

Our Vision - The City of Weldon Spring fosters a premier Community that is a safe place to live and enjoy life.



**CITY OF WELDON SPRING
BOARD OF ALDERMEN REGULAR MEETING
ON THURSDAY, MARCH 14, 2024, AT 7:30 P.M.
WELDON SPRING CITY HALL
5401 INDEPENDENCE ROAD
WELDON SPRING, MISSOURI 63304**

******TENTATIVE AGENDA******

A NOTICE IS HEREBY GIVEN that the Regular Board of Aldermen Meeting will be in person at 5401 Independence Road Weldon Spring, Missouri, 63304. Also, the public can attend virtually by video-conference and/or audio-conference call, you may attend the meeting on a desktop, laptop, mobile device, or telephone by following the highlighted instructions below.

Link:

<https://us02web.zoom.us/j/8163394872?pwd=aUdVRUdRUdBTVEFYUJUMEtHbm5DZz09&omn=84686793903>

**Meeting ID: 816 339 4872
Password: WS.BOA**

Or by telephone dial: 1-312-626-6799

**Meeting ID: 816 339 4872
Password: 886581**

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Our Mission - The City of Weldon Spring will provide premier public services to the Community with integrity, transparency, and fiscal responsibility.

Our Vision - The City of Weldon Spring fosters a premier Community that is a safe place to live and enjoy life.

******BOARD OF ALDERMEN REGULAR AGENDA – 3/14/24 at 7:30 PM******

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. ROLL CALL and DETERMINATION OF A QUORUM**
- 4. CITIZENS COMMENTS**

The public must be in person to speak during Citizens Comments or send comments in writing to the City Clerk (at bhanks@weldonspring.org) prior to the Board meeting. Anyone wishing to speak shall state their name, their address, and limit their remarks to 3 minutes.

5. APPROVAL OF MINUTES

- A. February 22, 2024 – Regular Board Meeting Minutes**

6. CITY TREASURER'S PACKET

- A. Paid Bills (February 16, 2024 – March 7, 2024)**
- B. Credit Card Bill (January 2024)**

7. UNFINISHED BUSINESS

- A. An Ordinance Amending Section 340.117 (C) of the Municipal Code of the City of Weldon Spring, Missouri, to Address the operation of Golf Carts on City Streets, Alleyways, and Pathways and Matters Relating Thereto – Alderman Clutter**
****TABLED****

8. NEW BUSINESS

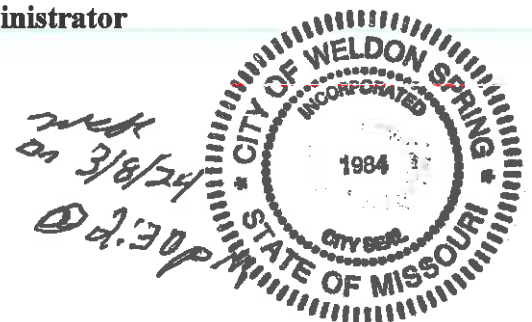
- A. An Ordinance Adopting & Enacting a New Code of Ordinances of the City of Weldon Spring, County of St. Charles, State of Missouri; Establishing the Same; Providing for the Repeal of Certain Ordinances Not Included Therein, Except as Herein Expressly Provided; Providing for the Manner of Amending Such Code of Ordinances Providing Penalty for the Violation Thereof; & Providing When the Ordinance Shall Become Effective – Alderman Conley (2023 Statutory Update)**
- B. An Ordinance Amending Section 620.010 (C) of the City of Weldon Spring, Missouri, Municipal Code Relating to Conditions For Sales of Fireworks & Matters Relating Thereto– Alderman Yeager**
- C. FY 2023 Audit – Alderman Yeager**
- D. ROW Mowing Contract 2024 Extension – City Administrator**

9. REPORTS & COMMITTEES

- A. Public Safety Report – SCCPD Representative**
- B. Parks & Recreation Advisory Committee (PRAC) Report – Alderman Martiszus**
- C. City Administrator Report (Informational) – City Administrator**

10. RECEIPTS & COMMUNICATIONS

11. ADJOURNMENT



**CITY OF WELDON SPRING
REGULAR MEETING OF THE BOARD OF ALDERMEN
FEBRUARY 22, 2024**

CALL TO ORDER: The Weldon Spring Board of Aldermen met for their regular meeting at Weldon Spring City Hall, 5401 Independence Road on Thursday, February 22, 2024, at 7:30 PM with Mayor Donald Licklider presiding.

PLEDGE OF ALLEGIANCE: Mayor Licklider asked everyone in attendance to stand and join in reciting the Pledge of Allegiance.

ROLL CALL AND DETERMINATION OF QUORUM: On a roll call, the following Aldermen were present:

Ward 1:	Alderman Clutter	
Ward 2:	Alderman Conley	Alderman Kolb
Ward 3:		Alderman Baker*

Note: Aldermen Baker joined the meeting as a video conferencing participant via Zoom.

Alderman Martiszus and Alderman Yeager were absent. A quorum was declared.

Also, present were Mayor Licklider, Don Stolberg (City Administrator), and Bill Hanks (City Clerk).

PUBLIC COMMENTS:

There were no public comments at this time.

MINUTES:

February 8, 2024 – Work Session Minutes: Alderman Clutter moved to approve the minutes from the February 8, 2024, work session, with one grammatical correction. The motion was seconded by Alderman Conley. **Motion carried** with 4 ayes.

February 8, 2024 – Regular Board Meeting Minutes: Alderman Clutter moved to approve the minutes from the February 8, 2024, regular meeting, with one grammatical correction. The motion was seconded by Alderman Kolb. **Motion carried** with 4 ayes.

TREASURER'S REPORT:

Alderman Clutter made a motion to accept the Treasurer's packet of paid bills from February 2, 2024, to February 14, 2024. The motion was seconded by Alderman Kolb. **Motion carried** with 4 ayes.

UNFINISHED BUSINESS:

Bill #1215 – An Ordinance Authorizing the City of Weldon Spring, Missouri, to Issue Its Taxable Industrial Revenue Bonds (CSI Leasing, Inc. Project) Series 2-24, in a Principal Amount not to Exceed \$18,000,000 for the Purpose of Providing Funds to Pay the Costs of Acquiring, Constructing, & Equipping A Facility for an Industrial Development project in the City; Approving A Plan for the Project; & Authorizing the City to Enter into Certain Agreements & Take Certain Other Actions in Connection with the Issuance of the Bonds: Alderman Clutter made a motion to approve Bill #1215 for its second and final reading by title only. Alderman Conley seconded the motion.

On a roll call vote, the Bill #1215 was placed as Ordinance 24-03 as followed:

AYES: 4 – Baker, Clutter, Conley, and Kolb
NOES: 0
ABSENT: 2 – Martiszus and Yeager

NEW BUSINESS:

St. Charles County Economic Development Council 2024-2026 Common Agreement: Alderman Clutter moved to authorize the City to pay \$6,000 to the St. Charles County Economic Development Council for their services and approved the 2024-2026 Common Agreement, seconded by Alderman Conley. **Motion carried** with 4 ayes.

Bill #1216 - An Ordinance Amending Section 340.117 (C) of the Municipal Code of the City of Weldon Spring, Missouri, to Address the operation of Golf Carts on City Streets, Alleyways, and Pathways and Matters Relating Thereto: Alderman Clutter moved to introduce Bill #1216 for its first reading by title only. Alderman Kolb seconded the motion and the **motion carried**.

After a lengthy discussion, the Board decided to change 8C to seven (7) feet wide instead six (6) feet wide on the second page of the proposed Bill.

Bill #1216 was tabled in accordance with the City Code.

Spring 2024 Newsletter Content: Alderman Baker made a motion to approve the content as submitted for the upcoming Spring 2024 Newsletter. The motion was seconded by Alderman Clutter. **Motion carried** with 4 ayes.

REPORTS AND COMMITTEES:

Architectural Review Commission (ARC): Alderman Clutter stated that ARC is renewing their discussion on front-entry garages.

City Administrator Report: The City Administrator Report was submitted to the Board prior to the meeting.

Mr. Stolberg (City Administrator) stated that he received confirmation today that the final two license plate reader (LPR) cameras were installed today.

There was a brief discussion on the process to update the City's right-of-way mowing contract.

Alderman Clutter stated that the Finance Committee is meeting on February 28, 2024, at 2:30 PM to review the FY 2023 Audit.

CLOSED SESSION:

There was no closed session needed during this meeting.

Alderman Baker made a motion to authorized the City to spend up to \$12,000 to buy out the contract from Robert Half for the new candidate for the City Treasurer position.

ADJOURNMENT:

Alderman Kolb moved to adjourn the meeting at 8:28 PM, seconded by Alderman Clutter. **Motion carried** with 4 ayes.

Respectfully submitted,

William C. Hanks, City Clerk

**PAID BILLS TO BE APPROVED
FEBRUARY 16, 2024 -- MARCH 7, 2024**

EXCEPT FOR THE ITEMS NOTED, THE ATTACHED LIST IS APPROVED BY THE BOARD OF ALDERMAN FOR PAYMENT. APPROVED THIS
7TH DAY OF MARCH 2024 _____, MAYOR

CLAIMS REPORT 02/14-03/04/24									
VENDOR	REFERENCE	AMOUNT	CHECK #	CHECK DATE					
AMEREN MISSOURI	TRAFFIC CAMERAS 2/1-2/13/24	\$7.98	10240120	2/21/2024					
ANIMAL CARE SERVICE INC	REMOVAL DECEASED DEER JAN 24	\$125.00	10240122	2/26/2024					
BANKCARD SVCS - CENTRAL BANK	MITCHELL PROJECT MANAGEMENT	\$3,924.20	10240121	2/22/2024					
BRIAN THIEMANN	FIRST INSTALLMENT	\$4,000.00	16827	2/20/2024					
BUILDINGSTARS OPERATIONS INC	MONTHLY HOUSEKEEPING	\$240.00	10240119	2/20/2024					
CARTRIDGE CENTER INC	PRINTER SUPPLIES DRUM	\$59.00	9811	2/26/2024					
COCHRAN	WOLFTRUM TRAIL EXTENSION	\$177.00	9808	2/20/2024					
ICC COMMUNITY DEVELOP SOLUTION	LASERFICHE 2024 DUES	\$420.00	9814	3/4/2024					
CUIVRE RIVER ELECTRIC	MONTHLY ELECTRIC COMMERCIAL	\$355.63	10240132	3/4/2024					
CUIVRE RIVER ELECTRIC	MONTHLY ELECTRIC SHED	\$257.06	10240133	3/4/2024					
CUIVRE RIVER ELECTRIC	MONTHLY ELECTRIC CABIN	\$34.80	10240134	3/4/2024					
CUIVRE RIVER ELECTRIC	MONTHLY ELECTRIC BARN	\$42.00	10240135	3/4/2024					
DELTA DENTAL OF MISSOURI	EMPLOYEES DENTAL INSURANCE mar	\$263.96	9808	2/21/2024					
DON LICKLIDER	MILEAGE & REIMB JAN & FEB 24	\$131.77	16828	2/21/2024					
DON STOLBERG	MILEAGE & REIMB JAN & FEB 24	\$80.76	10240118	2/16/2024					
EVANS FACILITY CONSULTANT	NEW CHAIR FOR BILL	\$475.00	9810	2/26/2024					
GOVCONNECTION, INC	ADOBE ACROBAT LICENSE	\$63.79	16830	3/4/2024					
INCREDIBLE ENGRAVINGS	DON'S NAME PLATE	\$23.26	9809	2/26/2024					
KANSAS CITY LIFE INS CO	GROUP LIFE INS	\$288.68	10240137	3/6/2024					
MARTIN BERDINKA	LAND GLIDE APP/CODE ENFORCEMENT	\$99.00	16829	2/27/2024					
METROPARK COMMUNICATIONS	TELEPHONE/INTERNET 01/25-02/24	\$471.13	10240131	3/1/2024					
MUNIWEB	WEBSITE HOSTING JAN24	\$180.00	10240124	2/27/2024					
REPUBLIC SERVICES	TRASH SERVICE	\$123.95	9812	2/26/2024					
ROBERT HALF	TEMP EMPLOYEE ANDREW 2/19-2/23	\$1,085.67	10240123	2/26/2024					
ROBERT HALF	BUY OUT ANDREW'S CONTRACT	\$11,960.00	10240129	2/29/2024					
ROBERT HALF	TEMP EMPLOYEES AJOHNS	\$1,457.28	10240136	3/4/2024					
ROBERT WOHLER	LEGAL FEES CITY ATT	\$495.00	9813	2/29/2024					
ST CHARLES ELECTION AUTHORITY	ELECTION 04/02/24	\$3,585.24	16831	3/6/2024					
SUE STEIGER	MILEAGE & REIMB FEB 24	\$37.63	10240117	2/16/2024					
UNITED HEALTHCARE	EMPLOYEE HEALTH INS	\$5,617.91	9807	2/20/2024					
VERIZON WIRELESS	MONTHLY CELL	\$336.99	10240130	2/29/2024					

William Hanks	MILEAGE & REIMB JAN & FEB 24	\$222.10	10240113	2/14/2024
Accounts Payable Total		\$36,640.49		

**PAID CREDIT CARD BILLS TO BE APPROVED
JANUARY CHARGES**

EXCEPT FOR THE ITEMS NOTED, THE ATTACHED LIST IS APPROVED BY THE BOARD OF ALDERMAN FOR PAYMENT. APPROVED THIS
7TH DAY OF MARCH 2024 _____, MAYOR

Mastercard
24-Feb
JANUARY CHARGES

PAD
FEB 22 2024
By: 10240121

Account #	Account Description	ALBERT	BOB	BILL	Don	MITCHELL	HOWIE	LAURA	TOTAL
10.10.5201	Meals, Travel, Lodging			\$ 34.00					\$ 34.00
10.10.5203	Training and Education			\$ 650.00		\$ 1,500.00			\$ 2,150.00
10.10.5212	Printing			\$ 136.63					\$ 136.63
10.10.5213	Postage			\$ 28.67					\$ 28.67
10.10.5324	Consultant - Software					\$ 114.98			\$ 114.98
10.10.5952	Misc - General Fund							\$ 93.46	\$ 93.46
20.20.5232	Park Uniforms		\$ 193.96						\$ 193.96
20.20.5237	Park Equipment-Repairs/Maint		\$ 229.80				\$ 573.49		\$ 803.29
20.20.5241	City Hall - Repairs/Maintenance		\$ 335.18			\$ 14.06			\$ 349.24
20.20.5243	Parks General Supplies		\$ 19.97						\$ 19.97
TOTAL		\$ -	\$ 778.91	\$ 849.30	\$ -	\$ 1,629.04	\$ 573.49	\$ 93.46	\$ 3,924.20

Account #	Description	Amount	Post	1099	Trml
1 P	ALDERMEN LUNCH	34.00	10		5457
2 P	MITCHELL PROJECT MANAGEMENT	1,500.00	10		5457
3 P	MASTER ACADEMY & CONFERENCE	650.00	10		5457
4 P	ECONOMIC DEVELOP FLYER	136.63	10		5457
5 P	SAFETY STUDY & CERTIFIED MAIL	28.67	10		5457
6 P	ADOBE 2 MONTHS	114.98	10		5457
7 P	FLOWERS FOR HOWARD BELZER	93.46	10		5457
8 P	ALBERT'S BOOTS	193.96	20		5457
9 P	TOOLS AND PARTS FOR BARN	229.80	20		5457
10 P	ICE MELT, SUPP FOR GATE, MISC	573.49	20		5457
11 P	PAINT & CURTAINS FOR BOARD RM	349.24	20		5457
12 P	TRASH BAGS	19.97	20		5457
TOTAL		3,924.20			

