



FY2025 Year End Unaudited Financial Review

12/16/2025



General Fund FY2025 Year End Financial Review



General Fund – FY2025 Performance

Revenue Budget Recap

- Moderate increase in revenues
 - Sales Tax
 - Use Tax
 - Interest Earnings

Expenditure Budget Recap

- Small variances
 - Salary and Wages
 - Staff vacancies
 - Capital Improvements
 - Campground repair



Smith's Fork Campground Road Overlay

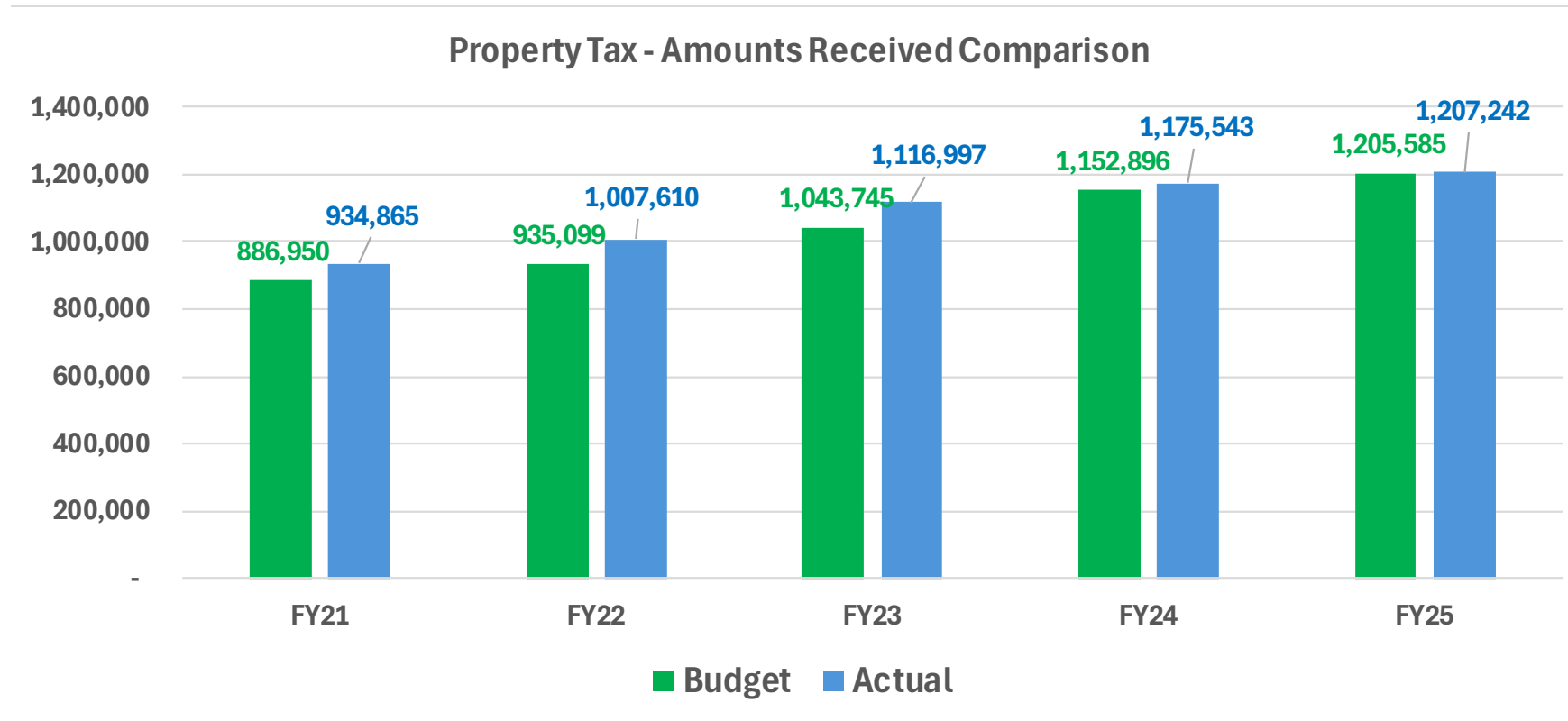
General Fund – FY2025 Performance

General Fund	FY25 Original Budget	FY25 Forecasted	FY25 Actual	Variance (Budget vs Actual)
Beginning Cash Balance	\$ 3,219,449	\$ 3,806,561	\$ 4,211,190	\$ 991,741
Revenues	\$ 6,743,657	\$ 7,272,399	\$ 8,008,334	\$ 1,264,677
Expenditures	\$ 7,482,202	\$ 7,547,496	\$ 7,368,522	\$ (113,680)
Ending Cash Balance	\$ 2,480,904	\$ 3,219,449	\$ 4,851,002	\$ 2,370,098

