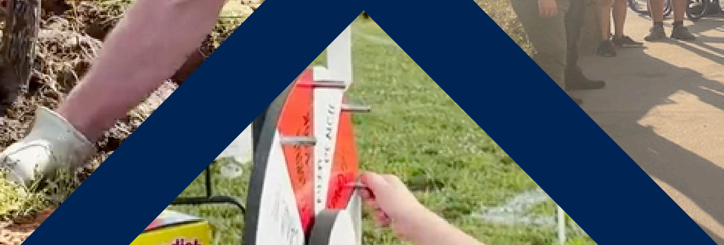
CITY OF NIXA, MO

715 W. MT. VERNON ST., NIXA, MO 65714

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025



CITY OF NIXA, MISSOURI

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025

REPORT PREPARED AND SUBMITTED BY THE FINANCE DEPARTMENT

Jimmy Liles, City Administrator
and
Jennifer Evans, Director of Finance

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CITY OF NIXA, MISSOURI
Annual Comprehensive Financial Report
For the Fiscal Year Ended December 31, 2025

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Nixa City Hall
P.O. Box 395
715 W. Mt. Vernon St.
Nixa, MO 65714
Office: 417-725-3785

June 4, 2026

To the Honorable Mayor, Members of the City Council and Citizens of the City of Nixa, Missouri:

State law requires that every general-purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended December 31, 2025.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls that it has established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Decker & Pace, LLC, Certified Public Accountants, have issued an unmodified opinion on the City of Nixa, Missouri's financial statements for the year ended December 31, 2025. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. Our MD&A complements this letter of transmittal and should be read in conjunction with it.

CITY OF NIXA, MISSOURI

Nixa, located in the southwestern part of Missouri, is six miles south of Springfield and 30 miles north of Branson on Highway 60, just four miles west of U.S. Highway 65. As one of the fastest growing cities in Missouri, Nixa increased 367% from a population of 4,076 in 1990 to a population of 19,022 in 2010. Current population of Nixa is estimated at 26,597.

Nixa, Missouri has consistently been named in the top 20 safest cities in Missouri, being among the top 10 for the last five years.

The City of Nixa provides a full range of services, including police protection, street maintenance, parks and recreational facilities, planning and zoning development, and general administrative services. Nixa is also a full-utility-service City, providing all electrical distribution, delivery of water, sanitary sewer treatment and recycling services. The City's Electric Distribution Utility purchases electric capacity and energy from Evergy Kansas Central, Nextera Energy Marketing, Southwestern Power Administration, and Nixa Solar. Energy transmission is provided by Southwest Power Pool. The City began purchases of solar power in 2017 for approximately 9% of Nixa's total annual energy consumption. In 2017, Nixa Utilities was recognized by the Smart Electric Power Alliance as one the top ten utilities around the nation that added the most solar watts per customer in 2017 and has been recognized every three years by the American Public Power Association as a Reliable Public Power Provider since 2014. Use of solar has reduced the City's carbon footprint by 10,542 metric tons per year. Coupled with federal hydropower purchases and wind power from Nextera Energy Marketing, Nixa's total renewable energy supply is approximately 54%. All of Nixa's water is pumped from the Ozark aquifer from nine strategically placed deep wells. In addition, Nixa's above ground storage has capacity for four days of normal use. Its state of the art, 4-million gallon/day sanitary sewer treatment facility accommodates all existing and near-term growth demands.

Contractually, the City accommodates curb-side trash and recycling pick-up for residents, as well as, having a public facility for all reusable product drop-offs.

PROFILE OF THE GOVERNMENT

Incorporated as a village in 1902, Nixa became a fourth-class city under Missouri law on June 7, 1946. In April 2010, Nixa citizens voted to become a Home Rule Charter city. The City Charter provides for a non-partisan municipal government consisting of a Mayor and six council members. The Mayor is elected at large by the voters of the city every three years. The City is divided into three districts with two council members elected from each district for a three-year term.

Appointments of City Administrator, City Clerk, City Attorney and Chief of Police are made by the Mayor and Council. Terms for each of these positions are indefinite.

The City Administrator is the chief administrative officer of the City and is responsible to the Mayor and Council for the administration of all City affairs. The City Administrator is also responsible for the appointment of departmental directors and employees. In addition to the City Administrator, City Clerk, City Attorney and Chief of Police, the City employs six other directors – Director of Planning and Development, Director of Public Works, Director of Finance, Director of Parks and Recreation, Director of Human Resources and Director of Communications as well as an Assistant City Administrator. A total of 175 full-time positions were budgeted for 2025.

LOCAL ECONOMY

In 2025, the City of Nixa issued permits for 149 new single-family homes and 9 multifamily developments. When completed, these projects are expected to add approximately 360 dwelling units to the city's housing stock. The new housing will include a mix of single-family homes, high-density multifamily apartments, and single-family attached units such as duplexes.

At the start of 2025, there were only 78 single-family lots available for new single-family home construction. Nixa City Council approved two preliminary plats in 2025 for new single-family residential subdivisions. The preliminary plats included 126 new single-family lots. In addition, development of two subdivisions was completed in 2025. These new subdivisions added 44 buildable single-family lots and 12 lots for 2-family construction.

City sales and use taxes experienced increases over the previous year. An additional ¾-cent general sales tax for public safety was passed by the voters in April of 2023. The City began receiving this revenue in October of 2023. In 2025, $2,831,741.84 in revenue was generated from this new tax representing a 2.32% increase over 2024. The 1-cent general and ½-cent transportation Sales taxes saw a slight increase of 3.42% over 2024, and since the use tax was passed in 2018, the city continues to see growth in use tax revenue as reflected in an increase of 14.06%. The increase to these sales and use tax revenues resulted in an additional $516,564.16 or 5.05% over 2024.

ECONOMIC DEVELOPMENT

The City invests in and supports the Christian County Business Development Corporation (CCBDC). This organization operates as a regional economic development organization which exists to assist businesses in Nixa, and throughout Christian County, with their retention and expansion needs. The organization also helps start-up businesses and promotes the communities of Christian County to potential developers. The City also invests and supports the Nixa Chamber of Commerce. The Chamber of Commerce's mission is to focus on economic and business development. They do this through their core values: attract, connect, grow and engage. The City has an Assistant City Administrator who is also designated as a business concierge. This position is instrumental in assisting current and future businesses with a variety of needs.

MAJOR INITIATIVES

During Fiscal Year 2025, the City of Nixa completed the following major initiatives:

- A tie line from two major streets in the Electric system
- A new Splash Pad at the Park
- A new UV system for the Wastewater Treatment Facility
- New City Welcome Signs
- Several new trucks and heavy equipment

Many major items, budgeted in 2025, have been carried forward into the 2026 budget for completion:

- Remodel of City Hall
- Remodel of Utility Billing building
- Southwest regional lift station
- AMI metering replacement for both Water and Electric systems

- New Police Department Building
- Sludge holding basin
- New water tower

FINANCIAL INFORMATION

In developing the City's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable assurance, but not absolute, that assets are effectively safeguarded, and transactions are performed in accordance with management's authorization and are properly recorded. The concept of reasonable assurance recognizes the cost of a control should not exceed the benefits likely to be derived and the evaluation of cost and benefits requires estimates and judgments by management. Within this framework, we believe that the City's system of internal accounting controls adequately safeguards assets and provides reasonable assurance of proper recording of financial transactions.

Internal Budgeting Controls

All funds are budgeted on an annual basis. Budgets provide a management control tool for financial planning and measurement of operational expenditure levels. Budgeting of the enterprise activity is necessary to ensure the level of user rates is sufficient to cover operational costs as well as meet bondholder requirements for debt coverage.

The City Charter specifies that the City Administrator shall submit to the Mayor and Council a budget for the ensuing fiscal year. A five-year capital program shall also be submitted prior to the final date for submission of the budget. The Council, by ordinance, adopts the budget on or before the last day of the month of the fiscal year currently ending. Adoption of the budget shall constitute appropriations of the amounts specified therein as expenditures from the funds indicated. During the fiscal year, supplemental appropriations and/or reduction of appropriations may be brought to the Council by the City Administrator for amendment of the adopted budget. In no event shall the total proposed expenditures exceed the estimated revenues to be received plus any unencumbered cash reserves.

Relevant Financial Policies

Several tools and policies have been developed and implemented by the City to ensure protection of the City's assets and to provide internal controls. In 2020, the Finance Department's Standard Operating Procedures manual was updated; the previous version had been in effect since 2015. The City's comprehensive Purchasing Policy and Investment Policy was updated and approved by Council in 2023. A Debt Management Policy was also introduced by staff in 2019 and approved by Council.

Other adopted financial policies include an Identity Theft Prevention Program, Merchant Card Policy, Grant Policy, Fixed Asset Policy, Purchasing Card Policy and Utility Billing Collection Policy.

The City of Nixa continually monitors user rates for the enterprise funds. Rate studies are conducted on a regular basis to ensure that revenues meet the needs of operations, debt, and capital improvements. User rates implement incremental increases to adjust to rising costs.

Cash Management

The City's investment policy establishes guidelines and requirements for the investment of all City revenues funds. The City's policy strives to earn the highest rate of return on invested funds without sacrificing either safety or liquidity. All deposits are secured by the Federal Deposit Insurance Cooperation and pledged securities. The securities pledged satisfy the requirements established under current state and federal laws. Proposals for comprehensive day-to-day depository and banking services are requested every three to five years from area banking institutions. The City requested and received such proposals in 2021. Investment of funds in long-term vehicles (six months or greater) are placed by competitive bids.

Long-term Financial Planning

The City of Nixa utilizes a five-year capital improvement program to identify and prioritize public projects. In accordance with our City Charter, the City Administrator is responsible for preparation of this program prior to the final date of submission of the annual budget. The capital program is adopted by resolution on or before the last day of the month of the current fiscal year.

To aid the various departments in the capital improvement program, initiatives are identified through the use of master plans. These plans, particularly electric, water and wastewater, are reviewed every three (3) to five (5) years, depending on the City achieving projected estimates (e.g. growth rates, market trends, infrastructure integrity and revenue). The City of Nixa's 2021 budget included monies to provide an electric system study. Based on the results of that study, new electric rates were adopted at the beginning of 2022. A water rate study was conducted in 2023 with proposed rates adopted through 2028. A sewer system study was conducted in 2019; a rate structure for 2020 – 2026 identified in this study was adopted by Council. The City reviewed its power purchasing contracts and rates to assess the current needs for providing electric energy to the community. As a result of that review, better alternatives were found to meet power needs while saving money. A Street master plan was presented to Council in January 2016. A survey conducted during the Street master plan process continues to assist Council in the prioritization of transportation and connectivity issues. A Parks Master Plan was completed and adopted in 2020.

Debt Administration

The City of Nixa had an outstanding debt balance of $16,885,000 on December 31, 2025 compared to a balance of $4,158,664 as of December 31, 2024. Of this balance, $0 is general obligation debt; the City made its final payment of $165,300 of general obligation debt in 2021. In compliance with Missouri Statutes, the City's general obligation debt issuance is subject to legal limitation based on 20% of total assessed value of real and personal property.

The remainder of the debt balance is comprised as follows: in the proprietary funds - special obligation bonds, $2,255,000; lease obligations, $181,747. In the governmental funds, new debt was issued for the design and construction of a new Police Department building in the amount of $14,630,000 –lease obligations, $1,381,719.

OTHER INFORMATION

Strategic Planning

In 2020, the City of Nixa developed and adopted a new 5-year strategic plan. In order to enable anyone in the community to participate in this process, the city launched ImagineNixa.com. This website explained the vision and values set by council and provided everyone an opportunity to help the City brainstorm ideas for how to best accomplish the vision. The website was open to public comment from February through June and then staff reviewed and considered every single idea submitted. The City then invited 15 Nixa residents who represented a diverse cross section of the community to participate in a strategic planning advisory committee. This committee was charged with processing the ideas that were received through Imagine Nixa and with drafting a strategic plan, taking into consideration both the public's input and the expertise of staff. The advisory committee submitted their recommendations to council, who adopted the document as the City of Nixa's Strategic Plan on Nov. 23, 2020. The City has implemented many of the action plans identified in the plan, and communication back to the community has already begun as progress is made on the priorities outlined in the plan. The strategic plan is also the major driver behind the budgetary process. The City will update the strategic plan in 2026.

Independent Audit

As specified by the City's Charter, an independent audit of all City accounts is performed at least once a year in accordance with generally accepted accounting standards by a certified public accountant or firm of such accountants who have no personal interest, direct or indirect, in the fiscal affairs of the City government or any of its officers.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Nixa for its annual comprehensive financial report for the fiscal year ended December 31, 2024. This was the ninth consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized report that satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. However, we believe our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

We would like to recognize the Mayor and Council for their high standards of professionalism in the management of the City's resources. Our appreciation is extended to the Finance Department in their diligence in maintaining a reliable reporting system, and to other City departments in providing data for this report. In addition, we would like to thank our auditors, Decker and Pace, LLC for their assistance in formulating this report.

Respectfully submitted,

Jennifer Evans

Jimmy Liles | City Administrator
jliles@nixa.com

Jennifer Evans | Director of Finance
jevans@nixa.com

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

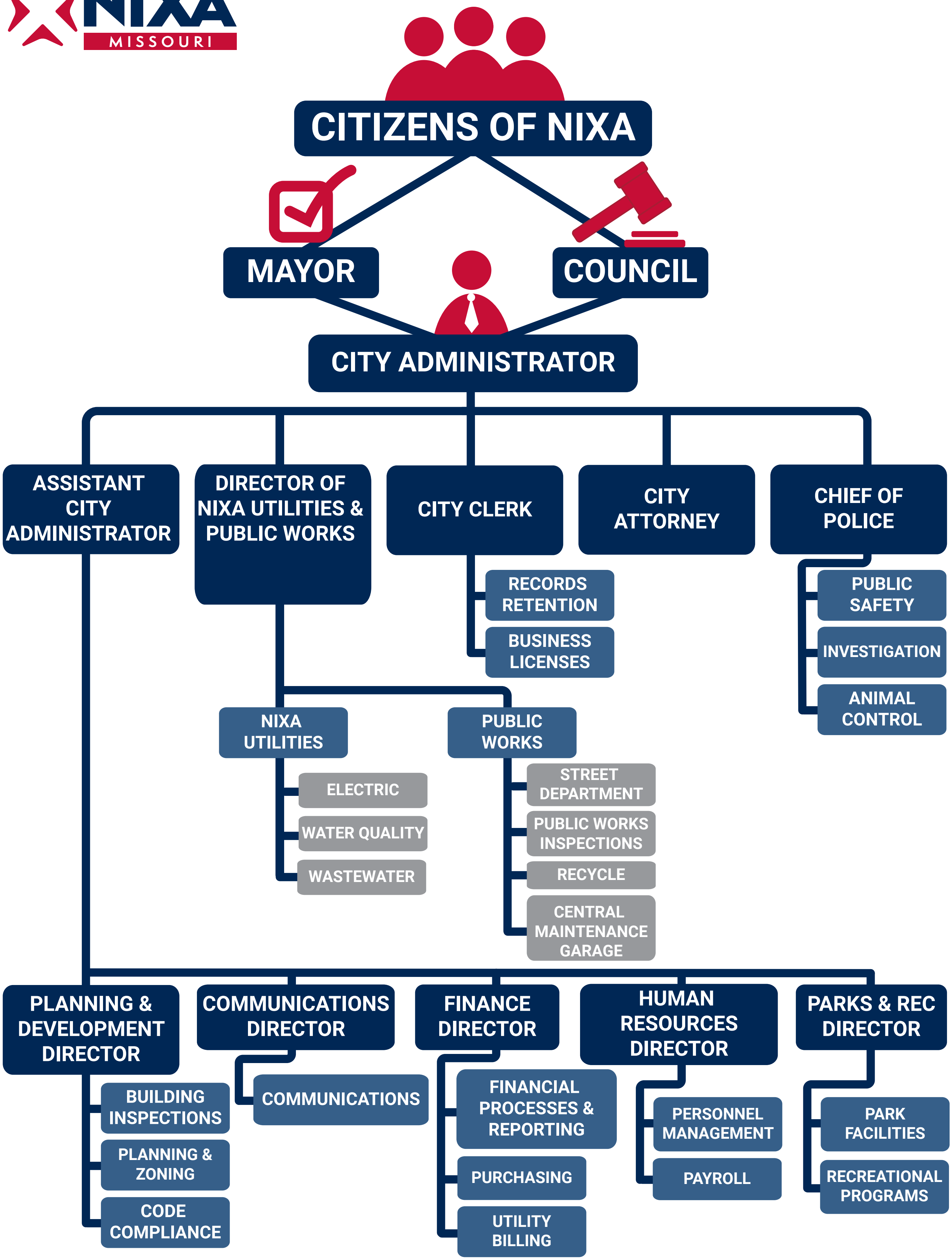
City of Nixa
Missouri

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2024

Christopher P. Morrill

Executive Director/CEO


CITIZENS OF NIXA
MAYOR
COUNCIL
CITY ADMINISTRATOR
ASSISTANT CITY ADMINISTRATOR
DIRECTOR OF NIXA UTILITIES & PUBLIC WORKS
CITY CLERK
CITY ATTORNEY
CHIEF OF POLICE
RECORDS RETENTION
BUSINESS LICENSES
PUBLIC SAFETY
INVESTIGATION
ANIMAL CONTROL
NIXA UTILITIES
PUBLIC WORKS
ELECTRIC
WATER QUALITY
WASTEWATER
STREET DEPARTMENT
PUBLIC WORKS INSPECTIONS
RECYCLE
CENTRAL MAINTENANCE GARAGE
PLANNING & DEVELOPMENT DIRECTOR
COMMUNICATIONS DIRECTOR
FINANCE DIRECTOR
HUMAN RESOURCES DIRECTOR
PARKS & REC DIRECTOR
BUILDING INSPECTIONS
PLANNING & ZONING
CODE COMPLIANCE
COMMUNICATIONS
FINANCIAL PROCESSES & REPORTING
PURCHASING
UTILITY BILLING
PERSONNEL MANAGEMENT
PAYROLL
PARK FACILITIES
RECREATIONAL PROGRAMS

City of Nixa, Missouri

Principal Officials as of December 31, 2025

Jarad Giddens, Mayor

Zern Vess, District I

Jay Ortiz, District I

Shawn Lucas, District II

Aron Peterson, District II

Darlene Graham, District III

Kelly Morris, District III

Appointed

City Administrator – Jimmy Liles

Chief of Police – Joe Campbell

City Attorney – Nick Woodman

City Clerk – Bekka Coffey

Leadership Team

Assistant City Administrator – Cindy Robbins

Interim Director of Utilities and Public Works – Travis Cossey

Director of Planning and Development – Scott Godbey

Director of Parks and Recreation – Matt Crouse

Director of Human Resources – Amanda Hunsucker

Director of Communications – Summer Rascoll

Director of Finance – Jennifer Evans

SECTION II - FINANCIAL SECTION

Decker & Pace
CERTIFIED PUBLIC ACCOUNTANTS

3259A EAST SUNSHINE
SPRINGFIELD MISSOURI 65804
417 887 1888
FAX 417 887 0028

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of City Council
City of Nixa, Missouri

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund, of the City of Nixa, Missouri, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City of Nixa, Missouri's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund, of the City of Nixa, Missouri, as of December 31, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Nixa, Missouri and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Nixa, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Nixa, Missouri's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Nixa, Missouri's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in net pension liability and related ratios, and schedule of pension plan contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Decker & Pace, LLC

Decker & Pace, LLC
Springfield, Missouri
May 13, 2026

Management's Discussion and Analysis

MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)

As management of the City of Nixa, Missouri, we offer readers of the City of Nixa's financial statements this narrative overview and analysis of the financial activities of the City of Nixa for the fiscal year ended December 31, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on page i of this report.

