

CITY OF WILLARD, MISSOURI

224 W. Jackson Street P.O. Box 187 Willard, MO 65781 417-742-3033 417-742-3080 Fax



MEETING AGENDA AND PACKET

BOARD OF ALDERMEN

Regular Meeting

January 22, 2024

6:00 p.m.

Willard City Hall

224 W. Jackson St.

Mayor

Sam Baird

Board Members

Troy Smith - Mayor Pro-Tem

David Keene

Landon Hall

Scott Swatosh

Casey Biellier

Joyce Lancaster

www.cityofwillard.org

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Agenda Item #2

Agenda Amendments/Approval of Agenda

**CITY OF WILLARD
BOARD OF ALDERMEN
REGULAR MEETING
January 22, 2024
6:00 P.M.**

Posted January 19, 2024, 2:00 p.m.

Notice is hereby given that the City of Willard, Missouri, Board of Aldermen will conduct a meeting at **6:00 p.m.** January 22, 2024, at the Willard City Hall, 224 W. Jackson St., Willard, MO.

The tentative agenda of this meeting includes:

PLEDGE OF ALLEGIANCE

Call the meeting to order.

1. Roll Call

2. Agenda Amendments/Approval of Agenda

3. Consent Agenda:

"A Consent Agenda allows the Board of Aldermen to consider and approve routine items of business without discussion. Any member of the Board of Aldermen, the City Staff or the Public may request removal of any item from the Consent Agenda and request that it be considered under the Regular Agenda if discussion or debate of the item is desired. Items not removed from the Consent Agenda will stand approved upon motion by any Board member, second and unanimous vote to "approve the Consent Agenda as published or modified."

- a. Minutes from the Regular Meeting January 8, 2024
- b. December 2023 Financial Summaries
- c. December 2023 Financial Statements
- d. December 2023/January 2024 Outstanding Invoices, Checks and Draft paid Invoices
- e. December 2023 Check Register
- f. December 2023 Utility Adjustments Report

4. Current Outstanding Invoices, Draft and Check Paid Invoices for December 2023/January 2024. Discussion/Vote

5. Mayoral Statement

6. Citizen Input

7. Presentation of \$150,000 check from the Better Together Playground Committee to Willard Parks and Recreation

8. Presentation by Justin Sorgen, Public Works Director, on the status of the City of Willard's water systems

9. **Presentation by Jennifer Henggl of the Army Corp of Engineers. Discussion**
10. **Assign designated members to the Ozarks Transportation Organization (OTO) Technical Planning Committee. Discussion/Vote**
 - a. **Mike Ruesch, Planning and Zoning Director**
 - b. **Justin Sorgen, Public Works Director**
11. **Resolution adopting the change in the contribution amount required from covered employees to the Missouri Local Government Employees Retirement Systems (LAGERS). Discussion/Vote**
12. **Pool basin sandblasting and painting bid approval. Discussion/Vote**
13. **Ordinance authorizing the Mayor to sign a contract/agreement with Blue Signal Recruiting services. (1st & 2nd Read) Discussion/Vote**
14. **Jackson Street Overlay Status Report**
15. **Sanitary Sewer Project Status Report**
16. **New Business**
 1. **Discussion regarding a needed upgrade to the City's timekeeping system**
 2. **Discussion of an upgrade needed for the Public Works data system**
17. **Unfinished Business**
 1. **Discussion of water and sewer rate study options**
18. **Recess Open Session**
19. **Open Executive Session**
20. **Close Executive Session**
21. **Re-open the Open Session**
22. **Adjourn Meeting**

THE TENTATIVE AGENDA SHOWS THIS MEETING CLOSED PURSUANT TO RSMO SECTION 610.021 (# 1) LEGAL.

IF YOU HAVE SPECIAL NEEDS WHICH REQUIRE ACCOMMODATION, PLEASE NOTIFY THE CITY PERSONNEL AT CITY HALL. ACCOMMODATION WILL BE MADE FOR YOUR NEEDS. REPRESENTATIVES OF THE NEWS MEDIA MAY OBTAIN COPIES OF THIS NOTICE BY CONTACTING THE CITY CLERK AT 417-742-5302.

Dona Slater
City Clerk

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Consent Agenda Item #3

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Consent Agenda Item #3a

Minutes from the Regular Meeting January 8, 2024

CITY OF WILLARD
BOARD OF ALDERMEN
REGULAR MEETING
January 8, 2024
6:00 p.m.

Staff present: Interim City Administrator Donna Stewart, Project Engineer Steve Bodenhamer, Director of Finance Carolyn Halverson, Police Officer J.D. Landon, Planning Assistant Tammy Nephew, and City Clerk Dona Slater

City Attorney Holly Dodge was present.

Citizens in attendance: Burnis Coleman, Steve Cobb, Angie Wilson, Debbie Ihrig, Lexi and Mike Ruesch, Mark Lancaster, Terry Kathcart, and Jim Vaughn

Call to Order.

Mayor Baird called the meeting to order at 6:00 p.m.

Roll Call.

The City Clerk conducted the Roll Call.

Alderman Smith-present; Alderman Hall-not present; Alderman Swatosh-present; Alderman Biellier-present; Alderman Lancaster-present; Alderman Keene-present; Mayor Baird-present.

Agenda Amendments/Agenda Approval.

Ms. Donna Stewart requested moving agenda item #11 Ordinance accepting Holly Dodge of Lauber Municipal Law, LLC for City Attorney and City Prosecutor services to agenda item #6. Agenda item #16 Unfinished Business was removed.

Motion was made by Alderman Smith and seconded by Alderman Lancaster to approve the modified Agenda.

Motion carried with a vote of 5-0. Voting aye: Aldermen Smith, Biellier, Lancaster, Keene, and Swatosh.

Consent Agenda.

Motion was made by Alderman Smith and seconded by Alderman Keene to approve the Consent Agenda. Motion carried with a vote of 5-0. Voting aye: Aldermen Biellier, Smith, Lancaster, Keene, and Swatosh.

Discussion/Vote on current Outstanding Invoices, Draft and Check Paid Invoices for December 2023/January 2024.

Motion was made by Alderman Smith and seconded by Alderman Biellier to approve the current outstanding invoices, and draft and check paid invoices for December 2023, and January 2024.

Motion carried with a vote of 5-0. Voting aye: Aldermen Smith, Biellier, Lancaster, Keene, and Swatosh.

Citizen Input.

None.

Ordinance accepting Holly Dodge of Lauber Municipal Law, LLC for City Attorney and City Prosecutor services. (1st & 2nd Read) Discussion/Vote.

Ms. Stewart said two law firms were interviewed. The Board voted to hire Holly Dodge.

The first read was conducted by the City Clerk.

Motion was made by Alderman Smith and seconded by Alderman Lancaster to approve the Ordinance accepting Holly Dodge of Lauber Municipal Law, LLC for City Attorney and City Prosecutor services. Motion carried with a vote of 5-0. Voting aye: Aldermen Smith, Biellier, Keene, Swatosh, and Lancaster.

The second read was conducted by the City Clerk. Motion was made by Alderman Smith and seconded by Alderman Lancaster to approve the Ordinance accepting Holly Dodge of Lauber Municipal Law, LLC for City Attorney and City Prosecutor services. Motion carried with a vote of 5-0. Voting aye: Aldermen Smith, Biellier, Keene, Swatosh, and Lancaster.

Public Hearing on Sewer rate increase.

Mayor Baird opened the Public Hearing at 6:08 p.m.

No one spoke.

Mayor Baird closed the Public Hearing at 6:09 p.m.

Ordinance approving Sewer rate increase. (1st Read) Discussion/Vote.

Ms. Stewart said the sewer fund has been running at a deficit with revenues being lower than expenditures. This ordinance will approve a ten percent (10%) increase in sewer rates.

The first read was conducted by the City Clerk. Motion was made by Alderman Keene and seconded by Alderman Smith to accept the Ordinance approving a sewer rate increase. Motion carried with a vote of 4-0. Voting aye: Aldermen Biellier, Swatosh, Keene, and Smith. Alderman Lancaster abstained.

Public Hearing on Water rate increase.

Mayor Baird opened the Public Hearing at 6:12 p.m.

Angie Wilson thanked the Board for listening to citizens at the last meeting and postponed this until now. She questioned how citizens were notified about the public hearing because she didn't see anything posted anywhere. She said residents understand and can handle news if they get it.

Mayor Baird closed the Public Hearing at 6:16 p.m.

Ordinance approving Water rate increase. (1st Read) Discussion/Vote.

Ms. Stewart said this is the same as sewer. There has not been a rate increase in two years. This will not solve the problem but will get us closer.

The first read was conducted by the City Clerk. Motion was made by Alderman Smith and seconded by Alderman Keene to accept the Ordinance approving a water rate increase. Motion did not pass with a vote of 3-1. Voting aye: Aldermen Smith, Keene, and Swatosh. Voting nay: Alderman Biellier. Alderman Lancaster abstained.

Professional Recruiting Agencies. Discussion/Vote.

Ms. Stewart presented documents from several recruiting agencies detailing their services and pricing structure.

Motion was made by Alderman Smith and seconded by Alderman Swatosh to use Blue Signal for professional recruiting services.

Motion carried with a vote of 5-0. Voting aye: Aldermen Swatosh, Keene, Lancaster, Biellier, and Smith.

Ordinance accepting the Final Replat of Lots 11, 12, 13, and 14 for Cottages at Generation Village, L.P. (1st & 2nd Read) Discussion/Vote.

Ms. Tammy Nephew, Planning Assistant, said when she went to Greene County to record the final plat she was told the name on the original Ordinance did not match the name on the final plat or final development plan. This Ordinance changes the name of the development to match the final plat and final development plan.

The first read was conducted by the City Clerk.

Motion was made by Alderman Lancaster and seconded by Alderman Smith to approve the Ordinance accepting the Final Replat of Lots 11, 12, 13, and 14 for Cottages at Generation Village, L.P.
Motion carried with a vote of 5-0. Voting aye: Aldermen Lancaster, Biellier, Smith, Swatosh, and Keene.

The second read was conducted by the City Clerk.

Motion was made by Alderman Smith and seconded by Alderman Biellier to approve the Ordinance accepting the Final Replat of Lots 11, 12, 13, and 14 for Cottages at Generation Village, L.P.
Motion carried with a vote of 5-0. Voting aye: Aldermen Keene, Lancaster, Smith, Swatosh, and Biellier.

Declaration of Surplus Vehicles to sell on GovDeals.com for the Public Works and Parks departments. Discussion/Vote.

Public Works:

- a. 1998 Dodge Ram 1500 VIN3B7HF12Y4WG206808
- b. 2000 Chevy 2500 VIN 1GCGK24R2YR164984
- c. 2005 Chevy Silverado VIN 1GBJK34225E275346

Parks:

- d. 1990 Chevy 1500 VIN 1GCDK14Z8LZ178345

Ms. Carolyn Halverson said old vehicles bring a better price on GovDeals.com.

Motion was made by Alderman Biellier and seconded by Alderman Lancaster to declare these vehicles as surplus and sell them on GovDeals.com
Motion carried with a vote of 5-0. Voting aye: Aldermen Smith, Swatosh, Keene, Biellier, and Lancaster.

Sanitary System Projects Status Report

Mr. Steve Bodenhamer said things are moving along. He will begin writing a policy for Civil Rights and run it by the Environmental Protection Agency (EPA).

New Business.

Mayor Baird asked Ms. Stewart if she has had a chance to check into a rate study for sewer and water. She said she has set up a meeting with Cochran to discuss this.

Alderman Biellier asked if we now have sound on the cameras. Ms. Stewart said we have ordered a camera system, and it may be used at the January 22, 2024, Board of Aldermen meeting.

Unfinished Business.

None.

Close Open Session.

Motion was made by Alderman Smith and seconded by Alderman Biellier to Close the Open Session.
Motion carried with a vote of 5-0. Voting aye: Aldermen Keene, Swatosh, Smith, Lancaster, and Biellier.

The Open Session was closed at 6:45 p.m.

Open Executive Session.

Motion was made by Alderman Smith and seconded by Alderman Keene to Open the Executive Session.
Motion carried with a vote of 5-0. Voting aye: Aldermen Biellier, Lancaster, Swatosh, Keene, and Smith.

Close the Executive Session.

Motion was made by Alderman Lancaster and seconded by Alderman Biellier to Close the Executive Session. Motion carried with a vote of 5-0. Voting aye: Aldermen Smith, Lancaster, Swatosh, Keene, and Biellier.

The Executive Session closed at 7:34 p.m.

Re-Open the Open Session.

Motion was made by Alderman Smith and seconded by Alderman Keene to re-open the Open Session. Motion carried with a vote of 5-0. Voting aye: Aldermen Smith, Lancaster, Swatosh, Keene, and Biellier.

The Open Session was re-opened at 7: 34 p.m.

Adjourn Meeting.

Motion was made by Alderman Smith and seconded by Alderman Keene to Adjourn the meeting. Motion carried with a vote of 5-0. Voting aye: Aldermen Swatosh, Biellier, Keene, Smith, and Lancaster.

The meeting Adjourned at 7:35 p.m.

Dona Slater, City Clerk

Sam Baird, Mayor

**CITY OF WILLARD
BOARD OF ALDERMEN**



**AGENDA ITEM #3 b-f
FINANCE DEPARTMENT**

Financial Reports

- b. December 2023 Financial Summaries**
- c. December 2023 Financial Statements**
- d. December 2023/January 2024 Outstanding Invoices,
Checks, and Draft-paid Invoices**
- e. December 2023 Check Register**
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**CITY OF WILLARD
BOARD OF ALDERMEN**



**AGENDA ITEM #3b
FINANCE DEPARTMENT**

ACTION REQUIRED: INFORMATION ONLY

- **December 2023 Financial Summary Report**

FINANCIAL SUMMARY

Year to Date 2023

	2023 Projected Revenues	Received As of December 2023	% Rec'd	2023 Budgeted Expenses	Expended As of December 2023	% Used	Cumulative Gains or (Losses) Per Fund
General Fund							
General City Administration	\$2,432,848.00	\$2,220,010.59	91%	\$967,222.00	\$787,580.02	82%	\$1,432,430.57
Law and Public Safety	\$156,300.00	\$145,351.15	93%	\$1,139,667.00	\$980,363.92	86%	(\$835,012.77)
Court	\$115,700.00	\$105,032.10	91%	\$103,343.00	\$87,078.37	84%	\$17,953.73
Streets	\$356,589.00	\$362,738.69	101%	\$504,633.00	\$321,800.24	64%	\$41,438.45
Planning and Development	\$26,000.00	\$24,926.10	96%	\$230,952.00	\$129,751.61	56%	(\$104,825.51)
Economic Development	\$0.00	\$0.00	0%	\$139,776.00	\$117,516.41	84%	(\$117,516.41)
Emergency Management	\$8,416.00	\$0.00	0%	\$22,240.00	\$21,007.00	94%	(\$21,007.00)
Sub-Total	\$3,097,853.00	\$2,658,058.63	92%	\$3,097,853.00	\$2,444,597.57	79%	\$413,461.06
Water Fund							
Water Fund	\$2,645,401.00	\$1,199,359.25	47%	\$2,545,400.00	\$1,296,819.55	51%	(\$97,460.30)
Sewer Fund							
Sewer Fund	\$3,830,433.00	\$2,020,336.20	56%	\$3,627,167.00	\$1,466,389.24	66%	(\$46,053.04)
Sub-Total	\$6,175,834.00	\$3,219,695.45	52%	\$6,172,567.00	\$3,763,208.79	61%	(\$543,513.34)
Park Fund							
Park Fund	\$1,804,395.00	\$1,667,215.09	92%	\$1,803,793.00	\$1,654,417.30	92%	\$2,797.79
Sub-Total	\$1,804,395.00	\$1,667,215.09	92%	\$1,803,793.00	\$1,664,417.30	92%	\$2,797.79
Totals	\$11,078,082.00	\$7,744,969.17	70%	\$11,074,213.00	\$7,872,223.66	71%	(\$127,254.49)

Funds	Total Funds Available January 1, 2023	Annual 30 Recommended	Amount Above/Below Recommended 30 Percent	Cash Expense Average Per Month	Percent	Total Funds Available As of December 2023
General Fund	\$3,927,052.37	\$939,355.90	\$3,542,827.90	\$258,154.42	144%	\$4,472,183.80
Water & Sewer Fund	\$2,907,929.83	\$1,851,770.10	\$1,371,926.53	\$514,380.58	52%	\$3,223,696.63
Park Fund	\$172,989.74	\$541,137.90	(\$441,990.83)	\$150,316.08	5%	\$99,207.07
Totals	\$7,007,971.94	\$3,332,263.90	\$4,472,813.60	\$922,851.08		\$7,795,087.50

Assigned Funds	Water/Sewer		Parks		All Assigned Funds Total
	Escrow	Customer Deposits	Parks Projects-Donations	Youth Scholarships	
General	\$4,387.91	\$0.00	\$1,926.85	\$2,402.53	
Judicial Education Fund	\$15,955.79	\$204,839.30			
Judicial Facility Fund	\$1.40	\$728,199.09			
Police Foreiture Asset Funds	\$11,647.70				
Police Equitable Sharing Fund	\$50,689.08				
Street Projects	\$2,000.00				
Developers Escrow	\$50,000.00				
Grant Funds Assigned					
Total Assigned Funds	\$134,681.85	\$1,023,038.39	\$922,851.08	\$9,513.13	\$1,167,233.40

Transferred Funds Year to Date		COP Total Debt	
General to Parks	\$0.00	2014 W/S	\$920,000.00
General from Reserves	\$0.00	2018 Sewer	\$3,218,250.30
W/S from Reserves	\$0.00	2015 Parks	\$2,430,000.00
Parks from Reserves	\$0.00	Total Debt	\$6,568,250.30
Total Funds Transferred	\$0.00		

JANUARY 22, 2024, BOA MEETING

December 2023 Financial Summary Report

General Fund

❖ General Department

Revenue increased 7% (\$149,267) in 2023 compared to 2022. Several areas have increased, but the following have the highest increases.

- ◆ Interest rates increasing have resulted in a 98% (\$59,768.45) increase in revenue this year. Whether this increase in interest rates continues into 2024 will depend on the economy.
- ◆ Sales Tax increased 5% (\$53,100.44) in 2023. Legislation now has an ongoing discussion about eliminating grocery tax and how it could lower revenue for municipalities. According to predictions this could reduce tax revenue for cities anywhere from 8% to 50%. This is dependent on the type of businesses in a municipality. There is also discussion that the reduction in grocery tax will increase other tax revenue because people will take the additional savings and spend it on higher taxed items. As further information is made available to staff, it will be made available to the board.

The revenue was \$80,490.59 more than the projected 2023 Budget revenue. Projected General Revenue was \$2,139,520 not including reserve transfers. No reserve transfers were required from the General Fund. Sales Tax and Interest income is the main reason for the additional revenue.

Expenses have increased 83% (\$359,269) compared to 2022.

- ◆ A major part of the increase was the \$490,000 transfer to parks, Part of this additional increase in transferred funds is the Playground Equipment Project which was an additional \$200,000 in addition to the transfer to help the Parks department cover expense.
- ◆ Increases in the price of products and services have also had a major effect on the rising cost to the City.

Expenses were 18% less than the projected 2023 Budget.

❖ Law Department

Revenue increased 7% (\$9,977) compared to 2022.

- ◆ Grant Revenue increased \$7,997.
- ◆ Law Enforcement Sales Tax increased 2.6% (\$2,465),

The revenue was \$10,948 less than the projected 2023 Budget. The Grant revenues were not as high as projected.

Expenses have increased 11% (\$97,272) compared to 2022.

- ◆ Professional fees are the area with the highest increase. This is the result of having the Prosecutor Clerk services outsourced instead of in house.

The expense was \$159,323 below the projected budget. There was an increase in most expenses with the increasing cost of services and supplies in 2023.

❖ Court Department

Revenue increased 22% (\$19,223) compared to 2022.

- ◆ Traffic Fines increased the most with 30% (\$23,373).

The revenue is close to budget revenues and is only \$10,667 less than the projected budget.

Expenses have increased 8.3% (\$6,672) compared to 2022.

- ◆ Most expenses are similar to 2022 expenses except CVC and Court Automation Fees which have increased with the higher revenue.

Expenses were less than the 2023 Budget with Professional fees less than projections.

❖ Streets Department

Revenue has increased \$74,696 compared to 2022.

- ◆ Tax for Highway Use as well as the Road and Bridge Tax has increased \$74,696 compared to 2022.

The revenue exceeded the projected budget by \$4,149.

Expenses for streets increased \$78,603 compared to 2022 mainly because of Capital Improvements.

- ◆ Capital Asset expenses increased \$41,568 because of the Salt Block building being constructed at the Lagoon . The Salt Block building and the Public Works building upgrade cost is split between Streets, Water, and Sewer Departments. It was not completed at the end of the year.
- ◆ Capital Equipment expenses included the purchase of a plow and salt spreader.

The expense remained less than the projected 2023 Projected Budget. The Jackson Street Project has been postponed until 2024.

❖ Planning and Development Department

Revenue increased \$14,581 compared to 2022.

- ◆ Ongoing projects and construction increased this year even with the rising interest rates.

The revenue was higher than the original projected budget.

Expenses decreased 3% (\$4,691) compared to 2022.

- ◆ Expenses increased in some areas slightly, but without a Planning Director expense decrease in most areas.
- ◆ The Planning Director position was vacant for half of the year, and this contributed to the total expense being less.

The expenses were almost 50% less than the projected budget.

❖ Economic Development Department

Revenue is not budgeted for this department.

Expense

- ◆ The expenses for this department were under budget.
- ◆ This department will be combined with the Planning and Development Department beginning in 2024.

❖ Emergency Management Department

Revenue has following changes compared to last year:

- ◆ Grant revenue decreased 100%.

The revenue was 100% less than the projected budget.

Expenses increased 13.25% (\$2,285.08) compared to 2021.

- ◆ Repairs and Maintenance increased \$2,050.25 over last year.
- Expenses were \$450.85 less than the projected budget.

Water/Sewer Fund

❖ Water

Revenue has increased 2.27% (\$26,588) compared to 2022.

- ◆ The Meter Replacement revenue doubled compared to last year.
- ◆ Interest Income showed the biggest increase of revenue
- ◆ Almost all other revenue was level or decreased slightly compared to 2022.

The revenue was \$101,733 less than the projected 2023 Budget excluding the budgeted transfer. Transfers in the budget within the same fund are used as a measuring stick to project the amount of reserve funds needed. The amount of those funds is not actually transferred from one department to the other. The Water Department used \$97,460 reserve funds in 2023.

Expenses increased 12% (\$139,606) compared to 2022.

- ◆ Almost all areas of expense increased with the rising cost but Supplies and Repairs and Maintenance are the areas with the highest increase.
- ◆ Some Capital Improvements included the Conversion from chloride gas to liquid sodium hypochlorite and the interconnect control replacement.
- ◆ Public Works also has been remodeling the Public Works building. It will be completed in 2024.

Expenses were below the projected budget \$358,580 excluding any transfers.

❖ Sewer

Revenue has decreased 2.9% (\$61,187) compared to 2022.

- ◆ Grant Receipts is the main part of decreased revenues. Projects that were planned for 2023 have been extended to 2024. ARPA funds were used from the original prepaid ARPA funds received in the amount of \$58,736. There is \$728,199 of the prepaid ARPA grant funds to be used for the Meadows project.
- ◆ The revenue for sewer sales is \$35,627 less than the 2022 revenues.

The Revenues compared to budget is \$700,096 less than projected. This is a combination of reserves, grant funds and lower sewer sales. The Sewer Department used \$446,053.04 reserve funds in 2023.

Expenses increased 40% (\$715,059).

- ◆ Almost all areas of expense increased with the rising cost but Supplies and Repairs and Maintenance are the areas with the highest increase.
- ◆ Additional breaks on 94 Force Main resulted in higher repair expense as well as Capital Improvement costs.
- ◆ Public Works also has been remodeling the Public Works building which is split between Streets, Water, and the Sewer Department. It will be completed in 2024.
- ◆ The 94 Lift Station and Force Main project will be continued into the next couple of years.

The expense was \$137,179 below the projected 2023 Budget. This included sewer projects that were ongoing in 2023 but will continue into 2024.

Parks Fund

❖ Parks Department

Revenue increased 23.56% (\$57,160) compared to 2022 less any transfers from the General Fund.

- ◆ The increase includes the transfer of additional funds in the amount of \$200,000 from the General Fund that was for the Playground Equipment Project. In 2022 \$214,000 was transferred from the General Fund and in 2023 \$490,000 was transferred from the General Fund to the Parks Fund.
- ◆ Pool revenue increased 12% (12,985) due to the weather cooperating this past summer.

The revenue is \$26,885 less than the projected budget excluding transfers in from Park reserves and shows a leveling out of revenue since the recoup of revenue after Covid.

Expenses increased 20% (\$277,704) compared to 2022.

- ◆ For the Playground Project Park expense included \$250,000 of the capital improvement cost.
- ◆ Rising state minimum wage requirements have increased payroll and has especially affected the Parks Department because of the number of seasonal and part-time employees that are at minimum wage level. Every year for the past five years the minimum wage has increased. It increased to \$12.00 in 2023 and has increased again to \$12.30 in 2024.

- ◆ The continued rising cost for supplies and services has resulted in additional in almost every area.

The expenses were \$139,375 below the projected 2023 Budget. Most, but not all areas were below the projected budget.

SUMMARY

- ❖ The General Fund received 92% of revenue projected. It has used 79% of the expense budgeted. At the end of 2023, the total funds available are \$4,472,183. There are restricted funds in the amount of \$135,421. Parks Fund does not have sufficient funds to have the recommended 30% reserve. General Fund includes in the reserve funds the recommended reserves for the General Fund and the Parks Fund. The 30% reserves are \$1,470,493, The General Fund has a \$2,866,268 surplus.
- ❖ The Water revenue receipts were 47% and Sewer 56% of the projected 2023 Budget. The Water/Sewer Fund has used 61% of the expense budget. At the end of 2023, the total funds available are \$3,223,696. There are restricted funds in the amount of \$1,026,466. The Water and Sewer Fund 30% reserves are \$1,851,770. The Water and Sewer Fund has \$345,460 surplus.
- ❖ The Parks revenue received was 92% of the projected 2023 Budget and the expense is at 92%. At the end of 2023, the total funds available are \$99,207. There are restricted funds in the amount of \$6,595. The Park Fund used \$440,930 of the reserve funds. Of the reserve funds \$99,207 is available. The Park Fund has no surplus.
- ❖ All the staff have continued to watch expenses and manage their departments successfully. Many have been short staffed, but all have been able to maintain the goals we are striving to achieve. We could not do this without the dedicated employees we have on staff in each department. But the City of Willard faces many challenges in the coming years with decisions that need to be made concerning an aging utility system that is not keeping up with the growth that is coming upon us. Increasing fees for Springfield sewer treatment and the cost to maintain the water and sewer lines has increased. Major upgrades need to be made to the water and sewer system to maintain an operative system that does not result in serious issues for our City and Willard's citizens. Future projects have been addressed with an ongoing effort to provide funds to finance the projects in the coming years.

DEBT

Long Term Debt and COP Debt balance as of January 22, 2024:

- Water/Sewer 2014 COP Current Balance: \$920,000.
The Water/Sewer COP installment of \$189,950 is due February 1, 2024. This payment includes principal for \$175,000 and interest for \$14,950. The ending payment date is February 1, 2028. The current rate is 3.25%.
- Parks/Aquatic Center 2015 COP Current Balance: \$2,430,000.
The next Parks Department COP payment of \$274,203.13 is due June 1, 2024, This payment is

principal for \$235,000 and interest of \$39,203.13. The ending payment date is June 1, 2032. The current rate is 5.00%.

- Water/Sewer COP 2018 Current Balance: \$3,218,250.30.

The next payment installment of \$169,275 is due April 15, 2024. This includes principal of \$115,000 and interest of \$54,275. The ending payment date is April 15, 2043. The current rate is 5.00%.

Capital Improvements and Equipment

Capital project funds and capital equipment funds are financed by (1) designated funds, (2) contingency, or (3) undesignated funds. Revenue received is always one of the three classifications. Designated fund means money is earmarked for a specific purpose. Examples include road and bridge tax for streets or capital improvement tax for capital equipment or projects. These funds are not available for appropriation for any other expense and may be legally restricted by outside parties to be used only for specific purposes. These funds cannot be used for general expenses. Contingency funds are monies that are reserved or set aside for an unanticipated expense. Undesignated funds are monies available for distribution throughout the year for general expenses and available for capital improvements but are not restricted. The need to plan is essential, and the staff has planned for the next several years to determine the public improvement and equipment requirements for each year. By planning funds can be designated for specific equipment or projects. Planning allows time for funding to complete each project or each equipment purchase. During 2023 the following equipment has been purchased and projects have been started and/or completed.

GENERAL FUND

General City

- PDQ Deployment Software \$1500.00
- Synology/Data Storage S 578.46
- City Hall Security Cameras \$3,847.98
- Internet upgrades \$2,955.46
- Monitors \$568

Law

- Dodge Durango//Equip \$51,144.87
- Dodge Durango/Equip \$51,144.88
- Computers/Monitors \$2607
- Server \$6128.49

Planning and Development

- IWorQ Software (GIS,Permits)\$7,500

WATER AND SEWER FUND AND STREETS

Public Works

- Salt Block Building \$46,721 (Still in progress)
- Public Works Building Remodel \$16,803 (Still in progress)

- Snowplow \$5,720
- Salt Spreader \$8,240.
- Lease Vehicles Equipment \$41,188
- 94 Lift Station VFD Upgrade \$133,088
- 94 Force Main (breaks and upgrades) \$208,252
- Conversion Chlorine Gas to Liquid Sodium Hypochlorite \$56,762
- Lift Station D Spare Pump \$35,867
- Remote Tracking Camera \$4,139.38
- Meadows Lift Station Coating \$18,700.00
- Interconnect Control Replacement \$58,603
- Water Analyzer for Well \$4761.08
- Foxfire Lift Station Upgrade \$22,980
- Water Tower Upgrade \$35,286

PARKS FUND

Parks

- Gym Floor Maintenance \$4,200
- Playground Equipment \$258,864.40
- Mower \$11,449.68
- Grapple Rake \$2,974.97

Submitted by Carolyn Halverson, Director of Finance

**CITY OF WILLARD
BOARD OF ALDERMEN**



**AGENDA ITEM #3c
FINANCE DEPARTMENT**

**ACTION REQUIRED: REQUEST FOR MAYOR TO ACCEPT AS
PRESENTED**

December 2023 Budget Financial Statements

- 1. Balance Sheet**
- 2. Income Statement**



City of Willard, MO

Balance Sheet
Account Summary
 As Of 12/31/2023

Account	Name	Balance
Fund: 10 - GENERAL FUND		
Assets		
<u>10-01001</u>	CLAIM ON POOLED CASH - GENERAL FUN	4,472,183.80
<u>10-10000</u>	CASH IN BANK - OPERATING	0.00
<u>10-10100</u>	CASH RESERVES 4593	0.00
<u>10-10200</u>	CASH IN BANK - MID-MISSOURI BANK	0.00
<u>10-10300</u>	CASH - FREEDOM	0.00
<u>10-11100</u>	PETTY CASH-GCG	900.00
<u>10-12500</u>	CASH IN BANK - JIS	0.00
<u>10-13000</u>	CASH JUDICIAL EDUCATION	4,387.91
<u>10-13050</u>	CASH JUDICIAL FACILITY FUND	15,955.79
<u>10-13100</u>	CASH POLICE FORFEITURE ASSETS	1.40
<u>10-13110</u>	CASH POLICE EQUITABLE SHARING FUND	11,647.70
<u>10-13150</u>	CASH MISC PROCEEDS FUND	0.00
<u>10-13300</u>	CASH IMPROVEMENT PROJECTS	0.00
<u>10-13400</u>	CASH STREET PROJECTS	50,689.08
<u>10-15000</u>	ACCOUNTS RECEIVABLE	0.00
<u>10-15100</u>	DUE FROM WATER/SEWER FUND	0.00
<u>10-15200</u>	DUE FROM RECREATION FUND	0.00
<u>10-15300</u>	SALES TAXES RECEIVABLE	231,055.79
<u>10-15400</u>	AD-VALOREM TAXES RECEIVABLE	217,076.61
<u>10-15500</u>	COURT FINES RECEIVABLE	30,786.39
<u>10-15700</u>	GRANTS RECEIVABLE	0.00
<u>10-16000</u>	PREPAID INSURANCE-GCG	5,714.34
<u>10-17000</u>	DEFERRED INFLOWS-LEASES	-412,867.19
<u>10-17001</u>	INTEREST RECEIVABLE-LEASES	1,783.39
<u>10-17002</u>	LONG TERM LEASE RECEIVABLE	382,514.44
<u>10-17003</u>	SHORT TERM LEASE RECEIVABLE	45,502.07
	Total Assets:	<u>5,057,331.52</u>
 Liability		
<u>10-20000</u>	AP PENDING (DUE TO POOLED CASH) - GC	22,733.06
<u>10-20010</u>	ACCOUNTS PAYABLE - GCG	7,558.95
<u>10-20500</u>	ALLOWANCE FOR BAD DEBT-GCG	11,000.00
<u>10-21000</u>	RETURNED CHECKS-GCG	0.00
<u>10-21500</u>	WAGES PAYABLE	18,052.04
<u>10-21600</u>	PAYROLL CORRECTION	0.00
<u>10-22000</u>	FICA WITHHOLDING	0.00
<u>10-22100</u>	FEDERAL WITHHOLDING	0.00
<u>10-22200</u>	MISSOURI WITHHOLDING	266.09
<u>10-23100</u>	LAGERS PAYABLE	-5,273.64
<u>10-23200</u>	GROUP INSURANCE PAYABLE	199.42
<u>10-23300</u>	GARNISHMENTS PAYABLE	630.30
<u>10-24000</u>	COURT BONDS PAYABLE	740.00
<u>10-24050</u>	DEFERRED COURT FINES	19,786.39
<u>10-24100</u>	DEVELOPERS ESCROW	2,000.00
<u>10-24200</u>	OTHER ESCROW	50,000.00
<u>10-25500</u>	DUE TO RECREATION FUND	0.00
<u>10-25550</u>	DUE TO WATER/SEWER FUND	0.00
	Total Liability:	<u>127,692.61</u>
 Equity		
<u>10-30000</u>	FUND BALANCE	4,516,177.85
	Total Beginning Equity:	<u>4,516,177.85</u>

Balance Sheet

As Of 12/31/2023

Account	Name	Balance
Total Revenue		2,858,058.63
Total Expense		<u>2,444,597.57</u>
Revenues Over/Under Expenses		413,461.06
Total Equity and Current Surplus (Deficit):		4,929,638.91
Total Liabilities, Equity and Current Surplus (Deficit):		<u>5,057,331.52</u>