Revenues Exceeding Budget

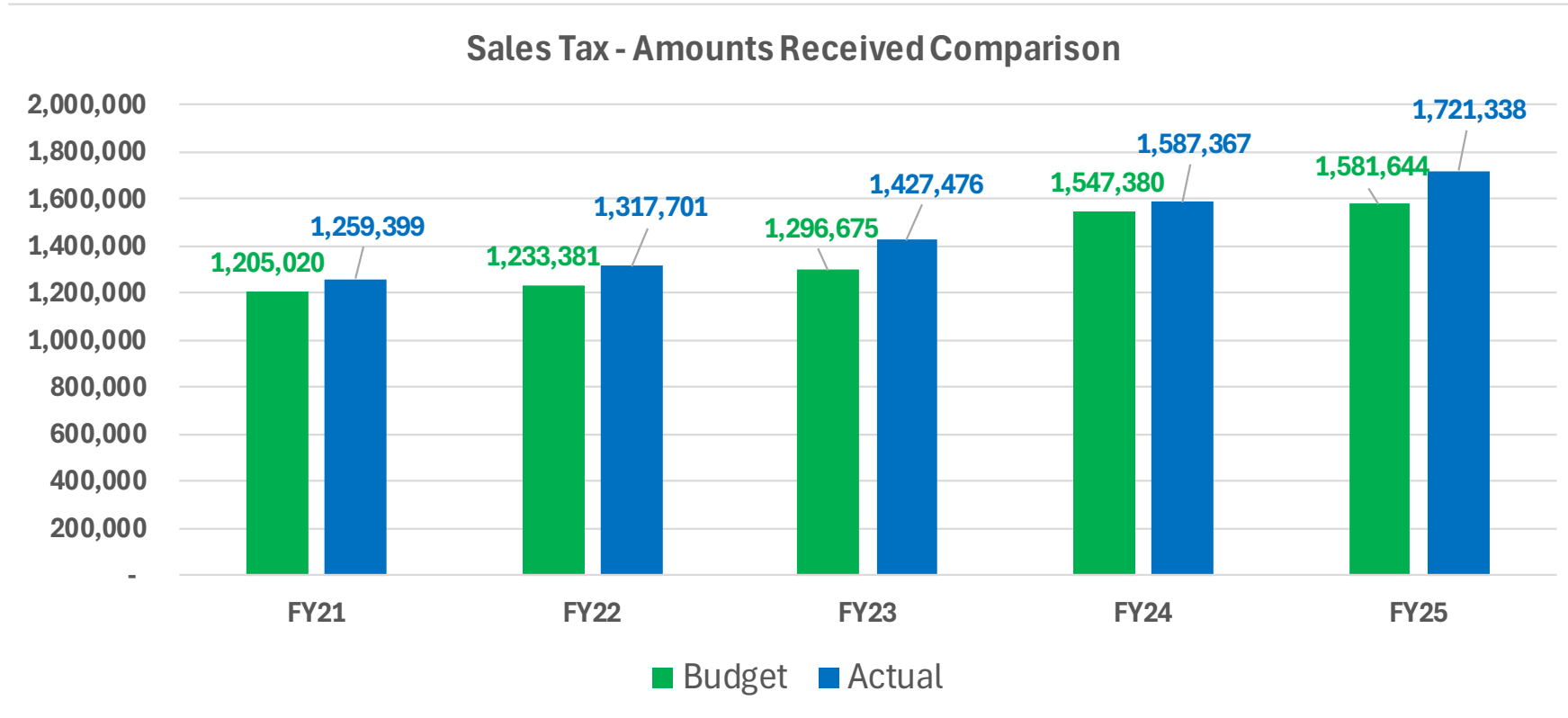
Sales Tax:	\$139,694
Use Tax:	\$206,496
Interest Earnings:	\$525,527
Campground:	\$47,135
	\$918,852