Financial Highlights

- The assets and deferred outflows of resources of the City of Nixa exceeded its liabilities at the close of the most recent fiscal year by $ 160,028,728 (net position). Of this amount, $57,057,728 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- As of December 31, 2025, governmental activities and business-type activities had net positions of $ 76,399,910 and $ 83,628,818, respectively.
- At the end of the current fiscal year, the City of Nixa's governmental funds reported combined ending fund balances of $ 30,898,598 an increase of $15,129,145 in comparison with the prior year. Approximately 46.89% or $14,488,830 is available for discretionary spending by the City of Nixa. The remaining fund balance is either restricted by outside parties or not in spendable form.
- The unassigned fund balance for the General Fund, $14,488,830 is 52.54% of total General Fund expenditures, and is an increase in comparison with the prior year's unassigned fund balance.
- The City of Nixa's long-term debt obligations increased by $ 13,991,642 or 336.45% as compared to fiscal year 2024.

Overview of the Financial Statements

This discussion and analysis provided here are intended to serve as an introduction to the City of Nixa's basic financial statements. The City of Nixa's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements

The *government-wide financial* statements are designed to provide readers with a broad overview of the City of Nixa's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the City of Nixa's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Nixa is improving or deteriorating.

The *statement of activities* presents information showing how the City of Nixa's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Nixa that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Nixa include general government, public safety, transportation, sanitation, culture and recreation. The business-type activities include the Waterworks, Wastewater, and Electric systems.

The government-wide financial statements can be found on pages 16 and 17 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Nixa, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Nixa can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental* activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Nixa maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and street fund which are considered to be major funds.

The City of Nixa adopts an annual appropriation budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 18-21 of this report.

Proprietary funds. The City of Nixa maintains three different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Nixa uses enterprise funds to account for its Waterworks, Wastewater, and Electric operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Waterworks, Wastewater, and Electric funds, which are considered to be major funds of the City of Nixa.

The basic proprietary fund financial statements can be found on pages 22-24 of this report

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 25-67 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City of Nixa progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 68-72 of this report.

Government-Wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the City of Nixa, assets and deferred outflows exceeded liabilities and deferred inflows by $160,028,728 at the close of the most recent fiscal year.

City of Nixa's Net Position

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current Assets and other assets	$ 34,802,465	$ 19,767,670	$ 46,735,769	$ 43,156,953	$ 81,538,234	$ 62,924,623
Capital Assets	62,208,599	60,755,835	43,057,016	42,101,812	105,265,615	102,857,647
Total Assets	97,011,064	80,523,505	89,792,785	85,258,765	186,803,849	165,782,270
Deferred Outflows of Resources						
Deferred on refunding	-	-	-	4,630	-	4,630
Deferred pension related	3,084,939	2,882,936	1,417,799	1,320,201	4,502,738	4,203,137
Total Deferred Outflows	3,084,939	2,882,936	1,417,799	1,324,831	4,502,738	4,207,767
Current Liabilities	3,875,068	3,976,970	3,196,961	2,673,792	7,072,029	6,650,762
Long-term Debt	19,774,229	4,462,617	3,917,715	4,131,244	23,691,944	8,593,861
Total Liabilities	23,649,297	8,439,587	7,114,676	6,805,036	30,763,973	15,244,623
Deferred Inflows						
Deferred on refunding	-	-	-	14,315	-	14,315
Deferred pension related	46,796	86,467	32,220	55,011	79,016	141,478
Deferred leases related	-	-	434,870	568,990	434,870	568,990
Total Deferred Inflows	46,796	86,467	467,090	638,316	513,886	724,783
Net Position:						
Net Investment in capital assets	46,000,204	59,374,116	40,620,269	39,315,182	86,620,473	98,689,298
Restricted	16,350,527	3,357,006	-	-	16,350,527	3,357,006
Unrestricted	14,049,179	12,149,265	43,008,549	39,825,062	57,057,728	51,974,327
Total net position	$ 76,399,910	$ 74,880,387	$ 83,628,818	$ 79,140,244	$ 160,028,728	$ 154,020,631

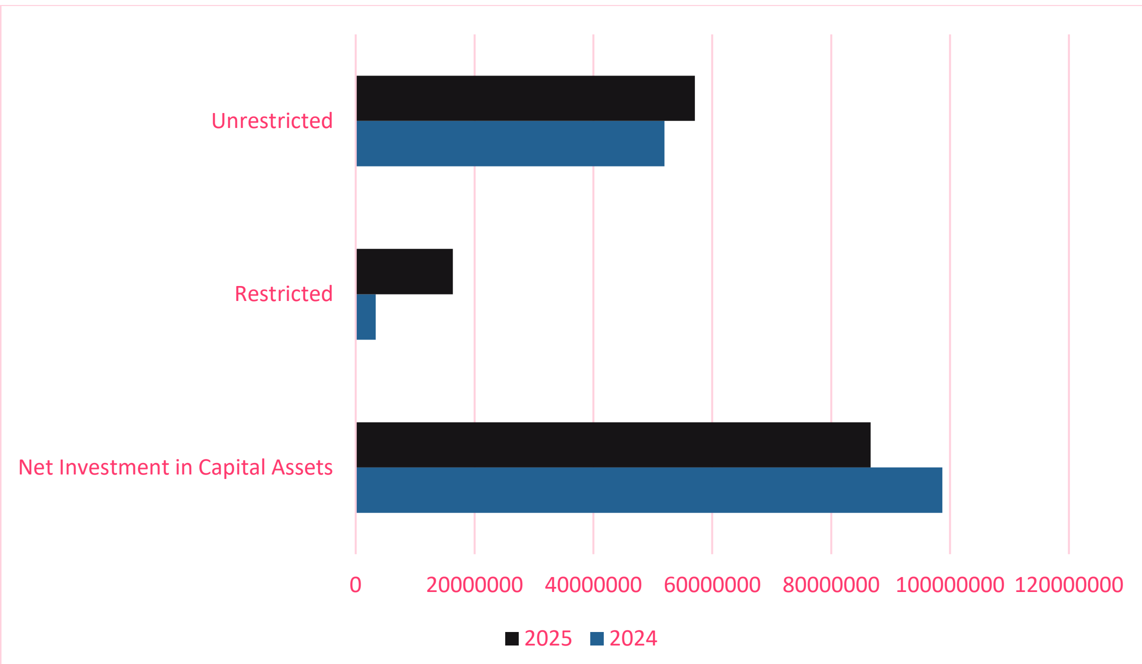
By far, the largest portion of the City of Nixa's net position (54.13%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The City of Nixa uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the City of Nixa's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Nixa's net position (10.22%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of $57,057,728 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the City of Nixa is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.   The same situation held true for the prior fiscal year.

City of Nixa, Net Position

December 31, 2025, and 2024



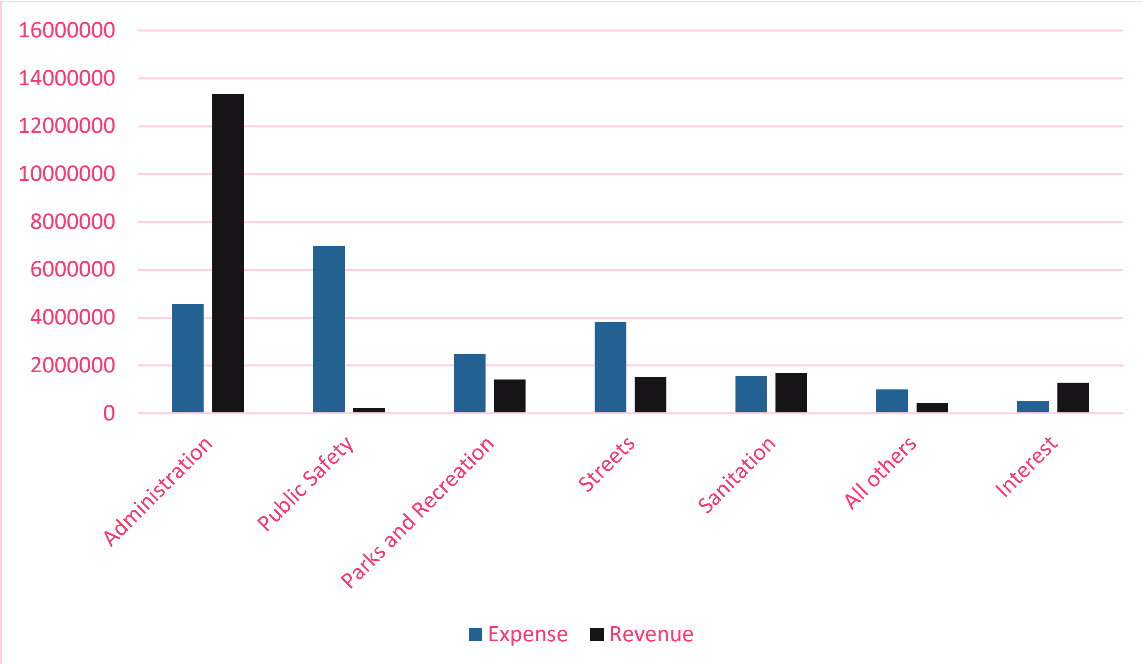
However, the City of Nixa's overall net position increased $ 6,008,097 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

Governmental Activities. Governmental activities increased the City of Nixa’s net position by $1,519,523 thereby accounting for 25.29% of the total increase in the net position of the City of Nixa. Compared to last year’s growth for Governmental activities, this was an increase of $584,404. Most of this increase over the prior year can be attributed to investment income derived from bond proceeds received in 2025 awaiting use for a new police department building.

City of Nixa's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program Revenues:						
Charges for services	$ 3,477,474	$ 3,182,169	$ 29,496,996	$ 28,477,509	$ 32,974,470	$ 31,659,678
Operating grants and contributions	119,678	3,385	-	-	119,678	3,385
Capital grants and contributions	951,905	1,401,334	313,926	143,063	1,265,831	1,544,397
General Revenues:						
Taxes	13,989,227	13,369,473	-	-	13,989,227	13,369,473
Investment earnings	1,277,702	694,267	1,580,274	1,489,290	2,857,976	2,183,557
Other	72,767	67,839	22,467	8,691	95,234	76,530
Total Revenues	19,888,753	18,718,467	31,413,663	30,118,553	51,302,416	48,837,020
Expenses:						
Administration	4,572,800	3,307,044	-	-	4,572,800	3,307,044
Public Safety	6,989,054	5,320,367	-	-	6,989,054	5,320,367
Storm water	113,230	116,222	-	-	113,230	116,222
Planning and development	891,419	731,298	-	-	891,419	731,298
Sanitation	1,560,776	1,427,516	-	-	1,560,776	1,427,516
Parks and recreation	2,488,765	1,154,765	-	-	2,488,765	1,154,765
Streets	3,809,380	2,956,811	-	-	3,809,380	2,956,811
Interest	510,271	110,885	-	-	510,271	110,885
Waterworks	-	-	3,508,422	3,771,729	3,508,422	3,771,729
Wastewater	-	-	3,879,788	3,591,003	3,879,788	3,591,003
Electric	-	-	17,069,424	16,071,940	17,069,424	16,071,940
Total Expenses	20,935,695	15,124,908	24,457,634	23,434,672	45,393,329	38,559,580
Other sources and (uses)						
Gain on sale of capital assets	-	-	99,010	103,004	99,010	103,004
Transfers	2,566,465	2,497,928	(2,566,465)	(2,497,928)	-	-
Change in Net Position	1,519,523	6,091,487	4,488,574	4,288,957	6,008,097	10,380,444
Net Position, beginning-restated	74,880,387	68,788,900	79,140,244	74,851,287	154,020,631	143,640,187
Net Position, ending	$ 76,399,910	$ 74,880,387	$ 83,628,818	$ 79,140,244	$ 160,028,728	$ 154,020,631

Expenses and Program Revenues -Governmental Activities



Business-type activities. Business-type activities increased the City of Nixa's net position by $4,488,574 thereby accounting for 74.71% of the total growth in the net position of the City of Nixa. This was an increase of $199,617 over the prior year. This increase can be attributed to investment income due to a new investment strategy diversifying the City's investments in higher yield investments for its operating reserves.

Financial Analysis of the City of Nixa's Funds

As noted earlier, the City of Nixa uses fund accounting to demonstrate compliance with legal or finance-related requirements.

Governmental Funds

The focus of the City of Nixa's governmental funds is to provide information on the near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Governmental fund balance is reported in five separate categories: Nonspendable, restricted, committed, assigned, and unassigned. Nonspendable fund balance includes amounts that cannot be spent for legal or practical reasons. Examples include prepaid items and inventory. Restricted fund balance includes amounts restricted to specific purposes by external parties such as amounts restricted for specific purposes such as streets and parks.

Restricted fund balance includes amounts that have been set aside by the City of Nixa Council for a specific purpose prior to the end of the fiscal year. Unassigned fund balance includes all remaining amounts.

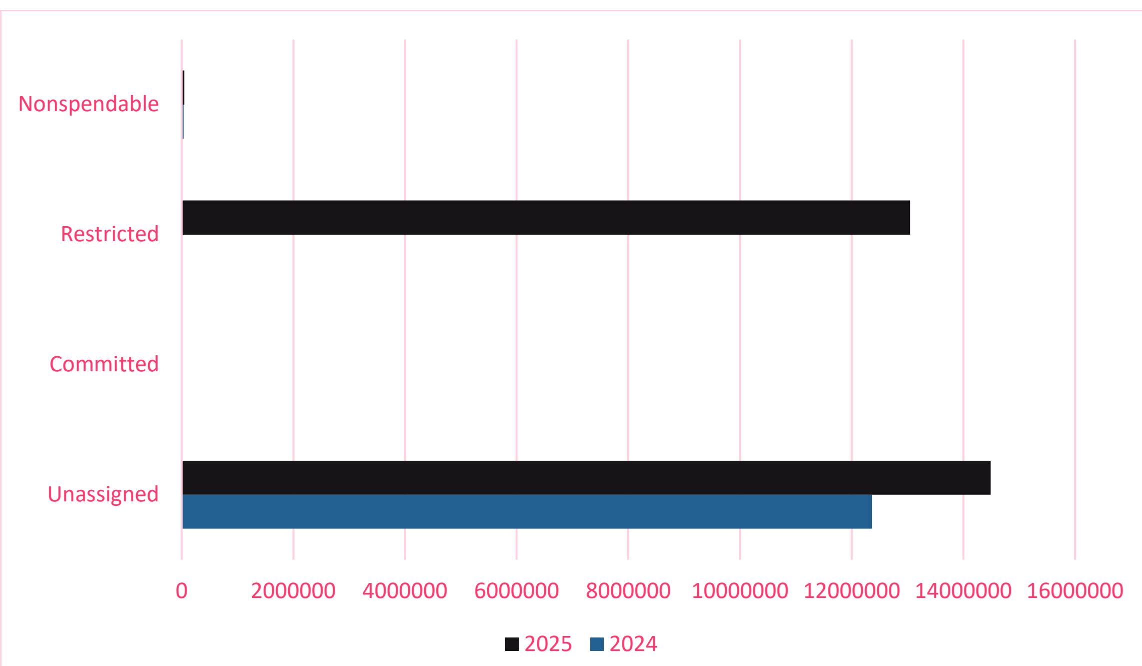
As of the end of the current fiscal year, the City of Nixa's governmental funds reported a combined ending fund balance of $ 30,898,598 with an increase of $ 15,129,145 compared to the prior fiscal year. Of the total balance, $59,241 is Non-spendable, $16,350,527 is restricted, and $14,488,830 is unassigned.

The General Fund is the chief operating fund of the City of Nixa. At the end of the current fiscal year, the General Fund reported a fund balance of $ 27,578,978 of which $ 46,815 was nonspendable, $13,043,333 restricted, and $14,488,830 was unassigned.

General Fund

Components of Fund Balance

December 31, 2025, and 2024



The fund balance of the General Fund increased $ 15,175,448, which was up from the prior year of $ 1,122,569. As compared to the prior year, the General Fund had an increase in sales tax of $ 517,312, Sanitation fees $ 148,688, and interest on investments $ 583,435. Although sales tax remained relatively flat In 2025, the slight increase can be attributed, in part, to the opening of several new restaurants within Nixa. Sanitation rates incrementally increase every year; that, coupled with growth in the population of the city, accounts for an increase in associated revenue. In 2025, the city began a new investment program to diversify its investments across three different areas. Monthly cash flow needs were kept in the city's money market account; capital project funding was invested in a liquid pooled investment fund with MOSIP (Missouri Securities Investment Program); and operating reserves were placed in a long-term (5 year) laddered investment of T-bills. This approach has allowed the city to see a larger gain on its idle cash. Most of the fund balance increase can be attributed to bond proceeds of just over $15,006,086. These special obligation bonds were issued for the construction of a new Police Department building.

This project got underway in the fall of 2025 and as of year-end, $3,280,599 had been expended. The fund balance of the Street Fund decreased ($ 46,303), which was a decrease over the prior year of ($ 299,396) as a result in combination of less money expended on operations and capital improvements.

Proprietary Funds

The City of Nixa's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position in the City of Nixa's major proprietary funds totaled the following: (1) $7,109,673 in the Waterworks Fund, (2) $ 8,413,722 in the Wastewater Fund and (3) $ 27,485,154 in the Electric Fund. The finances of these funds were discussed earlier as part of the business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

A few noteworthy revisions were made to the General Fund original expenditure budget. The original General Fund expenditure budget was forecasted at $ 34,295,757 and the revised expenditure budget was increased by $190,255 or .55% to $ 34,486,012. Actual expenditures for the General Fund came in 44.03% Under the revised expenditure budget. The budget had anticipated the completion of the bond project for capital improvements.