Balance Sheet

Account	Name	Balance	
Fund: 20 - WATER AND SEWER FUND			
Assets			
<u>20-01001</u>	CLAIM ON POOLED CASH - WATER AND SI	3,223,696.63	
<u>20-10000</u>	CASH IN BANK 4594	0.00	
<u>20-10100</u>	CASH RESERVES 4595	0.00	
<u>20-10200</u>	CASH RESERVES 4599	0.00	
<u>20-11100</u>	PETTY CASH-WS	0.00	
<u>20-15000</u>	ACCOUNTS RECEIVABLE-WS	228,087.30	
<u>20-15050</u>	ACCOUNTS RECEIVABLE-COLLECTIONS	15,951.04	
<u>20-15100</u>	DUE FROM GENERAL FUND	0.00	
<u>20-15200</u>	DUE FROM RECREATION FUND	0.00	
<u>20-16000</u>	PREPAID INSURANCE-WS	2,603.43	
<u>20-17000</u>	DEFERRED INFLOWS-LEASES	0.00	
<u>20-17001</u>	INTEREST RECEIVABLE-LEASES	0.00	
<u>20-17002</u>	LONG TERM LEASE RECEIVABLE	0.00	
<u>20-17003</u>	SHORT TERM LEASE RECEIVABLE	0.00	
<u>20-18000</u>	LAND	273,272.75	
<u>20-18050</u>	CONSTRUCTION IN PROGRESS	0.00	
<u>20-18100</u>	EQUIPMENT	963,228.42	
<u>20-18200</u>	WATER SYSTEM	4,576,733.19	
<u>20-18300</u>	SEWER SYSTEM	9,165,307.07	
<u>20-18400</u>	BUILDINGS-WSF	17,140.01	
<u>20-18500</u>	ACCUMULATED DEPRECIATION-WS	-6,179,073.97	
<u>20-19000</u>	COST OF ISSUANCE 2014	0.00	
<u>20-19100</u>	2014 CERTIFICATE FUND	0.00	
<u>20-19110</u>	2018 CERTIFICATE FUND	57.89	
<u>20-19120</u>	2018 COP CONSTRUCTION FUND	0.00	
<u>20-19200</u>	NET PENSION ASSET	197,729.00	
<u>20-19300</u>	DEFERRED PENSION OUTFLOWS	49,569.00	
	Total Assets:	12,534,301.76	12,534,301.76
Liability			
<u>20-20000</u>	AP PENDING (DUE TO POOLED CASH) - W:	-121,763.70	
<u>20-20010</u>	ACCOUNTS PAYABLE - WS	129,975.70	
<u>20-20100</u>	RETURNED CHECKSWs	137.01	
<u>20-20500</u>	ALLOWANCE FOR BAD DEBT-WS	143.55	
<u>20-21500</u>	WAGES PAYABLE	13,260.14	
<u>20-21500</u>	COMPENSATED ABSENCES	10,399.97	
<u>20-22000</u>	FICA WITHHOLDING	0.00	
<u>20-22100</u>	FEDERAL WITHHOLDING	0.00	
<u>20-22200</u>	MISSOURI WITHHOLDING	2,087.63	
<u>20-23100</u>	LAGERS PAYABLE	2,348.36	
<u>20-23200</u>	GROUP INSURANCE PAYABLE	4,558.04	
<u>20-23300</u>	GARNISHMENTS PAYABLE	0.00	
<u>20-24200</u>	Other Escrow	728,199.09	
<u>20-25000</u>	DUE TO GENERAL FUND	0.00	
<u>20-25500</u>	DUE TO RECREATION FUND	0.00	
<u>20-25600</u>	SALES TAX PAYABLE	-3,064.18	
<u>20-25700</u>	MO PRIMACY TAX	465.70	
<u>20-25750</u>	WATER POLLUTION SERVICE CONNECTIO	2,962.85	
<u>20-25800</u>	CUSTOMER DEPOSITS-WS	294,839.30	
<u>20-26000</u>	INTEREST PAYABLE	33,701.03	
<u>20-26500</u>	2014 COP PAYABLE	1,085,000.00	
<u>20-27000</u>	2018 COP Payable	3,300,000.00	
<u>20-28000</u>	NET PENSION LIABILITY	0.00	
<u>20-28200</u>	DEFERRED PENSION INFLOWS	87,310.00	
	Total Liability:	5,570,560.49	
Equity			
<u>20-30000</u>	RETAINED EARNINGS	7,507,254.61	
	Total Beginning Equity:	7,507,254.61	

Balance Sheet

As Of 12/31/2023

Account	Name	Balance
Total Revenue		3,219,695.45
Total Expense		<u>3,763,208.79</u>
Revenues Over/Under Expenses		-543,513.34
Total Equity and Current Surplus (Deficit):		6,963,741.27
Total Liabilities, Equity and Current Surplus (Deficit):		<u>12,534,301.76</u>

Balance Sheet

Account	Name	Balance
Fund: 30 - PARKS FUND		
Assets		
30-01001	CLAIM ON POOLED CASH - PARKS FUND	99,207.07
30-10000	CASH IN BANK - 4596	0.00
30-10100	CASH RESERVES - 4597	0.00
30-11100	PETTY CASH-PKS	240.00
30-12000	CASH PARK- PROJECTS	1,926.85
30-12100	CASH YOUTH SCHOLARSHIP	2,402.53
30-12200	CASH - TICKET RESERVE	0.00
30-12300	2008 RESERVE FUND RESTRICTED	0.00
30-12400	PROJECT FUND	0.33
30-15000	ACCOUNTS RECEIVABLE-PKS	62.50
30-15050	ACCOUNTS RECEIVABLE-COLLECTIONS	0.00
30-15100	DUE FROM GENERAL FUND	0.00
30-15200	DUE FROM WATER/SEWER FUND	0.00
30-15300	SALES TAXES RECEIVABLE	62,279.16
30-15400	AD-VALOREM TAXES RECEIVABLE	66,414.54
30-16000	PREPAID INSURANCE-PKS	4,892.32
30-17000	DEFERRED INFLOWS-LEASES	-196,829.15
30-17001	INTEREST RECEIVABLE-LEASES	844.54
30-17002	LONG TERM LEASE RECEIVABLE	197,518.94
30-17003	SHORT TERM LEASE RECEIVABLE	5,171.73
	Total Assets:	<u>244,131.36</u>
		<u>244,131.36</u>
Liability		
30-20000	AP PENDING (DUE TO POOLED CASH) - PK	7,908.02
30-20010	ACCOUNTS PAYABLE - PKS	3,514.17
30-20100	RETURNED CHECKS-PKS	0.00
30-20500	ALLOWANCE FOR BAD DEBT-PKS	0.00
30-21500	WAGES PAYABLE	8,173.07
30-22000	FICA WITHHOLDING	0.00
30-22100	FEDERAL WITHHOLDING	0.00
30-22200	MISSOURI WITHHOLDING	990.25
30-23100	LAGERS PAYABLE	-537.90
30-23200	GROUP INSURANCE PAYABLE	3,518.86
30-23300	GARNISHMENTS PAYABLE	594.00
30-25000	DUE TO GENERAL FUND	0.00
30-25550	DUE TO WATER/SEWER FUND	0.00
30-25800	CUSTOMER DEPOSITSPKS	2,266.25
30-25850	CUSTOMER IN-HOUSE CREDIT	2,917.50
30-25900	MID-MISSOURI BANK	0.00
	Total Liability:	<u>29,344.22</u>
Equity		
30-30000	FUND BALANCE	211,989.35
	Total Beginning Equity:	<u>211,989.35</u>
Total Revenue		1,667,215.09
Total Expense		<u>1,664,417.30</u>
Revenues Over/Under Expenses		2,797.79
	Total Equity and Current Surplus (Deficit):	214,787.14
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>244,131.36</u>

Balance Sheet

Account	Name	Balance	
Fund: 99 - POOLED CASH			
Assets			
<u>99-01000</u>	POOLED CASH - GENERAL	7,793,719.50	
<u>99-01100</u>	POOLED CASH - JIS COURT	1,368.00	
<u>99-01200</u>	POOLED CASH - MID MISSOURI CD	0.00	
<u>99-01300</u>	POOLED CASH - FREEDOM BANK CD 5654	0.00	
<u>99-01400</u>	POOLED CASH - FREEDOM BANK CD 4603	0.00	
<u>99-17000</u>	DUE FROM OTHER FUNDS	76,387.49	
	Total Assets:	7,871,474.99	<u>7,871,474.99</u>
Liability			
<u>99-20000</u>	ACCOUNTS PAYABLE CONTROL	76,387.49	
<u>99-21500</u>	WAGES PAYABLE	0.00	
<u>99-27000</u>	DUE TO OTHER FUNDS	7,795,087.50	
	Total Liability:	7,871,474.99	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):	7,871,474.99	<u>7,871,474.99</u>



City of Willard, MO

Income Statement

Account Summary

For Fiscal: 2023 Period Ending: 12/31/2023

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 10 - GENERAL FUND						
Revenue						
Department: 100 - General Government						
<u>10-100-40800</u>	MISCELLANEOUS INCOME-GCG	6,000.00	6,000.00	0.00	5,256.79	743.21
<u>10-100-40850</u>	CONVENIENCE FEE-GCG	2,000.00	2,000.00	13.47	192.59	1,807.41
<u>10-100-40980</u>	VETERAN'S MEMORIAL	240.00	240.00	0.00	120.00	120.00
<u>10-100-41000</u>	FRANCHISE CABLE TV	18,180.00	18,180.00	0.00	15,192.92	2,987.08
<u>10-100-41100</u>	FRANCHISE ELECTRIC	301,500.00	325,000.00	21,324.66	327,226.10	-2,226.10
<u>10-100-41200</u>	FRANCHISE GAS	70,350.00	76,000.00	4,398.42	79,581.71	-3,581.71
<u>10-100-41300</u>	FRANCHISE MOBILE PHONE LEASE	76,000.00	70,000.00	2,342.56	65,528.55	4,471.45
<u>10-100-43000</u>	INTEREST INCOME-GCG	25,000.00	120,000.00	9,201.97	120,261.93	-261.93
<u>10-100-44100</u>	MERCHANTS LICENSES	5,555.00	7,000.00	2,875.00	9,438.00	-2,438.00
<u>10-100-44110</u>	BUILDING PERMITS	40,000.00	42,000.00	330.00	47,686.00	-5,686.00
<u>10-100-45300</u>	TAX REAL ESTATE-GCG	216,000.00	233,000.00	18,120.66	250,864.44	-17,864.44
<u>10-100-45400</u>	TAX SALES & USE REVENUES-GCG	795,000.00	910,000.00	79,794.45	950,677.01	-40,677.01
<u>10-100-45500</u>	TAX SALES CAP IMP-GCG	315,000.00	330,000.00	26,554.52	347,964.55	-17,964.55
<u>10-100-46000</u>	TRANSFER FROM GCG	655,044.00	293,328.00	0.00	0.00	293,328.00
<u>10-100-49000</u>	CAPITAL ASSET SALES-GCG	5,000.00	100.00	0.00	20.00	80.00
Department: 100 - General Government Total:		2,530,869.00	2,432,848.00	164,955.71	2,220,010.59	212,837.41
Department: 200 - Law						
<u>10-200-40800</u>	MISC INCOME - LAW	200.00	500.00	0.00	500.00	0.00
<u>10-200-42000</u>	GRANT REVENUES-LAW	25,000.00	45,000.00	0.00	31,507.24	13,492.76
<u>10-200-44520</u>	LAW OTHER INCOME-LAW	1,500.00	700.00	109.46	1,623.72	-923.72
<u>10-200-45100</u>	LAW ENFORCEMENT SALES TAX	99,000.00	110,000.00	11,033.39	111,720.19	-1,720.19
<u>10-200-45600</u>	TAX STATE LET ACCOUNT	100.00	100.00	0.00	0.00	100.00
Department: 200 - Law Total:		125,800.00	156,300.00	11,142.85	145,351.15	10,948.85
Department: 250 - Court						
<u>10-250-40800</u>	MISCELLANEOUS INCOME-COURT	100.00	100.00	0.00	0.00	100.00
<u>10-250-44500</u>	TRAFFIC FINES-COURT	80,000.00	110,000.00	3,715.66	99,502.59	10,497.41
<u>10-250-44510</u>	OTHER FINES-COURT	9,000.00	5,500.00	210.50	5,529.51	-29.51
<u>10-250-44520</u>	COURT INCOME OTHER-COURT	100.00	100.00	0.00	0.00	100.00
Department: 250 - Court Total:		89,200.00	115,700.00	3,926.16	105,032.10	10,667.90
Department: 300 - Streets						
<u>10-300-40800</u>	MISCELLANEOUS INCOME-STREETS	100.00	100.00	0.00	0.00	100.00
<u>10-300-42000</u>	GRANT REVENUES-STREETS	327,000.00	0.00	0.00	0.00	0.00
<u>10-300-45410</u>	TAX MOTOR VEHICLE	240,000.00	320,000.00	26,933.26	323,799.28	-3,799.28
<u>10-300-45450</u>	TAX COUNTY ROAD & BRIDGE	38,489.00	38,489.00	0.00	38,939.41	-450.41
Department: 300 - Streets Total:		605,589.00	358,589.00	26,933.26	362,738.69	-4,149.69
Department: 400 - Planning & Development						
<u>10-400-40930</u>	PLANNING AND ZONING	10,000.00	26,000.00	390.00	24,926.10	1,073.90
Department: 400 - Planning & Development Total:		10,000.00	26,000.00	390.00	24,926.10	1,073.90
Department: 500 - Emergency Management						
<u>10-500-42000</u>	GRANT REVENUES-EM	8,416.00	8,416.00	0.00	0.00	8,416.00
Department: 500 - Emergency Management Total:		8,416.00	8,416.00	0.00	0.00	8,416.00
Revenue Total:		3,369,874.00	3,097,853.00	207,347.98	2,858,058.63	239,794.37
Expense						
Department: 100 - General Government						
<u>10-100-50130</u>	SUPPLIES-GCG	1,500.00	2,000.00	62.83	1,421.30	578.70
<u>10-100-50310</u>	VETERAN'S MEMORIAL EXPENSES-GCG	600.00	1,000.00	0.00	890.66	109.34
<u>10-100-50500</u>	BUILDING MAINTENANCE-GCG	1,000.00	1,000.00	0.00	111.24	888.76
<u>10-100-50550</u>	CUSTODIAL SUPPLIES-GCG	600.00	600.00	0.00	424.89	175.11

Income Statement

For Fiscal: 2023 Period Ending: 12/31/2023

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<u>10-100-50600</u>	MISCELLANEOUS EXPENSE-GCG	200.00	200.00	0.00	0.00	200.00
<u>10-100-50700</u>	OFFICE SUPPLIES-GCG	7,575.00	7,575.00	353.47	5,416.34	2,158.66
<u>10-100-50750</u>	POSTAGE-GCG	1,600.00	1,600.00	428.17	1,757.86	-157.86
<u>10-100-51000</u>	REPAIRS AND MAINTENANCE-GCG	100.00	100.00	0.00	0.00	100.00
<u>10-100-52000</u>	SUPPLIES SMALL EQUIPMENT-GCG	1,000.00	1,000.00	0.00	847.04	152.96
<u>10-100-55200</u>	ADVERTISING-GCG	800.00	5,000.00	137.75	4,744.15	255.85
<u>10-100-55400</u>	AUDIT EXPENSE-GCG	4,000.00	4,000.00	0.00	3,935.00	65.00
<u>10-100-55500</u>	BANK/CREDIT CARD FEES-GEN	700.00	700.00	9.24	657.92	42.08
<u>10-100-55600</u>	CONTRACT LABOR-GCG	500.00	500.00	15.00	193.00	307.00
<u>10-100-55800</u>	DUES AND SUBSCRIPTIONS-GCG	3,200.00	3,300.00	2,777.72	6,006.54	-2,706.54
<u>10-100-55850</u>	EQUIPMENT RENTAL-GEN	475.00	525.00	279.34	766.31	-241.31
<u>10-100-55900</u>	ELECTION EXPENSE-GCG	6,300.00	6,300.00	0.00	5,129.38	1,170.62
<u>10-100-56000</u>	INSURANCE-GCG	6,000.00	6,000.00	601.97	6,601.97	-601.97
<u>10-100-56200</u>	LEGAL-GCG	13,606.00	14,000.00	2,679.93	16,158.60	-2,158.60
<u>10-100-56400</u>	PROFESSIONAL-GCG	6,000.00	32,000.00	346.56	7,276.45	24,723.55
<u>10-100-56450</u>	CONTRACT SERVICES/SECURITY-GCG	500.00	500.00	0.00	396.00	104.00
<u>10-100-56500</u>	SAFETY PROGRAM-GCG	100.00	200.00	0.00	111.82	88.18
<u>10-100-56800</u>	TRAVEL EXPENSE-ELECTED OFFICIAL	500.00	1,200.00	0.00	1,157.17	42.83
<u>10-100-56900</u>	TRAVEL EXPENSE-GCG	1,000.00	1,400.00	0.00	1,382.30	17.70
<u>10-100-56910</u>	TRAVEL EXPENSE-FINANCE	1,000.00	500.00	0.00	0.00	500.00
<u>10-100-56940</u>	TRAINING & EDUCATION-ELECTED OFFICIA	500.00	1,000.00	0.00	840.00	160.00
<u>10-100-56950</u>	TRAINING & EDUCATION-GEN	500.00	1,100.00	0.00	1,095.00	5.00
<u>10-100-56960</u>	TRAINING & EDUCATION-FINANCE	1,000.00	1,000.00	0.00	300.00	700.00
<u>10-100-57300</u>	RENT-GCG	1,200.00	1,200.00	0.00	0.00	1,200.00
<u>10-100-57400</u>	EQUIPMENT/SOFTWARE CONTRACTS-GCG	12,000.00	12,000.00	1,483.65	10,050.44	1,949.56
<u>10-100-61000</u>	TELEPHONE-GCG	2,000.00	2,000.00	137.77	1,653.21	346.79
<u>10-100-61050</u>	INTERNET-GCG	7,400.00	7,400.00	494.81	5,932.24	1,467.76
<u>10-100-62000</u>	UTILITIES ELECTRIC-GCG	7,070.00	7,070.00	450.12	6,772.04	297.96
<u>10-100-62100</u>	UTILITIES GAS-GCG	1,600.00	2,000.00	183.81	1,713.73	286.27
<u>10-100-62300</u>	UTILITIES OTHER-GCG	700.00	800.00	75.00	810.00	-10.00
<u>10-100-70000</u>	VEHICLE EXPENSES FUEL-GCG	200.00	200.00	0.00	0.00	200.00
<u>10-100-71000</u>	VEHICLE REPAIR & MAINT-GCG	100.00	100.00	12.30	35.36	64.64
<u>10-100-73000</u>	VEHICLE LEASE-GENERAL	750.00	805.00	126.64	782.52	22.48
<u>10-100-90000</u>	SALARIES-GCG	86,382.00	168,832.00	22,285.67	153,176.86	15,655.14
<u>10-100-90500</u>	SALARIES OVERTIME-GCG	500.00	500.00	7.65	259.22	240.78
<u>10-100-91000</u>	SALARIES-ELECTED OFFICIALS	5,400.00	5,400.00	623.07	5,358.41	41.59
<u>10-100-91500</u>	PAYROLL TAXES-GCG	7,383.00	13,979.00	1,729.61	11,985.74	1,993.26
<u>10-100-92000</u>	RETIREMENT-GCG	4,886.00	5,191.00	438.93	2,884.84	2,306.16
<u>10-100-93000</u>	GROUP INSURANCE-GCG	21,150.00	21,150.00	2,558.10	19,094.57	2,055.43
<u>10-100-95500</u>	CAPITAL ASSET EXP EQUIPMENT-GCG	19,500.00	14,000.00	-3,151.52	9,449.90	4,550.10
<u>10-100-97370</u>	TRANSFER TO SEWER-GCG	300,000.00	0.00	0.00	0.00	0.00
<u>10-100-97380</u>	TRANSFER TO PARKS-GCG	463,694.00	600,295.00	0.00	490,000.00	110,295.00
Department: 100 - General Government Total:		1,002,771.00	957,222.00	35,147.59	787,580.02	169,641.98
Department: 200 - Law						
<u>10-200-50130</u>	SUPPLIES-LAW	2,500.00	2,500.00	325.46	1,827.89	672.11
<u>10-200-50300</u>	DARE-LAW	1,700.00	1,700.00	0.00	1,700.00	0.00
<u>10-200-50500</u>	BUILDING MAINTENANCE-LAW	1,000.00	1,000.00	0.00	204.14	795.86
<u>10-200-50550</u>	CUSTODIAL SUPPLIES-LAW	700.00	700.00	0.00	433.67	266.33
<u>10-200-50600</u>	MISCELLANEOUS EXPENSE-LAW	200.00	200.00	0.00	0.00	200.00
<u>10-200-50700</u>	OFFICE SUPPLIES-LAW	1,200.00	1,200.00	109.52	946.56	253.44
<u>10-200-50750</u>	POSTAGE-LAW	250.00	250.00	1.26	79.17	170.83
<u>10-200-51000</u>	REPAIRS & MAINTENANCE-LAW	500.00	500.00	0.00	4.99	495.01
<u>10-200-52000</u>	SUPPLIES SMALL EQUIPMENT-LAW	5,500.00	5,500.00	0.00	5,498.92	1.08
<u>10-200-53200</u>	ADVERTISING-LAW	200.00	200.00	0.00	0.00	200.00
<u>10-200-55500</u>	BANK/CREDIT CARD FEES-LAW	50.00	50.00	0.00	0.00	50.00
<u>10-200-55600</u>	CONTRACT LABOR-LAW	500.00	500.00	15.00	223.00	277.00
<u>10-200-55800</u>	DUES AND SUBSCRIPTIONS-LAW	550.00	550.00	0.00	408.95	141.05
<u>10-200-55850</u>	EQUIPMENT RENTAL-LAW	1,500.00	1,500.00	68.28	851.63	648.37
<u>10-200-56000</u>	INSURANCE-LAW	40,525.00	40,525.00	4,000.00	44,525.00	-4,000.00

Income Statement

For Fiscal: 2023 Period Ending: 12/31/2023

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<u>10-200-56200</u>	1,000.00	1,000.00	0.00	0.00	1,000.00
<u>10-200-56400</u>	68,000.00	68,000.00	3,394.36	42,549.93	25,450.07
<u>10-200-56450</u>	100.00	100.00	0.00	0.00	100.00
<u>10-200-56500</u>	400.00	400.00	0.00	184.54	215.46
<u>10-200-56900</u>	1,000.00	1,000.00	0.00	562.36	437.64
<u>10-200-56950</u>	2,500.00	20,000.00	0.00	2,671.75	17,328.25
<u>10-200-57400</u>	12,500.00	14,000.00	1,713.01	12,212.25	1,787.75
<u>10-200-61000</u>	3,500.00	3,500.00	258.93	2,704.13	795.87
<u>10-200-61050</u>	6,900.00	6,900.00	574.83	6,892.55	7.45
<u>10-200-62000</u>	5,050.00	5,050.00	250.71	4,143.23	906.77
<u>10-200-62100</u>	2,815.00	3,200.00	306.19	2,576.72	623.28
<u>10-200-62300</u>	500.00	500.00	50.00	500.00	0.00
<u>10-200-70000</u>	25,000.00	25,000.00	1,632.06	22,025.84	2,974.16
<u>10-200-71000</u>	10,000.00	10,000.00	213.69	7,745.59	2,254.41
<u>10-200-71100</u>	500.00	500.00	0.00	113.17	386.83
<u>10-200-75000</u>	12,000.00	16,000.00	1,465.32	15,050.28	949.72
<u>10-200-90000</u>	574,697.00	601,188.00	64,481.73	526,127.66	75,060.34
<u>10-200-90500</u>	3,000.00	3,500.00	1,167.59	3,824.95	-324.95
<u>10-200-91500</u>	46,216.00	48,375.00	4,558.65	36,548.33	11,826.67
<u>10-200-92000</u>	35,134.00	35,493.00	3,702.86	32,024.01	3,468.99
<u>10-200-92500</u>	8,040.00	10,000.00	1,873.92	8,626.57	1,373.43
<u>10-200-93000</u>	101,506.00	101,506.00	10,720.45	85,550.90	15,955.10
<u>10-200-95100</u>	2,000.00	2,000.00	0.00	0.00	2,000.00
<u>10-200-95300</u>	48,600.00	105,600.00	9,191.26	111,025.24	-5,425.24
Department: 200 - Law Total:	1,027,833.00	1,139,687.00	110,075.08	980,363.92	159,323.08

Department: 250 - Court

<u>10-250-50130</u>	100.00	200.00	5.00	141.10	58.90
<u>10-250-50500</u>	100.00	100.00	0.00	0.00	100.00
<u>10-250-50550</u>	100.00	100.00	0.00	5.73	94.27
<u>10-250-50600</u>	100.00	100.00	0.00	0.00	100.00
<u>10-250-50700</u>	1,000.00	1,200.00	32.42	881.58	318.42
<u>10-250-50750</u>	500.00	500.00	10.08	296.52	203.48
<u>10-250-51000</u>	100.00	100.00	0.00	0.00	100.00
<u>10-250-51050</u>	100.00	100.00	0.00	18.99	81.01
<u>10-250-52000</u>	100.00	100.00	0.00	0.00	100.00
<u>10-250-55200</u>	400.00	400.00	6.15	124.32	275.68
<u>10-250-55300</u>	250.00	250.00	0.00	61.45	188.55
<u>10-250-55800</u>	100.00	100.00	5.49	68.54	31.46
<u>10-250-55850</u>	2,831.00	2,831.00	100.00	2,931.00	-100.00
<u>10-250-56000</u>	100.00	100.00	0.00	33.00	67.00
<u>10-250-56200</u>	17,250.00	17,250.00	966.00	11,163.68	6,086.32
<u>10-250-56400</u>	100.00	100.00	0.00	0.00	100.00
<u>10-250-56450</u>	1,200.00	1,200.00	0.00	240.72	959.28
<u>10-250-56910</u>	500.00	500.00	0.00	290.28	209.72
<u>10-250-56960</u>	1,500.00	1,500.00	211.49	967.10	532.90
<u>10-250-57400</u>	760.00	760.00	62.68	752.16	7.84
<u>10-250-61000</u>	3,550.00	3,550.00	296.06	3,548.76	1.24
<u>10-250-61050</u>	100.00	100.00	0.00	0.00	100.00
<u>10-250-62000</u>	100.00	100.00	0.00	0.00	100.00
<u>10-250-71100</u>	3,500.00	4,700.00	273.89	4,682.63	17.37
<u>10-250-80000</u>	3,500.00	4,700.00	278.97	4,769.57	-69.57
<u>10-250-81000</u>	500.00	700.00	39.12	668.92	31.08
<u>10-250-81100</u>	200.00	100.00	8.00	47.00	53.00
<u>10-250-82000</u>	43,510.00	43,510.00	4,505.37	38,618.94	4,891.06
<u>10-250-90000</u>	100.00	100.00	0.00	17.09	82.91
<u>10-250-90500</u>	3,489.00	3,489.00	331.54	2,890.50	598.50
<u>10-250-91500</u>	2,381.00	2,381.00	211.86	1,933.73	447.27
<u>10-250-92000</u>	11,922.00	11,922.00	1,406.06	11,925.06	-3.06

Income Statement

For Fiscal: 2023 Period Ending: 12/31/2023

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<u>10-250-95500</u>	CAPITAL ASSET EQUIPMENT-COURT	500.00	500.00	0.00	0.00	500.00
	Department: 250 - Court Total:	100,543.00	103,343.00	8,750.18	87,078.37	16,264.63
Department: 300 - Streets						
<u>10-300-50130</u>	SUPPLIES-STREETS	23,115.00	23,115.00	115.42	10,696.74	12,418.26
<u>10-300-50500</u>	BUILDING MAINTENANCE-STREETS	2,000.00	2,000.00	0.00	44.44	1,955.56
<u>10-300-50550</u>	CUSTODIAL SUPPLIES-STREETS	100.00	100.00	4.60	13.74	86.26
<u>10-300-50600</u>	MISCELLANEOUS EXPENSE-STREETS	100.00	100.00	0.00	0.00	100.00
<u>10-300-50700</u>	OFFICE SUPPLIES-STREETS	100.00	500.00	25.02	435.99	64.01
<u>10-300-50750</u>	POSTAGE-ST	50.00	50.00	0.00	0.00	50.00
<u>10-300-51000</u>	REPAIRS AND MAINTENANCE-STREETS	15,000.00	15,000.00	54.00	6,779.71	8,220.29
<u>10-300-52000</u>	SUPPLIES SMALL EQUIPMENT-STREETS	2,000.00	5,000.00	941.05	4,651.66	348.34
<u>10-300-55200</u>	ADVERTISING-ST	300.00	300.00	0.00	0.00	300.00
<u>10-300-55600</u>	CONTRACT LABOR-STREETS	3,000.00	3,050.00	0.00	1,268.00	1,782.00
<u>10-300-55800</u>	DUES AND SUBSCRIPTIONS-STREETS	3,000.00	3,050.00	0.00	3,000.95	49.05
<u>10-300-55850</u>	EQUIPMENT RENTAL-STREETS	4,500.00	6,000.00	0.00	4,568.36	1,431.64
<u>10-300-56000</u>	INSURANCE-STREETS	12,830.00	12,830.00	3,000.00	15,830.00	-3,000.00
<u>10-300-56200</u>	LEGAL EXPENSE-ST	1,000.00	1,000.00	0.00	9.90	990.10
<u>10-300-56400</u>	PROFESSIONAL-STREETS	7,000.00	7,000.00	44.08	684.29	6,315.71
<u>10-300-56500</u>	SAFETY PROGRAM-STREETS	200.00	200.00	0.00	290.44	-90.44
<u>10-300-56900</u>	TRAVEL EXPENSE-STREETS	300.00	300.00	0.00	0.00	300.00
<u>10-300-56950</u>	TRAINING & EDUCATION-ST	100.00	100.00	0.00	0.00	100.00
<u>10-300-57400</u>	EQUIPMENT/SOFTWARE CONTRACTS-STRE	500.00	500.00	0.00	0.00	500.00
<u>10-300-61000</u>	TELEPHONE-STREETS	1,250.00	1,350.00	88.76	1,334.14	15.86
<u>10-300-61050</u>	INTERNET-STREETS	3,800.00	3,800.00	305.97	3,667.62	132.38
<u>10-300-61110</u>	STREET LIGHTS STREETS	67,000.00	67,000.00	6,281.43	63,447.69	3,552.31
<u>10-300-62000</u>	UTILITIES ELECTRIC-STREETS	3,030.00	3,030.00	235.29	2,978.93	51.07
<u>10-300-62100</u>	UTILITIES GAS-STREETS	300.00	300.00	0.00	0.00	300.00
<u>10-300-70000</u>	VEHICLE EXPENSE FUEL-STREETS	3,500.00	5,800.00	392.49	5,658.54	141.46
<u>10-300-70100</u>	EQUIPMENT FUEL-STREETS	2,500.00	2,000.00	17.19	830.80	1,169.20
<u>10-300-71000</u>	VEHICLE REPAIR & MAINT-STREETS	2,000.00	4,000.00	86.76	3,679.98	320.02
<u>10-300-71100</u>	EQUIPMENT REPAIR & MAINT-STREETS	5,000.00	5,000.00	167.23	8,130.86	-3,130.86
<u>10-300-75000</u>	VEHICLE LEASE-STREETS	6,000.00	18,000.00	1,556.10	10,760.08	7,239.92
<u>10-300-75100</u>	EQUIPMENT LEASE	0.00	5,500.00	529.87	1,589.61	3,910.39
<u>10-300-90000</u>	SALARIES-STREETS	110,553.00	117,173.00	5,336.55	69,249.34	47,923.66
<u>10-300-90500</u>	SALARIES OVERTIME-STREETS	2,000.00	2,500.00	191.72	2,094.60	405.40
<u>10-300-91500</u>	PAYROLL TAXES-STREETS	9,004.00	8,500.00	420.69	5,381.95	3,118.05
<u>10-300-92000</u>	RETIREMENT-STREETS	6,866.00	6,000.00	300.28	3,752.80	2,247.20
<u>10-300-92500</u>	UNIFORMS-STREETS	450.00	450.00	0.00	314.24	135.76
<u>10-300-93000</u>	GROUP INSURANCE-STREETS	16,035.00	16,035.00	818.61	12,704.65	3,330.35
<u>10-300-95100</u>	CAPITAL ASSET EXP-STREETS	513,750.00	125,000.00	1,793.06	44,689.29	80,310.71
<u>10-300-95500</u>	CAPITAL ASSET EXP EQUIPMENT-STREETS	14,000.00	33,000.00	0.00	32,760.90	239.10
	Department: 300 - Streets Total:	842,233.00	504,633.00	22,706.17	321,300.24	183,332.76
Department: 400 - Planning & Development						
<u>10-400-50130</u>	SUPPLIES-P&D	300.00	300.00	5.00	113.28	186.72
<u>10-400-50550</u>	CUSTODIAL SUPPLIES-P&D	100.00	100.00	0.00	0.00	100.00
<u>10-400-50600</u>	MISCELLANEOUS EXPENSE-P&D	100.00	100.00	0.00	0.00	100.00
<u>10-400-50700</u>	OFFICE SUPPLIES-P&D	500.00	500.00	32.42	405.06	94.94
<u>10-400-50750</u>	POSTAGE-P&D	300.00	300.00	0.00	123.59	176.41
<u>10-400-51000</u>	REPAIRS & MAINTENANCE-P&D	500.00	200.00	0.00	0.00	200.00
<u>10-400-52000</u>	SUPPLIES-SMALL EQUIPMENT	500.00	500.00	0.00	155.97	344.03
<u>10-400-55200</u>	ADVERTISING-P&D	503.00	2,500.00	0.00	2,063.75	436.25
<u>10-400-55800</u>	DUES AND SUBSCRIPTIONS-P&D	250.00	250.00	0.00	145.00	105.00
<u>10-400-55850</u>	EQUIPMENT RENTAL-P&D	500.00	500.00	5.49	68.54	431.46
<u>10-400-56000</u>	INSURANCE-P&D	4,328.00	4,328.00	273.88	4,601.88	-273.88
<u>10-400-56200</u>	LEGAL-P&D	12,500.00	12,500.00	0.00	1,054.68	11,445.32
<u>10-400-56400</u>	PROFESSIONAL-P&D	75,000.00	50,000.00	2,611.48	23,730.41	26,269.59
<u>10-400-56900</u>	TRAVEL EXPENSE-P&D	1,500.00	1,000.00	0.00	66.60	933.40
<u>10-400-56950</u>	TRAINING & EDUCATION-P&D	1,000.00	1,500.00	0.00	1,306.63	193.37
<u>10-400-57400</u>	EQUIPMENT/SOFTWARE CONTRACTS-P&D	9,500.00	7,500.00	5,160.61	6,146.97	1,353.03

