CITY OF FESTUS
CITY HALL
711 W MAIN STREET
FESTUS, MO 63028

CITY COUNCIL
TENTATIVE AGENDA
MONDAY, APRIL 13, 2026
6:00 PM

Open to the public. You may also view meetings on the City of Festus Agenda & Minutes Center: https://festusmo.portal.civicclerk.com/.

I. Call to Order – Roll Call – Pledge of Allegiance

II. Approval of Consent Agenda

Items on the Consent Agenda are enacted in one motion. If separate discussion is desired, that may be removed from the Consent Agenda and placed on the regular Agenda at the request of a member of the City Council.

a. Approval of Minutes

   1. Approve Revised March 9 Meeting Minutes to Correct Scrivener's Error

b. Approval of Bills

c. Correspondence

   1. City Clerk - 2026 General Municipal Election Results

III. ADJOURN SINE DIE

a. Swear in Newly Elected Officials

b. Elect Mayor Pro Tem

IV. RECONVENE

V. Remarks of Visitors

A request may be made by contacting the City Clerk's office prior to the meeting, and by completing a request form as provided. Requests to speak on agenda items must be submitted to the City Clerk no later than 2:00 PM on the day of the regular session meeting. Requests to speak on non-agenda items must be submitted to the City Clerk no later than 4:00 PM on the Wednesday prior to the regular session meeting. All comments are limited to 5 minutes.

a. Mary Fakes - 9 Cedarbrook

b. Alexander Bischoff - 884 Woodridge Drive

c. Sherman Doyle - 6 Glenkee Court

d. Mike Teeple - 143 Twin City Villa

e. Crosby Doyle - 6 Glenkee Court

f. John Youmans - 921 N 4th Street

g. Clayton Kaimann - 12407 Red Lantern Lane

Posted: 4/10/2026 3:01 PM
By Leah Smith, City Clerk

h. Mary Youmans - 921 N 4th Street

i. Gabe Cotton - 11764 Kingston Drive

VI. Bids

a. Evidence Locker Bid

VII. Ordinances and Resolutions

VIII. New Business

a. Festival Requests - Twin City Chamber of Commerce

1. Twin City Days - September 12, 2026 (5:00am-4:00pm)
2. Main Street Trick or Treat Spooktacular - October 24, 2026 (9:00am-12:00pm)
3. Christmas Parade - November 30, 2026 (6:00-8:00pm)

b. Festival Request - Festus Main Street Association - Festus Art & Music Festival, May 2-3, 2026

c. Liquor License Transfer Request - 2 Express Mart Locations (999 Gannon Drive & 801 Collins Drive)

d. New Liquor License - PrimeTime Sports Pub

e. Festus Main Street Association - Main Street Banner

f. Picnic Liquor Request - Edg-Clif Winery for Festus Art & Music Festival (May 2, 2026)

g. Presentation and Acceptance of FY2025 Audited Financial Statements

h. City Treasurer Appointment - Lori Eisenbeis

IX. Old Business

X. Mayor and City Council Reports

XI. Adjourn

The following reports are included for informational purposes:

March Librarian's Report and Statistics

Finance Staff Report - Feb-26 Tax Collections

Police Statistics Report

Building & Planning Reports

Posted: 4/10/2026 3:01 PM
By Leah Smith, City Clerk

CITY OF FESTUS, MISSOURI
CITY COUNCIL ACTION RECOMMENDATION

Subject: Approve Revised March 9 Meeting Minutes to Correct Scrivener's Error

Meeting Date: April 13, 2026

Presented By: Leah Smith, City Clerk

BACKGROUND/COMMENTS:

The purpose of this memo is to provide the amended minutes for the March 9, 2026 Regular City Council meeting.

After review, a scrivener's error was identified in the originally approved minutes that reflected the incorrect time Council returned from Closed Session. This amendment corrects a clerical error and does not alter the substance or intent of the actions taken by the City Council.

The corrected version of the minutes is attached for your records.

BUDGET CONSIDERATIONS:
N/A

LEGAL CONSIDERATIONS:
N/A

RECOMMENDED ACTION:
Approve amended minutes for the March 9, 2026 Regular City Council Meeting.

ATTACHMENTS/BIDS/DOCUMENTS:
1. 03092026 RM Minutes

The City Council of the City of Festus, Missouri, met on Monday, March 9, 2026, for a Public Hearing at 5:00 p.m. followed by a Regular Meeting at 6:00 p.m. at City Hall located at 711 West Main Street, Festus, Missouri.

I. 5:50 PM - Public Hearing

a. Regarding re-zoning parcel 18-1.0-12.0-0-005-016 (11355 Pounds Road) from N-1 Non-Urban to B-2 Community Retail

Mayor Richards opened the Public Hearing for the rezoning at 5:50 p.m.

Building and Planning Director Jim Walker reported that the rezoning at 11355 Pounds Road will match zoning of adjoined property and was approved by the Planning and Zoning Commission. This was slated to be heard on January 26, 2026, but due to inclement weather, it was postponed to today's meeting to meet the notice deadlines.

Mayor Richards asked if there were any citizens who wished to speak.

After hearing none, Mayor Richards asked for a motion to close the Public Hearing.

Motion to close the public hearing was made by Councilman Boyer and seconded by Councilman Venz.

Vote:

Councilman Boyer:	Aye
Councilman Collier:	Aye
Councilwoman Templeton:	Aye
Councilman Wehner:	Aye
Councilman Dennis:	Aye
Councilman Venz:	Aye
Councilman Cook:	Aye
Councilman Tinnin:	Aye

Motion carried.

The Public Hearing was closed at 5:55 p.m.

5-minute recess

II. Call to Order

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

Roll Call
Present:
Councilman Boyer
Councilman Collier
Councilwoman Templeton
Councilman Wehner
Councilman Dennis via Zoom
Councilman Venz
Councilman Cook
Councilman Tinnin
Mayor Richards

Absent:
None

Also in attendance:
Public Works Director and Interim City Administrator Michael Christopher, City Clerk Leah Smith, Finance Director Michelle Vaughn, Building and Planning Director Jim Walker, Police Chief Doug Wendel, Fire Chief Jeff Broombaugh, Parks Director Josh Whaley, Recreation and Tourism Director Barb Lowry, Finance Assistant Miranda O'Haleck, and City Attorney Brian Malone.

Pledge of Allegiance
Recited

III. Approval of Consent Agenda

1. Approval of the Minutes

- **a. February 23, 2026 – Regular Meeting**
- **b. February 26, 2026 – Special Meeting**
- **c. March 2, 2026 – Community Benefits Work Session**

2. Approval of Bills

Mayor Richards asked for a motion to approve the consent agenda. Mayor Richards announced the bills were in the amount of $1,124,290.50.

Motion to approve the consent agenda, the bills, and minutes was made by Councilman Venz, seconded by Councilman Collier.

Vote:
Councilman Boyer: Aye

Councilman Collier:	Aye
Councilwoman Templeton:	Aye
Councilman Wehner:	Aye
Councilman Dennis:	Aye
Councilman Venz:	Aye
Councilman Cook:	Aye
Councilman Tinnin:	Aye

Motion carried.

3. Correspondence
None

IV. Remarks of Visitors

a. Zach Murray, 11780 Kingston Drive – requested no tax incentives and reported temperature changes related to data centers.
b. Austin Jackson, 141 Dublin Lane – shared the data center would expand technology, business, and opportunities keeping kids here for jobs.
c. Erica Carter, 14 Ashford Place – reported noise from a data center will disrupt the adjacent subdivision and remarks made by the Mayor.
d. Lori Merriman, 11530 Ten Point Lane – spoke of annexation and questioned how a data center will affect health conditions.
e. Mary Fakes, 9 Cedarbrook – spoke of the First Amendment and the Marine Corps Code of Conduct.
f. Cody Vogel, 6704 Sycamore Landing – shared potential benefits and commended Council.
g. Alexander Bischoff, 884 Woodridge Drive – shared data regarding water and information regarding PILOT's.
h. Kirk Hilzinger, 5225 Fairview Avenue – spoke of experience visiting data centers and shared information on utility to data centers.
i. Hunter Williams, 7499 Gravois Road – shared reasons for support of data center and SB1790.
j. Austin Williams, 7015 Meadow View Drive – discussed positive impacts to data centers.
k. Sherman Doyle, 6 Glenkee Court – spoke of petition, RSMo Chapter 78 and plans to override Planning and Zoning decisions.
l. Scott Rupp, 203 Charging Bear Drive – spoke of over decade on Public Service Commission and as chairman; SB4, tariffs and unpopular decisions.

m. James Chris Gerding, 468 Huntington Trails – thanked Council for hard work and discussed revenue during construction and after completion.
n. Drew Kavanagh, 6144 Sunset Drive – discussed the long term future benefits for the City and essential services.

V. Bids
None

VI. Ordinances and Resolutions
Clerk Smith read the following:
Bill No. 4871 - An ordinance of the City Council of the City of Festus, Missouri, rezoning a parcel within the City of Festus located at 11355 Pounds Road (Jefferson County Parcel Identification Number 18101200005016) from the N-1 Non-Urban District to B-2 Community Retail District; directing the City Clerk to update the Zoning Map of the City; and establishing an effective date.

Building and Planning Director Jim Walker reported that the proposed rezoning at 11355 Pounds Road would align with the zoning of the adjoining property and has been approved by the Planning and Zoning Commission. The item was originally scheduled for the January 26, 2026, meeting but was postponed due to inclement weather and rescheduled for today's meeting in order to meet required notice deadlines.

Motion to suspend rules to read Bill No. 4871 a second time was made by Councilman Dennis and seconded by Councilman Venz.

Vote:

Councilman Boyer:	Aye
Councilman Collier:	Aye
Councilwoman Templeton:	Aye
Councilman Wehner:	Aye
Councilman Dennis:	Aye
Councilman Venz:	Aye
Councilman Cook:	Aye
Councilman Tinnin:	Aye

Motion carried. Clerk Smith read Bill No. 4871 a second time.

Mayor Richards called for a vote to finally approve Bill No. 4871.

Vote:

Councilman Boyer:	Aye
Councilman Collier:	Aye
Councilwoman Templeton:	Aye
Councilman Wehner:	Aye
Councilman Dennis:	Aye
Councilman Venz:	Aye
Councilman Cook:	Aye
Councilman Tinnin:	Aye

Bill 4871 finally passed.

VII. New Business

None

VIII. Old Business

None

IX. Mayor and City Council Reports

Councilman Boyer nothing to report.

Councilman Wehner nothing to report.

Councilman Dennis nothing to report.

Councilman Cook nothing to report.

Councilman Collier nothing to report.

Councilwoman Templeton nothing to report.

Councilman Venz nothing to report.

Councilman Tinnin nothing to report.

Mayor Richards nothing to report.

X. Closed Session

Mayor Richards announced the City of Festus City Council will go into Closed Session pursuant to Section 610.021 paragraph (1) of the Revised Statutes of the State of Missouri for the purpose of discussing legal actions, causes of action, or privileged communications between Council and legal counsel; and paragraph (12) for negotiations of a contract prior to execution.

Motion to enter Closed Session, was made by Councilman Cook, seconded by Councilman Boyer.

Vote:

Councilman Boyer:	Aye
Councilman Collier:	Aye
Councilwoman Templeton:	Aye
Councilman Wehner:	Aye
Councilman Dennis:	Aye
Councilman Venz:	Aye
Councilman Cook:	Aye
Councilman Tinnin:	Aye

Motion carried.

Council entered Closed Session at 7:16 p.m.

Council returned from Closed Session at 9:04 p.m.

XI. Adjournment

Councilman Cook made a motion to adjourn, seconded by Councilman Collier.

Vote:

Councilman Boyer:	Aye
Councilman Collier:	Aye
Councilwoman Templeton:	Aye
Councilman Wehner:	Aye
Councilman Dennis:	Aye
Councilman Venz:	Aye
Councilman Cook:	Aye
Councilman Tinnin:	Aye

Motion carried and the meeting was adjourned at 9:06 p.m.

3/23/2026
Date - Approved by Council

4/XX/2026
Date - Amended by Council

Leah Smith
City Clerk
City of Festus, Missouri

M E M O

TO: Mayor & City Council

FROM: Accounts Payable – Melissa Brown

DATE: April 13th, 2026

RE: **Warrant & Additions**

Please find the attached invoice register for Monday's meeting:

Report Date	Report Total
04/10/26	$ 1,282,955.14

***Total for 04/13/26 meeting warrant and addition equals $ 1,282,955.14**

CITY OF FESTUS
Check Detail Register

APRIL 13TH, 2026 -WARRANT

Invoice Number	GL Number	Vendor Name	Check Amount	Comment
		A-ALL LOCK & KEY CO INC DBA		
110835	21-2100-55350.00	LIGHT EQUIPMENT &	$76.69	CAM LOCK W/KEYS/DUP KEYS/TAGS
Total for	**A-ALL LOCK & KEY CO INC DBA**		**$76.69**	
		ADVANCE AUTO PARTS		
3049607282720	50-3150-55350.00	LIGHT EQUIPMENT &	$7.48	LITTLE TREE BLACK ICE -AIR RESHNERS
3049608983316	01-5100-56306.00	VEHICLE STOCK SUPPL	$9.71	MAX WASH - STOCK
3049609283471	21-2100-55300.00	Vehicle Maintenance	$17.82	WIRE KIT -FPD60
3049609383524*CREDIT	21-2100-55300.00	Vehicle Maintenance	-$88.72	PLUGS (8)-FPD60
3049609083366	21-2100-55300.00	Vehicle Maintenance	$279.43	PLUGS (8)/BRKPAD/ROTORS-FPD60
3049417672335 -CRED	21-2100-55300.00	Vehicle Maintenance	-$19.67	RELAY REPLACEMENT -FPD#60
3049607582752	09-3100-55400.00	Heavy Equipment Maint	$502.36	FUEL SPIN-ON/AIR FILTER/SEPARATOR-PW38
3049607175461	01-5100-56306.00	VEHICLE STOCK SUPPL	$90.90	OIL FILTERS & CAB FILTERS
3049608283066	09-3100-55350.00	LIGHT EQUIPMENT &	$10.25	WASHER NOZZLE- PW#4
3049606382338	09-3100-55400.00	Heavy Equipment Maint	$71.14	OUT/IN AIR ELEMENT/OIL FIL-PW#85 BKHOE
3049605674877	09-3100-55350.00	LIGHT EQUIPMENT &	$244.99	BRAKE PADS/ROTOR- PW#21
Total for	**ADVANCE AUTO PARTS**		**$1125.69**	
		ALL WEATHER SEWER SERV INC		
26-0258	04-4000-55500.00	Equipment Rent	$300.00	BARN - 3/20-4/16
26-0259	04-4000-55500.00	Equipment Rent	$560.00	S. ADAMS COMPLEX -3/20-4/16 (EXTRA SERV)
26-0270	04-4000-55500.00	Equipment Rent	$380.00	SPORTS COMPLEX -3/27-4/23
26-0276	04-4000-55500.00	Equipment Rent	$920.00	CRITES PARK SIDE - 04/03-04/30
26-0222	04-4000-55500.00	Equipment Rent	$320.00	S. ADAMS -2/20 -3/19
26-0286	04-4000-55500.00	Equipment Rent	$460.00	SPORTS COMPLEX -4/10-5/7
Total for	**ALL WEATHER SEWER SERV INC**		**$2940.00**	
		CAROL LYNN WINTERS DBA		
MAR-26-LIB	03-5500-51190.00	Other Personal Services	$980.00	JANITORIAL SERVICES -MAR 26 LIBRARY
MAR-26-FRONT	01-1600-51190.00	Other Personal Services	$144.00	JANITORIAL - 20% BUILDING
	50-3110-51190.00	Other Personal Services	$288.00	JANITORIAL - 40% WATER