BUDGET REPORT
CALENDAR 3/2024, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
GENERAL FUND						
GENERAL DEPARTMENT DEPARTMENT						
10-10-4801	FRANCHISE FEES - CHARTER	67,000.00	.00	28,685.18	42.81	38,314.82
10-10-4802	FRANCHISE FEES - CUIVRE RIVER	236,000.00	.00	97,291.14	41.23	138,708.86
10-10-4803	FRANCHISE FEES - SPIRE GAS	84,500.00	.00	40,002.78	47.34	44,497.22
10-10-4804	FRANCHISE FEES - AMERENUE	76,500.00	.00	32,324.98	42.25	44,175.02
10-10-4805	FRANCHISE FEES-SYMMETRY ENERGY	500.00	.00	.00	.00	500.00
10-10-4806	FRANCHISE FEES - AT&T	18,000.00	.00	8,395.41	46.64	9,604.59
10-10-4814	PERMITS - GRADING	1,750.00	.00	300.00	17.14	1,450.00
10-10-4815	PERMITS - LAND USE	13,500.00	450.00	3,450.00	25.56	10,050.00
10-10-4816	PERMITS - FIREWORKS	20,000.00	4,000.00	4,000.00	20.00	16,000.00
10-10-4817	PERMITS - PLANNING & ZONING	6,500.00	.00	.00	.00	6,500.00
10-10-4818	PERMITS - SIGNS	1,000.00	.00	1,419.20	141.92	419.20
10-10-4819	PERMITS - SOLICITORS	350.00	.00	75.00	21.43	275.00
10-10-4831	LICENSES - BUSINESS	6,250.00	50.00	3,475.00	55.60	2,775.00
10-10-4832	LICENSES - LIQUOR	7,500.00	.00	750.00	10.00	6,750.00
10-10-4901	INTEREST - GENERAL	17,500.00	.00	2,962.27	16.93	14,537.73
10-10-4905	INTEREST CD/MOSIP - GENERAL	104,761.00	65,753.00	.00	.00	104,761.00
10-10-4925	Eng/Project Invoice Payments	.00	.00	.00	.00	.00
10-10-4950	TRANSFER IN	.00	.00	.00	.00	.00
10-10-4951	RECORDS/PLAN REQUEST	250.00	.00	.00	.00	250.00
10-10-4952	MISC -GENERAL-REVENUE	2,500.00	.00	1,854.48	74.18	645.52
10-10-4960	TRANSFER OUT TO STATE REV FUND	.00	.00	.00	.00	.00
GENERAL DEPARTMENT TOTAL		664,361.00	70,253.00	224,985.44	33.86	439,375.56
CODE ENFORCEMENT/COURT DEPARTMENT						
10-16-4952	MISCELLANEOUS	.00	.00	.00	.00	.00
10-16-4991	CRT COSTS-CLERK FEE-MUNI & E/R	6,500.00	746.62	6,486.98	99.80	13.02
10-16-4992	FINE-MUNI ORDN OTHER & E/R	38,000.00	4,598.00	44,639.50	117.47	6,639.50
10-16-4997	BOND FORFEITURE	.00	.00	400.00	.00	400.00
CODE ENFORCEMENT/COURT TOTAL		44,500.00	5,344.62	51,526.48	115.79	7,026.48
PARK IMPROVEMENT DEPARTMENT						
10-21-4850	LOT C UTILITY IMPROVEMENTS	.00	.00	.00	.00	.00
PARK IMPROVEMENT TOTAL		.00	.00	.00	.00	.00
TOTAL REVENUE		708,861.00	75,597.62	276,511.92	39.01	432,349.08
10105217	INSURANCE-CYBER LIAB POLICY	.00	.00	.00	.00	.00
TOTAL		.00	.00	.00	.00	.00
PLANNING & ZONING DEPARTMENT						
10-08-5122	IRA RETIREMENT	.00	.00	.00	.00	.00

ALID ACCOUNT BREAK EXCEPTION REPC

CALENDAR 3/2024, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
	PLANNING & ZONING TOTAL	.00	.00	.00	.00	.00
	GENERAL DEPARTMENT DEPARTMENT					
10-10-5101	GOVERNMENT SALARIES	7,800.00	.00	1,950.00	25.00	5,850.00
10-10-5103	STAFF WAGES	288,270.00	.00	116,647.36	40.46	171,622.64
10-10-5110	TEMPORARY SERVICES	.00	1,457.28	17,371.98	.00	17,371.98
10-10-5111	OVERTIME	.00	.00	.00	.00	.00
10-10-5123	FICA	22,649.00	.00	9,933.45	43.86	12,715.55
10-10-5126	UNEMPLOYMENT TAXES	287.00	.00	.00	.00	287.00
10-10-5127	LAGERS BENEFIT	14,791.00	.00	5,456.76	36.89	9,334.24
10-10-5130	DENTAL INSURANCE BENFITS	4,010.00	.00	1,123.15	28.01	2,886.85
10-10-5131	LIFE INSURANCE EMP BENEFIT	3,173.00	288.68	1,426.68	44.96	1,746.32
10-10-5132	HEALTH INS BENEFIT(GROUP PLAN)	58,338.00	.00	19,032.85	32.63	39,305.15
10-10-5134	MEDICARE STIPEND	4,200.00	.00	1,750.00	41.67	2,450.00
10-10-5135	CITY OFFICIAL APPRECIATION	1,000.00	.00	.00	.00	1,000.00
10-10-5201	MEALS-TRAVEL-LODGING	6,000.00	.00	1,034.88	17.25	4,965.12
10-10-5202	CAR ALLOWANCE (MILEAGE)	3,000.00	.00	958.17	31.94	2,041.83
10-10-5203	TRAINING & EDUCATION COSTS	4,500.00	.00	3,740.50	83.12	759.50
10-10-5204	DUES & SUBSCRIPTIONS	3,600.00	.00	1,537.38	42.71	2,062.62
10-10-5205	MAYOR'S DISCRETIONARY	500.00	349.99	339.15	67.83	160.85
10-10-5206	INSURANCE - PROPERTY	5,150.00	.00	5,520.00	107.18	370.00
10-10-5207	INSURANCE - LIABILITY	12,000.00	.00	5,043.00	42.03	6,957.00
10-10-5208	INSURANCE - BONDING	1,000.00	.00	95.00	9.50	905.00
10-10-5209	ECONOMIC DEVELOPMENT	6,000.00	.00	.00	.00	6,000.00
10-10-5210	WEBSITE DESIGN & HOSTING	3,350.00	.00	900.00	26.87	2,450.00
10-10-5211	NEWSLETTER PUBLISHING	5,000.00	.00	1,112.36	22.25	3,887.64
10-10-5212	PRINTING/NON NEWSLETTER	1,000.00	.00	136.63	13.66	863.37
10-10-5213	POSTAGE - ALL	2,525.00	.00	599.11	23.73	1,925.89
10-10-5214	PUBLIC NOTICES	1,750.00	.00	445.62	25.46	1,304.38
10-10-5215	ELECTIONS	5,025.00	3,585.24	3,585.24	71.35	1,439.76
10-10-5216	Bank Service Fees	3,800.00	.00	1,282.79	33.76	2,517.21
10-10-5217	INSURANCE-CYBER LIAB POLICY	2,835.00	.00	2,410.00	85.01	425.00
10-10-5220	COPIER/POSTAGE MACHINE EXPENSE	2,500.00	.00	299.82	11.99	2,200.18
10-10-5223	ADVERTISEMENTS/MARKETING	3,500.00	.00	1,201.42	34.33	2,298.58
10-10-5243	CITY HALL - OFFICE SUPPLIES	4,800.00	.00	1,026.20	21.38	3,773.80
10-10-5275	ANIMAL CONTROL CONTRACT	7,346.00	.00	7,345.76	100.00	.24
10-10-5280	MOSQUITO CONTROL	2,100.00	.00	.00	.00	2,100.00
10-10-5282	ORTHO IMAGERY CONTRACT	1,033.00	.00	1,032.84	99.98	.16
10-10-5301	CITY ATTORNEY	7,500.00	.00	3,330.00	44.40	4,170.00
10-10-5303	JUDGE	.00	.00	.00	.00	.00
10-10-5304	PROSECUTING ATTORNEY -COURT	8,500.00	.00	2,600.00	30.59	5,900.00
10-10-5305	COURT REPORTING SERVICES	.00	.00	.00	.00	.00
10-10-5312	PROFESSIONAL SERVICES-ENGINEER	.00	.00	.00	.00	.00
10-10-5321	AUDITOR	16,500.00	.00	.00	.00	16,500.00
10-10-5324	SOFTWARE SUBSCRIPTIONS/SUPPORT	16,500.00	483.79	7,701.84	46.68	8,798.16
10-10-5325	CONSULTANT - NETWORK	7,250.00	.00	2,542.48	35.07	4,707.52
10-10-5326	CONSULTANT - RECODIFICATION	3,000.00	.00	.00	.00	3,000.00
10-10-5327	CONSULTANT - MISC	11,250.00	.00	.00	.00	11,250.00
10-10-5450	FENCE/RETAIN WALL UPGRADES	.00	.00	.00	.00	.00

ALID ACCOUNT BREAK EXCEPTION REPC
CALENDAR 3/2024, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
10-10-5460	CAPITAL EQUIP - CITY HALL	.00	.00	.00	.00	.00
10-10-5465	CAP PROJ - ARPA FUNDING	.00	.00	.00	.00	.00
10-10-5560	NON-CAPITAL EQUIP -CITY HALL	3,000.00	.00	738.66	24.62	2,261.34
10-10-5950	TRANSFER OUT	.00	.00	.00	.00	.00
10-10-5952	MISC - GENERAL FUND	750.00	.00	251.69	33.56	498.31
	GENERAL DEPARTMENT TOTAL	567,082.00	5,465.00	231,502.77	40.82	335,579.23
ARPA EXPENDITURES DEPARTMENT						
10-13-5312	PROFESSIONAL SVC - ENGINEERING	.00	.00	.00	.00	.00
	ARPA EXPENDITURES TOTAL	.00	.00	.00	.00	.00
CODE ENFORCEMENT/COURT DEPARTMENT						
10-16-5111	COURT - OVERTIME	.00	.00	.00	.00	.00
10-16-5122	COURT IRA RETIREMENT	.00	.00	.00	.00	.00
10-16-5123	COURT - FICA	.00	.00	.00	.00	.00
10-16-5216	MUNI CT BANK FEES	.00	.00	.00	.00	.00
10-16-5243	OFFICE SUPPLIES - COURT	300.00	.00	.00	.00	300.00
10-16-5305	COURT REPORTING SERVICES	.00	.00	.00	.00	.00
10-16-5306	O'FALLON MUNI COURT COSTS REBA	6,500.00	.00	3,784.36	58.22	2,715.64
10-16-5606	O'FALLON MUNICIPAL COURT	36,000.00	.00	9,000.00	25.00	27,000.00
10-16-5952	COURT/CODE ENFORCEMENT - MISC	5,326.00	.00	5,326.00	100.00	.00
	CODE ENFORCEMENT/COURT TOTAL	48,126.00	.00	18,110.36	37.63	30,015.64
EMERGENCY MANAGEMENT DEPARTMENT						
10-18-5245	EMERGENCY MANAGEMENT SUPPLIES	.00	.00	.00	.00	.00
10-18-5952	MISCELLANEOUS	.00	.00	.00	.00	.00
	EMERGENCY MANAGEMENT TOTAL	.00	.00	.00	.00	.00
	TOTAL EXPENSES	615,208.00	5,465.00	249,613.13	40.57	365,594.87
	GENERAL TOTAL	93,653.00	70,132.62	26,898.79	28.72	66,754.21
COURT BOND FUND						
COURT BOND DEPARTMENT						
12-12-4952	MISCELLANEOUS	.00	.00	2,227.00-	.00	2,227.00
	COURT BOND TOTAL	.00	.00	2,227.00-	.00	2,227.00

ALID ACCOUNT BREAK EXCEPTION REPC
CALENDAR 3/2024, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
	TOTAL REVENUE	.00	.00	2,227.00-	.00	2,227.00
12-12-5950	TRANSFER OUT	.00	.00	.00	.00	.00
	COURT BOND TOTAL	.00	.00	.00	.00	.00
	TOTAL EXPENSES	.00	.00	.00	.00	.00
	COURT BOND TOTAL	.00	.00	2,227.00-	.00	2,227.00

POOLED ARPA FUND

		ARPA EXPENDITURES DEPARTMENT				
13-13-4901	INTEREST - ARPA	.00	.00	.00	.00	.00
13-13-4950	TRANSFER IN	.00	.00	.00	.00	.00
13-13-4952	MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00
	ARPA EXPENDITURES TOTAL	.00	.00	.00	.00	.00
	TOTAL REVENUE	.00	.00	.00	.00	.00
13-13-5950	TRANSFER OUT	.00	.00	.00	.00	.00
13-13-5952	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00
	ARPA EXPENDITURES TOTAL	.00	.00	.00	.00	.00
	TOTAL EXPENSES	.00	.00	.00	.00	.00
	POOLED ARPA TOTAL	.00	.00	.00	.00	.00

MUNICIPAL COURT - SMC FUND

		MUNICIPAL COURT - SMC DEPARTMENT				
14-14-5952	MISC EXPENSE - SMC	.00	.00	.00	.00	.00
	MUNICIPAL COURT - SMC TOTAL	.00	.00	.00	.00	.00
	TOTAL EXPENSES	.00	.00	.00	.00	.00
	MUNICIPAL COURT - SMC TOTAL	.00	.00	.00	.00	.00

ALID ACCOUNT BREAK EXCEPTION REPC
CALENDAR 3/2024, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
GENERAL FUND - ESCROWS FUND						
ESCROW DEPARTMENT						
15-15-4950	ESCROW - TRANSFER IN	.00	.00	.00	.00	.00
15-15-4952	ESCROW MISCELLANEOUS INCOME	.00	.00	.00	.00	.00
	ESCROW TOTAL	.00	.00	.00	.00	.00
	TOTAL REVENUE	.00	.00	.00	.00	.00
15-15-5952	ESCROW MISC	.00	.00	5,000.00	.00	5,000.00-
	ESCROW TOTAL	.00	.00	5,000.00	.00	5,000.00-
	TOTAL EXPENSES	.00	.00	5,000.00	.00	5,000.00-
	GENERAL FUND - ESCROWS TOTAL	.00	.00	5,000.00-	.00	5,000.00
MUNICIPAL BUILDING & PARK FUND						
MUNICIPAL BUILDING & PARK DEPARTMENT						
20-20-4701	LOCAL SALES TAX	390,000.00	.00	180,883.80	46.38	209,116.20
20-20-4702	METRO PARK DISTRICT TAX	18,000.00	5,731.99	11,443.99	63.58	6,556.01
20-20-4800	PYMT-IN LIEU-PARK LAND DONATIO	.00	.00	.00	.00	.00
20-20-4901	INTEREST -MUNIC BLDG & PARK	10,000.00	.00	1,893.93	18.94	8,106.07
20-20-4905	INTEREST CD/MOSIP - PARKS	22,500.00	14,099.00	.00	.00	22,500.00
20-20-4950	TRANSFER IN	.00	.00	.00	.00	.00
20-20-4952	MISCELLANEOUS-PARKS	.00	.00	.00	.00	.00
20-20-4970	SPONSORSHIPS/PARK DONATIONS	5,000.00	.00	.00	.00	5,000.00
20-20-4971	PARK FACILITY RENTALS	3,500.00	.00	125.00	3.57	3,375.00
20-20-4972	PARK TREE-BENCH DONATIONS	.00	.00	1,100.00	.00	1,100.00-
	MUNICIPAL BUILDING & PARK TOTA	449,000.00	19,830.99	195,446.72	43.53	253,553.28
PARK IMPROVEMENT DEPARTMENT						
20-21-4800	PYMT-IN LIEU-PARK LAND DONATE	.00	.00	.00	.00	.00
	PARK IMPROVEMENT TOTAL	.00	.00	.00	.00	.00
	TOTAL REVENUE	449,000.00	19,830.99	195,446.72	43.53	253,553.28
ARPA EXPENDITURES DEPARTMENT						
20-13-5314	ARPA PROFESSIONAL SERVICES	48,215.00	.00	506,703.58	1,050.93	458,488.58-

ALID ACCOUNT BREAK EXCEPTION REPC
CALENDAR 3/2024, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
20-13-5470	CAPITAL IMPROVEMENTS-TRAILS	.00	.00	.00	.00	.00
20-13-5490	REAL PROPERTY IMPROVEMENTS	.00	.00	.00	.00	.00
20-13-5575	PARK PLAN-ENGINEER & PROF SVC	.00	.00	.00	.00	.00
	ARPA EXPENDITURES TOTAL	48,215.00	.00	506,703.58	1,050.93	458,488.58-
MUNICIPAL BUILDING & PARK DEPARTMENT						
20-20-5103	STAFF WAGES	158,060.00	.00	58,026.59	36.71	100,033.41
20-20-5104	PARK STAFF SALARIES	.00	.00	.00	.00	.00
20-20-5105	SEASONAL EMPLOYEES	.00	.00	.00	.00	.00
20-20-5122	IRA RETIREMENT BENEFIT	.00	.00	.00	.00	.00
20-20-5123	FICA EMPLOYER COST	12,092.00	.00	4,417.45	36.53	7,674.55
20-20-5126	UNEMPLOYMENT TAXES	80.00	.00	.00	.00	80.00
20-20-5127	LAGERS BENEFIT	10,142.00	.00	2,908.83	28.68	7,233.17
20-20-5134	MEDICARE STIPEND	.00	.00	.00	.00	.00
20-20-5203	TRAINING & EDUCATION	1,800.00	.00	.00	.00	1,800.00
20-20-5216	EVENTS IN THE PARK	10,000.00	.00	1,115.91	11.16	8,884.09
20-20-5217	FOURTH OF JULY	18,500.00	.00	4,000.00	21.62	14,500.00
20-20-5218	SENIOR CITIZENS DAY	800.00	.00	.00	.00	800.00
20-20-5219	SANTA CLAUS/WINTER CHILL OUT	2,000.00	.00	225.82	11.29	1,774.18
20-20-5220	FISHING DERBY	500.00	.00	.00	.00	500.00
20-20-5231	SIGNS	3,200.00	.00	.00	.00	3,200.00
20-20-5232	PARK - UNIFORMS	450.00	.00	193.96	43.10	256.04
20-20-5233	BLDG - REPAIRS & MAINT	3,500.00	.00	209.46	5.98	3,290.54
20-20-5236	PARK - REPAIRS	18,000.00	.00	172.90	.96	17,827.10
20-20-5237	PARK EQUIPMENT-REPAIRS/MAINT	3,500.00	.00	4,390.62	125.45	890.62-
20-20-5239	PARK RESTROOM SERVICES	.00	.00	.00	.00	.00
20-20-5240	PARK EQUIPMENT RENTALS	5,000.00	.00	250.00	5.00	4,750.00
20-20-5241	CITY HALL - REPAIRS/MAINT	9,000.00	349.99	1,212.46	13.47	7,787.54
20-20-5243	PARKS - GENERAL SUPPLIES	3,200.00	.00	1,986.04	62.06	1,213.96
20-20-5244	CITY HALL - HOUSEKEEPING	3,000.00	.00	1,200.00	40.00	1,800.00
20-20-5250	UTILITIES - SEWER	550.00	.00	160.50	29.18	389.50
20-20-5251	TELEPHONE-INTERNET-EMAIL HOST	5,600.00	471.13	2,355.65	42.07	3,244.35
20-20-5253	ELECTRIC	7,500.00	689.49	3,116.34	41.55	4,383.66
20-20-5254	TRASH	2,100.00	.00	730.47	34.78	1,369.53
20-20-5255	BOTTLED WATER	450.00	.00	160.92	35.76	289.08
20-20-5256	UTILITIES-OTHER-ALARM	192.00	.00	48.00	25.00	144.00
20-20-5257	CELL PHONE - PARKS	1,850.00	.00	1,359.71	73.50	490.29
20-20-5260	SEWER - ANNUAL ASSESSMENT	.00	.00	.00	.00	.00
20-20-5314	LAKE DESGN/ENG.PROF SVC-CONSUL	50,000.00	.00	2,014.50	4.03	47,985.50
20-20-5325	CONSULTANT - NETWORK	.00	.00	.00	.00	.00
20-20-5450	GROUNDS MAINTENANCE	5,000.00	.00	.00	.00	5,000.00
20-20-5460	CAP EQUIPMENT - CITY HALL	.00	.00	.00	.00	.00
20-20-5461	CAP EQUIPMENT - MAINT BUILD	.00	.00	.00	.00	.00
20-20-5463	CAP EQUIPMENT - PARK	12,000.00	.00	2,500.00	20.83	9,500.00
20-20-5464	CAP EQUIPMENT - PLAYGROUND	.00	.00	.00	.00	.00
20-20-5466	CAP IMPROVEMENT - PARKS(ARPA)	.00	.00	.00	.00	.00
20-20-5470	CAPITAL IMPROVEMENT - TRAILS	.00	.00	298.71-	.00	298.71
20-20-5480	CAPITL-MUSIC STAGE/WALKING TRL	.00	.00	.00	.00	.00
20-20-5481	CAPITAL - LOG CABIN	.00	.00	.00	.00	.00