FY2025 Property Tax



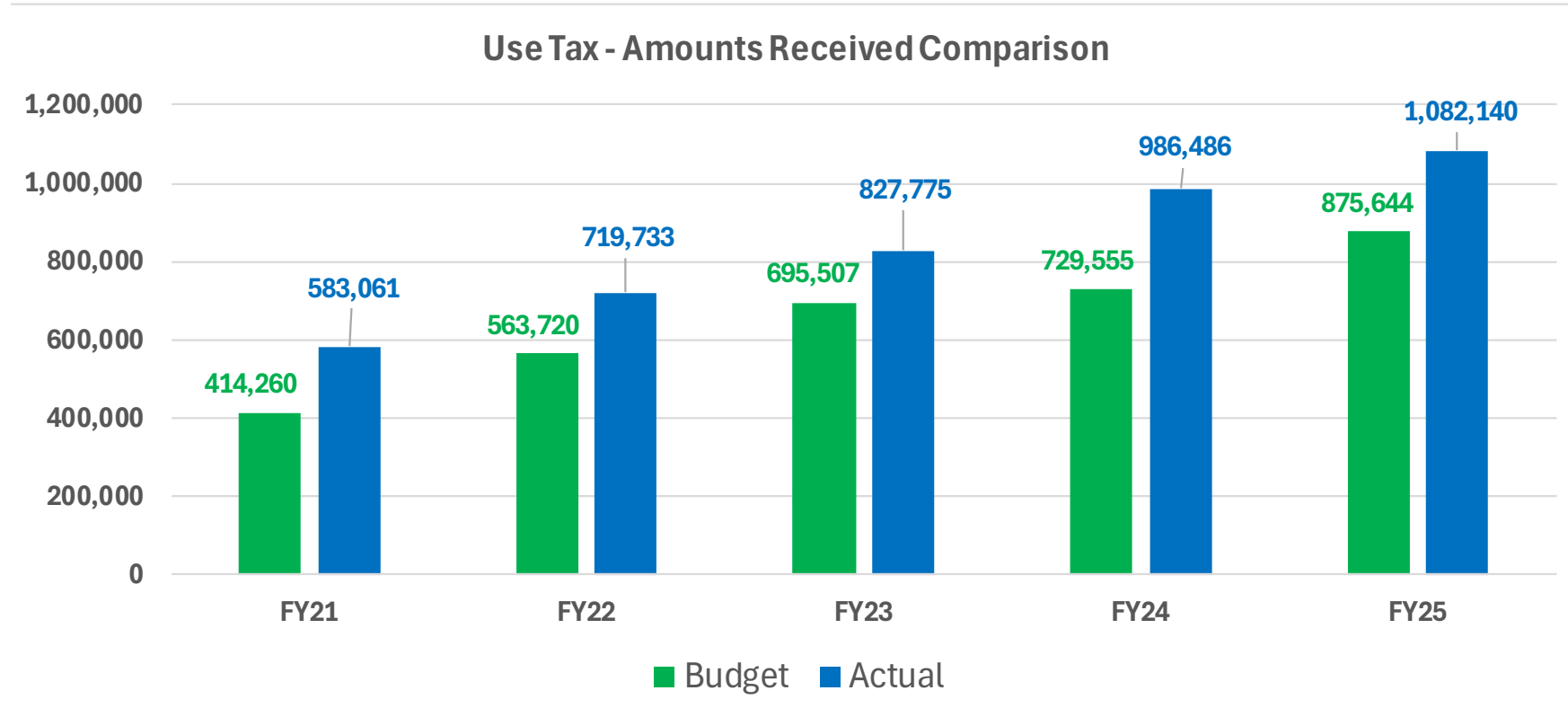
In FY25, actual property tax increased 2.7% over FY24 actual.