CITY OF FESTUS
Check Detail Register

APRIL 13TH, 2026 -WARRANT

Invoice Number	GL Number	Vendor Name	Check Amount	Comment
	09-3100-51190.00	Other Personal Services	$288.00	JANITORIAL - 40% STREET
MAR-26-REAR				
	50-3110-51190.00	Other Personal Services	$385.00	JANITORIAL - 50% WATER
	09-3100-51190.00	Other Personal Services	$385.00	JANITORIAL - 50% STREET
Total for	**CAROL LYNN WINTERS DBA**		**$2470.00**	
		AMEREN MISSOURI		
0378087104 3/26				
	50-3150-53100.00	Electricity	$79.63	TWIN TANKS NEW SERVICE 3/1-3/31
2820009224 3/26				
	01-1000-53100.00	Electricity	$1042.24	711 W MAIN-50% ADMIN
	21-2100-53100.00	Electricity	$833.78	711 W MAIN-40% POLICE
	21-2150-53100.00	Electricity	$208.45	711 W MAIN-10% DISPATCH
8341005817 3/26				
	01-3200-53100.00	Electricity	$16645.52	MAR-26 STREET LIGHT SERVICE
12510-41045 3/26				
	04-4000-53100.00	Electricity	$20.95	01618-19118 CRITES FAIRGROUNDS
	01-2300-53100.00	Electricity	$28.04	01710-80020 AM. LEGION EMERGENCY SIREN
	01-2300-53100.00	Electricity	$28.04	02430-65008 NATCHEZ DR EMERGENCY SIREN
	02-2000-53100.00	Electricity	$312.07	02751-56019 ANIMAL CONTROL KENNEL
	01-2300-53100.00	Electricity	$12.41	03261-02113 ST MARY'S LN EMERGENCY SIREN
	22-2200-53100.00	Electricity	$471.30	05012-19111 FIREHOUSE
	04-4000-53100.00	Electricity	$14.37	06110-92021 SCHNEIDER PARK
	50-3120-53100.00	Electricity	$621.92	07151-13007 WELL #10
	01-3200-53100.00	Electricity	$42.26	07230-13182 PARK DR PANEL
	01-3200-53100.00	Electricity	$80.37	07710-06297 S MILL STREET LIGHTS
	01-1000-53100.00	Electricity	$49.39	08080-67006 W. MAIN ST CLOCK
	01-3200-53100.00	Electricity	$190.75	08902-19118 711 W MAIN REAR BLDG (GYM)
	04-4000-53100.00	Electricity	$14.37	10013-19110 S 4TH ST PARK
	04-4000-53100.00	Electricity	$20.77	11618-19117 NS OLD HWY A MO PAC RR
	01-3200-53100.00	Electricity	$14.37	13671-29017 223 E MAIN
	50-3150-53100.00	Electricity	$82.70	15013-18110 SWC BRIERTON & S 3RD
	04-4000-53100.00	Electricity	$86.41	18902-19117 NEC W MAIN & PARK
	04-4000-53100.00	Electricity	$13.72	21111-38008 CRITES MEMORIAL PARK
	50-3120-53100.00	Electricity	$24.66	21220-92009 2530 N TRUMAN METER VAULT
	04-4000-53100.00	Electricity	$252.61	21618-19125 2245 SUNSHINE DR BARN
	01-2300-53100.00	Electricity	$28.04	23411-32007 POUNDS RD ALM - GREENBRIER
	50-3120-53100.00	Electricity	$221.66	27110-01811 WELL #8
	04-4000-53100.00	Electricity	$27.21	27740-86005 CRITES PARK STAGE 2
	04-4000-53100.00	Electricity	$22.40	27771-33001 1800 GAMEL CEMETERY
	04-4000-53100.00	Electricity	$182.96	29100-28042 2253 SUNSHINE DR SHOP
	01-3200-53100.00	Electricity	$82.27	29670-23010 AM. LEGION STREET LIGHTS
	04-4000-53100.00	Electricity	$16.36	31618-19115 LUDWIG
	50-3150-53100.00	Electricity	$134.81	31843-07116 N MILL TANK
	04-4000-53100.00	Electricity	$132.81	32013-19114 S ADAMS PARK
	04-4000-53100.00	Electricity	$192.36	33902-19116 700 E AVE
	01-3200-53100.00	Electricity	$27.32	36390-00173 N 3RD PANEL

CITY OF FESTUS
Check Detail Register

APRIL 13TH, 2026 -WARRANT

Invoice Number	GL Number	Vendor Name	Check Amount	Comment
	01-3200-53100.00	Electricity	$41.05	36931-14057 ST MARYS STREET LIGHTS
	01-3200-53100.00	Electricity	$35.20	38790-07016 W GANNON STREET LIGHTS
	04-4000-53100.00	Electricity	$14.37	40350-00011 CLYDE ST PARK
	50-3150-53100.00	Electricity	$70.97	40748-07113 GAMEL CEM & HWY CC
	04-4000-53100.00	Electricity	$353.16	41618-19114 2250 OLD HWY A BALLFIELD
	01-3200-53100.00	Electricity	$33.74	43971-14063 1189 GANNON STREET LIGHT
	01-3200-53100.00	Electricity	$35.43	47113-16114 HAUGE & ALLEY - MAIN ST
	50-3150-53100.00	Electricity	$45.02	51331-62008 BRADLEY ST TOWER
	04-4000-53100.00	Electricity	$111.26	57902-18125 PUSATERI FIELD
	04-4000-53100.00	Electricity	$240.37	58748-05117 S MILL PICKLEBALL COURTS
	01-3200-53100.00	Electricity	$34.99	59791-30003 1400 WESTVALE STREET LIGHT
	50-3150-53100.00	Electricity	$323.87	71943-00118 909 N MILL
	50-3110-53100.00	Electricity	$549.51	72612-14110 PUBLIC WORKS REAR 50% WATER
	09-3100-53100.00	Electricity	$549.51	72612-14110 PUBLIC WORKS REAR 50% STREET
	04-4000-53100.00	Electricity	$18.09	74660-41007 CRITES PARK
	50-3150-53100.00	Electricity	$190.17	75100-02410 BUCK CREEK/POUNDS
	04-4000-53100.00	Electricity	$266.61	75612-13123 SUNSET PARK WEST AVE
	50-3150-53100.00	Electricity	$39.55	76843-09119 1030 SCENIC LARGE TANK
	04-4000-53100.00	Electricity	$162.73	80618-19112 2240 HWY A PARK SHED
	04-4000-53100.00	Electricity	$27.21	80950-08148 2221 SUNSHINE PARK FIELD
	01-5100-53100.00	Electricity	$159.02	81643-05124 500 RIDGE AVE
	50-3150-53100.00	Electricity	$309.99	86290-44006 GAMEL CEMETERY/POUNDS
	01-3200-53100.00	Electricity	$43.30	87431-03003 610 COLLINS STREET LIGHT
	04-4000-53100.00	Electricity	$27.54	90618-19111 CRITES PARK FAIRGROUNDS
	01-3200-57620.00	Rental Building Expens	$22.76	96213-15157 410 W MAIN
	03-5500-53100.00	Electricity	$634.20	41500-02150 400 W MAIN
	04-4000-53100.00	Electricity	$15.30	99261-09114 N 5TH & PARK ST
	01-3200-53100.00	Electricity	$50.64	01470-16332 901 W MAIN
	01-3200-53100.00	Electricity	$130.24	01851-21049 606 W MAIN
	01-3200-57620.00	Rental Building Expens	$90.55	76213-15195- 406 W MAIN - RENTAL BUILD
Total for	**AMEREN MISSOURI**		**$26885.65**	
		AMERICAN PUBLIC WORKS ASSOCIATION		
000924409				
	09-3100-57000.00	DUES, LICENSES & PER	$422.00	50% AMERICAN PUBLIC WORKS MEMBERSHIP
	50-3110-57000.00	DUES, LICENSES & PER	$422.00	50% AMERICAN PUBLIC WORKS MEMBERSHIP
Total for	**AMERICAN PUBLIC WORKS ASSOCIATION**		**$844.00**	
		ARNOLD READY MIX		
56323				
	09-3100-57920.00	Sidewalks	$1330.00	7CY CONCRETE = 711 W MAIN ST
Total for	**ARNOLD READY MIX**		**$1330.00**	
		AT&T (5001)		
6369330130 4/26				
	21-2150-54250.00	911 Expense	$1193.56	MONTHLY 911 SERVICE FEES - APRIL-26
Total for	**AT&T (5001)**		**$1193.56**	

CITY OF FESTUS
Check Detail Register

APRIL 13TH, 2026 -WARRANT

Invoice Number	GL Number	Vendor Name	Check Amount	Comment
		AT&T MOBILITY		
28729375006 3/26				
	21-2100-54200.00	Telephone	$1458.50	POLICE TOUGHBOOKS MAR 26
Total for	**AT&T MOBILITY**		**$1458.50**	
		AXON ENTERPRISES INC		
INUS434962				
	21-2100-59600.00	Light Equipment	$960.00	(18)TASER 10 CART/(19)TASER HAT CART
	21-2100-59600.00	Light Equipment	$7929.60	(2) TASERS
Total for	**AXON ENTERPRISES INC**		**$8889.60**	
		BAUMAN OIL DISTRIBUTORS, INC		
489631				
	21-2100-55100.00	Gas, Oil & Antifreeze	$2008.96	562.0 GAL -UNLEADED
497160				
	21-2100-55100.00	Gas, Oil & Antifreeze	$878.61	234.20 GAL -UNLEADED
490477				
	21-2100-55100.00	Gas, Oil & Antifreeze	$583.79	161.5 GAL -UNLEADED
490466				
	21-2100-55100.00	Gas, Oil & Antifreeze	$1651.03	392.9 GALLONS DIESEL
485359				
	21-2100-55100.00	Gas, Oil & Antifreeze	$1925.38	538.90 GAL -UNLEADED
473084				
	21-2100-55100.00	Gas, Oil & Antifreeze	$1271.22	393.0 GAL -UNLEADED
476476				
	21-2100-55100.00	Gas, Oil & Antifreeze	$1838.67	544.20 GAL -UNLEADED
482557				
	21-2100-55100.00	Gas, Oil & Antifreeze	$1088.22	309.20 GAL -UNLEADED
477280				
	21-2100-55100.00	Gas, Oil & Antifreeze	$663.93	197.40 GAL -UNLEADED
479228				
	21-2100-55100.00	Gas, Oil & Antifreeze	$1603.23	459.20 GAL -UNLEADED
476466				
	21-2100-55100.00	Gas, Oil & Antifreeze	$1074.48	255.7 GALLONS DIESEL
482566				
	21-2100-55100.00	Gas, Oil & Antifreeze	$939.90	217.70 GALLONS DIESEL
478479				
	21-2100-55100.00	Gas, Oil & Antifreeze	$663.58	161.90 GALLONS DIESEL
Total for	**BAUMAN OIL DISTRIBUTORS, INC**		**$16191.00**	
		BLACKSTONE PUBLISHING		
2230135				
	03-5500-56220.00	AV Materials	$39.99	THE CROSSROADS
2230393				
	03-5500-56220.00	AV Materials	$36.76	JUDGE STONE
	03-5500-56220.00	AV Materials	$39.96	BLOODLUST
	03-5500-56220.00	AV Materials	$31.99	DAUGHTER OF EGYPT
Total for	**BLACKSTONE PUBLISHING**		**$148.70**	
		BOND ARCHITECTS, INC		
04827				

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	04-4000-59999.00	Other Capital Outlay	$58045.50	DESIGN & CONSTRUCTION -RED BARN PHASE II
Total for	**BOND ARCHITECTS, INC**		**$58045.50**	
		BRDA ELECTRIC INC.		
88421749				
	01-1000-59200.00	Building Improvements	$9990.00	(3) PHASE INVERTERS FOR SOLAR PANELS
Total for	**BRDA ELECTRIC INC.**		**$9990.00**	
		JOHN DEERE FINANCIAL(BUCHHEIT)		
87892983				
	22-2200-55100.00	Gas, Oil & Antifreeze	$149.99	STIHL MOTOMIX GALLON - FIRE
	22-2200-56450.00	Tools	$105.63	BIT SET, RECIP BLADES, MAG NUT DRIVER
87888681				
	09-3100-56400.00	Uniforms	$74.99	JEANS - DOYLE, MAT
87888684*CREDIT				
	09-3100-56685.00	LANDSCAPING - DIRT-	$18.98	HAY GRASS MIX
89257183*CREDIT				
	09-3100-56685.00	LANDSCAPING - DIRT-	-$6.40	HAY GRASS MIX RETURNED/STRAW BOUGHT
87889012				
	50-3150-56400.00	Uniforms	$80.96	SHIRTS - WAIT, DAVID
87888683				
	09-3100-56400.00	Uniforms	$74.99	JEANS- THEBEAU, CHANCE
87877814				
	04-4000-53300.00	Bldg./Grounds Maint.	$455.92	(8) GLYPHOSATE PLUS 2.5G - PARK
Total for	**JOHN DEERE FINANCIAL(BUCHHEIT)**		**$955.06**	
		BUTLER SUPPLY INC		
15645299				
	50-3120-53310.00	Well Bldg. Maintenance	$27.40	(10) 30A PLUG-IN BREAKERS - WELL NO. 10
15653746				
	03-5500-53300.00	Bldg./Grounds Maint.	$59.90	CLOSET REPAIR KITS
Total for	**BUTLER SUPPLY INC**		**$87.30**	
		CENGAGE LEARNING INC		
999102532527				
	03-5500-56200.00	Books	$24.74	AS GOOD AS DEAD
	03-5500-56200.00	Books	$24.74	COMANCHERIA
Total for	**CENGAGE LEARNING INC**		**$49.48**	
		CENTERMARK CONSTRUCTION LLC		
PAY APP 4				
	01-3200-59200.00	Building Improvements	$100802.82	406 W MAIN STREET PROJECT
	01-3200-59200.00	Building Improvements	$11493.10	CO#1 CEALING PAINTING
	01-3200-59200.00	Building Improvements	$2690.40	CO#2 DISCONNECT & LIGHTING CHANGE
	01-3200-59200.00	Building Improvements	$5681.00	CO#3 SEALED CONCRETE TOP COAT
	01-3200-59200.00	Building Improvements	$10317.95	CO#4 REFINISH EXISTING FRONT WALL
	01-3200-59200.00	Building Improvements	$712.50	CO#5 EXTERIOR DOOR ADDITIONS
Total for	**CENTERMARK CONSTRUCTION LLC**		**$131697.77**	
		CHUCKS ACQUISITION COMPANY LLC DBA		
I3-0007801				