ALID ACCOUNT BREAK EXCEPTION REPC
CALENDAR 3/2024, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
20-20-5482	CAPL-PARKS BLDG-IMP FACILITIES	.00	.00	.00	.00	.00
20-20-5490	AMP/PAV:CAP-REAL PROP IMPROVEM	1,080,935.00	.00	182,280.00	16.86	898,655.00
20-20-5550	LANDSCAPING: NON-CAPITAL	5,200.00	.00	587.28	11.29	4,612.72
20-20-5560	EQUIPMENT-CITY HALL:NON-CAPITA	1,800.00	.00	872.19	48.46	927.81
20-20-5563	EQUIPMENT-PARK: NON-CAPITAL	2,800.00	.00	652.14	23.29	2,147.86
20-20-5564	EQUIPMENT - PLAYGROUND	.00	.00	.00	.00	.00
20-20-5570	TRAIL MAINT / REPAIRS	2,000.00	.00	.00	.00	2,000.00
20-20-5575	PARK PLAN/PROFESSIONAL SVCS	20,000.00	.00	.00	.00	20,000.00
20-20-5950	TRANSFER OUT	.00	.00	.00	.00	.00
20-20-5952	MISC -MUNI BLDG & PARK	1,000.00	.00	124.14	12.41	875.86
	MUNICIPAL BUILDING & PARK TOTA	1,461,801.00	1,510.61	276,973.17	18.95	1,184,827.83
PARK IMPROVEMENT DEPARTMENT						
20-21-5150	POCKET PARK:LOT C SITE IMPROVE	.00	.00	193,051.26	.00	193,051.26-
	PARK IMPROVEMENT TOTAL	.00	.00	193,051.26	.00	193,051.26-
	TOTAL EXPENSES	1,510,016.00	1,510.61	976,728.01	64.68	533,287.99
	MUNICIPAL BUILDING & PARK TOTA	1,061,016.00-	18,320.38	781,281.29-	73.64	279,734.71-
STATE REVENUE SHARING FUND						
ROADS & POLICE DEPARTMENT						
22-19-4701	ROADS & POLICE 1% SALES TAX	780,000.00	.00	244,869.05	31.39	535,130.95
	ROADS & POLICE TOTAL	780,000.00	.00	244,869.05	31.39	535,130.95
STATE REVENUE SHARING DEPARTMENT						
22-22-4711	MOTOR FUEL TAX	167,000.00	.00	83,328.29	49.90	83,671.71
22-22-4712	MOTOR VEHICLE SALES TAX	58,000.00	.00	27,915.02	48.13	30,084.98
22-22-4713	MOTOR VEHICLE FEE INCREASE	27,000.00	.00	11,348.01	42.03	15,651.99
22-22-4901	INTEREST - STATE REV SHARING	1,000.00	.00	.00	.00	1,000.00
22-22-4950	TRANSFERS IN / OUT	.00	.00	.00	.00	.00
22-22-4952	STATE REV SHARING MISC REVENUE	100.00	.00	.00	.00	100.00
22-22-4960	TRANSFER IN FROM GENERAL FUND	.00	.00	.00	.00	.00
22-22-4973	STREET DEDICATION REV.	.00	.00	500.00	.00	500.00-
22-22-4994	CVC SURCHARGE MUNI & E/R	180.00	23.02	200.01	111.12	20.01-
22-22-4995	POST CITY - LET MUNI	750.00	124.00	1,080.00	144.00	330.00-
22-22-4996	INMATE SECURITY/OFFSET LAW ENF	1,200.00	124.00	1,080.00	90.00	120.00
	STATE REVENUE SHARING TOTAL	255,230.00	271.02	125,451.33	49.15	129,778.67

ALID ACCOUNT BREAK EXCEPTION REPC
CALENDAR 3/2024, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
	TOTAL REVENUE	1,035,230.00	271.02	370,320.38	35.77	664,909.62
	ROADS & POLICE DEPARTMENT					
22-19-5305	NEW POLICE SVCS CONTRACT	236,970.00	.00	67,527.50	28.50	169,442.50
22-19-5440	SAFETY CAMERA SYSTEMS	13,000.00	.00	5,531.68	42.55	7,468.32
22-19-5442	ROAD CONST - WOLFRUM RD	25,000.00	.00	.00	.00	25,000.00
	ROADS & POLICE TOTAL	274,970.00	.00	73,059.18	26.57	201,910.82
	STATE REVENUE SHARING DEPARTMENT					
22-22-5103	STATE REV ADMIN STAFF SALARIES	76,043.00	.00	29,399.95	38.66	46,643.05
22-22-5122	IRA RETIREMENT	.00	.00	.00	.00	.00
22-22-5123	FICA	5,717.00	.00	2,240.70	39.19	3,476.30
22-22-5127	LAGERS BENEFIT	3,804.00	.00	1,194.54	31.40	2,609.46
22-22-5134	MEDICARE STIPEND	.00	.00	.00	.00	.00
22-22-5231	SIGNS	800.00	.00	.00	.00	800.00
22-22-5264	RIGHT OF WAY LANDSCAPING/MAINT	8,000.00	.00	4,231.24	52.89	3,768.76
22-22-5265	RIGHT-OF-WAY MOWING	16,000.00	.00	2,700.00	16.88	13,300.00
22-22-5301	CITY ATTORNEY	.00	.00	.00	.00	.00
22-22-5302	OUTSIDE ATTORNEY	25,000.00	.00	63,833.85	255.34	38,833.85
22-22-5312	EXTERNAL CITY ENGINEER	.00	.00	.00	.00	.00
22-22-5314	PROFESSIONAL SVCS-CONSULTANT	.00	.00	11,850.00	.00	11,850.00
22-22-5440	CITY STREETS	.00	.00	29,669.00	.00	29,669.00
22-22-5442	ROAD CONSTR - WOLFRUM RD	.00	.00	.00	.00	.00
22-22-5445	CITY STREETS - REPAIRS	.00	.00	.00	.00	.00
22-22-5448	CITY STREETS - PHASE 3 INDEP	.00	.00	.00	.00	.00
22-22-5453	CITY STRTS/SIDEWALKS/PED CROSS	380,000.00	.00	.00	.00	380,000.00
22-22-5454	CITY STREETS-ST REV TO R&B FND	.00	.00	.00	.00	.00
22-22-5470	TRAILS	25,000.00	.00	.00	.00	25,000.00
22-22-5475	SIDEWALK	.00	.00	.00	.00	.00
	STATE REVENUE SHARING TOTAL	540,364.00	.00	145,119.28	26.86	395,244.72
	TOTAL EXPENSES	815,334.00	.00	218,178.46	26.76	597,155.54
	STATE REVENUE SHARING TOTAL	219,896.00	271.02	152,141.92	69.19	67,754.08

ROAD & BRIDGE FUND FUND

ROADS & BRIDGES DEPARTMENT

23-23-4714	ROAD & BRIDGE PROPERTY TAXES	.00	.00	.00	.00	.00
23-23-4750	Funds Received Held by County	.00	.00	.00	.00	.00
23-23-4790	ROAD AND BRIDGE TAX	249,130.00	.00	.00	.00	249,130.00
23-23-4875	ST CHAR CNTY RD BOARD GRANT	.00	.00	.00	.00	.00
23-23-4950	TRANSFERS IN / OUT	.00	.00	.00	.00	.00

ALID ACCOUNT BREAK EXCEPTION REPC
CALENDAR 3/2024, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
23-23-4951	TRANSFER IN FROM ST REV SHARIN	.00	.00	.00	.00	.00
	ROADS & BRIDGES TOTAL	249,130.00	.00	.00	.00	249,130.00
	TOTAL REVENUE	249,130.00	.00	.00	.00	249,130.00
23-23-5440	COUNTY FUNDED PROJECTS	.00	.00	.00	.00	.00
23-23-5445	CITY STREETS REPAIRS & MAINT	525,000.00	.00	.00	.00	525,000.00
23-23-5550	Road Expenses Paid by County	.00	.00	.00	.00	.00
	ROADS & BRIDGES TOTAL	525,000.00	.00	.00	.00	525,000.00
	TOTAL EXPENSES	525,000.00	.00	.00	.00	525,000.00
	ROAD & BRIDGE FUND TOTAL	275,870.00-	.00	.00	.00	275,870.00-

SEWER - ESCROW FUND

SEWER DEPARTMENT

30-30-4854	MISC SEWER FEES	.00	.00	.00	.00	.00
30-30-4901	INTEREST - SEWER ESCROW	.00	.00	.00	.00	.00
30-30-4950	TRANSFERS IN / OUT	.00	.00	.00	.00	.00
	SEWER TOTAL	.00	.00	.00	.00	.00
	TOTAL REVENUE	.00	.00	.00	.00	.00
30-30-5270	BOND DEBT REDUCTION - SEWER	.00	.00	.00	.00	.00
30-30-5272	BOND ADMINISTRATIVE FEES	.00	.00	.00	.00	.00
30-30-5952	MISC -SEWER ESCROW	.00	.00	.00	.00	.00
	SEWER TOTAL	.00	.00	.00	.00	.00
	TOTAL EXPENSES	.00	.00	.00	.00	.00
	SEWER - ESCROW TOTAL	.00	.00	.00	.00	.00

SEWER - REPLACEMENT FUND

SEWER REPLACEMENT DEPARTMENT

31-31-4950	TRANSFERS IN / OUT	.00	.00	.00	.00	.00
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ALID ACCOUNT BREAK EXCEPTION REPC
CALENDAR 3/2024, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
	SEWER REPLACEMENT TOTAL	.00	.00	.00	.00	.00
	TOTAL REVENUE	.00	.00	.00	.00	.00
31-31-5566	EQUIPMENT - SEWER	3,800.00	.00	.00	.00	3,800.00
	SEWER REPLACEMENT TOTAL	3,800.00	.00	.00	.00	3,800.00
	TOTAL EXPENSES	3,800.00	.00	.00	.00	3,800.00
	SEWER - REPLACEMENT TOTAL	3,800.00-	.00	.00	.00	3,800.00-
SEWER - OPERTNS & MAINT FUND						
SEWER OPS/MAINT DEPARTMENT						
33-33-4950	TRANSFERS IN / OUT	.00	.00	.00	.00	.00
	SEWER OPS/MAINT TOTAL	.00	.00	.00	.00	.00
	TOTAL REVENUE	.00	.00	.00	.00	.00
33-33-5249	OPERATIONS & MAINT - SEWER	800.00	.00	.00	.00	800.00
	SEWER OPS/MAINT TOTAL	800.00	.00	.00	.00	800.00
	TOTAL EXPENSES	800.00	.00	.00	.00	800.00
	SEWER - OPERTNS & MAINT TOTAL	800.00-	.00	.00	.00	800.00-
INDEPENDENCE ROAD PHASE 4 FUND						
INDEPENDENCE ROAD DEPARTMENT						
36-36-5440	CITY STREETS-IND 4	.00	.00	.00	.00	.00
	INDEPENDENCE ROAD TOTAL	.00	.00	.00	.00	.00
	TOTAL EXPENSES	.00	.00	.00	.00	.00
	INDEPENDENCE ROAD PHASE 4 TOTA	.00	.00	.00	.00	.00

ALID ACCOUNT BREAK EXCEPTION REPC
CALENDAR 3/2024, FISCAL 6/2024

PCT OF FISCAL YTD 50.0%

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT DIFFERENCE	DIFFERENCE
CID-COMMUNITY IMPROVEMENT FUND						
CID-COMMUNITY IMPROVEMENT DEPARTMENT						
40-40-4950	TRANSFER IN	.00	.00	.00	.00	.00
40-40-4952	MISC REVENUE - CID	.00	.00	.00	.00	.00
	CID-COMMUNITY IMPROVEMENT TOTA	.00	.00	.00	.00	.00
	TOTAL REVENUE	.00	.00	.00	.00	.00
40-40-5420	COMMUNITY IMPROVEMENT	.00	.00	.00	.00	.00
40-40-5950	TRANSFER OUT	.00	.00	.00	.00	.00
	CID-COMMUNITY IMPROVEMENT TOTA	.00	.00	.00	.00	.00
	TOTAL EXPENSES	.00	.00	.00	.00	.00
	CID-COMMUNITY IMPROVEMENT TOTA	.00	.00	.00	.00	.00
	Report Total	1,027,937.00-	88,724.02	609,467.58-	59.29	418,469.42-

**AN ORDINANCE AMENDING SECTION 340.117 (C) OF THE
MUNICIPAL CODE OF THE CITY OF WELDON SPRING, MISSOURI, TO ADDRESS
THE OPERATION OF GOLF CARTS ON CITY STREETS, ALLEYWAYS, AND
PATHWAYS AND MATTERS RELATING THERETO**

Whereas, Section 304.034 of the Missouri Revised Statutes empowers municipalities to regulate golf cart usage on streets and highways; and

Whereas, the Board of Aldermen of the City of Weldon Spring, Missouri, realize that it is necessary to amend section 340.117 (C) of the municipal code to ensure the safety of golf cart usage and pedestrians.

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF WELDON SPRING, MISSOURI AS FOLLOWS:

SECTION 1: That Section 340.117 (C) of the Municipal Code of the City of Weldon Spring, Missouri ("Code") shall be amended to read as follows (added text is shown in boldface and italics type, deleted text shown in ~~[bracket and striken]~~ type):

Section 340.117 **Golf Cart, Operation on Streets and Roads - Classification As
Low-Speed Vehicles - Violations, Penalty.**

C, No individual operating a golf cart shall:

1. Operate the golf cart in any careless or imprudent manner so as to endanger any person or property of any person.
2. Operate the golf cart while under the influence of alcohol or controlled substance.
3. Carry more passengers than the golf cart is specifically designed to carry.
4. Operate the golf cart between the hours of official sunset and sunrise, unless the golf cart is properly equipped with headlights and tail lights.
5. Operate the golf cart on any Federal, State or County highways, except to cross.
6. Cross any Federal or State highway at an intersection where the highway being crossed has a posted speed limit of more than forty-five (45) miles per hour pursuant to Section 304.034, RSMo.

BILL NO. _____

ORDINANCE NO. _____

7. Operate a golf cart on a sidewalk or pathway that is less than ~~six~~ ~~(6)~~ seven (7) feet wide.

[7] 8. Be hanging on or standing up and all passengers must be seated while the golf cart is moving.]

SECTION 2: That this ordinance shall be in full force and effect from and after its enactment and approval.

READ TWO TIMES AND PASSED BY THE BOARD OF ALDERMEN OF THE CITY OF WELDON SPRING, MISSOURI, THIS _____ DAY OF _____ 2024.