FY2025 City Sales Tax



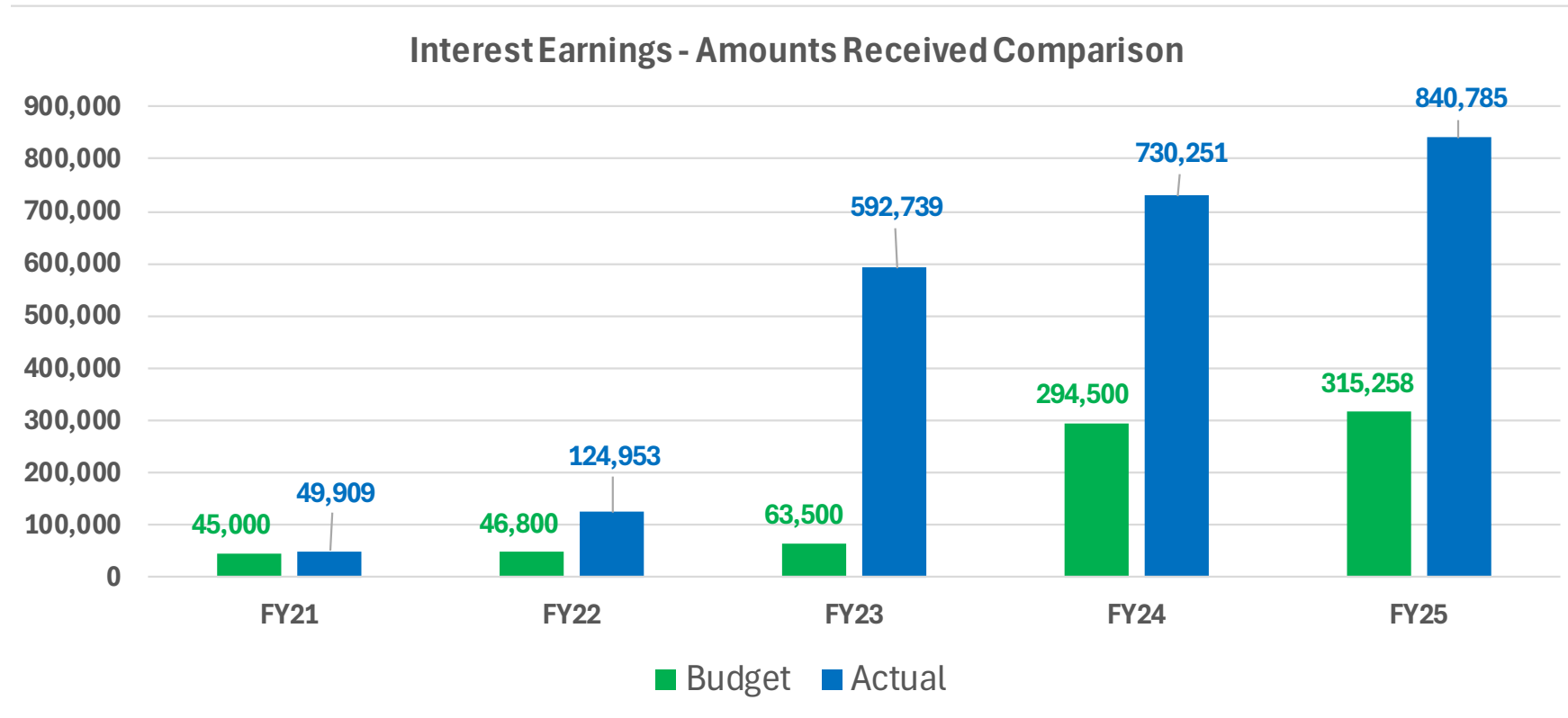
In FY25, actual sales tax increased by 8.4% over FY24 actual.

FY2025 City Use Tax



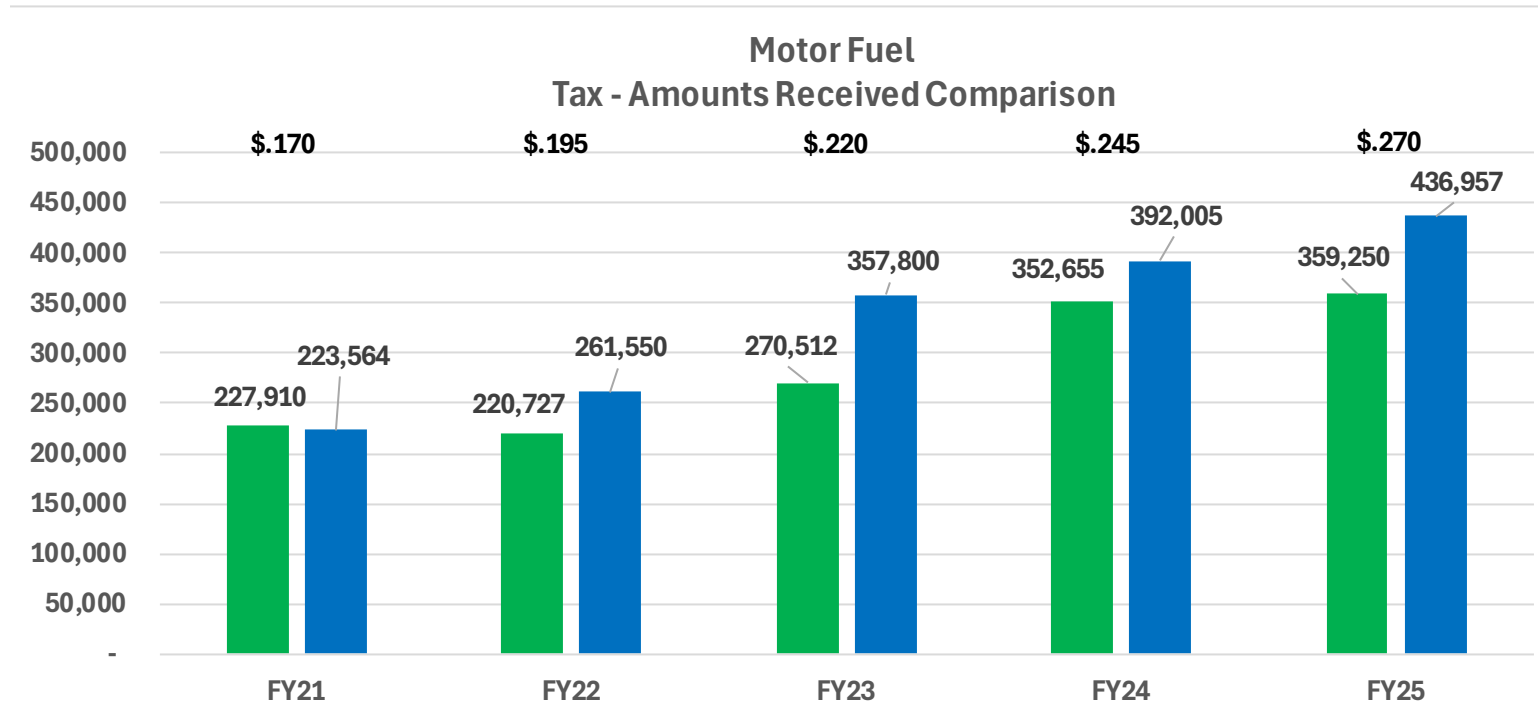
In FY25, actual use tax increased by 9.7% over FY24 actual.