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	01-5100-56400.00	Uniforms	$195.00	BOOTS - WRIGHT, GEOFF
Total for	**CHUCKS ACQUISITION COMPANY LLC DBA**		**$195.00**	
		CITY OF CRYSTAL CITY		
AMEREN LEVEE 2/26				
	11-1111-53100.00	Electricity	$330.13	FEB-26 - 50% AMEREN INVOICE-LEVEE
Total for	**CITY OF CRYSTAL CITY**		**$330.13**	
		CLUB CAR WASH OPERATING LLC		
INV12448				
	01-1600-55300.00	Vehicle Maintenance	$40.00	CAR WASH - 4 CARS
	09-3100-55350.00	LIGHT EQUIPMENT &	$5.00	SHAIN DOLLAR -50%
	50-3150-55350.00	LIGHT EQUIPMENT &	$5.00	SHAIN DOLLAR -50%
INV12489				
	21-2100-55300.00	Vehicle Maintenance	$310.00	(31) CARS WASHES -POLICE DEPARTMENT
	22-2200-55350.00	LIGHT EQUIPMENT &	$10.00	(1) CAR WASHES - FIRE DEPARTMENT
Total for	**CLUB CAR WASH OPERATING LLC**		**$370.00**	
		HEATHER COCHRAN		
26-MABCA SPRING				
	01-1600-57010.00	Travel,Training & Lodgi	$97.90	MABCA CONF TRAVEL EXP - COCHRAN
Total for	**HEATHER COCHRAN**		**$97.90**	
		BROWN, CORY J.		
26-CDL LIC				
	04-4000-57000.00	DUES, LICENSES & PER	$84.91	CDL LIC - BROWN, CORY
Total for	**BROWN, CORY J.**		**$84.91**	
		CORE & MAIN		
Y768281				
	50-3150-56695.00	WATER MAIN MAINTEN	$1196.34	6" MJ FLANGE GATE VALVE & 1/2 REP CPLG
Y741356				
	50-3150-56695.00	WATER MAIN MAINTEN	$339.68	(2) REPARE COUPLINGS - WATER
Y758973				
	50-3150-56695.00	WATER MAIN MAINTEN	$1704.31	TAPPLING SLEEVE & ANCHOR COUPLING
Y521977				
	50-3150-56696.00	Water Service Maintena	$472.00	(18) 18X3 FOAM METER PIT INSULATORS
Y663919				
	50-3150-56696.00	Water Service Maintena	$1169.71	(2) 8X8X COUPLING & (1) 8 MJ BEND
Y710990				
	50-3150-59999.00	Other Capital Outlay	$116.87	BRASS CAP & MALE ADAPTER - OAK
Y672062				
	50-3150-59999.00	Other Capital Outlay	$3733.19	3'6" HYDRANT - BEFFA
Y688396*CREDIT				
	50-3150-59999.00	Other Capital Outlay	-$6065.42	(5) TEES, (3) GATE VALVES & (2) COUPLING
Y688489				
	50-3150-59999.00	Other Capital Outlay	$2640.22	8 MJ TEE, 8 MJ GV, 6 & 8" CPLING - BEFFA
Y688508				
	50-3150-59999.00	Other Capital Outlay	$3425.20	(4) 8X6 TEE, & (2) 6 MJ GV - BEFFA
Y682989				
	50-3150-59999.00	Other Capital Outlay	$8650.00	(500) FT OF 8" PVC PIPE - BEFFA

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Total for	**CORE & MAIN**		**$17382.10**	
		CRAFTWELL & DUNNRIGHT INC		
46983				
	21-2100-56400.00	Uniforms	$152.00	BOOTS - THOROGOODS 10.5 - DRURY
Total for	**CRAFTWELL & DUNNRIGHT INC**		**$152.00**	
		CITY OF CRYSTAL CITY		
WALMART MAR-26				
	01-0000-26400.00	Sales Payable to Crystal	$46552.92	SALES PAYABLE TO CRYSTAL - GENERAL
	01-0000-26400.00	Sales Payable to Crystal	$46552.91	SALES PAYABLE TO CRYSTAL - PUBLIC SAFETY
	09-0000-26400.00	Sales Payable to Crystal	$23276.41	SALES PAYALBE TO CRYSTAL - CITY T-TAX
	11-0000-26400.00	Sales Payable to Crystal	$11638.18	SALES PAYABLE TO CRYSTAL - STORM WATER
	15-0000-26400.00	Sales Payable to Crystal	$11638.18	SALES PAYABLE TO CRYSTAL - CAPITAL
AT&T MOBILITY MAR-26				
	01-0000-26400.00	Sales Payable to Crystal	$1572.05	SALES PAYABLE TO CRYSTAL - GENERAL
	01-0000-26400.00	Sales Payable to Crystal	$1572.05	SALES PAYABLE TO CRYSTAL - PUBLIC SAFETY
	09-0000-26400.00	Sales Payable to Crystal	$786.03	SALES PAYALBE TO CRYSTAL - CITY T-TAX
	11-0000-26400.00	Sales Payable to Crystal	$393.01	SALES PAYABLE TO CRYSTAL - STORM WATER
	15-0000-26400.00	Sales Payable to Crystal	$393.01	SALES PAYABLE TO CRYSTAL - CAPITAL
SMARTSTYLE MAR-26				
	01-0000-26400.00	Sales Payable to Crystal	$11.40	SALES PAYABLE TO CRYSTAL - GENERAL
	01-0000-26400.00	Sales Payable to Crystal	$11.40	SALES PAYABLE TO CRYSTAL - PUBLIC SAFETY
	09-0000-26400.00	Sales Payable to Crystal	$5.70	SALES PAYABLE TO CRYSTAL - CITY T-TAX
	11-0000-26400.00	Sales Payable to Crystal	$2.85	SALES PAYABLE TO CRYSTAL - STORM WATER
	15-0000-26400.00	Sales Payable to Crystal	$2.85	SALES PAYABLE TO CRYSTAL - CAPITAL IMPRV
UE MAR-26				
	01-0000-13950.00	Sales Tax Receivable	-$166.16	SALES TAX RECEIVABLE - GENERAL TAX
	09-0000-13950.00	Sales Tax Receivable	-$66.47	SALES TAX RECEIVABLE - CITY T-TAX
	11-0000-13950.00	Sales Tax Receivable	-$33.23	SALES TAX RECEIVABLE - STORM WATER TAX
	15-0000-13950.00	Sales Tax Receivable	-$33.23	SALES TAX RECEIVABLE - CAPITAL TAX
	01-0000-13815.00	Gross Receipts Receiva	-$933.44	GROSS RECEIPTS RECEIVABLE - GROSS TAX
Total for	**CITY OF CRYSTAL CITY**		**$143176.42**	
		CRYSTAL HEATING & COOLING SERV INC		
141807245				
	04-4000-53300.00	Bldg./Grounds Maint.	$100.00	INDUCER MOTOR SERVICE CALL - BAND BUILDI
Total for	**CRYSTAL HEATING & COOLING SERV INC**		**$100.00**	
		RIVERSIDE WATER TECHNOLOGY INC.		
489-28496131-4/26				
	22-2200-54550.00	MAINTENANCE & SOFT	$62.00	BOTTLE WATER & RENTAL FEE - FIRE
Total for	**RIVERSIDE WATER TECHNOLOGY INC.**		**$62.00**	
		DEMCO INC		
7780132				
	03-5500-54300.00	Office Supplies	$28.69	VINYL COATED CLOTH TAPE
	03-5500-57997.00	COMMUNITY EVENTS	$55.90	BOOKMARKS
Total for	**DEMCO INC**		**$84.59**	

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Invoice Number	GL Number	Vendor Name	Check Amount	Comment
		DESIGNS & SIGNS, INC.		
12015				
	12-1200-59999.00	Other Capital Outlay	$137.00	FIRST FIRDAY SPLASH PAD - SIGNS
Total for	**DESIGNS & SIGNS, INC.**		**$137.00**	
		ECONO SIGN & BARRICADE LLC		
10-1001645				
	09-3100-56615.00	STREET SIGNS (PREVI	$308.84	(20) 18 X 6 ALL WAY SIGNS - STREET
Total for	**ECONO SIGN & BARRICADE LLC**		**$308.84**	
		FESTUS-CRYSTAL ROTARY CLUB		
JAN/FEB -BROOMBAUGH				
	22-2200-57000.00	DUES, LICENSES & PER	$109.00	MEALS/DUES/DONATION- BROOMBAUGH
Total for	**FESTUS-CRYSTAL ROTARY CLUB**		**$109.00**	
		FORWARD SLASH TECHNOLOGIES LLC		
19282				
	01-1000-51800.00	Computer Services Fee	$1335.43	SUPPORT CONTRACT 23% -ADMIN
	01-1600-51800.00	Computer Services Fee	$348.37	SUPPORT CONTRACT 6%-BUILDING
	21-2100-51800.00	Computer Services Fee	$2264.44	SUPPORT CONTRACT 39%-POLICE/COURT
	21-2150-51800.00	Computer Services Fee	$116.12	SUPPORT CONTRACT 2%-DISPATCH
	22-2200-51800.00	Computer Services Fee	$406.43	SUPPORT CONTRACT 7%-FIRE
	02-2000-51800.00	Computer Services Fee	$58.06	SUPPORT CONTRACT 1%-HEALTH
	03-5500-51800.00	Computer Services Fee	$696.74	SUPPORT CONTRACT 12%-LIBRARY
	04-4000-51800.00	Computer Services Fee	$58.06	SUPPORT CONTRACT 1%-PARK
	09-3100-51800.00	Computer Services Fee	$116.12	SUPPORT CONTRACT 2%-T-TAX
	50-3110-51800.00	Computer Services Fee	$406.43	SUPPORT CONTRACT 7%-WATER
	22-2200-51800.00	Computer Services Fee	$50.00	CLOUD CONTROL MONITORING
	01-1000-51800.00	Computer Services Fee	$75.00	CLOUD CONTROL MONITORING
	21-2100-51800.00	Computer Services Fee	$112.00	CLOUD CONTROL MONITORING
	09-3100-51800.00	Computer Services Fee	$35.00	CLOUD CONTROL MONITORING
	50-3110-51800.00	Computer Services Fee	$48.00	CLOUD CONTROL MONITORING
	04-4000-51800.00	Computer Services Fee	$35.00	CLOUD CONTROL MONITORING
	01-1600-51800.00	Computer Services Fee	$10.00	CLOUD CONTROL MONITORING
	02-2000-51800.00	Computer Services Fee	$35.00	CLOUD CONTROL MONITORING
	03-5500-51800.00	Computer Services Fee	$100.00	CLOUD CONTROL MONITORING
	01-1000-51800.00	Computer Services Fee	$362.67	BARRACUDA BACKUP
	03-5500-51800.00	Computer Services Fee	$217.14	BARRACUDA BACKUP
	21-2100-51800.00	Computer Services Fee	$726.50	BARRACUDA BACKUP
	01-1000-51800.00	Computer Services Fee	$1134.82	CYBER SECURITY 23%
	01-1600-51800.00	Computer Services Fee	$284.31	CYBER SECURITY 6%
	21-2100-51800.00	Computer Services Fee	$1892.97	CYBER SECURITY 39%
	21-2150-51800.00	Computer Services Fee	$94.77	CYBER SECURITY 2%
	22-2200-51800.00	Computer Services Fee	$331.69	CYBER SECURITY 7%
	02-2000-51800.00	Computer Services Fee	$47.38	CYBER SECURITY 1%
	03-5500-51800.00	Computer Services Fee	$568.61	CYBER SECURITY 12%
	04-4000-51800.00	Computer Services Fee	$47.38	CYBER SECURITY 1%
	09-3100-51800.00	Computer Services Fee	$94.77	CYBER SECURITY 2%

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	50-3110-51800.00	Computer Services Fee	$331.69	CYBER SECURITY 7%
	01-1000-51800.00	Computer Services Fee	$368.47	SENTINEL & FORENSICS BUNDLE 23%+TRUE UP
	21-2100-51800.00	Computer Services Fee	$624.80	SENTINEL & FORENSICS BUNDLE 39%-TRUE UP
	01-1600-51800.00	Computer Services Fee	$96.12	SENTINEL & FORENSICS BUNDLE 6%
	21-2150-51800.00	Computer Services Fee	$32.04	SENTINEL & FORENSICS BUNDLE 2%
	22-2200-51800.00	Computer Services Fee	$112.14	SENTINEL & FORENSICS BUNDLE 7%
	02-2000-51800.00	Computer Services Fee	$16.02	SENTINEL & FORENSICS BUNDLE 1%
	03-5500-51800.00	Computer Services Fee	$192.25	SENTINEL & FORENSICS BUNDLE 12%
	04-4000-51800.00	Computer Services Fee	$16.02	SENTINEL & FORENSICS BUNDLE 1%
	09-3100-51800.00	Computer Services Fee	$32.04	SENTINEL & FORENSICS BUNDLE 2%
	50-3110-51800.00	Computer Services Fee	$112.14	SENTINEL & FORENSICS BUNDLE 7%
	01-1000-51800.00	Computer Services Fee	$100.00	MAILBOX + ONLINE 10
	22-2200-51800.00	Computer Services Fee	$80.00	MAILBOX + ONLINE 8
	50-0000-13606.00	Receivable from JCWA	$20.00	MAILBOX + ONLINE -JCWA-2
	03-5500-51800.00	Computer Services Fee	$90.00	MAILBOX + ONLINE 9
	21-2100-51800.00	Computer Services Fee	$10.00	MAILBOX + ONLINE 1
	50-3110-51800.00	Computer Services Fee	$60.00	MAILBOX + ONLINE 6
	09-3100-51800.00	Computer Services Fee	$5.00	MAILBOX + ONLINE 50%
	50-3110-51800.00	Computer Services Fee	$5.00	MAILBOX + ONLINE 50%
	01-1000-51800.00	Computer Services Fee	$260.41	FULL OFFICE VERSION
	01-1600-51800.00	Computer Services Fee	$92.00	FULL OFFICE VERSION
	21-2150-51800.00	Computer Services Fee	$207.00	FULL OFFICE VERSION
	22-2200-51800.00	Computer Services Fee	$69.00	FULL OFFICE VERSION
	02-2000-51800.00	Computer Services Fee	$23.00	FULL OFFICE VERSION
	50-0000-13606.00	Receivable from JCWA	$23.00	FULL OFFICE VERSION-JCWA
	03-5500-51800.00	Computer Services Fee	$46.00	FULL OFFICE VERSION
	04-4000-51800.00	Computer Services Fee	$23.00	FULL OFFICE VERSION
	21-2100-51800.00	Computer Services Fee	$820.59	FULL OFFICE VERSION
	09-3100-51800.00	Computer Services Fee	$46.00	FULL OFFICE VERSION
	50-3110-51800.00	Computer Services Fee	$212.19	FULL OFFICE VERSION+(PRORATE)
	01-5100-51800.00	Computer Services Fee	$23.00	FULL OFFICE VERSION
	01-1000-51800.00	Computer Services Fee	$10.00	ENCRYPTED EMAIL
	03-5500-51800.00	Computer Services Fee	$144.00	MS OFFICE 365 APPS - LIBRARY
	01-1000-51800.00	Computer Services Fee	$4.20	MAILBOX ONLY
	01-1000-51800.00	Computer Services Fee	$41.60	MOBILE MANAGEMENT-8 IPADS-COUNCIL
	22-2200-51800.00	Computer Services Fee	$12.60	MAILBOX ONLY -(3)
19324				
	21-2150-54300.00	Office Supplies	$318.65	BATTERY BACKUP - ROGERS, STEPHANIE
19323				
	09-3100-51800.00	Computer Services Fee	$63.00	PW CONFERENCE SOUND /CAMARA ISSUES
	01-1600-51800.00	Computer Services Fee	$31.50	PW CONFERENCE SOUND /CAMARA ISSUES
	50-3110-51800.00	Computer Services Fee	$63.00	PW CONFERENCE SOUND /CAMARA ISSUES
	22-2200-51800.00	Computer Services Fee	$47.50	WIFI ISSUES @ FIRE DEPARTMENT
19273				
	01-1000-59410.00	Computer	$2865.12	DESKTOP-MICHELLE/BARB/MARG
	01-1600-59410.00	Computer	$6464.97	1LPTO-WALKER/4-DSKTP-WAL/COG/KIR/MIT