Income Statement

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<u>10-400-61000</u>	TELEPHONE-P&D	1,480.00	1,480.00	103.07	1,235.85	244.15
<u>10-400-61050</u>	INTERNET-P&D	3,800.00	3,800.00	296.06	3,548.76	251.24
<u>10-400-75000</u>	VEHICLE LEASE-P&D	0.00	5,700.00	253.29	1,209.66	4,490.34
<u>10-400-90000</u>	SALARIES-P&D	89,971.00	103,091.00	4,144.22	58,156.10	44,934.90
<u>10-400-90500</u>	SALARIES OVERTIME-P&D	500.00	500.00	6.82	129.86	370.14
<u>10-400-91500</u>	PAYROLL TAXES-P&D	7,238.00	8,287.00	294.89	4,235.55	4,051.45
<u>10-400-92000</u>	RETIREMENT-P&D	5,400.00	5,400.00	232.44	3,047.10	2,352.90
<u>10-400-93000</u>	GROUP INSURANCE-P&D	13,116.00	13,116.00	869.02	10,706.37	2,409.63
<u>10-400-95500</u>	CAPITAL ASSET EXP EQUIPMENT-P&D	7,500.00	7,500.00	0.00	7,500.00	0.00
Department: 400 - Planning & Development Total:		236,386.00	230,952.00	14,288.69	129,751.61	101,200.39
Department: 450 - Economic Development						
<u>10-450-50700</u>	OFFICE SUPPLIES -ECO DEV	500.00	500.00	0.00	36.25	463.75
<u>10-450-50750</u>	POSTAGE - ECO DEV	0.00	100.00	0.00	1.23	98.77
<u>10-450-55800</u>	DUES & UBSRIPTIONS - ECO DEV	5,500.00	5,500.00	0.00	552.50	4,947.50
<u>10-450-56300</u>	MARKETING EXPENSE - ECO DEV	500.00	500.00	0.00	0.00	500.00
<u>10-450-56400</u>	PROFESSIONAL - ECO DEV	10,000.00	10,000.00	0.00	0.00	10,000.00
<u>10-450-56900</u>	TRAVEL EXPENSE - ECO DEV	3,000.00	3,000.00	0.00	1,672.78	1,327.22
<u>10-450-56950</u>	TRAINING & EDUCATION - ECO DEV	1,000.00	1,000.00	0.00	595.00	405.00
<u>10-450-90000</u>	SALARIES - ECO DEV	93,214.00	93,214.00	10,476.02	88,692.98	4,521.02
<u>10-450-90500</u>	SALARIES OVERTIME - ECO DEV	100.00	100.00	0.00	0.00	100.00
<u>10-450-91500</u>	PAYROLL TAX - ECO DEV	7,465.00	7,465.00	796.15	6,739.12	725.88
<u>10-450-92000</u>	RETIREMENT - ECO DEV	5,692.00	3,700.00	586.66	3,856.24	-156.24
<u>10-450-93000</u>	GROUP INSURANCE-ECO DEV	14,697.00	14,697.00	1,772.12	15,370.31	-673.31
Department: 450 - Economic Development Total:		141,668.00	139,776.00	13,630.95	117,516.41	22,259.59
Department: 500 - Emergency Management						
<u>10-500-50130</u>	SUPPLIES-EM	100.00	100.00	0.00	0.00	100.00
<u>10-500-51000</u>	REPAIRS AND MAINTENANCE-EM	200.00	4,000.00	0.00	3,797.00	203.00
<u>10-500-52000</u>	SUPPLIES SMALL EQUIPMENT-EM	200.00	200.00	0.00	0.00	200.00
<u>10-500-55600</u>	CONTRACT LABOR-EM	17,340.00	17,340.00	0.00	17,210.00	130.00
<u>10-500-56200</u>	LEGAL-EM	100.00	100.00	0.00	0.00	100.00
<u>10-500-56900</u>	TRAVEL EXPENSE-EM	300.00	300.00	0.00	0.00	300.00
<u>10-500-56950</u>	TRAINING & EDUCATION-EM	200.00	200.00	0.00	0.00	200.00
Department: 500 - Emergency Management Total:		18,440.00	22,240.00	0.00	21,007.00	1,233.00
Expense Total:		3,369,874.00	3,097,853.00	204,598.66	2,444,597.57	653,255.43
Fund: 10 - GENERAL FUND Surplus (Deficit):		0.00	0.00	2,749.32	413,461.06	

Income Statement

For Fiscal: 2023 Period Ending: 12/31/2023

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 20 - WATER AND SEWER FUND						
Revenue						
Department: 600 - Water						
<u>20-600-40700</u>	METER REPLACEMENT/ INSTALLATIONS-W	40,000.00	40,000.00	25.00	32,500.00	7,500.00
<u>20-600-40800</u>	MISCELLANEOUS INCOME-WATER	1,000.00	5,000.00	30.00	7,001.06	-2,001.06
<u>20-600-40850</u>	CONVENIENCE FEE-WATER	17,000.00	18,000.00	1,600.33	19,751.91	-1,751.91
<u>20-600-40920</u>	PENALTY INCOME-WATER	40,000.00	42,000.00	1,607.20	42,382.31	-382.31
<u>20-600-43000</u>	INTEREST INCOME-WATER	7,000.00	33,000.00	3,343.31	37,795.76	-4,795.76
<u>20-600-45000</u>	TRANSFER IN-WATER	953,335.00	1,244,308.00	0.00	0.00	1,244,308.00
<u>20-600-48510</u>	WATER SALES - CITY COMMERCIAL (WATER	120,750.00	120,750.00	5,464.40	94,050.05	26,699.95
<u>20-600-48515</u>	WATER SALES - RURAL COMMERCIAL (WAT	7,718.00	7,718.00	435.96	5,772.14	1,945.86
<u>20-600-48520</u>	WATER SALES - CITY RESIDENTIAL (WATER)	615,300.00	615,300.00	44,327.64	573,868.62	41,431.38
<u>20-600-48525</u>	WATER SALES - RURAL RESIDENTIAL (WATE	412,125.00	412,125.00	27,318.83	379,134.05	32,990.95
<u>20-600-49000</u>	CAPITAL ASSET SALES-WATER	0.00	7,200.00	0.00	7,103.35	96.65
	Department: 600 - Water Total:	2,214,228.00	2,545,401.00	84,152.67	1,199,359.25	1,346,041.75
Department: 700 - Sewer						
<u>20-700-40800</u>	MISCELLANEOUS INCOME-SEWER	1,000.00	1,000.00	0.00	0.00	1,000.00
<u>20-700-40850</u>	CONVENIENCE FEE-SEWER	16,000.00	18,000.00	1,597.99	19,764.26	-1,764.26
<u>20-700-40920</u>	PENALTY INCOME-SEWER	30,060.00	33,000.00	2,271.34	27,531.23	5,468.77
<u>20-700-40960</u>	TRASH INCOME-SEWER	340,000.00	340,000.00	29,989.37	342,808.59	-2,808.59
<u>20-700-42000</u>	GRANT RECEIPTS-SEWER	975,449.00	631,000.00	58,736.68	58,736.68	572,263.32
<u>20-700-42100</u>	HOOK UP FEES RECEIVE-SEWER	25,000.00	45,000.00	0.00	45,100.00	-100.00
<u>20-700-43000</u>	INTEREST INCOME-SEWER	7,000.00	32,000.00	3,343.31	37,738.14	-5,738.14
<u>20-700-45000</u>	TRANSFER IN-SEWER	740,000.00	910,000.00	0.00	0.00	910,000.00
<u>20-700-48500</u>	SEWER SALES-SEWER	1,613,233.00	1,613,233.00	120,907.88	1,481,553.95	131,679.05
<u>20-700-49000</u>	CAPITAL ASSET SALES-SEWER	0.00	7,200.00	0.00	7,103.35	96.65
	Department: 700 - Sewer Total:	3,747,742.00	3,630,433.00	216,846.57	2,020,336.20	1,610,096.80
	Revenue Total:	5,961,970.00	6,175,834.00	300,999.24	3,219,695.45	2,956,138.55
Expense						
Department: 600 - Water						
<u>20-600-50000</u>	CHEMICALS-WATER	0.00	25,000.00	0.00	9,104.41	15,895.59
<u>20-600-50130</u>	SUPPLIES-WATER	20,000.00	55,000.00	2,781.34	50,756.97	4,243.03
<u>20-600-50200</u>	LABORATORY FEES-WATER	2,525.00	2,525.00	484.00	1,997.00	528.00
<u>20-600-50300</u>	LABORATORY SUPPLIES-WATER	29,300.00	10,000.00	0.00	5,233.19	4,766.81
<u>20-600-50350</u>	PERMIT FEES-WATER	3,000.00	0.00	0.00	0.00	0.00
<u>20-600-50500</u>	BUILDING MAINTENANCE-WATER	1,000.00	1,000.00	0.00	88.86	911.14
<u>20-600-50550</u>	CUSTODIAL SUPPLIES-WATER	500.00	500.00	9.20	172.30	327.70
<u>20-600-50600</u>	MISCELLANEOUS EXPENSE-WATER	100.00	100.00	0.00	0.00	100.00
<u>20-600-50700</u>	OFFICE SUPPLIES-WATER	2,500.00	4,500.00	296.57	4,606.76	-106.76
<u>20-600-50750</u>	POSTAGE-WATER	12,060.00	12,060.00	989.36	11,279.34	780.66
<u>20-600-51000</u>	REPAIRS AND MAINTENANCE-WATER	45,000.00	85,000.00	2,327.61	82,506.49	2,493.51
<u>20-600-52000</u>	SUPPLIES SMALL EQUIPMENT-WATER	6,000.00	12,000.00	131.81	11,080.49	919.51
<u>20-600-52500</u>	METER REPLACEMENT-WATER	25,000.00	25,000.00	0.00	13,821.10	11,178.90
<u>20-600-55200</u>	ADVERTISING-WATER	1,500.00	1,500.00	0.00	105.00	1,395.00
<u>20-600-55400</u>	AUDIT EXPENSE-WATER	7,500.00	7,500.00	0.00	6,880.00	620.00
<u>20-600-55500</u>	BANK/CREDIT CARD FEES-WATER	16,300.00	22,000.00	2,126.15	22,707.08	-707.08
<u>20-600-55600</u>	CONTRACT LABOR--WATER	12,000.00	12,000.00	0.00	2,546.00	9,454.00
<u>20-600-55800</u>	DUES AND SUBSCRIPTIONS-WATER	8,100.00	8,100.00	1,425.00	2,161.45	5,938.55
<u>20-600-55850</u>	EQUIPMENT RENTAL-WATER	2,200.00	6,500.00	32.94	5,894.66	605.34
<u>20-600-56000</u>	INSURANCE-WATER	25,725.00	25,725.00	6,500.00	32,225.00	-6,500.00
<u>20-600-56200</u>	LEGAL-WATER	1,500.00	1,500.00	0.00	102.30	1,397.70
<u>20-600-56400</u>	PROFESSIONAL-WATER	75,000.00	40,000.00	2,490.43	21,960.99	18,039.01
<u>20-600-56500</u>	SAFETY PROGRAM-WATER	200.00	600.00	0.00	580.90	19.10
<u>20-600-56900</u>	TRAVEL EXPENSE-WATER	500.00	500.00	0.00	411.07	88.93
<u>20-600-56950</u>	TRAINING & EDUCATION-WATER	1,000.00	2,800.00	143.55	2,769.05	30.95
<u>20-600-57300</u>	RENT-WATER	3,000.00	1,500.00	0.00	1,250.00	250.00
<u>20-600-57400</u>	EQUIPMENT/SOFTWARE CONTRACTS-WAT	20,000.00	20,000.00	2,406.13	19,342.06	657.94
<u>20-600-61000</u>	TELEPHONE WATER	2,100.00	2,300.00	139.92	2,217.08	82.92

Income Statement

		Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<u>20-600-61050</u>	INTERNET-WATER	5,995.00	5,995.00	518.36	5,846.03	148.97
<u>20-600-62000</u>	UTILITIES ELECTRIC-WATER	120,000.00	120,000.00	7,602.45	109,887.13	10,112.87
<u>20-600-62100</u>	UTILITIES GAS-WATER	3,200.00	5,000.00	290.63	3,788.25	1,211.75
<u>20-600-62300</u>	UTILITIES OTHER-WATER	1,407.00	2,200.00	170.17	2,203.39	-3.39
<u>20-600-70000</u>	VEHICLE EXPENSE FUEL-WATER	8,200.00	11,500.00	798.70	11,501.26	-1.26
<u>20-600-70100</u>	EQUIPMENT FUEL-WATER	4,500.00	3,500.00	34.40	1,661.62	1,838.38
<u>20-600-71000</u>	VEHICLE REPAIR & MAINT-WATER	3,000.00	8,000.00	173.53	7,340.75	659.25
<u>20-600-71100</u>	EQUIPMENT REPAIR & MAINT-WATER	3,000.00	4,000.00	355.23	3,804.92	195.08
<u>20-600-75000</u>	VEHICLE LEASE-WATER	15,000.00	33,000.00	3,112.20	21,470.14	11,529.86
<u>20-600-75100</u>	EQUIPMENT LEASE	0.00	6,000.00	1,059.73	3,179.19	2,820.81
<u>20-600-90000</u>	SALARIES-WATER	444,413.00	474,639.00	48,905.99	444,622.34	30,016.66
<u>20-600-90500</u>	SALARIES OVERTIME-WATER	4,000.00	14,000.00	1,361.22	11,609.21	2,390.79
<u>20-600-91500</u>	PAYROLL TAXES-WATER	35,873.00	39,091.00	3,761.28	34,147.00	4,944.00
<u>20-600-92000</u>	RETIREMENT-WATER	27,353.00	28,900.00	2,771.98	19,342.40	9,557.60
<u>20-600-92100</u>	PENSION EXPENSE-WATER	40,000.00	40,000.00	0.00	0.00	40,000.00
<u>20-600-92500</u>	UNIFORMS-WATER	500.00	700.00	0.00	628.48	71.52
<u>20-600-93000</u>	GROUP INSURANCE-WATER	110,370.00	110,370.00	10,873.78	88,455.12	21,914.88
<u>20-600-95100</u>	CAPITAL ASSET EXP-WATER	495,000.00	235,000.00	323.10	90,716.38	144,283.62
<u>20-600-95500</u>	CAPITAL ASSET EXP EQUIPMENT-WATER	25,000.00	25,000.00	0.00	24,721.43	278.57
<u>20-600-96000</u>	PRINCIPAL EXPENSE-WATER	82,500.00	82,500.00	0.00	82,498.06	1.94
<u>20-600-96200</u>	INTEREST EXPENSE-WATER	16,295.00	16,295.00	0.00	16,096.90	198.10
<u>20-600-96400</u>	FISCAL AGENT FEES-WATER	1,500.00	1,500.00	0.00	1,500.00	0.00
<u>20-600-97100</u>	BAD DEBT EXPENSE-WATER	3,000.00	3,000.00	0.00	0.00	3,000.00
<u>20-500-97300</u>	TRANSFER TO GCG-WATER	440,000.00	890,000.00	0.00	0.00	890,000.00
	Department: 600 - Water Total:	2,213,716.00	2,545,400.00	104,396.76	1,296,819.55	1,248,580.45
	Department: 700 - Sewer					
<u>20-700-50130</u>	SUPPLIES-SEWER	10,000.00	16,000.00	166.97	14,909.91	1,090.09
<u>20-700-50350</u>	PERMIT FEES-SEWER	0.00	3,000.00	0.00	3,000.00	0.00
<u>20-700-50500</u>	BUILDING MAINTENANCE-SEWER	1,000.00	1,000.00	0.00	88.87	911.13
<u>20-700-50550</u>	CUSTODIAL SUPPLIES-SEWER	500.00	500.00	9.20	172.30	327.70
<u>20-700-50600</u>	MISCELLANEOUS EXPENSE-SEWER	100.00	100.00	0.00	0.00	100.00
<u>20-700-50700</u>	OFFICE SUPPLIES-SEWER	2,500.00	4,500.00	296.56	4,480.26	19.74
<u>20-700-50750</u>	POSTAGE-SEWER	12,120.00	12,120.00	989.35	12,490.65	-370.65
<u>20-700-51000</u>	REPAIRS AND MAINTENANCE-SEWER	25,000.00	125,000.00	3,188.68	118,584.83	6,415.17
<u>20-700-52000</u>	SUPPLIES SMALL EQUIPMENT-SEWER	2,500.00	12,000.00	131.81	11,231.65	768.35
<u>20-700-55100</u>	HOOK UP EXPENSE-SEWER	100.00	100.00	0.00	0.00	100.00
<u>20-700-55200</u>	ADVERTISING-SEWER	500.00	500.00	0.00	105.00	395.00
<u>20-700-55400</u>	AUDIT EXPENSE-SEWER	8,000.00	8,000.00	0.00	7,820.00	180.00
<u>20-700-55500</u>	BANK/CREDIT CARD FEES-SEWER	16,300.00	20,000.00	2,126.15	22,709.10	-2,709.10
<u>20-700-55600</u>	CONTRACT LABOR-SEWER	6,000.00	6,000.00	30.00	3,833.00	2,167.00
<u>20-700-55800</u>	DUES AND SUBSCRIPTIONS-SEWER	300.00	300.00	0.00	0.00	300.00
<u>20-700-55850</u>	EQUIPMENT RENTAL-SEWER	2,020.00	5,000.00	32.94	3,082.44	1,917.56
<u>20-700-56000</u>	INSURANCE-SEWER	36,476.00	36,476.00	6,500.00	42,976.00	-6,500.00
<u>20-700-56200</u>	LEGAL-SEWER	114,000.00	114,000.00	0.00	22,333.33	91,666.67
<u>20-700-56400</u>	PROFESSIONAL-SEWER	100,000.00	80,000.00	4,139.69	45,914.99	34,085.01
<u>20-700-56500</u>	SAFETY PROGRAM-SEWER	200.00	600.00	0.00	580.89	19.11
<u>20-700-56600</u>	CITIZEN TRASH EXPENSE-SEWER	324,000.00	324,000.00	27,360.72	313,840.21	10,159.79
<u>20-700-56900</u>	TRAVEL EXPENSE-SEWER	1,000.00	1,000.00	0.00	411.06	588.94
<u>20-700-56950</u>	TRAINING & EDUCATION-SEWER	2,000.00	2,000.00	20.65	1,020.35	979.65
<u>20-700-57200</u>	RECYCLE CENTER EXPENSE	1,200.00	5,000.00	533.06	5,505.04	-505.04
<u>20-700-57300</u>	RENT-SEWER	3,000.00	1,500.00	0.00	1,250.00	250.00
<u>20-700-57400</u>	EQUIPMENT/SOFTWARE CONTRACTS-SEW	22,000.00	22,000.00	2,406.13	12,381.26	9,618.74
<u>20-700-58000</u>	SPRINGFIELD SEWER CHARGES-SEWER	600,000.00	600,000.00	0.00	504,553.64	95,446.36
<u>20-700-61000</u>	TELEPHONE-SEWER	2,700.00	2,700.00	139.92	2,217.16	482.84
<u>20-700-61050</u>	INTERNET-SEWER	5,900.00	5,900.00	518.36	5,846.03	53.97
<u>20-700-62000</u>	UTILITIES ELECTRIC-SEWER	75,000.00	80,000.00	4,540.77	82,880.70	-2,880.70
<u>20-700-62100</u>	UTILITIES GAS-SEWER	1,600.00	1,600.00	49.81	695.76	904.24
<u>20-700-62300</u>	UTILITIES OTHER-SEWER	1,800.00	2,200.00	170.18	2,203.43	-3.43
<u>20-700-70000</u>	VEHICLE EXPENSE FUEL-SEWER	8,500.00	12,000.00	798.70	11,501.26	498.74

Income Statement

For Fiscal: 2023 Period Ending: 12/31/2023

		Original	Current			Budget
		Total Budget	Total Budget	MTD Activity	YTD Activity	Remaining
<u>20-700-70100</u>	EQUIPMENT FUEL-SEWER	8,000.00	8,000.00	1,681.87	5,599.90	2,400.10
<u>20-700-71000</u>	VEHICLE REPAIR & MAINT-SEWER	3,000.00	8,000.00	173.53	6,596.16	1,403.84
<u>20-700-71100</u>	EQUIPMENT REPAIR & MAINT-SEWER	6,000.00	6,000.00	355.20	4,746.71	1,253.29
<u>20-700-75000</u>	VEHICLE LEASE-SEWER	15,000.00	33,000.00	3,112.20	21,470.14	11,529.86
<u>20-700-75100</u>	EQUIPMENT LEASE	0.00	6,000.00	1,059.74	3,179.22	2,820.78
<u>20-700-90000</u>	SALARIES-SEWER	391,067.00	404,307.00	46,342.56	357,923.60	46,383.40
<u>20-700-90500</u>	SALARIES OVERTIME-SEWER	5,000.00	14,000.00	1,283.44	10,690.90	3,309.10
<u>20-700-91500</u>	PAYROLL TAXES-SEWER	31,685.00	33,464.59	3,557.70	27,466.46	5,998.13
<u>20-700-92000</u>	RETIREMENT-SEWER	24,160.00	25,707.00	2,408.88	16,787.46	8,919.54
<u>20-700-92100</u>	PENSION EXPENSE-SEWER	40,000.00	40,000.00	0.00	0.00	40,000.00
<u>20-700-92500</u>	UNIFORMS-SEWER	500.00	700.00	0.00	628.48	71.52
<u>20-700-93000</u>	GROUP INSURANCE-SEWER	85,352.00	85,352.00	10,909.56	79,978.45	5,373.55
<u>20-700-95100</u>	CAPITAL ASSET EXP-SEWER	1,125,000.00	1,125,000.00	6,660.58	344,466.96	780,533.04
<u>20-700-95500</u>	CAPITAL ASSET EXP EQUIPMENT-SEWER	0.00	7,200.00	0.00	7,039.46	160.54
<u>20-700-96000</u>	PRINCIPAL EXPENSE-SEWER	192,500.00	192,500.00	0.00	192,439.33	60.67
<u>20-700-96200</u>	INTEREST EXPENSE-SEWER	127,591.00	127,591.00	0.00	127,256.89	334.11
<u>20-700-96400</u>	FISCAL AGENT FEES-SEWER	2,250.00	2,250.00	0.00	1,500.00	750.00
<u>20-700-97100</u>	BAD DEBT EXPENSE-SEWER	3,000.00	3,000.00	0.00	0.00	3,000.00
	Department: 700 - Sewer Total:	3,446,421.00	3,627,167.59	131,694.91	2,466,389.24	1,160,778.35
	Expense Total:	5,660,137.00	6,172,567.59	236,091.67	3,763,208.79	2,409,358.80
	Fund: 20 - WATER AND SEWER FUND Surplus (Deficit):	301,833.00	3,266.41	64,907.57	-543,513.34	

Income Statement

Fund: 30 - PARKS FUND

	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining	
Revenue						
Department: 800 - Parks						
30-800-40000	ADVERTISING REVENUE (PARKS)	30,000.00	25,000.00	0.00	20,700.24	4,299.76
30-800-40400	CONCESSION INCOME	35,000.00	38,000.00	267.22	38,069.99	-69.99
30-800-40600	FACILITY INCOME	20,000.00	32,000.00	2,017.50	36,156.50	-4,156.50
30-800-40650	FITNESS CENTER INCOME	40,000.00	47,000.00	5,288.50	50,414.94	-3,414.94
30-800-40800	MISCELLANEOUS INCOME-PKS	2,000.00	2,000.00	0.00	1,892.50	107.50
30-800-40900	PARK FEES-PKS	3,000.00	11,000.00	0.00	10,250.00	750.00
30-800-40950	SWIM POOL INCOME	75,500.00	113,300.00	0.00	113,291.30	8.70
30-800-41300	FRANCHISE MOBILE PHONE TOWER	19,100.00	19,100.00	1,274.19	15,128.31	3,971.69
30-800-42000	GRANT REVENUES-PKS	0.00	0.00	0.00	2,000.00	-2,000.00
30-800-43000	INTEREST INCOME-PKS	251.00	3,000.00	204.78	3,103.64	-103.64
30-800-45300	TAX REAL ESTATE-PKS	65,000.00	126,840.00	5,412.67	132,255.87	-5,415.87
30-800-45400	TAX SALES & USE REVENUES-PKS	330,000.00	335,000.00	30,424.90	308,885.71	26,114.29
30-800-45500	TAX SALES CAP IMP-PKS	310,000.00	315,000.00	22,987.53	315,500.83	-500.83
30-800-46000	TRANSFER FROM GCG	463,694.00	600,295.00	0.00	490,000.00	110,295.00
30-800-47000	ADULT PROGRAMS-PKS	6,500.00	6,500.00	0.00	6,134.02	365.98
30-800-47100	YOUTH PROGRAMS-PKS	4,600.00	6,500.00	-110.00	6,553.70	-53.70
30-800-47200	YOUTH CAMP-PKS	70,000.00	65,000.00	2,185.00	63,242.50	1,757.50
30-800-47300	YOUTH SPORTS-PKS	40,000.00	40,000.00	2,250.00	36,691.04	3,308.96
30-800-48000	FREEDOM FEST INCOME	6,000.00	10,760.00	0.00	10,760.00	0.00
30-800-48100	SPECIAL EVENT INCOME	7,000.00	6,000.00	0.00	5,089.00	911.00
30-800-48200	SHIRT INCOME	100.00	100.00	0.00	0.00	100.00
30-800-49000	CAPITAL ASSET SALES-PKS	0.00	2,000.00	0.00	1,095.00	905.00
	Department: 800 - Parks Total:	1,527,745.00	1,804,395.00	72,202.29	1,667,215.09	137,179.91
	Revenue Total:	1,527,745.00	1,804,395.00	72,202.29	1,667,215.09	137,179.91

Expense

Department: 800 - Parks						
30-800-50000	CHEMICALS-PKS	15,000.00	15,000.00	0.00	13,257.72	1,742.28
30-800-50110	SUPPLIES - GROUNDS	1,000.00	2,000.00	28.00	1,829.33	170.67
30-800-50130	SUPPLIES GENERAL-PKS	2,500.00	4,000.00	524.23	4,165.28	-165.28
30-800-50140	SUPPLIES-AQUATIC	7,035.00	7,035.00	-30.00	6,827.77	207.23
30-800-50150	SUPPLIES-SPORTS SHIRTS (PARKS)	10,000.00	10,000.00	0.00	7,100.81	2,899.19
30-800-50170	SUPPLIES SPECIAL ACTIVITY-PKS	6,000.00	6,500.00	904.49	7,235.04	-735.04
30-800-50175	SUPPLIES YOUTH PROGRAM-PKS	1,000.00	1,000.00	0.00	13.98	986.02
30-800-50177	SUPPLIES-YOUTH CAMP	6,000.00	6,000.00	555.10	4,441.78	1,558.22
30-800-50180	SUPPLIES SPORTS-PKS	9,000.00	9,000.00	0.00	8,235.23	764.77
30-800-50190	TREE CITY USA-PKS	12,700.00	12,700.00	0.00	1,251.98	11,448.02
30-800-50200	CONCESSIONS-PKS	30,000.00	30,000.00	575.29	21,489.45	8,510.55
30-800-50210	TURF MAINTENANCE-PKS	4,500.00	4,500.00	0.00	1,189.70	3,310.30
30-800-50400	FITNESS CENTER EXPENSE	3,000.00	3,100.00	0.00	3,077.39	22.61
30-800-50450	FREEDOM FEST EXPENSE	22,110.00	20,500.00	0.00	20,438.93	61.07
30-800-50500	BUILDING MAINTENANCE-PKS	10,000.00	25,000.00	0.00	23,333.40	1,666.60
30-800-50550	CUSTODIAL SUPPLIES-PKS	5,000.00	5,000.00	744.75	4,449.94	550.06
30-800-50600	MISCELLANEOUS EXPENSE-PKS	100.00	100.00	0.00	0.00	100.00
30-800-50700	OFFICE SUPPLIES-PKS	1,400.00	1,500.00	159.48	1,533.41	-33.41
30-800-50750	POSTAGE-PKS	100.00	100.00	0.00	39.66	60.34
30-800-51000	REPAIRS AND MAINTENANCE-PKS	5,000.00	6,000.00	198.34	5,352.21	647.79
30-800-52000	SUPPLIES SMALL EQUIPMENT-PKS	5,000.00	5,000.00	272.98	5,251.56	-251.56
30-800-55200	ADVERTISING-PKS	7,000.00	7,000.00	0.00	4,734.21	2,265.79
30-800-55400	AUDIT EXPENSE-PKS	1,000.00	1,000.00	0.00	940.00	60.00
30-800-55500	BANK/CREDIT CARD FEES-PKS	2,000.00	2,000.00	17.70	336.15	1,663.85
30-800-55600	CONTRACT LABOR-PKS	500.00	5,000.00	0.00	3,898.25	1,101.75
30-800-55800	DUES AND SUBSCRIPTIONS-PKS	3,800.00	4,000.00	684.35	4,671.09	-671.09
30-800-55850	EQUIPMENT RENTAL-PKS	3,000.00	10,000.00	967.92	10,911.12	-911.12
30-800-56000	INSURANCE-PKS	38,229.00	38,229.00	6,278.66	44,507.66	-6,278.66
30-800-56200	LEGAL-PKS	1,005.00	1,005.00	0.00	247.50	757.50
30-800-56400	PROFESSIONAL-PKS	5,025.00	5,025.00	304.50	4,272.38	752.62

Income Statement

For Fiscal: 2023 Period Ending: 12/31/2023

		Original	Current			Budget
		Total Budget	Total Budget	MTD Activity	YTD Activity	Remaining
<u>30-800-56450</u>	CONTRACT SERVICES/SECURITY-PKS	1,000.00	1,000.00	165.00	902.25	97.75
<u>30-800-56500</u>	SAFETY PROGRAM-PKS	2,000.00	2,000.00	27.77	1,943.82	56.18
<u>30-800-56900</u>	TRAVEL EXPENSE-PKS	2,000.00	2,000.00	0.00	1,939.87	60.13
<u>30-800-56950</u>	TRAINING & EDUCATION-PKS	3,500.00	4,200.00	15.00	4,047.48	152.52
<u>30-800-57400</u>	EQUIPMENT/SOFTWARE CONTRACTS-PKS	12,100.00	12,100.00	578.10	8,526.42	3,573.58
<u>30-800-61000</u>	TELEPHONE-PKS	2,682.00	2,682.00	223.54	2,580.44	101.56
<u>30-800-61050</u>	INTERNET-PARKS	5,900.00	6,000.00	504.09	6,043.10	-43.10
<u>30-800-62000</u>	UTILITIES ELECTRIC-PKS	61,000.00	61,000.00	3,187.88	52,797.89	8,202.11
<u>30-800-62100</u>	UTILITIES GAS PKS	6,200.00	8,500.00	944.05	8,569.83	-69.83
<u>30-800-62300</u>	UTILITIES OTHER-PKS	5,000.00	6,000.00	551.91	6,212.89	-212.89
<u>30-800-70000</u>	VEHICLE EXPENSE FUEL-PKS	8,500.00	8,500.00	374.82	7,685.14	814.86
<u>30-800-70100</u>	EQUIPMENT FUEL-PKS	8,000.00	8,000.00	80.46	9,847.32	-1,847.32
<u>30-800-71000</u>	VEHICLE REPAIR & MAINT-PKS	1,500.00	2,000.00	46.29	3,590.85	-1,590.85
<u>30-800-71100</u>	EQUIPMENT REPAIR & MAINT-PKS	10,000.00	10,000.00	22.98	8,919.07	1,080.93
<u>30-800-75000</u>	VEHICLE LEASE-PKS	26,000.00	30,000.00	769.86	12,872.18	17,127.82
<u>30-800-90000</u>	SALARIES-PKS	283,411.00	283,411.00	34,384.05	285,605.81	-2,194.81
<u>30-800-90500</u>	SALARIES OVERTIME-PKS	3,600.00	3,600.00	17.69	2,721.37	878.63
<u>30-800-91000</u>	SALARIES SEASONAL-PKS	335,000.00	335,000.00	12,799.89	334,190.19	809.81
<u>30-800-91500</u>	PAYROLL TAXES-PKS	49,761.00	49,761.00	3,579.21	47,304.40	2,456.60
<u>30-800-92000</u>	RETIREMENT-PKS	17,213.00	17,213.00	1,305.97	11,728.93	5,484.07
<u>30-800-92500</u>	UNIFORMS-PKS	500.00	750.00	52.50	372.77	377.23
<u>30-800-93000</u>	GROUP INSURANCE-PKS	59,425.00	59,425.00	5,264.58	40,431.97	18,993.03
<u>30-800-95100</u>	CAPITAL ASSET EXP-PKS	65,000.00	65,000.00	0.00	13,064.40	51,935.60
<u>30-800-95500</u>	CAPITAL ASSET EXP EQUIPMENT-PKS	27,000.00	265,000.00	0.00	264,424.65	575.35
<u>30-800-96000</u>	PRINCIPAL EXPENSE-PKS	230,000.00	230,000.00	0.00	230,000.00	0.00
<u>30-800-96200</u>	INTEREST EXPENSE-PKS	81,857.00	81,857.00	0.00	81,561.33	295.67
<u>30-800-96400</u>	FISCAL AGENT FEES	1,500.00	1,500.00	750.00	1,500.00	0.00
	Department: 800 - Parks Total:	1,527,653.00	1,803,793.00	77,831.43	1,664,417.30	139,375.70
	Expense Total:	1,527,653.00	1,803,793.00	77,831.43	1,664,417.30	139,375.70
	Fund: 30 - PARKS FUND Surplus (Deficit):	92.00	602.00	-5,629.14	2,797.79	
	Total Surplus (Deficit):	301,925.00	3,868.41	62,027.75	-127,254.49	

Income Statement

Group Summary

Department	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 10 - GENERAL FUND					
Revenue					
100 - General Government	2,530,869.00	2,432,848.00	164,955.71	2,220,010.59	212,837.41
200 - Law	125,800.00	156,300.00	11,142.85	145,351.15	10,948.85
250 - Court	89,200.00	115,700.00	3,926.16	105,032.10	10,667.90
300 - Streets	605,589.00	358,589.00	26,933.26	362,738.69	-4,149.69
400 - Planning & Development	10,000.00	26,000.00	390.00	24,926.10	1,073.90
500 - Emergency Management	8,416.00	8,416.00	0.00	0.00	8,416.00
Revenue Total:	3,369,874.00	3,097,853.00	207,347.98	2,858,058.63	239,794.37
Expense					
100 - General Government	1,002,771.00	957,222.00	35,147.59	787,580.02	169,641.98
200 - Law	1,027,833.00	1,139,687.00	110,075.08	980,363.92	159,323.08
250 - Court	100,543.00	103,343.00	8,750.18	87,078.37	16,264.63
300 - Streets	842,233.00	504,633.00	22,706.17	321,300.24	183,332.76
400 - Planning & Development	236,386.00	230,952.00	14,288.69	129,751.61	101,200.39
450 - Economic Development	141,668.00	139,776.00	13,630.95	117,516.41	22,259.59
500 - Emergency Management	18,440.00	22,240.00	0.00	21,007.00	1,233.00
Expense Total:	3,369,874.00	3,097,853.00	204,598.66	2,444,597.57	653,255.43
Fund: 10 - GENERAL FUND Surplus (Deficit):	0.00	0.00	2,749.32	413,461.06	-413,461.06

Income Statement

For Fiscal: 2023 Period Ending: 12/31/2023

Department	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 20 - WATER AND SEWER FUND					
Revenue					
600 - Water	2,214,228.00	2,545,401.00	84,152.67	1,199,359.25	1,346,041.75
700 - Sewer	3,747,742.00	3,630,433.00	216,846.57	2,020,336.20	1,610,096.80
Revenue Total:	5,961,970.00	6,175,834.00	300,999.24	3,219,695.45	2,956,138.55
Expense					
600 - Water	2,213,716.00	2,545,400.00	104,396.76	1,296,819.55	1,248,580.45
700 - Sewer	3,446,421.00	3,627,167.59	131,694.91	2,466,389.24	1,160,778.35
Expense Total:	5,660,137.00	6,172,567.59	236,091.67	3,763,208.79	2,409,358.80
Fund: 20 - WATER AND SEWER FUND Surplus (Deficit):	301,833.00	3,266.41	64,907.57	-543,513.34	546,779.75

For Fiscal: 2023 Period Ending: 12/31/2023

Income Statement

Department	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 30 - PARKS FUND					
Revenue					
800 - Parks	1,527,745.00	1,804,395.00	72,202.29	1,667,215.09	137,179.91
Revenue Total:	1,527,745.00	1,804,395.00	72,202.29	1,667,215.09	137,179.91
Expense					
800 - Parks	1,527,653.00	1,803,793.00	77,831.43	1,664,417.30	139,375.70
Expense Total:	1,527,653.00	1,803,793.00	77,831.43	1,664,417.30	139,375.70
Fund: 30 - PARKS FUND Surplus (Deficit):	92.00	602.00	-5,629.14	2,797.79	-2,195.79
Total Surplus (Deficit):	301,925.00	3,868.41	62,027.75	-127,254.49	

Income Statement

For Fiscal: 2023 Period Ending: 12/31/2023

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
10 - GENERAL FUND	0.00	0.00	2,749.32	413,461.06	-413,461.06
20 - WATER AND SEWER FUN	301,833.00	3,266.41	64,907.57	-543,513.34	546,779.75
30 - PARKS FUND	92.00	602.00	-5,629.14	2,797.79	-2,195.79
Total Surplus (Deficit):	301,925.00	3,868.41	62,027.75	-127,254.49	