CAPITAL ASSET AND DEBT ADMINISTRATION

(net of depreciation)

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Land	$ 3,410,648	$ 3,238,390	$ 499,368	$ 499,368	$ 3,910,016	$ 3,737,758
Buildings	4,298,902	4,635,790	1,661,713	1,738,663	5,960,615	6,374,453
Improvements	5,060,035	5,106,262	34,585,979	34,320,467	39,646,014	39,426,729
Street	40,981,843	42,044,705		-	40,981,843	42,044,705
Equipment	138,659	632,944	2,458,376	1,960,146	2,597,035	2,593,090
Vehicles	1,516,591	1,836,976	1,315,168	808,298	2,831,759	2,645,274
Construction-In-Progress	6,801,921	3,260,769	2,536,412	2,774,870	9,338,333	6,035,639
	$ 62,208,599	$ 60,755,836	$ 43,057,016	$ 42,101,812	$ 105,265,615	$ 102,857,648

Additional information on the City of Nixa's capital assets can be found in Note D and P of the notes to the financial statements of this report.

Debt

At year-end, the City of Nixa had $ 18,150,306 in outstanding notes as compared to the prior year of $ 4,158,664

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenue Bonds	$ -	$ -	$ -	$ 55,000	$ -	$ 55,000
Special O. Bonds	14,630,000	-	2,255,000	2,540,000	16,885,000	2,540,000
Lease Obligations	1,083,559	1,381,719	181,747	181,945	1,265,306	1,563,664
TOTALS	$ 15,713,559	$ 1,381,719	$ 2,436,747	$ 2,776,945	$ 18,150,306	$ 4,158,664

Additional information on the City of Nixa's long-term debt can be found in Note E and F of the notes to the financial statements of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The 2026 budget for the City of Nixa indicates $96,485,170 in expenditures and $73,610,646 in revenue and other sources of funds. Expenditures include $43,917,512 for operations, $2,231,202 for debt retirement and lease obligations and $50,336,456 for capital improvement projects. Revenue for 2026 will cover 100% of operational expenses and debt retirement. Funding for capital improvements is distributed as follows:

- 54.56% will be funded by current-year revenue and other sources of funds, including bond proceeds
- The remaining 45.44%, or $22,874,524, will be funded by restricted fund balance.
- Of that amount, $14,500,000 is budgeted for the ongoing construction of the new police department building, supported by $15,000,000 in Special Obligation Bonds issued in 2025.

The general, transportation, and additional general for public safety sales taxes for 2025 remained relatively flat over the previous year, only coming in 3.06% higher than 2024. The consolidated Use Tax continues to see growth reflected in an increase of 14.06% in 2025 over 2024. The budget for 2026 reflects a 2% increase over projected year end amounts in sales tax based on revenue projections of several retail establishments planned to come into Nixa in 2026 and a 15% increase over 2025 projected amounts for use taxes.

Construction activity remains constant and strong within the City. The number of lots that have been approved by Council via a preliminary plat that are awaiting development is 402. In addition to the lots that are expected to be developed, there are 146 residential lots that are currently being developed as part of a subdivision and will be added to the City's lot inventory once the final permitting process is complete.

Additionally, there are 295 single family lots that are ready and waiting for completion of the construction permitting process, as well as 745 dwelling units that have been approved by the City Council. These dwelling units will be in the form of single-family attached (duplex) structures and multi-family (apartment) developments.

Capital projects for 2026 are budgeted as $50,336,456. Of this budget, $250,000 has been appropriated for land, $333,500 has been appropriated for Improvements, $14,908,000 for Buildings, $1,637,763 has been appropriated for Building Improvements, $1,068,172 for Vehicles, $2,441,184 for Equipment, and $29,697,837 for Infrastructure. A few noteworthy Projects include: replacement and conversion to AMI meters in both the Electric and Water Departments; a new substation; a new regional lift station; City Hall remodel; a new water tower; a new Police Department building; improvements to several streets including sidewalk and lighting additions as well as widening; development of park land; and storm water improvements, just to name a few.

The City underwent a compensation study in 2023 and restructured many of its pay grades. The results of the study saw the City choosing to bring salaries within the 25th percentile of the market rates as well as including a 3% cost of living adjustment for all positions in 2024. The City's plan over the next few years was to bring salaries to the 50th percentile of the market rates. This commitment resulted in an additional $2,390,442 to the personnel budget from 2024 to 2025 and further increase of $1,362,238 to the personnel budget from 2025 to 2026. Along with pay increases, the City moved 2 positions from part-time to full-time, one in the communications department and one in building maintenance. Additionally, several positions were designated as contingent pending reevaluation after the first quarter of 2026. These included the addition of a General Foreman position in the Electric Department and a Utility Worker position in the Water Department. The positions were placed on a contingency basis because the Director of Utilities and Public Works had retired, and a replacement had not yet been hired at the time the budget was adopted. This approach was intended to ensure the new Director would have input regarding the department's staffing structure.

Two new Patrol Officer positions were also placed on a contingent basis. Following a reevaluation of sales tax revenue after the first quarter of 2026, the City Council approved the addition of one of the two positions.

In 2026, the City plans to undertake its five-year strategic planning initiative. Through citizen engagement and collaboration with staff, the City looks forward to developing a plan that will guide growth and priorities over the next five years.

Through both capital planning and the delivery of programs and services, the City remains committed to serving the citizens of Nixa as a high-performing government focused on creating a safe community, reliable infrastructure, and a sustainable economy, while fostering a vibrant atmosphere united by hometown spirit.

CONTACTING THE CITY OF NIXA'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the City of Nixa's finances and to show the City of Nixa's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Director of Finance's Office at 715 West Mt. Vernon, Nixa, Missouri

Jennifer Evans

Jennifer Evans, *CPFO*

Director of Finance

SECTION II - FINANCIAL SECTION

CITY OF NIXA, MISSOURI

STATEMENT OF NET POSITION

DECEMBER 31, 2025

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalent	$ 18,045,452	$ 24,101,988	$ 42,147,440
Investments	14,069,426	14,287,810	28,357,236
Receivables:			
Utility accounts, net	70,511	3,569,229	3,639,740
Lease receivable	-	474,842	474,842
Property taxes, net	1,070,005	-	1,070,005
Other taxes	1,341,404	-	1,341,404
Other	146,426	-	146,426
Materials and supply inventory	-	4,280,260	4,280,260
Prepaid items	59,241	21,640	80,881
Capital assets:			
Land	3,410,648	499,368	3,910,016
Construction in progress	6,801,921	2,536,412	9,338,333
Other capital assets, net of accumulated depreciation	51,996,030	40,021,236	92,017,266
Total Assets	97,011,064	89,792,785	186,803,849
DEFERRED OUTFLOW OF RESOURCES			
Deferred amounts related to pensions	3,084,939	1,417,799	4,502,738
Total Deferred Outflows of Resources	3,084,939	1,417,799	4,502,738
LIABILITIES			
Accounts payable	1,248,098	1,768,503	3,016,601
Accrued wages and benefits	187,374	99,356	286,730
Accrued sales tax	-	23,172	23,172
Accrued interest	10,125	7,254	17,379
Unearned revenues	2,429,471	-	2,429,471
Deposits payable	-	1,298,676	1,298,676
Long-term liabilities:			
Amounts due within one year:			
Revenue bonds	450,000	295,000	745,000
Lease obligations	481,100	76,605	557,705
Compensated absences	89,893	36,728	126,621
Amounts due in more than one year:			
Net pension liability	2,666,909	1,113,327	3,780,236
Revenue bonds	14,674,836	1,960,000	16,634,836
Lease obligations	602,459	105,142	707,601
Compensated absences	809,032	330,913	1,139,945
Total Liabilities	23,649,297	7,114,676	30,763,973
DEFERRED INFLOW OF RESOURCES			
Deferred inflows related to pensions	46,796	32,220	79,016
Deferred inflows related to leases	-	434,870	434,870
Total Deferred Inflow of Resources	46,796	467,090	513,886
NET POSITION			
Net investment in capital assets	46,000,204	40,620,269	86,620,473
Restricted for:			
Street improvements	3,307,194	-	3,307,194
Storm water improvements	2,223	-	2,223
Police Building	13,041,110		13,041,110
Unrestricted	14,049,179	43,008,549	57,057,728
Total Net Position	$ 76,399,910	$ 83,628,818	$ 160,028,728

The notes to financial statements are an integral part of this statement.

CITY OF NIXA, MISSOURI

STATEMENT OFACTIVITIES FOR THE YEAR ENDED

DECEMBER 31, 2025

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	$ 4,572,800	$ 130,328	$ 3,050	$ 589,776	$ (3,849,646)	$ -	$ (3,849,646)
Public safety:							
Police	6,989,054	52,499	116,628	53,683	(6,766,244)	-	(6,766,244)
Planning	891,419	346,391	-	-	(545,028)	-	(545,028)
Sanitation	1,560,776	1,690,467	-	-	129,691	-	129,691
Park and recreation	2,488,765	1,257,789	-	150,033	(1,080,943)	-	(1,080,943)
Streets	3,809,380	-	-	158,413	(3,650,967)	-	(3,650,967)
Storm water	113,230	-	-	-	(113,230)	-	(113,230)
Interest on long-term debt	510,271	-	-	-	(510,271)	-	(510,271)
Total governmental activities	20,935,695	3,477,474	119,678	951,905	(16,386,638)	-	(16,386,638)
Business-type activities:							
Waterworks	3,508,422	4,233,813	-	-	-	725,391	725,391
Wastewater	3,879,788	4,710,850	-	313,926	-	1,144,988	1,144,988
Electric	17,069,424	20,552,333	-	-	-	3,482,909	3,482,909
Total business-type activities	24,457,634	29,496,996	-	313,926	-	5,353,288	5,353,288
Total Government	$ 45,393,329	$ 32,974,470	$ 119,678	$ 1,265,831	(16,386,638)	5,353,288	(11,033,350)
General Revenues:							
Property taxes for general purposes					1,268,292	-	1,268,292
Franchise taxes					619,250	-	619,250
Sales and use taxes					10,738,118	-	10,738,118
Missouri motor fuel taxes					1,363,567	-	1,363,567
Investment earnings					1,277,702	1,580,274	2,857,976
Miscellaneous					72,767	22,467	95,234
Gain on sale of capital assets					-	99,010	99,010
Transfers					2,566,465	(2,566,465)	-
Total general revenues, special items, and transfers					17,906,161	(864,714)	17,041,447
Change in net position					1,519,523	4,488,574	6,008,097
Net position beginning					74,880,387	79,140,244	154,020,631
Net position ending					$ 76,399,910	$ 83,628,818	$ 160,028,728

The notes to financial statements are an integral part of this statement.

CITY OF NIXA, MISSOURI

BALANCE SHEET - GOVERNMENTAL FUNDS

DECEMBER 31, 2025

ASSETS	General Fund	Street Fund	Total Governmental Funds
Cash and cash equivalent	$ 15,150,815	$ 2,894,637	$ 18,045,452
Investments	13,355,565	713,861	14,069,426
Accounts receivable-			
Property taxes, (net)	1,070,005	-	1,070,005
Refuse (net)	70,511	-	70,511
Sales, franchise, and motor fuel taxes	1,066,506	274,898	1,341,404
Other	142,632	3,794	146,426
Prepaid items	46,815	12,426	59,241
Total Assets	$ 30,902,849	$ 3,899,616	$ 34,802,465
LIABILITIES			
Accounts payable	$ 1,152,319	$ 95,779	$ 1,248,098
Accrued wages and benefits	164,142	23,232	187,374
Unearned revenues	1,968,486	460,985	2,429,471
Total Liabilities	3,284,947	579,996	3,864,943
DEFERRED INFLOWS OF RESOURCES			
Unavailable property tax revenue	38,924	-	38,924
FUND BALANCES			
Fund Balances -			
Nonspendable	46,815	12,426	59,241
Restricted-			
Streets	-	3,307,194	3,307,194
Storm water	2,223	-	2,223
Police Building	13,041,110	-	13,041,110
Unassigned	14,488,830	-	14,488,830
Total Fund Balances	27,578,978	3,319,620	30,898,598
Total Liabilities, Deferred Inflow of Resources and Fund Balances	$ 30,902,849	$ 3,899,616	$ 34,802,465

The notes to financial statements are an integral part of this statement.

CITY OF NIXA, MISSOURI

RECONCILIATION OF THE GOVERNMENT FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
DECEMBER 31, 2025

Total Fund Balances-Governmental Funds		$ 30,898,598
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.		
Non-depreciable assets	10,212,569	
Depreciable assets	51,996,030	
		62,208,599
Property taxes assessed by the City, but not collected as of year end, are deferred within the fund financial statements. However, revenue for this amount is recognized in the government-wide statements.		38,924
Certain amounts are not a use of financial resources and, therefore, are not reported in the governmental funds. These items consist of:		
Deferred outflows - pension related	3,084,939	
Pension liabilities	(2,666,909)	
Deferred inflows - pension related	(46,796)	
		371,234
Interest on long-term debt is accrued as a liability in the government-wide statements but is not recognized in the government funds until due.		(10,125)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:		
Lease Obligations payable	(1,083,559)	
Bond payable	(14,630,000)	
Compensated absences	(898,925)	
		(16,612,484)
Governmental funds report the effect of premiums, discounts, and refunding and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		
Premium on bonds		(494,836)
Net position of governmental activities		$ 76,399,910

The notes to financial statements are an integral part of this statement.

CITY OF NIXA, MISSOURI

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCVES - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2025

	General Fund	Street Fund	Total Governmental Funds
REVENUES			
Taxes:			
Property taxes	$ 1,260,740	$ -	$ 1,260,740
Franchise taxes	619,250	-	619,250
Sales and use taxes	8,838,364	1,899,754	10,738,118
Intergovernmental taxes:			
Missouri motor fuel taxes	-	1,363,567	1,363,567
Licenses & permits	76,645	-	76,645
Charges for services:			
Sanitation	1,690,467	-	1,690,467
Park programs	1,407,822	-	1,407,822
Plan reviews and inspections	346,391	-	346,391
Fines & forfeitures	106,182	-	106,182
Investment earnings	1,139,330	138,372	1,277,702
Grants-			
Federal	669,979	158,413	828,392
State and local	36,425	-	36,425
Contributions	3,050	-	3,050
Impact fees	53,683	-	53,683
Miscellaneous	63,588	9,179	72,767
Total Revenues	16,311,916	3,569,285	19,881,201
EXPENDITURES			
Current:			
General government	3,836,053	-	3,836,053
Police	6,322,670	-	6,322,670
Streets	-	2,204,439	2,204,439
Planning/Economic development	875,685	-	875,685
Parks	2,097,249	-	2,097,249
Sanitation	1,560,776	-	1,560,776
Storm water	113,230	-	113,230
Capital outlay:			
General government	587,188	-	587,188
Police	2,693,411	-	2,693,411
Streets	-	1,229,328	1,229,328
Parks	181,817	-	181,817
Storm water	27,555	-	27,555
Debt service:			
Principal retirement	496,849	-	496,849
Interest and fiscal agent fees	391,521	-	391,521
Issuance costs	118,750	-	118,750
Total Expenditures	19,302,754	3,433,767	22,736,521
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	(2,990,838)	135,518	(2,855,320)
OTHER FINANCING SOURCES (USES)			
Lease issued	198,689	-	198,689
Bonds issued	14,630,000	-	14,630,000
Premium on bonds issued	494,836	-	494,836
Sale of general capital assets	49,963	44,512	94,475
Transfers (out)	(25,396,343)	(969,254)	(26,365,597)
Transfers in	26,876,368	742,921	27,619,289
Transfer in-Fee in Lieu of Taxes	1,312,773	-	1,312,773
Total Other Financing Sources (Uses)	18,166,286	(181,821)	17,984,465
NET CHANGE IN FUND BALANCES	15,175,448	(46,303)	15,129,145
FUND BALANCES - BEGINNING	12,403,530	3,365,923	15,769,453
FUND BALANCES- ENDING	$ 27,578,978	$ 3,319,620	$ 30,898,598

CITY OF NIXA, MISSOURI

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2025

Amounts reported for *governmental activities* in the statement of activities are different because:		
Net change in fund balances - total governmental funds		$ 15,129,145
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the net effect on capital asset related transactions when converting to the full accrual basis.		1,452,764
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the same statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position		
Lease proceeds	(198,689)	
Bond Proceeds	(14,630,000)	
Bond Premiums	(494,836)	
Principal payments	496,849	
		(14,826,676)
Under the modified accrual basis of accounting used in the governmental funds, revenues are not recognized until funds are measurable and available to finance current expenditures. In the statement of activities, however, which is presented on the accrual basis, revenues are reported regardless of when financial resources are available. This is the net adjustment to property tax revenue in converting to the full accrual basis.		7,552
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.		
Compensated absences	(96,566)	
Change in LAGERS net pension obligation	(146,696)	
		(243,262)
Change in net position of governmental activities		$ 1,519,523

CITY OF NIXA, MISSOURI

STATEMENT OF NET POSITION PROPRIETARY FUNDS

DECEMBER 31, 2025

	Business-type Activities			
ASSETS	Waterworks Fund	Wastewater Fund	Electric Fund	Total Enterprise Funds
Current assets:				
Cash and cash equivalent	$ 3,948,280	$ 5,919,700	$ 14,234,008	$ 24,101,988
Investments	2,903,162	2,230,107	9,154,541	14,287,810
Accounts receivable, net	469,291	583,731	2,516,207	3,569,229
Lease receivable	474,842	-	-	474,842
Material and supplies inventory	210,201	-	4,070,059	4,280,260
Prepaid items	7,238	6,262	8,140	21,640
Total Current Assets	8,013,014	8,739,800	29,982,955	46,735,769
Noncurrent assets:				
Capital assets:				
Land	181,257	264,111	54,000	499,368
Construction in progress	946,735	736,714	852,963	2,536,412
Buildings	751,617	1,379,952	920,744	3,052,313
Plant	15,725,864	24,924,954	19,315,222	59,966,040
Equipment	870,484	2,332,227	899,078	4,101,789
Vehicles	602,565	1,483,807	1,725,232	3,811,604
Right-to-use lease vehicles	132,201	57,941	133,388	323,530
Less: Accumulated depreciation	(6,247,644)	(14,582,312)	(10,404,084)	(31,234,040)
Total Noncurrent Assets	12,963,079	16,597,394	13,496,543	43,057,016
Total Assets	20,976,093	25,337,194	43,479,498	89,792,785
DEFERRED OUTFLOW OF RESOURCES				
Deferred amounts related to pension	404,115	333,908	679,776	1,417,799
Total Deferred Outflows of Resources	404,115	333,908	679,776	1,417,799
LIABILITIES				
Current liabilities:				
Accounts payable	139,410	297,224	1,331,869	1,768,503
Accrued wages and benefits	29,393	24,566	45,397	99,356
Accrued sales tax	-	-	23,172	23,172
Accrued interest	7,254	-	-	7,254
Deposits payable	267,451	-	1,031,225	1,298,676
Debt due within one year:				
Compensated absences	10,256	6,805	19,667	36,728
Revenue bonds payable	295,000	-	-	295,000
Lease obligation	32,477	12,452	31,676	76,605
Total Current Liabilities	781,241	341,047	2,483,006	3,605,294
Noncurrent liabilities:				
Compensated absences	92,306	61,602	177,005	330,913
Revenue bonds payable	1,960,000	-	-	1,960,000
Lease obligation	61,082	10,369	33,691	105,142
Net pension liability	317,332	262,201	533,794	1,113,327
Total Noncurrent Liabilities	2,430,720	334,172	744,490	3,509,382
Total Liabilities	3,211,961	675,219	3,227,496	7,114,676
DEFERRED INFLOW OF RESOURCES				
Deferred inflows related to pensions	9,184	7,588	15,448	32,220
Deferred inflows related to leases	434,870	-	-	434,870
Total Deferred Inflows of Resources	444,054	7,588	15,448	467,090
NET POSITION				
Net investment in capital assets	10,614,520	16,574,573	13,431,176	40,620,269
Unrestricted	7,109,673	8,413,722	27,485,154	43,008,549
Total Net Position	$ 17,724,193	$ 24,988,295	$ 40,916,330	$ 83,628,818

The notes to financial statements are an integral part of this statement.