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	03-5500-59410.00	Computer	$4584.20	4DSKTP-ELIZ/LFTCIR/RTCIR/WORKROOM
	01-5100-59410.00	Computer	$1146.05	DESKTOP- BECKER,TOM
	22-2200-59410.00	Computer	$1146.05	FIRE MAIN DESKTOP
	21-2100-59410.00	Computer	$6876.30	6DSKTP- 5 SQUAD ROOM/FPD41
	09-3100-59410.00	Computer	$573.02	50% TIMECLOCK DESKTOP
	50-3110-59410.00	Computer	$1719.07	1.5 DSKTP - TIMECLOCK/JIM TINDALL
	04-4000-59410.00	Computer	$573.01	50% BARB DESKTOP
Total for	**FORWARD SLASH TECHNOLOGIES LLC**		**$42941.97**	
		ICC GENERAL CODE, INC.		
GC00134833				
	01-1000-57370.00	Ordinance Codification	$1295.00	ECODE 360 ANNUAL MAINTENANCE
PG000045747				
	01-1000-57370.00	Ordinance Codification	$2762.00	(10) SUPPLEMENT NO#22
Total for	**ICC GENERAL CODE, INC.**		**$4057.00**	
		HICKSON, JASON M.		
26-CDL PERMIT				
	04-4000-57000.00	DUES, LICENSES & PER	$35.00	CDL PERMIT- HICKSON, JASON
26-CDL LIC				
	04-4000-57000.00	DUES, LICENSES & PER	$84.91	CDL LIC- HICKSON, JASON
Total for	**HICKSON, JASON M.**		**$119.91**	
		HOME DEPOT CREDIT SERVICES		
WK20371565				
	09-3100-56450.00	Tools	$354.29	RATCHET 3/8 /ANGLE GRIDER -CORDLESS
006136				
	50-3150-56460.00	Safety Supplies	$61.94	CAUTION TAPE 50% - WATER
	09-3100-56460.00	Safety Supplies	$61.94	CAUTION TAPE 50% - STREET
Total for	**HOME DEPOT CREDIT SERVICES**		**$478.17**	
		TNN WHOLESALE		
CG6F0091				
	21-2100-59200.00	Building Improvements	$4700.00	NEW FLOOR - FRONT LOBBY
Total for	**TNN WHOLESALE**		**$4700.00**	
		HR GREEN INC		
200443				
	11-1111-59999.00	Other Capital Outlay	$11575.59	STORMWATER MASTER PLAN
Total for	**HR GREEN INC**		**$11575.59**	
		AUTOMATIC AUTO GLASS INC DBA		
25036				
	21-2100-59200.00	Building Improvements	$1300.00	BULLET PROOF GLASS - POLICE LOBBY
Total for	**AUTOMATIC AUTO GLASS INC DBA**		**$1300.00**	
		INGRAM LIBRARY SERVICES		
95265654				
	03-5500-56200.00	Books	$11.39	JUDGY BUNNY & THE TERRIBLE BEAR
	03-5500-56200.00	Books	$0.00	SHIPPING
95198423				

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	03-5500-56200.00	Books	$18.00	NIGHT WE MET
	03-5500-56200.00	Books	$0.00	SHIPPING
95258307*CREDIT				
	03-5500-56200.00	Books	-$17.25	ASTRAL LIB -*CREDIT*
	03-5500-56200.00	Books	$0.00	SHIPPING
95198424				
	03-5500-56200.00	Books	$17.40	DAUGHTER OF EGYPT
	03-5500-56200.00	Books	$0.00	SHIPPING
	03-5500-56200.00	Books	$10.39	DONT GO TO BED
95271034				
	03-5500-56200.00	Books	$11.49	HT SAYS YOURE SORRY
	03-5500-56200.00	Books	$9.00	SHIPPING
	03-5500-56200.00	Books	$10.92	IGUANA MISS YOU
	03-5500-56200.00	Books	$6.99	PIGEON WONT SAY THE ABCS
95399800				
	03-5500-56200.00	Books	$11.39	BOY W/BIG ENERGY
	03-5500-56200.00	Books	$0.00	SHIPPING
95468146				
	03-5500-56200.00	Books	$10.34	BREAKOUT
	03-5500-56200.00	Books	$4.80	SHIPPING
95468145				
	03-5500-56200.00	Books	$10.19	BEGINNERS QUILT
	03-5500-56200.00	Books	$4.20	SHIPPING
95399799				
	03-5500-56200.00	Books	$13.19	MOON YELLOWSTONE GRAND TETON
	03-5500-56200.00	Books	$0.00	SHIPPING
94091807				
	03-5500-56200.00	Books	$20.40	CROSS & SAMPSON-LP
	03-5500-56200.00	Books	$0.00	SHIPPING
95477864				
	03-5500-56200.00	Books	$10.40	MY LOVE STORY
	03-5500-56200.00	Books	$0.00	SHIPPING
95526003				
	03-5500-56200.00	Books	$11.97	BODY IMAGE BK FOR GIRLS
	03-5500-56200.00	Books	$0.00	SHIPPING
95526004				
	03-5500-56200.00	Books	$40.99	HEIR OF WHITESTONE -LP
	03-5500-56200.00	Books	$0.00	SHIPPING
94091806				
	03-5500-56200.00	Books	$11.99	JUST FOR THE CAMERAS
	03-5500-56200.00	Books	$0.00	SHIPPING
95526005				
	03-5500-56200.00	Books	$16.80	THANK YOU TEACHERS
	03-5500-56200.00	Books	$0.00	SHIPPING
95563564				
	03-5500-56200.00	Books	$18.00	THANK YOU TEACHERS -LP
	03-5500-56200.00	Books	$0.00	SHIPPING
95563567				
	03-5500-56200.00	Books	$11.39	SERAFINA MAKES WAVES

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Invoice Number	GL Number	Vendor Name	Check Amount	Comment
	03-5500-56200.00	Books	$0.00	SHIPPING
95526006				
	03-5500-56200.00	Books	$18.00	AMER FANTASY
	03-5500-56200.00	Books	$0.00	SHIPPING
95526007				
	03-5500-56200.00	Books	$11.39	GUNNEAR THE VIKINGS GRT PIZZA
	03-5500-56200.00	Books	$0.00	SHIPPING
95563566				
	03-5500-56200.00	Books	$11.39	MOUSESTACHE MOOSESTACHE
	03-5500-56200.00	Books	$0.00	SHIPPING
95620191				
	03-5500-56200.00	Books	$18.40	REVENGE PREY
	03-5500-56200.00	Books	$4.08	SHIPPING
95678336				
	03-5500-56200.00	Books	$17.99	WE BECOME DARKNESS
	03-5500-56200.00	Books	$0.00	SHIPPING
95620192				
	03-5500-56200.00	Books	$18.97	RITES OF THE STARLING LTD
	03-5500-56200.00	Books	$4.92	SHIPPING
95648497				
	03-5500-56200.00	Books	$17.40	GIRLS TRIP
	03-5500-56200.00	Books	$0.00	SHIPPING
95399801				
	03-5500-56200.00	Books	$11.99	FARAWAY INN
	03-5500-56200.00	Books	$0.00	SHIPPING
	03-5500-56200.00	Books	$11.39	ITS MY BIRD DAY
95563565				
	03-5500-56200.00	Books	$11.99	CHOPSTICKS ARE
	03-5500-56200.00	Books	$0.00	SHIPPING
	03-5500-56200.00	Books	$18.00	FROM THE DUST
95563568				
	03-5500-56200.00	Books	$6.39	BLUEY ALL ABT MUM
	03-5500-56200.00	Books	$0.00	SHIPPING
	03-5500-56200.00	Books	$11.39	LLAMA LLAMA GRAD DAY
93389128				
	03-5500-56200.00	Books	$19.20	ANATOMY OF AN ALIBI -LP
	03-5500-56200.00	Books	$0.00	SHIPPING
	03-5500-56200.00	Books	$17.39	WOMAN DOWN
	03-5500-56200.00	Books	$18.00	ANATOMY OF AN ALIBI
95678335				
	03-5500-56200.00	Books	$19.20	CHERRY BABY
	03-5500-56200.00	Books	$0.00	SHIPPING
	03-5500-56200.00	Books	$18.00	DEAR MONICA LEWINSKY
	03-5500-56200.00	Books	$18.00	GO GENTLE
	03-5500-56200.00	Books	$11.39	102
95464338				
	03-5500-56200.00	Books	$11.99	HOWL OF THE HEART 01
	03-5500-56200.00	Books	$0.00	SHIPPING

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	03-5500-56200.00	Books	$12.00	KNIGHT & HER EMPEROR VOL1
	03-5500-56200.00	Books	$12.80	KOMI CANT COMMUNICATE
	03-5500-56200.00	Books	$11.99	KPOP DEMON HUTERS
	03-5500-56200.00	Books	$10.36	STAGE OF SHADOWS
95526008				
	03-5500-56200.00	Books	$6.39	BLUEY ALL ABT DAD
	03-5500-56200.00	Books	$0.00	SHIPPING
	03-5500-56200.00	Books	$14.99	CAPTIN UNDERPANTS THE 1ST
	03-5500-56200.00	Books	$18.00	CRUISE TO DIE FOR ORG
	03-5500-56200.00	Books	$18.00	ENDING WRITES ITSELF
	03-5500-56200.00	Books	$10.39	HT CATCH A BOOKWORM
	03-5500-56200.00	Books	$18.00	MEET ME IN ITALY ORG
Total for	**INGRAM LIBRARY SERVICES**		**$734.16**	
		INVOICE CLOUD INC.		
4257-2026-3				
	50-3110-51450.00	BANK & CREDIT CARD	$659.40	2714 PAPERLESS/3-RETURN FEE'S/433-OBD
Total for	**INVOICE CLOUD INC.**		**$659.40**	
		JEFFERSON COUNTY 911 DISPATCH		
3310				
	21-2100-54550.00	MAINTENANCE & SOFT	$2000.00	10- MOBILE RADIOS USAGE
Total for	**JEFFERSON COUNTY 911 DISPATCH**		**$2000.00**	
		JEFFERSON CNTY WATER AUTHORITY		
MAR 2026				
	50-3120-58000.00	JCWA Purchased Water	$177320.00	JCWA PURCHASED WATER - WATER
Total for	**JEFFERSON CNTY WATER AUTHORITY**		**$177320.00**	
		JEFFCO FIRE EXTINGUISHER SERV INC		
57367				
	04-4000-53300.00	Bldg./Grounds Maint.	$194.70	FIRE SUPPRESSION INSP/3 LINKS
Total for	**JEFFCO FIRE EXTINGUISHER SERV INC**		**$194.70**	
		JEFFERSON COUNTY PICKLEBALL		
#3- SPRING				
	12-1200-59999.00	Other Capital Outlay	$1524.01	#3 PICKELBALL SPRING ACT/SIGNS/AWARDS
Total for	**JEFFERSON COUNTY PICKLEBALL**		**$1524.01**	
		JEFFERSON CNTY SHERIFF'S OFFC		
202606				
	21-2100-57000.00	DUES, LICENSES & PER	$300.00	POLICE PRAYER BREAKFAST - 10 SEATS
Total for	**JEFFERSON CNTY SHERIFF'S OFFC**		**$300.00**	
		JOKERST PAVING & CONTRACTING INC		
PAY APP 7-NMILL				
	09-3100-59080.00-NMI	Street Work	$68927.44	N. MILL STP PROJECT - CONSTRUCTION
	09-3100-59080.00-NMI	Street Work	$0.00	N. MILL CO - RETAINING WALL
Total for	**JOKERST PAVING & CONTRACTING INC**		**$68927.44**	
		JARED S ALLEN DBA		

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Invoice Number	GL Number	Vendor Name	Check Amount	Comment
3110				
	01-3200-59999.00	Other Capital Outlay	$13698.99	NORTHBOUND 55 CITY SIGN
Total for	**JARED S ALLEN DBA**		**$13698.99**	
		K&P PRECAST		
115583				
	11-1111-57400.00	Storm Drain Projects	$1848.00	STORM DRAIN PROJECTS
Total for	**K&P PRECAST**		**$1848.00**	
		KB INDUSTRIAL SUPPLY LLC		
22683				
	50-3150-55400.00	Heavy Equipment Maint	$35.27	AIR COMP TRAILER - BRASS FERRULE
22420				
	50-3150-55400.00	Heavy Equipment Maint	$118.88	(2) COUPLERS & (2) O'RING - WATER
Total for	**KB INDUSTRIAL SUPPLY LLC**		**$154.15**	
		KID'S REFERENCE CO INC		
KRC03-14767				
	03-5500-56200.00	Books	$263.45	ERAS OF TAYLOR SWIFT 11VOLS
	03-5500-56200.00	Books	$19.98	SHIPPING
Total for	**KID'S REFERENCE CO INC**		**$283.43**	
		ALPHA MEDIA LLC DBA		
IN-1260350631				
	03-5500-57100.00	Advertising	$86.00	VETERANS DAY AD
Total for	**ALPHA MEDIA LLC DBA**		**$86.00**	
		LASHLY & BAER P.C.		
369743-0044				
	01-1000-51400.00	Legal Fees	$3109.80	HOURLY LEGAL FEES - ADMINISTRATION
	21-2100-51400.00	Legal Fees	$1192.80	HOURLY LEGAL FEES - POLICE
369745-0044				
	01-1000-51400.00	Legal Fees	$1900.00	CITY ATTORNEY MONTHLY RETAINER
369748-0044				
	01-1000-51400.00	Legal Fees	$21363.90	LEGAL SERVICES - DATA CENTER
369744-0044				
	21-2100-51400.00	Legal Fees	$2900.00	PROSECUTING ATTORNEY RETAINER
	21-2100-51400.00	Legal Fees	$29.50	DISBURSEMENTS
Total for	**LASHLY & BAER P.C.**		**$30496.00**	
		LEADER PUBLICATIONS INC		
1539				
	12-1200-59999.00	Other Capital Outlay	$2040.00	COMMUNITY MAGAZINE ADS
Total for	**LEADER PUBLICATIONS INC**		**$2040.00**	
		LEON UNIFORM COMPANY INC		
672562				
	22-2200-52600.00	Uniform Allowance Exp	$328.00	PANTS/BELT - GILKEY, KYRA
668732				
	21-2100-52600.00	Uniform Allowance Exp	$241.00	POLO/CARGO/PANTS/OVALBADGE-GAMM
670613-01				
	21-2100-52600.00	Uniform Allowance Exp	$95.00	CARGO W STRIPE/ DRURY