**CITY OF WILLARD
BOARD OF ALDERMEN**



**AGENDA ITEM #3-d
FINANCE DEPARTMENT**

ACTION REQUIRED: APPROVAL REQUESTED

- **December 2023/January 2024 Outstanding Invoices**
- **December 2023/January 2024 Check Paid Invoices
and Draft Paid Invoices**



City of Willard, MO

Expense Approval Report 3

By Vendor Name

Post Dates 1/11/2024 - 1/19/2024

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: REP425 - ALLIED SERVICES, LLC					
ALLIED SERVICES, LLC	0394-007449850	01/17/2024	TRASH EXP-ALL	10-100-62300	75.00
ALLIED SERVICES, LLC	0394-007449850	01/17/2024	TRASH EXP-ALL	10-200-62300	50.00
ALLIED SERVICES, LLC	0394-007449850	01/17/2024	TRASH EXP-ALL	20-600-62300	170.17
ALLIED SERVICES, LLC	0394-007449850	01/17/2024	TRASH EXP-ALL	20-700-62300	170.18
ALLIED SERVICES, LLC	0394-007449850	01/17/2024	TRASH EXP-ALL	30-800-62300	551.91
ALLIED SERVICES, LLC	0394-007450979	01/17/2024	RESIDENTS TRASH SERV-S	20-700-56600	11,462.14
ALLIED SERVICES, LLC	0394-007451202	01/17/2024	RECYCLE CENTER-S	20-700-57200	104.06
Vendor REP425 - ALLIED SERVICES, LLC Total:					12,583.46
Vendor: ACS100 - AMAZON CAPITAL SERVICES INC					
AMAZON CAPITAL SERVICES I	1RM3-HNRQ-XNF6	01/19/2024	FILE FLDRS,LGL NT PADS,DVD-R 100PK-LAW	10-200-50700	62.46
Vendor ACS100 - AMAZON CAPITAL SERVICES INC Total:					62.46
Vendor: ATS200 - ANCHOR TACTICAL SUPPLY, LLC					
ANCHOR TACTICAL SUPPLY, LL	1-5-24 257570	01/17/2024	KINETIC GTX 8" PT M COLE - LAW	10-200-92500	199.95
Vendor ATS200 - ANCHOR TACTICAL SUPPLY, LLC Total:					199.95
Vendor: HVR100 - CAROLYN HALVERSON					
CAROLYN HALVERSON	JAN 2024	01/19/2024	REIM PHONE-GEN	10-100-61000	50.00
Vendor HVR100 - CAROLYN HALVERSON Total:					50.00
Vendor: BSE100 - CHASE FENT					
CHASE FENT	1041	01/17/2024	BSHARP ENTERTAINMNT DJ FEB DANCE-PKS	30-800-50170	400.00
Vendor BSE100 - CHASE FENT Total:					400.00
Vendor: CIT305 - CITY OF SPRINGFIELD, MO					
CITY OF SPRINGFIELD, MO	1-15-24	01/17/2024	QTR 2 OCT-DEC 2023 SEWER USAGE - PW	20-700-58000	112,946.76
Vendor CIT305 - CITY OF SPRINGFIELD, MO Total:					112,946.76
Vendor: COMMGN - COMMERCE CREDIT CARD SERVICES					
COMMERCE CREDIT CARD SE	1-8-24 GADGET MNT	01/17/2024	GADGET MOUNTS LAPTOP MNT CAR 5 - LAW	10-200-71000	252.80
COMMERCE CREDIT CARD SE	1-9-24 CONF	01/17/2024	AOAP CONFERENCE BRENDA PEARSON - PKS	30-800-56950	534.00
COMMERCE CREDIT CARD SE	1-9-24 DUES	01/17/2024	AOAP INDIV MBR DUES B PEARSON - PKS	30-800-55800	45.00
COMMERCE CREDIT CARD SE	CF510108185	01/17/2024	CLEAN FREAK FLR CLEANR SCRBR - PKS	30-800-50550	201.76
COMMERCE CREDIT CARD SE	1-10-24 HF	01/17/2024	HRB FRT AIR HMR,BTRY	30-800-50130	20.46
COMMERCE CREDIT CARD SE	1-10-24 HF	01/17/2024	CHRG/JMP,SCKTS,DRL BTS-PK	30-800-52000	548.76
COMMERCE CREDIT CARD SE	10134433990	01/17/2024	CHRG/JMP,SCKTS,DRL BTS-PK	10-100-50130	8.66
COMMERCE CREDIT CARD SE	10134433990	01/17/2024	SAM'S P TOWELS, COFFEE, SPOONS - GEN/LAW/W/S	10-100-50550	12.66
COMMERCE CREDIT CARD SE	10134433990	01/17/2024	SAM'S P TOWELS, COFFEE, SPOONS - GEN/LAW/W/S	10-200-50550	9.98
COMMERCE CREDIT CARD SE	10134433990	01/17/2024	SAM'S P TOWELS, COFFEE, SPOONS - GEN/LAW/W/S	20-600-50130	8.65
COMMERCE CREDIT CARD SE	10134433990	01/17/2024	SAM'S P TOWELS, COFFEE, SPOONS - GEN/LAW/W/S	20-600-50550	12.65
COMMERCE CREDIT CARD SE	10134433990	01/17/2024	SAM'S P TOWELS, COFFEE, SPOONS - GEN/LAW/W/S	20-700-50130	8.65

Post Dates: 1/11/2024 - 1/19/2024

Expense Approval Report 3

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
COMMERCE CREDIT CARD SE	10134433990	01/17/2024	SAM'S P TOWELS, COFFEE, SPOONS - GEN/LAW/W/S	20-700-50550	12.65
COMMERCE CREDIT CARD SE	4072258	01/17/2024	AMAZON W-2 FORMS, PRINTER TABLE - GEN	10-100-50700	223.00
COMMERCE CREDIT CARD SE	4072258	01/17/2024	AMAZON W-2 FORMS, PRINTER TABLE - GEN	10-100-52000	31.34
COMMERCE CREDIT CARD SE	MO0131N12033	01/17/2024	VERIZON PHN CASE,SCRN PROT CHIEF-LAW	10-200-52000	105.53
COMMERCE CREDIT CARD SE	VP 9XJBQ33T	01/19/2024	VISTA PRNT BUS CARDS MIKE RUESCH - P&D	10-400-50700	29.76
Vendor COMMGN - COMMERCE CREDIT CARD SERVICES Total:					2,066.31
Vendor: DAC100 - DIGITAL ASSURANCE CERTIFICATION, LLC					
DIGITAL ASSURANCE CERTIFIC	66668	01/19/2024	EVENT NOTICES - GEN	10-100-56400	250.00
Vendor DAC100 - DIGITAL ASSURANCE CERTIFICATION, LLC Total:					250.00
Vendor: DNS100 - DNS EQUIPMENT LLC					
DNS EQUIPMENT LLC	24-1019	01/19/2024	WATER CHEMICALS - W	20-600-50000	476.30
Vendor DNS100 - DNS EQUIPMENT LLC Total:					476.30
Vendor: EMC105 - EMC INSURANCE COMPANIES					
EMC INSURANCE COMPANIES	7001633576	01/17/2024	PROPRTY & LIABLTY INS RENWL-GEN/PW/PKS	10-16000	11,939.67
EMC INSURANCE COMPANIES	7001633576	01/17/2024	PROPRTY & LIABLTY INS RENWL-GEN/PW/PKS	20-16000	5,389.63
EMC INSURANCE COMPANIES	7001633576	01/17/2024	PROPRTY & LIABLTY INS RENWL-GEN/PW/PKS	30-16000	9,103.43
Vendor EMC105 - EMC INSURANCE COMPANIES Total:					26,432.73
Vendor: EFM100 - ENTERPRISE FLEET MANAGEMENT					
ENTERPRISE FLEET MANAGE	607396-010524	01/19/2024	VEH & EQUIP LEASES,MAINT - GEN/P&D/LAW/PKS/STS/W/S	10-100-75000	126.64
ENTERPRISE FLEET MANAGE	607396-010524	01/19/2024	VEH & EQUIP LEASES,MAINT - GEN/P&D/LAW/PKS/STS/W/S	10-200-71000	30.00
ENTERPRISE FLEET MANAGE	607396-010524	01/19/2024	VEH & EQUIP LEASES,MAINT - GEN/P&D/LAW/PKS/STS/W/S	10-200-75000	1,465.32
ENTERPRISE FLEET MANAGE	607396-010524	01/19/2024	VEH & EQUIP LEASES,MAINT - GEN/P&D/LAW/PKS/STS/W/S	10-300-71000	86.76
ENTERPRISE FLEET MANAGE	607396-010524	01/19/2024	VEH & EQUIP LEASES,MAINT - GEN/P&D/LAW/PKS/STS/W/S	10-300-75000	1,556.10
ENTERPRISE FLEET MANAGE	607396-010524	01/19/2024	VEH & EQUIP LEASES,MAINT - GEN/P&D/LAW/PKS/STS/W/S	10-400-71000	12.30
ENTERPRISE FLEET MANAGE	607396-010524	01/19/2024	VEH & EQUIP LEASES,MAINT - GEN/P&D/LAW/PKS/STS/W/S	10-400-75000	253.29
ENTERPRISE FLEET MANAGE	607396-010524	01/19/2024	VEH & EQUIP LEASES,MAINT - GEN/P&D/LAW/PKS/STS/W/S	20-600-71000	173.53
ENTERPRISE FLEET MANAGE	607396-010524	01/19/2024	VEH & EQUIP LEASES,MAINT - GEN/P&D/LAW/PKS/STS/W/S	20-600-75000	3,112.20
ENTERPRISE FLEET MANAGE	607396-010524	01/19/2024	VEH & EQUIP LEASES,MAINT - GEN/P&D/LAW/PKS/STS/W/S	20-700-71000	173.53
ENTERPRISE FLEET MANAGE	607396-010524	01/19/2024	VEH & EQUIP LEASES,MAINT - GEN/P&D/LAW/PKS/STS/W/S	20-700-75000	3,112.20
ENTERPRISE FLEET MANAGE	607396-010524	01/19/2024	VEH & EQUIP LEASES,MAINT - GEN/P&D/LAW/PKS/STS/W/S	30-800-71000	46.29
ENTERPRISE FLEET MANAGE	607396-010524	01/19/2024	VEH & EQUIP LEASES,MAINT - GEN/P&D/LAW/PKS/STS/W/S	30-800-75000	769.86
Vendor EFM100 - ENTERPRISE FLEET MANAGEMENT Total:					10,918.02
Vendor: GFL100 - GFL ENVIRONMENTAL INC					
GFL ENVIRONMENTAL INC	AL0003378229	01/17/2024	RESIDENTS TRASH SERV-S	20-700-56600	193.08
GFL ENVIRONMENTAL INC	AL0003378796	01/17/2024	RESIDENTS TRASH SERV-S	20-700-56600	11,204.76
Vendor GFL100 - GFL ENVIRONMENTAL INC Total:					11,397.84
Vendor: GUT350 - GUTH LABORATORIES					
GUTH LABORATORIES	2468582-IN	01/17/2024	INTOXIMETER CALIBRATION SOLUTION - LAW	10-200-52000	61.37
Vendor GUT350 - GUTH LABORATORIES Total:					61.37

Expense Approval Report 3

Post Dates: 1/11/2024 - 1/19/2024

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: INF100 - ISOLVED INC					
ISOLVED INC	51795-2	01/17/2024	MONTHLY TIME CLOCK LEASE- ALL	10-100-57400	112.66
ISOLVED INC	51795-2	01/17/2024	MONTHLY TIME CLOCK LEASE- ALL	10-200-57400	181.97
ISOLVED INC	51795-2	01/17/2024	MONTHLY TIME CLOCK LEASE- ALL	10-250-57400	5.29
ISOLVED INC	51795-2	01/17/2024	MONTHLY TIME CLOCK LEASE- ALL	10-400-57400	10.67
ISOLVED INC	51795-2	01/17/2024	MONTHLY TIME CLOCK LEASE- ALL	20-600-57400	69.65
ISOLVED INC	51795-2	01/17/2024	MONTHLY TIME CLOCK LEASE- ALL	20-700-57400	69.65
ISOLVED INC	51795-2	01/17/2024	MONTHLY TIME CLOCK LEASE- ALL	30-800-57400	390.24
Vendor INF100 - ISOLVED INC Total:					840.13
Vendor: EMP210 - LIBERTY UTILITIES-EMPIRE DISTRICT					
LIBERTY UTILITIES-EMPIRE DIS	1-4-24	01/19/2024	ELECTRIC UTILITIES-ALL	10-100-62000	386.01
LIBERTY UTILITIES-EMPIRE DIS	1-4-24	01/19/2024	ELECTRIC UTILITIES-ALL	10-200-62000	243.83
LIBERTY UTILITIES-EMPIRE DIS	1-4-24	01/19/2024	ELECTRIC UTILITIES-ALL	10-300-61110	6,236.78
LIBERTY UTILITIES-EMPIRE DIS	1-4-24	01/19/2024	ELECTRIC UTILITIES-ALL	10-300-62000	338.41
LIBERTY UTILITIES-EMPIRE DIS	1-4-24	01/19/2024	ELECTRIC UTILITIES-ALL	20-600-62000	7,200.52
LIBERTY UTILITIES-EMPIRE DIS	1-4-24	01/19/2024	ELECTRIC UTILITIES-ALL	20-700-62000	5,352.64
LIBERTY UTILITIES-EMPIRE DIS	1-4-24	01/19/2024	ELECTRIC UTILITIES-ALL	30-800-62000	3,741.76
Vendor EMP210 - LIBERTY UTILITIES-EMPIRE DISTRICT Total:					23,499.95
Vendor: LOW505 - LOWE'S CREDIT SERVICES					
LOWE'S CREDIT SERVICES	83543	01/17/2024	LMBR,TRCH CYL,SW BLDS,WRNCHS,JIGSW,DRL BITS-PKS	30-800-50130	418.56
LOWE'S CREDIT SERVICES	83543	01/17/2024	LMBR,TRCH CYL,SW BLDS,WRNCHS,JIGSW,DRL BITS-PKS	30-800-52000	151.96
Vendor LOW505 - LOWE'S CREDIT SERVICES Total:					570.52
Vendor: MPI150 - MELTON PROPANE, INC.					
MELTON PROPANE, INC.	43236	01/17/2024	PROPANE POLICE STATION-LA	10-200-62100	414.85
Vendor MPI150 - MELTON PROPANE, INC. Total:					414.85
Vendor: MOC450 - MID-STATES ORGANIZED CRIME INFORMATION CENTER					
MID-STATES ORGANIZED CRI	0004779-IN	01/19/2024	2024 ANNUAL MEMBERSHIP FEES-LAW	10-200-55800	100.00
Vendor MOC450 - MID-STATES ORGANIZED CRIME INFORMATION CENTER Total:					100.00
Vendor: MPR200 - MISSOURI PARK & RECREATION ASSOCIATION					
MISSOURI PARK & RECREATIO	1001	01/19/2024	MEMBERSHIP RENEWAL-PKS	30-800-55800	690.00
MISSOURI PARK & RECREATIO	1-18-24	01/19/2024	MPRA CONF SAM, DANNY, MORGAN - PKS	30-800-56950	1,185.00
Vendor MPR200 - MISSOURI PARK & RECREATION ASSOCIATION Total:					1,875.00
Vendor: MIS465 - MISSOURI STATE HIGHWAY PATROL					
MISSOURI STATE HIGHWAY PA	812HP035028507	01/17/2024	JAN-MAR 2024 MULES FEES-LAW	10-200-57400	225.00
Vendor MIS465 - MISSOURI STATE HIGHWAY PATROL Total:					225.00
Vendor: HYP100 - NITEL LLC					
NITEL LLC	519111	01/17/2024	INTERNET-ALL	10-100-61050	297.02
NITEL LLC	519111	01/17/2024	INTERNET-ALL	10-200-61050	297.02
NITEL LLC	519111	01/17/2024	INTERNET-ALL	10-250-61050	212.00
NITEL LLC	519111	01/17/2024	INTERNET-ALL	10-300-61050	219.10
NITEL LLC	519111	01/17/2024	INTERNET-ALL	10-400-61050	212.00
NITEL LLC	519111	01/17/2024	INTERNET-ALL	20-600-61050	325.21
NITEL LLC	519111	01/17/2024	INTERNET-ALL	20-700-61050	325.21
NITEL LLC	519111	01/17/2024	INTERNET-ALL	30-800-61050	332.32
Vendor HYP100 - NITEL LLC Total:					2,219.88

Expense Approval Report 3

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: ORE145 - O'REILLY AUTOMOTIVE, INC					
O'REILLY AUTOMOTIVE, INC	2367-132347	01/17/2024	GLOW PLUGS KUBOTA	30-800-71100	49.66
O'REILLY AUTOMOTIVE, INC	2367-132366	01/17/2024	TRACTOR - PKS		
O'REILLY AUTOMOTIVE, INC	2367-132740	01/17/2024	HYD HOSE,MEGA CRIMPS - PK	30-800-50130	86.45
O'REILLY AUTOMOTIVE, INC	2367-132868	01/17/2024	FUNNEL, AIR PLUG - PKS	30-800-52000	7.36
			BATT EXCNG,BATT CLNR,TRML	30-800-71000	13.09
			PROT FUEL TRCK-PKS		
O'REILLY AUTOMOTIVE, INC	2367-132878	01/17/2024	FUSE KIT FUEL TRUCK - PKS	30-800-71000	15.99
O'REILLY AUTOMOTIVE, INC	2367-132913	01/17/2024	EXT BAR SET & EXTENSIONS	30-800-71000	37.96
			TOOL TRCK - PKS		
			Vendor ORE145 - O'REILLY AUTOMOTIVE, INC Total:		210.51
Vendor: PPI200 - PREMIER PYROTECHNICS INC					
PREMIER PYROTECHNICS INC	0019078	01/19/2024	FREEDOM FEST FIREWORKS- PKS	30-800-50450	9,500.00
			Vendor PPI200 - PREMIER PYROTECHNICS INC Total:		9,500.00
Vendor: QUA150 - QUALITY TRIM & SIGN					
QUALITY TRIM & SIGN	138185	01/17/2024	36"X36" METAL SIGN - LAW	10-200-50130	118.50
			Vendor QUA150 - QUALITY TRIM & SIGN Total:		118.50
Vendor: RFC100 - REPUBLIC FAMILY MEDICAL WALK-IN CLINIC INC					
REPUBLIC FAMILY MEDICAL W	7023	01/17/2024	DRUG SCREEN L BUTLER-ST5	10-300-56400	71.00
			Vendor RFC100 - REPUBLIC FAMILY MEDICAL WALK-IN CLINIC INC Total:		71.00
Vendor: REX380 - REX SMITH OIL CO.					
REX SMITH OIL CO.	119470	01/17/2024	DIESEL FOR GENERATOR - LA	10-200-50130	318.97
			Vendor REX380 - REX SMITH OIL CO. Total:		318.97
Vendor: R&G100 - REYNOLDS & GOLD, LLC					
REYNOLDS & GOLD, LLC	07462	01/17/2024	PROF ATTY FEES-ALL	10-100-56200	2,844.23
REYNOLDS & GOLD, LLC	07462	01/17/2024	PROF ATTY FEES-ALL	10-200-56400	602.25
REYNOLDS & GOLD, LLC	07462	01/17/2024	PROF ATTY FEES-ALL	10-250-56400	31.68
REYNOLDS & GOLD, LLC	07462	01/17/2024	PROF ATTY FEES-ALL	10-300-56400	9.90
REYNOLDS & GOLD, LLC	07462	01/17/2024	PROF ATTY FEES-ALL	20-600-56400	19.80
REYNOLDS & GOLD, LLC	07462	01/17/2024	PROF ATTY FEES-ALL	20-700-56400	19.80
			Vendor R&G100 - REYNOLDS & GOLD, LLC Total:		3,527.66
Vendor: S&H410 - S&H FARM SUPPLY INC					
S&H FARM SUPPLY INC	W09999	01/17/2024	MOWER	30-800-71100	944.95
			MAINTENANCE/REPR VANGR		
			Vendor S&H410 - S&H FARM SUPPLY INC Total:		944.95
Vendor: SHP550 - SHANNON SHIPLEY					
SHANNON SHIPLEY	1-3-24 PHIL FORM WR	01/17/2024	REIM CLEAN UNIFORM-LAW	10-200-92500	26.00
			Vendor SHP550 - SHANNON SHIPLEY Total:		26.00
Vendor: SQB100 - SQUIBB MEDIA, LLC					
SQUIBB MEDIA, LLC	1063	01/17/2024	NOTICE BIDS HVAC	30-800-55200	78.74
			REPLC/BASEBL L FLD GRD-PKS		
			Vendor SQB100 - SQUIBB MEDIA, LLC Total:		78.74
Vendor: USS100 - UNITED SYSTEMS & SOFTWARE INC					
UNITED SYSTEMS & SOFTWARE	103306	01/11/2024	100W PIT LID MOUNTING KIT- W	20-600-95100	227.90
			Vendor USS100 - UNITED SYSTEMS & SOFTWARE INC Total:		227.90
Vendor: VDS100 - VDS VISION LLC					
VDS VISION LLC	1600	01/17/2024	IT SERVICES-ALL	10-100-56400	288.00
VDS VISION LLC	1600	01/17/2024	IT SERVICES-ALL	10-200-56400	144.00
VDS VISION LLC	1600	01/17/2024	IT SERVICES-ALL	10-250-56400	36.00
VDS VISION LLC	1600	01/17/2024	IT SERVICES-ALL	10-300-56400	36.00
VDS VISION LLC	1600	01/17/2024	IT SERVICES-ALL	10-400-56400	72.00
VDS VISION LLC	1600	01/17/2024	IT SERVICES-ALL	20-600-56400	288.00
VDS VISION LLC	1600	01/17/2024	IT SERVICES-ALL	20-700-56400	288.00
VDS VISION LLC	1600	01/17/2024	IT SERVICES-ALL	30-800-56400	288.00
			Vendor VDS100 - VDS VISION LLC Total:		1,440.00

Expense Approval Report 3

Post Dates: 1/11/2024 - 1/19/2024

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: WTV100 - WILLARD HOME CENTER LLC					
WILLARD HOME CENTER LLC	D96780	01/17/2024	BOOSTER CABLE - LAW	10-200-52000	19.99
WILLARD HOME CENTER LLC	D96834	01/17/2024	FLEX MAGNET TAPE - PKS	30-800-50130	12.99
WILLARD HOME CENTER LLC	B250314	01/17/2024	SPARK PLUGS & SOCKETS - PK	30-800-52000	36.45
WILLARD HOME CENTER LLC	D97285	01/19/2024	BRAD NAILS, TRIM BLDG MNT - LAW	10-200-50500	92.09
WILLARD HOME CENTER LLC	D97304	01/19/2024	TRIM BLDG MNT - LAW	10-200-50500	21.60
Vendor WTV100 - WILLARD HOME CENTER LLC Total:					183.12
Grand Total:					224,237.88

Report Summary

Fund Summary

Fund	Expense Amount
10 - GENERAL FUND	31,117.41
20 - WATER AND SEWER FUND	162,917.52
30 - PARKS FUND	30,202.95
Grand Total:	224,237.88

Account Summary

Account Number	Account Name	Expense Amount
10-100-50130	SUPPLIES-GCG	8.66
10-100-50550	CUSTODIAL SUPPLIES-GC	12.66
10-100-50700	OFFICE SUPPLIES-GCG	223.00
10-100-52000	SUPPLIES SMALL EQUIP	31.34
10-100-56200	LEGAL-GCG	2,844.23
10-100-56400	PROFESSIONAL-GCG	538.00
10-100-57400	EQUIPMENT/SOFTWARE	112.66
10-100-61000	TELEPHONE-GCG	50.00
10-100-61050	INTERNET-GCG	297.02
10-100-62000	UTILITIES ELECTRIC-GCG	386.01
10-100-62300	UTILITIES OTHER-GCG	75.00
10-100-75000	VEHICLE LEASE-GENERA	126.64
10-16000	PREPAID INSURANCE-GC	11,939.67
10-200-50130	SUPPLIES-LAW	437.47
10-200-50500	BUILDING MAINTENANC	113.69
10-200-50550	CUSTODIAL SUPPLIES-LA	9.98
10-200-50700	OFFICE SUPPLIES-LAW	62.46
10-200-52000	SUPPLIES SMALL EQUIP	186.89
10-200-55800	DUES AND SUBSCRIPTIO	100.00
10-200-56400	PROFESSIONAL-LAW	746.25
10-200-57400	EQUIPMENT/SOFTWARE	406.97
10-200-61050	INTERNET-LAW	297.02
10-200-62000	UTILITIES ELECTRIC-LAW	243.83
10-200-62100	UTILITIES GAS-LAW	414.85
10-200-62300	UTILITIES OTHER-LAW	50.00
10-200-71000	VEHICLE REPAIR & MAIN	282.80
10-200-75000	VEHICLE LEASE-LAW	1,465.32
10-200-92500	UNIFORMS-LAW	225.95
10-250-56400	PROFESSIONAL-COURT	67.68
10-250-57400	EQUIP/SOFTWARE CONT	5.29
10-250-61050	INTERNET-COURT	212.00
10-300-56400	PROFESSIONAL-STREETS	116.90
10-300-61050	INTERNET-STREETS	219.10
10-300-61110	STREET LIGHTS STREETS	6,236.78
10-300-62000	UTILITIES ELECTRIC-STRE	338.41
10-300-71000	VEHICLE REPAIR & MAIN	86.76
10-300-75000	VEHICLE LEASE-STREETS	1,556.10
10-400-50700	OFFICE SUPPLIES-P&D	29.76
10-400-56400	PROFESSIONAL-P&D	72.00
10-400-57400	EQUIPMENT/SOFTWARE	10.67
10-400-61050	INTERNET-P&D	212.00
10-400-71000	VEHICLE REPAIR & MAIN	12.30
10-400-75000	VEHICLE LEASE-P&D	253.29
20-16000	PREPAID INSURANCE-W	5,389.63
20-600-50000	CHEMICALS-WATER	476.30
20-600-50130	SUPPLIES-WATER	8.65
20-600-50550	CUSTODIAL SUPPLIES-W	12.65
20-600-56400	PROFESSIONAL-WATER	307.80
20-600-57400	EQUIPMENT/SOFTWARE	69.65
20-600-61050	INTERNET-WATER	325.21

Account Summary

Account Number	Account Name	Expense Amount
20-600-62000	UTILITIES ELECTRIC-WAT	7,200.52
20-600-62300	UTILITIES OTHER-WATER	170.17
20-600-71000	VEHICLE REPAIR & MAIN	173.53
20-600-75000	VEHICLE LEASE-WATER	3,112.20
20-600-95100	CAPITAL ASSET EXP-WAT	227.90
20-700-50130	SUPPLIES-SEWER	8.65
20-700-50550	CUSTODIAL SUPPLIES-SE	12.65
20-700-56400	PROFESSIONAL-SEWER	307.80
20-700-56600	CITIZEN TRASH EXPENSE	22,859.98
20-700-57200	RECYCLE CENTER EXPEN	104.06
20-700-57400	EQUIPMENT/SOFTWARE	69.65
20-700-58000	SPRINGFIELD SEWER CH	112,946.76
20-700-61050	INTERNET-SEWER	325.21
20-700-62000	UTILITIES ELECTRIC-SEW	5,352.64
20-700-62300	UTILITIES OTHER-SEWER	170.18
20-700-71000	VEHICLE REPAIR & MAIN	173.53
20-700-75000	VEHICLE LEASE-SEWER	3,112.20
30-16000	PREPAID INSURANCE-PK	9,103.43
30-800-50130	SUPPLIES GENERAL-PKS	538.46
30-800-50170	SUPPLIES SPECIAL ACTIV	400.00
30-800-50450	FREEDOM FEST EXPENSE	9,500.00
30-800-50550	CUSTODIAL SUPPLIES-PK	201.76
30-800-52000	SUPPLIES SMALL EQUIP	744.53
30-800-55200	ADVERTISING-PKS	78.74
30-800-55800	DUES AND SUBSCRIPTIO	735.00
30-800-56400	PROFESSIONAL-PKS	288.00
30-800-56950	TRAINING & EDUCATION	1,719.00
30-800-57400	EQUIPMENT/SOFTWARE	390.24
30-800-61050	INTERNET-PARKS	332.32
30-800-62000	UTILITIES ELECTRIC-PKS	3,741.76
30-800-62300	UTILITIES OTHER-PKS	551.91
30-800-71000	VEHICLE REPAIR & MAIN	113.33
30-800-71100	EQUIPMENT REPAIR &	994.61
30-800-75000	VEHICLE LEASE-PKS	769.86
	Grand Total:	224,237.88

Project Account Summary

Project Account Key	Expense Amount
None	224,237.88
Grand Total:	224,237.88



City of Willard, MO

Refund Check Register

Refund Check Detail

UBPKT03629 - Refunds 01 UBPKT03627 Regular

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
01-100167-06	CERNIGLIO, ILIA	12/21/2023	49004	57.87			57.87	Generated From Billing
02-000070-08	KEENER, TRACY	12/21/2023	49005	52.69			52.69	Generated From Billing
02-000240-15	PRAIT, STONEY	12/21/2023	49006	73.37			73.37	Generated From Billing
02-000295-08	MOSS, TYLER	12/21/2023	49007	153.77			153.77	Generated From Billing
02-000370-08	DANASTASIO, JOELLE	12/21/2023	49008	73.37			73.37	Generated From Billing
02-055100-06	CANO, ROBERT	12/21/2023	49009	100.00			100.00	Deposit
02-055100-08	KEITH, KYLE & FIONA	12/21/2023	49010	65.54			65.54	Generated From Billing
03-007330-02	SHAW, CANDIS	12/21/2023	49011	91.82			91.82	Generated From Billing
03-007360-01	BUCKLEY, JAMES	12/21/2023	49012	83.11			83.11	Generated From Billing
03-100019-01	WILLIAMS, JAMES R	12/21/2023	49013	30.06			30.06	Generated From Billing
04-016302-01	BOWERS, BRENT	12/21/2023	49014	84.75			84.75	Generated From Billing
04-040095-02	FARLEY, NATHAN	12/21/2023	49015	33.83			33.83	Generated From Billing
06-034601-02	ATCHISON, WALTER D	12/21/2023	49016	71.31			71.31	Generated From Billing
09-066701-06	FEIND, NICOLE	12/21/2023	49017	20.58			20.58	Generated From Billing
09-100191-03	SAUER-JONES, LUCAS	12/21/2023	49018	98.62			98.62	Generated From Billing
09-210400-03	WILLIAMS, CHARLIE	12/21/2023	49019	106.80			106.80	Generated From Billing
09-320133-07	BAYS, LYNDON & BRACY	12/21/2023	49020	83.32			83.32	Generated From Billing
09-430015-03	JONES, SCOTT & CAROL	12/21/2023	49021	15.25			15.25	Deposit
09-651305-04	RICHARDSON, MATTHEW & SHEENA	12/21/2023	49022	92.92			92.92	Generated From Billing
09-800004-03	LIMITLESS LIQUIDS LLC	12/21/2023	49023	218.92			218.92	Generated From Billing
Total Refunds: 20				1,607.90			1,607.90	

Revenue Code 996 - UNAPPLIED CREDITS / REFUNDS

Revenue Total: 1607.90

Revenue Code Summary

General Ledger Distribution

Posting Date: 12/21/2023

Account Number	Account Name	Posting Amount	IFT
20-03001	CLAIM ON POOLED CASH - WATER AND SEW	-1,607.90	Yes
20-15000	ACCOUNTS RECEIVABLE-WS	1,607.90	
20 Total:		0.00	

General Ledger Distribution

Posting Date: 12/21/2023

Account Number	Account Name	Posting Amount	IFT
Fund: 99 - POOLED CASH			
99-01000	POOLED CASH - GENERAL	-1,607.90	
99-27000	DUE TO OTHER FUNDS	1,607.90	Yes
	99 Total:	0.00	
	Distribution Total:	0.00	

**CITY OF WILLARD
BOARD OF ALDERMEN**



**AGENDA ITEM #3e
FINANCE DEPARTMENT**

ACTION REQUIRED: INFORMATION ONLY

December 2023 Check Registers

- 1. Pooled Check Register**
- 2. JIS Check Register**
- 3. Refund Check Register**



City of Willard, MO

Check Report

By Check Number

Date Range: 12/01/2023 - 12/31/2023

Vendor Number Payable #	Vendor Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
Bank Code: CITY-CITY FAM200	FAMILY SUPPORT PAYMENT CENTER		12/01/2023	Regular	0.00	207.69	48954
<u>PPE-11.25.2023</u>	Invoice	12/01/2023	REMITTANCE ID 11017943 Paid 12.1.2023		0.00	207.69	
MASA	MEDICAL AIR SERVICES ASSOCIATION		12/06/2023	Regular	0.00	84.00	48955
<u>DEC.2023</u>	Invoice	12/06/2023	DEC 2023 GROUP MED TRANSPORT		0.00	84.00	
AMA300	ALLGEIER, MARTIN & ASSOCIATES, INC		12/14/2023	Regular	0.00	3,695.00	48956
<u>WILL7020007-14</u>	Invoice	12/06/2023	94 LS & FM IMPRVMENTS GRANT APP - S		0.00	2,932.00	
<u>WILL7020007-14</u>	Invoice	12/06/2023	PROF FEES GEN ON-CALL REQ-S		0.00	763.00	
REP425	ALLIED SERVICES, LLC		12/14/2023	Regular	0.00	1,550.32	48957
<u>0394-00742423</u>	Invoice	12/11/2023	RECYCLE CENTER-S		0.00	104.06	
<u>0394-00742513</u>	Invoice	12/11/2023	TRASH EXP-ALL		0.00	1,017.26	
<u>3-0394-4800813</u>	Invoice	12/11/2023	RECYCLE CENTER EXP-S		0.00	429.00	
BVM100	AMERICAN TRAILER & STORAGE, INC.		12/14/2023	Regular	0.00	387.50	48958
<u>213672</u>	Credit Memo	11/20/2023	PRO-RATED REFUND FOR NOV 23 - STS/W		0.00	-32.50	
<u>214694</u>	Invoice	12/06/2023	STORAGE CONTAINER RENTALS - PKS		0.00	305.00	
<u>214695</u>	Invoice	12/06/2023	STORAGE CONTAINER RENTAL - PKS		0.00	115.00	
ATS200	ANCHOR TACTICAL SUPPLY, LLC		12/14/2023	Regular	0.00	226.89	48959
<u>10-17-23 DECKAR</u>	Invoice	12/06/2023	MISC UNIFORM ITEMS B DECKARD - LAW		0.00	213.90	
<u>12-1-23</u>	Invoice	12/11/2023	MISC UNIFORM ITEM S COLLETTE - LAW		0.00	12.99	
BJS110	BJ'S TROPHY SHOP		12/14/2023	Regular	0.00	247.35	48960
<u>203174</u>	Invoice	12/11/2023	AWARD PLAQUES - LAW		0.00	247.35	
BWI200	BULK WASTE LLC d/b/a BWI SANITATION		12/14/2023	Regular	0.00	239.80	48961
<u>S23-13530</u>	Invoice	12/06/2023	PORTABLE TOILETS MILLER PARK - PKS		0.00	239.80	
STE200	CALEB STEEN		12/14/2023	Regular	0.00	206.44	48962
<u>11-26-23 AMZ</u>	Invoice	12/06/2023	REIM POCKET FLASHLIGHT - LAW		0.00	13.56	
<u>11-26-23 BASS PR</u>	Invoice	12/06/2023	REIM BOOTS, BOOT SOCKS - LAW		0.00	157.80	
<u>11-27-23 AMZ</u>	Invoice	12/06/2023	REIM HANDCUFF CASE - LAW		0.00	35.08	
CWE100	CODY WEATHERFORD		12/14/2023	Regular	0.00	255.13	48963
<u>11-2-23 ANCHOR</u>	Invoice	12/06/2023	REIM TOURNIQUET HOLS - LAW		0.00	43.24	
<u>11-28-23 PROPPE</u>	Invoice	12/06/2023	REIM REVERSIBLE JACKET - LAW		0.00	211.89	
DCA100	DANIELLE CALE		12/14/2023	Regular	0.00	172.93	48964
<u>11-28-23 EAGLE</u>	Invoice	12/06/2023	REIM HIGH LMN RAIL MNTD TACTCL LGHT		0.00	172.93	
DAV100	DAVID DORAN, ATTORNEY AT LAW		12/14/2023	Regular	0.00	900.00	48965
<u>12-5-23</u>	Invoice	12/11/2023	PROF FEES-CT		0.00	900.00	
ESR500	ESRI, INC.		12/14/2023	Regular	0.00	444.00	48966
<u>94605158</u>	Invoice	12/06/2023	ARCGIS DESKTOP BASIC MAINT - P&D		0.00	444.00	
GOTO100	GOTO COMMUNICATIONS, INC		12/14/2023	Regular	0.00	880.19	48967
<u>IN7102450095</u>	Invoice	12/11/2023	INTERNET-ALL		0.00	880.19	
INF100	ISOLVED INC		12/14/2023	Regular	0.00	800.12	48968
<u>50127-2</u>	Invoice	12/11/2023	MONTHLY TIME CLOCK LEASE-ALL		0.00	800.12	
IWO100	IWorQ Systems Inc		12/14/2023	Regular	0.00	4,500.00	48969
<u>202253</u>	Invoice	12/06/2023	SOFTWARE SYSTEM MGMNT & SUPPORT-		0.00	4,500.00	
SNOW100	JOHN WAID SNOW JR		12/14/2023	Regular	0.00	150.00	48970