CITY OF NIXA, MISSOURI

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2025

	Business-type Activities			
	Waterworks Fund	Wastewater Fund	Electric Fund	Total Enterprise Funds
OPERATING REVENUES:				
Charges for services	$ 4,209,276	$ 4,521,521	$ 20,522,794	$ 29,253,591
Recycling charges	-	189,329	-	189,329
Hookups, permits, and reconnect fees	24,537	-	29,539	54,076
Miscellaneous income	1,745	404	20,318	22,467
Total Operating Revenues	4,235,558	4,711,254	20,572,651	29,519,463
OPERATING EXPENSES:				
Administrative and professional fees	156,323	137,220	159,331	452,874
Computer supplies and expense	110,844	43,978	65,502	220,324
Depreciation	718,819	1,109,449	707,177	2,535,445
Dues and licenses	92,551	5,319	104,554	202,424
Economic development	26,000	26,000	26,000	78,000
Electricity purchased	-	-	11,804,355	11,804,355
Emergency management	-	-	1,593	1,593
Gasoline and diesel	26,527	38,030	28,065	92,622
Insurance	80,497	131,513	87,159	299,169
Repairs, maintenance, and supplies	688,225	1,076,585	1,116,186	2,880,996
Recycle expense	-	200,879	-	200,879
Safety program	429	2,036	47,929	50,394
Salaries and benefits	1,450,623	1,079,766	2,265,003	4,795,392
Telephone	14,894	2,855	8,019	25,768
Training	17,429	9,451	50,735	77,615
Tree trimming	-	-	542,480	542,480
Utilities	3,483	3,255	5,386	12,124
Vehicle expense	14,431	10,838	42,157	67,426
Total Operating Expenses	3,401,075	3,877,174	17,061,631	24,339,880
OPERATING INCOME	834,483	834,080	3,511,020	5,179,583
NON-OPERATING REVENUES (EXPENSES):				
Investment earnings	260,389	298,119	873,813	1,432,321
Interest revenue-leases	147,953	-	-	147,953
Gain on sale of capital assets	45,140	40,125	13,745	99,010
Interest expense and agent fees	(107,347)	(2,614)	(7,793)	(117,754)
Total Non-operating Revenues (Expenses)	346,135	335,630	879,765	1,561,530
INCOME BEFORE TRANSFERS , IMPACT FEES, AND GRANTS	1,180,618	1,169,710	4,390,785	6,741,113
TRANSFERS, IMPACT FEES, AND GRANTS				
Transfer (out)-Fee in Lieu of Taxes to General Fund	(350,914)	-	(961,859)	(1,312,773)
Transfer (out)	(2,187,400)	(1,913,472)	(7,738,699)	(11,839,571)
Transfers in	2,401,025	1,411,472	6,773,382	10,585,879
Impact fees	-	313,926	-	313,926
CHANGE IN NET POSITION	1,043,329	981,636	2,463,609	4,488,574
TOTAL NET POSITION - BEGINNING	16,680,864	24,006,659	38,452,721	79,140,244
TOTAL NET POSITION - ENDING	$ 17,724,193	$ 24,988,295	$ 40,916,330	$ 83,628,818

The notes to financial statements are an integral part of this statement.

CITY OF NIXA, MISSOURI
STATEMENT OF CASH FLOWS PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Business-type Activities			
	Waterworks Fund	Wastewater Fund	Electric Fund	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from customers	$ 4,235,558	$ 4,711,254	$ 20,572,651	$ 29,519,463
Payments to suppliers	(1,117,057)	(1,634,684)	(15,328,135)	(18,079,876)
Payments to employees	(1,450,623)	(1,079,766)	(2,265,003)	(4,795,392)
Net Cash Provided by Operating Activities	1,667,878	1,996,804	2,979,513	6,644,195
CASH FLOWS FROM NONCAPITAL ACTIVIITES:				
Transfers In	2,401,025	1,411,472	6,773,382	10,585,879
Transfers (out)	(2,538,314)	(1,913,472)	(8,700,558)	(13,152,344)
Net Cash (Used for) Noncapital Activities	(137,289)	(502,000)	(1,927,176)	(2,566,465)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Impact fees	-	313,926	-	313,926
Proceeds from sale of capital assets	45,140	40,125	13,745	99,010
Payments for capital acquisitions	(1,018,323)	(1,221,965)	(1,250,361)	(3,490,649)
Principal Repayments	(308,663)	(68,643)	(28,546)	(405,852)
Lease proceeds	52,482	6,586	6,586	65,654
Interest paid	(107,347)	(2,614)	(7,793)	(117,754)
Net Cash (Used for) Capital and Related Financing Activities	(1,336,711)	(932,585)	(1,266,369)	(3,535,665)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchase of investments	(2,824,011)	(2,167,898)	(8,856,010)	(13,847,919)
Interest on investments	329,191	235,910	575,282	1,140,383
Net Cash (Used for) Investing Activities	(2,494,820)	(1,931,988)	(8,280,728)	(12,707,536)
NET CASH (DECREASE) FOR THE YEAR	(2,300,942)	(1,369,769)	(8,494,760)	(12,165,471)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	6,249,222	7,289,469	22,728,768	36,267,459
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 3,948,280	$ 5,919,700	$ 14,234,008	$ 24,101,988
RECONCILIATION OF TOTAL CASH AND CASH EQUIVALENTS TO STATEMENT OF NET POSITION				
Cash and cash equivalents	$ 3,948,280	$ 5,919,700	$ 14,234,008	$ 24,101,988
Total Cash and Cash Equivalents	$ 3,948,280	$ 5,919,700	$ 14,234,008	$ 24,101,988
Reconciliation of operating income to net cash provided by operating activities:				
Operating Income	$ 834,483	$ 834,080	$ 3,511,020	$ 5,179,583
Adjustments to reconcile net operating income to net cash provided by operating activities:				
Depreciation	718,819	1,109,449	707,177	2,535,445
(Increase) Decrease in accounts receivable	102,140	(65,160)	(270,297)	(233,317)
(Increase) Decrease in inventories	96,214	-	(1,315,236)	(1,219,022)
(Increase) Decrease in prepaid items	(1,508)	(1,029)	(1,601)	(4,138)
Increase (Decrease) in accounts payable	80,673	118,712	224,418	423,803
Increase (Decrease) in accrued wages	4,955	4,140	11,747	20,842
Increase (Decrease) in sales tax	-	-	21,850	21,850
Increase (Decrease) in accrued interest	(916)	(9,811)	-	(10,727)
(Increase) Decrease in pensions related amounts	(271)	(3,254)	10,721	7,196
Increase (Decrease) in Deferred inflows related to leases	(134,120)	-	-	(134,120)
Increase (Decrease) in customer deposits	(10,550)	-	68,266	57,716
Increase (Decrease) in compensated absences	(22,041)	9,677	11,448	(916)
Net Cash Provided by Operating Activities	$ 1,667,878	$ 1,996,804	$ 2,979,513	$ 6,644,195

The notes to financial statements are an integral part of this statement.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Nixa, Missouri (the "City") was formally established as the Village of Nixa in 1902 and currently covers 8.97 square miles in Christian County, Missouri. The City now operates under the Home Rule Charter form of government. The City Administrator is the chief administrative officer of the City who is responsible for the day-to-day operations of the City. The City provides services to approximately 25,405 residents in many areas, including law enforcement, engineering, streets, electric, waterworks, wastewater, parks and recreation and general administrative services.

The financial statements of the City were prepared in accordance with accounting principles generally accepted in the United States of America for governmental entities (U.S. GAAP). The following summary of the more significant policies of the City is presented to assist the reader in interpreting these financial statements and should be viewed as an integral part of this report.

THE REPORTING ENTITY

Entity status for financial reporting purposes is governed by Governmental Accounting Standards Board (GASB). The GASB is the standard-setting body for the establishment of GAAP in governmental entities. The financial statements of the City present the financial activities of the City and any component units. The City is the primary government unit. Component units are those entities which are financially accountable to the primary government, either because the City appoints a voting majority of the component unit's Board or because the component unit will provide a financial benefit or impose a financial burden on the City. The City does not have any component units.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the City. For the most part, the effect of interfund activity has been removed from these statements. Government-wide financial statements do not provide information by fund but distinguish between the City's governmental activities and business-type activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements. Separate financial statements are provided for governmental funds and proprietary funds. Separate columns are presented for each major governmental fund and for each major enterprise fund. Non-major funds are aggregated and presented in a single column labeled "Nonmajor Governmental Funds."

Governmental Fund Types: Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The following are the City's major governmental funds:

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Fund Types - continued

General Fund – The General Fund is the government's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Street Fund – This fund is used exclusively for the revenues of and expenses from the operations, maintenance and improvements of City streets. This fund includes the Missouri Motor Fuel taxes, ½ cent sales tax and Christian County sales tax for streets.

Proprietary Fund Types: Proprietary funds are used to account for the City's ongoing activities that are similar to those often found in the private sector. The following are the City's major proprietary funds:

Waterworks Fund – Accounts for the provision of waterworks services to residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

Wastewater Fund – Accounts for the provision of wastewater services to residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

Electrical Fund— Accounts for the provision of electric services to residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recognized at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable, and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - continued

Property taxes, franchise taxes, sales tax, intergovernmental taxes, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's waterworks, wastewater, and electric function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. General revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation, the principal operating revenues of the enterprise fund are charges for services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

ASSETS, LIABILITIES AND NET POSITION/FUND BALANCE

Cash and Cash Equivalents

The City pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash account is available to meet current operating requirements.

Cash balances from the majority of funds recorded as restricted accounts are pooled for investment purposes. Earnings from such investments are allocated to the respective funds based on applicable cash participation by each fund. The investment pools are managed such that all participating funds have the ability to deposit and withdraw cash as if they were demand deposit accounts, and therefore all balances representing participants' equity in the investment pools are classified as cash equivalents for purposes of these statements. For investments which are held separately from the pools, those which are highly liquid (including restricted assets) with an original or remaining maturity of 90 days or less when purchased are considered to be cash equivalents.

Statement of Cash Flows

For cash flow statement purposes, the City considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Investments

Missouri State statutes authorize the City to invest in obligations of the U.S. Treasury, federal agencies, commercial paper, corporate bonds, and repurchase agreements. Investments are stated at fair value.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund activity

Transactions among the City funds that would be treated as revenues and expenditures or expenses if they involved organizations external to City government are accounted for as revenues and expenditures or expenses in the funds involved.

Transactions which constitute reimbursements to a fund for expenditures initially made from it which are properly applicable to another fund are recorded as expenditures in the reimbursing fund.

Transactions, which constitute the transfer of resources from a fund receiving revenues to a fund through which the revenues are to be expended, are separately reported in the respective funds' operating statements.

Activity between funds that are representative of lending/borrowing arrangements at the end of the fiscal year are referred to as "due to/from other funds" in the fund financial statements. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

The City has the following types of interfund activity:

Cost Reimbursements-amounts provided for by the General Fund and reimbursed by the Street Fund and Proprietary Funds.

Transfers-flows of assets (such as cash) without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making transfer and as other financing sources in the funds receiving transfers.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable and Allowances

All receivables were stated at gross because the amounts were collected within the following 30 days except for property taxes, refuse, electric, waterworks and wastewater utilities receivable which are net of allowances of $ 21,837 property taxes, $ 24 refuse, $ 1,517 electric, $ 202 waterworks and $ (7,980) for wastewater. Utility receivables also includes an estimate for services rendered but not yet billed as of the close of the fiscal year.

Inventories

Inventories for the Waterworks and Electric Funds consist of consumable supplies used for emergency repairs and replacements and are stated at cost, using the first-in/first-out (FIFO) method.

Prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expense when consumed rather than when purchased.

Restricted assets

Certain General Fund monies are classified as restricted assets on the Statement of Net Position and Balance Sheet because the City has received grant monies but have not been expended in accordance with the grant agreement.

Capital Assets and Depreciation

Capital assets, which include property, equipment, and infrastructure (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial cost of more than $ 5,000 and an estimated useful life in excess of one

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets and Depreciation - continued

year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Depreciation has been provided over the estimated useful lives using the straight-line method of depreciation. The estimated useful lives for each major class of depreciable capital assets are as follows:

Buildings	7-40 years
Site improvements	7-55 years
Streets	20-40 years
Furniture and equipment	7-20 years
Right to use lease vehicles	4-years
Vehicles	5-10 years

Deferred Outflows of Resources/Loss on Refunded Debt

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. At this time, the City has two items that meet the definition of deferred outflows of resources. One is the deferred charge on refunding reported in the government-wide statement of net position and the statement of net position for proprietary funds. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows of Resources/Loss on Refunded Debt - continued

amortized over the shorter of the life of the refunded or refunding debt. The second is the amount related to pension outflows as per GASB 68.

Deferred Inflows of Resources/Unavailable Revenue/Gain on Refunded Debt

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. In the Governmental Funds the item reported as a deferred inflow of resources arises only under a modified accrual basis of accounting. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes as these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available.

At this time, the City has two items that meet the definition of deferred inflows of resources. It is the deferred gain on refunding reported in the government-wide statement of net position and the statement of net position for proprietary funds. A deferred gain on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second item is related to pension inflows as per GASB 68.

Obligation for Bond Arbitrage Rebate

Pursuant to Section 148(f) of the U. S. Internal Revenue Code, the City must rebate to the United State Government the excess of interest earned from the investment of certain debt proceeds and pledged revenues over the yield rate of the applicable debt. Arbitrage rebate, if any, is due and payable on each

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Obligation for Bond Arbitrage Rebate - continued

five-year anniversary of the respective debt issue. As of December 31, 2025, the City had no outstanding arbitrage rebate liability.

Vacation, sick leave, and other compensated absences

City employees are entitled to certain compensated absences based on their length of employment. All vacation and sick pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Missouri Local Government Employees Retirement System (LAGERS) and additions to/deductions from LAGERS fiduciary net position have been determined on the same basis as they are reported by LAGERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Long-term Debt

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt is reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, and losses on refunding are deferred and amortized over the life of the bonds using the

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long-term Debt - continued

effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed during the current period.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Balances-Governmental Funds

As of December 31, 2025, fund balances of the governmental funds are classified as follows:

Non-spendable-This classification includes amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted-This classification includes amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws, or externally imposed conditions by grantors or creditors.

Committed-This classification includes amounts that can be used only for specific purposes determined by a formal action by the City Council. Such formal action may be in the form of an ordinance and may only be modified or rescinded by a subsequent formal action.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balances-Governmental Funds - continued

Assigned-This classification includes amounts that are intended by the City to be used for a specific purpose but are neither restricted nor committed. Assignments may be made only by the government body or official.

Unassigned-This classification represents the residual positive balance within the General Fund, which has not been restricted, committed, or assigned. In funds other than the General Fund, unassigned fund balances are limited to negative residual balances.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has provided otherwise in its commitment or assigned actions.

The fund balance of the City's General Fund and Street Fund have been accumulated to provide stability and flexibility to respond to unexpected adversity and/or opportunities. Currently the General Fund has set aside $ 7,840,342 and the Street Fund $ 773,038. The Park Department has set aside $ 205,889 for future repairs to the park pool, community center, and replacement of fitness equipment.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of cost of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position - continued

the acquisition, construction, or improvement of those assets. This net investment in capital assets amount also is adjusted by any bond issuance deferral amounts. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is reported as unrestricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Leases

Lessee: The City of Nixa is a lessee for a noncancellable lease of vehicles. The City of Nixa recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. The City of Nixa recognizes lease liabilities with an initial, individual value of $ 5,000 or more.

At the commencement of a lease, the City of Nixa initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payment made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to leases include how the City of Nixa determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases-continued

- The City of Nixa uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City of Nixa generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City of Nixa is reasonably certain to exercise

The city of Nixa monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor: the City of Nixa is a lessor for a noncancellable lease of tower space. The City recognizes a lease receivable and a deferred inflow of resources in the waterworks fund and the business-type activities.

At the commencement of a lease, the City of Nixa initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases-continued

Key estimates and judgements include how the City of Nixa determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City of Nixa uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The city of Nixa monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Use of Estimates

The preparation of basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results could differ from those estimates.

Revenue Recognition - Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and are due and payable at that time. All unpaid taxes levied October 1 become delinquent January 1, of the following year. The valuation for 2025 was $ 493,013,007 per $100 of assessed valuation. The levy is set at $ .2886 for General Fund purposes only.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition - Sales & Use Tax authorizations

Sales tax authorizations consist of a one-cent general sales recorded in the General Fund ($ 3,889,963), a Police ¾ sales tax ($ 2,831,742) a use tax of ($ 2,116,659), one-half cent transportation sales tax to be used for street purposes in the Street Fund ($ 1,899,754).

Fee in Lieu of Taxes

The Waterworks and Electric Funds make an annual payment in lieu of taxes to the General Fund, which is based on a percentage of sales of utilities. That payment is reflected as a transfer on the statement of revenues, expenditures, and changes in net position.

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Excess of expenditures over appropriations

For the year ended December 31, 2025, expenditures did not exceed appropriations in any fund.

Debt restrictions

General obligation debt

Article VI, Sections 26 (b) and (c), Constitution of Missouri, limits the outstanding amount of authorized general obligation debt of a City to 20 percent of the assessed valuation of taxable tangible property as shown by the last completed assessment for state or county purposes. Authorization for debt issuance requires four-sevenths at the general municipal election day, primary or general elections and two-thirds at all other elections, vote of the qualified electors thereof. The City on December 31, 2025, had no outstanding general obligation debt.

DETAILED NOTES ON ALL FUNDS

NOTE B – DEPOSITS AND INVESTMENTS

Deposits. Custodial credit risk for deposits is the risk that in the event of a bank failure, the City's deposits may not be returned, or the City will not be able to recover collateral securities in the possession of an outside party. The City's bank deposits are required by state law to be secured by the deposit of certain securities specified at RSMo 30.270 with the City or trustee institution. The value of the securities must amount to the total of the City's cash not insured by the Federal Deposit Insurance Corporation.

As of December 31, 2025, all of the City's checking accounts, money markets, and short-term certificates of deposits were entirely secured or collateralized with securities held by the City or by its agent in the City's name. For the year ended the City did not have any accounts that would qualify as investments.