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Invoice Number	GL Number	Vendor Name	Check Amount	Comment
673265				
	21-2100-52600.00	Uniform Allowance Exp	$215.99	RAIN JACKET/BELT - KRAUS, JOSH
Total for	**LEON UNIFORM COMPANY INC**		**$879.99**	
		LINDE GAS & EQUIPMENT INC.		
55878988				
	04-4000-55500.00	Equipment Rent	$74.15	2/20-3/20 CYLINDER RENTAL - PARK
Total for	**LINDE GAS & EQUIPMENT INC.**		**$74.15**	
		LOWE'S HOME CENTERS INC		
977675				
	04-4000-55500.00	Equipment Rent	-$100.00	REFUND ON ONE MAN AUGER DEPOSIT
Total for	**LOWE'S HOME CENTERS INC**		**-$100.00**	
		MARKSNELSON ADVISORY, LLC		
MN1059161				
	23-3000-51400.00	Legal Fees	$23766.25	CRG CONSULTING SERVICE PROJECT
Total for	**MARKSNELSON ADVISORY, LLC**		**$23766.25**	
		MARCO TECHNOLOGIES LLC		
INV15050482				
	01-1000-54550.00	MAINTENANCE & SOFT	$31.88	PICKUP/SHRED DOCUMENTS-CITY HALL
	21-2100-54550.00	MAINTENANCE & SOFT	$31.87	PICKUP/SHRED DOCUMENTS-POLICE
Total for	**MARCO TECHNOLOGIES LLC**		**$63.75**	
		MARXAM LLC		
94158				
	01-1000-54300.00	Office Supplies	$270.50	POSTAGE MACHINE INK CARTRIDGE
Total for	**MARXAM LLC**		**$270.50**	
		MB SYSTEMS		
26- FIRECRACKER DEPO				
	04-4000-57800.00	Firecracker Festival Exp	$2000.00	SOUND SYSTEM - ORIGINAL DEPOSIT
Total for	**MB SYSTEMS**		**$2000.00**	
		MCCOY CONSTRUCTION & FORESTRY, INC.		
2663530				
	09-3100-55400.00	Heavy Equipment Maint	$1113.00	AIR FILTER/TOOTH/STABLIZ PAD-PW#85 & #22
Total for	**MCCOY CONSTRUCTION & FORESTRY, INC.**		**$1113.00**	
		MECHANICAL SUPPLY CO INC		
4037575				
	03-5500-53300.00	Bldg./Grounds Maint.	$111.23	(12) AIR FILTERS - LIBRARY
Total for	**MECHANICAL SUPPLY CO INC**		**$111.23**	
		MEYER CONTRACTING & HAULING LLC		
1092732				
	04-4000-59999.00	Other Capital Outlay	$9900.62	STEPS AT SUNSET TENNIS COURTS
1092743				
	04-4000-59999.00	Other Capital Outlay	$19541.45	NEW CONCRETE PAD & ADA RAMP - S. ADAMS
Total for	**MEYER CONTRACTING & HAULING LLC**		**$29442.07**	

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		MIRMA HEALTH		
HEALTH INS 4/26				
	01-0000-22600.00	Health Insurance Liabili	$18642.20	HEALTH INSURANCE LIABILITY
	02-0000-22600.00	Health Insurance Liabili	$1647.46	HEALTH INSURANCE LIABILITY
	03-0000-22600.00	Health Insurance Liabili	$4273.62	HEALTH INSURANCE LIABILITY
	04-0000-22600.00	Health Insurance Liabili	$9818.42	HEALTH INSURANCE LIABILITY
	09-0000-22600.00	Health Insurance Liabili	$14982.52	HEALTH INSURANCE LIABILITY
	11-0000-22600.00	Health Insurance Liabili	$1367.70	HEALTH INSURANCE LIABILITY
	12-0000-22600.00	Health Insurance Liabili	$549.00	HEALTH INSURANCE LIABILIT
	21-0000-22600.00	Health Insurance Liabili	$61044.64	HEALTH INSURANCE LIABILIT
	22-0000-22600.00	HEALTH INSURANCE LI	$20897.86	HEALTH INSURANCE LIABILIT
	50-0000-22600.00	Health Insurance Liabili	$16841.58	HEALTH INSURANCE LIABILIT
	01-3200-52000.00	Health Insurance Expen	$8250.00	FITZ,HARRIS,PATEK,VAUGHN,MEESE,BOYER
Total for	**MIRMA HEALTH**		**$158315.00**	
		DEANNA VAUGHN		
4/3/26 BARN REFUND				
	04-0000-24000.00	Deposits Refundable	$500.00	4/3/26 BARN REFUND-VAUGHN,DEANNA
BARN REFUND* 6/14/26				
	04-0000-24000.00	Deposits Refundable	$500.00	CANCELLED -6/14/26- REFUND BARN
	04-4000-48365.00	BARN RENTAL FEE	$375.00	CANCELLED -6/14/26- REFUND BARN
Total for	**PEGGY HERRELL**		**$1375.00**	
		MIRMA		
2601380-1				
	09-3100-57200.00	Insurance,Claims & Bon	$4802.50	ACCIDENT - DRURY, RICHARD-HIT BY THEBEAU
2601513-1				
	21-2100-57200.00	Insurance,Claims & Bon	$2437.95	ACCIDENT - CALDWELL, GARY -HIT BY AGEE
Total for	**MIRMA**		**$7240.45**	
		MISSOURI LAGERS		
MO LAGERS 4/26				
	01-0000-22350.00	Lagers Dues Liability	$11983.56	LAGERS DUES LIABILITY
	02-0000-22350.00	Lagers Dues Liability	$1368.03	LAGERS DUES LIABILITY
	03-0000-22350.00	Lagers Dues Liability	$1828.42	LAGERS DUES LIABILITY
	04-0000-22350.00	Lagers Dues Liability	$3807.45	LAGERS DUES LIABILITY
	09-0000-22350.00	Lagers Dues Liability	$6724.85	LAGERS DUES LIABILITY
	11-0000-22350.00	Lagers Dues Liability	$862.98	LAGERS DUES LIABILITY
	12-0000-22350.00	LAGERS DUES LIABILIT	$436.54	LAGERS DUES LIABILITY
	21-0000-22350.00	Lagers Dues Liability	$42040.06	LAGERS DUES LIABILITY
	22-0000-22350.00	Lagers Dues Liability	$11403.01	LAGERS DUES LIABILITY
	50-0000-22350.00	Lagers Dues Liability	$12272.60	LAGERS DUES LIABILITY
	01-0000-48000.00	Misc. Income	-$0.01	ROUNDING
Total for	**MISSOURI LAGERS**		**$92727.49**	
		MISSOURI LAWYERS MEDIA		
745856111				
	01-0000-13606.00	Receivable from JCWA	$46.20	AD FOR JCWA -LEGAL SERVICES SEARCH
745856136				

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Invoice Number	GL Number	Vendor Name	Check Amount	Comment
	01-1000-57100.00	Advertising	$49.44	ELECTION ADS
745858177				
	01-1000-57340.00	Election Expense	$62.83	AD- NOTICE OF ELECTION
745858138				
	01-1600-57100.00	Advertising	$9.36	P&Z AD
745858139				
	01-1600-57100.00	Advertising	$13.26	P&Z AD
745858140				
	01-1600-57100.00	Advertising	$14.04	P&Z AD
745858141				
	01-1600-57100.00	Advertising	$13.26	P&Z AD
Total for	**MISSOURI LAWYERS MEDIA**		**$208.39**	
		MISSOURI ONE CALL SYSTEM, INC.		
6030170				
	50-3150-51440.00	Mo. One Call Fee's	$299.70	222 LOCATES @ 1.35
Total for	**MISSOURI ONE CALL SYSTEM, INC.**		**$299.70**	
		MLSI TRADES		
25927				
	01-3200-59999.00	Other Capital Outlay	$11000.00	INSTALLATION OF 5 SOLAR LIGHT POLES
	01-3200-59999.00	Other Capital Outlay	$800.00	HIT ROCK -EXTRA LABOR & EQUIPMENT
Total for	**MLSI TRADES**		**$11800.00**	
		MORPHO USA, INC.		
187568				
	21-2100-54550.00	MAINTENANCE & SOFT	$324.00	LIVESCAN-MAINT & SUPPORT-3/18/26-3/17/27
Total for	**MORPHO USA, INC.**		**$324.00**	
		MOTOROLA SOLUTIONS INC		
1187169042				
	21-2100-59650.00	Automobiles	$9036.90	LICENSE PLATE READER - GRANT
Total for	**MOTOROLA SOLUTIONS INC**		**$9036.90**	
		NAVIGATE BUILDING SOLUTIONS, LLC		
2604020				
	04-4000-59200.00	Building Improvements	$0.00	ARCHITECT PROCUREMENT SERV. - LUMP SUM
	04-4000-59200.00	Building Improvements	$6614.00	CONSTRUCTION & POST CONST - MONTHLY PYMT
Total for	**NAVIGATE BUILDING SOLUTIONS, LLC**		**$6614.00**	
		NFM BUYER LLC		
12932674				
	50-3150-59999.00	Other Capital Outlay	$416.07	1"MINUS -47.55 TN - BEFFA
12933151				
	50-3150-59999.00	Other Capital Outlay	$100.71	1"MINUS -11.51TN - ASPEN DENTAL
12933152				
	50-3150-59999.00	Other Capital Outlay	$211.14	1"MINUS -24.13 TN- BEFFA
12931751				
	09-3100-56655.00	Concrete	$105.88	1"MINUS - 12.10 TN = RICHARD AVE
12930351				
	09-3100-56650.00	Rock	$97.74	1"MINUS - 11.17 TN - PARK CENTRAL

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12928412				
	09-3100-56665.00	Cold Mix	$329.94	EZ STREET CMA - 2.13 TN - HEMLOCK
12928107				
	09-3100-56665.00	Cold Mix	$469.35	EZ STREET CMA - 3.03TN - STREET REPAIRS
12931293				
	09-3100-56655.00	Concrete	$86.98	1"MINUS - 9.94TN = RICHARD
12931292				
	50-3150-59999.00	Other Capital Outlay	$208.43	1"MINUS -23.82 TN = BEFFA
12929439				
	50-3150-59999.00	Other Capital Outlay	$190.93	1"MINUS -21.82 TN = OAK ST
Total for	**NFM BUYER LLC**		**$2217.17**	
		NUWAY CONCRETE FORMS INC		
2741739				
	09-3100-56655.00	Concrete	$297.00	(50) FIBERGLASS GATOR BAR - STREET
Total for	**NUWAY CONCRETE FORMS INC**		**$297.00**	
		O'REILLY AUTO PARTS		
1995-214042				
	22-2200-53500.00	CLEANING & TISSUE P	$35.18	CAR DUSTER
Total for	**O'REILLY AUTO PARTS**		**$35.18**	
		PEDRO'S OS INC		
151719-1				
	22-2200-53500.00	CLEANING & TISSUE P	$162.72	PAPER TOWELS/HAND SOAP/TPAPER
151748-1				
	22-2200-53500.00	CLEANING & TISSUE P	$137.66	(2) COUNT PAPER TOWELS 250 PER PACK
Total for	**PEDRO'S OS INC**		**$300.38**	
		SHANNON PETERS		
26-FIRE SERVIC INST				
	22-2200-57010.00	Travel,Training & Lodgi	$100.95	FIRE SERV CERT TRAVEL EXP - PETERS
Total for	**SHANNON PETERS**		**$100.95**	
		PEVELY PLAZA AUTO PARTS INC		
05HK1526				
	50-3150-55350.00	LIGHT EQUIPMENT &	$136.67	BATTERY - VEHICLE NO. 16 - WATER
05HJ3363				
	11-1111-55400.00	Heavy Equipment Maint	$93.58	AIR FILTER/OIL FILTER - SWEEPER
Total for	**PEVELY PLAZA AUTO PARTS INC**		**$230.25**	
		POWER SERVICES COMPANY LLC		
30362				
	21-2100-53300.00	Bldg./Grounds Maint.	$1377.54	911 GENRATOR -NOT EXERCISING
	01-1000-53300.00	Bldg./Grounds Maint.	$1377.54	911 GENRATOR -NOT EXERCISING
Total for	**POWER SERVICES COMPANY LLC**		**$2755.08**	
		PRECISE MRM, LLC		
IN200-2011970				
	09-3100-54550.00	MAINTENANCE & SOFT	$320.00	MONTHLY FEE FOR GPS ON TRUCKS
	50-3150-54550.00	MAINTENANCE & SOFT	$300.00	MONTHLY FEE FOR GPS ON TRUCKS
	02-2000-54550.00	MAINTENANCE & SOFT	$40.00	MONTHLY FEE FOR GPS ON FOGGER/AC

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	01-5100-54550.00	MAINTENANCE & SOFT	$20.00	MONTHLY FEE FOR GPS ON VEHICLE MAINT
Total for	**PRECISE MRM, LLC**		**$680.00**	
		PROPST AUTO SERVICE INC		
5758				
	21-2100-55300.00	Vehicle Maintenance	$21.87	TIRE REPAIR- FPD#48
Total for	**PROPST AUTO SERVICE INC**		**$21.87**	
		JEFFCO PUBLIC SEWER DISTRICT		
905278 3/26				
	04-4000-53000.00	WATER & SEWER SERV	$7.88	OLD PARK SHED -SEWER
905276 3/26				
	21-2100-53000.00	WATER & SEWER SERV	$21.78	50% -PD SEWER
	01-1000-53000.00	WATER & SEWER SERV	$21.79	50%- CH SEWER
905277 3/26				
	01-5100-53000.00	WATER & SEWER SERV	$9.64	500 RIDGE -SEWER
905273 3/26				
	04-4000-53000.00	WATER & SEWER SERV	$7.81	BAND BUILD-SEWER
905281 3/26				
	09-3100-53000.00	WATER & SEWER SERV	$8.62	50% PW BACK- SEWER
	50-3110-53000.00	WATER & SEWER SERV	$8.62	50% PW BACK - SEWER
905280 3/26				
	02-2000-53000.00	WATER & SEWER SERV	$7.15	ANIMAL CONTROL - SEWER
905274 3/26				
	22-2200-53000.00	WATER & SEWER SERV	$27.72	FIRE -SEWER
905283 3/26				
	04-4000-53000.00	WATER & SEWER SERV	$7.37	SUNSET BATHROOMS- SEWER
905275 3/26				
	03-5500-53000.00	WATER & SEWER SERV	$16.66	LIBRARY- SEWER
905282 3/26				
	50-3110-53000.00	WATER & SEWER SERV	$3.99	40% PW FRONT - SEWER
	09-3100-53000.00	WATER & SEWER SERV	$3.99	40% PW FRONT - SEWER
	01-1600-53000.00	WATER & SEWER SERV	$2.00	20%- PW FRONT - SEWER
905284 3/26				
	04-4000-53000.00	WATER & SEWER SERV	$7.37	SOCCER BATHROOM-SEWER
905303 3/26				
	01-3200-57620.00	Rental Building Expens	$4.91	RENTAL -410 W MAIN -SEWER
905279 3/26				
	04-4000-53000.00	WATER & SEWER SERV	$6.13	2253 SUNSHINE DR SEWER
Total for	**JEFFCO PUBLIC SEWER DISTRICT**		**$173.43**	
		REINHOLD ELECTRIC INC		
347744				
	09-3100-59080.00-NMI	Street Work	$6481.20	(2) EXTRA STREET LIGHTS FOR INVENTORY
Total for	**REINHOLD ELECTRIC INC**		**$6481.20**	
		STEPHANIE ROGERS		
26-MO PUB SAFETY				
	21-2150-57010.00	Travel,Training & Lodgi	$74.15	MPSC CONF TRAVEL EXP - ROGERS
Total for	**STEPHANIE ROGERS**		**$74.15**	