Donald D. Licklider, Mayor

Attest:

William C. Hanks, City Clerk

BILL NO. _____

ORDINANCE NO. _____

To approve Bill

Motioned: _____

Seconded: _____

	<u>Aye</u>	<u>Nay</u>	<u>Abstention</u>
Baker	_____	_____	_____
Clutter	_____	_____	_____
Conley	_____	_____	_____
Kolb	_____	_____	_____
Martiszus	_____	_____	_____
Yeager	_____	_____	_____
Licklider	_____	_____	_____

Absent: _____

BILL NO. _____

ORDINANCE NO. _____

AN ORDINANCE ADOPTING AND ENACTING A NEW CODE OF ORDINANCES OF THE CITY OF WELDON SPRING, COUNTY OF ST. CHARLES, STATE OF MISSOURI; ESTABLISHING THE SAME; PROVIDING FOR THE REPEAL OF CERTAIN ORDINANCES NOT INCLUDED THEREIN, EXCEPT AS HEREIN EXPRESSLY PROVIDED; PROVIDING FOR THE MANNER OF AMENDING SUCH CODE OF ORDINANCES; PROVIDING PENALTY FOR THE VIOLATION THEREOF; AND PROVIDING WHEN THIS ORDINANCE SHALL BECOME EFFECTIVE

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF WELDON SPRING, COUNTY OF ST. CHARLES, STATE OF MISSOURI, AS FOLLOWS:

Section 1. Approval, Adoption and Enactment of Code.

Pursuant to Section 71.943 of the Revised Statutes of Missouri, the codification of ordinances, as set out in Titles I through VII, each inclusive, of the "Code of Ordinances of the City of Weldon Spring, County of St. Charles, State of Missouri," is hereby adopted and enacted as the "Code of Ordinances of the City of Weldon Spring"; which shall supersede all other general and permanent ordinances of the City passed on or before March 23, 2023, to the extent provided in Section 3 hereof.

Section 2. When Code Provisions Effective.

All provisions of such Code shall be in full force and effect from and after the effective date of this ordinance as set forth herein.

Section 3. Repeal of Legislation Not Contained in Code; Legislation Saved From Repeal; Matters Not Affected By Repeal.

- A. All ordinances of a general and permanent nature of the City adopted on final passage on or before March 23, 2023, and not included in such Code or recognized and continued in force by reference therein, are hereby repealed from and after the effective date of this ordinance, except those which may be specifically excepted by separate ordinance, and except the following which are hereby continued in full force and effect, unless specifically repealed by separate ordinance:
1. Ordinances promising or guaranteeing the payment of money for the City, or authorizing the issuance of any bonds or notes of the City or any other evidence of the City's indebtedness, or authorizing any contract or obligation assumed by the City.
 2. Ordinances levying taxes or making special assessments.
 3. Ordinances appropriating funds or establishing salaries and compensation, and providing for expenses.

BILL NO. _____

ORDINANCE NO. _____

4. Ordinances granting franchises or rights to any person, firm or corporation.
 5. Ordinances relating to the dedication, opening, closing, naming, establishment of grades, improvement, altering, paving, widening or vacating of streets, alleys, sidewalks or public places.
 6. Ordinances authorizing or relating to particular public improvements.
 7. Ordinances respecting the conveyances or acceptance of real property or easements in real property.
 8. Ordinances dedicating, accepting or vacating any plat or subdivision in the City or any part thereof, or providing regulations for the same.
 9. Ordinances annexing property to the City.
 10. All zoning and subdivision ordinances not specifically repealed and not included herein.
 11. Ordinances establishing TIF districts or redevelopment districts.
 12. Ordinances relating to traffic schedules (e.g., stop signs, parking limits, etc.).
 13. All ordinances relating to personnel regulations (e.g., pensions, retirement, job descriptions and insurance, etc.).
 14. Ordinances authorizing the establishment of industrial development corporations.
 15. Ordinances establishing tax rates for the City.
 16. Ordinance number 23-13, 7-27-2023, adopting the 2022 Statutory amendments to the Code.
- B. The repeal provided for in this Section shall not be construed to revive any ordinance or part thereof that has been repealed by a subsequent ordinance which is repealed by this ordinance.
- C. The repeal provided for in this Section shall not affect any offense or act committed or done or any penalty or forfeiture incurred or any contract or right established or accruing before the effective date of this ordinance, nor shall it affect any prosecution, suit or proceeding pending or any judgment rendered prior to such date.

Section 4. Amendments To Code.

Any and all additions and amendments to such Code when passed in such form as to indicate the intention of the Board of Aldermen to make the same a part thereof shall be deemed to be incorporated in such Code so that reference to the "Code of Ordinances of the City of Weldon Spring" shall be understood and intended to include such additions and amendments.

BILL NO. _____

ORDINANCE NO. _____

Section 5. Violations and Penalties.

- A. Whenever in this Code or any other ordinance of the City, or in any rule, regulation, notice or order promulgated by any officer or agency of the City under authority duly vested in him/her or it, any act is prohibited or is declared to be unlawful or an offense, misdemeanor or ordinance violation or the doing of any act is required or the failure to do any act is declared to be unlawful or an offense, misdemeanor or ordinance violation, and no specific penalty is provided for the violation thereof, upon conviction of a violation of any such provision of this Code or of any such ordinance, rule, regulation, notice or order, the violator shall be punished by a fine not exceeding five hundred dollars (\$500.00) or by imprisonment in the City or County Jail not exceeding ninety (90) days, or by both such fine and imprisonment; provided, that in any case wherein the penalty for an offense is fixed by a Statute of the State, the statutory penalty, and no other, shall be imposed for such offense, except that imprisonments may be in the City prison or workhouse instead of the County Jail.
- B. Whenever any provision of the Revised Statutes of Missouri or other Statute of the State limits the authority of the City to punish the violation of any particular provision of these ordinances or rules, regulations or orders promulgated pursuant thereto to a fine of less amount than that provided in this Section or imprisonment for a shorter term than that provided in this Section, the violation of such particular provision of these ordinances or rules, regulations or orders shall be punished by the imposition of not more than the maximum fine or imprisonment so authorized, or by both such fine and imprisonment.
- C. Whenever any provision of the Revised Statutes of Missouri or other Statute of the State establishes a penalty differing from that provided by this Section for an offense similar to any offense established by these ordinances, rules, regulations or other orders of the City, the violation of such City law, ordinance, rule, regulation or order shall be punished by the fine or imprisonment established for such similar offense by such State law.
- D. Every day any violation of this Code or any other ordinance or any such rule, regulation, notice or order shall continue, shall constitute a separate offense.
- E. Whenever any act is prohibited by this Code, by an amendment thereof, or by any rule or regulation adopted thereunder, such prohibition shall extend to and include the causing, securing, aiding or abetting of another person to do said act. Whenever any act is prohibited by this Code, an attempt to do the act is likewise prohibited.

Section 6. Applicability of General Penalty.

In case of the amendment by the Board of Aldermen of any Section of such Code for which a penalty is not provided, the general penalty as provided in Section 5 of this ordinance shall apply to the Section as amended; or in case such amendment contains provisions for which a penalty other than the aforementioned general penalty is provided in another Section in the same Chapter, the penalty so provided in such other Section shall be held to relate to the Section so amended, unless such penalty is specifically repealed therein.

Section 7. Filing of Copy of Code; Codes To Be Kept Up-To-Date.

A copy of such Code shall be kept on file in the office of the City Clerk, preserved in loose-leaf form or in such other form as the City Clerk may consider most expedient. It shall be the express

BILL NO. _____

ORDINANCE NO. _____

duty of the City Clerk, or someone authorized by said officer, to insert in their designated places all amendments and all ordinances or resolutions which indicate the intention of the Board of Aldermen to make the same part of such Code when the same have been printed or reprinted in page form and to extract from such Code all provisions which from time to time may be repealed by the Board of Aldermen. This copy of such Code shall be available for all persons desiring to examine the same.

Section 8. Altering or Tampering With Code; Violations and Penalties.

It shall be unlawful for any person to change or alter by additions or deletions any part or portion of such Code, or to insert or delete pages or portions thereof, or to alter or tamper with such Code in any manner whatsoever which will cause the law of the City of Weldon Spring to be misrepresented thereby. Any person violating this Section shall be punished as provided in Section 5 of this ordinance.

Section 9. Severability.

It is hereby declared to be the intention of the Board of Aldermen that the Sections, paragraphs, sentences, clauses and phrases of this ordinance and the Code hereby adopted are severable, and if any phrase, clause, sentence, paragraph or Section of this ordinance or the Code hereby adopted shall be declared unconstitutional or otherwise invalid by the valid judgment or decree of a court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and Sections of this ordinance or the Code hereby adopted.

Section 10. Effective Date.

This ordinance and the Code adopted hereby shall become effective _____, 2024.

[REMAINDER OF PAGE INTENTIONALLY

BILL NO. _____

ORDINANCE NO. _____

*READ TWO TIMES AND PASSED BY THE BOARD OF ALDERMEN OF THE CITY OF
WELDON SPRING, MISSOURI, THIS _____ DAY OF _____ 2023.*

Donald D. Licklider, Mayor

Attest:

William C. Hanks, City Clerk

BILL NO. _____

ORDINANCE NO. _____

To approve Bill

Motioned: _____

Seconded: _____

	<u>Aye</u>	<u>Nay</u>	<u>Abstention</u>
Baker	_____	_____	_____
Clutter	_____	_____	_____
Conley	_____	_____	_____
Kolb	_____	_____	_____
Martiszus	_____	_____	_____
Yeager	_____	_____	_____
Licklider	_____	_____	_____

Absent: _____

**City of Weldon Spring
2023 Statutory Updates Incorporated During Supplement # 9**

The Sections of the Code noted in the table below have been updated with the 2023 statutory material. The City's attorney may want to review these changes to confirm these revisions are necessary. All revised Sections will be in effect following the City's adoption of the Code.

Section/Subsection of the Code	Description of the Revision	Pursuant to RSMo. Section
110.070	<p>Subsection (G) of this Section, which set out an exemption for ordinances proposed or passed under Section 79.135, RSMo., was deleted to reflect a change to Section 79.130, RSMo., in 2016.</p> <p>G. The provisions of this Section shall not apply to ordinances proposed or passed under Section 79.135, RSMo.</p>	79.130
120.020	<p>A new Subsection (A)(16) regarding certain law enforcement and/or public safety agency information was added and subsequent Subsections were renumbered. In former Subsection (A)(16) [now (A)(17)], we deleted "which is or appears to be terrorist in nature and."</p> <p>Subsection 16:</p> <p>16. The following information, which has the potential to endanger the health or safety of an individual or the public if disclosed:</p> <p style="padding-left: 40px;">a. Security measures, global positioning system (GPS) data, investigative information, or investigative or surveillance techniques of any public agency responsible for law enforcement or public safety that, if disclosed, has the potential to endanger the health or safety of an individual or the public.</p> <p style="padding-left: 40px;">b. Any information or data provided to a tip line for the purpose of safety or security at an educational institution that, if disclosed, has the potential to endanger the health or safety of an individual or the public.</p> <p style="padding-left: 40px;">c. Any information contained in any suspicious activity report provided to law enforcement that, if disclosed, has the potential to endanger the health or safety of an individual or the public</p> <p>Change from Subsection 16 to Subsection 17</p> <p>17 Operational guidelines, policies and specific response plans developed, adopted, or maintained by any public agency responsible for law enforcement, public safety, first response, or public health for use in responding to or preventing any critical incident [which is or appears to be terrorist in nature] and which has the potential to endanger individual or public safety or health. Financial records related to the procurement of or expenditures relating to operational guidelines, policies or plans purchased with public funds shall be open. When seeking to</p>	610.021

Section/Subsection of the Code	Description of the Revision	Pursuant to RSMo. Section
	<p>close information pursuant to this exception, the public governmental body shall affirmatively state in writing that disclosure would impair the public governmental body's ability to protect the security or safety of persons or real property, and shall in the same writing state that the public interest in non-disclosure outweighs the public interest in disclosure of the records.</p>	
210.840	<p>Additional provisions were added to Subsection (G) of this Section setting out an exception to certain weapons regulations for certain school officers and school protection officers.</p> <p>G. Nothing in this Section shall make it unlawful for a student to actually participate in school-sanctioned gun safety courses, student military or ROTC courses, or other school-sponsored or club-sponsored firearm-related events, provided the student does not carry a firearm or other weapon readily capable of lethal use into any school, onto any school bus, or onto the premises of any other function or activity sponsored or sanctioned by school officials or the district school board.</p> <p>G. Weapons In Schools And School-Related Settings.</p> <ol style="list-style-type: none"> 1. Subsection (A)(10) of this Section shall not apply to a person who is a school officer commissioned by the district school board under Section 162.215, RSMo., or who is a school protection officer, as described under Section 160.665, RSMo. 2. Nothing in this Section shall make it unlawful for a student to actually participate in school-sanctioned gun safety courses, student military or ROTC courses, or other school-sponsored or club-sponsored firearm-related events, provided the student does not carry a firearm or other weapon readily capable of lethal use into any school, onto any school bus, or onto the premises of any other function or activity sponsored or sanctioned by school officials or the district school board. 	571.030
210.1230	<p>Subsection (A) of this Section was revised to read in part, "...or utility regulated under Chapter 386 or 393, RSMo., including <u>twisted pair copper telecommunications wiring of pair or greater existing in 19, 22, 24, or 26 gauge burnt wire</u>, bleachers, guardrails..."</p> <p>A. No scrap yard shall purchase any metal that can be identified as belonging to a public or private cemetery, political subdivision, telecommunications provider, cable provider, wireless service or other communications-related provider, electrical cooperative, water utility, municipal utility or utility regulated under Chapter 386 or 393, RSMo., including <u>twisted pair copper telecommunications wiring of pair or greater existing in 19, 22, 24, or 26 gauge burnt wire</u>, bleachers, guardrails,</p>	407.302

Section/Subsection of the Code	Description of the Revision	Pursuant to RSMo. Section
	signs, street and traffic lights or signals, and manhole cover or covers, whether broken or unbroken, from anyone other than the cemetery or monument owner, political subdivision, telecommunications provider, cable provider, wireless service or other communications-related provider, electrical cooperative, water utility, municipal utility, utility regulated under Chapter 386 or 393, RSMo., or manufacturer of the metal or item described in this Section unless such person is authorized in writing by the cemetery or monument owner, political subdivision, telecommunications provider, cable provider, wireless service or other communications-related provider, electrical cooperative, water utility, municipal utility, utility regulated under Chapter 386 or 393, RSMo., or manufacturer to sell the metal.	
210.1865	<p>We added this Section regarding "drug masking products."</p> <p>Section 210.1865. Drug Masking Product, Unlawful Distribution, Delivery, Or Sale Of — Penalty.</p> <p>A. For purposes of this Section, the following terms mean:</p> <p>DRUG MASKING PRODUCT — Synthetic urine, human urine, a substance designated to be added to human urine, or a substance designated to be added to or used on human hair or oral fluid for the purpose of defrauding an alcohol or a drug screening test.</p> <p>SYNTHETIC URINE — A substance that is designated to simulate the composition, chemical properties, physical appearance, or physical properties of human urine.</p> <p>B. A person commits the offense of unlawful distribution, delivery, or sale of a drug masking product if the person unlawfully distributes, delivers, or sells a drug masking product.</p>	579.041
340.230	<p>This Section, regarding texting while operating a motor vehicle, was derived from Section 304.820, RSMo. SB 398 repealed Section 304.820, RSMo., and adopted a new Section 304.822, RSMo., which includes similar provisions. This Section was revised to reflect the new provisions in Section 304.822, RSMo.</p> <p>SEE NEXT PAGE</p>	304.820, 304.822

SECTION 340.230 – NEW VERSION**Section 340.230. Use Of Electronic Communication Device While Driving Prohibited —Definitions — Exceptions — Violations And Penalties.¹ [R.O. 2004 § 235.795; Ord. No. 10-09 §§ 1 — 11, 6-8-2010]**

A. As used in this Section, the following terms shall mean:

COMMERCIAL MOTOR VEHICLE — The same meaning as is ascribed to such term in Section 302.700, RSMo.

ELECTRONIC COMMUNICATION DEVICE — A portable device that is used to initiate, receive, store, or view communication, information, images, or data electronically.

1. Such term shall include but not be limited to: cellular telephones; portable telephones; text-messaging devices; personal digital assistants; pagers; broadband personal communication devices; electronic devices with mobile data access; computers, including but not limited to tablets, laptops, notebook computers, and electronic or video game systems; devices capable of transmitting, retrieving, or displaying a video, movie, broadcast television image, or visual image; and any substantially similar device that is used to initiate or receive communication or store and review information, videos, images, or data.
2. Such term shall not include: radios; citizens band radios; commercial two-way radio communication devices or their functional equivalent; subscription-based emergency communication devices; prescribed medical devices; amateur or ham radio devices; or global positioning system receivers, security, navigation, communication, or remote diagnostics systems permanently affixed to the vehicle.

HIGHWAY — The same meaning as is ascribed to such term in Section 302.010, RSMo.

NON-COMMERCIAL MOTOR VEHICLE — The same meaning as is ascribed to such term in Section 302.700, RSMo.

OPERATING — The actual physical control of a vehicle.

OPERATOR — A person who is in actual physical control of a vehicle.

SCHOOL BUS — The same meaning as is ascribed to such term in Section 302.700, RSMo.

VOICE-OPERATED OR HANDS-FREE FEATURE OR FUNCTION — A feature or function, whether internally installed or externally attached or connected to an electronic communication device, that allows a person to use an electronic communication device without the use of either hand, except to activate, deactivate, or initiate the feature or function with a single touch or single swipe.

