WEST PLAINS

July 30, 2026

To: Sam Anselm, City Administrator

From: Earlene Rich, Finance Director

Re: Budget Amendment #2 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

Throughout the current fiscal year, changes in project costs and increases in revenues received have impacted the amount expected to be received and spent by year-end. Those changes are included 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.

Budget Amendment - FY26

	Change in FY25	Revenues		Expenditures		Est Change in FY26
	Ending Balances	Amendment 1	Amendment 2	Amendment 1	Amendment 2	Ending Balances
General	$ 622,312	$ -	$ -	$ 114,659	$ -	$ 507,653
Capital	$ 2,587,910	$ -	$ -	$ 2,476,416	$ 1,013,430	$ (901,936)
Transportation	$ 1,745,810	$ -	$ 45,000	$ 592,854	$ 207,030	$ 990,926
Grants	$ -	$ 7,418,374	$ 1,263,430	$ 7,418,374	$ 1,263,430	$ -
Tourism	$ (4,769)	$ -	$ -	$ 5,000	$ -	$ (9,769)
Library	$ 65,446	$ -	$ -	$ -	$ -	$ 65,446
Consol. Spec. Revenue	$ 63,475	$ -	$ 12,000	$ 12,507	$ 12,000	$ 50,968
Governmental Funds	$ 5,080,184	$ 7,418,374	$ 1,320,430	$ 10,619,810	$ 2,495,890	$ 703,288
Utilities - Admin	$ -	$ -	$ -	$ -	$ -	$ -
Electric	$ 279,838	$ -	$ -	$ 78,517	$ 47,670	$ 153,651
Water	$ 1,575,121	$ -	$ -	$ 39,404	$ -	$ 1,535,717
Sewer	$ 3,017,821	$ -	$ -	$ 2,134,230	$ 429,310	$ 454,281
Sanitation	$ 302,540	$ -	$ 30,000	$ 42,350	$ 40,000	$ 250,190
Fiber	$ 74,062	$ -	$ -	$ -	$ -	$ 74,062
Proprietary Funds	$ 5,249,382	$ -	$ 30,000	$ 2,294,501	$ 516,980	$ 2,467,901
TIF #2	$ -	$ -	$ 60,000	$ -	$ 60,000	$ -
All Funds	**$ 10,329,566**	**$ 7,418,374**	**$ 1,410,430**	**$ 12,914,311**	**$ 3,072,870**	**$ 3,171,189**

Fiscal Impact

The budget amendment includes a net decrease in fund balance of $1,175,460 for the governmental funds and a net decrease in cash balance of $486,980 for the utility funds. There is no overall impact to the TIF funds.

BILL NO. 4829 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 SEPTEMBER, 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)					
Planning	Capital	No	Local Match for Provalus Project - 601 Washington	$ -	$ 1,013,430
Transportation	Transportation	No	Fuel farm asphalt and lighting improvements		$ 162,030
Airport		No	Purchase of pull paver with sale of surplus revenues	$ 45,000	$ 45,000
				$ 45,000	$ 207,030
Planning	Grant	No	Local Match for Provalus Project - 601 Washington	$ 1,013,430	$ 1,013,430
Planning		No	CDBG Buyout and Homeowner Assistance Grant	$ 250,000	$ 250,000
				$ 1,263,430	$ 1,263,430
Comm Svcs	Cons. Revenues	No	Donations received in current year	$ 12,000	$ 12,000
General Government Totals				**$ 1,320,430**	**$ 2,495,890**
UTILITIES					
Electric	Electric	No	Regulators for Lincoln Substation	$ -	$ 47,670
Sewer	Sewer	Yes	Sewer Line and Manhole Relining Project	$ -	$ 250,000
WWTP		No	WWTP Aeration Project		$ 179,310
				$ -	$ 429,310
Recycle	Sanitation	No	Recycling grant for two trailers	$ 30,000	$ 40,000
Utility Funds Totals				**$ 30,000**	**$ 516,980**
TAX INCREMENT FINANCING					
TIF #2	TIF #2	No	South 160 - Estimated sales tax revenues higher than budget	$ 60,000	$ 60,000
TIF Fund Totals				**$ 60,000**	**$ 60,000**
All Fund Totals				**$ 1,410,430**	**$ 3,072,870**