CITY OF FESTUS
Check Detail Register

APRIL 13TH, 2026 -WARRANT

Invoice Number	GL Number	Vendor Name	Check Amount	Comment
		ZAC RUNDEL		
3/26 CELL PHONE	50-3110-54200.00	Telephone	$35.00	REIMBURSE CELL PHONE- RUNDEL
Total for	**ZAC RUNDEL**		**$35.00**	
		SAPAUGH MOTORS INC		
124798	21-2100-55300.00	Vehicle Maintenance	$195.13	GASKET/SEAL/MOUNT/BOLT-FPD60
Total for	**SAPAUGH MOTORS INC**		**$195.13**	
		SCHULTE SUPPLY INC		
S1239521.002	50-3150-56250.00	Meter Replacement	$5401.08	2"MACH 10/NUT/RADIO REG/GASKETS
S1238452.001	50-3150-56250.00	Meter Replacement	$1772.00	2"MACH 10 METER
Total for	**SCHULTE SUPPLY INC**		**$7173.08**	
		SCOTT'S POWER EQUIPMENT INC		
369122	50-3150-55350.00	LIGHT EQUIPMENT &	$24.52	(3) SPARK PLUGS & (2) FUEL FILTERS - WTR
Total for	**SCOTT'S POWER EQUIPMENT INC**		**$24.52**	
		SENTINEL EMERGENCY SOLUTIONS		
48904	22-2200-55350.00	LIGHT EQUIPMENT &	$60.00	REPAIR TEAR ON TURNOUT GEAR
48736	22-2200-59999.00	Other Capital Outlay	$99.22	(3) LANYARDS MUTLI TO END 12"
Total for	**SENTINEL EMERGENCY SOLUTIONS**		**$159.22**	
		SHERWIN-WILLIAMS CO		
19852141670326	01-1000-53300.00	Bldg./Grounds Maint.	$51.13	PAINT - CITY HALL SIDE
51754151150326	21-2100-59200.00	Building Improvements	$47.95	PAINT FOR FRONT LOBBY REFRESH - POLICE
Total for	**SHERWIN-WILLIAMS CO**		**$99.08**	
		SLABBY, NEAL		
26-CDL LIC REIMB	50-3110-57000.00	DUES, LICENSES & PER	$84.91	CDL LIC- SLABBY, NEAL
Total for	**SLABBY, NEAL**		**$84.91**	
		SLE TECHNOLOGIES, INC		
37017	01-5100-54550.00	MAINTENANCE & SOFT	$235.00	LIFT INSPECTIONS - VEHICLE MAINTENANCE
Total for	**SLE TECHNOLOGIES, INC**		**$235.00**	
		SMITH, LEAH N.		
26-MOCCFOA SPRING	01-1000-57010.00	Travel,Training & Lodgi	$238.87	CITY CLERK CONF TRAVEL EXP - SMITH
Total for	**SMITH, LEAH N.**		**$238.87**	
		SPOTLIGHT COMMUNITY THEATRE FOUNDATION INC.		

CITY OF FESTUS
Check Detail Register

APRIL 13TH, 2026 -WARRANT

Invoice Number	GL Number	Vendor Name	Check Amount	Comment
26-FINDING NEMO JR				
	12-1200-59999.00	Other Capital Outlay	$5000.00	FINDING NEMO JR - SPOTLIGHT THEATRE
Total for	**SPOTLIGHT COMMUNITY THEATRE FOUNDATIO**		**$5000.00**	
		COLE ERVIN / JAYKO LLC		
BARN BATHROOM 3/26				
	04-4000-55500.00	Equipment Rent	$3000.00	MONTHLY BATHROOM RENTAL - 03/26
Total for	**COLE ERVIN / JAYKO LLC**		**$3000.00**	
		G. DALY, COLLECTOR OF REVENUE		
1ST QTR 3/31/26				
	21-0000-22201.00	ST. LOUIS EARNINGS T	$193.30	ST. LOUIS EARNINGS TAX
Total for	**G. DALY, COLLECTOR OF REVENUE**		**$193.30**	
		TREKK DESIGN GROUP, LLC		
25-002392				
	04-4000-59999.00	Other Capital Outlay	$12668.80	PUMP STATION DESIGN FOR TURTLE COVE
Total for	**TREKK DESIGN GROUP, LLC**		**$12668.80**	
		EVERGREEN LOGISTICS LLC		
1850				
	21-2100-54300.00	Office Supplies	$18.99	BIZ CARDS - MOONIER, JERIS
Total for	**EVERGREEN LOGISTICS LLC**		**$18.99**	
		VALVOLINE LLC		
363145				
	21-2100-55300.00	Vehicle Maintenance	$106.37	OIL/FILTER CHANGE-FPD#VIN#243957
363152				
	21-2100-55300.00	Vehicle Maintenance	$53.53	OIL/FILTER CHANGE-FPD#VIN#638656
362684				
	21-2100-55300.00	Vehicle Maintenance	$77.52	OIL CHAN/AIRFILT/TIRE ROT-FPD#VIN655866
362369				
	21-2100-55300.00	Vehicle Maintenance	$53.53	OIL/FILTER CHANGE-FPD#VIN#521351
362082				
	21-2100-55300.00	Vehicle Maintenance	$53.53	OIL/FILTER CHANGE-FPD#VIN#689419
362710				
	21-2100-55300.00	Vehicle Maintenance	$106.37	OIL CHANGE & FILTER - FPD#VIN#153921
Total for	**VALVOLINE LLC**		**$450.85**	
		VAN ETTEN, JORDAN M.		
26-CDL VAN ETTEN				
	04-4000-57000.00	DUES, LICENSES & PER	$83.00	CDL LIC- VAN ETTEN, JORDAN
26-PERMIT JORDAN				
	04-4000-57000.00	DUES, LICENSES & PER	$44.00	CDL PERMIT- VAN ETTEN, JORDAN
Total for	**VAN ETTEN, JORDAN M.**		**$127.00**	
		VERTICAL COMMUNICATIONS, INC		
2169883				
	01-1600-54200.00	Telephone	$53.93	TELEPHONE - BUILDING
	01-5100-54200.00	Telephone	$13.48	TELEPHONE - VEHICLE MAINTANCE
	03-5500-54200.00	Telephone	$67.41	TELEPHONE - LIBRARY
	09-3100-54200.00	Telephone	$40.45	TELEPHONE - STREET

CITY OF FESTUS
Check Detail Register

APRIL 13TH, 2026 -WARRANT

Invoice Number	GL Number	Vendor Name	Check Amount	Comment
	21-2100-54200.00	Telephone	$719.09	TELEPHONE - POLICE
	22-2200-54200.00	Telephone	$95.89	TELEPHONE - FIRE
	50-3110-54200.00	Telephone	$67.41	TELEPHONE - WATER ADMIN
	04-4000-54200.00	Telephone	$6.74	TELEPHONE -PARK
	01-1000-54200.00	Telephone	$117.62	TELEPHONE - ADMIN
2171037				
	01-1600-54200.00	Telephone	$53.78	TELEPHONE - BUILDING
	01-5100-54200.00	Telephone	$13.45	TELEPHONE - VEHICLE MAINTANCE
	03-5500-54200.00	Telephone	$67.23	TELEPHONE - LIBRARY
	09-3100-54200.00	Telephone	$40.34	TELEPHONE - STREET
	21-2100-54200.00	Telephone	$774.14	TELEPHONE - POLICE
	22-2200-54200.00	Telephone	$95.67	TELEPHONE - FIRE
	50-3110-54200.00	Telephone	$67.23	TELEPHONE - WATER ADMIN
	04-4000-54200.00	Telephone	$6.72	TELEPHONE -PARK
	01-1000-54200.00	Telephone	$117.39	TELEPHONE - ADMIN
Total for	**VERTICAL COMMUNICATIONS, INC**		**$2417.97**	
		VERIZON WIRELESS		
6140030876 3/26				
	22-2200-54200.00	Telephone	$120.12	MONTHLY SERVICE 6 MIFI LINES - FIRE
6140030875 3/26				
	01-1600-54200.00	Telephone	$218.69	TELEPHONE - BLDG
	50-3110-54200.00	Telephone	$48.44	TELEPHONE - WATER ADMIN
	02-2000-54200.00	Telephone	$99.82	TELEPHONE - HEALTH
	04-4000-54200.00	Telephone	$102.60	TELEPHONE- PARK
	50-3150-54200.00	Telephone	$238.77	TELEPHONE- WATER DIST
	09-3100-54200.00	Telephone	$33.92	TELEPHONE-STREET
	01-3200-54200.00	Telephone	$0.00	TELEPHONE- NON DEPT
	50-3120-54200.00	Telephone	$17.40	TELEPHONE -WATER PROD
	11-1111-54200.00	Telephone	$6.01	TELEPHONE - STORM
	01-1000-54200.00	Telephone	$40.01	TELEPHONE -ADMIN
	01-5100-54200.00	Telephone	$40.01	TELEPHONE - VM
	22-2200-54200.00	Telephone	$37.56	TELEPHONE- FIRE
Total for	**VERIZON WIRELESS**		**$1003.35**	
		VIKING-CIVES MIDWEST INC		
115875				
	09-3100-55400.00	Heavy Equipment Maint	$359.80	CYLINDER 3X10 - PW#40 PLOW
Total for	**VIKING-CIVES MIDWEST INC**		**$359.80**	
		VOICE PRODUCTS, INC.		
P111151				
	21-2150-54550.00	MAINTENANCE & SOFT	$4538.21	VOICE ANALOG CONTRACT
Total for	**VOICE PRODUCTS, INC.**		**$4538.21**	
		JIM WALKER		
26-MABCA CONF				
	01-1600-57010.00	Travel,Training & Lodgi	$79.98	MABCA CONF TRAVEL EXP - WALKER

CITY OF FESTUS
Check Detail Register

APRIL 13TH, 2026 -WARRANT

Invoice Number	GL Number	Vendor Name	Check Amount	Comment
Total for	**JIM WALKER**		**$79.98**	
		WASTE CONNECTIONS OF MISSOURI		
MAR 26				
	01-3200-57650.00	Trash Pickup Fees	$92139.84	TRASH HOUSE COUNT- 5564* 16.56
7310649W091				
	11-1111-57450.00	LEVEE EXPENSES	$442.12	DUMPSTER - CLEAN UP @ 631 N CREEK
Total for	**WASTE CONNECTIONS OF MISSOURI**		**$92581.96**	
		DOUG WENDEL		
26-MPSCC				
	21-2100-57010.00	Travel,Training & Lodgi	$87.28	MPSCC CONF TRAVEL EXPENSES - WENDEL
Total for	**DOUG WENDEL**		**$87.28**	
		NICHOLAS SARBER		
8802				
	03-5500-53300.00	Bldg./Grounds Maint.	$75.00	WINDOW CLEANING
	01-1000-53300.00	Bldg./Grounds Maint.	$25.00	50% WINDOW CLEANING
	09-3100-53300.00	Bldg./Grounds Maint.	$8.00	40% WINDOW CLEANING
	01-1600-53300.00	Bldg./Grounds Maint.	$4.00	20% WINDOW CLEANING
	21-2100-53300.00	Bldg./Grounds Maint.	$25.00	50% WINDOW CLEANING
	50-3110-53300.00	Bldg./Grounds Maint.	$8.00	40% WINDOW CLEANING
Total for	**NICHOLAS SARBER**		**$145.00**	
		WIL-MIX CONCRETE, LLC		
10077				
	50-3150-56695.00	WATER MAIN MAINTEN	$413.00	2 CUY CONCRETE - 5TH & RICHARD
10067				
	09-3100-57920.00	Sidewalks	$289.00	1 CY CONCRETE - MOORE & 7TH
Total for	**WIL-MIX CONCRETE, LLC**		**$702.00**	

CITY OF FESTUS
Check Detail Register

APRIL 13TH, 2026 -WARRANT

Invoice Number	GL Number	Vendor Name	Check Amount	Comment

Total Amount Being Paid: **$1282955.14**

CERTIFICATION OF ELECTION RESULTS

The following is a complete return of the General Municipal Election held in Jefferson County on Tuesday, April 7, 2026.

CITY OF FESTUS

FOR COUNCILMAN WARD 1
VOTE FOR ONE (1)

KARL WEEKLEY	209
JIM COLLIER	112

FOR COUNCILMAN WARD 2
VOTE FOR ONE (1)

ALLEN JOSEPH MCCARTHY	312
MATT STOUT	36
BRIAN WEHNER	90

FOR COUNCILMAN WARD 3
VOTE FOR ONE (1)

TIM BENNETT, JR.	25
JESSE CORDOVA	151
ROBERT (BOBBY) VENZ	96
DAN MOORE	273

FOR COUNCILMAN WARD 4
VOTE FOR ONE (1)

JIM TINNIN	158
CHARLES UNDERWOOD	104
LUKE ADAMS	14
RICK BELLEVILLE	527

STATE OF MISSOURI }
} §
COUNTY OF JEFFERSON }

We, the undersigned, appointed to verify for the General Municipal Election do hereby certify that the totals of said election appear on the Official Abstract to Jefferson County Clerk's Office and that same are verified by the undersigned as being the true and accurate count as appeared on the electronic tabulation of the returns of the designated polling places at the election held on April 7, 2026.

Done at office in Hillsboro on the 10 day of April, 2026.

David Hoover

Republican

Joyce Laiken

Democratic

Attest:

Jeannie Goff

Jeannie Goff, County Clerk/Election Authority

Michelle Vannatre

Print

Request to Speak at Council Meeting - Submission #4339

Date Submitted: 3/31/2026

Setting an Appointment

Residents wishing to speak to the City Council are asked to register - Discussion items are in two categories: Agenda items and Non-agenda items. Requests to speak on Agenda items must be submitted to the City Clerk no later than 2 p.m. the day of the regular session meeting. Requests to speak on Non-agenda items must be submitted to the City Clerk no later than 4 p.m. the Wednesday prior to the regular session meeting.

Rules of Decorum at the Council Meeting

During Public Comment, The names of those persons who have submitted a complete request to speak will be called. When you are called, please step to the lectern, state your name and address, and appropriate comments. Please consult the Rules of Decorum for guidance;

https://www.festusmo.gov/DocumentCenter/View/1023/Rules-of-Decorum

Name*

Mary Fakes

Email Address*

[redacted]

Address*

9 Cedarbrook

City*

Festus

State

Mo

Zip Code

63028

Phone Number*

[redacted]

Fax Number

Agenda or Non-Agenda Topic*

Non-Agenda Topic

Please indicate if you wish to speak about an Agenda or Non-Agenda topic.

Topic you wish to speak about*

General discussion topics

Public Information

Only name and address of request will appear publicly. Email and phone numbers will be redacted.

