

EXHIBIT A

**MCCROSKEY STREET COMMUNITY
IMPROVEMENT DISTRICT**

**AMENDED BUDGET
FYE DECEMBER 31, 2026**

**PRELIMINARY BUDGET
FYE DECEMBER 31, 2027**

BUDGET MESSAGE

Pursuant to the Missouri Community Improvement District Act, Sections 67.1401 to 67.1571 of the Revised Statutes of Missouri, as amended (the "CID Act"), the McCroskey Street Community Improvement District (the "District") was formed by Ordinance No. 1710 of the City of Nixa, Missouri (the "City") passed on November 21, 2011, (the "Ordinance").

The Ordinance established the District to support the development of the Projects referenced in the Ordinance by providing revenues to repay any obligations issued in relation to the Projects.

On December 22, 2011, in accordance with the CID Act and the Ordinance, the Board of Directors of the District approved Resolution No. 11-003, authorizing the District to impose sales and use taxes at the rate of one percent (1.0%) (the "CID Sales Tax"), upon approval by the qualified voters of the District, which CID Sales Tax is levied upon the receipts from the sale at retail of all tangible personal property or taxable services at retail within the District, if such property and services are subject to taxation by the State of Missouri pursuant to the provisions of Sections 144.010 to 144.525 of the Revised Statutes of Missouri, as amended, except such Sales Tax shall not apply to the sale or use of motor vehicles, trailers, boats or outboard motors nor to public utilities. The qualified voters of the District approved the CID Sales Tax at a mail-in election held on December 22, 2011, pursuant to Section 67.1545.1 of the CID Act.

Pursuant to Section 67.1545.4 of the CID Act, the director of the Missouri Department of Revenue will collect the CID Sales Tax and deduct the actual cost of such collection (in an amount equal to 1% of the CID Sales Tax collected).

For the year ending December 31, 2025, the District began the year with a fund balance of \$1,086.38. The District received CID sales tax revenue in the amount of \$87,556 and incurred expenditures of \$84,378, consisting of District operational costs and Project Cost reimbursements. The year end fund balance was \$4,265.

For the year ending December 31, 2026, the District began the year with a fund balance of \$4,265. The District anticipates receiving CID sales tax revenue of approximately \$47,070 and expenditures of approximately \$(194,936.71), consisting of District operational costs, Project Cost reimbursements, and the Project Cost adjustment. The anticipated year end fund balance is expected to be approximately \$246,271.71.

For the budget year ending December 31, 2027, the District anticipates beginning the year with a fund balance of approximately \$246,271.71. The District further anticipates receiving CID sales tax revenue of approximately \$62,070 and expenditures of approximately \$7,100, consisting of District operational costs and Project Cost reimbursements. The anticipated year end fund balance is expected to be approximately \$301,241.71.

McCroskey Street Community Improvement District
Year Ending December 31, 2027
Proposed Budget

	<u>Proposed Budget</u>
Income	
CID Sales Tax	60,000.00
CID Use Tax	2,000.00
Interest	<u>70.00</u>
Total Income	<u>62,070.00</u>
Expense	
Reimbursement of Project Costs	
Debt Service Principal	0.00
Debt Service Interest	<u>0.00</u>
Total Reimbursement of Project Costs	<u>0.00</u>
Sales Tax Trust Expenses	
Administration Expenses	
Administration Fee	5,000.00
Legal Fees	2,000.00
Insurance	<u>0.00</u>
Total Administration Expenses	<u>7,000.00</u>
Bank Fees	<u>100.00</u>
Total Sales Tax Trust Expenses	<u>7,100.00</u>
Total Expense	<u>7,100.00</u>
Net Income	<u><u>54,970.00</u></u>

Beginning Balance	\$ 246,271.71
Ending Balance	\$ 301,241.71

Outstanding Obligations	1/1/2027	Issued	Retired	12/31/2027
Certificate	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

McCroskey Street Community Improvement District
Year Ending December 31, 2026
Amended Budget