B. Except as otherwise provided in this Section, while operating a non-commercial motor vehicle or commercial motor vehicle on any highway or property open to the public for vehicular traffic in this City, no operator shall:

1. Physically hold or support, with any part of his or her body, an electronic communication device;
2. Write, send, or read any text-based communication, including but not limited to a text message, instant message, email, or social media interaction on an electronic communication device. This Subsection (B)(2) shall not apply to operators of a non-commercial motor vehicle using a voice-operated or hands-free feature

or function that converts the message to be sent as a message in a written form, provided that the operator does not divert his or her attention from lawful operation of the vehicle;

3. Make any communication on an electronic communication device, including a phone call, voice message, or one-way voice communication; provided, however, that this prohibition shall not apply to use of a voice-operated or hands-free feature or function;
 4. Engage in any form of electronic data retrieval or electronic data communication on an electronic communication device;
 5. Manually enter letters, numbers, or symbols into any website, search engine, or application on an electronic communication device;
 6. Watch a video or movie on an electronic communication device, other than watching data related to the navigation of the vehicle; or
 7. Record, post, send, or broadcast video, including a video conference, on an electronic communication device, provided that this prohibition shall not apply to electronic devices used for the sole purpose of continually monitoring operator behavior by recording or broadcasting video within or outside the vehicle.
- C. The operator of a school bus shall not use or operate an electronic communication device while the school bus is in motion unless the device is being used in a similar manner as a two-way radio to allow live communication between the operator and school officials or public safety officials. The operator of a school bus shall not use or operate an electronic communication device or a two-way radio while loading or unloading passengers.
- D. This Section shall not apply to:
1. Law enforcement officers or operators of emergency vehicles, as such term is defined in Section 300.010, who are both using the electronic communication device and operating the emergency vehicle in the performance of their official duties;
 2. Operators using an electronic communication device for the sole purpose of reporting an emergency situation and continuing communication with emergency personnel during the emergency situation;
 3. Operators of non-commercial motor vehicles using an electronic communication device solely through a voice-operated or hands-free feature or function;
 4. Operators of commercial motor vehicles using a voice-operated or hands-free feature or function, as long as the operator remains seated and is restrained by a seat belt as required by law;
 5. Operators of commercial motor vehicles reading a message displayed on a permanently installed communication device designed for a commercial motor vehicle with a screen that does not exceed ten (10) inches tall by ten (10) inches wide in size;
 6. Operators using electronic communication devices while the vehicle is lawfully stopped or parked;
 7. Commercial motor vehicles that are responding to a request for roadside assistance, when such response is conducted by a motor club as defined in Section 385.450, RSMo., or a towing company as defined in Section 304.001, RSMo.;
 8. The use of an electronic communication device to relay information between a transit or for-hire vehicle operator and that operator's dispatcher, provided the device is mounted or affixed to the vehicle;
 9. The use of an electronic communication device to access or view a map for navigational purposes;
 10. The use of an electronic communication device to access or listen to an audio broadcast or digital audio recording; or

11. The use of an electronic communication device to relay information through a transportation network company's digital network to a transportation network company driver, provided the device is mounted or affixed to the vehicle.
- E. Except as otherwise provided in this Subsection, violation of this Section shall be an ordinance violation. Penalties for violations of this Section shall be as provided in this Subsection.
1. For a conviction under this Section where there is no prior conviction under this Section within the preceding twenty-four (24) months, the court shall impose a fine of up to one hundred fifty dollars (\$150.00).
 2. For a conviction under this Section where there is one (1) prior conviction under this Section within the preceding twenty-four (24) months, the court shall impose a fine of up to two hundred fifty dollars (\$250.00).
 3. For a conviction under this Section where there are two (2) or more prior convictions under this Section in the preceding twenty-four (24) months, the court shall impose a fine of up to five hundred dollars (\$500.00).
 4. For a conviction under this Section where the violation occurred in a work zone when workers are present, as such terms are defined in Section 304.580, RSMo., or for a conviction under this Section where the violation occurred in an area designated as a school zone and marked in any way that would alert a reasonably prudent operator to the presence of the school zone, the court shall impose a fine of up to five hundred dollars (\$500.00).
 5. A violation of this Section while operating a commercial motor vehicle shall be deemed a serious traffic violation for purposes of commercial driver's license disqualification.
- F. A law enforcement officer who stops a non-commercial motor vehicle for a violation of this Section shall inform the operator of the operator's right to decline a search of their electronic communication device. No warrant shall be issued to confiscate or access an electronic communication device based on a violation of this Section unless the violation results in serious bodily injury or death.
- G. A violation of this Section shall not be used to establish probable cause for any other violation.
- H. The provisions of this Section shall be subject to the reporting requirements set forth in Section 590.650, RSMo.
- I. Prior to January 1, 2025, a law enforcement officer who stops a non-commercial motor vehicle for a violation of this Section shall not issue a citation for a violation of this Section and shall only issue a warning.
- J. No person shall be stopped, inspected, or detained solely for a violation of this Section.

BILL NO. _____

ORDINANCE NO. _____

**AN ORDINANCE AMENDING SECTIONS 620.010 (C) OF THE CITY OF WELDON
SPRING, MISSOURI, MUNICIPAL CODE RELATING TO CONDITIONS
FOR SALES OF FIREWORKS AND MATTERS RELATING THERETO**

**BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF WELDON
SPRING, MISSOURI AS FOLLOWS:**

SECTION 1: That Section 620.010 (C) of the Municipal Code is hereby amended as follows (added text is shown in boldface and italics type), deleted text shown in [bracket and stricken] type):

620.010 Conditions for Sales of Fireworks.

C. Stands shall not be set up prior to June 14 of each year and must be completely removed prior to July 12 of each year. There shall be no sale of fireworks prior to June 20 nor after July 5 of each year~~[-]~~; ***however, sales are permitted on July 6 if the fourth of July in any given year falls on a Wednesday, Thursday, or Friday.***

SECTION 2: That this ordinance shall be in full force and effect from and after its enactment and approval.

***READ TWO TIMES AND PASSED BY THE BOARD OF ALDERMEN OF THE CITY OF
WELDON SPRING, MISSOURI, THIS _____ DAY OF _____ 2024.***

Donald D. Licklider, Mayor

Attest:

William C. Hanks, City Clerk

BILL NO. _____

ORDINANCE NO. _____

To approve Bill

Motioned: _____

Seconded: _____

	<u>Aye</u>	<u>Nay</u>	<u>Abstention</u>
Baker	_____	_____	_____
Clutter	_____	_____	_____
Conley	_____	_____	_____
Kolb	_____	_____	_____
Martiszus	_____	_____	_____
Yeager	_____	_____	_____
Licklider	_____	_____	_____

Absent: _____



CITY OF WELDON SPRING

5401 Independence Road
Weldon Spring, MO 63304
phone: (636) 441-2110
fax: (636) 441-8495
www.weldonspring.org

February 28, 2024

Sikich LLP
12655 Olive Blvd. Suite 200
St. Louis, MO 63141

This representation letter is provided in connection with your audit of the financial statements of the City of Weldon Spring, which comprise the respective financial position of the governmental activities and each major fund as of September 30, 2023, and the respective changes in financial position and, the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of February 28, 2024, the following representations made to you during your audit.

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 10, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by U.S. GAAP to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, if any, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter. In addition, you have proposed adjusting journal entries and we are in agreement with those entries.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the City or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.

- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the entity's related parties and all the related party relationships and transaction, including any side agreements.

Government—specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have a process to track the status of audit findings and recommendations.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 24) The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, fund balance, or net position.
- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 26) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 28) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.

- 29) The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 31) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 32) The financial statements include all fiduciary activities required by GASB Statement No. 84.
- 33) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended.
- 34) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 35) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 36) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 38) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 40) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 42) We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period.

We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Signed:  _____

Signed: _____

Title: CITY ADMINISTRATOR

Title: _____

PASSED ADJUSTMENTS

City of Weldon Spring, Missouri

(CLIENT)

Road, Bridge, and Public
Safety Fund

(FUND OR FUND TYPE)

For the Year Ended

9/30/2023

All entries posted as Debit (Credit)

Description	Assets/ Deferred Outflows of Resources	(Liabilities/ Deferred Inflows of Resources)	(Fund Balance)	Change in Fund Balance
Effect of overstated sales tax in the current year that should have been reported in the prior year	\$ -	\$ -	\$ (10,693)	\$ 10,693
Effect of understated motor vehicle sales tax in the current year that was			5,744	(5,744)
Totals	\$ -	\$ -	\$ (4,949)	\$ 4,949

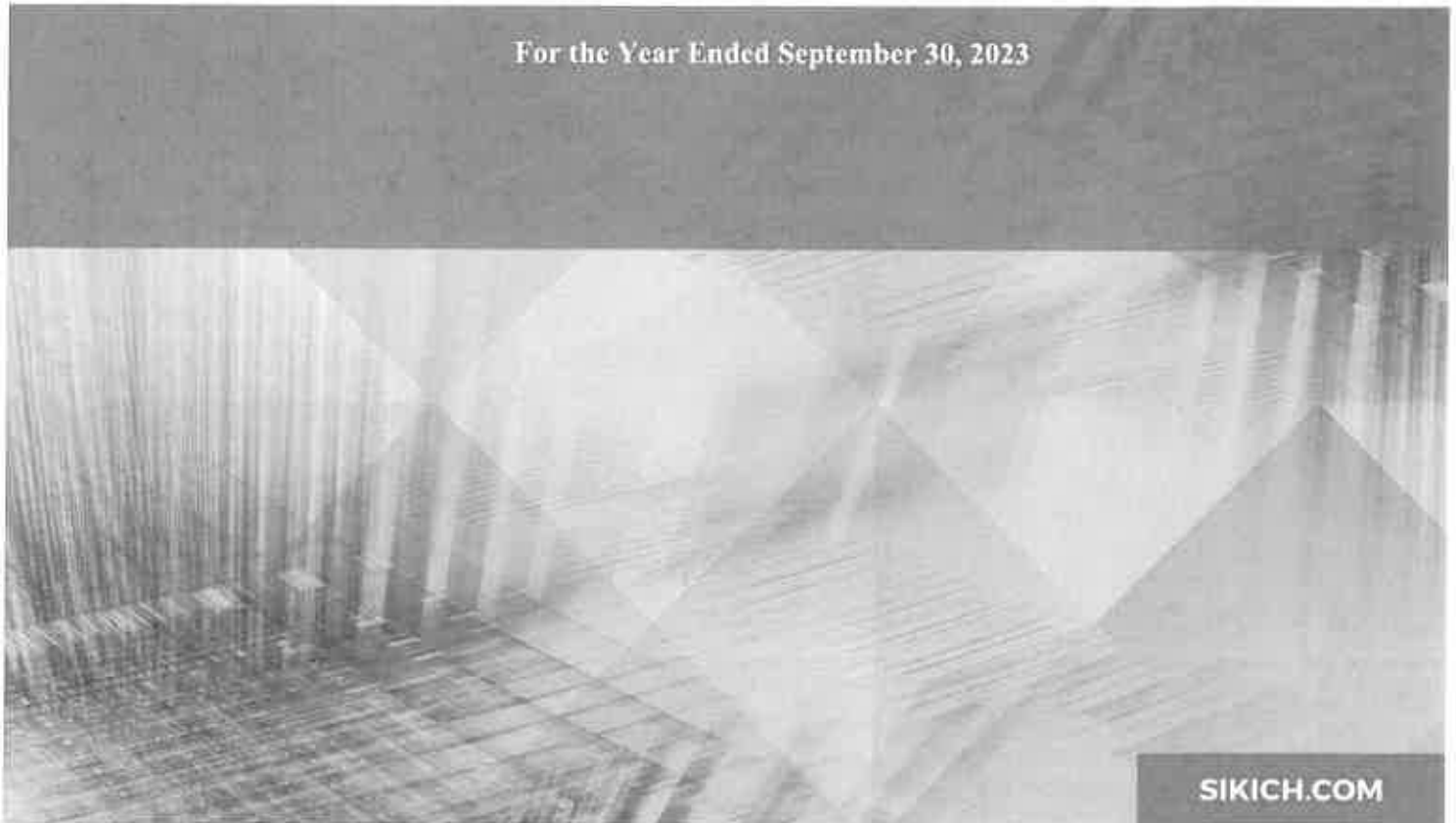


Preliminary and Tentative
For Discussion Purposes Only

CITY OF WELDON SPRING, MISSOURI

**AUDITOR'S COMMUNICATION TO
THE MAYOR AND BOARD OF ALDERMEN**

For the Year Ended September 30, 2023



SIKICH.COM

CITY OF WELDON SPRING, MISSOURI
AUDITOR'S COMMUNICATION TO THE MAYOR AND BOARD OF ALDERMEN
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We are submitting to you the following draft of the board communication to expedite your review. This draft, or elements within should not be shared with any external parties, nor should any inference be made to any parties that no modifications are expected before this board communication is submitted as final

XXXX XX, 2024

Honorable Mayor and Board of Aldermen
City of Weldon Spring, Missouri

As part of our audit process, we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by auditing standards. Our communication at the beginning of our audit process was sent to you on December 21, 2023.

In addition, auditing standards requires the communication of internal control related matters to those charged with governance. Our communication of deficiencies in internal control and other comments to management, as well as a listing of future pronouncements that may affect the City, are enclosed within this document.

This information is intended solely for the use of the Mayor, Board of Aldermen and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Sikich LLP
By: Victoria Dailey, CPA
Partner

Honorable Mayor and Members of the Board of Aldermen
CITY OF WELDON SPRING, MISSOURI

We have audited the financial statements of the governmental activities and each major fund of the **CITY OF WELDON SPRING, MISSOURI** (the City) for the year ended September 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 21, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in the notes to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

Management's estimate of depreciation expense of its depreciable capital assets is based upon management's assumptions regarding the useful lives of these assets.

Management's estimate of its net pension liability and related deferred outflows and inflows of the City's pension plan is based on the actuarial valuation performed by LAGERS' actuary.

We evaluated the key factors and the assumptions used to develop the above estimates and determined they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements considered to be material, either individually or in the aggregate. Refer to the attached schedule labeled Adjusting Journal Entries for a summary of the corrected misstatements. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion units financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated XXX XX, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and the required supplementary information (RSI), as listed in the table of contents of the financial report, that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of management, the Mayor, and Members of the Board of Aldermen and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Sikich, LLP
XXXX XX, 2024

City of Weldon Spring, Missouri
Adjusting Journal Entries

Number	Date	Name	Account No	Debit	Credit
AJE001	9/30/2023	PERMANENT FUND BALANCE	10-02-3050 GF-10	136.00	
AJE001	9/30/2023	TRANSFER IN	10-10-4950 GF-10	6,732.00	
AJE001	9/30/2023	TRANSFER IN	10-10-4950 GF-10	1,127,321.00	
AJE001	9/30/2023	MISC -GENERAL-REVENUE	10-10-4952 GF-10		-136.00
AJE001	9/30/2023	TRANSFER OUT	12-12-5950 GF-10		-6,732.00
AJE001	9/30/2023	TRANSFER IN	13-13-4950 GF-10		-1,127,321.00
AJE001	9/30/2023	PERMANENT FUND BALANCE	22-02-3050 ROAD-22-23-24-36	25,760.00	
AJE001	9/30/2023	TRANSFERS IN / OUT	22-22-4950 ROAD-22-23-24-36		-140,834.00
AJE001	9/30/2023	FUNDS HELD AT ST CHARLES COUNT	23-01-1050 ROAD-22-23-24-36		-458,992.00
AJE001	9/30/2023	FUNDS HELD AT ST CHARLES COUNT	23-01-1050 ROAD-22-23-24-36		-25,743.00
AJE001	9/30/2023	PERMANENT FUND BALANCE	23-02-3050 ROAD-22-23-24-36	458,992.00	
AJE001	9/30/2023	TRANSFERS IN / OUT	23-23-4950 ROAD-22-23-24-36	140,834.00	
AJE001	9/30/2023	CITY STREETS REPAIRS & MAINT	23-23-5445 ROAD-22-23-24-36		-17.00
AJE001	9/30/2023	PERMANENT FUND BALANCE	30-02-3050 SEWER-30	4,494.00	
AJE001	9/30/2023	TRANSFERS IN / OUT	30-30-4950 SEWER-30		-10,246.00
AJE001	9/30/2023	TRANSFERS IN / OUT	33-33-4950 SEWER-30	5,752.00	
to adjust fund balances to PY report and adjust transfers					
AJE002	9/30/2023	ACCOUNTS PAYABLE	20-02-2001 PARK-20		-13,404.00
AJE002	9/30/2023	ARPA PROFESSIONAL SERVICES	20-13-5314 PARK-20	4,821.00	
AJE002	9/30/2023	POCKET PARK-LOT C SITE IMPROVE	20-21-5150 PARK-20	8,583.00	
to adjust retainage to actual for Bombshell Construction, Weldon Spring/Siedentop Pocket Park					
AJE003	9/30/2023	GENERAL CHECKING-ROAD & BRIDGE	23-01-1002 ROAD-22-23-24-36	57,700.00	
AJE003	9/30/2023	ACCOUNTS PAYABLE	23-02-2001 ROAD-22-23-24-36		-57,700.00
to adjust cash & A/P for voided check					
AJE004	9/30/2023	ACCOUNTS RECEIVABLE	10-01-1101 GF-10		-635.00
AJE004	9/30/2023	FRANCHISE FEES - CHARTER	10-10-4801 GF-10	2,096.00	
AJE004	9/30/2023	FRANCHISE FEES - CUIVRE RIVER	10-10-4802 GF-10		-424.00
AJE004	9/30/2023	FRANCHISE FEES - SPIRE GAS	10-10-4803 GF-10		-383.00
AJE004	9/30/2023	FRANCHISE FEES - AMERENUE	10-10-4804 GF-10		-1,331.00
AJE004	9/30/2023	FRANCHISE FEES - AT&T	10-10-4806 GF-10	677.00	
AJE004	9/30/2023	ACCOUNTS RECEIVABLE	20-01-1101 PARK-20	13,866.00	
AJE004	9/30/2023	ACCOUNTS RECEIVABLE	20-01-1101 PARK-20	3,800.00	
AJE004	9/30/2023	LOCAL SALES TAX	20-20-4701 PARK-20		-19,578.00
AJE004	9/30/2023	METRO PARK DISTRICT TAX	20-20-4702 PARK-20	5,712.00	
AJE004	9/30/2023	METRO PARK DISTRICT TAX	20-02-2999 PARKS-20		-3,800.00
AJE004	9/30/2023	ACCOUNTS RECEIVABLE	22-01-1101 ROAD-22-23-24-36	152,912.00	
AJE004	9/30/2023	ACCOUNTS RECEIVABLE	22-01-1101 ROAD-22-23-24-36		-5,744.00
AJE004	9/30/2023	ROADS & POLICE 1% SALES TAX	22-19-4701 ROAD-22-23-24-36		-153,791.00
AJE004	9/30/2023	MOTOR FUEL TAX	22-22-4711 ROAD-22-23-24-36	550.00	
AJE004	9/30/2023	MOTOR VEHICLE SALES TAX	22-22-4712 ROAD-22-23-24-36		-158.00
AJE004	9/30/2023	MOTOR VEHICLE SALES TAX	22-22-4712 ROAD-22-23-24-36	4,222.00	
AJE004	9/30/2023	MOTOR VEHICLE FEE INCREASE	22-22-4713 ROAD-22-23-24-36	487.00	
AJE004	9/30/2023	MOTOR VEHICLE FEE INCREASE	22-22-4713 ROAD-22-23-24-36	1,522.00	
To record CY AR and Revenue activities					