Print

Request to Speak at Council Meeting - Submission #4342

Date Submitted: 3/31/2026

Setting an Appointment

Residents wishing to speak to the City Council are asked to register - Discussion items are in two categories: Agenda items and Non-agenda items. Requests to speak on Agenda items must be submitted to the City Clerk no later than 2 p.m. the day of the regular session meeting. Requests to speak on Non-agenda items must be submitted to the City Clerk no later than 4 p.m. the Wednesday prior to the regular session meeting.

Rules of Decorum at the Council Meeting

During Public Comment, The names of those persons who have submitted a complete request to speak will be called. When you are called, please step to the lectern, state your name and address, and appropriate comments. Please consult the Rules of Decorum for guidance;

https://www.festusmo.gov/DocumentCenter/View/1023/Rules-of-Decorum

Name*

Alexander Bischoff

Email Address*

[redacted]

Address*

884 Woodridge Drive

City*

Arnold

State

MO

Zip Code

63010

Phone Number*

[redacted]

Fax Number

Agenda or Non-Agenda Topic*

Non-Agenda Topic

Please indicate if you wish to speak about an Agenda or Non-Agenda topic.

Topic you wish to speak about*

General

Public Information

Only name and address of request will appear publicly. Email and phone numbers will be redacted.

Print

Request to Speak at Council Meeting - Submission #4365

Date Submitted: 4/8/2026

Setting an Appointment

Residents wishing to speak to the City Council are asked to register - Discussion items are in two categories: Agenda items and Non-agenda items. Requests to speak on Agenda items must be submitted to the City Clerk no later than 2 p.m. the day of the regular session meeting. Requests to speak on Non-agenda items must be submitted to the City Clerk no later than 4 p.m. the Wednesday prior to the regular session meeting.

Rules of Decorum at the Council Meeting

During Public Comment, The names of those persons who have submitted a complete request to speak will be called. When you are called, please step to the lectern, state your name and address, and appropriate comments. Please consult the Rules of Decorum for guidance;

https://www.festusmo.gov/DocumentCenter/View/1023/Rules-of-Decorum

Name*

Sherman Doyle

Email Address*

[redacted]

Address*

6 Glenkee Ct

City*

Festus

State

Zip Code

Phone Number*

[redacted]

Fax Number

Agenda or Non-Agenda Topic*

Non-Agenda Topic

Please indicate if you wish to speak about an Agenda or Non-Agenda topic.

Topic you wish to speak about*

General

Public Information

Only name and address of request will appear publicly. Email and phone numbers will be redacted.

Print

Request to Speak at Council Meeting - Submission #4367

Date Submitted: 4/8/2026

Setting an Appointment

Residents wishing to speak to the City Council are asked to register - Discussion items are in two categories: Agenda items and Non-agenda items. Requests to speak on Agenda items must be submitted to the City Clerk no later than 2 p.m. the day of the regular session meeting. Requests to speak on Non-agenda items must be submitted to the City Clerk no later than 4 p.m. the Wednesday prior to the regular session meeting.

Rules of Decorum at the Council Meeting

During Public Comment, The names of those persons who have submitted a complete request to speak will be called. When you are called, please step to the lectern, state your name and address, and appropriate comments. Please consult the Rules of Decorum for guidance;

https://www.festusmo.gov/DocumentCenter/View/1023/Rules-of-Decorum

Name*

Mike Teeple

Email Address*

[redacted]

Address*

143 Twin City Villa

City*

Festus

State

MO

Zip Code

63028

Phone Number*

[redacted]

Fax Number

Agenda or Non-Agenda Topic*

Non-Agenda Topic

Please indicate if you wish to speak about an Agenda or Non-Agenda topic.

Topic you wish to speak about*

Pedestrian street markings

Public Information

Only name and address of request will appear publicly. Email and phone numbers will be redacted.

Print

Request to Speak at Council Meeting - Submission #4368

Date Submitted: 4/8/2026

Setting an Appointment

Residents wishing to speak to the City Council are asked to register - Discussion items are in two categories: Agenda items and Non-agenda items. Requests to speak on Agenda items must be submitted to the City Clerk no later than 2 p.m. the day of the regular session meeting. Requests to speak on Non-agenda items must be submitted to the City Clerk no later than 4 p.m. the Wednesday prior to the regular session meeting.

Rules of Decorum at the Council Meeting

During Public Comment, The names of those persons who have submitted a complete request to speak will be called. When you are called, please step to the lectern, state your name and address, and appropriate comments. Please consult the Rules of Decorum for guidance;

https://www.festusmo.gov/DocumentCenter/View/1023/Rules-of-Decorum

Name*

Crosby Doyle

Email Address*

[redacted]

Address*

6 Glenkee Ct

City*

Festus

State

Zip Code

Phone Number*

[redacted]

Fax Number

Agenda or Non-Agenda Topic*

Non-Agenda Topic

Please indicate if you wish to speak about an Agenda or Non-Agenda topic.

Topic you wish to speak about*

General

Public Information

Only name and address of request will appear publicly. Email and phone numbers will be redacted.

Print

Request to Speak at Council Meeting - Submission #4370

Date Submitted: 4/8/2026

Setting an Appointment

Residents wishing to speak to the City Council are asked to register - Discussion items are in two categories: Agenda items and Non-agenda items. Requests to speak on Agenda items must be submitted to the City Clerk no later than 2 p.m. the day of the regular session meeting. Requests to speak on Non-agenda items must be submitted to the City Clerk no later than 4 p.m. the Wednesday prior to the regular session meeting.

Rules of Decorum at the Council Meeting

During Public Comment, The names of those persons who have submitted a complete request to speak will be called. When you are called, please step to the lectern, state your name and address, and appropriate comments. Please consult the Rules of Decorum for guidance;

https://www.festusmo.gov/DocumentCenter/View/1023/Rules-of-Decorum

Name*

John Youmans

Email Address*

[redacted]

Address*

921 nth 4th street

City*

Festus

State

Missouri

Zip Code

63028

Phone Number*

[redacted]

Fax Number

Agenda or Non-Agenda Topic*

Non-Agenda Topic

Please indicate if you wish to speak about an Agenda or Non-Agenda topic.

Topic you wish to speak about*

Agenda is unknown, but I predict an announcement about a new City Admin between now then, eh?

Public Information

Only name and address of request will appear publicly. Email and phone numbers will be redacted.

Print

Request to Speak at Council Meeting - Submission #4371

Date Submitted: 4/8/2026

Setting an Appointment

Residents wishing to speak to the City Council are asked to register - Discussion items are in two categories: Agenda items and Non-agenda items. Requests to speak on Agenda items must be submitted to the City Clerk no later than 2 p.m. the day of the regular session meeting. Requests to speak on Non-agenda items must be submitted to the City Clerk no later than 4 p.m. the Wednesday prior to the regular session meeting.

Rules of Decorum at the Council Meeting

During Public Comment, The names of those persons who have submitted a complete request to speak will be called. When you are called, please step to the lectern, state your name and address, and appropriate comments. Please consult the Rules of Decorum for guidance;

https://www.festusmo.gov/DocumentCenter/View/1023/Rules-of-Decorum

Name*

Clayton Kaimann

Email Address*

[redacted]

Address*

12407 Red Lantern Ln

City*

De Soto

State

MO

Zip Code

63020

Phone Number*

[redacted]

Fax Number

Agenda or Non-Agenda Topic*

Agenda Topic

Please indicate if you wish to speak about an Agenda or Non-Agenda topic.

Topic you wish to speak about*

The Hyperscale Data Center

Public Information

Only name and address of request will appear publicly. Email and phone numbers will be redacted.

Print

Request to Speak at Council Meeting - Submission #4372

Date Submitted: 4/8/2026

Setting an Appointment

Residents wishing to speak to the City Council are asked to register - Discussion items are in two categories: Agenda items and Non-agenda items. Requests to speak on Agenda items must be submitted to the City Clerk no later than 2 p.m. the day of the regular session meeting. Requests to speak on Non-agenda items must be submitted to the City Clerk no later than 4 p.m. the Wednesday prior to the regular session meeting.

Rules of Decorum at the Council Meeting

During Public Comment, The names of those persons who have submitted a complete request to speak will be called. When you are called, please step to the lectern, state your name and address, and appropriate comments. Please consult the Rules of Decorum for guidance;

https://www.festusmo.gov/DocumentCenter/View/1023/Rules-of-Decorum

Name*

Mary Youmans

Email Address*

[redacted]

Address*

921 N 4TH ST

City*

FESTUS

State

MO

Zip Code

63028

Phone Number*

[redacted]

Fax Number

Agenda or Non-Agenda Topic*

Non-Agenda Topic

Please indicate if you wish to speak about an Agenda or Non-Agenda topic.

Topic you wish to speak about*

Agenda has not been posted . I'll be speaking about the election on April 7

Public Information

Only name and address of request will appear publicly. Email and phone numbers will be redacted.

Print

Request to Speak at Council Meeting - Submission #4373

Date Submitted: 4/8/2026

Setting an Appointment

Residents wishing to speak to the City Council are asked to register - Discussion items are in two categories: Agenda items and Non-agenda items. Requests to speak on Agenda items must be submitted to the City Clerk no later than 2 p.m. the day of the regular session meeting. Requests to speak on Non-agenda items must be submitted to the City Clerk no later than 4 p.m. the Wednesday prior to the regular session meeting.

Rules of Decorum at the Council Meeting

During Public Comment, The names of those persons who have submitted a complete request to speak will be called. When you are called, please step to the lectern, state your name and address, and appropriate comments. Please consult the Rules of Decorum for guidance;

https://www.festusmo.gov/DocumentCenter/View/1023/Rules-of-Decorum

Name*

Gabe Cotton

Email Address*

[redacted]

Address*

11764 Kingston Dr.

City*

Festus

State

MO

Zip Code

63028

Phone Number*

[redacted]

Fax Number

Agenda or Non-Agenda Topic*

Non-Agenda Topic

Please indicate if you wish to speak about an Agenda or Non-Agenda topic.

Topic you wish to speak about*

Data center

Public Information

Only name and address of request will appear publicly. Email and phone numbers will be redacted.

CITY OF FESTUS, MISSOURI
CITY COUNCIL ACTION RECOMMENDATION

Subject: Evidence Locker Bid

Meeting Date: April 13, 2026

Presented By: Doug Wendel, Police Chief

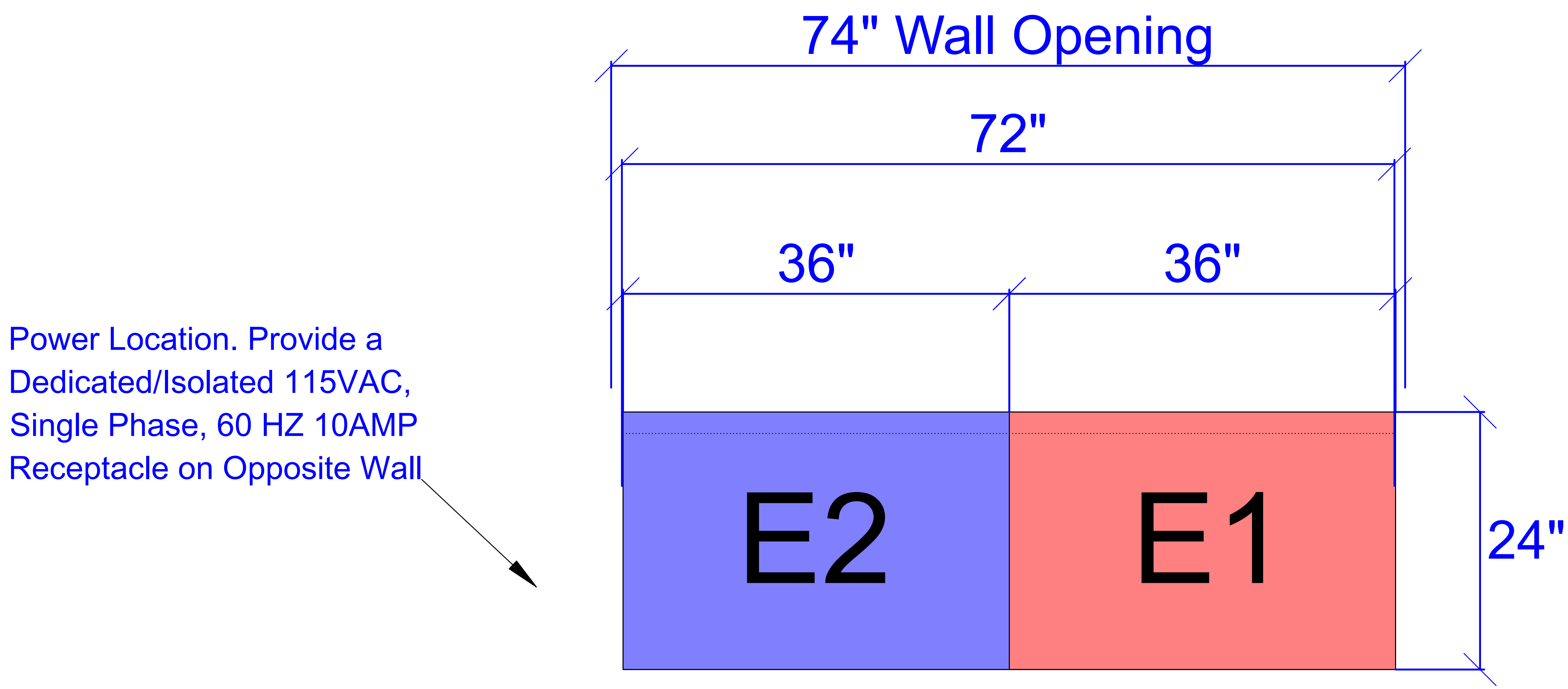
BACKGROUND/COMMENTS:
The Police Department is seeking to install new evidence intake lockers in the police department. The current lockers are original to the building and in need of replacement. The new locker arrangement will not only store normal evidence but have refrigerated evidence storage also. We received a bid from Bradford Systems off of the state bid pricing in the amount of $28,129.23.

BUDGET CONSIDERATIONS:
We budgeted $60,000 for this project in our current budget.

LEGAL CONSIDERATIONS:
N/A

RECOMMENDED ACTION:
Approve the bid from Bradford Systems for the purchase of new evidence lockers in the amount of $28,129.23.