Check Report

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<u>12022023</u>	Invoice	12/06/2023	SANTA SERVICES CHRISTMAS - PKS	0.00	150.00	
EMP210	LIBERTY UTILITIES-EMPIRE DISTRICT	12/14/2023	Regular	0.00	22,548.65	48971
<u>12-1-23</u>	Invoice	12/11/2023	ELECTRIC UTILITIES-ALL	0.00	22,548.65	
MPI150	MELTON PROPANE, INC.	12/14/2023	Regular	0.00	306.19	48972
<u>42652</u>	Invoice	12/06/2023	PROPANE POLICE STATION-LAW	0.00	306.19	
MCL100	MISSION COMMUNICATIONS LLC	12/14/2023	Regular	0.00	4,111.20	48973
<u>1082646</u>	Invoice	12/11/2023	ANNUAL LIFT STATIONS & WELLS SERVICE	0.00	4,111.20	
MEM100	MISSOURI EMPLOYERS MUTUAL	12/14/2023	Regular	0.00	7,030.10	48974
<u>11-27-23 RENEW</u>	Invoice	12/06/2023	WORKMANS COMP INS-GEN/PW/PKS	0.00	7,030.10	
MIS380	MISSOURI MUNICIPAL LEAGUE	12/14/2023	Regular	0.00	1,249.72	48975
<u>2024 DUES</u>	Invoice	12/06/2023	MEMBERSHIP RENEWAL 2024 - GEN	0.00	1,249.72	
MOC100	MISSOURI ONE CALL SYSTEM, INC	12/14/2023	Regular	0.00	114.75	48976
<u>3110318</u>	Invoice	12/11/2023	PROF LOCATE FEES-W/S	0.00	114.75	
MIS440	MISSOURI RURAL WATER ASSOC	12/14/2023	Regular	0.00	1,425.00	48977
<u>2024 DUES</u>	Invoice	12/06/2023	MEMBERSHIP DUES 2024 - W	0.00	1,425.00	
MOR100	MORRIS BROTHERS EMBROIDERY	12/14/2023	Regular	0.00	52.50	48978
<u>087453</u>	Invoice	12/11/2023	UNIFORMS - PKS	0.00	52.50	
BROW100	NICHOLAS BROWITT	12/14/2023	Regular	0.00	283.05	48979
<u>11-26-23 AM7</u>	Invoice	12/06/2023	REIM TACTICAL DUTY BOOTS - LAW	0.00	151.98	
<u>11-27-23</u>	Invoice	12/06/2023	REIM PCKT WINDOW PUNCH - LAW	0.00	11.97	
<u>11-29-23 AM2</u>	Invoice	12/06/2023	REIM FLEECE CAP - LAW	0.00	20.79	
<u>11-29-23 AM2 36</u>	Invoice	12/06/2023	REIM MULTI-TOOL PCKT KNF SET W/CLIP-	0.00	38.67	
<u>11-29-23 AM2 59</u>	Invoice	12/06/2023	REIM RECHRGBLE COMPCT FLSHLGH - LA	0.00	59.64	
NRO150	NROUTE ENTERPRISES, LLC	12/14/2023	Regular	0.00	9,191.26	48980
<u>23-1310</u>	Invoice	12/11/2023	OUTFIT DURANGO 2 & STRIP CHARGER 6-	0.00	9,191.26	
OIS160	ONLINE INFORMATION SERVICES INC	12/14/2023	Regular	0.00	79.92	48981
<u>1226110</u>	Invoice	12/11/2023	UTIL EXCHG REPORT-W/S	0.00	79.92	
ORE145	O'REILLY AUTOMOTIVE, INC	12/14/2023	Regular	0.00	342.34	48982
<u>2367-123011</u>	Invoice	11/08/2023	WASH BRSH W/ EXT POLE CAR MAINT - L	0.00	26.99	
<u>2367-122681</u>	Invoice	11/22/2023	AIR FLTR,ENG CLN,STRT FLD,RUST PENTR	0.00	85.33	
<u>2367-122763</u>	Invoice	11/22/2023	FUEL FLTR ELEMENT SKD STEER REPR-ST	0.00	14.32	
<u>2367-122902</u>	Invoice	11/22/2023	FUEL/WTR SEPARATR SKD STEER RPR-ST	0.00	12.51	
<u>2367-123052</u>	Invoice	11/22/2023	AIR CHCKS,BLW GUN,ANTIFRZ SKD STR RP	0.00	91.88	
<u>2367-123698</u>	Invoice	11/27/2023	STARTER FLUID FOR SHOP SPLY - STS / S /	0.00	13.58	
<u>2367-123793</u>	Invoice	11/27/2023	HD HOSE CLAMP- SKID STEER REPAIR - ST	0.00	48.00	
<u>2367-123881</u>	Credit Memo	11/14/2023	HD HOSE CLAMP EXCHANGE SKD STEER R	0.00	-10.29	
<u>2367-123912</u>	Invoice	11/27/2023	MISC GREASE FITNGS SHOP SPLY-ST	0.00	13.98	
<u>2367-124080</u>	Invoice	11/27/2023	SPARK PLUG CUB CADET - PKS	0.00	3.62	
<u>2367-124091</u>	Invoice	11/27/2023	TRN SGNL FLSHR,PLG SCKT,SPRK PLG CB C	0.00	29.65	
<u>2367-124119</u>	Invoice	11/27/2023	FUEL FLTR, CARB CLNR CUB SIDEBYSIDE-P	0.00	12.77	
PIL100	**Void**	12/14/2023	Regular	0.00	0.00	48983
<u>INV1222</u>	PILOT WIRELESS LLC	12/14/2023	Regular	0.00	626.85	48984
<u>INV1222</u>	Invoice	12/11/2023	PHONE-ALL	0.00	626.85	
WPM100	POSTMASTER	12/14/2023	Regular	0.00	252.29	48985
<u>12-14-23</u>	Invoice	12/20/2023	UTILITY POSTAGE-W/S	0.00	252.29	
POT250	POTTER EQUIPMENT CO., INC.	12/14/2023	Regular	0.00	639.96	48986
<u>WQ26723</u>	Invoice	12/06/2023	REPAIR OF BACKHOE - STS/W/S	0.00	639.96	
RAN175	RANDALL A. BROWN	12/14/2023	Regular	0.00	2,175.00	48987

Check Report

Date Range: 12/01/2023 - 12/31/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<u>11-28-23</u>	Invoice	12/06/2023	BLDG INSPECTIONS & ZONING CONSLT - P	0.00	2,175.00	
REC300	REJIS COMMISSION	12/14/2023	Regular	0.00	1,333.25	48988
<u>519921</u>	Invoice	12/06/2023	POLICE DEPT SOFTWRE SUBSCRIPTION- L	0.00	1,333.25	
R&G100	REYNOLDS & GOLD, LLC	12/14/2023	Regular	0.00	6,780.04	48989
<u>07375</u>	Invoice	12/11/2023	PROF ATTY FEES-ALL	0.00	4,880.04	
<u>07376</u>	Invoice	12/06/2023	PA CLERK SERV-LAW	0.00	1,900.00	
SPS150	SCHENDEL PEST SERVICES	12/14/2023	Regular	0.00	630.00	48990
<u>550404271</u>	Invoice	12/06/2023	FOGGING REC CTR PEST CONTROL FLIES-P	0.00	450.00	
<u>550404464</u>	Invoice	12/06/2023	PEST CONTROL-ALL	0.00	180.00	
SHP550	SHANNON SHIPLEY	12/14/2023	Regular	0.00	629.50	48991
<u>11-24-23 CATHER</u>	Invoice	12/06/2023	REIM PANTS - LAW	0.00	81.31	
<u>11-24-23 LB</u>	Invoice	12/06/2023	REIM PANTS - LAW	0.00	82.60	
<u>25242713</u>	Invoice	12/06/2023	REIM HNDCLFS,FLSHLGH,T,PNTS,MSC UNFR	0.00	465.59	
SPR275	SPRINGFIELD WINWATER WORKS CO	12/14/2023	Regular	0.00	244.42	48992
<u>33386305</u>	Invoice	11/22/2023	(5) 3/4" CPLNGS - SPLYS FOR WTR REPAIR	0.00	196.60	
<u>33605303</u>	Invoice	11/22/2023	(2) 3/4" CPLGS - WTR SPLY REPLACEMENT	0.00	47.82	
SPR200	SPRINGFIELD-GREENE COUNTY HEALTH DEPAR	12/14/2023	Regular	0.00	143.00	48993
<u>WILLARD-120423</u>	Invoice	12/06/2023	WATER TESTING FEES - W	0.00	143.00	
SQB100	SQUIBB MEDIA, LLC	12/14/2023	Regular	0.00	137.75	48994
<u>1049</u>	Invoice	12/06/2023	ELECTION NOTICE APR 2, 2024 - GEN	0.00	137.75	
SMS200	SUMMIT MAILING & SHIPPING SYSTEMS	12/14/2023	Regular	0.00	69.75	48995
<u>INST388959</u>	Invoice	12/06/2023	SEAL TIGHT FOR MAILING MACHINE - W/	0.00	69.75	
TRH100	TREVOR HOFFMAN	12/14/2023	Regular	0.00	50.00	48996
<u>NOV23</u>	Invoice	12/06/2023	REIM CELL PHONE NOV - STS/W/S	0.00	50.00	
TYL100	TYLER TECHNOLOGIES INC	12/14/2023	Regular	0.00	6,881.75	48997
<u>025-445598</u>	Invoice	12/06/2023	SOFTWARE SUBS RENEW 1ST QTR 2024-A	0.00	6,881.75	
VER100	VERIZON WIRELESS	12/14/2023	Regular	0.00	607.81	48998
<u>9950030769</u>	Invoice	12/11/2023	INTERNET/CELL PHONES-ALL	0.00	607.81	
EZA150	WILLARD TIRE LLC	12/14/2023	Regular	0.00	174.20	48999
<u>118</u>	Invoice	12/11/2023	SERVICE/ROTATE TIRES CAR #5 - LAW	0.00	94.20	
<u>119</u>	Invoice	12/11/2023	SWAP TIRES FROM #6 TO #2 CAR-LAW	0.00	80.00	
FAM200	FAMILY SUPPORT PAYMENT CENTER	12/15/2023	Regular	0.00	207.69	49000
<u>PPE-12.9.2023</u>	Invoice	12/15/2023	REMITTANCE ID 11017943 Paid 12.15.202	0.00	207.69	
PAD100	PATRIOT DISPOSAL	12/19/2023	Regular	0.00	4,284.00	49002
<u>12-1-23</u>	Invoice	12/20/2023	RESIDENTS TRASH SERV-S	0.00	4,284.00	
WPM100	POSTMASTER	12/20/2023	Regular	0.00	1,691.14	49003
<u>12-20-23</u>	Invoice	12/20/2023	UTILITY BILLING POSTAGE-W/S	0.00	1,691.14	
FAM200	FAMILY SUPPORT PAYMENT CENTER	12/28/2023	Regular	0.00	207.69	49024
<u>PPE-12.23.2023</u>	Invoice	12/29/2023	REMITTANCE ID 11017943 Paid 12.29.202	0.00	207.69	
AMA300	ALLGEIER, MARTIN & ASSOCIATES, INC	12/28/2023	Regular	0.00	416.00	49025
<u>WILL7020007-15</u>	Invoice	12/27/2023	PROF FEES FM ASSESS/EMRGNCY REP 11/	0.00	198.00	
<u>WILL7020007-15</u>	Invoice	12/27/2023	PROF FEES GEN ON-CALL REQ-S	0.00	218.00	
CRC200	BIG BEAR SHREDDING	12/28/2023	Regular	0.00	58.56	49026
<u>28438</u>	Invoice	12/20/2023	SHREDDING FEES-GEN	0.00	58.56	
BJ5110	BJ'S TROPHY SHOP	12/28/2023	Regular	0.00	15.00	49027
<u>203485</u>	Invoice	12/20/2023	ENGRAVED AWARD TAGS - LAW	0.00	15.00	

Check Report

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
BWI200	BULK WASTE LLC d/b/a BWI SANITATION	12/28/2023	Regular	0.00	550.45	49028
<u>523-11461</u>	Invoice	12/20/2023	HALLOWEEN TOILET RENTALS - PKS	0.00	310.65	
<u>523-14596</u>	Invoice	12/27/2023	MILLER PARK PORT TOILETS - PKS	0.00	239.80	
BUS180	BUS ANDREWS TRUCK EQUIPMENT INC	12/28/2023	Regular	0.00	844.41	49029
<u>W84703</u>	Invoice	12/20/2023	(2) PLOW BLADES & SUPPLIES TO INSTALL-	0.00	844.41	
HVR100	CAROLYN HALVERSON	12/28/2023	Regular	0.00	50.00	49030
<u>DEC 23</u>	Invoice	12/27/2023	REIM PHONE-GEN	0.00	50.00	
CON170	CONCO COMPANIES	12/28/2023	Regular	0.00	113.60	49031
<u>7001978012</u>	Invoice	12/27/2023	REPAIR & CLEAN UP AT 94 FM - S	0.00	63.67	
<u>7001981824</u>	Invoice	12/27/2023	REPAIR & CLEANUP WTR LNE BREAK FR 8	0.00	49.93	
CAS200	CONSULTING ANALYTICAL SERVICES INTERNAT	12/28/2023	Regular	0.00	341.00	49032
<u>50346</u>	Invoice	12/27/2023	WATR TESTNG SERV MEADOWS WELL EAS	0.00	341.00	
DWH100	DIG WISE HYDRO INC	12/28/2023	Regular	0.00	2,275.00	49033
<u>1311</u>	Invoice	12/20/2023	LOCATE FOR LINE EXPOSER WTR LK RPR A	0.00	2,275.00	
DNS100	DNS EQUIPMENT LLC	12/28/2023	Regular	0.00	1,025.86	49034
<u>23-1625</u>	Invoice	11/27/2023	WATER CHEMICALS - W	0.00	1,378.95	
<u>23-1658</u>	Credit Memo	11/28/2023	CREDIT FOR SALES TAX CHRGD ON MULTI	0.00	-353.09	
DUR100	DURKIN EQUIPMENT COMPANY	12/28/2023	Regular	0.00	1,708.00	49035
<u>Dk.S11V2103646</u>	Invoice	12/20/2023	FLW MTR CHK,REPLCD BOARD STCK 94 LS	0.00	1,708.00	
EMC105	EMC INSURANCE COMPANIES	12/28/2023	Regular	0.00	687.00	49036
<u>7001551319</u>	Invoice	12/20/2023	PROPERTY & LIABILITY INS-GEN/PW/PKS	0.00	687.00	
FED100	FEDERAL PROTECTION INC	12/28/2023	Regular	0.00	165.00	49037
<u>BDD118531</u>	Invoice	12/20/2023	2024 1ST QTR SECURITY MONITOR REC CT	0.00	165.00	
FRA555	FIRST RESPONDER OUTFITTERS, INC	12/28/2023	Regular	0.00	99.98	49038
<u>10059-2</u>	Invoice	12/11/2023	CUFF CASE, RADIO HLD R S COLLETTE-LAW	0.00	99.98	
GFL100	GFL ENVIRONMENTAL INC	12/28/2023	Regular	0.00	11,490.73	49039
<u>AL0003366934</u>	Invoice	12/20/2023	RESIDENTS TRASH SERV-S	0.00	193.08	
<u>AL0003367473</u>	Invoice	12/20/2023	RESIDENTS TRASH SERV-S	0.00	11,297.65	
JKN100	JASON KNIGHT	12/28/2023	Regular	0.00	50.00	49040
<u>NOV 2023</u>	Invoice	12/20/2023	REIM PHONE-PKS	0.00	50.00	
JCI200	JCI INDUSTRIES INC	12/28/2023	Regular	0.00	1,055.00	49041
<u>1238030</u>	Invoice	12/27/2023	PULL OLD PUMP/INSTALL NEW ONE LFT S	0.00	1,055.00	
LOS200	LAKELAND OFFICE SYSTEMS INC	12/28/2023	Regular	0.00	691.95	49042
<u>IN541400</u>	Invoice	12/27/2023	COPIES-PKS	0.00	12.43	
<u>IN541401</u>	Invoice	12/27/2023	COPIES-LAW	0.00	31.02	
<u>IN541442</u>	Invoice	12/27/2023	COPIES-ALL	0.00	648.50	
LEG250	LEGALSHIELD	12/28/2023	Regular	0.00	29.90	49043
<u>12-25-23</u>	Invoice	12/27/2023	GROUP INS MCCLAIN & SHIPLEY-LAW	0.00	29.90	
MATM100	MATERIALS MANAGEMENT	12/28/2023	Regular	0.00	1,105.39	49044
<u>7001979112</u>	Invoice	12/20/2023	BLDG MATERIAL FOR SALT BARN BLDG - S	0.00	1,105.39	
HYP100	NITEL LLC	12/28/2023	Regular	0.00	2,219.88	49045
<u>511892</u>	Invoice	12/20/2023	INTERNET-ALL	0.00	2,219.88	
OAA100	OLLIS/AKERS/ARNEY	12/28/2023	Regular	0.00	6,180.00	49046
<u>12-13-23</u>	Invoice	12/20/2023	CYBER LIABILITY INSURANCE - ALL DEPTS	0.00	6,180.00	
RED100	REDNECK TRAILER SUPPLIES	12/28/2023	Regular	0.00	196.21	49047
<u>INV-100248552</u>	Invoice	12/27/2023	HB/DRM KIT,LUBE,NUT KITS UTLY TRLR-ST	0.00	196.21	

Check Report

Date Range: 12/01/2023 - 12/31/2023

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REX380	REX SMITH OIL CO.	12/28/2023	Regular	0.00	1,647.47	49048
<u>119304</u>	Invoice	12/20/2023	DIESEL FUEL FOR LAGOON PUMP - S	0.00	1,647.47	
LIN200	ROTA L. STONEHOUSE	12/28/2023	Regular	0.00	90.00	49049
<u>121823</u>	Invoice	12/27/2023	DATA COMPILATION-GEN/CT/LAW/PW	0.00	90.00	
SESAC	SESAC, LLC	12/28/2023	Regular	0.00	581.00	49050
<u>10726201</u>	Invoice	12/27/2023	MUSIC PERFORMANCE LICENSE-PKS	0.00	581.00	
SHP550	SHANNON SHIPLEY	12/28/2023	Regular	0.00	50.00	49051
<u>112523</u>	Invoice	12/20/2023	REIM PHONE-LAW	0.00	50.00	
MSU200	SOUTHWEST MISSOURI COUNCIL OF GOVERN	12/28/2023	Regular	0.00	1,500.00	49052
<u>COG202436</u>	Invoice	12/27/2023	MEMBERSHIP DUES 2024-GEN	0.00	1,500.00	
SPR275	SPRINGFIELD WINWATER WORKS CO	12/28/2023	Regular	0.00	1,711.79	49053
<u>33715501</u>	Invoice	12/20/2023	RESTOCKING WTR SPLYLS FOR SHOP - W	0.00	1,711.79	
SSO100	SUBSURFACE SOLUTIONS	12/28/2023	Regular	0.00	263.62	49054
<u>23508</u>	Invoice	12/27/2023	CHARGER FOR LOCATING EQUIPT-S/W	0.00	263.62	
UMB100	UMB BANK	12/28/2023	Regular	0.00	750.00	49055
<u>965063</u>	Invoice	12/27/2023	SERIES 2015 FISCAL AGENT FEES - PKS	0.00	750.00	
UNI120	UNITED RENTALS, INC	12/28/2023	Regular	0.00	812.00	49056
<u>226036897-003</u>	Invoice	12/27/2023	SCISSOR LIFT RENTAL SALT BLDG - STS/W/	0.00	812.00	
VDS100	VDS VISION LLC	12/28/2023	Regular	0.00	1,440.00	49057
<u>1599</u>	Invoice	12/20/2023	IT SERVICES-ALL	0.00	1,440.00	
WTV100	WILLARD HOME CENTER LLC	12/28/2023	Regular	0.00	1,029.30	49058
<u>B244543</u>	Invoice	11/22/2023	MISC BOLTS/HARDWARE FOR REPAIR - W	0.00	6.48	
<u>B244944</u>	Invoice	11/08/2023	GLOVES - PKS	0.00	21.99	
<u>B245376</u>	Invoice	11/22/2023	ANTIFREEZE - PKS	0.00	51.98	
<u>B245514</u>	Invoice	11/27/2023	(4) CANVAS APRONS SALT BLDG-ST5	0.00	11.16	
<u>B245539</u>	Invoice	11/22/2023	1X4 BLK NIPPLE SHOP SPLYLS-ST5/W/S	0.00	3.49	
<u>B245563</u>	Invoice	12/06/2023	HEATLAMPS PRETZEL WARMER RPR/MNT	0.00	15.87	
<u>B245590</u>	Invoice	11/22/2023	TIE DOWN, RAFTER HOOK HANGERS-ST5/	0.00	34.96	
<u>B245608</u>	Invoice	11/22/2023	MISC BOLTS/HARDWRE SKID STR REPR-ST	0.00	8.09	
<u>B245610</u>	Invoice	11/22/2023	PADLOCK/KEY FUEL TNK STRG BLDG - ST5/	0.00	27.99	
<u>B246001</u>	Invoice	11/27/2023	ELBW,CPLNG,BSHNG,NPL,CNCTR WATR LE	0.00	24.85	
<u>B246216</u>	Invoice	11/27/2023	QT STUMP TRTMNT STMP REMVL LAGOO	0.00	53.98	
<u>B246238</u>	Invoice	11/27/2023	PANEL/DRY ADHESIVE SHP BR REMDL-ST5	0.00	6.49	
<u>B245280</u>	Invoice	11/27/2023	INSULATION FILLER XMAS PROJECT - PKS	0.00	5.99	
<u>B246335</u>	Invoice	12/20/2023	CLEVS SLP HK,ANCHR SHACKL BACKHOE-S	0.00	29.78	
<u>B246339</u>	Invoice	11/27/2023	MISC HEX NUTS FOR SALT BLDG - ST5 / S /	0.00	82.97	
<u>B246347</u>	Invoice	11/27/2023	WOOD SCREWS FOR SALT BLDG - ST5 / S /	0.00	17.96	
<u>B246362</u>	Invoice	11/27/2023	HEX NUTS,WSHRS,SCRWS SALT BLDG-ST5/	0.00	49.57	
<u>B246600</u>	Invoice	11/27/2023	PAINT FOR STORAGE CONT AT LAGOON -	0.00	44.99	
<u>B246603</u>	Invoice	11/27/2023	CAULKING FOR SHOP BATH REMDL - ST5/	0.00	11.99	
<u>B246608</u>	Invoice	12/06/2023	KEY, MISC BOLT/HRDWR WELL MAINT-W	0.00	2.68	
<u>B246708</u>	Invoice	12/06/2023	COUPLING BATHROOM RMDL - ST5/W/S	0.00	9.99	
<u>B247087</u>	Invoice	12/06/2023	PAINTING SUPPLIES XMAS DECOR - PKS	0.00	26.37	
<u>B247250</u>	Invoice	12/06/2023	PRY BARS, NUTSETTERS - ST5	0.00	42.44	
<u>B247282</u>	Invoice	12/06/2023	MISC BOLTS/HARDWARE - PKS	0.00	3.68	
<u>B247292</u>	Invoice	12/06/2023	PAINT FOR XMAS DECORATION - PKS	0.00	57.98	
<u>B247293</u>	Invoice	12/06/2023	PAINT BRUSHES - PKS	0.00	3.48	
<u>C4176</u>	Invoice	11/27/2023	PAINT, PAINT BRSH LAGOON BLDG-ST5/W	0.00	77.97	
<u>D94241</u>	Invoice	12/06/2023	JIGSAW BLADES - PKS	0.00	7.18	
<u>D94339</u>	Invoice	11/27/2023	STUMP TRTMNT,CHAIN SAW CHN,SHRPN	0.00	80.97	
<u>D94377</u>	Invoice	11/22/2023	2" COMBINATION PADLOCK/KEY LAGOON	0.00	47.34	
<u>D94463</u>	Invoice	12/06/2023	PLUMBING PARTS - PKS	0.00	3.69	
<u>D94632</u>	Invoice	12/06/2023	EXPAND FOAM, JIGSAW BLADES-PKS	0.00	32.93	

Check Report

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<u>D94726</u>	Invoice	11/27/2023	MISC BOLTS FOR STOP SIGN REPAIR - STS	0.00	1.90	
<u>D94785</u>	Invoice	11/27/2023	PAINT, INSULATION XMAS DECOR PROJ - P	0.00	13.98	
<u>D95016</u>	Invoice	12/06/2023	PAINTING SUPPLIES XMAS DECORATION -	0.00	106.14	
	Void	12/28/2023	Regular	0.00	0.00	49059
	Void	12/28/2023	Regular	0.00	0.00	49060
	Void	12/28/2023	Regular	0.00	0.00	49061
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENUE	12/01/2023	Bank Draft	0.00	6,088.35	DFT0002129
<u>PPE-11.25.2023.F</u>	Invoice	12/01/2023	FEDERAL WITHHOLDING PPE-11.25.2023	0.00	6,088.35	
MIS300	MISSOURI DEPT OF REVENUE	12/01/2023	Bank Draft	0.00	2,547.00	DFT0002130
<u>PPE-11.25.2023</u>	Invoice	12/01/2023	STATE WITHHOLDING PPE-11.25.2023	0.00	2,547.00	
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENUE	12/01/2023	Bank Draft	0.00	10,275.88	DFT0002131
<u>PPE-11.25.2023.S</u>	Invoice	12/01/2023	SOCIAL SECURITY WITHHOLDING PPE-11.	0.00	10,275.88	
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENUE	12/01/2023	Bank Draft	0.00	2,403.24	DFT0002132
<u>PPE-11.25.2023</u>	Invoice	12/01/2023	MEDICARE WITHHOLDING PPE-11.25.202	0.00	2,403.24	
AUL100	AMERICAN UNITED LIFE INSURANCE CO	12/06/2023	Bank Draft	0.00	260.91	DFT0002134
<u>NOV 2023</u>	Invoice	12/06/2023	NOV 2023 GROUP LIFE INSURANCE	0.00	260.91	
COL200	COLONIAL SUPPLEMENTAL INS	12/06/2023	Bank Draft	0.00	18.00	DFT0002135
<u>DEC 2023</u>	Invoice	12/06/2023	DEC 2023 GROUP SUPPLEMENTAL INS	0.00	18.00	
DEL105	DELTA DENTAL OF MISSOURI	12/06/2023	Bank Draft	0.00	1,764.06	DFT0002136
<u>NOV 30 2023</u>	Invoice	12/06/2023	NOV 30 2023 GROUP DENTAL INS	0.00	1,764.06	
DEL106	DELTA DENTAL OF MISSOURI	12/06/2023	Bank Draft	0.00	256.81	DFT0002137
<u>NOV 30 2023</u>	Invoice	12/06/2023	NOV 30 2023 GROUP VISION INS	0.00	256.81	
TASC	TASC	12/06/2023	Bank Draft	0.00	535.75	DFT0002138
<u>11.3.2023</u>	Invoice	12/06/2023	11.3.2023 FLEX SPEND ACCT	0.00	535.75	
TASC	TASC	12/06/2023	Bank Draft	0.00	536.25	DFT0002139
<u>11.17.2023</u>	Invoice	12/06/2023	11.17.2023 FLEX SPEND ACCT	0.00	536.25	
MIS350	MISSOURI LAGERS	12/06/2023	Bank Draft	0.00	13,328.10	DFT0002140
<u>OCT 2023</u>	Invoice	12/06/2023	OCT 2023 GROUP RETIREMENT	0.00	13,328.10	
MIS350	MISSOURI LAGERS	12/06/2023	Bank Draft	0.00	13,094.99	DFT0002141
<u>NOV 2023</u>	Invoice	12/06/2023	NOV 2023 GROUP RETIREMENT	0.00	13,094.99	
UHC100	UNITED HEALTHCARE INSURANCE COMPANY	12/07/2023	Bank Draft	0.00	36,046.74	DFT0002142
<u>DEC 2023</u>	Invoice	12/07/2023	DEC 2023 GROUP HEALTH INS	0.00	36,046.74	
COMGMN	COMMERCE CREDIT CARD SERVICES	12/11/2023	Bank Draft	0.00	4,706.07	DFT0002143
<u>0067455</u>	Invoice	11/22/2023	AMZ PISTON REGULATOR TIRE INFLATN -	0.00	64.95	
<u>912146</u>	Invoice	11/27/2023	POSTMASTER POSTAGE SWR TEST APPS-S	0.00	28.75	
<u>03977900942311</u>	Invoice	11/22/2023	DIRECTV SUBSCRIP FITNESS CENTER - PKS	0.00	103.35	
<u>04065G</u>	Invoice	11/27/2023	BULLSEYE PROPANE REFILLS GRILL-PKS	0.00	30.71	
<u>05047807 QHNN</u>	Invoice	11/08/2023	JOHNNY SEEDS SPRING FLOWER CROP - P	0.00	428.36	
<u>0627446</u>	Invoice	11/08/2023	AMZ ZIP TIES, CAR CHARGNG KIT - STS/W	0.00	37.98	
<u>10115200395</u>	Invoice	11/22/2023	SAMS PAPER CUPS, PRETZELS - PKS	0.00	46.52	
<u>10117382826</u>	Invoice	11/22/2023	SAMS WINDEX, PINE SOL, COFFEE - GEN/L	0.00	37.98	
<u>10-30-23 DG</u>	Invoice	11/08/2023	DOLLAR GEN PAPER SACKS - PKS	0.00	7.50	
<u>11-03-23 USPS</u>	Invoice	11/22/2023	USPS RETURN SHIPPING - PKS	0.00	8.85	
<u>11-13-23 WA MA</u>	Invoice	11/22/2023	WALMART LNDRY BSKTS, ROPE WHSPRNG	0.00	18.88	
<u>11.17.23</u>	Invoice	11/27/2023	STAMPS.COM POSTAGE-GEN	0.00	100.00	
<u>11-5-23</u>	Invoice	11/27/2023	FACEBOOK ADVERT SPOOKY SPRINT 5K - P	0.00	59.05	
<u>11-7-23</u>	Invoice	11/13/2023	SPFLD NEWS-LEADER MONTHLY SUBSC-G	0.00	28.00	
<u>13078198</u>	Invoice	11/22/2023	CRWN AWRDS HOWLWN PET CNTST MED	0.00	24.47	
<u>13133951</u>	Invoice	11/22/2023	CRWN AWRDS CHRISTMAS PARADE TRPH	0.00	93.34	
<u>1793009</u>	Invoice	12/06/2023	AMZ DISH DRYING RACKS - PKS	0.00	36.45	

