Yes	Various Purchase Orders Outstanding as of Dec. 31, 2025		\$ 39,539
				\$ -	\$ 2,134,230
	Sanitation	Yes	Purchase Order Outstanding as of Dec. 31, 2025		\$ 42,350
Utility Funds Totals				\$ -	\$ 2,294,501
All Fund Totals				\$ 7,418,374	\$ 12,914,311