Investment Policies

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City does have a written investment policy covering credit risk.

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The City's policy is to limit the length of investments to meet cash flow requirements for ongoing operations, thereby avoiding the need to sell securities before maturity.

Concentration of Credit Risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City policy is to invest in only those instruments approved by the State of Missouri which have minimal risk.

Custodial Credit Risk is the risk that in the event of a broker/agent failure, securities that are uninsured and not registered in the name of the City and are held by either the counterparty to the transaction or the counterparty's trust department or agent but not in the government's name will not be returned to

NOTE B – DEPOSITS AND INVESTMENTS (Continued)

Investment Policies - continued

the City. The City does have a written investment policy on custodial credit risk in which all investments are either insured or registered in the City's name and held by the City's agent.

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NOTE C – CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended December 31, 2025, was as follows:

Governmental Activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 3,238,390	$ 172,258	$ -	$ 3,410,648
Construction in progress	3,260,769	3,844,059	302,907	6,801,921
Total capital assets not being depreciated	6,499,159	4,016,317	302,907	10,212,569
Capital assets, being depreciated:				
Buildings	13,432,385	-	-	13,432,385
Improvements	5,882,489	294,648	-	6,177,137
Streets	73,528,347	-	-	73,528,347
Equipment	1,734,099	70,734	449,729	1,355,104
Right to use leased vehicles	2,095,692	198,689	-	2,294,381
Vehicles	1,386,263	441,818	318,712	1,509,369
Total capital assets being depreciated	98,059,275	1,005,889	768,441	98,296,723
Less: Accumulated depreciation for:				
Buildings	8,796,593	336,890	-	9,133,483
Improvements	776,227	340,875	-	1,117,102
Streets	31,483,642	1,062,862	-	32,546,504
Equipment	1,101,157	263,395	148,107	1,216,445
Right to use leased vehicles	634,131	588,772	-	1,222,903
Vehicles	1,010,848	372,120	318,712	1,064,256
Total accumulated depreciation	43,802,598	2,964,914	466,819	46,300,693
Total capital assets being depreciated, net	54,256,677	(1,959,025)	301,622	51,996,030
Governmental activities capital assets, net	$ 60,755,836	$ 2,057,292	$ 604,529	$ 62,208,599

NOTE C – CAPITAL ASSETS AND DEPRECIATION (Continued)

Depreciation expense was charged to functions of the government activities as follows:

Governmental activities:	
General government	$ 193,711
Police	753,996
Planning and development	15,734
Streets	1,604,941
Parks	396,532
	$2,964,914

NOTE C – CAPITAL ASSETS AND DEPRECIATION (Continued)

Business-type Activities :

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 499,368	$ -	$ -	$ 499,368
Construction in progress	2,774,870	2,138,387	2,376,845	2,536,412
Total capital assets not being depreciated	$ 3,274,238	$2,138,387	$2,376,845	$ 3,035,780
Capital assets being depreciated:				
Buildings	$ 3,128,069	$ -	$ 75,756	$ 3,052,313
Plant	58,447,376	1,518,665	-	59,966,041
Equipment	3,143,723	1,470,288	512,222	4,101,789
Right-to-use lease vehicles	257,875	65,654	-	323,529
Vehicles	2,997,446	1,055,374	241,216	3,811,604
Total capital assets being depreciated	67,974,489	4,109,981	829,194	71,255,276
Less- Accumulated depreciation for:				
Buildings	1,389,408	76,948	75,756	1,390,600
Plant	24,307,126	1,072,936	-	25,380,062
Equipment	1,183,776	771,321	311,684	1,643,413
Right-to-use lease vehicles	12,680	25,811	-	38,491
Vehicles	2,434,261	588,429	241,216	2,781,474
	29,327,251	2,535,445	628,656	31,234,040
Total capital assets being depreciated, net	$38,647,238			$40,021,236
Business-type activities capital assets, net	$41,921,476			$43,057,016

NOTE D – LONG-TERM DEBT

Business-type activities

The following is a summary of debt transactions of the City for the year ended December 31, 2025, as it relates to the business type activities:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount due Within one Year
Revenue Bonds	$ 55,000	$ -	$ 55,000	$ -	$ -
Special Obligations	2,540,000	-	285,000	2,255,000	295,000
Lease Obligations	181,945	65,654	65,852	181,747	76,605
Compensated absences	368,557	730,076	730,992	367,641	36,728
Business-type activity long-term liabilities	$ 3,145,502	$ 795,730	$ 1,136,844	$ 2,804,388	$ 408,333

As reported on the financial statement:	
Amount due within one year:	
Special Obligations	295,000
Leases	76,605
Compensated absences	36,728
Total within one year	408,333
Amount due in more than one year:	
Special Obligations	1,960,000
Leases	105,142
Compensated absences	330,913
Total in more than one year	2,396,055
Total long-term liabilities	$ 2,804,388

NOTE D – LONG-TERM DEBT (Continued)

Business-type activities - continued

The bond ordinances require that the City establish rates and charges for its electric, waterworks and wastewater services, such that the revenues derived from the electric, waterworks and wastewater system are sufficient to provide for the payment of principal and interest on the revenue bonds and for the operation and maintenance of the electric, waterworks and wastewater system.

The Proprietary Funds long-term debt as of December 31, 2025, follows:

Waterworks Fund	
$ 3,085,000, Special Obligation Bond, issued for capital improvements to the waterworks, principal due in annual installments June1, in payments ranging $ 265,000 to $ 355,000 and interest payments in semiannual payments at 3.86%. Matures June 1, 2032	$ 2,255,000
Since 2022, the City has entered into lease agreements for the purchase of vehicles for the waterworks, wastewater, and electric departments.	
	$ 181,747

Year Ending December 31,	Principal	Interest	Total
2026	$ 295,000	$ 81,350	$ 376,350
2027	300,000	69,866	369,866
2028	310,000	58,093	368,093
2029	320,000	45,934	365,934
2030	330,000	33,389	363,389
2031-2032	700,000	27,214	727,214
	$ 2,255,000	$ 315,846	$ 2,570,846

NOTE D – LONG-TERM DEBT (Continued)

The annual requirements to amortize lease is as of December 31, 2025:

	Vehicle Leases					
Year Ending	Wastewater		Electric		Water	
December 31,	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 12,452	$ 1,198	$ 31,676	$ 3,911	$ 32,477	$ 5,938
2027	7,057	536	27,112	1,622	35,027	3,387
2028	2,226	154	5,493	191	17,412	1,234
2029	1,086	27	1,086	27	8,643	213
Totals	$ 22,821	$ 1,915	$ 65,367	$ 5,751	$ 93,559	$ 10,772

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NOTE D – LONG-TERM DEBT (Continued)

Governmental activities

The following is a summary of debt transactions of the City for the year ended December 31, 2025:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount due Within one Year
Lease Obligation	$ 1,381,719	$ 198,689	$ 496,849	$ 1,083,559	$ 481,100
Special obligation bond	-	14,630,000	-	14,630,000	450,000
Premiums	-	494,836	-	494,836	-
Compensated absences	802,359	1,756,881	1,660,315	898,925	89,893
Government activity long-term liabilities	$ 2,184,078	$ 17,080,406	$ 2,157,164	$ 17,107,320	$ 1,020,993

As reported on the financial statement:

Amount due within one year:	
Leases	$ 481,100
Special obligation bond	450,000
Compensated absences	89,893
Total due within one year	1,020,993
Amount due in more than one year:	
Lease Obligations	602,459
Special obligation bond	14,674,836
Compensated absences	809,032
Total due in more than one year	16,086,327
Total long-term liabilities	$ 17,107,320

NOTE D – LONG TERM DEBT (continued)

Governmental Activities - continued

Beginning August 2022, the City entered into lease agreements for purchase of 12 police vehicles. Since then, the City has continued to add vehicles to its governmental fleet. The following balance represents the outstanding lease principal for the governmental fleet vehicles	$ 1,083,559.00

Although the agreement provides for cancellation clauses each year, generally accepted accounting standards address the legal restriction imposed, and for financial statement presentation, requires the lease to be accounted for as a lease.

On December 31, 2025, future minimum lease payments by year and the present value of future minimum lease payments were as follows:

Year Ending December 31,	Governmental Activities Leased Vehicles Principal	Interest
2026	$ 481,100	$ 64,503
2027	356,224	33,138
2028	218,279	9,842
2029	27,956	616
Totals	$ 1,083,559	$ 108,099

NOTE D – LONG TERM DEBT (continued)

Governmental Activities - continued

On January 21, 2025, the city entered into an agreement (Series 2025 special obligation bond) for the purposes of constructing a police building. The total amount of principal due on the bond is $14,630,000 and will mature in 2045. Annual interest rates range from 4-5%. Annual debt service amounts (including admin fees) range from $1,106,100 to $1,110,350 annually	$ 14,630,000

On December 31, 2025, future payments on the Series 2025 special obligation bonds are as follows:

Year Ending December 31,	Governmental Activities Series 2025 Special Obligation Bond Principal	Interest
2026	$ 450,000	$ 656,950
2027	475,000	634,450
2028	495,000	610,700
2029	520,000	585,950
2030	550,000	559,950
2031-2035	3,180,000	2,359,750
2036-2040	4,030,000	1,506,350
2041-2045	4,930,000	607,200
Totals	$ 14,630,000	$ 7,521,300

NOTE E – OBLIGATION TO PURCHASE ELECTRIC POWER

The City has four electric purchase contracts for its electric energy and transmission.

Under contract DE-PM75-88SW00172, dated June 6, 1988, and subsequently amended, the City purchases 5,300 kilowatts (kw) of hydro-power form Southwest Power Administration (SWPA). The City currently pays $4.50 per kw for this electric power.

In addition to the above agreement, the City entered into a power purchase agreement with Nixa Solar, LLC and began receiving solar energy in November 2019. Total annual power from this contract is anticipated to be approximately 15,000,000 kilowatt hours of energy through 2043.

The City entered into a new 10-year purchase agreement with Evergy Kansas Central to cover all energy needs required above that which SWPA and Nixa Solar provide. The City's 2025 peak electric demand was 54 Megawatts of electricity. Beginning December 1, 2021, the City entered into capacity agreements with Evergy Kansas Central for 30 MW of power from Dogwood Energy and 15 MW from GRDA. At the same time, a 10 MW capacity agreement for wind power was activated with Nextera Energy to increase our percentage of renewable power.

Transmission for energy continues to be provided by Southwest Power Pool (SPP) under a network service contract. Services by SPP began in June 2019.

NOTE F – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City maintains commercial insurance coverage for property damage and various Missouri Official's bonds. Management believes coverage is sufficient to preclude any significant uninsured losses to the City.

On December 31, 2025, the City maintained commercial insurance coverage for building and contents and employee theft. In the past three years the City has had no losses that exceeded commercial insurance coverage.

NOTE G – DEFINED BENEFIT PENSION PLAN

The City of Nixa participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee retirement plan for units of local government which is legally separate and fiscally independent of the State of Missouri. The retirement system covers all City employees.

Plan description

The City of Nixa's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The City of Nixa participates in the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401 (a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at www.molagers.org.

Benefits provided

LAGERS provides retirement, death and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police and fire) with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

	2025 Valuation
Benefit Multiplier:	2.00%
Final Average Salary:	5 years
Member Contributions:	0.00%

Benefit terms provide for annual post-retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

Employees covered by benefit terms

On June 30, 2025, the following employees were covered by the benefits terms:

Inactive employees or beneficiaries currently receiving benefits		76
Inactive employees entitled to but not yet receiving benefits		86
Active employees		146
	Total	308

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Employer's contribution rates are 17.3 % General and 17.1% Police of annual covered payroll.

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability

The employer's net pension liability was measured as June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2025.

Actuarial assumptions

The total pension liability in the February 28, 2025, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75% wage inflation: 2.25% price inflation
Salary increase	2.75% to 6.75% including wage inflation
Investment rate of return	7.00% net of investment expenses

Mortality rates were based on the healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the Pubg-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire and Public Safety groups.

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Actuarial assumptions - continued

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	43.00%	5.29%
Fixed Income	26.00%	2.23%
Real Assets	21.00%	3.31%
Strategic Assets	10.00%	5.73%

Discount rate

The discount rate used to measure the total pension liability is 7.0%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

NOTE G –DEFINED BENEFIT PENSION PLAN (Continued)

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at 6/30/2024	$ 33,243,212	$ 29,978,932	$ 3,264,280
Changes for the year:			
Service Cost	1,032,669	-	1,032,669
Interest	2,329,814	-	2,329,814
Difference between expected and actua	630,972	-	630,972
Contribution - employer	-	1,667,265	(1,667,265)
Net investment income	-	1,908,739	(1,908,739)
Benefit payments, including refunds	(951,614)	(951,614)	-
Administrative expense	-	(32,607)	32,607
Other changes	-	(65,898)	65,898
Net changes	3,041,841	2,525,885	515,956
Balances at 6/30/2025	$ 36,285,053	$ 32,504,817	$ 3,780,236

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Sensitivity of the net pension liability to changes in the discount rate

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.00%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower 6.00% or one percentage point higher 8.00% than the current rate.

	1% Decrease 6.00%	Current Single Discount Rate Assumption 7.00%	1% Increase 8.00%
Net Pension Liability (Asset)	$ 9,707,507	$ 3,780,236	$ (1,048,182)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2025, the employer recognized pension expense of $ 153,892. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in actual and expected experience	$ 2,355,726	$ (28,684)
Changes in assumptions	1,488	(50,332)
Net differences between projected and actual earnings on plan investments	1,197,578	
Pension contributions subsequent to measurement date	947,946	
Total	$ 4,502,738	$ (79,016)

*The amount of $ 947,946 reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the Net Pension Liability for the year ending December 31, 2025.

NOTE G – DEFINED BENEFIT PENSION PLAN (Continued)

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended:	
2026	$ 1,397,393
2027	994,004
2028	716,744
2029	316,712
2030	50,923
Thereafter	-
Total	$ 3,475,776

Payable to the Pension Plan

On December 31, 2025, the City of Nixa reported a payable of $ 0.00 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2025.

NOTE H – GRANTS

Intergovernmental awards received by the City are subject to audit and adjustment by the grantor agencies. If grant revenues are received for expenditures, which are subsequently disallowed, the City may be required to repay the revenues to the funding agencies. No disallowed costs have resulted from this audit and management believes that further examination will not result in any disallowed costs.

NOTE I – CONTINGENCIES

Litigation – Various claims and lawsuits are pending against the City. In the opinion of the City's management, the potential loss on all claims and lawsuits will not be significant to the City's financial statements.

NOTE J – FUND BALANCE

The governing council has adopted a financial policy to maintain a minimum level of unrestricted fund balance in all funds. The target level is set as a percentage of budgeted operating expense/expenditures as follows:

	Percentage	Dollar Amount
General Fund	30%	$ 7,840,342
Street Fund	25%	773,038
Electric Fund	20%	7,083,153
Waterworks Fund	25%	1,877,995
Wastewater Fund	25%	1,476,023

NOTE K – FEE IN LIEU OF TAXES

The Waterworks and Electric Fund pay approximately 5% of sales to the General as follows:

Fee in Lieu of	To	From
General Fund	$1,312,773	$ -
Electric Fund	-	961,859
Waterworks Fund	-	350,914
	$1,312,773	$ 1,312,773

NOTE L– PRIOR YEAR DEFEASANCE OF DEBT

In prior years, the City has defeased various bond issues by creating separate irrevocable trust funds. New debt has been issued, and the proceeds have been used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the City's government-wide financial statements and proprietary funds financial statements. As of December 31, 2025, the amount of defeased debt outstanding amounted to
$ 1,085,000.

NOTE M– CONSTRUCTION IN PROGRESS

Construction in progress is authorized by actions of the City Council (governing body). A summary of construction in progress as of December 31, 2025, is as follows:

Project	Cost of Project	Construction in Progress	Remaining Cost to Complete
Waterworks Fund			
Water tower #9	$ 8,562,857	$ 162,857	$ 8,400,000
Walnut Creek Loop	130,412	5,412	125,000
AMI Metering conversion	3,099,228	99,228	3,000,000
Hwy CC water main	639,605	289,605	350,000
Build Fill Water Stations #2	65,431	5,431	60,000
City Hall Remodel	528,256	233,621	294,635
Payment Kiosks	183,581	150,581	33,000
	13,209,370	946,735	12,262,635
Wastewater Fund			
City hall remodel	469,486	209,246	260,240
Sludge holding basin	3,481,874	81,874	3,400,000
SW Regional Lift station	8,045,594	445,594	7,600,000
	11,996,954	736,714	11,260,240
Electric Fund			
LeeAnn to Nichols tie line	567,676	452,676	115,000
URD 3-phase to Oakmont lift station	394,062	26,754	367,308
URD 3-phase to S. Truman	291,770	17,770	274,000
City Hall remodel	481,366	209,662	271,704
North main circuit	314,331	61	314,270
Lighting for sidewalk on Old Wilderness	150,891	36,891	114,000
AMI Meter Replacement	3,209,149	109,149	3,100,000
	5,409,245	852,963	4,556,282
Total Proprietary Fund	$ 30,615,569	$ 2,536,412	$ 28,079,157

NOTE M – CONSTRUCTION IN PROGRESS (Continued)

Project	Cost of Project	Construction in Progress	Remaining Cost to Complete
Governmental Activities			
ADMINISTRATION			
Downtown Parking Lots/Design	$ 79,210	$ 39,210	$ 40,000
City Hall Remodel	1,213,216	528,304	684,912
Utility billing office remodel	506,458	6,458	500,000
POLICE			
City Hall Remodel	14,772	14,772	-
Police Department Building	15,000,000	3,013,701	11,986,299
STREET			
North Street Improvements	10,361,575	361,575	10,000,000
Main, Tracker to CC	5,066,186	1,466,186	3,600,000
Cheyenne Rd Multi use path	1,339,411	139,411	1,200,000
Sidewalk on Old Wilderness	605,791	105,791	500,000
City Hall Remodel	238,141	111,869	126,272
PARK			
Eoff Park Development	357,984	107,984	250,000
STORMWATER			
Cherry St. Project	1,906,660	906,660	1,000,000
Total Governmental Activities	$ 36,689,404	$ 6,801,921	$ 29,887,483

NOTE N– FUTURE ACCOUNTING PRONOUNCEMENTS

The accounting principles governing the reported amounts, presentation and related disclosures are subject to change from time to time based on new pronouncements and/or rules issued by various governing bodies. The Governmental Accounting Standards Board (GASB) is responsible for establishing generally accepted accounting principles (GAAP) for state and local governments.

The City adopted the following statements during the year ended December 31, 2025:

GASB Statement No. 104, *Disclosure of Certain Capital Assets,* Issued September 2024. The objective of this Statement is to provide users of government financial with essential information about certain types of capital assets. The effective date of this requirement is for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

GASB Statement No. 105, *Subsequent Events,* Issued December 2025. The primary objective of this Statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. The effective date of this requirement is for fiscal years beginning after June 15, 2026. Earlier application is encouraged.