	<u>Actual January- March 2026</u>	<u>Amended Budget</u>	<u>Proposed Budget</u>
Income			
CID Sales Tax	9,829.90	40,000.00	120,000.00
CID Use Tax	6,112.94	7,000.00	
Interest	223.53	70.00	70.00
Total Income	<u>16,166.37</u>	<u>47,070.00</u>	<u>120,070.00</u>
Expense			
Reimbursement of Project Costs			
Debt Service Principal	0.00	0.00	0.00
Debt Service Interest	0.00	0.00	0.00
Project Cost Adjustment	0.00	\$(202,036.71)	
Total Reimbursement of Project Costs	<u>0.00</u>	<u>\$(202,036.71)</u>	<u>0.00</u>
Sales Tax Trust Expenses			
Administration Expenses			
Administration Fee	0.00	5,000.00	5,000.00
Legal Fees	1,057.00	2,000.00	
Insurance	0.00	0.00	0.00
Total Administration Expenses	<u>1,057.00</u>	<u>7,000.00</u>	<u>5,000.00</u>
Bank Fees	100.00	100.00	100.00
Total Sales Tax Trust Expenses	<u>\$ 1,157.00</u>	<u>\$(194,936.71)</u>	<u>5,100.00</u>
Total Expense	<u>\$ 1,157.00</u>	<u>\$(194,936.71)</u>	<u>5,100.00</u>
Net Income	<u><u>15,009.37</u></u>	<u><u>242,006.71</u></u>	<u><u>114,970.00</u></u>

Beginning Balance	\$ 4,265.00
Ending Balance	\$ 246,271.71

<u>Outstanding Obligations</u>	<u>1/1/2026</u>	<u>Issued</u>	<u>Retired</u>	<u>12/31/2026</u>
Certificate #5 -McCroskey Street CID (26-00)	145,333.89	\$ -	\$ (145,333.89)	-
Total	\$ 145,333.89	\$ -	\$ (145,333.89)	\$ -

Note: The Certificate Adjustment, Reso. 26-003, covers multiple years. 2026 will result in no further funds outstanding on Certificate No. 5.

McCroskey Street Community Improvement District
Year Ending December 31, 2025
Budget to Actual

	<u>Actual</u>	<u>Amended Budget</u>	<u>Original Budget</u>
Income			
CID Sales Tax	55,543.37	100,000.00	90,000.00
CID Use Tax	31,987.74		
Interest	25.28	50.00	50.00
Total Income	<u>87,556.39</u>	<u>100,050.00</u>	<u>90,050.00</u>
Expense			
Reimbursement of Project Costs			
Debt Service Principal	76,055.26	90,577.31	0.00
Debt Service Interest	1,594.51	2,877.63	0.00
Total Reimbursement of Project Costs	<u>77,649.77</u>	<u>93,454.94</u>	<u>110,000.00</u>
Sales Tax Trust Expenses			
Administration Expenses			
Administration Fee	5,000.00	5,000.00	5,000.00
Legal Fees	1,728.00	0.00	0.00
Insurance	0.00	0.00	0.00
Total Administration Expenses	<u>6,728.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
Bank Fees	0.00	100.00	100.00
Total Sales Tax Trust Expenses	<u>6,728.00</u>	<u>5,100.00</u>	<u>5,100.00</u>
Total Expense	<u>84,377.77</u>	<u>98,554.94</u>	<u>115,100.00</u>
Net Income	<u><u>3,178.62</u></u>	<u><u>1,495.06</u></u>	<u><u>-25,050.00</u></u>

Beginning Balance	\$	1,086.38
Ending Balance	\$	4,265.00

Outstanding Obligations	1/1/2025	Issued	Retired	12/31/2025
Certificate #3 -McCroskey Street CID (25-003)	\$ 15,230.47	\$ -	\$ (15,230.47)	-
Certificate #4 -McCroskey Street CID (25-004)	\$ 30,824.79	\$ -	\$ (30,824.79)	-
Certificate #5 -McCroskey Street CID (26-003)	\$ -	\$ 175,333.89	\$ (30,000.00)	145,333.89
Total	\$ 46,055.26	\$ 175,333.89	\$ (76,055.26)	\$ 145,333.89