AJE005	9/30/2023	ACCOUNTS PAYABLE	20-02-2001 PARK-20		-60,222.00
AJE005	9/30/2023	CAPITAL IMPROVEMENT - TRAILS	20-20-5470 PARK-20	60,222.00	
to record last invoice for work performed through 9/30 for Wolfrum Trail Extension to E Meier					
AJE006	9/30/2023	FUNDS HELD AT ST CHARLES COUNT	23-01-1050 ROAD-22-23-24-36		-11,154.00
AJE006	9/30/2023	ROAD AND BRIDGE TAX	23-23-4790 ROAD-22-23-24-36		-246,520.00
AJE006	9/30/2023	ST CHARLES COUNTY ARPA GRANT	23-23-4875 ROAD-22-23-24-36		-171,196.00
AJE006	9/30/2023	CITY STREETS REPAIRS & MAINT	23-23-5445 ROAD-22-23-24-36	171,196.00	
AJE006	9/30/2023	CITY STREETS REPAIRS & MAINT	23-23-5445 ROAD-22-23-24-36	257,674.00	
to record the City's road & bridge tax and related intergovernmental ARPA funding					
AJE007	9/30/2023	ACCRUED WAGES	10-02-2055 GF-10	499.00	
AJE007	9/30/2023	STATE WITHHOLDING	10-02-2102 GF-10	800.00	
AJE007	9/30/2023	STAFF WAGES	10-10-5103 GF-10		-499.00
AJE007	9/30/2023	FICA	10-10-5123 GF-10		-800.00
AJE007	9/30/2023	ACCRUED WAGES	20-02-2055 PARK-20		-42.00
AJE007	9/30/2023	STAFF WAGES	20-20-5103 PARK-20	42.00	
to record changes in accrued payroll wages and taxes					
AJE008	9/30/2023	ACCOUNTS RECEIVABLE	10-01-1101 GF-10	14,259.00	
AJE008	9/30/2023	FINE-MUNI ORDN OTHER & E/R	10-16-4992 GF-10		-12,830.00
AJE008	9/30/2023	COURT BOND CASH	12-01-1002 GF-10		-2,227.00
AJE008	9/30/2023	COURT BOND PAYABLE	12-02-2501 GF-10		-1,812.00
AJE008	9/30/2023	GENERAL CHECKING- SMC MUNI CT	14-01-1002 GF-10	2,610.00	
to record court bond, receivable, and revenue activity					
AJE009	9/30/2023	Interest Receivable	10-01-1102 GF-10	65,753.00	
AJE009	9/30/2023	INTEREST - GENERAL	10-10-4901 GF-10		-65,753.00
AJE009	9/30/2023	INTEREST RECEIVABLE	20-01-1102 PARK-20	14,099.00	
AJE009	9/30/2023	INTEREST -MUNIC BLDG & PARK	20-20-4901 PARK-20		-14,099.00
to record interest receivable for MOSIP					
AJE010	9/30/2023	EMERGENCY RESERVE ACCOUNT	10-01-1015 GF-10		-1,579.00
AJE010	9/30/2023	MOSIP INVESTMENT ACCOUNT	10-01-1016 GF-10	25,331.00	
AJE010	9/30/2023	INTEREST - GENERAL	10-10-4901 GF-10		-23,752.00
AJE010	9/30/2023	EMERGENCY RESERVE ACCOUNT	20-01-1015 PARK-20		-1,010.00
AJE010	9/30/2023	MOSIP INVESTMENT ACCOUNT	20-01-1016 PARK-20	45,329.00	
AJE010	9/30/2023	INTEREST -MUNIC BLDG & PARK	20-20-4901 PARK-20		-44,319.00
to adjust the investments to fair market value and related interest income					
AJE011	9/30/2023	ACCOUNTS PAYABLE	10-02-2001 GF-10		-2,202.00
AJE011	9/30/2023	GLOBAL LIFE PREM - PRE- TAX	10-02-2119 GF-10	2,046.00	
AJE011	9/30/2023	GLOBAL LIFE POST - TAX	10-02-2120 GF-10	156.00	
to reduce the debit AP balance to \$0					

AJE012	9/30/2023	POOLED ARPA	13-01-1002 GF-10		-507,447.00
AJE012	9/30/2023	DEFERRED INCOME	13-02-2121 GF-10	507,447.00	
AJE012	9/30/2023	ARPA CHECKING ACCOUNT	20-01-1013 PARK-20	507,447.00	
AJE012	9/30/2023	ARPA Revenue	20-13-4999 PARK-20		-507,447.00
to adjust ARPA deferred inflows & related for ARPA money spent in FY23					
AJE013	9/30/2023	Settlement Expense	22-22-5441 ROAD-22-23-24-36	120,000.00	
AJE013	9/30/2023	ACCOUNTS PAYABLE	23-02-2001 ROAD-22-23-24-36		-120,000.00
to record the City's settlement liability					

PASSED ADJUSTMENTS

City of Weldon Spring, Missouri
(CLIENT)

Road, Bridge, and Public
Safety Fund
(FUND OR FUND TYPE)

For the Year Ended 9/30/2023

All entries posted as Debit (Credit)

Description	Assets/ Deferred Outflows of Resources	(Liabilities/ Deferred Inflows of Resources)	(Fund Balance)	Change in Fund Balance
Effect of overstated sales tax in the current year that should have been reported in the prior year	\$ -	\$ -	\$ (10,693)	\$ 10,693
Effect of understated motor vehicle sales tax in the current year that was reported in the prior year			5,744	(5,744)
Totals	\$ -	\$ -	\$ (4,949)	\$ 4,949

Honorable Mayor and Members of the Board of Aldermen
CITY OF WELDON SPRING, MISSOURI

In planning and performing our audit of the financial statements of the City of Weldon Spring, Missouri (the City) as of and for the year ended September 30, 2023 in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of City's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses, and, therefore, material weaknesses may exist that were not identified. This letter does not affect our report dated XXX XX, 2024 on the financial statements of the City.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain matters, discussed on the following pages, that are opportunities for strengthening internal controls of which management should be aware.

This report is intended solely for the information and use of management, Mayor, and Board of Aldermen, and is not intended to be, and should not be, used by anyone other than these specified parties.

St. Louis, Missouri
XXX XX, 2024

Deficiencies for the year ended September 30, 2023:

1. PENSION RECORDING

We noted the City does not have segregation of duties in the area of pension recordkeeping in Eclipse. The same person enters new employees, terminates employees in the system, and enters payroll information.

RECOMMENDATION

We recommend the City segregate these pension duties.

2. CAPITAL ASSET POLICY

We noted the City has a capital asset policy included in its purchasing policy; however, the policy could be expanded to include depreciation methods and asset lives.

RECOMMENDATION

We recommend the City expand its capital asset policy.

3. INVESTMENT POLICY

We noted the City's investment policy could be expanded to include how it addresses concentration of credit risk and custodial credit risk.

RECOMMENDATION

We recommend the City expand its investment policy.

4. JOURNAL ENTRY POLICY

We noted the City does not have a documented journal entry policy.

RECOMMENDATION

We recommend the City document its policy on journal entries, including who all can make journal entries and who approves the entries.

5. INFORMATION TECHNOLOGY AND BACKUP POLICY

We noted the City does not have a documented information technology and backup policy.

RECOMMENDATION

We recommend the City document its policy on information technology, backup, and retention.

6. FUND BALANCE POLICY

We noted the City does not have a documented fund balance policy.

RECOMMENDATION

We recommend the City document its policy on its current practice of spending the most restricted resources first.

7. FINANCIAL CLOSING

We noted the City reports on a modified accrual basis. However, we noted various entries that had to be made to adjust the City from a cash to modified accrual basis. We also noted the City could not generate a report in its system that agreed to the amount of accounts payable recorded on the trial balance.

RECOMMENDATION

We recommend the City properly adjust the trial balance to a modified accrual basis prior to fieldwork and generate the proper reports.

8. CASH RECEIPTS

We noted the City could improve its segregation of duties and documentation of cash receipts by having the Administrative Assistant and City Treasurer sign off as having reviewed the deposit support before and after deposit to ensure the receipts, general ledger, and bank amounts agree.

RECOMMENDATION

We recommend the Administrative Assistant and City Treasurer both sign off on the deposit support before and after deposit, documenting review that the receipts, general ledger, and bank amounts agree, to improve the City's segregation of duties in the area of cash receipting.



Preliminary and Tentative
For Discussion Purposes Only

CITY OF WELDON SPRING, MISSOURI

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**

For the Fiscal Year Ended September 30, 2023



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CITY OF WELDON SPRING, MISSOURI
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“We are submitting to you the following draft of your financial statements to expedite your review. As stated in our engagement letter with you, the fair presentation of the financial statements is your responsibility. This draft, or elements within should not be shared with any external parties, nor should any inference be made to any parties that no material adjustments or material disclosure modifications are expected before these statements are submitted as final.”

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Board of Aldermen
City of Weldon Spring, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the City of Weldon Spring, Missouri (the City), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the City of Weldon Spring, Missouri, as of September 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Adjustments to Prior Period Financial Statements

As part of our audit of the 2023 financial statements, we also audited adjustments described in Note 8 that were applied to restate the 2022 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the 2022 financial statements of the City other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the 2022 financial statements as a whole.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Required Supplementary Information

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

St. Louis, Missouri
REPORT DATE

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended September 30, 2023

As management of the City of Weldon Spring, Missouri, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2023. We encourage readers to consider the information presented here along with the City's financial statements, including the notes that follow this Management's Discussion and Analysis.

FINANCIAL HIGHLIGHTS

- On a government-wide basis the assets of the City exceeded its liabilities for the most recent fiscal year by \$22,122,194. The City has unrestricted net position of \$1,386,493.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balance of \$3,845,502.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,329,120.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains required supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances in a manner similar to a private-sector business. Note the government-wide financial statements exclude fiduciary fund activities.

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

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year.

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges.

The governmental activities of the City include general government and court, law enforcement, parks and recreation, road and infrastructure, and sewer administration and maintenance. The City does not have any business-type activities.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City are considered governmental funds. The City does not have any fiduciary or proprietary funds at September 30, 2023.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements utilize a current financial resources measurement focus as applied to the modified accrual basis of accounting. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period. Such information may be useful in evaluating a government's near-term financing requirements.

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

The City maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General Fund, Municipal Hall and Park Fund, and Road, Bridge and Public Safety Fund.

The City adopts an annual appropriated budget for all funds. Budgetary comparison statements have been provided for all major funds to demonstrate legal compliance with the respective adopted budget.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, certain required supplementary information can be found after the notes to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

A condensed version of the statement of net position follows:

	<u>2023</u>	<u>2022</u>
ASSETS		
Cash and other current assets	\$ 4,896,399	\$ 4,559,770
Capital assets, net	<u>18,303,645</u>	<u>18,101,805</u>
Total assets	<u>23,200,044</u>	<u>22,661,575</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pension	<u>29,133</u>	<u>5,906</u>
LIABILITIES		
Current liabilities	1,047,097	1,226,802
Noncurrent liabilities	<u>41,153</u>	<u>19,316</u>
Total liabilities	<u>1,088,250</u>	<u>1,246,118</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pension	<u>18,733</u>	<u>28,357</u>
NET POSITION		
Net investment in capital assets	18,303,645	18,101,805
Restricted	2,432,056	-
Unrestricted	<u>1,386,493</u>	<u>3,291,201</u>
Total net position	<u>\$ 22,122,194</u>	<u>\$ 21,393,006</u>

As noted earlier, net position may serve over time as a useful indicator of a city's financial position. As illustrated above, in the case of the City of Weldon Spring, assets exceeded liabilities by \$22,122,194 at the close of September 30, 2023.

City of Weldon Spring's net position of \$18,303,645 (82.7 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. The City of Weldon Spring uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

The unrestricted net position of \$1,386,493 (6.3 percent) may be used to meet the government's ongoing obligations to citizens and creditors.

CITY OF WELDON SPRING, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Preliminary and Tentative
For Discussion Purposes Only

Governmental Activities

As illustrated below, governmental activities increased the City's net position by \$729,188. The City has no business-type activities.

	<u>2023</u>	<u>2022</u>
REVENUES		
Program revenues		
Charges for services	\$ 140,311	\$ 113,430
Capital grants and contributions	-	317,423
Operating grants and contributions	904,827	254,812
General revenues		
Sales tax	1,311,497	431,389
Franchise fees	481,780	487,137
American rescue plan act funding	507,447	-
Investment income	196,297	23,643
Other	6,135	474
Total revenues	<u>3,548,294</u>	<u>1,628,308</u>
EXPENSES		
General government and court	544,745	518,345
Law enforcement	202,583	213,031
Parks and recreation	385,659	304,471
Roads and infrastructure	1,686,119	1,273,375
Sewer admin and maintenance	-	12,407
Total expenses	<u>2,819,106</u>	<u>2,321,629</u>
CHANGE IN NET POSITION	729,188	(693,321)
NET POSITION, BEGINNING OF YEAR	<u>21,393,006</u>	<u>22,086,327</u>
NET POSITION, END OF YEAR	<u><u>\$ 22,122,194</u></u>	<u><u>\$ 21,393,006</u></u>

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on short-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At September 30, 2023, the combined fund balance was \$3,845,502, an increase of \$512,534 in comparison to the prior year.

General Fund. The General Fund is the chief operating fund of the City. As of September 30, 2023, unassigned fund balance of the General Fund was \$1,329,120, while total fund balance reached \$1,542,890. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 245% of total General Fund expenditures and total fund balance represents 285% of that same amount.

The fund balance of the City's General Fund increased by \$322,833, or 26.2%, during the current fiscal year mainly due to one-time funding from the closing of Mountain Farm Community Improvement District (CID) and an increase in interest revenue as the City started investing with MOSIP.

Municipal Hall and Park Fund. The Municipal Hall and Park Fund has a total fund balance of \$1,946,487, which decreased \$145,677 from the prior year due to an increase in park capital outlay expenditures as the City improves the parks.

Road, Bridge, and Public Safety Fund. The Road, Bridge, and Public Safety Fund has a total fund balance of \$356,125, which increased \$335,378 from last year as fiscal year 2023 was the first year for the City's 1% sales tax.

CAPITAL ASSETS

The City has invested \$18,303,645 at September 30, 2023 in a broad range of capital assets, including construction in progress, land and land improvements, building and facilities, machinery and equipment, and infrastructure. This amount includes a net increase for the current fiscal year (including additions and deductions) of \$477,484 as the City improves various parks and roads.

CITY OF WELDON SPRING, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Preliminary and Tentative
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The City's capital assets, net of accumulated depreciation, consisted of:

	<u>2023</u>	<u>2022</u>
Construction in progress	\$ 743,384	-
Land and land improvements	1,566,543	\$ 1,431,374
Buildings and facilities	452,418	487,187
Machinery and equipment	186,636	210,223
Infrastructure	<u>15,354,664</u>	<u>16,652,345</u>
 Total capital assets, net of accumulated depreciation	 <u>\$ 18,303,645</u>	 <u>\$ 18,781,129</u>

Additional information on the City's capital assets can be found in Note 3 of the notes to the financial statements.