FY2025 Interest Earnings



In FY25, actual interest earnings increased by 15.1% over FY24 actual.

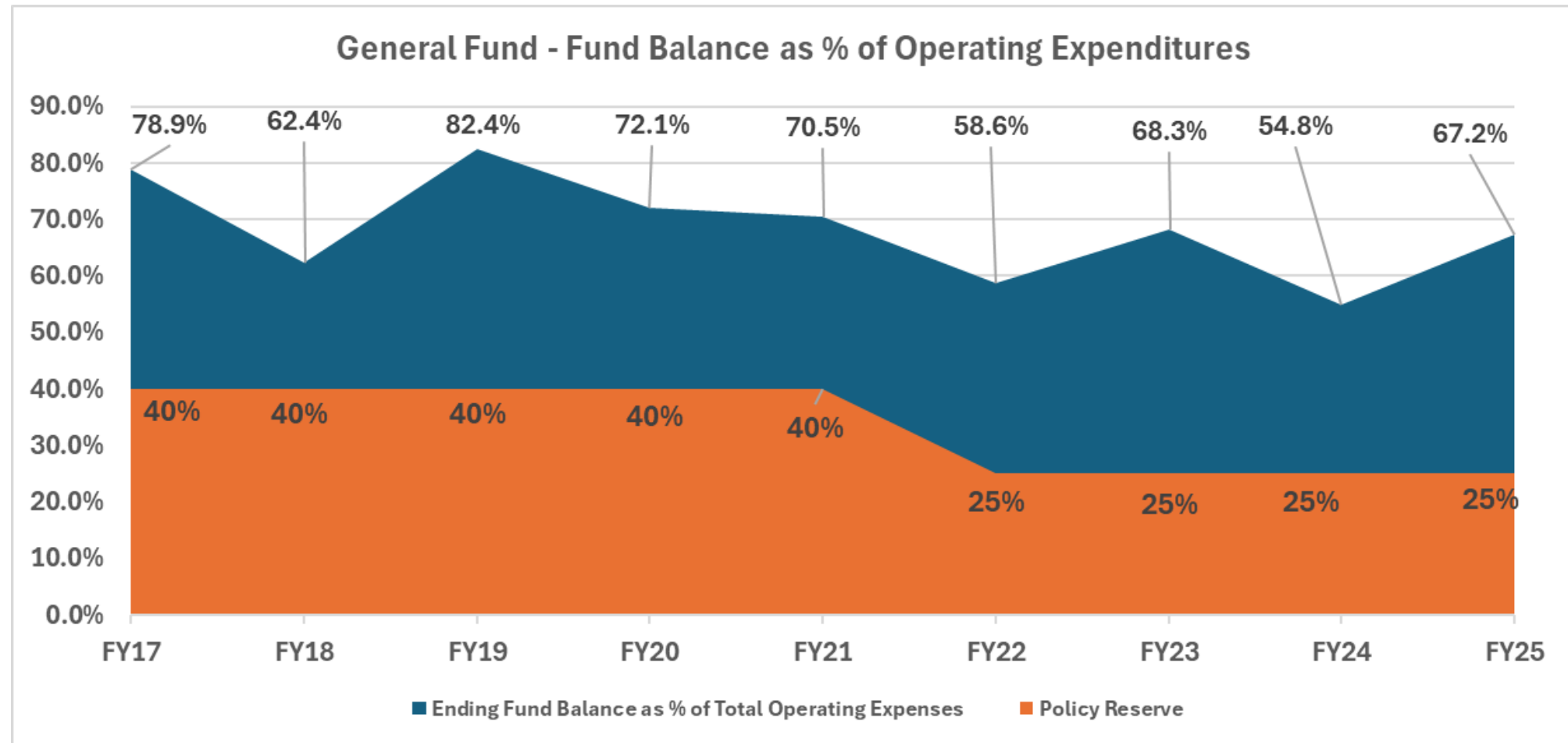