The City did not have any changes to report for the year ending December 31, 2025, upon adopting GASB 104 and 105.

NOTE M- SUBSEQUENT EVENTS

Management has evaluated events and transactions for subsequent events disclosures occurring after December 31, 2025, through May 13, 2026, the date of the financial statements were available to be issued and there are no material events requiring recognition of disclosure.

Required Supplementary Information

CITY OF NIXA, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
FOR THE YEAR ENDED DECEMBER 31, 2025

	General Fund			
	Budgeted Amounts			Variance With
REVENUES	Original	Final	Actual	Final Budget
Property taxes	$ 1,229,038	$ 1,229,038	$ 1,260,740	$ 31,702
Franchise taxes	730,000	730,000	619,250	(110,750)
Sales & Use taxes	8,657,845	8,657,845	8,838,364	180,519
Licenses & permits	47,200	47,200	76,645	29,445
Charges for services-				
Sanitation	1,628,771	1,628,771	1,690,467	61,696
Park programs	1,212,060	1,212,060	1,407,822	195,762
Plan reviews and inspections	368,000	368,000	346,391	(21,609)
Fines & forfeitures	69,320	69,320	106,182	36,862
Investment earnings	1,259,982	1,259,982	1,139,330	(120,652)
Grants	41,000	41,000	706,404	665,404
Contributions	1,500	1,500	3,050	1,550
Impact fees	25,000	25,000	53,683	28,683
Miscellaneous	38,950	38,950	63,588	24,638
Total Revenues	15,308,666	15,308,666	16,311,916	1,003,250
EXPENDITURES				
Current:				
General government	3,930,278	4,007,365	3,836,053	171,312
Police	6,790,603	6,764,817	6,322,670	442,147
Parks	1,988,405	2,003,822	2,097,249	(93,427)
Planning and development	887,166	902,583	875,685	26,898
Sanitation	1,471,622	1,471,622	1,560,776	(89,154)
Storm water	177,721	229,638	113,230	116,408
Capital outlay	18,174,101	18,189,101	3,489,971	14,699,130
Debt service:				
Principal	496,849	496,849	496,849	-
Interest, fees, & issuance costs	379,012	420,215	510,271	(90,056)
Total Expenditures	34,295,757	34,486,012	19,302,754	15,183,258
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURE	(18,987,091)	(19,177,346)	(2,990,838)	16,186,508
OTHER FINANCING SOURCES				
Lease issued	-	-	198,689	198,689
Bonds issues	15,000,000	15,000,000	14,630,000	(370,000)
Premium on bonds issued	-	-	494,836	494,836
Sale of general capital assets	-	-	49,963	49,963
Transfers in	5,402,052	5,402,052	26,876,368	21,474,316
Transfers (out)	(60,626)	(75,626)	(25,396,343)	(25,320,717)
Transfers in-Fee in Lieu of Taxes	1,112,458	1,112,458	1,312,773	200,315
Total Other Financing Sources	21,453,884	21,438,884	18,166,286	(3,272,598)
NET CHANGE IN FUND BALANCE	$ 2,466,793	$ 2,261,538	15,175,448	$ 12,913,910
FUND BALANCES - BEGINNING			12,403,530	
FUND BALANCES - ENDING			$ 27,578,978	

CITY OF NIXA, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -

FOR THE YEAR ENDED DECEMBER 31, 2025

	Street Fund			
	Budgeted Amounts			Variance With
REVENUES	Original	Final	Actual	Final Budget
Sales tax	$ 1,758,255	$ 1,758,255	$ 1,899,754	$ 141,499
Missouri motor fuel taxes	1,130,000	1,130,000	1,363,567	233,567
Investment earnings	217,000	217,000	138,372	(78,628)
Grants	2,466,402	2,466,402	158,413	(2,307,989)
Miscellaneous	8,834	8,834	9,179	345
Total Revenues	5,580,491	5,580,491	3,569,285	(2,011,206)
Current:				
Administration street department	3,051,921	3,086,755	2,204,439	882,316
Capital outlay	5,601,915	5,612,915	1,229,328	4,383,587
Total Expenditures	8,653,836	8,699,670	3,433,767	5,265,903
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	(3,073,345)	(3,119,179)	135,518	3,254,697
OTHER FINANCING SOURCES				
Transfers in (out)	(130,823)	(115,823)	(226,333)	(110,510)
Sale of general capital assets	35,000	35,000	44,512	9,512
NET CHANGE IN FUND BALANCES	$ (3,169,168)	$ (3,200,002)	(46,303)	$ 3,153,699
FUND BALANCES - BEGINNING			3,365,923	
FUND BALANCES - ENDING			$ 3,319,620	

The notes to financial statements are an integral part of this statement.

CITY OF NIXA, MISSOURI
Notes to Budgetary Comparison Information
December 31, 2025

Budgetary Process

The City Council follows the procedures outlined below in establishing the budgetary data reflected in the basic financial statements:

1. Prior to December 31, the City Council appropriates, by ordinance, the annual operating budget for the fiscal year beginning the following January 1 for the General and Special Revenue Funds. The budget is prepared on the same basis of accounting as the financial statements (Modified Accrual Basis). The City Council also adopts, as a management control device only, a budget for the Enterprise Funds.
2. The level of budgetary control lies at the fund level for all of the governmental funds. The City Administrator is not authorized to approve expenditures in excess of the adopted budget.
3. The City Council may, by ordinance, make supplemental appropriations for revenues in excess of original budget estimates or reduce appropriations should revenues be insufficient to meet the amount appropriated. State statues prohibit deficit budgeting by requiring that estimated expenditures for the period do not exceed estimated revenues for the period plus unencumbered budget basis fund balances at the beginning of the period.

For the year ended December 31, 2025, expenditures did not exceed appropriations in any of the funds.

CITY OF NIXA, MISSOURI

REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED DECEMBER 31, 2025

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability										
Service costs	$ 1,032,669	$ 897,699	$ 822,739	$ 808,574	$ 763,549	$ 686,873	$ 618,568	$ 572,290	$ 556,665	$ 543,631
Interest on Total Pension Liability	2,329,814	2,045,660	1,861,930	1,665,453	1,627,025	1,455,058	1,319,372	1,213,931	1,136,637	1,034,402
Difference between expected and actual experience	630,972	1,918,169	710,069	749,030	(174,599)	829,475	517,384	231,596	(105,615)	(251,934)
Changes of benefit terms	-	-	-	361,733	(200,050)	-	-	-	-	611,179
Benefit payments, including refunds	(951,614)	(788,187)	(824,960)	(746,250)	(630,968)	(643,044)	(592,523)	(580,077)	(480,177)	(585,065)
Net change in total pension liability	3,041,841	4,073,341	2,569,778	2,838,540	1,384,957	2,328,362	1,862,801	1,437,740	1,107,510	1,352,213
Total Pension Liability-beginning	33,243,212	29,169,871	26,600,093	23,761,553	22,376,596	20,048,234	18,185,433	16,747,693	15,640,183	14,287,970
Total Pension Liability-ending	$ 36,285,053	$ 33,243,212	$ 29,169,871	$ 26,600,093	$ 23,761,553	$ 22,376,596	$ 20,048,234	$ 18,185,433	$ 16,747,693	$ 15,640,183
Plan Fiduciary Net Position										
Contributions - employer	$ 1,667,265	$ 1,404,042	$ 1,244,465	$ 1,000,357	$ 775,206	$ 535,549	$ 601,013	$ 530,611	$ 480,580	$ 460,415
Contributions - employee	-	-	-	168,804	277,668	335,843	233,011	208,495	195,959	218,647
Net investment income	1,908,739	1,483,077	955,076	24,013	5,587,287	254,126	1,201,358	2,000,382	1,720,421	9,174
Benefits payments, including refunds	(951,614)	(788,187)	(824,960)	(746,250)	(630,968)	(643,044)	(592,523)	(580,077)	(480,177)	(585,065)
Pension Plan Administrative Expense	(32,607)	(31,839)	(34,866)	(25,086)	(23,331)	44,358	(25,005)	(16,906)	(15,763)	(15,147)
Other (Net Transfer)	(65,898)	66,120	(256,599)	18,028	365,871	(372,217)	144,502	(136,435)	(100,668)	(104,583)
Net change in plan fiduciary net position	2,525,885	2,133,213	1,083,116	439,866	6,351,733	154,615	1,562,356	2,006,070	1,800,352	(16,559)
Plan Fiduciary Net Position-beginning	29,978,932	27,845,718	26,762,602	26,322,736	19,971,003	19,816,388	18,254,032	16,247,962	14,447,610	14,464,169
Plan Fiduciary Net Position-ending	$ 32,504,817	$ 29,978,931	$ 27,845,718	$ 26,762,602	$ 26,322,736	$ 19,971,003	$ 19,816,388	$ 18,254,032	$ 16,247,962	$ 14,447,610
Net Pension Liability/(Asset)	$ 3,780,236	$ 3,264,281	$ 1,324,153	$ (162,509)	$ (2,561,183)	$ 2,405,593	$ 231,846	$ (68,599)	$ 499,731	$ 1,192,573
Plan fiduciary net position as a percentage of the total pension liability	89.58%	90.18%	95.46%	100.61%	110.78%	89.25%	98.84%	100.38%	97.02%	92.37%
Covered payroll	$ 9,515,037	$ 7,984,426	$ 7,414,190	$ 7,175,964	$ 6,782,795	$ 6,466,678	$ 5,569,749	$ 5,063,047	$ 4,665,209	$ 4,676,232
Net Pension liability as a percentage of covered payroll	39.73%	40.88%	17.86%	-2.26%	-37.76%	37.20%	4.16%	-1.35%	10.71%	25.50%

CITY OF NIXA, MISSOURI

REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED SCHEDULE OF PENSION PLAN CONTRIBUTIONS LAST TEN FISCAL YEARS

FOR THE YEAR ENDED DECEMBER 31, 2025

Fiscal Year	Actuarially Determined Contribution	Contribution in Relation	Contribution Deficiency	Covered Payroll	Contribution as Percentage
2016	$ 451,306	$ 451,307	$ (1)	$ 4,821,345	9.36%
2017	517,418	517,418	-	5,055,416	10.23%
2018	558,418	558,419	(1)	5,502,654	10.15%
2019	642,482	642,482	-	6,143,583	10.46%
2020	738,803	738,803	-	6,896,714	10.71%
2021	873,642	850,205	23,437	7,299,574	11.65%
2022	1,148,983	1,148,983	-	7,695,256	14.93%
2023	1,292,223	1,292,223	-	8,441,702	15.31%
2024	1,485,135	1,482,358	2,777	9,128,296	16.24%
2025	1,878,092	1,868,562	9,530	10,837,660	17.24%

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date:	February 29, 2025
Notes:	The roll-forward of total pension liability from February 28, 2025 to June 30, 2025 reflects expected service cost and interest reduced by actual benefit payments.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal and Modified Terminal Funding
Amortization Method	A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.
Remaining Amortization Period	Multiple bases from 7 to 18 years
Asset Valuation Method	5-Year smoothed market: 20% corridor
Inflation	2.75% wage inflation; 2.25% price inflation
Salary increases	2.75% to 6.55% including wage inflation
Investment Rate of Return	7.00%, net of investment expenses
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire and Public Safety groups. Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.
Other information:	None

SECTION III - STATISTICAL SECTION

(Unaudited)

Contents

Sources: Unless otherwise noted, the information in these schedules is derived from the audited annual financial reports for the relevant year

CITY OF NIXA, MISSOURI
Net Position by Component
Last 10 Fiscal Years

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Governmental activities										
Net investment in capital assets	$ 46,000,204	$ 59,374,116	$ 58,125,342	$ 59,093,691	$ 57,752,253	$ 57,417,307	$ 57,032,587	$ 57,812,956	$ 58,201,075	$ 58,122,232
Restricted	16,350,527	3,357,006	4,514,304	3,781,597	3,926,104	4,799,424	-	-	-	-
Unrestricted	14,049,179	12,149,265	10,832,465	11,041,807	10,865,975	8,403,852	12,311,100	12,365,400	11,586,278	10,553,571
Total govermental activities net position	$ 76,399,910	$ 74,880,387	$ 73,472,111	$ 73,917,095	$ 72,544,332	$ 70,620,583	$ 69,343,687	$ 70,178,356	$ 69,787,353	$ 68,675,803
Business-type activities										
Net investment in capital assets	$ 40,620,269	$ 39,315,182	$ 38,939,312	$ 38,682,785	$ 37,778,310	$ 34,497,657	$ 31,394,408	$ 30,429,640	$ 31,541,977	$ 29,512,063
Restricted	-	-	278,353	-	50,492	64,379	69,602	73,133	566,070	560,871
Unrestricted	43,008,549	39,825,062	35,677,867	30,946,165	24,984,419	24,036,907	24,122,777	23,188,864	13,191,753	13,232,908
Total business-type activities net position	$ 83,628,818	$ 79,140,244	$ 74,895,532	$ 69,628,950	$ 62,813,221	$ 58,598,943	$ 55,586,787	$ 53,691,637	$ 45,299,800	$ 43,305,842
Primary government										
Net investment in capital assets	$ 86,620,473	$ 98,689,298	$ 97,064,654	$ 97,776,476	$ 95,530,563	$ 91,914,964	$ 88,426,995	$ 88,242,596	$ 89,743,052	$ 87,634,295
Restricted	16,350,527	3,357,006	4,792,657	3,781,597	3,976,596	4,863,803	69,602	73,133	566,070	560,871
Unrestricted	57,057,728	51,974,327	46,510,332	41,987,972	35,850,394	32,440,759	36,433,877	35,554,264	24,778,031	23,786,479
Total primary government net position	$ 160,028,728	$ 154,020,631	$ 148,367,643	$ 143,546,045	$ 135,357,553	$ 129,219,526	$ 124,930,474	$ 123,869,993	$ 115,087,153	$ 111,981,645

CITY OF NIXA, MISSOURI
Changes in Net Position
Last Ten Tiscal Years
Page 1 of 2

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Expenses										
Government Activities										
General government	$ 4,572,800	$ 3,307,044	$ 3,416,915	$ 1,426,861	$ 1,051,197	$ 1,694,678	$ 1,282,609	$ 1,218,761	$ 1,132,388	$ 1,217,058
Public Safety	6,989,054	5,320,367	5,884,341	4,559,539	3,712,319	3,527,463	3,370,743	3,112,497	2,767,226	2,548,304
Building Inspection*	-	-	-	-	371,479	390,341	369,224	280,711	234,574	239,664
Storm water	113,230	116,222	71,919	54,467	34,427	29,346	32,033	35,483	22,687	15,802
Planning	891,419	731,298	780,312	740,578	211,761	468,016	212,351	242,790	221,118	181,696
Sanitation	1,560,776	1,427,516	1,379,599	1,299,629	1,226,919	1,154,097	1,082,839	1,016,192	963,335	922,967
Parks and recreation	2,488,765	1,154,765	1,911,804	1,790,880	1,469,399	1,485,209	1,445,898	1,315,217	1,321,776	1,254,196
Streets	3,809,380	2,956,811	4,495,660	3,504,010	3,300,881	3,346,620	4,052,087	2,724,345	2,724,343	2,581,499
Interest	510,271	110,885	80,696	52,364	66,880	60,278	71,662	92,780	95,575	113,639
Total Government Activities	20,935,695	15,124,908	18,021,246	13,428,328	11,445,262	12,156,048	11,919,446	10,038,776	9,483,022	9,074,825
Business -type Activities										
Electric	17,069,424	16,071,940	15,413,344	13,910,444	15,976,608	17,268,566	17,210,310	17,423,304	16,408,381	15,720,083
Water	3,508,422	3,771,729	3,314,325	2,892,309	2,131,655	2,017,659	2,610,360	1,750,023	1,648,912	1,541,890
Wastewater	3,879,788	3,591,003	3,519,891	2,797,948	2,499,364	2,821,471	1,834,052	2,317,476	2,613,626	2,537,230
Total Business-type Activities	24,457,634	23,434,672	22,247,560	19,600,701	20,607,627	22,107,696	21,654,722	21,490,803	20,670,919	19,799,203
Program Revenues										
Government Activities										
Charges for services	3,477,474	3,182,169	3,039,013	3,111,146	2,922,897	2,544,487	2,791,791	2,696,924	2,527,046	2,358,285
Operating grants and contributions	119,678	3,385	16,519	13,650	403,305	901,264	26,279	14,436	47,976	132,417
Capital grants and contributions	951,905	1,401,334	2,348,312	1,180,359	563,926	1,332,983	176,391	168,049	936,941	665,849
Total Government Activities	4,549,057	4,586,888	5,403,844	4,305,155	3,890,128	4,778,734	2,994,461	2,879,409	3,511,963	3,156,551
Business-type Activities										
Charges for services										
Electric	20,552,333	20,229,764	18,448,763	19,154,282	18,715,457	19,077,888	17,910,578	18,599,532	17,411,291	16,770,047
Water	4,233,813	3,926,958	3,912,042	3,653,275	3,286,291	3,120,222	2,731,086	2,697,837	2,492,959	2,227,937
Wastewater	4,710,850	4,320,787	3,962,665	3,751,558	3,516,543	3,353,892	3,230,466	3,249,783	3,202,250	3,022,139
Operating grants and contributions	-	-	-	-	-	-	-	-	-	78,985
Capital grants and contributions	313,926	143,063	337,580	608,250	238,469	220,659	239,924	255,161	201,837	120,539
Total Business-type Activities	29,810,922	28,620,572	26,661,050	27,167,365	25,756,760	25,772,661	24,112,054	24,802,313	23,308,337	22,219,647

*Beginning 2022, Building Inspection function was combined with Planning department.