GENERAL FUND'S BUDGETARY HIGHLIGHTS

Final budgeted expenditures exceeded actual expenditures by \$33,880. Actual revenues exceeded final budgeted revenues by \$280,892 due to the one-time Mountain Farm CID revenue that was not budgeted along with interest income over budgeted amounts as the City invests with MOSIP for the first year.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

For the year-ending September 30, 2024, the City projects total revenue of \$2,442,221 and total expenditures of \$3,464,833. The City projects 2023 revenue for the General Fund of \$708,861 and expenditures of \$609,883. Appropriations in excess of projected revenue totaling \$1,022,612 will be funded with cash reserves existing at September 30, 2023.

Significant park and road improvements are planned for 2024.

Requests for information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Michael Padella
City of Weldon Spring, Missouri
5401 Independence Road
Weldon Spring, MO 63304
(636) 441-2110
mpadella@weldonspring.org

Preliminary and Tentative
For Discussion Purposes Only

BASIC FINANCIAL STATEMENTS

CITY OF WELDON SPRING, MISSOURIPreliminary and Tentative
For Discussion Purposes Only**STATEMENT OF NET POSITION**

September 30, 2023

	Governmental Activities
ASSETS	
Cash and investments	\$ 4,473,692
Receivables	342,855
Interest receivable	79,852
Capital assets:	
Land and construction in progress	1,763,048
Other capital assets, net of accumulated depreciation	16,540,597
Total assets	23,200,044
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pension	29,133
LIABILITIES	
Current liabilities	
Accounts payable	307,574
Accrued salaries and payroll taxes	4,196
Unearned revenue	619,791
Payable to St. Charles County	36,897
Court bonds	2,639
Performance deposits	76,000
Total current liabilities	1,047,097
Noncurrent liabilities	
Due within one year - compensated absences	14,640
Net pension liability	26,513
Total noncurrent liabilities	41,153
Total liabilities	1,088,250
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pension	18,733
NET POSITION	
Net investment in capital assets	18,303,645
Restricted for	
Mountain Farm CID improvements	125,644
Roads and infrastructure improvements	356,125
Municipal building and park improvements	1,950,287
Unrestricted	1,386,493
Total net position	\$ 22,122,194

See accompanying notes to the financial statements.

CITY OF WELDON SPRING, MISSOURI

Preliminary and Tentative
For Discussion Purposes Only

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2023

FUNCTIONS/PROGRAMS					Governmental Activities Net Revenue (Expenses)
	Expenses	Charges For Services	Operating Grants And Contributions	Capital Grants And Contributions	
Governmental Activities					
General government and court	\$ 544,745	\$ 61,772	\$ -	\$ -	\$ (482,973)
Law enforcement	202,583	71,306	-	-	(131,277)
Parks and recreation	385,659	7,233	94,153	-	(284,273)
Roads and infrastructure	1,686,119	-	810,674	-	(875,445)
Total governmental activities	<u>\$ 2,819,106</u>	<u>\$ 140,311</u>	<u>\$ 904,827</u>	<u>\$ -</u>	<u>(1,773,968)</u>
General Revenues					
Sales tax					1,311,497
Franchise fees					481,780
American rescue plan act					507,447
Investment income					196,297
Other					6,135
Total general revenues					<u>2,503,156</u>
CHANGE IN NET POSITION					729,188
NET POSITION, BEGINNING OF YEAR					21,393,006
NET POSITION, END OF YEAR					<u>\$ 22,122,194</u>

See accompanying notes to the financial statements.

CITY OF WELDON SPRING, MISSOURI

Preliminary and Tentative
For Discussion Purposes Only

BALANCE SHEET - GOVERNMENTAL FUNDS

September 30, 2023

	General Fund	Municipal Hall and Park Fund	Road, Bridge and Public Safety Fund	Total Governmental Funds
ASSETS				
CURRENT ASSETS				
Cash and investments	\$ 2,031,561	\$ 2,044,128	\$ 319,364	\$ 4,395,053
Restricted cash	78,639	-	-	78,639
Receivables	68,398	80,799	193,658	342,855
Interest receivable	65,753	14,099	-	79,852
TOTAL ASSETS	\$ 2,244,351	\$ 2,139,026	\$ 513,022	\$ 4,896,399
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ -	\$ 187,574	\$ 120,000	\$ 307,574
Accrued salaries and payroll taxes	3,031	1,165	-	4,196
Unearned revenue	619,791	-	-	619,791
Payable to St. Charles County	-	-	36,897	36,897
Court bonds	2,639	-	-	2,639
Performance deposits	76,000	-	-	76,000
Total liabilities	701,461	188,739	156,897	1,047,097
DEFERRED INFLOWS				
Unavailable revenue - sales tax	-	3,800	-	3,800
FUND BALANCES				
Restricted for				
Mountain Farm CID improvements	125,644	-	-	125,644
Roads and infrastructure improvements	-	-	356,125	356,125
Municipal building and park improvements	-	1,946,487	-	1,946,487
Assigned for				
Sewer lateral repairs	88,126	-	-	88,126
Unassigned	1,329,120	-	-	1,329,120
Total fund balances	1,542,890	1,946,487	356,125	3,845,502
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,244,351	\$ 2,139,026	\$ 513,022	\$ 4,896,399

See accompanying notes to the financial statements.

CITY OF WELDON SPRING, MISSOURIPreliminary and Tentative
For Discussion Purposes Only**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION**

September 30, 2023

Total fund balances - governmental funds	\$ 3,845,502
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets of \$27,983,308 net of accumulated depreciation of \$9,679,663 are not financial resources and, therefore, are not reported in the governmental funds.	18,303,645
Certain amounts are not a use of financial resources and, therefore, are not reported in the governmental funds. These items consist of:	
Deferred outflows related to pensions	29,133
Deferred inflows related to pensions	(18,733)
Certain amounts of taxes assessed by the City, but not collected within 60 days after fiscal year end, are deferred within the fund financial statements. However, revenue for this amount is recognized in the government-wide statements.	3,800
Certain long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds financial statements. Long-term liabilities at year-end consist of:	
Liability for compensated absences	(14,640)
Net pension liability	(26,513)
Total net position of governmental activities	<u>\$ 22,122,194</u>

See accompanying notes to the financial statements.

CITY OF WELDON SPRING, MISSOURI

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

For the Year Ended September 30, 2023

	General Fund	Municipal Hall and Park Fund	Road, Bridge and Public Safety Fund	Nonmajor Sewer Lateral Fund	Total Governmental Funds
REVENUES					
Taxes	\$ -	\$ 453,293	\$ 854,404	\$ -	\$ 1,307,697
Franchise fees	481,780	-	-	-	481,780
Permits, licenses and applications	61,772	-	-	-	61,772
Court fines	69,866	-	-	-	69,866
Intergovernmental	125,644	507,447	683,536	-	1,316,627
Contributions	-	97,528	-	-	97,528
Rentals	-	3,858	-	-	3,858
Other	6,135	-	2,934	-	9,069
Investment income	119,953	76,344	-	-	196,297
Total revenues	865,150	1,138,470	1,540,874	-	3,544,494
EXPENDITURES					
Current					
General government and court	542,317	44,596	-	-	586,913
Law enforcement	-	-	202,583	-	202,583
Parks and recreation	-	207,363	-	-	207,363
Roads and infrastructure	-	-	907,478	-	907,478
Capital outlay	-	1,032,188	95,435	-	1,127,623
Total expenditures	542,317	1,284,147	1,205,496	-	3,031,960
NET CHANGE IN FUND BALANCES	322,833	(145,677)	335,378	-	512,534
FUND BALANCES, BEGINNING OF YEAR, AS RESTATED	1,220,057	2,092,164	20,747	-	3,332,968
FUND BALANCES, END OF YEAR	\$ 1,542,890	\$ 1,946,487	\$ 356,125	\$ -	\$ 3,845,502

See accompanying notes to the financial statements.

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

For the Year Ended September 30, 2023

Net change in fund balances - governmental funds	\$ 512,534
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures (\$1,042,448). However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense (\$840,608).	
This amount is the net effect of these differences:	201,840
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.	3,800
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
Compensated absences	\$ 1,371
Pension expense	9,643
	<u>11,014</u>
Change in net position of governmental activities	<u>\$ 729,188</u>

See accompanying notes to the financial statements.

Preliminary and Tentative
For Discussion Purposes Only

CITY OF WELDON SPRING, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Weldon Spring, Missouri, (the City) is a fourth-class city and was incorporated on November 18, 1984 and established a Mayor-Board of Aldermen form of government. The City's major operations include general government and court, law enforcement, park development and management, road development and maintenance, and sewer maintenance.

The financial statements of the City include the financial activities of the City and any component units, entities which are financially accountable to the City. The City does not currently have any component units.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report information on all the activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

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

Fund Financial Statements

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-Wide and Fund Financial Statements (Continued)

General Fund - is the primary operating fund of the City. It is used to account for all financial resources except those accounted for in another fund.

Road, Bridge and Public Safety Special Revenue Fund - is used to account for certain revenues legally restricted to expenditures for the construction or servicing of roads and bridges and public safety.

Municipal Hall and Park Special Revenue Fund - is used to account for certain revenues restricted to improvements and maintenance of the municipal city hall and park.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Measurement focus is a term used to describe how transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current purpose. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgment, are recorded when payment is due.

The City reports unavailable revenue on its balance sheet. Unavailable revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues arise when resources are received by the City before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the deferred inflow of resources or liability is removed and revenue is recognized.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Capital Assets

Capital assets, which include land, land improvements, buildings and facilities, machinery and equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at estimated acquisition value at the date of donation.

During the implementation of GASB 34, the City elected not to report general infrastructure assets retroactively. Therefore, no general infrastructure assets purchased or placed in service prior to October 1, 2003 are included in the statement of net position.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and facilities	40
Land and land improvements	20
Infrastructure	30
Park equipment	10
Heavy maintenance equipment	10
Vehicles	5
Office equipment	5
Computer equipment	5

E. Compensated Absences

Full-time employees are granted vacation and sick leave based on length of service. Vacation accrues on the anniversary date of employment. An employee may carryover no more than eighty hours of vacation to the following calendar year. Upon termination, the employee is paid for unused vacation unless terminated involuntarily.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Compensated Absences (Continued)

Compensatory time by nonexempt employees is granted but must be authorized in advance. Pay is compensated at one-and-a-half times the normal rate. An employee may carryover no more than forty hours to their next anniversary year. Upon termination, the employee is paid the compensatory time balance.

Unused sick leave is paid out on each employee anniversary date at 50% of the employees total remaining unused balance of sick leave as of employment anniversary month. Employees leaving employment voluntarily are paid a percentage of the remaining unused balance of sick leave based on years of service.

Compensated absences are not accrued in the respective governmental types as it is earned since it is not expected to be paid from current available resources. The liability for compensated absences is reported as incurred in the government-wide financial statements.

F. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

G. Equity Classifications

Government-Wide Statements

The government-wide financial statements utilize a net position presentation. Net position is displayed as three components:

Net investment in capital assets - This component represents capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Equity Classifications (Continued)

Government-Wide Statements (Continued)

Restricted net position - This component consists of net position with constraints placed on their use by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) through constitutional law provisions or enabling legislation.

Unrestricted net position - This component represents the remainder of net position available for future operations.

It is the City's policy to use restricted resources before unrestricted resources.

Governmental Fund Statements

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources.

Nonspendable fund balance - This classification includes amounts that cannot be spent because they are either (a) not in spendable form; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance - This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance - The portion of fund balance with self-imposed constraints or limitations that have been imposed by formal action (motion or resolution) by the City's Board of Aldermen (the Board), the highest level of decision-making authority. Such constraint is binding unless modified or rescinded by formal action by the Board.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Equity Classifications (Continued)

Government Fund Statements (Continued)

Assigned fund balance - The portion of fund balance that the City intends to use for a specific purpose; intent can be expressed by the City.

Unassigned fund balance - Amounts that are available for any purpose. It is also used to report negative fund balances in other governmental funds. Positive amounts are only reported in the General Fund.

When both restricted and unrestricted resources are available for use, the City will spend most restricted amounts before least restricted.

H. Pension

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

I. Unearned Revenue

Unearned revenue consists of grant revenue and contributions received in advance of project expenditures having been incurred.

J. Use of Estimates

The preparation of financial statements requires the City to make estimates and assumptions that affect the reported amounts of assets and liabilities at fiscal year-end and revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. CASH AND INVESTMENTS

Deposits

The City's cash are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition. The City maintains a deposit pool that is available for use by all funds. Each fund's portion of the pool is displayed on the balance sheet.

The City's bank deposits are required by state law to be secured by the deposit of certain securities specified at RSMo 30.270 with the City or trustee institution. The value of the securities must amount to the total of the City's cash not insured by the Federal Deposit Insurance Corporation. At September 30, 2023, all cash and cash equivalents were fully insured or collateralized with securities held by the City or by its agent in the City's name.

Investments

At September 30, 2023, the City's investment are comprised of the following:

MOSIP Liquid Series	\$ 1,605,849
Certificates of deposit - negotiable	<u>2,687,792</u>
Total investments	<u>\$ 4,293,641</u>

The City participates in the Missouri Securities Investment Program (MOSIP). MOSIP is an external investment pool in which the City's monies are pooled with other entities' monies to purchase investments that are permitted by state statutes. The City's monies are used to purchase a pro-rata share of the pool. A board of directors provides governance and oversight of MOSIP's operations. The Board seeks to maintain a stable net position value of \$1 per share. The program consists of the MOSIP Liquid Series which is designed for funds to provide liquidity and has a credit rating of AAA from Standard and Poor's. Member withdrawals are generally on the same day as requested, and can be made with seven days' notice. In accordance with GASB Statement No. 79, the City reports all investments at amortized cost rather than market value.

2. CASH AND INVESTMENTS (Continued)

Investments (Continued)

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City will minimize credit risks by pre-qualifying the financial institutions, broker/dealer's intermediaries, and advisors with which the City will do business and diversifying the portfolio so that potential losses on individual securities will be minimized. The City's credit risk policy requires all investments which exceed the financial institution's insurance limits be secured by eligible collateral.

Custodial Credit Risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy does not address custodial credit risk.

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The City will minimize interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and investing operating funds primarily in shorter-term securities.

Concentration of Credit Risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City's investment policy does not address concentration of credit risk.

Fair Value Measurements

The City classifies its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are prices quoted in active markets for those securities; Level 2 inputs are significant other observable inputs using a matrix pricing technique; and Level 3 inputs are significant unobservable inputs. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. The inputs and methodologies used for valuing investment securities are not necessarily an indication of risk associated with investing in those securities. The City's investments are not subject to the fair value classification.

CITY OF WELDON SPRING, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS (Continued)

Preliminary and Tentative
For Discussion Purposes Only

3. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2023 was as follows:

	Balance September 30, 2022	Increases	Decreases	Balance September 30, 2023
Capital assets not being depreciated				
Construction in progress	\$ -	\$ 743,384	\$ -	\$ 743,384
Land	1,019,664	-	-	1,019,664
Total capital assets not being depreciated	1,019,664	743,384	-	1,763,048
Capital assets being depreciated				
Land improvements	524,236	174,171	-	698,407
Buildings and facilities	814,825	-	-	814,825
Machinery and equipment	343,023	8,299	-	351,322
Infrastructure	24,239,112	116,594	-	24,355,706
Total capital assets being depreciated	25,921,196	299,064	-	26,220,260
Less accumulated depreciation for				
Land improvements	(126,399)	(25,129)	-	(151,528)
Buildings and facilities	(341,925)	(20,482)	-	(362,407)
Machinery and equipment	(144,089)	(20,597)	-	(164,686)
Infrastructure	(8,226,642)	(774,400)	-	(9,001,042)
Total accumulated depreciation	(8,839,055)	(840,608)	-	(9,679,663)
Total capital assets being depreciated, net	17,082,141	(541,544)	-	16,540,597
Capital assets, net	\$ 18,101,805	\$ 201,840	\$ -	\$ 18,303,645

Depreciation expense was charged to functions/programs of the City as follows:

General government	\$ 9,316
Parks	56,892
Infrastructure	774,400
Total depreciation expense	\$ 840,608

4. LONG-TERM LIABILITIES

The changes in long-term debt during the year ended September 30, 2023 are summarized as follows:

	Balance September 30, 2022	Increases	Decreases	Balance September 30, 2023	Due Within One Year
Net pension liability	\$ 3,305	\$ 23,208	\$ -	\$ 26,513	\$ -
Compensated absences	16,011	15,671	17,042	14,640	14,640
Total long-term debt	<u>\$ 19,316</u>	<u>\$ 38,879</u>	<u>\$ 17,042</u>	<u>\$ 41,153</u>	<u>\$ 14,640</u>

The General Fund and Municipal Hall and Park Funds have typically been used to liquidate the City's net pension liability and compensated absences.

5. EMPLOYEE RETIREMENT PLAN

Plan Description

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

Benefits Provided

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

5. EMPLOYEE RETIREMENT PLAN (Continued)

Benefits Provided (Continued)

	<u>2023 Valuation</u>
Benefit multiplier	1.5% for life
Final average salary	5 years
Rule of 80 adopted	No
Member contributions	4%

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

Employees Covered by Benefit Terms

At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	-
Inactive employees entitled to, but not yet receiving benefits	1
Active employees	<u>6</u>
Total	<u>7</u>

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. The employer contribution rate is 7.1% of annual covered payroll.

Net Pension Liability

The employer's net pension liability was measured as of June 30, 2023, and the total position liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2023. The pension liability was then rolled forward to the measurement date of June 30, 2023, utilizing procedures incorporating the actuarial assumptions.