FY2025 Motor Fuel Tax



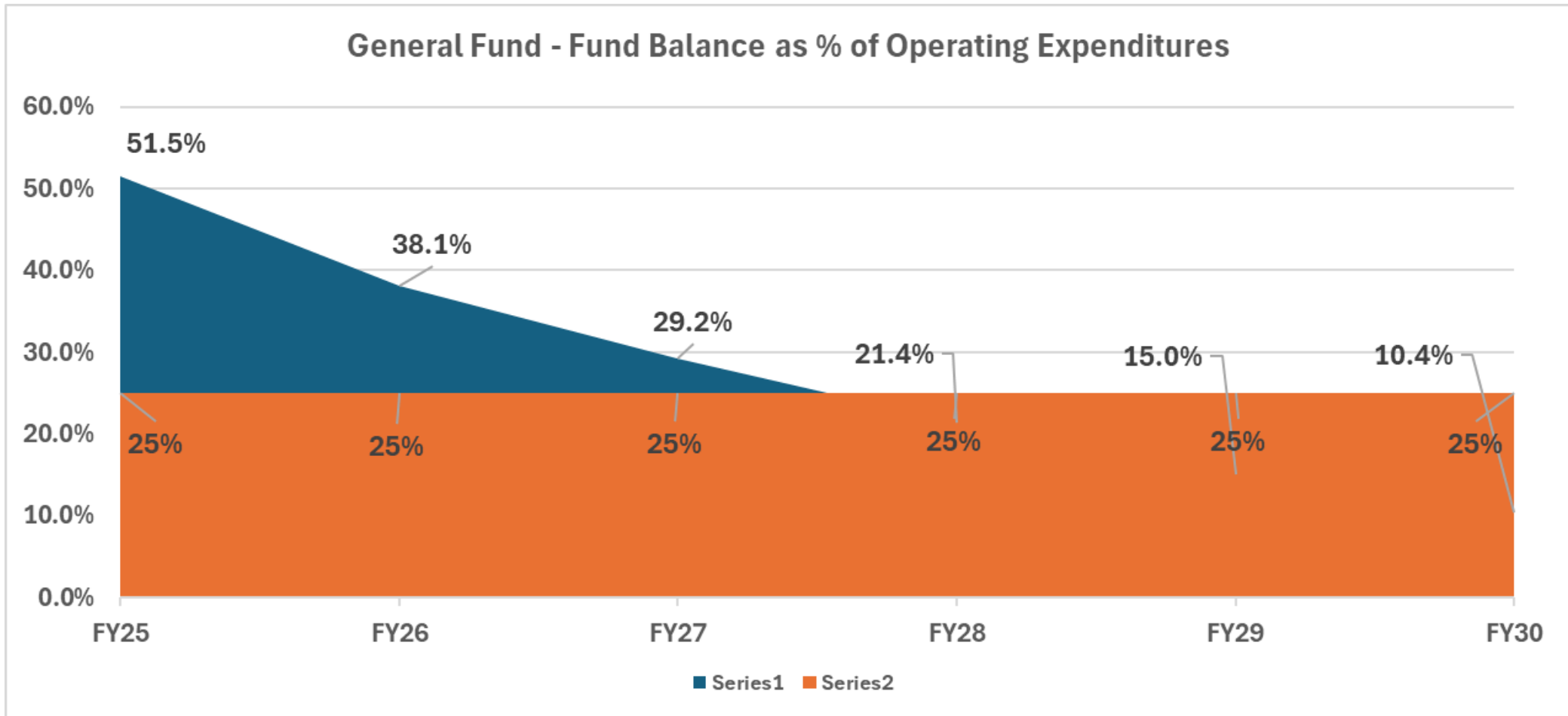
In FY25, actual motor fuel tax increased by 11.5% over FY24 actual.

