November 4, 2026

To: Sam Anselm, City Administrator

From: Tona Bowen, 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

The proposed amendment represents the third and final budget amendment for the current fiscal year and does not affect the General Fund budget. Although the amendment does not increase overall departmental expenditures, it reflects significant adjustments to line items within two departments. The Community Services Department can accommodate these changes through reallocations among its existing programs. Specific budget line items are listed in the Exhibit A Because the total transfer amount is $142,300, Council approval is required.

Budget Amendment - FY26

	Change in FY25 Ending Balances	Revenues Amendment 1	Revenues Amendment 2	Revenues Amendment 3	Expenditures Amendment 1	Expenditures Amendment 2	Expenditures Amendment 3	Est Change in FY26 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	$ -	$ -	$ -	$ 592,854	$ 207,030	$ -	$ 945,926
Grants	$ -	$ 7,418,374	$ 7,418,374	$ -	$ 7,418,374	$ 1,263,430	$ -	$ (1,263,430)
Tourism	$ (4,769)	$ -	$ -	$ -	$ 5,000	$ -	$ -	$ (9,769)
Library	$ 65,446	$ -	$ -	$ -	$ -	$ -	$ -	$ 65,446
Consol. Spec. Revenue	$ 63,475	$ -	$ -	$ -	$ 12,507	$ 12,000	$ -	$ 38,968
Governmental Funds	$ 5,080,184	$ 7,418,374	$ 7,418,374	$ -	$ 10,619,810	$ 2,495,890	$ -	$ (617,142)
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	$ -	$ -	$ -	$ 42,350	$ 40,000	$ -	$ 220,190
Fiber	$ 74,062	$ -	$ -	$ -	$ -	$ -	$ -	$ 74,062
Proprietary Funds	$ 5,249,382	$ -	$ -	$ -	$ 2,294,501	$ 516,980	$ -	$ 2,437,901
TIF #2	$ -	$ -	$ -	$ -	$ -	$ 60,000	$ -	$ (60,000)
All Funds	**$ 10,329,566**	**$ 7,418,374**	**$ 7,418,374**	**$ -**	**$ 12,914,311**	**$ 3,072,870**	$ -	**$ 1,760,759**

Fiscal Impact

The budget amendment includes a net of $0.00 in fund balance changes.

BILL NO. 4844 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 City Council of the City of West Plains, Missouri heretofore amended its budget for said fiscal year with Ordinance 4818 and Ordinance 4829; 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 DECEMBER, 2026.

CITY OF WEST PLAINS, MISSOURI

BY:_____
MAYOR MICHAEL TOPLIFF

ATTEST:

_____
CITY CLERK KELLIE MAYERS

Exhibit A

Budget Amendment - FY26

Department	Fund	Carryover from 2025?	Description	Revenue	Expenditure
GENERAL GOVERNMENT (CITY-SIDE)					
Comm Svcs	General	No	Increase to Golf		
			CONTRACTED-PART TIME STAFF		$ 60,000
			MISCELLANEOUS EXPENSE		$ 44,000
			CHEMICALS		$ 32,484
			PROP LIAB AND WC INSURANCE		$ 5,816
			Decreases to Civic Center		
			WAGES AND BENEFITS		$ (66,000)
			EQUIPMENT MAINTENANCE		$ (9,000)
			PAINT AND LUMBER		$ (1,000)
			UTILITIES AND REFUSE		$ (37,000)
			NATURAL GAS		$ (20,000)
			EVENT EXPENSE		$ (9,300)
General Government Totals				**$ -**	**$ -**
All Fund Totals				**$ -**	**$ -**