CITY OF NIXA, MISSOURI
Changes in Net Position
Last Ten Tiscal Years

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Net (Expense)/Revenue										
Government Activities	$ (16,386,638)	$ (10,538,020)	$ (12,617,402)	$ (9,123,173)	$ (7,555,134)	$ (7,377,314)	$ (8,924,985)	$ (7,159,367)	$ (5,971,059)	$ (5,918,274)
Business-type Activities	5,353,288	5,185,900	4,413,490	7,566,664	5,149,133	3,664,965	2,457,332	3,311,510	2,637,418	2,420,444
Total Net Expense	(11,033,350)	(5,352,120)	(8,203,912)	(1,556,509)	(2,406,001)	(3,712,349)	(6,467,653)	(3,847,857)	(3,333,641)	(3,497,830)
General Revenues And Other Changes In Net Positon										
Government Activities										
Taxes	13,989,227	13,369,473	10,333,680	8,995,224	8,149,494	7,428,456	6,884,798	6,275,418	5,925,311	5,879,135
Investment earnings	1,277,702	694,267	729,044	254,230	56,575	158,306	210,845	212,140	159,738	74,706
Gain on sale of capital assets	-	-	-	-	150,000	-	-	-	-	-
Miscellaneous	72,767	67,839	36,576	80,412	62,863	105,077	33,438	56,731	75,796	62,733
Transfers In/(out)	2,566,465	2,497,928	1,073,118	1,166,070	1,059,951	962,371	961,235	972,723	921,764	1,002,459
Total Government Activities	17,906,161	16,629,507	12,172,418	10,495,936	9,478,883	8,654,210	8,090,316	7,517,012	7,082,609	7,019,033
Business-type Activities										
Taxes	-	-	-	-	-	-	-	-	-	-
Investment earnings	1,580,274	1,489,290	1,877,363	415,135	91,668	284,812	389,791	305,427	194,687	95,405
Gain on sale of capital assets	99,010	103,004	48,847	-	33,428	24,750	9,262	4,779,723	-	-
Miscellaneous	22,467	8,691	-	-	-	-	-	-	83,617	319,284
Transfers In/(out)	(2,566,465)	(2,497,928)	(1,073,118)	(1,166,070)	(1,059,951)	(962,371)	(961,235)	(972,723)	(921,764)	(1,002,459)
Total Business-type Activities	(864,714)	(896,943)	853,092	(750,935)	(934,855)	(652,809)	(562,182)	4,112,427	(643,460)	(587,770)
Total Primary Government	17,041,447	15,732,564	13,025,510	9,745,001	8,544,028	8,001,401	7,528,134	11,629,439	6,439,149	6,431,263
Changes in Net Position										
Government Activities	1,519,523	6,091,487	(444,984)	1,372,763	1,923,749	1,276,896	(834,669)	357,645	1,111,550	1,100,759
Business-type Activities	4,488,574	4,288,957	5,266,582	6,815,729	4,214,278	3,012,156	1,895,150	7,423,937	1,993,958	1,832,674
Total Change in Net Position	**$ 6,008,097**	**$ 10,380,444**	**$ 4,821,598**	**$ 8,188,492**	**$ 6,138,027**	**$ 4,289,052**	**$ 1,060,481**	**$ 7,781,582**	**$ 3,105,508**	**$ 2,933,433**

CITY OF NIXA, MISSOURI
Fund Balances of Governmental Funds
Last Ten Fiscal Years

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General Fund										
Nonspendable	$ 46,815	$ 37,035	$ 32,677	$ 26,292	$ 29,881	$ 19,418	$ 19,711	$ 32,167	$ 29,544	$ 13,424
Restricted	13,043,333	2,223	53,795	117,572	696,734	717,252	-	-	-	-
Committed	-	-	-	-	83,089	2,287,628	1,758,645	1,307,865	1,074,889	715,929
Unassigned	14,488,830	12,364,272	11,194,489	10,432,228	10,283,635	6,398,183	6,498,084	6,649,410	6,484,103	6,101,397
Total General Fund	$ 27,578,978	$ 12,403,530	$ 11,280,961	$ 10,576,092	$ 11,093,339	$ 9,422,481	$ 8,276,440	$ 7,989,442	$ 7,588,536	$ 6,830,750
Street Fund										
Nonspendable	$ 12,426	$ 11,140	$ 7,598	$ 7,013	$ 7,834	$ 7,094	$ 7,886	$ 7,414	$ 6,618	$ 6,355
Restricted	3,307,194	3,354,783	3,657,721	3,664,025	3,229,370	3,479,337	3,520,611	3,973,050	3,434,399	2,961,312
Committed	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Street Fund	$ 3,319,620	$ 3,365,923	$ 3,665,319	$ 3,671,038	$ 3,237,204	$ 3,486,431	$ 3,528,497	$ 3,980,464	$ 3,441,017	$ 2,967,667
All Other Governmental Funds*										
Nonspendable	$ -	$ -	$ -	$ -	$ -	$ 5,964	$ 5,960	$ 4,640	$ 7,394	$ 3,708
Restricted	-	-	-	-	-	602,835	96,812	92,237	93,391	336,372
Committed	-	-	-	-	-	35,552	440,133	405,543	368,215	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total All Other Governmental Funds	$ -	$ -	$ -	$ -	$ -	$ 644,351	$ 542,905	$ 502,420	$ 469,000	$ 340,080
Total Governmental Fund Balances	$ 30,898,598	$ 15,769,453	$ 14,946,280	$ 14,247,130	$ 14,330,543	$ 13,553,263	$ 12,347,842	$ 12,472,326	$ 11,498,553	$ 10,138,497

*NOTE: Beginning in 2021 the City elected to combine the non-major funds into the General Fund because their source of operations comes from the General Fund.

CITY OF NIXA, MISSOURI
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

	Fiscal Year									
	2025	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**
REVENUES										
Taxes	$ 12,618,108	$ 12,103,148	$ 9,138,978	$ 8,069,136	$ 7,328,900	$ 6,680,734	$ 5,989,084	$ 5,453,084	$ 5,077,670	$ 5,099,976
Intergovernmental taxes	1,363,567	1,259,644	1,187,024	1,143,092	822,531	821,437	889,892	840,909	856,985	859,888
Licenses and permits	76,645	59,194	68,358	48,715	47,480	51,211	72,067	31,935	36,283	209,666
Charges for services	3,444,680	2,990,813	2,867,682	3,032,224	2,784,795	2,405,103	2,538,108	2,473,148	2,308,504	1,945,066
Fines and forfeitures	106,182	109,928	101,873	29,007	59,862	78,101	153,217	161,975	182,259	177,571
Investment earnings	1,277,702	694,267	729,044	254,230	56,575	158,306	210,845	212,140	159,738	74,706
Grants and contributions	867,867	1,404,719	2,155,691	811,287	814,944	2,035,059	38,328	29,196	78,693	618,249
Rents	-	-	1,100	1,200	30,760	10,072	28,399	29,866	19,628	25,982
Impact fees	53,683	22,234	209,140	168,560	152,287	124,188	164,342	153,289	196,364	75,017
Miscellaneous	72,767	67,839	36,576	80,412	62,863	105,077	33,438	56,731	75,796	66,503
Interfund reimbursements	-	-	-	-	-	-	-	-	-	-
Total Revenues	$ 19,881,201	$ 18,711,786	$ 16,495,466	$ 13,637,863	$ 12,160,997	$ 12,469,288	$ 10,117,720	$ 9,442,273	$ 8,991,920	$ 9,152,624
EXPENDITURES										
Current:										
General government	$ 3,836,053	$ 2,293,746	$ 1,336,754	$ 1,322,405	$ 1,259,068	$ 1,362,737	$ 1,145,287	$ 1,028,176	$ 847,903	$ 917,894
Police/Public Safety	6,322,670	5,359,078	5,121,382	4,339,042	3,790,052	3,313,543	3,213,251	2,841,589	2,619,736	2,421,788
Building inspection*	-	-	-	-	388,588	351,960	357,816	272,441	220,446	225,504
Streets	2,204,439	2,286,488	2,064,872	2,128,047	1,984,107	2,009,931	2,757,923	1,437,246	1,439,612	1,340,766
Planning/Economic Development	875,685	839,515	731,307	737,900	236,265	455,433	216,719	242,790	215,286	172,600
Parks	2,097,249	2,354,562	1,604,840	1,560,425	1,318,465	1,230,624	1,239,139	1,101,543	1,091,462	1,037,978
Sanitation	1,560,776	1,427,516	1,379,599	1,299,629	1,226,919	1,154,097	1,082,839	1,016,192	963,335	922,967
Storm water	113,230	286,795	71,919	54,467	34,427	29,346	32,033	35,483	22,687	15,802
Administrative fees	-	-	-	-	-	-	-	-	-	-
Capital outlay	4,719,299	5,368,646	4,407,490	3,794,375	1,879,219	1,729,946	573,285	821,093	633,654	2,912,388
Debt service:				-	-	-	-			
Principal retirement	496,849	1,130,093	438,647	303,276	405,300	524,200	509,200	588,324	567,537	595,922
Interest and fiscal agent fees	391,521	110,885	83,884	55,426	71,258	64,421	75,947	89,704	97,509	112,081
Issuance Costs	118,750									
Total Expenditures	$ 22,736,521	$ 21,457,324	$ 17,240,694	$ 15,594,992	$ 12,593,668	$ 12,226,238	$ 11,203,439	$ 9,474,581	$ 8,719,167	$ 10,675,690

*Beginning 2022, Building Inspection function was combined with Planning department.

CITY OF NIXA, MISSOURI
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
Page 2 of 2

	Fiscal Year									
	2025	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**
Excess (Deficiency) Of Revenues Over Expneditures	(2,855,320)	(2,745,538)	(745,228)	(1,957,129)	(432,671)	243,050	(1,085,719)	(32,308)	272,753	(1,523,066)
OTHER FINANCING SOURCES (USES)										
Transfer from other funds	27,619,289	1,779,171	1,073,118	36,541	-	841,000	443,000	319,000	193,000	276,000
Transfer to other funds	(26,365,597)	(382,175)	-	(42,236)	-	(841,000)	(443,000)	(319,000)	(193,000)	(276,000)
Capital contribution	-			-	-	-	-	-	-	-
Bonds/refunding bonds issued	14,630,000			-	-	-	-	-	-	-
Lease issued	198,689			-	-	-	-	-	-	-
Debt proceeds				-	-	-	-	-	-	258,751
Lease proceeds		927,217	308,872	707,646						
Sale of capital assets	94,475	143,566	62,388	-	150,000	-	-	-	-	415,000
Premium on Bonds issued	494,836			-	-	-	-	-	-	-
Extraordinary loss				-	-	-	-	-	-	-
Fee in Lieu of Taxes	1,312,773	1,100,932		1,171,765	1,059,951	962,371	961,235	972,723	921,764	1,002,459
Total Other Financing Sources (Uses)	17,984,465	3,568,711	1,444,378	1,873,716	1,209,951	962,371	961,235	972,723	921,764	1,676,210
Net Change in Fund Balances	15,129,145	823,173	699,150	(83,413)	777,280	1,205,421	(124,484)	940,415	1,194,517	153,144
Debt service as a percentage of noncapital expenditures	4.93%	7.71%	4.07%	3.04%	4.45%	5.61%	5.50%	7.84%	8.23%	9.12%

CITY OF NIXA, MISSOURI
Tax Revenues By Source, Governmental Funds
Last Ten Fiscal Years

Fiscal Year	Property Taxes	City Sales Tax	City Use Tax	Franchise Tax - Cable & Gas	Missouri Motor Fuel Tax	Other Taxes	Total Revenues
2025	$ 1,260,724	$ 8,621,459	$ 2,116,659	$ 619,250	$ 1,363,567	$ 16	13,981,675
2024	1,218,511	8,365,204	1,855,602	662,441	1,259,644	1,390	13,362,792
2023	1,168,042	6,038,996	1,246,885	683,690	1,187,024	1,365	10,326,002
2022	1,064,689	5,495,176	853,580	654,263	928,930	1,428	8,998,066
2021	1,019,900	5,128,680	685,078	494,222	822,531	1,020	8,151,431
2020	962,502	4,709,046	603,597	480,589	746,437	27	7,502,198
2019	894,793	4,265,490	414,994	527,395	776,305	1,784	6,880,761
2018	881,566	4,037,259	109,462	499,796	765,909	1,471	6,295,463
2017	829,169	3,893,990	-	442,262	769,235	724	5,935,380
2016	768,433	3,966,201	-	468,972	754,888	1,371	5,959,866

Note:

As set out in Section 32.057 of the Missouri Revised State Statues, it is a violation to make known in any manner the tax returns of departmental records derived from the Missouri Department of Revenue, including sales taxes, franchise fees, and other tax sources. Due to the confidentiality of earnings information, the above alternative information is provided to assist the users in understanding these revenue sources, including sales taxes, the City's largest own-source revenue.

CITY OF NIXA, MISSOURI
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
City of Nixa (Real Only)	0.2981	0.2981	0.2981	0.2990	0.2990	0.3246	0.3246	0.3286	0.3286	0.3316
Nixa Schools	4.5091	4.5091	4.5091	4.5091	4.5032	4.7000	4.7000	4.2896	4.2876	4.2875
Nixa Fire District	0.6911	0.6911	0.6911	0.6911	0.6911	0.7291	0.7291	0.7338	0.7338	0.7339
State of Missouri	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
County of Christian	0.0446	0.0446	0.0446	0.0446	0.0576	0.0664	0.0540	0.0620	0.0557	0.0715
Library	0.1861	0.1861	0.1875	0.1875	0.1875	0.2009	0.2009	0.2150	0.2009	0.0887
Junior College	0.1871	0.1871	0.1911	0.1911	0.1875	0.1996	0.1990	0.2023	0.1498	0.1500
Ambulance	0.1236	0.1236	0.1242	0.1242	0.1242	0.1311	0.1311	0.1324	0.1324	0.1324
Senate Bill 40 Board	0.0743	0.0743	0.0749	0.0749	0.0749	0.0790	0.0790	0.0799	0.0799	0.0799
Health	0.0413	0.0413	0.0416	0.0416	0.0416	0.0439	0.0439	0.0444	0.0444	0.0444
Senior Citizens	0.0465	0.0465	0.0469	0.0469	0.0469	0.0495	0.0495	0.0500	0.0500	0.0500
Total District Overlapping	6.2318	6.2318	6.2391	6.2400	6.2435	6.5541	6.5411	6.1680	6.0931	5.9999

Source: Christian County Clerk

CITY OF NIXA, MISSOURI
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended December 31	Residential	Agricultural	Commercial	Local Railroad and Utilities	Commercial/ State RRU	Total Taxable Assessed Value	Estimated Actual Value	Assessed Value as a Percentage of Actual Value	Total Direct Levy
2025	$ 368,628,710	$ 34,030	$ 69,548,670	$ -	$ 801,597	439,013,007	2,160,279,273	20.3%	0.2981
2024	332,874,540	35,900	64,584,570	-	176,507	397,671,517	1,954,648,795	20.3%	0.2981
2023	317,402,140	36,830	62,960,380	11,080	191,686	380,602,116	1,868,229,327	20.4%	0.2981
2022	280,543,510	38,320	58,543,490	24,030	3,503,587	342,652,937	1,670,836,332	20.5%	0.299
2021	267,475,110	39,780	57,796,330	48,200	2,834,806	328,194,226	1,597,718,162	20.5%	0.299
2020	228,070,460	57,640	53,618,620	3,250	2,515,251	284,265,221	1,376,279,679	20.7%	0.3246
2019	213,272,790	50,900	52,969,210	16,410	2,523,396	268,832,706	1,296,378,210	20.7%	0.3246
2018	199,283,200	71,550	51,686,110	8,870	203,667	251,253,397	1,211,638,469	20.7%	0.3286
2017	187,722,190	70,700	50,838,510	3,200	208,307	238,842,907	1,148,131,996	20.8%	0.3286
2016	179,636,100	86,210	47,240,550	5,680	235,654	227,204,194	1,094,552,462	20.8%	0.3316

Source: Christian County Clerk

NOTES: Residential property is assessed at 19% of appraised value, agriculture at 12% and commercial and industrial at 32%.
City of Nixa assesses property tax levy on real property only.

CITY OF NIXA, MISSOURI
Principal Property Taxpayers
Current Year and 2016

Taxpayer	2025 Taxable Assessed Value	2025 Rank	2025 Percentage of Total Assessed Valuation	2016 Taxable Assessed Value	2016 Rank	2016 Percentage of Total Assessed Valuation
Spire (Missouri Gas Energy)	$ 4,027,230	1	0.92%	$ 1,279,460	3	0.56%
Wal-Mart	2,497,150	2	0.57%	2,497,150	1	1.10%
Lester E Cox Medical Centers	2,015,040	3	0.46%			
St. John's Health Systems	1,975,170	4	0.45%	1,114,080	6	0.49%
Nixa Senior Community LLC	1,765,750	5	0.40%			
Associated Nixa LLC	1,420,960	6	0.32%	1,316,700	2	0.58%
Oakstar Bank	1,174,690	7	0.27%			0.00%
Carnahan Investments Enterprise Inc.	1,156,320	8	0.26%	1,156,580	5	0.51%
Southernwood Condominium LLC	1,093,600	9	0.25%	933,300	7	0.41%
T&G Property Investments, LLC	1,053,660	10	0.24%			
The Fountain Plaza Group LLC	-		0.00%	779,490	9	0.34%
Jared Enterprises	-		0.00%	762,050	10	0.34%
Peoples Bank of Ozarks	-		0.00%	1,179,900	4	0.52%
Warren Davis Properties XXXIII LLC	-		0.00%	803,260	8	0.35%
Total	$ 18,179,570		4.14%	$ 11,821,970		5.21%

Source: Christian County Assessor

Total Assessed Valuation for 2025	439,013,007
Total Assessed Valuation for 2016	226,859,080

CITY OF NIXA, MISSOURI
Property Tax Levies and Collections
Last Ten Fiscal Years

		Collected within the Fiscal Year of the Levy			Total Collections as of 12/31/25	
Fiscal Year Ended December 31	Total Tax Levy for Fiscal Year	Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2025	$ 1,264,678	$ 1,215,931	96.1%	$ -	1,215,931	96.1%
2024	1,184,933	1,145,372	96.7%	35,079	1,180,451	99.6%
2023	1,133,970	1,097,723	96.8%	30,515	1,128,238	99.5%
2022	1,013,985	985,172	97.2%	28,423	1,013,595	100.0%
2021	972,681	944,073	97.1%	28,309	972,382	100.0%
2020	914,540	886,343	96.9%	27,560	913,903	99.9%
2019	864,414	835,774	96.7%	28,640	864,414	100.0%
2018	824,920	801,823	97.2%	23,097	824,920	100.0%
2017	784,133	757,395	96.6%	26,730	784,125	100.0%
2016	752,265	708,618	94.2%	43,993	752,611	100.0%

Notes: The City of Nixa, Missouri levies property tax on real property only. Christian County bills and collects property taxes on behalf of the City and retains a percentage of the taxes collected for costs of assessment and collection. Collections may exceed the levy due to adjustments made by the county subsequent to the initial levy.