On October 1, 2021, the Missouri Fuel Tax Rate increased from 17 cents per gallon to 19.50 cents per gallon. The tax is set to increase by the same amount yearly between 2021 and 2025 on July 1 of each year. On 7.1.25 the rate changed to \$0.295, which is the end of the rate hike from SB262.

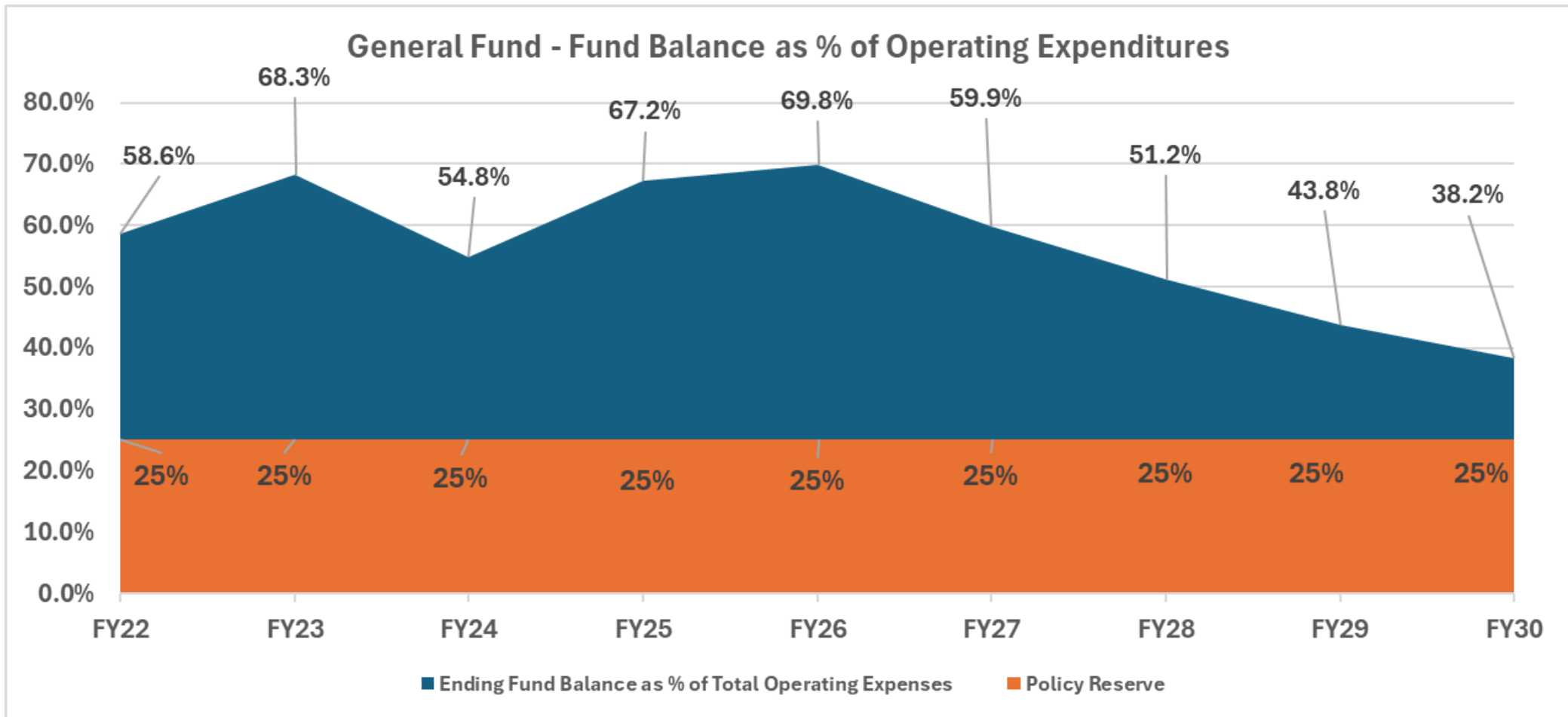
General Fund – Fund Balance Analysis



General Fund – Fund Balance Analysis as Projected During Budget



General Fund – Fund Balance Analysis Revised Projection Based on Unaudited Results





Combined Water/Wastewater Fund FY2025 Year End Financial Review

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CWWS Fund – FY2025 Performance

Revenue Performance

- Operational revenue outperformed approximately \$600,000 more than forecasted budget
- COP Issuance (\$8.5M)

Expenditure Savings

Significant projects delayed:

- 144th Street Lift Station and West Bypass (\$3.0M)
- Stonebridge Lift Station (\$1.5M)
- Smith's Fork Force Main (\$600k)
- Water Treatment Plant Improvements (\$600k)
- Maple Lane & River Crossing Waterline (\$1.19M)