Check Report

Date Range: 12/01/2023 - 12/31/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<u>20458338</u>	Invoice	11/08/2023	MO HWY PTRL BCKGRND CKS ALDRWMN	0.00	30.85	
<u>20860870</u>	Invoice	11/22/2023	LINDE ACETYLENE, OXYGEN - STS/W/S	0.00	593.79	
<u>20861137</u>	Invoice	11/22/2023	LINDE REGULATORS SHOP SPLY-ST/S	0.00	288.88	
<u>2212213</u>	Invoice	11/22/2023	AMZ IGNITION KEYS FOR NEW EQUIPMNT	0.00	25.44	
<u>222095475</u>	Invoice	11/22/2023	MOVAVI.COM VIDEO EDITOR SUSCRPTN-L	0.00	54.95	
<u>22250513 SWIM</u>	Invoice	11/08/2023	SWIMOUTLET.COM CUSTOM SWIM CAPS	0.00	250.98	
<u>2383435</u>	Invoice	11/22/2023	AMZ DRY ERASE MARKRS, COFFEE MAKER	0.00	127.23	
<u>2441455-0</u>	Invoice	11/13/2023	ADMIRAL EXPRESS COPY PAPER - GEN/W/	0.00	160.92	
<u>2560268</u>	Invoice	11/22/2023	AMZ CUB CADET KEY SWITCH - PKS	0.00	38.52	
<u>2772240</u>	Invoice	11/27/2023	AMAZON BINDER CLIPS - GEN/W/S	0.00	15.00	
<u>3005021</u>	Invoice	12/06/2023	AMZ DISPSBL GLOVES,WELDR ADPTR COR	0.00	39.74	
<u>33110283900</u>	Invoice	11/21/2023	BRECKS BULBS FLWRS LANDSCAPING - PK	0.00	499.74	
<u>3453023</u>	Invoice	11/22/2023	AMZ HILGHTRS,DCT/PCK TAPE,COACH GIF	0.00	49.82	
<u>3625815</u>	Invoice	12/06/2023	AMZ GAS STRUT SPRNG SKD STEER RPR-	0.00	41.49	
<u>3709875</u>	Invoice	11/22/2023	AMZ STAPLE REMOVER - PKS	0.00	5.80	
<u>4611434</u>	Invoice	11/08/2023	AMZ PAPER SHREDDER - GEN	0.00	265.09	
<u>4675008</u>	Invoice	11/22/2023	STAMPS.COM MONTHLY FEE-GEN	0.00	12.79	
<u>5975408</u>	Invoice	11/22/2023	AMZ KEYLESS ENTRY DOOR LCK RPLCMNT	0.00	87.85	
<u>6328 QUAGMIRE</u>	Invoice	11/08/2023	QUAGMIRE REPAIR POOL PUMP CAPACIT	0.00	10.84	
<u>6949853</u>	Invoice	12/06/2023	AMZ LIME AWAY CLEANING LIQUID - PKS	0.00	19.43	
<u>727896835</u>	Invoice	11/22/2023	ORIENTAL TRDNG CO. CHRISTMAS CRAFT-	0.00	47.79	
<u>7561067</u>	Invoice	11/22/2023	AMZ MARKNG PAINT-SHP SPLY-ST/S	0.00	84.99	
<u>7648244</u>	Invoice	11/22/2023	AMZ CONNECTR,FITNGS,TRNSFR HOSE FU	0.00	101.53	
<u>8077</u>	Invoice	11/08/2023	MML SW REG MEET STEWART,BAIRD,SMI	0.00	60.00	
<u>85599166</u>	Invoice	11/08/2023	INDEED ADV FOR PLANNING POSITION - P	0.00	180.00	
<u>9903449</u>	Invoice	12/06/2023	AMZ CAN OPENERS, TRASH BAGS - PKS	0.00	110.95	
<u>9912236</u>	Invoice	11/22/2023	AMZ NOZZLE W/HK-LAGOON FUEL TNK R	0.00	37.01	
<u>AT&T NOV23</u>	Invoice	12/06/2023	AT&T INTERNET SERVICE-W/S	0.00	64.20	
<u>DNR KRAMER</u>	Invoice	12/06/2023	DNR TEST FEE DRNK WTR D KRAMER - W	0.00	46.15	
<u>DNP SEBOURN</u>	Invoice	12/06/2023	DNR TEST FEE DRNK WTR K SEBOURN - W	0.00	46.15	
<u>0-0015666152</u>	Invoice	10/23/2023	RED CROSS STAFF TRAINING - PKS	0.00	28.00	
<u>SMT 655429</u>	Invoice	11/08/2023	SMARTSIGN REFLECTIVE ALUMINUM SIG	0.00	39.25	
<u>SMT-660164</u>	Invoice	12/06/2023	SMARTSIGN REFLECTIVE ALMINM SIGN-ST	0.00	51.75	
<u>WASHBOARD</u>	Invoice	11/27/2023	WSHBOARD CAFE PHOTO CONTST PRZS -	0.00	34.01	
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENUE	12/15/2023	Bank Draft	0.00	6,338.41	DFT0002145
<u>PPE-12.9.2023 FE</u>	Invoice	12/15/2023	FEDERAL WITHHOLDING PPE-12.9.2023	0.00	6,338.41	
MIS300	MISSOURI DEPT OF REVENUE	12/15/2023	Bank Draft	0.00	2,806.50	DFT0002146
<u>PPE 12.9.2023</u>	Invoice	12/15/2023	STATE WITHHOLDING PPE 12.9.2023	0.00	2,806.50	
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENUE	12/15/2023	Bank Draft	0.00	10,474.74	DFT0002147
<u>PPE-12.9.2023 SS</u>	Invoice	12/15/2023	SOCIAL SECURITY WITHHOLDING PPE-12.	0.00	10,474.74	
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENUE	12/15/2023	Bank Draft	0.00	2,449.64	DFT0002148
<u>PPE-12.9.2023 M</u>	Invoice	12/15/2023	MEDICARE WITHHOLDING PPE-12.9.2023	0.00	2,449.64	
WRI110	WEX BANK	12/14/2023	Bank Draft	0.00	4,163.22	DFT0002149
<u>93249280</u>	Invoice	12/11/2023	VEH AND EQUIP FUEL-LAW/PKS/STS/W/S	0.00	4,163.22	
WAL110	WALMART CAPITAL ONE	12/14/2023	Bank Draft	0.00	262.78	DFT0002150
<u>10-27-23</u>	Invoice	11/08/2023	FOOD BAG,FOIL,PANS TRNK OR TRT HOTD	0.00	17.42	
<u>10-27-23 SAMS</u>	Invoice	11/08/2023	SAM'S FOOD/BEV, WIPES TRNK OR TRT H	0.00	221.62	
<u>10-28-23</u>	Invoice	12/06/2023	FOG MACHINE JUICE SPECIAL EVENTS - PK	0.00	23.74	
LOW505	LOWE'S CREDIT SERVICES	12/14/2023	Bank Draft	0.00	783.06	DFT0002151
<u>03991</u>	Invoice	11/08/2023	50'2' HD LGHTD EXTSN CRDS BLDG RMD	0.00	98.29	
<u>81933</u>	Invoice	10/19/2023	CONDUIT FTNGS, CABLE LGHTNG JCKSN P	0.00	134.24	
<u>81933CM</u>	Credit Memo	10/17/2023	REFUND OF TAX - PKS	0.00	-10.06	
<u>81996</u>	Invoice	10/19/2023	LIGHT BULBS MEMORIAL JACKSON PARK -	0.00	47.46	
<u>83563</u>	Invoice	10/23/2023	METAL CLOSURE PLUG KITS MEMORIAL LI	0.00	4.90	
<u>86265</u>	Invoice	10/19/2023	WATER HEATER SCREW ELEMENT CONCES	0.00	10.43	

Check Report

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
95265	Invoice	10/23/2023	CONDUIT,ROLL COPPER WIRE ELEC HEATR	0.00	497.80	
MIS315	SPIRE	12/27/2023	Bank Draft	0.00	290.63	DFT0002152
<u>12-8-23 108 JCKS</u>	Invoice	12/20/2023	UTIL EXP GAS-W	0.00	290.63	
MIS315	SPIRE	12/27/2023	Bank Draft	0.00	671.48	DFT0002153
<u>12-8-23 HWY Z</u>	Invoice	12/20/2023	UTIL EXP GAS REC CNTR-PKS	0.00	671.48	
MIS315	SPIRE	12/27/2023	Bank Draft	0.00	49.81	DFT0002154
<u>12-8-23 HOLLY</u>	Invoice	12/20/2023	UTIL EXP GAS-S	0.00	49.81	
MIS315	SPIRE	12/27/2023	Bank Draft	0.00	272.57	DFT0002155
<u>12-8-23 230 JCKS</u>	Invoice	12/20/2023	UTIL EXP GAS COMM BLDG-PKS	0.00	272.57	
MIS315	SPIRE	12/27/2023	Bank Draft	0.00	183.81	DFT0002156
<u>12-8-23 224 JCKS</u>	Invoice	12/20/2023	UTIL EXP GAS CITY HALL-GEN	0.00	183.81	
CFS100	CANON FINANCIAL SERVICES, INC	12/22/2023	Bank Draft	0.00	246.40	DFT0002157
<u>31763197</u>	Invoice	12/27/2023	COPIER LEASE-ALL	0.00	246.40	
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENUE	12/29/2023	Bank Draft	0.00	5,784.87	DFT0002158
<u>PPE-12.23.2023 F</u>	Invoice	12/29/2023	FEDERAL WITHHOLDING PPE-12.23.2023	0.00	5,784.87	
MIS300	MISSOURI DEPT OF REVENUE	12/29/2023	Bank Draft	0.00	2,552.00	DFT0002159
<u>PPE-12.23.2023</u>	Invoice	12/29/2023	STATE WITHHOLDING PPE-12.23.2023	0.00	2,552.00	
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENUE	12/29/2023	Bank Draft	0.00	10,095.08	DFT0002160
<u>PPE-12.23.2023 S</u>	Invoice	12/29/2023	SOCIAL SECURITY WITHHOLDING PPE-12.	0.00	10,095.08	
DOT100	DEPARTMENT OF TREASURY INTERNAL REVENUE	12/29/2023	Bank Draft	0.00	2,360.86	DFT0002161
<u>PPE-12.23.2023</u>	Invoice	12/29/2023	MEDICARE WITHHOLDING PPE-12.23.202	0.00	2,360.86	
CLH100	CLAYTON HOLDINGS LLC	12/28/2023	Bank Draft	0.00	2,649.34	DFT0002162
<u>147246</u>	Invoice	12/20/2023	LEASE ON EQUIPMENT - STS/W/S	0.00	2,649.34	
OZA255	OZARKS COCA COLA	12/28/2023	Bank Draft	0.00	347.00	DFT0002163
<u>27498731</u>	Invoice	12/06/2023	CONCESSIONS - PKS	0.00	347.00	
REP425	ALLIED SERVICES, LLC	12/28/2023	Bank Draft	0.00	11,585.99	DFT0002164
<u>0394-007426833</u>	Invoice	12/20/2023	RESIDENTS TRASH SERV-S	0.00	11,585.99	
EFM100	ENTERPRISE FLEET MANAGEMENT	12/18/2023	Bank Draft	0.00	10,918.02	DFT0002165
<u>607396-120623</u>	Invoice	12/31/2023	VEH & EQUIP LEASES,MAINT - GEN/P&D/	0.00	10,918.02	
DEL106	DELTA DENTAL OF MISSOURI	12/28/2023	Bank Draft	0.00	300.51	DFT0002170
<u>JAN 2024</u>	Invoice	01/01/2024	JANUARY 2024 GROUP VISION INS	0.00	300.51	
DEL105	DELTA DENTAL OF MISSOURI	12/28/2023	Bank Draft	0.00	2,133.17	DFT0002171
<u>JAN 2024</u>	Invoice	01/01/2024	JANUARY 2024 GROUP DENTAL INS	0.00	2,133.17	
TASC	TASC	12/01/2023	Bank Draft	0.00	507.73	DFT0002173
<u>DEC 1 2023</u>	Invoice	12/01/2023	DEC 1 2023 FLEX SPEND ACCT	0.00	507.73	
TASC	TASC	12/15/2023	Bank Draft	0.00	507.73	DFT0002174
<u>DEC 15 2023</u>	Invoice	12/15/2023	DEC 15, 2023 TASC FLEX SPEND ACCT	0.00	507.73	
TASC	TASC	12/29/2023	Bank Draft	0.00	507.73	DFT0002175
<u>DEC 29 2023</u>	Invoice	12/29/2023	DEC 29, 2023 FLEX SPEND ACCT	0.00	507.73	
CFS100	CANON FINANCIAL SERVICES, INC	12/26/2023	Bank Draft	0.00	246.40	DFT0002181
<u>12-26-23</u>	Debit Memo	12/26/2023	DBL PMT DEC '23	0.00	-246.40	
<u>12-26-23 CANON</u>	Credit Memo	12/26/2023	CREDIT DBL PMT CANON	0.00	246.40	
<u>DEC 26</u>	Invoice	12/26/2023	DBL PMT MADE IN ERROR	0.00	246.40	
TASC	TASC	12/25/2023	Bank Draft	0.00	228.60	DFT0002182

Check Report

Date Range: 12/01/2023 - 12/31/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
INV0027836 TAS	Invoice	12/25/2023	TASC 01/01/2024-03/31/2024	0.00	228.60	

Bank Code CITY Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	154	83	0.00	130,692.23
Manual Checks	0	0	0.00	0.00
Voided Checks	0	4	0.00	0.00
Bank Drafts	102	42	0.00	171,580.23
EFT's	0	0	0.00	0.00
	256	129	0.00	302,272.46

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	154	83	0.00	130,692.23
Manual Checks	0	0	0.00	0.00
Voided Checks	0	4	0.00	0.00
Bank Drafts	102	42	0.00	171,580.23
EFT's	0	0	0.00	0.00
	256	129	0.00	302,272.46

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH	12/2023	302,272.46
			302,272.46



City of Willard, MO

Check Report

By Check Number

Date Range: 12/01/2023 - 12/31/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
COA100	COAST PROFESSIONAL INC	12/12/2023	Manual	0.00	75.00	3641
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
INVO027717	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	12/12/2023	DEBT COLLECTIONS	0.00	75.00	
	<u>10-250-44500</u>		TRAFFIC FINES-COURT		75.00	
SPE100	JONATHAN SPEER	12/12/2023	Manual	0.00	10.50	3642
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
INVO027718	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	12/12/2023	BOND REFUND	0.00	10.50	
	<u>10-250-44500</u>		TRAFFIC FINES-COURT		10.50	
COWMC	City of Willard-Muni Court	12/29/2023	Manual	0.00	4,484.02	3644
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
INVO027812	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	12/29/2023	Municipal Court Revenue	0.00	4,484.02	
	<u>10-250-44500</u>		TRAFFIC FINES-COURT		4,484.02	
DRCV	Department of Revenue Crime Victims	12/29/2023	Manual	0.00	278.97	3645
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
INVO027813	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	12/29/2023	Dept of Revenue - Crime Victims Comp	0.00	278.97	
	<u>10-250-81000</u>		CVC FEES		278.97	
TSMP	Treasurer State of MO-POST	12/29/2023	Manual	0.00	39.12	3646
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
INVO027814	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	12/29/2023	Treasurer, State of MO Post Fund	0.00	39.12	
	<u>10-250-81100</u>		POST FUND-COURT		39.12	
MSR100	Missouri Sheriff's Retirement	12/29/2023	Manual	0.00	8.00	3647
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
INVO027815	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	12/29/2023	Missouri Sheriff's Retirement Fund	0.00	8.00	
	<u>10-250-82000</u>		SHERIFF'S RETIREMENT F		8.00	
KIN500	KASON KING	12/29/2023	Manual	0.00	115.00	3648
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
INVO027816	Account Number	Account Name	Item Description	Distribution Amount		
	Invoice	12/29/2023	BOND REFUND	0.00	115.00	
	<u>10-250-44500</u>		TRAFFIC FINES-COURT		115.00	
DORAF	Department of Revenue Auto Fund	12/29/2023	Manual	0.00	273.89	3649

Check Report

Vendor Number
Payable #

INV0027817

Vendor Name
Payable Type
Account Number
Invoice
10-250-80000

Post Date	Payment Date	Payable Description	Payment Type	Discount Amount	Payable Amount	Number
12/29/2023		Department of Revenue Automated Fund		0.00	273.89	
		COURT AUTOMATION-CO	Department of Revenue Autom		273.89	

Bank Code JIS Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	8	8	0.00	5,284.50
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	8	8	0.00	5,284.50

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	8	8	0.00	5,284.50
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	8	8	0.00	5,284.50

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH	12/2023	5,284.50
			5,284.50



City of Willard, MO

Refund Check Register

Refund Check Detail

UBPKT03629 - Refunds 01 UBPKT03627 Regular

Account	Name	Date	Check #	Amount	Code	Receipt	Amount	Type
01-100167-06	CERNIGLIO, ILIA	12/21/2023	49004	57.87			57.87	Generated From Billing
02-000070-08	KEENER, TRACY	12/21/2023	49005	52.69			52.69	Generated From Billing
02-000240-15	PRATT, STONEY	12/21/2023	49006	73.37			73.37	Generated From Billing
02-000295-08	MOSS, TYLER	12/21/2023	49007	153.77			153.77	Generated From Billing
02-000370-08	DANASTASIO, JOELEE	12/21/2023	49008	73.37			73.37	Generated From Billing
02-055100-06	CANO, ROBERT	12/21/2023	49009	100.00			100.00	Deposit
02-055100-08	KEITH, KYLE & FIONA	12/21/2023	49010	65.54			65.54	Generated From Billing
03-007330-02	SHAW, CANDIS	12/21/2023	49011	91.82			91.82	Generated From Billing
03-007360-01	BUCKLEY, JAMES	12/21/2023	49012	83.11			83.11	Generated From Billing
03-100019-01	WILLIAMS, JAMES R	12/21/2023	49013	30.06			30.06	Generated From Billing
04-016302-01	BOWERS, BRENT	12/21/2023	49014	84.75			84.75	Generated From Billing
04-040095-02	FARLEY, NATHAN	12/21/2023	49015	33.83			33.83	Generated From Billing
09-066701-06	ATCHISON, WALTER D	12/21/2023	49016	71.31			71.31	Generated From Billing
06-034601-02	FEIND, NICOLE	12/21/2023	49017	20.58			20.58	Generated From Billing
09-320133-07	SAUER-JONES, LUCAS	12/21/2023	49018	98.62			98.62	Generated From Billing
09-210400-03	WILLIAMS, CHARLIE	12/21/2023	49019	106.80			106.80	Generated From Billing
09-430015-03	BAYS, LYNDON & BRACY	12/21/2023	49020	83.32			83.32	Generated From Billing
09-651305-04	JONES, SCOTT & CAROL	12/21/2023	49021	15.25			15.25	Deposit
09-800004-03	RICHARDSON, MATTHEW & SHEENA	12/21/2023	49022	92.92			92.92	Generated From Billing
	LIMITLESS LIQUIDS LLC	12/21/2023	49023	218.92			218.92	Generated From Billing
Total Refunds: 20				Total Refunded Amount:	1,607.90			

Revenue Code Summary

Revenue Code	Amount
996 - UNAPPLIED CREDITS / REFUNDS	1607.90
Revenue Total:	1607.90

General Ledger Distribution

Posting Date: 12/21/2023

Account Number	Account Name	Posting Amount	IFT
Fund: 20 - WATER AND SEWER FUND			
20-01001	CLAIM ON POOLED CASH - WATER AND SEW	-1,607.90	Yes
20-15000	ACCOUNTS RECEIVABLE-WS	1,607.90	
	20 Total:	0.00	

General Ledger Distribution

Posting Date: 12/21/2023

Account Number	Account Name	Posting Amount	IFT
Fund: 99 - POOLED CASH			
99-01000	POOLED CASH - GENERAL	-1,607.90	
99-27000	DUE TO OTHER FUNDS	1,607.90	Yes
	99 Total:	0.00	
	Distribution Total:	0.00	

**CITY OF WILLARD
BOARD OF ALDERMEN**



**AGENDA ITEM #3f
FINANCE DEPARTMENT**

ACTION REQUIRED: APPROVAL REQUESTED

January 2024 Utility Adjustments



City of Willard, MO

Utility Monthly Adjustment Report

Date Range: 12/1/2023 - 12/31/2023

Daily Distribution

Day of the Week: 5	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
	Revenue Code: 100 - WATER - RESIDENTIAL											
	Reverse Payment Adjustm...	2	56.36									
	Revenue Code: 190 - RESIDENTIAL CITY TAX											
	Reverse Payment Adjustm...	2	1.13									
	Revenue Code: 191 - RESIDENTIAL COUNTY TAX											
	Reverse Payment Adjustm...	1	0.21									
	Revenue Code: 195 - WATER PENALTIES											
	Reverse Payment Adjustm...	1	5.55									
	Revenue Code: 400 - SEWER - RESIDENTIAL											
	Reverse Payment Adjustm...	2	80.68									
	Revenue Code: 495 - SEWER PENALTIES											
	Reverse Payment Adjustm...	1	8.07									
	Revenue Code: 502 - TRASH - ALLIED											
	Reverse Payment Adjustm...	2	30.00									
	Revenue Code: 801 - NSF CHARGES (Adjustment)											
	Miscellaneous Adjustment	1	30.00									
	Day 5 Total:											212.00
	Revenue Code: 100 - WATER - RESIDENTIAL											
	Reverse Payment Adjustm...	1	19.09									
	Revenue Code: 190 - RESIDENTIAL CITY TAX											
	Reverse Payment Adjustm...	1	0.38									
	Revenue Code: 191 - RESIDENTIAL COUNTY TAX											
	Reverse Payment Adjustm...	1	0.07									
	Revenue Code: 400 - SEWER - RESIDENTIAL											
	Reverse Payment Adjustm...	1	43.76									
	Revenue Code: 502 - TRASH - ALLIED											
	Reverse Payment Adjustm...	1	15.00									
	Revenue Code: NON PAYMENT - NON-PAYMENT PENALTY											
	Miscellaneous Adjustment	1	50.00									
	Day 11 Total:											128.30

Daily Distribution

Day of the Week:	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Day of the Week: 15												
Revenue Code: 100 - WATER - RESIDENTIAL	Miscellaneous Adjustment	1	-95.10									-95.10
Day 15 Total:												
Day of the Week: 19												
Revenue Code: 996 - UNAPPLIED CREDITS / REFUNDS	Reverse Refund Check Adj...	1	-66.66									-66.66
Day 19 Total:												
Day of the Week: 21												
Revenue Code: 400 - SEWER - RESIDENTIAL	Miscellaneous Adjustment	1	-59.40									-59.40
Day 21 Total:												
Day of the Week: 27												
Revenue Code: 100 - WATER - RESIDENTIAL	Miscellaneous Adjustment	1	-11.72									-11.72
Day 27 Total:												
Grand Total for Period:												107.42

Adjustment Type Totals

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Adjustment Type: MSC - Miscellaneous	Count: 5							
100 - WATER - RESIDENTIAL	2	-106.82	400 - SEWER - RESIDENTIAL	1	-59.40	801 - NSF CHARGES (Adjust...	1	30.00
NON PAYMENT - NON-PAY...	1	50.00						
Adjustment Type: RPA - Reverse Payment	Count: 12							
100 - WATER - RESIDENTIAL	2	75.45	190 - RESIDENTIAL CITY TAX	2	1.51	191 - RESIDENTIAL COUNT...	2	0.28
400 - SEWER - RESIDENTIAL	2	124.44	495 - SEWER PENALTIES	1	8.07	502 - TRASH - ALLIED	2	45.00
195 - WATER PENALTIES	1	5.55						
Adjustment Type: RRC - Reverse Refund Check	Count: 1							
996 - UNAPPLIED CREDITS...	1	-66.66						
Grand Total Adjustment Types for Period:								107.42

Revenue Code Totals By Class

Class:	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Class: CITY RES - CITY RESIDENTIAL									
Revenue Code: 100 - WATER - RESIDENTIAL	Miscellaneous Adjustment	1	-95.10	Reverse Payment Adjustme...	3	75.45			
Revenue Code: 190 - RESIDENTIAL CITY TAX	Reverse Payment Adjustme...	3	1.51						

Revenue Code Totals By Class

Revenue Code	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
191 - RESIDENTIAL COUNTY TAX									
Reverse Payment Adjustme...		2	0.28						
195 - WATER PENALTIES									
Reverse Payment Adjustme...		1	5.55						
400 - SEWER - RESIDENTIAL									
Miscellaneous Adjustment		1	-59.40	Reverse Payment Adjustme...	3	124.44			
495 - SEWER PENALTIES									
Reverse Payment Adjustme...		1	8.07						
502 - TRASH - ALLIED									
Reverse Payment Adjustme...		3	45.00						
801 - NSF CHARGES (Adjustment)									
Miscellaneous Adjustment		1	30.00						
996 - UNAPPLIED CREDITS / REFUNDS									
Reverse Refund Check Adju...		1	-66.66						
Class: RURAL RES - RURAL RESIDENTIAL									
100 - WATER - RESIDENTIAL									
Miscellaneous Adjustment		1	-11.72						
NON PAYMENT - NON-PAYMENT PENALTY									
Miscellaneous Adjustment		1	50.00						
Class CITY RES Total:									
									69.14
Class RURAL RES Total:									
									38.28
Grand Total for Period:									
									107.42

Revenue Code Totals by Type

Revenue Code	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
100 - WATER - RESIDENTIAL									
Miscellaneous Adjustment		2	-106.82	Reverse Payment Adjustme...	3	75.45			
190 - RESIDENTIAL CITY TAX									
Reverse Payment Adjustme...		3	1.51						
191 - RESIDENTIAL COUNTY TAX									
Reverse Payment Adjustme...		2	0.28						
195 - WATER PENALTIES									
Reverse Payment Adjustme...		1	5.55						
400 - SEWER - RESIDENTIAL									
Miscellaneous Adjustment		1	-59.40	Reverse Payment Adjustme...	3	124.44			
495 - SEWER PENALTIES									
Reverse Payment Adjustme...		1	8.07						
Revenue 100 Total:									
									-31.37
Revenue 190 Total:									
									1.51
Revenue 191 Total:									
									0.28
Revenue 195 Total:									
									5.55
Revenue 400 Total:									
									65.04
Revenue 495 Total:									
									8.07

Revenue Code Totals by Type

Type	Count	Amount	Type	Count	Amount	Type	Count	Amount	
Revenue Code: 502 - TRASH - ALLIED									
Reverse Payment Adjustme...	3	45.00							
Revenue Code: 801 - NSF CHARGES (Adjustment)									
Miscellaneous Adjustment	1	30.00							
Revenue Code: 996 - UNAPPLIED CREDITS / REFUNDS									
Reverse Refund Check Adju...	1	-66.66							
Revenue Code: NON PAYMENT - NON-PAYMENT PENALTY									
Miscellaneous Adjustment	1	50.00							
								Revenue 502 Total:	45.00
								Revenue 801 Total:	30.00
								Revenue 996 Total:	-66.66
								Revenue NON PAYMENT Total:	50.00
								Grand Total Revenue by Type for Period:	107.42

Totals by Transaction Type

Transaction Type	Count	Amount
Miscellaneous Adjustment	5	-86.22
Reverse Payment Adjustment	2	260.30
Reverse Refund Check Adjustment	1	-66.66
Total for Period:	8	107.42

Totals by Transaction Type and Revenue Code

Transaction Type	Revenue Code	Count	Amount
Miscellaneous Adjustment			
	100 - WATER - RESIDENTIAL	2	-106.82
	400 - SEWER - RESIDENTIAL	1	-59.40
	801 - NSF CHARGES (Adjustment)	1	30.00
	NON PAYMENT - NON-PAYMENT PENALTY	1	50.00
Miscellaneous Adjustment Total:			-86.22
Reverse Payment Adjustment			
	100 - WATER - RESIDENTIAL	3	75.45
	190 - RESIDENTIAL CITY TAX	3	1.51
	191 - RESIDENTIAL COUNTY TAX	2	0.28
	195 - WATER PENALTIES	1	5.55
	400 - SEWER - RESIDENTIAL	3	124.44
	495 - SEWER PENALTIES	1	8.07
	502 - TRASH - ALLIED	3	45.00
Reverse Payment Adjustment Total:			260.30

Totals by Transaction Type and Revenue Code

Transaction Type	Revenue Code	Count	Amount
Reverse Refund Check Adjustment	996 - UNAPPLIED CREDITS / REFUNDS	1	-66.66
Reverse Refund Check Adjustment Total:			-66.66
Total for Period:			22 107.42

Totals by Revenue Code

Revenue Code	Count	Amount
100 - WATER - RESIDENTIAL	2	-31.37
190 - RESIDENTIAL CITY TAX	3	1.51
191 - RESIDENTIAL COUNTY TAX	2	0.28
195 - WATER PENALTIES	1	5.55
400 - SEWER - RESIDENTIAL	1	65.04
495 - SEWER PENALTIES	1	8.07
502 - TRASH - ALLIED	3	45.00
801 - NSF CHARGES (Adjustment)	1	30.00
996 - UNAPPLIED CREDITS / REFUNDS	1	-66.66
NON PAYMENT - NON-PAYMENT PENALTY	1	50.00
Total for Period:	22	107.42

Revenue Code Totals By Read Group

Read Group	Type	Count	Amount	Type	Count	Amount
Read Group: 01 - Read Group: 01						
Revenue Code: 100 - WATER - RESIDENTIAL						
Reverse Payment Adjustme...		2	56.36			
Revenue Code: 190 - RESIDENTIAL CITY TAX						
Reverse Payment Adjustme...		2	1.13			
Revenue Code: 191 - RESIDENTIAL COUNTY TAX						
Reverse Payment Adjustme...		1	0.21			
Revenue Code: 195 - WATER PENALTIES						
Reverse Payment Adjustme...		1	5.55			
Revenue Code: 400 - SEWER - RESIDENTIAL						
Miscellaneous Adjustment		1	-59.40	Reverse Payment Adjustme...	2	80.68
Revenue Code: 495 - SEWER PENALTIES						
Reverse Payment Adjustme...		1	8.07			
Revenue Code: 502 - TRASH - ALLIED						
Reverse Payment Adjustme...		2	30.00			
Revenue Code: 801 - NSF CHARGES (Adjustment)						
Miscellaneous Adjustment		1	30.00			
Read Group 01 Total:						152.60

Revenue Code Totals By Read Group

Read Group: 03 - Read Group: 03	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 100 - WATER - RESIDENTIAL	-95.10	Miscellaneous Adjustment	1							
Read Group 03 Total:										
	-95.10									
Read Group: 08 - Read Group: 08										
Revenue Code: 100 - WATER - RESIDENTIAL	19.09	Reverse Payment Adjustme...	1							
Revenue Code: 190 - RESIDENTIAL CITY TAX	0.38	Reverse Payment Adjustme...	1							
Revenue Code: 191 - RESIDENTIAL COUNTY TAX	0.07	Reverse Payment Adjustme...	1							
Revenue Code: 400 - SEWER - RESIDENTIAL	43.76	Reverse Payment Adjustme...	1							
Revenue Code: 502 - TRASH - ALLIED	15.00	Reverse Payment Adjustme...	1							
Read Group 08 Total:										
	78.30									

Read Group: 09 - Read Group: 09	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 100 - WATER - RESIDENTIAL	-11.72	Miscellaneous Adjustment	1							
Revenue Code: 996 - UNAPPLIED CREDITS / REFUNDS	-66.66	Reverse Refund Check Adju...	1							
Revenue Code: NON PAYMENT - NON-PAYMENT PENALTY	50.00	Miscellaneous Adjustment	1							
Read Group 09 Total:										
	-28.38									
Grand Total for Period:										
	107.42									

Revenue Code Totals By Bill Cycle

Bill Cycle: 01 - Cycle: 01	Amount	Type	Count	Amount	Type	Count	Amount	Type	Count	Amount
Revenue Code: 100 - WATER - RESIDENTIAL	-106.82	Miscellaneous Adjustment	2							
Revenue Code: 190 - RESIDENTIAL CITY TAX	1.51	Reverse Payment Adjustme...	3							
Revenue Code: 191 - RESIDENTIAL COUNTY TAX	0.28	Reverse Payment Adjustme...	2							
Revenue Code: 195 - WATER PENALTIES	5.55	Reverse Payment Adjustme...	1							
Revenue Code: 400 - SEWER - RESIDENTIAL	-59.40	Miscellaneous Adjustment	1							
Revenue Code: 495 - SEWER PENALTIES	8.07	Reverse Payment Adjustme...	1							
Read Group 09 Total:										
	75.45									

Revenue Code Totals By Bill Cycle

Revenue Code: 502 - TRASH - ALLIED
 Reverse Payment Adjustme... 3 45.00
Revenue Code: 801 - NSF CHARGES (Adjustment)
 Miscellaneous Adjustment 1 30.00
Revenue Code: 996 - UNAPPLIED CREDITS / REFUNDS
 Reverse Refund Check Adju... 1 -66.66
Revenue Code: NON PAYMENT - NON-PAYMENT PENALTY
 Miscellaneous Adjustment 1 50.00

Bill Cycle 01 Total: 107.42

Grand Total for Period: 107.42

CITY OF WILLARD, MISSOURI

224 W. Jackson Street P.O. Box 187 Willard, MO 65781 417-742-3033 417-742-3080 Fax



Agenda Item #11

Resolution adopting the change in the contribution amount required from covered employees to the Missouri Local Government Employees Retirement Systems (LAGERS)

Discussion/Vote

Resolution No. 24-01

RESOLUTION

Adopting the change in the contribution amount required from covered employees, changing to a contribution of 0% of gross monthly salary and wages in accordance with Section 70.705 RSMo.

WHEREAS, the Board of Aldermen of the City of Willard has complied with the notice and filing requirements of Section 105.675 RSMo; and

WHEREAS, the Board of Aldermen of the City of Willard understands that by adopting this benefit change, the Board of Aldermen of the City of Willard is accepting the legal obligation to fund the elected benefits now and in the future and that it will be financially able to do so; and

WHEREAS, the fiscal officer of the City of Willard is authorized to deduct from the wages or salaries of each employee member, the employee contributions, if any, required by Section 70.705 RSMo, and to promptly remit such contributions to LAGERS along with the employer contributions required by Sections 70.705, 70.730 and 70.735 RSMo.

NOW THEREFORE BE IT RESOLVED THAT THE BOARD OF ALDERMEN AND THE MAYOR OF THE CITY OF WILLARD, MISSOURI, an employer under the Missouri Local Government Employees Retirement Systems (LAGERS), hereby elects the following:

1. To adopt a change in the contribution amount required from covered employees, changing to a contribution of 0% of gross monthly salary and wages in accordance with Section 70.705 RSMo.

The City Clerk shall certify this election to the Missouri Local Government Employees Retirement System within ten (10) days hereof. Such election shall be effective on the first (1st) day of _____ 2024.

Sam Baird, Mayor (Date)

Attest:

Dona Slater, City Clerk (Date)



The City of Willard

Supplemental Actuarial Valuation of Alternate
LAGERS Benefits
February 28, 2023



Table of Contents

	Page
Actuary's Certification Letter.....	1
Alternate Plan Employer Contribution Rates.....	3
Appendix I	
Summary of Financial Assumptions	
Appendix II	
Summary of LAGERS Provisions	
Appendix III	
Benefit Illustrations	



November 29, 2023

The City of Willard
Willard, Missouri

Ladies and Gentlemen:

Submitted in this report are the results of an actuarial valuation prepared to determine the employer contribution rates required to support, for your employees, certain benefits provided by the Missouri Local Government Employees Retirement System (LAGERS). This report contains the information needed to comply with Missouri state disclosure requirements regarding changes in LAGERS benefits by a political subdivision (Sections 105.660 - 105.685 RSMo).

The contribution requirement for benefits likely to accrue as a result of the future service of your employees is described in this report as the normal cost rate plus the casualty rate. This contribution rate, expressed as a percent of active employee payroll, will depend on the benefit plan adopted.

The contribution requirement to pay for benefits likely to result from service rendered by your employees prior to the valuation date, the liability for which is not covered by present employer account balances, is described in this report as the prior service cost rate. The prior service cost rate is the rate of contribution designed to pay for any unfunded actuarial accrued liability.

Section 70.730 of the Revised Statutes of Missouri requires participating employers to contribute the normal cost rate, casualty rate, and prior service cost rate for the benefit plan in effect. These contributions are mandatory.

The actuarial assumptions and methods used to determine the stated costs are described in Appendix I of this report. In our opinion, they do produce results which, in the aggregate, are reasonable. Additional miscellaneous and technical assumptions as well as disclosures required by the actuarial standards of practice may be found in the LAGERS Compiled Annual Actuarial Valuation report as of February 28, 2023. Annual actuarial valuation results for the political subdivision and information pertaining to those results may be found in the political subdivision's annual actuarial valuation report as of February 28, 2023.

This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

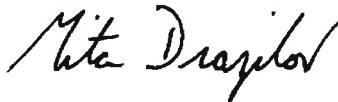
The computed contribution rates will permit the System to continue to operate in accordance with the actuarial principles of level cost financing and the state law which governs LAGERS. Summary provisions of the law as well as benefit illustrations can be found in Appendices II and III.

In accordance with 105.675 RSMo, note that this entire report must be available as public information for at least 45 calendar days prior to the date final official action is taken by your governing body to adopt an alternate benefit plan. You may wish to make notice of this report in the official minutes of the next meeting of your governing body. This action would not be binding on your subdivision, yet would establish the beginning date of the 45 day waiting period. The statement of cost must also be provided to the Joint Committee on Public Employee Retirement. The statement can be mailed to the State Capitol, Room 219-A, Jefferson City, MO 65101 or e-mailed to JCPER@senate.mo.gov.

The valuation was based on the same data as was used in your February 28, 2023 annual actuarial valuation. If you have any questions concerning this report or LAGERS in general, please contact the LAGERS office in Jefferson City.

Mita D. Drazilov is a Member of the American Academy of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

Respectfully submitted,
Gabriel, Roeder, Smith & Company



Mita D. Drazilov, ASA, FCA, MAAA



Alternate Plan Provisions Affecting Employer Contribution Rates

The law governing LAGERS provides for a member contribution rate of 0%, 2%, 4% or 6%, with benefits based on either a 5 year or 3 year Final Average Salary (FAS).

Member Contribution Rate - 0% Plan. Under the 0% plan, there is no individual employee contribution to the plan, no individual account maintained for each employee, and no refund paid to employees who terminate before being eligible for a benefit.

Member Contribution Rate - 2%, 4% or 6% Plan. Under any plan other than 0%, each covered member contributes a percentage of compensation to LAGERS. If an employee terminates before being eligible for an immediate benefit, the member's contributions, plus any interest credited to the member's individual account, are refunded upon request.