Source: Christian County Collector's Office

CITY OF NIXA, MISSOURI
Direct City Sales and Use Tax Revenue by Type
Last Ten Fiscal Years

Fiscal Year	Direct Sales and Use Tax Rate	1% General Sales	0.75% Additional general (public safety) (1)	0.50% Transportation Sales	2.25% General Use	Total
2025	2.25%	$ 3,889,963	$ 2,831,742	$ 1,899,754	$ 2,116,659	10,738,117
2024	2.25%	3,734,726	2,767,413	1,863,065	1,855,602	10,220,806
2023	2.25%	3,731,590	441,611	1,865,795	1,246,885	7,285,881
2022	1.50%	3,663,450		1,831,726	853,580	6,348,756
2021	1.50%	3,419,120		1,709,560	685,078	5,813,758
2020	1.50%	3,089,364		1,544,682	603,597	5,237,643
2019	1.50%	2,767,935		1,383,968	414,994	4,566,897
2018	1.50%	2,641,506		1,320,753	109,462	4,071,721
2017	1.50%	2,537,493		1,268,746	-	3,806,240
2016	1.50%	2,574,134		1,287,067	-	3,861,201

Source: Missouri Department of Revenue

(1) Additional 3/4-cent general sales tax for public safety was passed in April of 2023. Collection of this tax began in October of 2023

CITY OF NIXA, MISSOURI
Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years

Fiscal Year	City Direct Rate	Christian County 911	Christian County Rate	Christian County Ambulance	State Rate	Total Rate
2025 (2)	2.250%	0.250%	1.500%	0.500%	4.225%	8.725%
2024	2.250%	0.250%	1.500%		4.225%	8.225%
2023 (1)	2.250%	0.250%	1.500%		4.225%	8.225%
2022	1.500%	0.250%	1.500%		4.225%	7.475%
2021	1.500%	0.250%	1.500%		4.225%	7.475%
2020	1.500%	0.250%	1.500%		4.225%	7.475%
2019	1.500%	0.250%	1.500%		4.225%	7.475%
2018	1.500%	0.250%	1.500%		4.225%	7.475%
2017	1.500%	0.250%	1.500%		4.225%	7.475%
2016	1.500%	0.250%	1.500%		4.225%	7.475%

Note: McCroskey Street Community Improvement District of Nixa subject to 1% sales tax rate effective 2012.

Source: Missouri Department of Revenue

(1) Additional 3/4-cent sales tax for public safety was passed in April of 2023. Collection of this tax began in October of 2023

(2) Christian County Ambulance District passed 0.5% sales tax in April of 2025 Collection of this tax began in October of 2025

CITY OF NIXA, MISSOURI
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Special Obligation Bonds	Lease Obligations	General Obligation Bonds	Special Obligation Bonds	Lease Obligations	Certificates of Participation	Revenue Bonds	Total Outstanding Debt	Percentage of Personal Income	Debt Per Capita
	Governmental			Business-Type						
2025	$ 14,630,000	$ 1,083,559	$ -	$ 2,255,000	$ 181,747	$ -	$ -	18,150,306	1.90%	682
2024		1,381,719	-	2,540,000	181,945	55,000	-	4,158,664	0.48%	158
2023		1,584,595	-	2,820,000	42,654	175,000	-	4,622,249	0.58%	182
2022		1,714,370	-	3,085,000	29,454	290,000	510,000	5,628,824	0.79%	227
2021		1,310,000	-			405,000	1,152,000	2,867,000	0.44%	123
2020		1,550,000	165,300		-	515,000	1,755,000	3,985,300	0.64%	171
2019		1,785,000	454,500		-	630,000	2,443,000	5,312,500	1.01%	235
2018		2,015,000	733,700		-	740,000	3,115,000	6,603,700	1.29%	300
2017		2,329,124	1,007,900		-	845,000	7,652,000	11,834,024	2.39%	556
2016		2,627,761	1,276,800		-	950,000	8,888,000	13,742,561	2.85%	664

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

CITY OF NIXA, MISSOURI
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Fund Balance Debt Service Fund	Net General Bonded Debt	Percentage of Actual Taxable Value of Property (1)	Net Bonded Debt per Capita
2025	$ -	$ -	$ -	0.00%	-
2024	-	-	-	0.00%	-
2023	-	-	-	0.00%	-
2022	-	-	-	0.00%	-
2021	-	-	-	0.00%	-
2020	165,300	-	165,300	0.01%	7
2019	454,500	-	454,500	0.04%	20
2018	733,700	-	733,700	0.06%	33
2017	1,007,900	-	1,007,900	0.09%	47
2016	1,276,800	-	1,276,800	0.12%	62

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) See Assessed and Estimated Value of Taxable Properties Table

CITY OF NIXA, MISSOURI
Direct and Overlapping Governmental Activities Debt
December 31, 2025

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated share of direct and overlapping debt
Nixa School District	$ 84,254,725	49.90%	$ 42,039,913
Nixa Fire District	6,400,000	64.34%	4,117,828
City of Nixa direct debt	1,083,559	100%	1,083,559
Subtotal, overlapping debt	90,654,725		46,157,742
Subtotal, direct debt	1,083,559		1,083,559
Total direct and overlapping debt	$ 91,738,284		$ 47,241,301

Source: Nixa School District, Nixa Fire Department and Christian County Clerk

Note: Overlapping governments are those that coincide, in part or in total, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the City of Nixa. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident and responsible for repaying the debt of each overlapping government.

The percentage of overlapping debt applicable is estimated using the assessed property values. The applicable percentage is estimated by dividing the City's assessed valuation by the applicable governmental unit's total assessed valuation.

CITY OF NIXA, MISSOURI
Legal Debt Margin Information
December 31, 2025

Legal Debt Margin Calculation for Fiscal Year 2025	
Assessed Value	$ 439,013,007
Debt limit (20% of assessed value)	$ 87,802,601
City Debt applicable to debt Limit:	
General obligation bonds	-
Total net debt applicable to limit	$ -
Legal debt margin	$ 87,802,601

	Last Ten Fiscal Years									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Assessed valuation, January 1	$ 439,013,007	$ 397,671,517	$ 380,602,116	$ 342,652,937	$ 328,194,226	$ 284,265,221	$ 268,832,706	$ 251,253,397	$ 238,842,907	$ 227,204,194
Debt limit	87,802,601	79,534,303	76,120,423	68,530,587	65,638,845	56,853,044	53,766,541	50,250,679	47,768,581	45,440,839
Total net debt applicable to limit	-	-	-	-	-	165,300	454,500	733,700	1,007,900	1,276,800
Legal debt margin	$ 87,802,601	$ 79,534,303	$ 76,120,423	$ 68,530,587	$ 65,638,845	$ 56,687,744	$ 53,312,041	$ 49,516,979	$ 46,760,681	$ 44,164,039
Total net debt applicable to the limit as a percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.29%	0.85%	1.48%	2.16%	2.89%

Section 95.115 of the 1978 Missouri Revised Statutes permits any county or city, by vote of two-thirds of qualified electors voting theron, to incur additional indebtedness for city purposes not to exceed five (5) percent of the taxable tangible property therein, as shown by the last assessment.

Section 95.120 of the 1978 Missouri Revised Statutes permits any county or city, by vote of two-thirds of qualified electors voting theron, to incur additional indebtedness for city purposes not to exceed five (5) percent of the taxable tangible property therein, as shown by the last assessment.

Sections 95.125 and 95.130 of the 1978 Missouri Revised Statutes provide that any city may become indebted, not exceeding in the aggregate, an additional ten (10) percent for the purposes of acquiring right-of-ways, constructing, extending and improving streets and avenues and/or sanitary or storm sewer system, and an additional ten (10) percent for purchasing or construction of waterworks, electric or other light plants, provided the total general obligation indebtedness of the city does not exceed twenty (20) percent of the assessed valuation.

CITY OF NIXA, MISSOURI
Pledged-Revenue Coverage by Fund
Last Ten Fiscal Years

Electric system revenue bond coverage (1)

Fiscal Year	Operating Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service			Coverage
				Principal	Interest	Total	
2025	$ 20,572,651	$ 17,061,631	3,511,020	$ -	$ -	$ -	
2024	20,233,137	16,064,298	4,168,839	-	-	-	
2023	18,448,763	15,413,344	3,035,419	-	-	-	
2022	19,154,282	13,910,444	5,243,838	-	-	-	
2021	18,715,457	15,976,608	2,738,849	-	-	-	
2020	19,077,888	17,268,566	1,809,322	-	-	-	
2019	17,910,578	17,210,310	700,268	-	-	-	
(4) 2018	18,599,532	17,265,997	1,333,535	3,880,000	275,336	4,155,336	0.32
2017	17,411,291	16,259,966	1,151,325	600,000	116,025	716,025	1.61
2016	16,928,777	15,551,024	1,377,753	635,000	136,670	771,670	1.79

Water system revenue bond coverage (1)

Fiscal Year	Operating Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service			Coverage
				Principal	Interest	Total	
2025	$ 4,235,558	$ 3,401,075	834,483	$ 285,000	$ 92,544	377,544	2.21
2024	3,930,213	3,663,635	266,578	280,000	103,448	383,448	0.70
2023	3,912,042	3,170,264	741,778	305,000	130,938	435,938	1.70
2022	3,653,275	2,843,019	810,256	130,000	44,994	174,994	4.63
2021	3,286,291	2,121,815	1,164,476	130,000	5,543	135,543	8.59
2020	3,120,222	2,004,255	1,115,967	225,000	9,108	234,108	4.77
2019	2,731,086	1,811,875	919,211	220,000	22,177	242,177	3.80
2018	2,539,093	1,727,376	811,717	215,000	18,351	233,351	3.48
2017	2,340,321	1,622,815	717,506	205,000	21,798	226,798	3.16
2016	2,266,282	1,511,164	755,118	205,000	26,429	231,429	3.26

Wastewater system revenue bond coverage (1)

Fiscal Year	Operating Revenues (2)	Less: Operating Expenses (3)	Net Available Revenue	Debt Service			Coverage
				Principal	Interest	Total	
2025	$ 4,711,254	$ 3,877,174	834,080	$ 55,000	$ 1,512	56,512	14.76
2024	4,154,548	3,586,462	568,086	120,000	3,162	123,162	4.61
2023	3,962,665	3,516,792	445,873	585,000	18,000	603,000	0.74
2022	3,751,558	2,766,927	984,631	629,336	40,705	670,041	1.47
2021	3,516,543	2,467,073	1,049,470	583,000	40,976	623,976	1.68
2020	3,353,892	2,776,510	577,382	578,000	54,645	632,645	0.91
2019	3,230,466	2,556,418	674,048	562,000	58,239	620,239	1.09
2018	3,249,783	2,245,733	1,004,050	547,000	81,427	628,427	1.60
2017	3,202,250	2,534,516	667,734	536,000	88,797	624,797	1.07
2016	3,062,204	2,438,863	623,341	526,000	108,082	634,082	0.98

(1) Revenue bonds and their related interest are payable solely from the revenues derived from the operation of the
interest.

(2) Operating revenue includes service charges, related utility-based fees and penalties.

(3) Operating expenses include depreciation and exclude non-operating expenses such as interest expense and agent fees.

(4) Outstanding 2011 electric revenue bonds redeemed with proceeds from sale of transmission line.

CITY OF NIXA, MISSOURI
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Median Age (1)	Per Capita Income (1)	Median Household Income (1)	Public School Enrollment (2)	Unemployment Rate (3)
2025	26,597	37	$ 35,877	$ 83,385	6,654	3.5%
2024	26,352	35.8	32,626	80,491	6,792	3.1%
2023	25,405	36.1	31,335	74,814	6,758	2.3%
2022	24,749	34.8	28,680	66,264	6,718	2.0%
2021	23,257	34.8	27,995	63,176	6,648	3.2%
2020	23,246	35.6	26,825	58,402	6,500	4.9%
2019	22,647	34.9	23,313	50,480	6,485	2.8%
2018	21,980	34.9	23,313	50,480	6,424	2.5%
2017	21,275	34.9	23,313	50,480	6,122	2.7%
2016	20,684	34.2	23,313	50,480	6,180	3.3%

Sources:
(1) U.S. Census Bureau (actual and estimated)
(2) Nixa Public School District
(3) U.S. Bureau of Labor Statistics

CITY OF NIXA, MISSOURI
Prinicpal Employers
Current Year and 2016

	2025			2016		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Nixa School District	838	1	13.52%	800	1	14.15%
Wal-Mart	276	2	4.45%	312	2	5.52%
Diversified Plastic	194	3	3.13%	125	4	2.21%
City of Nixa	177	4	2.85%	150	3	2.65%
Nixa Nursing & Rehab	90	5	1.45%	80	5	1.41%
Springfield Marine	86	6	1.39%			
Total Highspeed	75	7	1.21%			
The Castlewoods Senior Living	72	8	1.16%			
Alliance Bus Company	68	9	1.10%			
Alps Pharmacy	67	10	1.08%			
Nixa Hardware				80	6	1.41%
Price Cutter				80	7	1.41%
Southern Bank				60	8	1.06%
Ample Industries				56	9	0.99%
Springfield Aluminum				55	10	0.97%
Total	1,943		31.34%	1,798		31.79%

Source: City Clerk's Office and Planning Department

CITY OF NIXA, MISSOURI
Property Value and Construction
Last Ten Fiscal Years

		New Construction (2)						
		Residential		Commercial		Alterations and Additions		Building Demolitions
Fiscal Year	Total Estimated Actual Value (1)	Number of Permits	Estimated Cost of Construction	Number of Permits	Estimated Cost of Construction	Number of Permits	Estimated Cost of Construction	Number of Permits
2025	2,160,279,273	158	$ 52,888,920	29	$ 59,979,891	22	$ 191,500	9
2024	1,954,648,795	170	51,731,304	15	97,702,998	33	409,000	7
2023	1,868,229,327	207	82,169,665	2	1,900,000	15	25,000	3
2022	1,670,836,332	190	60,968,121	7	19,300,000	17	16,800	5
2021	1,597,718,162	277	77,537,435	4	1,190,000	20	1,215,000	3
2020	1,376,279,679	222	49,107,913	14	16,881,000	16	10,445,000	6
2019	1,296,378,210	247	50,832,184	10	16,035,000	13	2,185,000	5
2018	1,211,638,469	250	60,126,558	18	7,185,201	22	1,000,000	4
2017	1,148,131,996	211	45,563,615	6	465,000	45	25,000	2
2016	1,094,552,462	127	25,509,400	8	47,148,000	71	1,220,000	4

(1) Source: Christian County Assessor
(2) Source: City of Nixa Building Inspection Department

CITY OF NIXA, MISSOURI
Full-Time Equivalent Employees by Function/Programs
Last Ten Fiscal Years

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Function/Programs										
General government										
Administrative Services	12	11	8	8	7	6	5	5	5	5
Municipal Court	0	0	0	0	2	2	2	2	2	2
Human Resources	3	2	2	2	2	2	2	2	2	2
Planning & Development	4	4	4	4	4	4	4	4	3	3
Building Inspections	4	4	4	4	4	4	4	4	4	3
Finance	6	6	6	6	6	6	6	6	6	6
Information Technology	0	0	0	0	0	1	1	1	1	0
Municipal property maintenance	2	2	2	2	2	2	2	2	2	2
Police										
Officers	47	46	45	43	42	40	36	34	34	29
Civilians	6	6	6	6	6	6	6	6	6	6
Parks and recreation	13	12	10	10	10	10	10	10	9	9
Utility Billing	11	11	11	10	9	10	10	11	11	11
Public Works										
Administration	7	7	6	6	6	6	5	4	4	4
Vehicle maintenance	2	2	2	2	2	2	2	2	2	2
Street Maintenance	17	17	15	15	15	13	13	13	13	13
Electric	17	17	16	16	16	18	18	14	14	14
Water	10	10	9	6	6	6	6.5	6.5	5.5	5.5
Wastewater	14	14	10	9.8	9.8	9.8	9.3	9.3	9.3	9.3
Recycling	2	2	2	2.2	2.2	2.2	2.2	2.2	2.2	2.2
Total	177	173	158	152	151	150	144	138	135	128

Source: City of Nixa Human Resource Department

CITY OF NIXA, MISSOURI
Operating Indicators by Function
Last Ten Fiscal Years

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Function/Programs										
General government										
Business licenses issued	927	822	706	785	780	726	677	659	685	685
New Residential building permits issued	158	170	207	190	277	222	247	250	211	127
New Commercial building permits issued	29	15	2	7	4	14	10	18	6	8
Building inspections completed	3789	4063	5144	6171	4508	4,989	5,450	5,563	4,056	2,704
Rental inspections completed	1281	1303	1028	973	844	942	1,016	1,064	1,116	1,250
Police-Patrol										
Calls for Services	31,044	34,973	40,001	35,862	41,215	38,904	38,258	28,862	25,686	24,390
Arrests	502	494	570	471	631	363	568	887	941	682
Tickets issued	1,490	957	1,272	1,242	1,874	1,628	2,569	2,519	2,862	2,963
Accidents	284	303	300	336	329	319	312	364	343	328
Public Works										
Streets resurfaced (miles)	17	9.7	12	5.3	6.5	8.4	4.6	2.5	3.8	3.2
Number of water towers	8	8	8	8	8	7	7	7	7	7
Number of wells	12	12	12	12	9	9	9	9	9	9
Number of water meter accounts	11,563	11,276	11,008	10,917	9,369	9,214	8,892	8,654	8,378	8,161
Number of Stand Pipes*	2	2	2	2						
Number of Ground Storage Tanks*	1	1	1	1						
Average daily well production (MGD)	3.2	3	3.1	3.4	2.5	2.7	2.4	2.4	2.4	2.3
Number of electric meter accounts	12,218	11,653	11,289	11,247	10,947	10,704	10,367	10,120	9,795	9,530
Number of electric sold (MWh)	172,889	189,077	171,911	164,699	158,270	150,996	152,947	158,710	152,303	152,104
WWTP average daily flow (MGD)	1.63	1.56	1.738	1.5	1.6	1.7	1.5	1.4	1.4	1.3
Recreation										
Number of recreational programs	59	56	58	55	52	49	47	45	45	42
Number of special events offered	12	12	12	12	12	11	8	8	8	8
Number of Fitness Center memberships	2585	2544	2916	2985	2551	2,290	2,340	2,193	1,954	1,775

Source: City department records.

* City purchased 2 water systems from a private individual which included stand pipes and ground storage tank

CITY OF NIXA, MISSOURI
Capital Asset Statisctics by Function
Last Ten Fiscal Years

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Function										
General government										
Area (square miles)	8.57	8.57	8.57	8.57	8.57	8.57	8.57	8.97	8.97	8.82
Number of general govermental buildings	2	2	2	2	2	2	2	2	2	2
Public Safety										
Number of police stations	1	1	1	1	1	1	1	1	1	1
Public Works										
Number of street lights	2470	2420	2390	2338	2302	2,220	2,168	2,077	2,049	1,980
Miles of water mains	183.9	179.8	177.2	147.3	144.6	142.0	140.4	138.3	137.0	134.0
Miles of sanitary sewers	139.45	136.2	133.34	130	127.8	125.5	123.9	121.8	120.6	117.0
Miles of sanitary force mains	15.5	14.5	13.9	13.9	13.4	13.38	13.38	13.38	13.30	12.79
Wastewater treatment capacity (MGD)	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Number of Electric Substations	4	4	4	4	4	4	4	4	4	4
Miles of electric line	223.8	217.2	215.1	210	204.1	210.0	196.0	203.0	200.1	195.0
Electric Poles**	2904	2904	2773	3004	2745	2,950	3,196	3,143	3,133	4,310
Recreation										
Number of parks	3	3	3	3	3	3	3	3	3	3
Park acreage	177	177	177	177	177	177	122	122	122	63
Number of recreational facilities	1	1	1	1	1	1	1	1	1	1
Number of baseball/softball fields	3	3	3	3	3	3	3	3	3	3
Number of soccer fields	3	3	3	3	3	3	3	3	3	3

**Records updated in 2015 to include poles with street lights

Source: City departmental records.