Water Treatment Plant Improvements

CWWS Fund – FY2025 Performance

Combined Water & Wastewater Fund	FY25 Original Budget	FY25 Forecasted	FY25 Actual	Variance (Budget vs Actual)
Beginning Cash Balance	\$ 7,564,457	\$ 8,774,902	\$ 8,402,577	\$ 838,120
Revenues	\$ 7,143,660	\$ 7,143,660	\$ 7,704,049	\$ 560,389
Expenditures	\$ 10,276,241	\$ 8,128,320	\$ 7,503,267	\$ (2,772,974)
Ending Cash Balance	\$ 4,431,876	\$ 7,790,242	\$ 8,603,358	\$ 4,171,482



Special Sales Tax Funds FY2025 Year End Financial Review

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Transportation Sales Tax Fund

FY2025 Review

Transportation Sales Tax Fund	FY25 Original Budget	FY25 Forecasted	FY25 Actual	Variance (Budget vs Actual)
Beginning Cash Balance	\$ 486,707	\$ -	\$ 708,503	\$ 221,796
Revenues	\$ 1,718,624	\$ 928,224	\$ 739,228	\$ (979,396)
Expenditures	\$ 1,750,000	\$ 758,225	\$ 774,872	\$ (975,128)
Ending Cash Balance	\$ 455,331	\$ 656,706	\$ 672,860	\$ 217,529

Expenditures - Large Project Delays

Projects	Cost	Reimbursement
Commercial Street Sidewalks	1,000,000	800,000
1st and Bridge (Eng)	220,042	-

Capital Improvement Sales Tax Fund

FY2025 Review

Capital Improvement Sales Tax Fund	FY25 Original Budget	FY25 Forecasted	FY25 Actual	Variance (Budget vs Actual)
Beginning Cash Balance	\$ 917,552	\$ -	\$ 678,632	\$ (238,920)
Revenues	\$ 3,351,132	\$ 2,271,132	\$ 2,169,787	\$ (1,181,345)
Expenditures	\$ 4,217,875	\$ 2,827,917	\$ 2,300,226	\$ (1,917,649)
Ending Cash Balance	\$ 50,809	\$ 360,767	\$ 548,194	\$ 497,385

Expenditures - Large Project Delays

Projects	Cost	Reimbursement
1st and Bridge (Eng)	220,042	-
2nd Creek Sidewalks	795,000	600,000
Riverwalk and Trail	630,000	480,000

Parks and Stormwater Sales Tax Fund

FY2025 Review

Park and Stormwater Sales Tax Fund	FY25 Original Budget	FY25 Forecasted	FY25 Actual	Variance (Budget vs Actual)
Beginning Cash Balance	\$ 1,325,252	\$ -	\$ 1,562,128	\$ 236,876
Revenues	\$ 781,294	\$ 781,294	\$ 817,794	\$ 36,500
Expenditures	\$ 897,000	\$ 100,000	\$ 55,973	\$ (841,027)
Ending Cash Balance	\$ 1,209,546	\$ 2,006,546	\$ 2,323,949	\$ 1,114,403

Expenditures - Large Project Delays

Projects	Cost	Reimbursement
OK Railroad	281,000	184,000
Dundee Stormwater Imp.	200,000	-
Riverwalk and Trail	600,000	-


Sanitation Fund FY2025 Year End Financial Review



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Sanitation Fund FY2025 Review

Sanitation Fund	FY25 Original Budget	FY25 Forecasted	FY25 Actual	Variance (Budget vs Actual)
Beginning Cash Balance	\$ 60,176	\$ -	\$ 86,916	\$ 26,740
Revenues	\$ 985,000	\$ 971,205	\$ 982,012	\$ (2,988)
Expenditures	\$ 970,617	\$ 970,617	\$ 945,733	\$ (24,884)
Ending Cash Balance	\$ 74,559	\$ 60,764	\$ 123,196	\$ 48,637



Vehicle & Equipment Replacement Fund FY2025 Year End Financial Review



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Vehicle & Equipment Replacement Fund

FY2025 Review

VERF Fund	FY25 Original Budget	FY25 Forecasted	FY25 Actual	Variance (Budget vs Actual)
Beginning Cash Balance	\$ 69,993	\$ 72,562	\$ 72,562	\$ 2,569
Revenues	\$ 469,000	\$ 485,000	\$ 485,000	\$ 16,000
Expenditures	\$ 474,794	\$ 413,099	\$ 405,210	\$ (69,584)
Ending Cash Balance	\$ 64,199	\$ 141,894	\$ 152,352	\$ 88,153