5. EMPLOYEE RETIREMENT PLAN (Continued)

Actuarial Assumptions

The total pension liability in the February 28, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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.

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

<u>Asset</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Alpha	15.00%	3.67%
Equity	35.00%	4.78%
Fixed income	31.00%	1.41%
Real assets	36.00%	3.29%
Strategic assets	8.00%	5.25%
Cash/leverage	(25.00)%	(0.29)%

5. EMPLOYEE RETIREMENT PLAN (Continued)

Discount Rate

The blended discount rate used to measure the total pension liability is 6.9%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be insufficient to pay all projected future benefit payments of current active and inactive employees after 2083. A municipal bond rate of 3.86% was used in the development of the blended GASB discount rate after that point. The 3.86% rate is based on Fidelity Index's 20 Year Municipal General Obligation AA index. Based on the City's long-term investment rate of return of 7% and the municipal bond rate of 3.86%, the blended GASB discount rate is 6.9%.

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at June 30, 2022	\$ 207,908	\$ 204,603	\$ 3,305
Changes for the year			
Service cost	30,021	-	30,021
Interest	15,364	-	15,364
Difference between expected and actual experience	22,053	-	22,053
Contributions - employer	-	24,112	(24,112)
Contributions - employee	-	13,891	(13,891)
Net investment income	-	7,722	(7,722)
Administrative expense	-	(914)	914
Other (net transfer)	-	(581)	581
Net changes	67,438	44,230	23,208
Balance at June 30, 2023	\$ 275,346	\$ 248,833	\$ 26,513

The funded status of the plan at September 30, 2023 was 90.4%.

5. EMPLOYEE RETIREMENT PLAN (Continued)

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the employer, calculated using the discount rate of 6.9%, as well as what the employer's net pension liability (asset) would be using a discount rate that is 1 percentage point lower (5.9%) or one percentage point higher (7.9%) than the current rate.

	1% Decrease 5.9%	Current Single Discount Rate Assumption 6.9%	1% Increase 7.9%
Net pension liability (asset)	\$ 82,965	\$ 26,513	\$ (19,299)

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

For the year ended September 30, 2023 the City recognized pension expense of \$15,387. The City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Outflows	Inflows	Net Inflows
Differences between expected and actual experience	\$ 19,695	\$ (15,617)	\$ 4,078
Change in assumptions	-	(3,116)	(3,116)
Net difference between projected and actual earnings on pension plan investments	2,614	-	2,614
Employer contributions subsequent to the measurement date*	6,824	-	6,824
Total	\$ 29,133	\$ (18,733)	\$ 10,400

5. EMPLOYEE RETIREMENT PLAN (Continued)

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending September 30, 2024.

Deferred Outflows and Inflows of Resources by Year to be Recognized in Future Pension

<u>For the Fiscal Years</u> <u>Ending September 30,</u>	
2024	\$ (2,024)
2025	(2,024)
2026	3,755
2027	1,127
2028	(445)
Thereafter	<u>3,187</u>
Total	<u>\$ 3,576</u>

At September 30, 2023, the City had no payable for outstanding amount of contributions to the pension plan.

6. COMMITMENTS AND CONTINGENCIES

As of September 30, 2023, the City had commitments for contracts of approximately \$1,059,799 for park improvements construction projects.

From time to time, the City is a party to various pending claims and legal actions arising in the ordinary course of its operations. Although the outcome of such matters cannot be forecast with certainty, in the opinion of management, all such matters are adequately covered by insurance, or if not covered, are without merit or involve amounts such that an unfavorable disposition would not have a material effect on the financial statements of the City.

7. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City purchases commercial insurance for all risks of loss and health insurance. Settled claims have not exceeded coverage in any of the last three years.

8. PRIOR PERIOD ADJUSTMENT

The previously stated fund balances have been restated as follows:

	General Fund	Nonmajor Sewer Lateral Fund
	<u> </u>	<u> </u>
Fund balance, September 30, 2022, as previously reported	\$ 1,131,931	\$ 88,126
Restatement for change in fund classification	<u>88,126</u>	<u>(88,126)</u>
 Fund balance, September 30, 2022, as restated	 <u>\$ 1,220,057</u>	 <u>\$ -</u>

9. SUBSEQUENT EVENTS

The City entered into an agreement with St. Charles County, the City's law enforcement provider, in which the City will donate cameras to the County to aid in crime response, prevention, and resolution. The cameras were installed and donated in December 2023.

Preliminary and Tentative
For Discussion Purposes Only

REQUIRED SUPPLEMENTARY INFORMATION

**NOTES TO SCHEDULES OF EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDEGT BASIS)**

September 30, 2023

1. BUDGET POLICY AND PRACTICE

Annual appropriated budgets are adopted for all governmental funds. Budgets are adopted in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). Accordingly, budgeted revenues do not reflect revenues earned but not received and budgeted expenditures do not include expenditures incurred but not paid. The City follows these procedures in establishing its annual budgets as reflected in the financial statements:

- a) The proposed budget is submitted to the Board of Aldermen for the fiscal year. The operating budget includes proposed expenditures and means of financing them, not to exceed the total revenue of the preceding year plus any unreserved balance at the end of such year.
- b) Public hearings are conducted in the City and taxpayers have the opportunity to provide input and comment.
- c) The budget must be adopted by the affirmative vote of a majority of the Board of Aldermen for each fiscal year.
- d) During the year, the Board of Aldermen may authorize supplemental appropriations to the budget.
- e) All appropriations not spent lapse at fiscal year-end.
- f) The legal level of control is at the fund level. Expenditures may not exceed budgeted appropriations at the fund level unless approved by the Board. Total fund expenditures may not legally exceed current year revenues plus prior year's fund balance. All budgeted revisions of any fund must be approved by the Board.

A reconciliation of the modified cash basis budget to the GAAP basic financial statements is provided for each major fund.

CITY OF WELDON SPRING, MISSOURI

Preliminary and Tentative
For Discussion Purposes OnlySCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
(BUDGET BASIS) - GENERAL FUND

For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual (Budget Basis)	Over (Under) Budget
REVENUES				
Franchise fees	\$ 480,625	\$ 480,625	\$ 468,156	\$ (12,469)
Permits, licenses and applications	54,695	54,695	61,772	7,077
Courts	31,903	31,903	69,866	37,963
Intergovernmental	-	-	125,644	125,644
Other	503	503	6,135	5,632
Investment income	2,908	2,908	119,953	117,045
Total revenues	<u>570,634</u>	<u>570,634</u>	<u>851,526</u>	<u>280,892</u>
EXPENDITURES				
Administrative				
Personnel	385,033	385,033	373,652	(11,381)
City attorney	16,500	16,500	15,665	(835)
Materials and supplies	52,594	52,594	55,956	3,362
Contractual services	102,369	102,369	78,342	(24,027)
Insurance	20,200	20,200	19,201	(999)
Total expenditures	<u>576,696</u>	<u>576,696</u>	<u>542,816</u>	<u>(33,880)</u>
NET CHANGE IN FUND BALANCE (BUDGET BASIS)	<u>\$ (6,062)</u>	<u>\$ (6,062)</u>	<u>308,710</u>	<u>\$ 314,772</u>
RECONCILING ITEMS TO ADJUST FROM BUDGETARY BASIS TO MODIFIED ACCRUAL BASIS				
Accounts receivable 9/30/23			68,398	
Accounts receivable 9/30/22			(54,774)	
Accrued wages 9/30/23			(2,718)	
Accrued wages 9/30/22			3,217	
Total reconciling items			<u>14,123</u>	
NET CHANGE IN FUND BALANCE (GAAP BASIS)			<u>322,833</u>	
FUND BALANCE, BEGINNING OF YEAR, AS RESTATED			<u>1,220,057</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,542,890</u>	

CITY OF WELDON SPRING, MISSOURI

Preliminary and Tentative
For Discussion Purposes OnlySCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
(BUDGET BASIS) - MUNICIPAL HALL AND PARK FUND

For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual (Budget Basis)	Over (Under) Budget
REVENUES				
Taxes	\$ 388,000	\$ 388,000	\$ 439,427	\$ 51,427
Intergovernmental	-	-	507,447	507,447
Contributions	106,500	106,500	97,528	(8,972)
Rentals and other	3,500	3,500	3,858	358
Investment income	2,965	2,965	76,344	73,379
Total revenues	500,965	500,965	1,124,604	623,639
EXPENDITURES				
Personnel	139,933	139,933	136,332	(3,601)
Materials and supplies	68,475	68,475	62,001	(6,474)
Contractual services	10,300	10,300	8,988	(1,312)
Occupancy	38,575	38,575	44,596	6,021
Capital outlay	1,645,300	1,645,300	844,614	(800,686)
Total expenditures	1,902,583	1,902,583	1,096,531	(806,052)
NET CHANGE IN FUND BALANCE (BUDGET BASIS)	\$ (1,401,618)	\$ (1,401,618)	28,073	\$ 1,429,691
RECONCILING ITEMS TO ADJUST FROM BUDGETARY BASIS TO MODIFIED ACCRUAL BASIS				
Accounts receivable 9/30/23			80,799	
Accounts receivable 9/30/22			(63,133)	
Accrued wages 9/30/23			(1,165)	
Accrued wages 9/30/22			1,123	
Accounts payable 9/30/2023			(187,574)	
Accounts payable 9/30/2022			-	
Deferred inflows 9/30/2023			(3,800)	
Deferred inflows 9/30/2022			-	
Total reconciling items			(173,750)	
NET CHANGE IN FUND BALANCE (GAAP BASIS)			(145,677)	
FUND BALANCE, BEGINNING OF YEAR			2,092,164	
FUND BALANCE, END OF YEAR			<u>\$ 1,946,487</u>	

CITY OF WELDON SPRING, MISSOURI

Preliminary and Tentative
For Discussion Purposes OnlySCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
(BUDGET BASIS) - ROAD, BRIDGE, AND PUBLIC SAFETY FUND

For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual (Budget Basis)	Over (Under) Budget
REVENUES				
Taxes	\$ 570,000	\$ 570,000	\$ 700,613	\$ 130,613
Intergovernmental	650,746	650,746	690,159	39,413
Other	682	682	2,934	2,252
Total revenues	1,221,428	1,221,428	1,393,706	172,278
EXPENDITURES				
Personnel	75,806	75,806	71,739	(4,067)
Materials and supplies	799,857	799,857	642,448	(157,409)
Contractual services	5,700	5,700	73,291	67,591
Law enforcement	270,110	270,110	202,583	(67,527)
Capital outlay	175,000	175,000	95,435	(79,565)
Total expenditures	1,326,473	1,326,473	1,085,496	(240,977)
NET CHANGE IN FUND BALANCE (BUDGET BASIS)	\$ (105,045)	\$ (105,045)	308,210	\$ 413,255
RECONCILING ITEMS TO ADJUST FROM BUDGETARY BASIS TO MODIFIED ACCRUAL BASIS				
Accounts receivable 9/30/23			193,658	
Accounts receivable 9/30/22			(46,490)	
Accounts payable 9/30/23			(120,000)	
Accounts payable 9/30/22			-	
Total reconciling items			27,168	
NET CHANGE IN FUND BALANCE (GAAP BASIS)			335,378	
FUND BALANCE, BEGINNING OF YEAR			20,747	
FUND BALANCE, END OF YEAR			\$ 356,125	

CITY OF WELDON SPRING, MISSOURI

Preliminary and Tentative
For Discussion Purposes Only

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEARS ENDED SEPTEMBER 30**

Last Three Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total pension liability			
Service cost	\$ 30,021	\$ 31,141	\$ 10,577
Interest on total pension liability	15,364	13,160	354
Benefit changes	-	-	178,215
Differences between expected and actual experience	22,053	(10,616)	(10,931)
Assumption changes	-	(3,992)	-
Benefit payments and refunds	-	-	-
Net change in total pension	67,438	29,693	178,215
Total pension liability beginning	207,908	178,215	-
Total pension liability ending	<u>\$ 275,346</u>	<u>\$ 207,908</u>	<u>\$ 178,215</u>
Plan fiduciary net position			
Contributions - employer	\$ 24,112	\$ 19,366	\$ 130,699
Contributions - employee	13,891	11,917	11,592
Pension plan net investment income	7,722	115	33,907
Benefit payments	-	-	-
Administrative expense	(914)	(663)	(566)
Other	(581)	(894)	(870)
Net change in plan fiduciary	44,230	29,841	174,762
Plan fiduciary net position beginning	204,603	174,762	-
Plan fiduciary net position ending	<u>\$ 248,833</u>	<u>\$ 204,603</u>	<u>\$ 174,762</u>
Employer net pension liability	<u>\$ 26,513</u>	<u>\$ 3,305</u>	<u>\$ 3,453</u>
Plan fiduciary net position as a percentage of the total pension	90.37%	98.41%	98.06%
Covered payroll	\$ 334,814	\$ 316,155	\$ 307,962
Employer's net pension liability as a percentage of covered payroll	7.92%	1.05%	1.12%

Other Information:

The City joined LAGERS in 2020. This schedule will include ten years of data once it becomes available.

An actuarial valuation is not available for the year ended September 30, 2020.

The amounts noted above are as of the measurement date which is June 30 prior to the end of the fiscal year.

The changes in benefits in 2021 were due to the City's selection of the L-7 Benefit Program,

5 years final average salary, and 4% member contribution rate.

The assumption changes in 2022 were due to an increase in the discount rate from 6.8% to 6.9%.

There were no benefit changes during the year.

CITY OF WELDON SPRING, MISSOURI

Preliminary and Tentative
For Discussion Purposes Only

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE YEARS ENDED SEPTEMBER 30**

Last Four Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Actuarially determined pension contributions	\$ 25,030	\$ 19,763	\$ 21,265	\$ 3,645
Contributions in relation to the actuarially determined contribution	<u>25,030</u>	<u>19,763</u>	<u>21,265</u>	<u>3,645</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 352,540	\$ 304,051	\$ 327,153	\$ 47,376
Contributions as a percentage of covered payroll	7.10%	6.50%	6.50%	7.69%

Notes to schedule

Valuation date: February 28, 2023

Methods and assumptions used to determine contribution rates.

Actuarial cost method	Entry age normal and modified terminal funding
Amortization method	A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.
Remaining amortization period	Multiple bases from 13 to 15 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	2.75% wage inflation; 2.25% price inflation
Salary increases	2.75% to 6.75%, including wage inflation
Investment rate of return	7.00%, net of investment expenses
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire and Public Safety groups. Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.

Other information:

The City joined LAGERS in 2020. This schedule will include ten years of data once it becomes available.
There were no benefit changes during the year.

CONTRACT EXTENSION AGREEMENT

This agreement extension, made the ____ day of _____, 2024, and between SureCut Solutions Parties of the First Part, hereinafter called the "Contractor", and the CITY OF WELDON SPRING, MISSOURI, Party of the Second Part, and hereinafter called the "City".

WITNESSETH: That the Owner and the Contractor for the consideration hereinafter named agree as follows:

ARTICLE 1. Scope of Work:

The Contractor shall furnish all of the labor, materials, machinery, and equipment and perform all of the work outlined in the specifications and plans entitled **Right-of-Way Mowing Services**, prepared by the City of Weldon Spring, 5401 Independence Road, Weldon Spring, Missouri.

The Work to be done under this Contract consists of completing all work described in the previously published Request for Proposal (RFP) document and subsequent proposal dated February 13, 2020, including all subsequent amendments. Contractor has provided current proof of Worker's Compensation and liability insurance coverage.

ARTICLE 2. Time of Completion:

The work to be performed under this Contract shall commence immediately upon authorization by the City per the timetable and frequency noted in the RFP Scope of Work and Bid Sheet but will generally be carried out during the growing season between mid-April through October of every year for the duration of this Contract.

ARTICLE 3. The Contract Sum:

The City shall pay the Contractor for the performance of the Contract Agreement an estimated annual sum of twelve thousand nine hundred seventy eight dollars and zero/Dollars (\$12,978.00), however, all payments shall be based upon the itemized fee schedule provided in the bid documents performance of the Contract, subject to additions and deductions provided herein, in current funds at the prices named in the proposal attached hereto and made a part of these documents and this Contract Agreement.

ARTICLE 4. Acceptance, Reoccurring Payments and Termination/Renewal:

Upon satisfactory completion of regular scheduled work, the Contractor will submit to the City an itemized and detailed invoice for the work completed no more frequently than on a monthly basis, under the terms and conditions thereof, and the amount, based on the proposal's Bid Sheet/fee schedule. The City will then determine if the work is fully completed and will, not later than thirty (30) days thereafter pay the Contractor the balance of the invoice. If the City disputes that the work was carried out per the terms of the Contract the City must notify the Contractor within thirty (30) days and may withhold a portion or the entire amount due until the dispute is resolved to the satisfaction of both parties.

This Contract Agreement will end on December 31, 2024. Either party may terminate the Contract Agreement without penalty by providing notice a minimum of forty-five (45) days' notice at any time.

ARTICLE 5. The Contract Documents:

The information for and instruction to bidders, the proposal, the general conditions of the contract, the specifications, and the drawings, together with the agreement, form the contract and they are as fully a part of this contract as if thereto attached or repeated.

IN WITNESS WHEREOF, the parties have hereto executed this Agreement the date of the year first above written.

CITY OF WELDON SPRING, MISSOURI

By: Donald Licklider, Mayor Date

Attest:

City Clerk

(SureCut Solutions)

By: Date

Attest:

Secretary