The law further provides for nine different benefit programs (benefit formula factors) and allows an employer to elect "rule of 80" eligibility for benefits. Under the rule of 80, employees are eligible for unreduced benefits at the earlier of (i) attainment of their minimum service retirement age or (ii) such time as their years of age plus years of LAGERS credited service equals 80.

In total this allows for 144 different combinations of benefit plans, giving employers considerable latitude in designing the retirement program that best suits their particular situation.

The applicable combinations of these items may be changed from time to time, however, there are limitations on the frequency of changes. A more detailed description of plan provisions may be found in Appendix II of this report.

The City of Willard
Computed Employer Contribution Rates - General Employees
As of February 28, 2023

Benefit Plan Information

<u>Benefit Plans</u>	<u>Present Plan</u>	<u>Alternate Plan</u>
Benefit Program:	L-7	L-7
Final Average Salary:	5 years	5 years
# Member Contribution Rate:	4%	0%
Retirement Eligibility:	Regular	Regular

Actuarial Information

Employer Contribution Rates (as a percent of payroll)

	<u>Present Plan</u>	<u>Alternate Plan</u>
Normal Cost Rate	6.6%	10.0%
Casualty Rate	0.3	0.3
Prior Service Cost Rate ¹	<u>(0.3)</u>	<u>(0.1)</u>
Total Employer Contribution Rate	6.6%	10.2%
Increase in Employer Contribution Rate for Alternate Plan as a percent of payroll		3.6%
Increase in Actuarial Accrued Liability ¹		\$28,698

Employer contribution rates shown above are for the fiscal year beginning in 2024. If the alternate plan is adopted prior to the fiscal year beginning in 2024, 3.6% would be added to the employer contribution rate currently in effect.

Change in provisions from present plan.

1 The increase in the actuarial accrued liability due to adoption of the alternate plan was amortized over a 20 year period to compute the increase in the Prior Service Cost Rate.

If you have any questions, please call the LAGERS office at 1-800-447-4334.



The City of Willard

Projected Estimated Employer Contribution Rates - General Employees

As of February 28, 2023

Valuation Date	Estimated Projected Payroll	Present Plan			Alternate Plan			Change Due to Proposed Provisions		
		Estimated Employer Contribution		Estimated Difference Between AAL and AVA	Estimated Employer Contribution		Estimated Difference Between AAL and AVA	Estimated Employer Contribution		Estimated Difference Between AAL and AVA
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2023	\$970,587	6.6%	\$64,059	\$(47,014)	10.2%	\$99,000	\$(18,316)	3.6%	\$34,941	\$28,698
2024	997,278	6.7	66,818	(47,500)	10.3	102,720	(18,989)	3.6	35,902	28,511
2025	1,024,703	6.7	68,655	(48,605)	10.3	105,544	(20,355)	3.6	36,889	28,250
2026	1,052,882	6.8	71,596	(50,373)	10.4	109,500	(22,464)	3.6	37,904	27,909
2027	1,081,836	6.9	74,647	(52,852)	10.5	113,593	(25,371)	3.6	38,946	27,481
2028	1,111,586	6.9	76,699	(56,092)	10.5	116,717	(29,135)	3.6	40,018	26,957
2029	1,142,155	7.0	79,951	(60,149)	10.6	121,068	(33,820)	3.6	41,117	26,329
2030	1,173,564	7.0	82,149	(65,083)	10.6	124,398	(39,495)	3.6	42,249	25,588
2031	1,205,837	7.1	85,614	(70,958)	10.7	129,025	(46,234)	3.6	43,411	24,724
2032	1,238,998	7.1	87,969	(77,841)	10.7	132,573	(54,115)	3.6	44,604	23,725

AAL = Actuarial Accrued Liability
 AVA = Actuarial Value of Assets

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) For purposes of the above projections, it was assumed that all actuarial assumptions would be realized. In particular, it was assumed that the actuarial value of assets would earn 7.00% in each year.
- 3) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 4) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 5) Differences between fiscal end dates of the employer and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 6) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Other disclosures required by Section 105.665 of the Revised Statutes of Missouri (RSMo):

- 1) As of February 28, 2023, the actuarial value of assets is \$953,575; the estimated market value of assets is \$953,575; the actuarial accrued liability is \$906,561; and the funded ratio is 105.2%. These results are based on the assets and liabilities associated with the Employer Accumulation Fund and the Member Deposit Fund for this division.
- 2) Under Section 70.730 of the Revised Statutes of Missouri, the computed employer contribution rate shall not exceed the contribution rate for the immediately preceding fiscal year by more than one percent (not including the effects of any benefit changes). As of February 28, 2023, there is no difference between the capped and uncapped employer contribution rate.



The City of Willard
Computed Employer Contribution Rates - Police Employees
As of February 28, 2023

Benefit Plan Information

<u>Benefit Plans</u>	<u>Present Plan</u>	<u>Alternate Plan</u>
Benefit Program:	L-7	L-7
Final Average Salary:	5 years	5 years
# Member Contribution Rate:	4%	0%
Retirement Eligibility:	Regular	Regular

Actuarial Information

Employer Contribution Rates (as a percent of payroll)

	<u>Present Plan</u>	<u>Alternate Plan</u>
Normal Cost Rate	6.2%	9.7%
Casualty Rate	0.6	0.6
Prior Service Cost Rate ¹	<u>0.9</u>	<u>1.5</u>
Total Employer Contribution Rate	7.7%	11.8%
Increase in Employer Contribution Rate for Alternate Plan as a percent of payroll		4.1% ²
Increase in Actuarial Accrued Liability ¹		\$16,646

Employer contribution rates shown above are for the fiscal year beginning in 2024. If the alternate plan is adopted prior to the fiscal year beginning in 2024, 4.1% would be added to the employer contribution rate currently in effect.

Change in provisions from present plan.

1 The increase in the actuarial accrued liability due to adoption of the alternate plan was amortized over a 20 year period to compute the increase in the Prior Service Cost Rate.

2 The increase of 4.1% as shown above, includes the estimated cost (value) of the change in benefit provisions equal to 3.8% of payroll and 0.3% of payroll due to the capped contribution rate of this group as of February 28, 2023.

If you have any questions, please call the LAGERS office at 1-800-447-4334.



The City of Willard

Projected Estimated Employer Contribution Rates - Police Employees As of February 28, 2023

Valuation Date Feb. 28/29	Estimated Projected Payroll	Present Plan			Alternate Plan			Change Due to Proposed Provisions		
		Estimated Employer Contribution		Estimated Difference	Estimated Employer Contribution		Estimated Difference	Estimated Employer Contribution		Estimated Difference
		As a % of Payroll	Annual Dollars	Between AAL and AVA	As a % of Payroll	Annual Dollars	Between AAL and AVA	As a % of Payroll	Annual Dollars	Between AAL and AVA
2023	\$435,308	7.7%	\$33,519	\$47,390	11.8%	\$51,366	\$64,036	4.1%	\$17,847	\$16,646
2024	447,279	8.0	35,782	46,645	11.8	52,779	61,876	3.8	16,997	15,231
2025	459,579	8.0	36,766	44,235	11.8	54,230	59,345	3.8	17,464	15,110
2026	472,217	8.0	37,777	41,468	11.8	55,722	56,411	3.8	17,945	14,943
2027	485,203	8.0	38,816	38,315	11.8	57,254	53,038	3.8	18,438	14,723
2028	498,546	8.0	39,884	34,745	11.8	58,828	49,192	3.8	18,944	14,447
2029	512,256	8.0	40,980	30,723	11.8	60,446	44,834	3.8	19,466	14,111
2030	526,343	8.0	42,107	26,214	11.8	62,108	39,922	3.8	20,001	13,708
2031	540,817	8.0	43,265	21,179	11.8	63,816	34,412	3.8	20,551	13,233
2032	555,689	8.1	45,011	15,575	11.9	66,127	28,255	3.8	21,116	12,680

AAL = Actuarial Accrued Liability
AVA = Actuarial Value of Assets

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) For purposes of the above projections, it was assumed that all actuarial assumptions would be realized. In particular, it was assumed that the actuarial value of assets would earn 7.00% in each year.
- 3) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
- 4) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 5) Differences between fiscal end dates of the employer and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 6) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Other disclosures required by Section 105.665 of the Revised Statutes of Missouri (RSMo):

- 1) As of February 28, 2023, the actuarial value of assets is \$1,134,742; the estimated market value of assets is \$1,134,742; the actuarial accrued liability is \$1,182,132; and the funded ratio is 96.0%. These results are based on the assets and liabilities associated with the Employer Accumulation Fund and the Member Deposit Fund for this division.
- 2) Under Section 70.730 of the Revised Statutes of Missouri, the computed employer contribution rate shall not exceed the contribution rate for the immediately preceding fiscal year by more than one percent (not including the effects of any benefit changes). As of February 28, 2023, the uncapped employer contribution rate was computed to be 8.0% of payroll.



APPENDIX I

SUMMARY OF FINANCIAL ASSUMPTIONS

Summary of Assumptions Used in Actuarial Valuations

Assumptions Adopted by Board of Trustees after Consulting with Actuary

1. The investment return rate used in making the valuations was 7.00% per year, net of investment expenses, compounded annually. This rate of return is not the assumed real rate of return. The real rate of return is the rate of investment return in excess of the inflation rate. The price inflation rate used in making the valuations was 2.25% and the wage inflation rate used in making the valuations was 2.75%. The 7.00% investment return rate translates to an assumed real rate of return over price inflation of 4.75% and over wage inflation of 4.25%. Adopted 2021.
2. 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. Adopted 2021.
3. The probabilities of withdrawal and disability from service, together with individual pay increase assumptions, are shown in Schedule 1. Adopted 2021.
4. The probabilities of retirement with an age and service allowance are shown in Schedule 2. Adopted 2021.
5. Post-retirement cost of living allowances are assumed to be 2.00% per year. Adopted 2021.
6. Total active member payroll is assumed to increase 2.75% a year, which is the portion of the individual pay increase assumptions attributable to wage inflation. In effect, this assumes no change in the number of active members per employer. Adopted 2021.
7. An individual entry-age actuarial cost method of valuation was used in determining age and service allowance actuarial liabilities and normal cost. Adopted 1986.
8. The data about persons now covered was furnished by the political subdivision. Although examined for general reasonableness, the data was not audited by us.

Schedule 1.

Separations From Active Employment (Not Including Death-in-Service) Before Age & Service Retirement and Individual Pay Increase Assumptions

		Percent of Active Members Separating Within Next Year							
Sample Ages	Years of Service	General/Public Safety Members				Police		Fire	
		Men		Women		Disability	Withdrawal	Disability	Withdrawal
All	0		20.00%		23.00%		18.00%		12.00%
	1		18.00		21.00		17.00		10.00
	2		16.00		18.00		16.00		8.00
	3		13.00		15.00		14.00		8.00
	4		12.00		13.00		13.00		7.00
25	5 & Over	0.07%	8.80	0.02%	12.40	0.10%	10.80	0.07%	6.00
30		0.10	7.10	0.03	10.20	0.11	8.50	0.11	4.50
35		0.13	5.60	0.06	7.80	0.16	6.30	0.25	3.20
40		0.18	4.10	0.09	5.80	0.22	4.60	0.39	2.40
45		0.25	3.10	0.15	4.40	0.34	3.40	0.62	1.90
50		0.37	2.40	0.22	3.50	0.53	2.10	0.95	1.30
55	0.57	1.70	0.32	2.50	0.88	1.10	1.46	0.70	
60	0.86	1.10	0.45	1.40		0.00		0.00	
65		0.00		0.00		0.00		0.00	

Percent Increase in Individual's Pay During Next Year			
Sample Ages	General/ Public Safety	Police	Fire
25	6.75%	6.55%	7.15%
30	5.95	5.75	6.05
35	5.35	5.25	5.15
40	4.85	4.75	4.45
45	4.25	4.25	4.05
50	3.85	3.85	3.85
55	3.65	3.65	3.45
60	3.45	3.45	2.75
65	3.15	3.15	2.75

Schedule 2.

Percent of Eligible Active Members Retiring Within Next Year Without Rule of 80 Eligibility

Early Retirement

Retirement Ages	General Members		Retirement Ages	Police/ Public Safety	Fire
	Men	Women			
55	3.00%	3.00%	50	2.50%	2.25%
56	3.00%	3.00%	51	2.50%	2.25%
57	3.00%	3.00%	52	3.00%	2.25%
58	3.00%	3.00%	53	3.00%	2.25%
59	3.00%	3.00%	54	3.50%	2.25%

Normal Retirement

Retirement Ages	General Members		Retirement Ages	Police/ Public Safety	Fire
	Men	Women			
60	10%	10%	55	11%	13%
61	10	10	56	11	13
62	25	15	57	11	13
63	20	15	58	11	13
64	20	15	59	11	13
65	25	25	60	11	15
66	25	30	61	11	20
67	20	25	62	22	20
68	20	25	63	18	20
69	20	20	64	18	20
70	100	100	65	100	100

Schedule 2. (Concluded)

Percent of Eligible Active Members Retiring Within Next Year With Rule of 80 Eligibility

Retirement Ages	General Members		Police/ Public Safety	Fire
	Men	Women		
50	20%	15%	25%	25%
51	20	15	25	20
52	15	15	15	20
53	15	15	15	20
54	15	15	15	20
55	15	15	15	20
56	15	15	15	20
57	15	15	15	25
58	15	15	15	25
59	15	15	15	25
60	15	15	15	35
61	15	15	25	35
62	25	15	20	45
63	25	15	20	45
64	25	20	20	45
65	30	25	100	100
66	30	25		
67	20	25		
68	20	25		
69	20	25		
70	100	100		

APPENDIX II

SUMMARY OF LAGERS PROVISIONS

Missouri Local Government Employees Retirement System

Brief Summary of LAGERS

Benefits and Conditions Evaluated and/or Considered as of February 28, 2023

(Section References are to RSMo)

Voluntary Retirement. Sections 70.645 & 70.600. A member may retire with an age & service allowance after both (i) completing 5 years of credited service, and (ii) attaining the minimum service retirement age.

The minimum service retirement age is age 60 for a general employee and age 55 for a police, public safety or fire employee. Optionally, employers may also elect to provide for unreduced benefits for employees whose combination of years of age and years of service equals 80 or more.

Final Average Salary. Section 70.600. The average of a member's monthly compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) of credited service producing the highest monthly average, which period is contained within the 120 consecutive months of credited service immediately preceding retirement.

Age & Service Allowance. Section 70.655. The allowance, payable monthly for life, equals a specified percent of a member's final average salary multiplied by the number of years of credited service. Each employer elects the percent applicable to its members, from the following programs:

L-1 Benefit Program:	1.00% for life
L-3 Benefit Program:	1.25% for life
L-7 Benefit Program:	1.50% for life
L-9 Benefit Program:	1.60% for life
L-12 Benefit Program:	1.75% for life
L-6 Benefit Program:	2.00% for life
LT-4 Benefit Program:	1.00% for life, plus 1.00% to age 62
LT-5 Benefit Program:	1.25% for life, plus 0.75% to age 62
LT-8 Benefit Program:	1.50% for life, plus 0.50% to age 62
LT-4(65) Benefit Program:	1.00% for life, plus 1.00% to age 65
LT-5(65) Benefit Program:	1.25% for life, plus 0.75% to age 65
LT-8(65) Benefit Program:	1.50% for life, plus 0.50% to age 65
LT-10(65) Benefit Program:	1.60% for life, plus 0.40% to age 65
LT-14(65) Benefit Program:	1.75% for life, plus 0.25% to age 65

The only LT benefit programs available for adoption after August 1, 1994 are the LT(65) programs.

Benefit programs L-9 and LT-10(65) are unavailable for adoption after August 1, 2005.

Benefit program L-11, available only to groups not covered by Social Security, provides for 2.5% for life.

Subsequent to joining the System the governing body can elect to change benefit programs for the employees, but not more often than once every 2 years.



Early Allowance. Section 70.670. A member may retire with an early allowance after both (i) completing 5 years of credited service, and (ii) attaining age 55 if a general employee or age 50 if a police, public safety or fire employee. The early allowance amount, payable monthly for life, is computed in the same manner as an age & service allowance, based upon the service and earnings record to time of early retirement, but reduced to reflect the fact that the age when payments begin is younger than the minimum service retirement age. The amount of the reduction is 1/2 of 1% (.005) for each month the age at retirement is younger than the minimum service retirement age.

Deferred Allowance. Section 70.675. If a member leaves LAGERS-covered employment (i) before attaining the early retirement age, and (ii) after completing 5 years of credited service, the member becomes eligible for a deferred allowance; provided the former member lives to the minimum service retirement age and does not withdraw the accumulated contributions.

The deferred allowance amount, payable monthly for life from the minimum service retirement age, is computed in the same manner as an age & service allowance, based upon the service and earnings record to time of leaving LAGERS coverage.

Deferred allowances are also payable any time after reaching the early retirement age, with the reduction for early retirement noted on the previous page.

Non-Duty Disability Allowance. Section 70.680. A member with 5 or more years of credited service who becomes totally and permanently disabled from other than duty-connected causes becomes eligible to receive a non-duty disability allowance computed in the same manner as an age & service allowance, based upon the service & earnings record to time of disability.

Duty Disability Allowance. Section 70.680. A member regardless of credited service who becomes totally and permanently disabled from duty-connected causes becomes eligible to receive a duty disability allowance computed in the same manner as an age & service allowance, based upon the earnings record to time of disability but based upon the years of credited service the member would have completed had the member continued in LAGERS-covered employment to age 60.

Death-in-Service. Section 70.661. Upon the death of a member who had completed 5 years of credited service, the eligible surviving dependents receive the following benefits:

- (a) The surviving spouse receives an allowance equal to the Option A allowance (joint and 75% survivor benefit) computed based upon the deceased members' service & earnings record to time of death.
- (b) When no spouse benefit is payable, the dependent children under age 18 (age 23 if they are full time students) each receive an equal share of 60% of an age & service allowance computed based upon the deceased member's service & earnings record to time of death.
- (c) If the death is determined to be duty related, the 5 year service requirement is waived and the benefit is based on years of credited service the member would have completed had the member continued in LAGERS-covered employment to age 60.

Benefit Changes After Retirement. Section 70.655. For retirements effective after September 28, 1975, there is an annual redetermination of monthly benefit amount, beginning the October first following 12 months of retirement. As of each October first the amount of each eligible benefit is redetermined as follows:

- (a) Subject to the maximum in (b), the redetermined amount is the amount otherwise payable multiplied by: 100% plus up to 4%, as determined by the LAGERS Board of Trustees, for each full year of retirement.
- (b) The redetermined amount may not exceed the amount otherwise payable multiplied by the ratio of the Consumer Price Index for the immediately preceding month of June to the Consumer Price Index for the month of June immediately preceding retirement.

Member Contributions. Sections 70.690 & 70.705. Each member contributes a percent of compensation beginning after completion of sufficient employment for 6 months of credited service. The law governing LAGERS has a provision for the adoption of a 2%, 4% or 6% member contribution rate.

If a member leaves LAGERS-covered employment before an allowance is payable, the accumulated contributions are refunded to the member. If the member dies, his accumulated contributions are refunded to a designated beneficiary.

The law governing LAGERS also has a provision for the adoption of a 0% plan in which the full cost of LAGERS participation is paid by the employer. Adoption of the 0% plan may be done at the time of membership or a later date; however, a change in the member contribution rate may not be made more frequently than every 2 years. Under the 0% plan there is no individual account maintained for each employee and no refund of contributions if an employee terminates before being eligible for a benefit.

Employer Contributions. Section 70.730. Each employer contributes the remainder amounts necessary to finance the employees' participation in LAGERS. Contributions to LAGERS are determined based upon level-percent-of-payroll principles, so that contribution rates do not have to increase over decades of time.

APPENDIX III

BENEFIT ILLUSTRATIONS

Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(L-1 Benefit Program is Years of Credited Service
times: 1.00% of FAS ¹)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³	Estimated Social Security ²	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$ 525	\$ 1,003	\$1,528	102%
2,000	700	1,145	1,845	92%
2,500	875	1,285	2,160	86%
3,000	1,050	1,426	2,476	83%
3,500	1,225	1,567	2,792	80%
4,000	1,400	1,707	3,107	78%
25 Years of Service:				
\$1,500	\$ 375	\$ 1,003	\$1,378	92%
2,000	500	1,145	1,645	82%
2,500	625	1,285	1,910	76%
3,000	750	1,426	2,176	73%
3,500	875	1,567	2,442	70%
4,000	1,000	1,707	2,707	68%
15 Years of Service:				
\$1,500	\$225	\$ 1,003	\$1,228	82%
2,000	300	1,145	1,445	72%
2,500	375	1,285	1,660	66%
3,000	450	1,426	1,876	63%
3,500	525	1,567	2,092	60%
4,000	600	1,707	2,307	58%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit. The benefit is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.



Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(L-3 Benefit Program is Years of Credited Service
times: 1.25% of FAS ¹)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³	Estimated Social Security ²	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$ 656	\$ 1,003	\$1,659	111%
2,000	875	1,145	2,020	101%
2,500	1,094	1,285	2,379	95%
3,000	1,313	1,426	2,739	91%
3,500	1,531	1,567	3,098	89%
4,000	1,750	1,707	3,457	86%
25 Years of Service:				
\$1,500	\$ 469	\$ 1,003	\$1,472	98%
2,000	625	1,145	1,770	89%
2,500	781	1,285	2,066	83%
3,000	938	1,426	2,364	79%
3,500	1,094	1,567	2,661	76%
4,000	1,250	1,707	2,957	74%
15 Years of Service:				
\$1,500	\$281	\$ 1,003	\$1,284	86%
2,000	375	1,145	1,520	76%
2,500	469	1,285	1,754	70%
3,000	563	1,426	1,989	66%
3,500	656	1,567	2,223	64%
4,000	750	1,707	2,457	61%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit. The benefit is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.



Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(L-7 Benefit Program is Years of Credited Service
times: 1.50% of FAS ¹)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³	Estimated Social Security ²	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$ 788	\$ 1,003	\$1,791	119%
2,000	1,050	1,145	2,195	110%
2,500	1,313	1,285	2,598	104%
3,000	1,575	1,426	3,001	100%
3,500	1,838	1,567	3,405	97%
4,000	2,100	1,707	3,807	95%
25 Years of Service:				
\$1,500	\$ 563	\$ 1,003	\$1,566	104%
2,000	750	1,145	1,895	95%
2,500	938	1,285	2,223	89%
3,000	1,125	1,426	2,551	85%
3,500	1,313	1,567	2,880	82%
4,000	1,500	1,707	3,207	80%
15 Years of Service:				
\$1,500	\$338	\$ 1,003	\$1,341	89%
2,000	450	1,145	1,595	80%
2,500	563	1,285	1,848	74%
3,000	675	1,426	2,101	70%
3,500	788	1,567	2,355	67%
4,000	900	1,707	2,607	65%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit. The benefit is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.



Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(L-9 Benefit Program is Years of Credited Service
times: 1.60% of FAS¹)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³	Estimated Social Security ²	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$ 840	\$ 1,003	\$1,843	123%
2,000	1,120	1,145	2,265	113%
2,500	1,400	1,285	2,685	107%
3,000	1,680	1,426	3,106	104%
3,500	1,960	1,567	3,527	101%
4,000	2,240	1,707	3,947	99%
25 Years of Service:				
\$1,500	\$ 600	\$ 1,003	\$1,603	107%
2,000	800	1,145	1,945	97%
2,500	1,000	1,285	2,285	91%
3,000	1,200	1,426	2,626	88%
3,500	1,400	1,567	2,967	85%
4,000	1,600	1,707	3,307	83%
15 Years of Service:				
\$1,500	\$360	\$ 1,003	\$1,363	91%
2,000	480	1,145	1,625	81%
2,500	600	1,285	1,885	75%
3,000	720	1,426	2,146	72%
3,500	840	1,567	2,407	69%
4,000	960	1,707	2,667	67%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit. The benefit is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.



Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(L-12 Benefit Program is Years of Credited Service
times: 1.75% of FAS ¹)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³	Estimated Social Security ²	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$ 919	\$ 1,003	\$1,922	128%
2,000	1,225	1,145	2,370	119%
2,500	1,531	1,285	2,816	113%
3,000	1,838	1,426	3,264	109%
3,500	2,144	1,567	3,711	106%
4,000	2,450	1,707	4,157	104%
25 Years of Service:				
\$1,500	\$ 656	\$ 1,003	\$1,659	111%
2,000	875	1,145	2,020	101%
2,500	1,094	1,285	2,379	95%
3,000	1,313	1,426	2,739	91%
3,500	1,531	1,567	3,098	89%
4,000	1,750	1,707	3,457	86%
15 Years of Service:				
\$1,500	\$ 394	\$ 1,003	\$1,397	93%
2,000	525	1,145	1,670	84%
2,500	656	1,285	1,941	78%
3,000	788	1,426	2,214	74%
3,500	919	1,567	2,486	71%
4,000	1,050	1,707	2,757	69%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit. The benefit is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.



Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(L-6 Benefit Program is Years of Credited Service
times: 2.00% of FAS ¹)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³	Estimated Social Security ²	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$1,050	\$ 1,003	\$2,053	137%
2,000	1,400	1,145	2,545	127%
2,500	1,750	1,285	3,035	121%
3,000	2,100	1,426	3,526	118%
3,500	2,450	1,567	4,017	115%
4,000	2,800	1,707	4,507	113%
25 Years of Service:				
\$1,500	\$ 750	\$ 1,003	\$1,753	117%
2,000	1,000	1,145	2,145	107%
2,500	1,250	1,285	2,535	101%
3,000	1,500	1,426	2,926	98%
3,500	1,750	1,567	3,317	95%
4,000	2,000	1,707	3,707	93%
15 Years of Service:				
\$1,500	\$ 450	\$ 1,003	\$1,453	97%
2,000	600	1,145	1,745	87%
2,500	750	1,285	2,035	81%
3,000	900	1,426	2,326	78%
3,500	1,050	1,567	2,617	75%
4,000	1,200	1,707	2,907	73%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit. The benefit is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.



Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(L-11 Benefit Program is Years of Credited Service
times: 2.50% of FAS ¹)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³	Estimated Social Security ²	Estimated Monthly Total	
			\$	% of FAS
35 Years of Service:				
\$1,500	\$1,313		\$1,313	88%
2,000	1,750		1,750	88%
2,500	2,188		2,188	88%
3,000	2,625		2,625	88%
3,500	3,063		3,063	88%
4,000	3,500		3,500	88%
25 Years of Service:				
\$1,500	\$ 938		\$ 938	63%
2,000	1,250		1,250	63%
2,500	1,563		1,563	63%
3,000	1,875		1,875	63%
3,500	2,188		2,188	63%
4,000	2,500		2,500	63%
15 Years of Service:				
\$1,500	\$ 563		\$ 563	38%
2,000	750		750	38%
2,500	938		938	38%
3,000	1,125		1,125	38%
3,500	1,313		1,313	38%
4,000	1,500		1,500	38%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit. The benefit is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.



Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(LT-4(62) Benefit Program is Years of Credited Service
times: 2.00% of FAS ¹ to age 62)
1.00% of FAS ¹ at age 62)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 62	At 62		To 62	At 62	To 62	At 62
35 Years of Service:							
\$1,500	\$1,050	\$ 525	\$ 782	\$1,050	\$1,307	70%	87%
2,000	1,400	700	893	1,400	1,593	70%	80%
2,500	1,750	875	1,001	1,750	1,876	70%	75%
3,000	2,100	1,050	1,110	2,100	2,160	70%	72%
3,500	2,450	1,225	1,219	2,450	2,444	70%	70%
4,000	2,800	1,400	1,328	2,800	2,728	70%	68%
25 Years of Service:							
\$1,500	\$ 750	\$ 375	\$ 782	\$ 750	\$1,157	50%	77%
2,000	1,000	500	893	1,000	1,393	50%	70%
2,500	1,250	625	1,001	1,250	1,626	50%	65%
3,000	1,500	750	1,110	1,500	1,860	50%	62%
3,500	1,750	875	1,219	1,750	2,094	50%	60%
4,000	2,000	1,000	1,328	2,000	2,328	50%	58%
15 Years of Service:							
\$1,500	\$ 450	\$225	\$ 782	\$ 450	\$ 1,007	30%	67%
2,000	600	300	893	600	1,193	30%	60%
2,500	750	375	1,001	750	1,376	30%	55%
3,000	900	450	1,110	900	1,560	30%	52%
3,500	1,050	525	1,219	1,050	1,744	30%	50%
4,000	1,200	600	1,328	1,200	1,928	30%	48%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit. The benefit is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 62 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.



Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(LT-4(65) Benefit Program is Years of Credited Service
times: 2.00% of FAS ¹ to age 65)
1.00% of FAS ¹ at age 65)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
\$1,500	\$1,050	\$ 525	\$ 1,003	\$1,050	\$1,528	70%	102%
2,000	1,400	700	1,145	1,400	1,845	70%	92%
2,500	1,750	875	1,285	1,750	2,160	70%	86%
3,000	2,100	1,050	1,426	2,100	2,476	70%	83%
3,500	2,450	1,225	1,567	2,450	2,792	70%	80%
4,000	2,800	1,400	1,707	2,800	3,107	70%	78%
25 Years of Service:							
\$1,500	\$ 750	\$ 375	\$ 1,003	\$ 750	\$1,378	50%	92%
2,000	1,000	500	1,145	1,000	1,645	50%	82%
2,500	1,250	625	1,285	1,250	1,910	50%	76%
3,000	1,500	750	1,426	1,500	2,176	50%	73%
3,500	1,750	875	1,567	1,750	2,442	50%	70%
4,000	2,000	1,000	1,707	2,000	2,707	50%	68%
15 Years of Service:							
\$1,500	\$ 450	\$225	\$ 1,003	\$ 450	\$1,228	30%	82%
2,000	600	300	1,145	600	1,445	30%	72%
2,500	750	375	1,285	750	1,660	30%	66%
3,000	900	450	1,426	900	1,876	30%	63%
3,500	1,050	525	1,567	1,050	2,092	30%	60%
4,000	1,200	600	1,707	1,200	2,307	30%	58%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit. The benefit is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.



Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(LT-5(62) Benefit Program is Years of Credited Service
times: 2.00% of FAS ¹ to age 62)
1.25% of FAS ¹ at age 62)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 62	At 62		To 62	At 62	To 62	At 62
35 Years of Service:							
\$1,500	\$1,050	\$ 656	\$ 782	\$1,050	\$1,438	70%	96%
2,000	1,400	875	893	1,400	1,768	70%	88%
2,500	1,750	1,094	1,001	1,750	2,095	70%	84%
3,000	2,100	1,313	1,110	2,100	2,423	70%	81%
3,500	2,450	1,531	1,219	2,450	2,750	70%	79%
4,000	2,800	1,750	1,328	2,800	3,078	70%	77%
25 Years of Service:							
\$1,500	\$ 750	\$ 469	\$ 782	\$ 750	\$1,251	50%	83%
2,000	1,000	625	893	1,000	1,518	50%	76%
2,500	1,250	781	1,001	1,250	1,782	50%	71%
3,000	1,500	938	1,110	1,500	2,048	50%	68%
3,500	1,750	1,094	1,219	1,750	2,313	50%	66%
4,000	2,000	1,250	1,328	2,000	2,578	50%	64%
15 Years of Service:							
\$1,500	\$ 450	\$281	\$ 782	\$ 450	\$1,063	30%	71%
2,000	600	375	893	600	1,268	30%	63%
2,500	750	469	1,001	750	1,470	30%	59%
3,000	900	563	1,110	900	1,673	30%	56%
3,500	1,050	656	1,219	1,050	1,875	30%	54%
4,000	1,200	750	1,328	1,200	2,078	30%	52%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit. The benefit is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 62 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.



Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(LT-5(65) Benefit Program is Years of Credited Service
times: 2.00% of FAS ¹ to age 65)
1.25% of FAS ¹ at age 65)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
\$1,500	\$1,050	\$ 656	\$ 1,003	\$1,050	\$1,659	70%	111%
2,000	1,400	875	1,145	1,400	2,020	70%	101%
2,500	1,750	1,094	1,285	1,750	2,379	70%	95%
3,000	2,100	1,313	1,426	2,100	2,739	70%	91%
3,500	2,450	1,531	1,567	2,450	3,098	70%	89%
4,000	2,800	1,750	1,707	2,800	3,457	70%	86%
25 Years of Service:							
\$1,500	\$ 750	\$ 469	\$ 1,003	\$ 750	\$1,472	50%	98%
2,000	1,000	625	1,145	1,000	1,770	50%	89%
2,500	1,250	781	1,285	1,250	2,066	50%	83%
3,000	1,500	938	1,426	1,500	2,364	50%	79%
3,500	1,750	1,094	1,567	1,750	2,661	50%	76%
4,000	2,000	1,250	1,707	2,000	2,957	50%	74%
15 Years of Service:							
\$1,500	\$ 450	\$281	\$ 1,003	\$ 450	\$1,284	30%	86%
2,000	600	375	1,145	600	1,520	30%	76%
2,500	750	469	1,285	750	1,754	30%	70%
3,000	900	563	1,426	900	1,989	30%	66%
3,500	1,050	656	1,567	1,050	2,223	30%	64%
4,000	1,200	750	1,707	1,200	2,457	30%	61%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit. The benefit is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.



Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(LT-8(62) Benefit Program is Years of Credited Service
times: 2.00% of FAS ¹ to age 62)
1.50% of FAS ¹ at age 62)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 62	At 62		To 62	At 62	To 62	At 62
35 Years of Service:							
\$1,500	\$1,050	\$ 788	\$ 782	\$1,050	\$1,570	70%	105%
2,000	1,400	1,050	893	1,400	1,943	70%	97%
2,500	1,750	1,313	1,001	1,750	2,314	70%	93%
3,000	2,100	1,575	1,110	2,100	2,685	70%	90%
3,500	2,450	1,838	1,219	2,450	3,057	70%	87%
4,000	2,800	2,100	1,328	2,800	3,428	70%	86%
25 Years of Service:							
\$1,500	\$ 750	\$ 563	\$ 782	\$ 750	\$1,345	50%	90%
2,000	1,000	750	893	1,000	1,643	50%	82%
2,500	1,250	938	1,001	1,250	1,939	50%	78%
3,000	1,500	1,125	1,110	1,500	2,235	50%	75%
3,500	1,750	1,313	1,219	1,750	2,532	50%	72%
4,000	2,000	1,500	1,328	2,000	2,828	50%	71%
15 Years of Service:							
\$1,500	\$ 450	\$338	\$ 782	\$ 450	\$1,120	30%	75%
2,000	600	450	893	600	1,343	30%	67%
2,500	750	563	1,001	750	1,564	30%	63%
3,000	900	675	1,110	900	1,785	30%	60%
3,500	1,050	788	1,219	1,050	2,007	30%	57%
4,000	1,200	900	1,328	1,200	2,228	30%	56%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit. The benefit is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 62 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.



Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(LT-8(65) Benefit Program is Years of Credited Service
times: 2.00% of FAS ¹ to age 65)
1.50% of FAS ¹ at age 65)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
\$1,500	\$1,050	\$ 788	\$ 1,003	\$1,050	\$1,791	70%	119%
2,000	1,400	1,050	1,145	1,400	2,195	70%	110%
2,500	1,750	1,313	1,285	1,750	2,598	70%	104%
3,000	2,100	1,575	1,426	2,100	3,001	70%	100%
3,500	2,450	1,838	1,567	2,450	3,405	70%	97%
4,000	2,800	2,100	1,707	2,800	3,807	70%	95%
25 Years of Service:							
\$1,500	\$ 750	\$ 563	\$ 1,003	\$ 750	\$1,566	50%	104%
2,000	1,000	750	1,145	1,000	1,895	50%	95%
2,500	1,250	938	1,285	1,250	2,223	50%	89%
3,000	1,500	1,125	1,426	1,500	2,551	50%	85%
3,500	1,750	1,313	1,567	1,750	2,880	50%	82%
4,000	2,000	1,500	1,707	2,000	3,207	50%	80%
15 Years of Service:							
\$1,500	\$ 450	\$338	\$ 1,003	\$ 450	\$1,341	30%	89%
2,000	600	450	1,145	600	1,595	30%	80%
2,500	750	563	1,285	750	1,848	30%	74%
3,000	900	675	1,426	900	2,101	30%	70%
3,500	1,050	788	1,567	1,050	2,355	30%	67%
4,000	1,200	900	1,707	1,200	2,607	30%	65%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit. The benefit is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.



Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(LT-10(65) Benefit Program is Years of Credited Service
times: 2.00% of FAS ¹ to age 65)
1.60% of FAS ¹ at age 65)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
\$1,500	\$1,050	\$ 840	\$ 1,003	\$1,050	\$1,843	70%	123%
2,000	1,400	1,120	1,145	1,400	2,265	70%	113%
2,500	1,750	1,400	1,285	1,750	2,685	70%	107%
3,000	2,100	1,680	1,426	2,100	3,106	70%	104%
3,500	2,450	1,960	1,567	2,450	3,527	70%	101%
4,000	2,800	2,240	1,707	2,800	3,947	70%	99%
25 Years of Service:							
\$1,500	\$750	\$ 600	\$ 1,003	\$ 750	\$1,603	50%	107%
2,000	1,000	800	1,145	1,000	1,945	50%	97%
2,500	1,250	1,000	1,285	1,250	2,285	50%	91%
3,000	1,500	1,200	1,426	1,500	2,626	50%	88%
3,500	1,750	1,400	1,567	1,750	2,967	50%	85%
4,000	2,000	1,600	1,707	2,000	3,307	50%	83%
15 Years of Service:							
\$1,500	\$ 450	\$360	\$ 1,003	\$ 450	\$1,363	30%	91%
2,000	600	480	1,145	600	1,625	30%	81%
2,500	750	600	1,285	750	1,885	30%	75%
3,000	900	720	1,426	900	2,146	30%	72%
3,500	1,050	840	1,567	1,050	2,407	30%	69%
4,000	1,200	960	1,707	1,200	2,667	30%	67%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit. The benefit is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.



Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(LT-14(65) Benefit Program is Years of Credited Service
times: 2.00% of FAS ¹ to age 65)
1.75% of FAS ¹ at age 65)

Final Average Salary (FAS) ¹	LAGERS BENEFIT ³		Estimated Social Security ²	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
\$1,500	\$1,050	\$ 919	\$ 1,003	\$1,050	\$1,922	70%	128%
2,000	1,400	1,225	1,145	1,400	2,370	70%	119%
2,500	1,750	1,531	1,285	1,750	2,816	70%	113%
3,000	2,100	1,838	1,426	2,100	3,264	70%	109%
3,500	2,450	2,144	1,567	2,450	3,711	70%	106%
4,000	2,800	2,450	1,707	2,800	4,157	70%	104%
25 Years of Service:							
\$1,500	\$ 750	\$ 656	\$ 1,003	\$ 750	\$1,659	50%	111%
2,000	1,000	875	1,145	1,000	2,020	50%	101%
2,500	1,250	1,094	1,285	1,250	2,379	50%	95%
3,000	1,500	1,313	1,426	1,500	2,739	50%	91%
3,500	1,750	1,531	1,567	1,750	3,098	50%	89%
4,000	2,000	1,750	1,707	2,000	3,457	50%	86%
15 Years of Service:							
\$1,500	\$ 450	\$ 394	\$ 1,003	\$ 450	\$1,397	30%	93%
2,000	600	525	1,145	600	1,670	30%	84%
2,500	750	656	1,285	750	1,941	30%	78%
3,000	900	788	1,426	900	2,214	30%	74%
3,500	1,050	919	1,567	1,050	2,486	30%	71%
4,000	1,200	1,050	1,707	1,200	2,757	30%	69%

¹ "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

² "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit. The benefit is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2023 - it does not include any amounts which might be payable to an eligible spouse or children.

³ Amounts are shown to nearest \$1, for simplicity; actual amounts are to nearest 1¢.



November 29, 2023 E-mail

Mr. Bill Betts
Executive Director
Missouri Local Government
Employees Retirement System
P.O. Box 1665
Jefferson City, Missouri 65102

Dear Mr. Betts:

Enclosed is the report of the February 28, 2023 Supplemental Actuarial Valuation of LAGERS benefits for the employees of:

The City of Willard

Sincerely,
Gabriel, Roeder, Smith & Company

A handwritten signature in black ink that reads "Mita Drazilov". The signature is written in a cursive, flowing style.

Mita D. Drazilov, ASA, FCA, MAAA

MDD:rmg
Enclosure

CITY OF WILLARD, MISSOURI

224 W. Jackson Street P.O. Box 187 Willard, MO 65781 417-742-3033 417-742-3080 Fax



Agenda Item #12

Pool basin sandblasting and painting bid approval.

Discussion/Vote

Pool Basin Sandblasting and Painting				
Company	Years in Service	Total Bid	References	Location
CCCIMW, LLC	13 years	\$ 106,384.00	City of Chillicothe-Mo Irvinbilt Construction (City of Kirksville, Mo Aquatic Center) City of Chesterfield, MO	St. Charles, MO
Mongan Painting and Sandblasting	23 years	\$ 73,000.00	McCown Gordan Construction-Lions Park Pool Kansas City Country Club-KCCC Clubhouse Pool City of Nixa-Nixa Aquatic Center	Rich Hill, MO
USA Construction	10 years	\$ 155,296.00	City of Atlanta Laurel Natatorium Fern Ridge	Cumming, GA

Amount budgeted for project:

\$70,000

CITY OF WILLARD, MISSOURI

224 W. Jackson Street P.O. Box 187 Willard, MO 65781 417-742-3033 417-742-3080 Fax



Agenda Item #13

**Ordinance authorizing the Mayor to enter into a
contract/agreement with Blue Signal for Professional
Recruiting Services
(1st and 2nd Read) Discussion/Vote**

First Reading: 01/22/2024

Second Reading: 01/22/2024

Council Bill No.: 24-05

Ordinance No.: 240122

AN ORDINANCE

ACCEPTING THE AGREEMENT WITH BLUE SIGNAL FOR PROFESSIONAL RECRUITMENT SERVICES, AND AUTHORIZING THE MAYOR TO EXECUTE ALL NECESSARY DOCUMENTS, ON BEHALF OF THE CITY OF WILLARD.

WHEREAS, the City of Willard desires to procure Professional Recruitment Services to fill the office of City Administrator for the City; and

WHEREAS, the City of Willard reviewed four firms for Professional Recruiting Services and Blue Signal was selected and awarded the contract for said services to be provided to the CITY on a non-exclusive basis; and

WHEREAS, Blue Signal and the City of Willard have agreed to certain benefits which are set forth below.

NOW THEREFORE, BE IT HEREBY ORDAINED AND RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF WILLARD, GREENE COUNTY, MISSOURI, AS FOLLOWS:

Section 1: That the Mayor, on behalf of the City of Willard, Missouri is hereby authorized to accept the agreement with Blue Signal to provide the services described in Exhibit "A".

Section 2: This Ordinance shall be in full force and effect from and after the date of its passage by the Board of Aldermen and approval of the Mayor.

Mayor Sam Baird

ATTEST: _____, Dona Slater, City Clerk

Approved as to form: _____, City Attorney

READ TWO TIMES AND PASSED AT A MEETING OF THE BOARD OF ALDERMEN OF THE CITY OF WILLARD, MISSOURI ON THE 22nd DAY OF JANUARY 2024.

CONTINGENCY SEARCH AND CONFIDENTIALITY AGREEMENT

This Agreement is entered into by and between **Blue Signal, LLC** (hereinafter “Blue Signal”) and **City of Willard** (hereinafter “CLIENT”) and any subsidiaries or affiliates of said CLIENT regarding the search and placement of candidates. The undersigned do hereby agree to the following terms and conditions:

1. **Scope of Services:** Blue Signal is hereby engaged to perform recruitment search assignments and staffing services for CLIENT on various roles and positions.
2. **Terms:**
 - a. Blue Signal will search, screen, and present candidates meeting the specific qualifications for the positions within the CLIENT Company.
 - b. CLIENT will owe a fee or fees to Blue Signal in accordance with the terms of this Agreement when a candidate that was presented to CLIENT by Blue Signal is hired by CLIENT.
 - c. Blue Signal shall have exclusive rights as the only agent of record for CLIENT’s proposed searches for thirty (30) days from the date of the search assignment unless otherwise modified in writing.
3. **Contingency Fee:** CLIENT agrees to pay Blue Signal as follows:
 - a. The agreed contingency fee is **30%** of the candidate’s estimated annual total taxable income.
 - b. Should the organization hire a candidate on a part-time or contractual basis (instead of full-time basis), the fee shall be paid monthly based on candidate’s monthly earnings until a total amount of two thousand and eighty hours (2,080) have been worked. If hired on a part-time or contractual basis and converted to a full-time employee prior to reaching 2080 hours worked, a conversion rate will be charged as follows:
$$30\% \text{ fee} \times \text{Annual Total Taxable Income} \times \frac{(2,080 \text{ hrs.} - \text{hrs. worked prior to conversion})}{2,080}$$
 - c. Blue Signal reserves the right to determine an estimate of the candidate's estimated total taxable income for the purpose of computing the fee. This may include base salary, bonuses, commissions, equity, and all other taxable items.
4. **Payment**
 - a. Payment is due **ten (10) days** after the candidate's start date.
 - b. Late invoices will be subject to interest charges at a rate of one and one-half percent (1.5%) monthly.
 - c. A fee is owed if the candidate is hired for any position within the CLIENT’s organization, or through any of its subsidiaries or affiliates, whether that be full time, part time, or on a contract basis.
 - d. If collection services are required, Blue Signal reserves the right to request reimbursement for the collection and attorneys’ fees that were incurred due to the CLIENT’s failure to pay.
 - e. Should any breach of this contract occur that results in hiring of a candidate otherwise referred by Blue Signal per the terms of this document, CLIENT will be responsible for resulting fees in accordance with this Agreement.

5. **Replacement Guarantee:**



- a. Blue Signal will provide a replacement guarantee by crediting the fee paid for a candidate on a prorated monthly basis should the candidate's employment terminate within **12 months** of his/her starting date.
- b. Blue Signal's replacement guarantee is specific to the original role and valid for one (1) role. The guarantee applies to permanent hires only. Any excess funds after the initial replacement search cannot be "held" on CLIENT's account or carried over to another replacement search or invoice.
- c. If CLIENT hires a replacement candidate directly or referred by an entity other than Blue Signal, the replacement credit is considered "used" and void.
- d. In the event of termination or resignation due to elimination or restructuring of the position, downsizing, or relocation of the workplace, all guarantees are void.
- e. Guarantee will not be valid if payment is not received by the due date.

6. Confidentiality:

- a. Blue Signal agrees to only divulge, publish, or communicate any information regarding CLIENT to further the Scope of Services. CLIENT agrees that all information provided to CLIENT regarding a specific candidate is confidential and proprietary. CLIENT will not forward candidate information to any third party or contact any entity or person related to potential candidate without prior notification to and written agreement from Blue Signal.
- b. CLIENT further agrees, upon elimination of candidate for consideration for a particular placement, to note Blue Signal as the source of this information and to conduct any new contact with candidate through Blue Signal for a period of one (1) year.
- c. Blue Signal further agrees that express consent and authorization of any candidate submitted will be obtained through our *Blue Signal Non-Disclosure Agreement and Authorization for Release of Resume*.

7. Communication:

- a. CLIENT understands the extensive efforts put forth in the entirety of a recruitment search process and realizes that Blue Signal will devote considerable time, expense, and effort to accomplish successful completion of search assignment(s) with integrity and thorough processes. In consideration of Blue Signal's commitment of time and effort to find qualified candidates, CLIENT agrees to provide timely feedback regarding the status of submitted candidates. Blue Signal will not present any candidate for consideration to CLIENT unless the job position has been discussed with the candidate and the candidate has agreed in writing that he/she should be submitted into consideration. Prior to submission of the candidate's credentials to CLIENT, Blue Signal will confirm that the candidate is not currently interviewing with CLIENT. Further, Blue Signal will confirm the candidate has not authorized their resume to be submitted to CLIENT via other agents of the CLIENT within the last 12 months regarding employment.
- b. Any candidates submitted/presented by Blue Signal to CLIENT will be recognized as a presentation by Blue Signal unless the CLIENT notifies Blue Signal in writing within two (2) business days that the candidate has already applied or is being actively considered for the specified position within the company.
- c. If the candidate is not cleared within the time frame, then it will be presumed that it was Blue Signal's actions that provided the opportunity to the candidate and CLIENT will be liable for any resulting agency fee to Blue Signal. The CLIENT must also provide Blue Signal written, dated documentation of both (i) communication from the candidate and (ii) the candidate's scheduled interview within the last thirty (30) days.
- d. If a candidate referred by Blue Signal has submitted their resume directly to CLIENT or is found in CLIENT's database and has not been contacted about or interviewed for this



position within the last thirty (30) days, Blue Signal will be considered the source of the referral and CLIENT will be liable for any resulting agency fee to Blue Signal.

- e. Blue Signal will be recognized as having submitted/presented the candidate for one (1) year from the later of (i) initial submission/presentation or (ii) the most recent communication from Blue Signal to CLIENT regarding the candidate.

8. Legal:

- a. Blue Signal refers all qualified candidates based on experience and education, without regard to race, color, religion, age, sex, national origin, disability status, genetics, protected veteran status, sexual orientation, gender identity or expression, or any other characteristic protected by federal, state, or local laws.
- b. This Agreement shall be construed according to the laws of the State of Arizona. Furthermore, should it become necessary to enforce any of the terms of this Agreement, the party seeking enforcement will do so in the State of Arizona.

9. Entire Agreement: This Agreement contains the entire understanding between Blue Signal and CLIENT and supersedes all previous verbal and written agreements. No provision of this Agreement may be changed or modified except by written agreement signed by Blue Signal and CLIENT. This Agreement is effective from the date of signing and remains valid until either party terminates the agreement for any reason. Notification of termination must be in writing.

Blue Signal, LLC

CLIENT

By: _____

By: _____

Print: Matthew D Walsh

Print: _____

Title: Executive Vice President

Title: _____

Date: _____

Date: _____

CITY OF WILLARD, MISSOURI

224 W. Jackson Street P.O. Box 187 Willard, MO 65781 417-742-3033 417-742-3080 Fax



Agenda Item #14

Jackson Street Overlay Status Report

CITY OF WILLARD
INTERNAL MEMORANDUM

DATE: January 22, 2024

TO: Mayor Baird and BOA

FROM: S. D. Bodenhamer

RE: Jackson Street Overlay Status

PROJECT STATUS

- We encountered an issue with MoDOT regarding Disadvantaged Business Enterprises (DBE). CJW, Inc. had estimated 6%, however, MoDOT has determined that it be 0%. We will amend the work authorization with CJW reflecting the new DBE and should be able to proceed with the project.

CITY OF WILLARD, MISSOURI

224 W. Jackson Street P.O. Box 187 Willard, MO 65781 417-742-3033 417-742-3080 Fax



Agenda Item #15

Sanitary Sewer Project Status Report

CITY OF WILLARD
INTERNAL MEMORANDUM

DATE: January 22, 2024

TO: Mayor Baird and BOA

FROM: S. D. Bodenhamer

RE: Sanitary Sewer Project Status

COMMUNITY FUNDING PARTNERSHIP (94 Lift Station and Force Main)

Status of components:

- Allgeier Martin continues design work and materials availability investigation.
- Allgeier Martin is hydraulic modeling the force main design.
- Allgeier Martin has completed approximately 40% of field surveying due to inclement weather. Field survey work from 94 Lift Station to Old Willard Road is complete.
- Civil Rights Compliance
 - I have been drafting policies to come into compliance. I have entered into a 180-day agreement, as of 10-18-23 with the EPA regarding this issue.

MEADOWS CONNECTION TO CITY OF SPRINGFIELD

- Allgeier Martin has started design work and materials availability investigation.
- Allgeier Martin will has delayed field surveying due to inclement weather and easement investigations.
- We are continuing to pursue landowners in easement discussions for the best routing of the gravity sewer.

CITY OF WILLARD, MISSOURI

224 W. Jackson Street P.O. Box 187 Willard, MO 65781 417-742-3033 417-742-3080 Fax



Agenda Item #17

Unfinished Business

1. Discussion of Water and Sewer rate study options



January 17, 2024

Ms. Donna Stewart
City of Willard
224 W Jackson
Willard, MO 65781

SENT VIA: Email
(ca@cityofwillard.org)

RE: Rate Study, Water Study Update, and DNR 5 Year Supervised Program
Water System Study

Dear Ms. Stewart:

Thank you for giving Cochran the opportunity to submit this work order to provide professional engineering services. In accordance with our discussions with City Staff, we offer the following professional services:

ITEM NO. 1: WATER RATE STUDY

SCOPE OF WORK:

1. Review financial data from water system audits to determine annual expenses and annual revenue.
2. Review existing debt service amortization.
3. Review upcoming 10 year capital improvements to determine future cash expenses and future financing.
4. Research surrounding community's residential and commercial water usage rates, connection fees, and impact fees.
5. Analyze actual city costs to perform water connections.
6. Prepare exhibits and graphs depicting the research results.
7. Prepare report summarizing research findings and developing a user rate and fee structure for the City. User rate will be recommended and established to make the account self sufficient and establish reserve funds as requested by the city.
8. Methodology for implementing rate increases will be recommend in the report.

ITEM NO. 1 LUMP SUM FEE: \$12,500.00

ITEM NO. 2: SEWER RATE STUDY

SCOPE OF WORK:

1. Review financial data from sewer system audits to determine annual expenses and annual revenue.
2. Review existing debt service amortization.
3. Review upcoming 10 year capital improvements to determine future cash expenses and future financing.
4. Research surrounding community's residential and commercial sewer usage rates, connection fees, and impact fees.
5. Analyze agreement with the City of Springfield to determine existing and future wholesale treatment expenses.
6. Analyze financial viability for the city to construct its own wastewater treatment plant.
7. Prepare exhibits and graphs depicting the research results.

Ms. Donna Stewart
 City of Willard
 Proposal – Rate Study, Water Study Update & 5-Year Supervised Program
 January 17, 2024

8. Prepare report summarizing research findings and developing a user rate and fee structure for the City. User rate will be recommended and established to make the account self sufficient and establish reserve funds as requested by the city.
9. Methodology for implementing rate increases will be recommend in the report.

ITEM NO. 2 LUMP SUM FEE: \$17,500.00

ITEM NO. 3: WATER STUDY UPDATE / 5 YEAR DNR SUPERVISED PROGRAM APPROVAL

SCOPE OF WORK:

Cochran will apply to renew the 5-Year Supervised Program on the City's behalf. The renewal will update the 2018 Owner Supervised Program. The report shall include a Master Plan showing the City's anticipated Water System Improvements and a projected completion date of each project. The Supervised Program will contain the required elements as per Section 1.8 of the "Minimum Design Standard for Missouri Community Water Systems."

1. Update population information.
2. Update historical water usage information and projected water usage.
3. Update system mapping to include recently completed projects.
4. Prepare hydraulic model of the water system to evaluate system performance under average day, peak flow, and fire flow conditions.
5. Cursorary evaluation of supply capacity of existing wells compared to average day and maximum day demand. Analysis will include firm capacity evaluation.
6. Cursorary evaluation of storage capacity compared to average day demand.
7. Update report to show completed projects and additional recommended projects.
8. Update cost estimates for projects to remain in the owner supervised program and provide cost estimates for newly recommended projects.
9. It is anticipated that newly recommended projects will be identified by city staff or identified during the cursory evaluation performed by Cochran.

ITEM NO. 3 LUMP SUM FEE: 25,000.00

SERVICES NOT INCLUDED:

1. Full Water System Master Study
2. Environmental/Geotechnical/Wetlands/Asbestos/Fire Flow Studies or Reports
3. Recording and Permit Fees
4. Construction Documents and Specifications
5. Topographic, Utility, and Boundary Survey
6. Field Location of System Valves and Hydrants
7. In depth evaluation of the Water Treatment Plant or Production Capabilities
8. Water Tower Inspection Reports

OWNER'S RESPONSIBILITY:

1. The Owner shall give prompt and thorough consideration to all documents laid before him. Prompt decisions will be required if project is to proceed on schedule.
2. Owner shall provide pertinent system and financial data requested by the Engineer.

TOTAL FEE:

ITEM NO. 1: WATER RATE STUDY	\$ 12,500.00
ITEM NO. 2: SEWER RATE STUDY	\$ 17,500.00
ITEM NO. 3: WATER STUDY UPDATE / 5 YEAR DNR SUPERVISED PROGRAM APPROVAL	\$ 25,000.00
TOTAL:	\$ 55,000.00

1. Reimbursable Expenses – Mileage, long distance telephone calls, courier, in-house and out-of-house printing charges, etc. are not included in the above fees and will be billed to the Client at cost. It is estimated that the reimbursable expenses will not exceed **\$250.00**.
2. Trips to Site – We have included two (2) trips to the site for meetings with the City in our base fee. Additional trips will be billed as reimbursable expenses above and beyond the estimated fee.
3. Any tasks in addition to those specifically described above, will be billed as extras on a time and materials basis using the attached rates.
4. Billing for Cochran fees and reimbursable expenses will be submitted monthly.

TIME OF PERFORMANCE:

We will make every effort to complete the project within the Owner's time frame and according to schedule. Cochran will not, however, be responsible for delays caused by events beyond our control.

TERMS AND CONDITIONS:

Attached to this proposal is a copy of the Cochran Standard Terms and Conditions. These terms and conditions shall apply to this proposal for professional services, which can also serve as a letter agreement. This document is enclosed for your review and reference.

GENERAL:

The terms and conditions of this contract shall apply to all work performed for the benefit of the project, any contiguous property that may be acquired at a later date, and any work performed off the site that benefits the project (permits, licenses, easements, etc.).

Cochran's reputation is based on understanding and meeting all the project objectives of our clients. We look forward to having an opportunity to demonstrate that responsiveness by providing timely and cost effective professional services.

If you would like to authorize Cochran to perform the professional services outlined in this proposal, please indicate your acceptance of the terms of this letter agreement by signing in the space provided below **AND** initializing **ALL** other pages. Return one (1) copy for our contract files.

If you have any questions or changes regarding this proposal, please contact me at 417-595-4108. Thank you.

THIS CONTRACT CONTAINS A BINDING ARBITRATION PROVISION, WHICH MAY BE ENFORCED AT COCHRAN'S OPTION.

Sincerely,



Tim Schowe
Cochran

Acceptance:
City of Willard

By: _____

Title: _____

Date: _____

Attachments: Standard Charge-Out Rates
Cochran Terms & Conditions



2024 Hourly Fee Schedule

The following is a list of hourly rates for our Fee Service Contracts.
Effective January 1, 2024, these rates will apply to all projects performed on a time and expense basis.

<u>Title</u>	<u>Charge-Out</u>
Principal/Vice President	\$ 230.00
Department/Division Manager	\$ 195.00
Senior Project Manager	\$ 185.00
Project Manager	\$ 175.00
Project Engineer 1	\$ 160.00
Project Engineer 2	\$ 150.00
Design Engineer 1	\$ 130.00
Design Engineer 2	\$ 120.00
Design Engineer 3	\$ 110.00
Senior Architect	\$ 175.00
Project Architect 1	\$ 160.00
Project Architect 2	\$ 145.00
Design Architect 1	\$ 135.00
Design Architect 2	\$ 120.00
Managing Surveyor	\$ 160.00
Surveyor 1	\$ 150.00
Surveyor 2	\$ 140.00
Surveyor 3	\$ 125.00
Senior Field Manager	\$ 125.00
Field Manager	\$ 85.00
Inspector	\$ 65.00
MoDOT Certified Technician	\$ 70.00
Engineer/Survey Tech 1	\$ 120.00
Engineer/Survey Tech 2	\$ 110.00
Engineer/Survey Tech 3	\$ 100.00
Engineer/Survey Tech 4	\$ 80.00
Secretary	\$ 80.00
One Man Survey Crew	\$ 140.00

Note:

*Survey Field crew prices will vary depending upon the Survey Tech assigned to the project.
*Overtime rate of 1.5 times the regular rate will be charged for hours worked after 8 hours per day, Saturdays, Sundays, or Holidays.

COCHRAN STANDARD TERMS AND CONDITIONS

1. Unless expressly stated in the attached proposal letter ("Proposal"), the Proposal must be accepted in writing within thirty days or the Proposal is void and unenforceable.
2. The acceptance of the Proposal is conditioned upon these Terms and Conditions and the terms of the Proposal, which shall be the only terms and conditions applicable to any agreement between Cochran and Client. Requesting performance of the work by Cochran, sending a notice to proceed with the work, or an acknowledgment of the Proposal by the issuance of a purchase order by Client, notwithstanding any terms additional to or different from those contained herein, shall be deemed to be an acceptance of these Terms and Conditions by Client.
3. The Proposal and these Terms and Conditions constitute the entire agreement ("Contract") between Cochran and the Client for the services identified in the Proposal. All prior proposals, negotiations, representations, recommendations, statements or agreements made or entered into prior to or contemporaneously with this Contract, whether oral or in writing, are superseded by this Contract unless they are expressly incorporated herein by reference. Any terms contained in any communication from Client which are inconsistent with the Contract shall not be binding upon Cochran.
4. Cochran may submit invoices on not less than a monthly basis. Cochran's invoices are due and payable within fifteen (15) days of the submission of each invoice. Interest will accrue at the rate of one and one-half percent (1.5%) per month on all unpaid invoices from the date payment was due. In the event that Client disputes an invoice, Client will pay the undisputed portion of the invoice and provide a written explanation to Cochran of the basis for Client's dispute. If Client fails to pay in full any of Cochran's invoices, Cochran may immediately, without waiving any other rights it may have, suspend work pending resolution of the payment dispute. Client's failure to pay any of Cochran's invoices in full shall be considered a material breach of this Contract.
5. Unless specifically stated to the contrary in the Proposal, reimbursable expenses are in addition to the amounts identified for Cochran's fees for basic and additional services. Reimbursable expenses shall include, but are not limited to: Client-authorized out-of-town travel, transportation, and subsistence expenses; fees paid for securing approval of jurisdictional authorities; postage, courier, or other delivery fees; material costs for models, mock-ups, or other presentation media; photographic film and development expenses.
6. This Contract is binding upon the heirs, successors and assigns of the parties hereto and may not be assigned by either party without the prior written consent of the other party.
7. Nothing in this Contract is intended to create any enforceable third party rights against Client or Cochran.
8. Cochran will perform all of its services consistent with that degree of skill and learning ordinarily used under the same or similar circumstances by the members of Cochran's profession working in the same locale.
9. If, and to the extent that Cochran's scope of work includes construction phase services, any such services shall be provided in accordance with and governed by the applicable terms of AIA Document A201 General Conditions of the Contract for Construction, 2007 Edition ("General Conditions") If there is a conflict between the General Conditions and this Contract, this Contract will control.
10. When making any interpretation or decision as required by the General Conditions, Cochran will not show partiality to any party, and shall not be liable for interpretations or decisions rendered in good faith.
11. Cochran has no responsibility or obligation to supervise or direct the work activities of the Client's employees and representatives, or any construction contractors, sub-contractors or any of their employees, or other persons not employed by Cochran.
12. Cochran will abide by any job-site safety programs identified in writing by the Client but will not be responsible for job-site safety of any persons not directly employed by Cochran.
13. Cochran has no responsibility or obligation with respect to the construction means, methods, sequencing or procedures of any construction contractors, sub-contractors or any of their employees.
14. Cochran is not responsible for the failure of any contractor to perform work properly and in accordance with any applicable documents, plans, specifications, codes or standards.
15. Cochran is not responsible for the identification of unsafe conditions, nor for the identification, handling, or removal of hazardous and/or toxic substances found on or brought to the site. Prior to the start of work, the Client shall disclose and identify in writing to Cochran, to the best of Client's knowledge, all hazardous and/or toxic substances located on the site. Client agrees to defend, indemnify and hold Cochran harmless from and against all claims, demands and liabilities of any kind or nature resulting from any hazardous and/or toxic substances that are found on the site and which were not identified by Client – even if not known by Client.
16. Cochran will have no obligation to commence its work until receipt of a written notice-to-proceed from Client and all other information required to be provided by Client. Cochran shall complete its work within any time limits identified in the Proposal. Cochran shall be entitled to an extension of time for performance of its work due to any delays that are due to any cause beyond Cochran's reasonable control. In no event will Client be entitled to any costs, losses, expenses or damages (including, but not

limited to, claims or damages attributable to home office overhead costs, loss of profits, loss of business opportunities and/or additional financing costs) as a result of any delay caused or attributable to Cochran.

17. Cochran and Client waive any and all claims against each other for consequential, indirect, incidental and special damages arising out of or relating to this Contract, the alleged breach thereof, and/or Cochran's work; including, but not limited to, lost profits, loss of business, financing costs, extended home office overhead and similar types of damages.
18. Provided that written notice of a material breach of this Contract has been provided to the defaulting party and the defaulting party has failed to cure or taken reasonable efforts to cure its default within seven (7) calendar days of its receipt of the notice, the non-defaulting party may terminate this Contract by sending notice of termination to the defaulting party.
19. If the Contract is terminated for any reason not attributable to Cochran, Client will pay for the work performed by Cochran up to the date of termination plus all of Cochran's costs related to the termination (e.g., close-out costs, costs of terminating contracts with consultants, etc.).
20. In the event that there are any changes in applicable laws, codes or regulations after the Contract is executed that result in the need for Cochran to perform additional services and/or incur additional costs, Client shall pay Cochran for said services and costs at the rates set forth in the Proposal.
21. All documents and electronic media produced by Cochran under this Contract ("Instruments of Service") shall remain the property of Cochran, and Cochran shall retain all rights to the same, including copyrights, and they may be used by the Client only for the project identified in the Proposal. In the event of the termination of this Contract, the Client shall return the Instruments of Service to Cochran, and the Instruments of Service may not be used by the Client or a third party to complete the project without the written consent of Cochran.
22. Client and Cochran waive all rights against each other, any contractors and other professionals, and any of their respective consultants, contractors, suppliers, subcontractors, agents and employees, for damages caused by perils to the extent covered by insurance, except such rights as they may have to the insurance proceeds.
23. This Contract and the rights of the parties shall be governed by the laws of the State of Missouri.
24. Any claims, disputes, or other matters in question arising out of or relating to this Contract, the alleged breach thereof, and/or Cochran's work, at Cochran's sole election and discretion, shall be decided by binding arbitration in accordance with the Construction Industry Arbitration Rules of the AAA. A demand for arbitration must be made within a reasonable time, and before the expiration of the applicable statute of limitations. Unless it consents in writing, Cochran may not be joined in any other arbitration involving the same project. The arbitration shall be held where the project is located.
25. In the event of any dispute, claim, arbitration or litigation arising out of or relating to this Contract, the alleged breach thereof, and/or Cochran's work, the prevailing party shall be awarded its attorney's fees, expert witness fees, expenses, arbitration fees and expenses, and court costs at the trial and all appellate levels; including costs and fees related to collection efforts. Determination of which party prevailed shall be made by the judge or arbitrator(s). The determination shall be made by reviewing the claims resolved at trial or arbitration (which excludes any claims resolved prior to the taking of evidence), and then determining which party achieved the greater success by quantifying the amounts awarded the party recovering damages or obtaining relief and comparing that result to the relief and/or damages requested by that party at the trial or arbitration. If that party received less than 50% of the relief and/or damages it sought, then the other party prevailed. If that party receives more than 50% of the relief and/or damages it sought, then it prevailed. The judge or arbitrator(s) may consider the percentage of recovery when determining the amount of fees and expenses to be awarded to the prevailing party. If more than one claim is presented, then the judge or arbitrator(s) may elect to evaluate who is the prevailing party on a claim by claim basis, or in the aggregate as they deem appropriate. In making the determination of which party prevailed, the judge or arbitrator(s) shall take into consideration any settlement offers or demands made prior to trial or arbitration.
26. **THE TOTAL LIABILITY OF COCHRAN AND ANY OF COCHRAN'S CONSULTANTS FOR ANY ACTIONS, DAMAGES, CLAIMS, DEMANDS, JUDGMENTS, LOSSES, COSTS, OR EXPENSES (INCLUDING ATTORNEY'S FEES AND COURT OR ARBITRATION COSTS AND FEES) ARISING OUT OF OR RESULTING FROM COCHRAN'S OR ITS CONSULTANTS' NEGLIGENT ACTS, ERRORS, OMISSIONS OR BREACHES OF CONTRACT IS LIMITED TO THE LESSER OF THE CONTRACT PRICE OR THE AMOUNT OF PROFESSIONAL LIABILITY INSURANCE MAINTAINED BY COCHRAN AND AVAILABLE TO PAY SAID CLAIM. THIS LIMITATION OF LIABILITY IS APPLICABLE TO ALL CLAIMS THAT MAY BE ASSERTED AGAINST COCHRAN OR ITS CONSULTANTS ARISING OUT OF OR RELATING TO THE PROJECT OR THIS CONTRACT, WHETHER THE CLAIMS ARISE IN CONTRACT, TORT, STATUTE, OR OTHERWISE.**

Qualifications and References

Last update: January 19, 2024

Accessible electronically at <https://gettinggreatrates.com/>, "Freebies" link

General

GettingGreatRates, LLC, doing business as GettingGreatRates.com (GGR), was formed by Carl Brown on April 16, 2008, in Missouri as a limited liability company. GGR does *comprehensive utility rate analysis, training, and related hands-on assistance. It also produces rate setting spreadsheet templates and written guidance on rates-related issues.* GGR was formed to succeed and broaden services of its forerunner, Carl Brown Consulting, LLC, formed in 2005. GGR operates nationally from a single office in Jefferson City, Missouri. Our NAICS Code is 541618, and is described as, "utilities management consulting services."

Staff

Carl Brown serves as president of GGR.

Mr. Brown graduated from Missouri University in 1977 with a B.S. in Forestry. Through 1989, Mr. Brown managed corporate timberlands, related personnel, contracts, and operations. A corporate buyout ended that career.

From 1989 through 1991, Mr. Brown worked as a municipal lease-purchase finance originator with two municipal finance firms.

From 1991 through 1993, Mr. Brown coordinated water and sewer loans and grants with the Water Pollution Control Program of the Missouri Department of Natural Resources (MDNR). In that capacity he served as the user charge rate structure compliance officer for the Clean Water State Revolving Fund (CWSRF) loan program. He developed the pre-cursor to the rate model that is now called, "Rate Assist." This program became the State's template for compliant CWSRF rates.

From 1993 through 2005, Mr. Brown headed the Local Government Assistance Unit in the Technical Assistance Program of MDNR. He developed the "Show-me Ratemaker" program, a do-it-yourself rate calculation spreadsheet. Mr. Brown's unit helped cities and other utility providers solve technical and regulatory compliance problems, with Mr. Brown focusing on financial and rates issues.

In late 2005, Mr. Brown left State employment and launched his water and sewer rate analysis practice. In 2007, he added electric and solid waste rate analyses. In 2013, he added stormwater rate and fee analysis. In 2020, he added fire suppression service rate analysis.

Mr. Brown has completed 366 rate analyses as of the date above. He develops rate analysis and related software applications and guidance materials. That includes the book, "How to Get Great Rates," the "Rate Setting Issues Guide," the "Rate Setting Best Practices Guide," do-it-yourself spreadsheets for calculating the cost and rate impacts of capital improvements and equipment repair and replacement, and dozens of articles on rates-related issues for trade journals. Many of these resources are available at <https://gettinggreatrates.com/>. All are free downloads.