ATTACHMENTS/BIDS/DOCUMENTS:
1. 2026-03-31 Spacesaver Evidence Lockers (002)
2. BRADFORD PROPOSAL CR26022-Festus Police Department (002)



TAG1

Color	Tag	Description
	Evidence Locker E1	Configuration 8
	Evidence Locker E2	Refrigeration Unit

BRADFORD SYSTEMS	Project Name: City of Festus Police Department	Project #: 46397	APPROVAL This drawing is approved by:
	Salesperson: ROGERS,CURT	Rev. --	Drawn by:
		Date printed: 3/31/2026	DATE:

Project Name:
City of Festus Police Department

Salesperson:
ROGERS,CURT

Rev.
--

Project #:
46397

Drawn by:

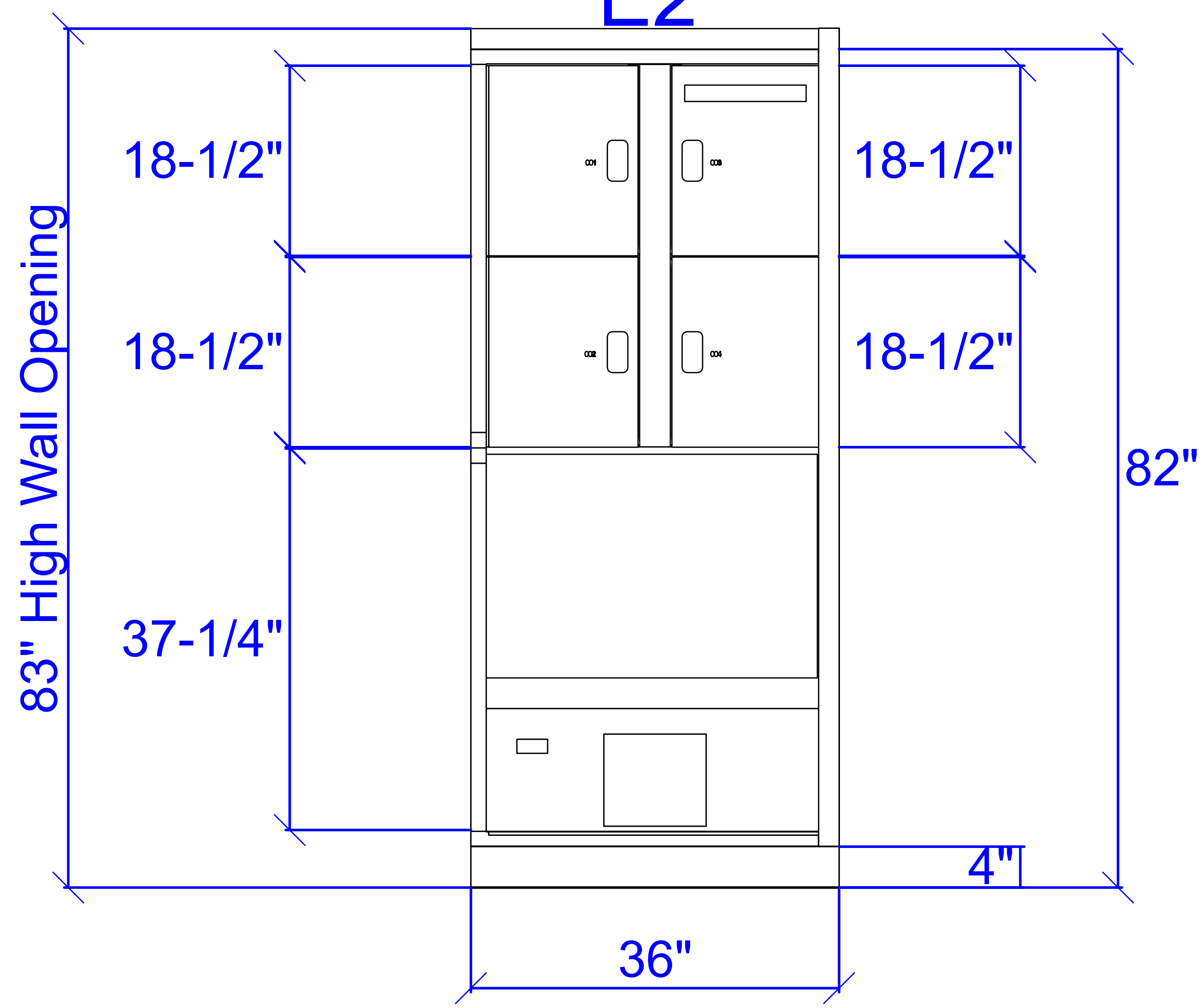
Date printed:
3/31/2026

APPROVAL
This drawing is approved by:

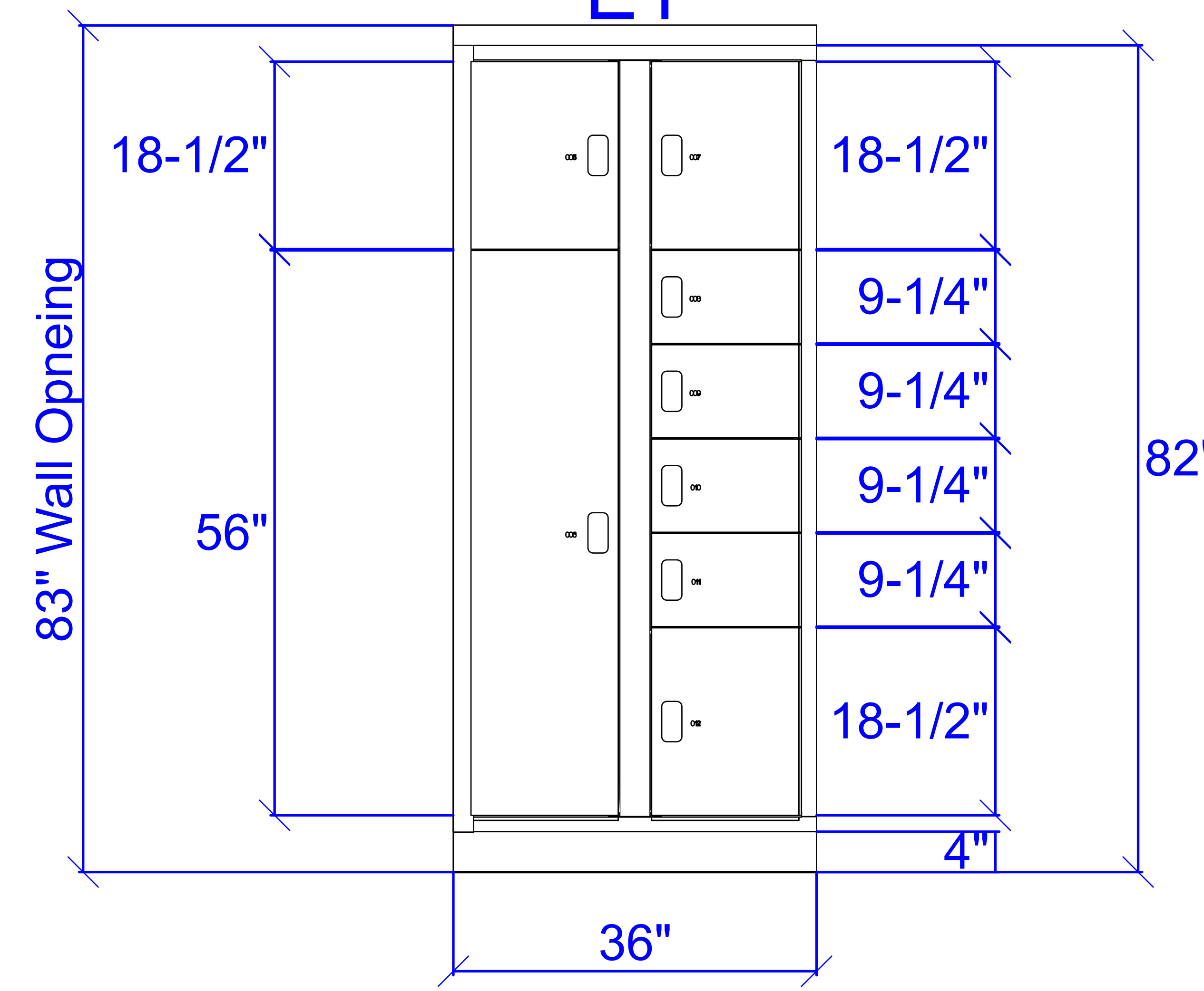
DATE:

Project Name: City of Festus Police Department		Project #: 46397	APPROVAL This drawing is approved by:
		Drawn by:	
Salesperson: ROGERS,CURT	Rev. --	Date printed: 3/31/2026	DATE:

E2



E1



BRADFORD SYSTEMS	Project Name: City of Festus Police Department	Project #: 46397	APPROVAL This drawing is approved by:
		Drawn by:	
	Salesperson: ROGERS,CURT Rev. --	Date printed: 3/31/2026	DATE:

Proposal

Proposal #CR26022
Project #46397

Prepared for:
Alec Litzau

Festus Police Department
711 West Main Street
Festus, MO 63028

Submitted by:
Curt Rogers
curt@bradfordsystems.com

Bradford Systems Corporation
7827 Town Square Avenue, Ste. 104
O'Fallon, MO 63368
[c] 314-401-3345

3/31/26

Website: https://bradfordsystems.com

Corporate	Wisconsin	Indiana	Missouri-Southern Illinois	Texas
945 North Oaklawn Ave. Elmhurst, IL 60126 630-350-3453 office 800-696-3453 office	201 North Main Street Fort Atkinson, WI 53538 800-696-3453 office	6231 Coffman Road Indianapolis, IN 46268 800-696-3453 office	7827 Town Square Ave. O'Fallon, Missouri 63368 800-696-3453 office	13423 Blanco Rd. #8036 San Antonio, Texas 78216 800-696-3453 office

Item	Description	Investment

A. [2] Evidence Lockers per the attached drawings. The following is the State of Missouri Contract BOM pricing details: $26,807.23

Quantity	Part Number	Description	Unit Price	Total Price
1	EDRSHHBASE	BASE- HALF HEIGHT FRIDGE	$304.00	$304.00
1	EDRSHH6PT	HALF HEIGHT FRIDGE, PASS-THRU 6 DOOR	$21,314.00	$21,314.00
1	340680.001	COVER TRIM KIT-HORIZONTAL 36	$65.00	$65.00
1	340680.001	COVER TRIM KIT-HORIZONTAL 36	$65.00	$65.00
1	340678.001	COVER TRIM KIT-VERTICAL	$181.00	$181.00
1	340678.001	COVER TRIM KIT-VERTICAL	$181.00	$181.00
4	EDOOR	EDL DOOR E	$670.00	$2,680.00
1	EDLFRAMEH36NB	EDL FRAME HALF HEIGHT, 36W, NO BASE	$7,311.00	$7,311.00
1	ED3P08	EVIDENCE LCKR PASS THRU,DOOR CONFIG 8	$14,683.00	$14,683.00

List Price	$46,784.00
Discount	42.70%
Net Price	$26,807.23

B. Freight and Handling $332.00

C. Non-Union Installation performed by installers certified and trained by the manufacturer for the installation of Spacesaver Products. To maintain all warranties, services and parts of Spacesaver products, the proposed system must be installed only by certified and authorized Spacesaver technician. $990.00

Total Investment **$28,129.23**

Contract Information

Contract Information:
Proposal based upon the
State of MO Contract
Contract #CC241766001
Contract Period 5/06/24 – 12/29/2027

Ordering Entry Procedures:
Bradford Systems Corporation
State of MO Contract # CC241766001
Attn: Curt Rogers
7827 Town Square Avenue, Ste. 104
O'Fallon, MO 63368

Lead Times

Lead times are approximate and may vary based on factors such as factory volume, color selection, and installation scheduling. Please use the following as a general guide for planning purposes only:

Equipment Lead Time: 17 weeks
Transit Estimate: 1 week
Installation time frame: 1 day

Finish Selections

Please select colors from the chart provided by your Senior Project Manager. Please let us know if you would like to have a special color that is not on the color chart provided.

Locker Color:____

Order Entry Procedures and Project Team Members

Please Submit Order to:
Bradford Systems Corporation
Attn: Curt Rogers
7827 Town Square Avenue, Ste. 104
O'Fallon, MO 63368
Federal Tax ID #36-2719574

Please Remit to:
Bradford Systems Corporation
Attn: Accts Receivables
945 North Oaklawn Avenue
Elmhurst, IL 60126

Project Team Members:
Curt Rogers Senior Project Director [p] 314-401-3345
curt@bradfordsystems.com
Sandra Kaline Project Support [p] 636-343-2333
sandy@bradfordsystems.com
Mike Bahr Installation Manager [p] 314-401-3671
mikeba@bradfordsystems.com
Service Email
service@bradfordsystems.com

Terms and Conditions of Sale

General Conditions:

- **Taxes** – Above listed prices do not include taxes. The Purchaser must pay any applicable taxes. If tax is not to be included, please provide your current tax-exempt form.
- **Payment Terms** – Unless otherwise stated, the Purchaser agrees to pay the net amount listed on the proposal within 30 days from the invoice date. If payment is made by credit card, an additional charge will apply based on the credit card company's usage fee.
- **Proposal Expiration Date** - Above listed prices are good for 60 days. After that time, a new proposal may be necessary.
- **Design Ownership** – All designs, drawings, specifications, and samples related to an order remain the property of Bradford Systems Corporation. These may not be used, reproduced, or distributed, in whole or in part, without prior written consent.
- **Returns** – No product shall be returned to the Bradford Systems Corporation without prior written specific return authorization.
- **Field Verification** – If the products listed on the proposal are designed from drawings without any field verification, the Purchaser is responsible for any costs incurred for product corrections and additional installation work due to incorrect dimensions.
- **Change Order** – The Purchaser may request changes to the order, including but not limited to modifications in design, method of shipment, color, and point of delivery, by providing written notification to Bradford Systems Corporation in the form of a change order notice or letter. Bradford Systems Corporation, at its sole discretion, may accept these changes and determine if there will be any adjustments in cost or delivery/installation time. The Purchaser has the right to accept or decline any changes in price or delivery.
- **Cancellation** – If the Purchaser decides to cancel an order or any undelivered portion, the Purchaser agrees to follow the product manufacturer's cancellation policy.
- **Insurance** – The proposal is based upon Bradford Systems Corporation's standard insurance coverage. A certificate of insurance is available upon request.
- **Permits** – Any licensing and permit fees are the responsibility of the Purchaser and are not included in our proposal. If a permit is required, it should be included as part of or as an addendum to the building permit. Bradford Systems will provide any necessary information to assist with this process, though some details, such as sprinkler locations and egress aisles, will need to be provided by the client. Please note that if a permit is required, seismic compliance is typically necessary.

Installation and Delivery:

- **Shipping** – Bradford Systems Corporation shall use its best effort to make shipments in the quantities and at the time specified in the order and by the carrier deemed best for the product ordered. Bradford Systems Corporation shall not be held liable for delays or defaults in shipments due to causes beyond our control.
- **Storage Space** – Provided the products do not arrive at the site earlier than the date requested, safe and adequate storage space will be provided at the installation site at the Purchaser's expense.
- **Damage** – After arrival at the site, any loss or damage by weather, other trades (i.e. painting, plastering, standing on product), fire or other elements, shall be the responsibility of the purchaser. The Purchaser agrees to hold Bradford Systems Corporation harmless from loss for such reasons.
- **Customer Receiving** – If the Purchaser decides to receive product for storage or for installation purposes, the Purchaser is responsible for checking and noting on the receipt any damage or possible damage to the product being unloaded. If this is not done, The Purchaser agrees to pay any additional replacement product cost if a freight claim cannot be awarded.
- **Delivery and Work Hours** – Unless otherwise stated, delivery and installation will be made during normal working hours Monday through Friday. The Purchaser agrees to pay additional labor costs resulting from overtime work.
- **Condition of Job Site** – It is the Purchaser's responsibility that the job site is clean, clear and free of debris prior to installation and that there is a clear pathway from the unloading point to the designated installation area. In the event installation personnel remove or assist in removing existing furniture or equipment at the job site, the purchaser agrees to pay Bradford Systems Corporation for this service, as separately invoiced. Upon completion of installation, Bradford Systems Corporation will remove boxes, trash and debris. The Purchaser will be responsible for dusting, vacuuming and all other normal cleaning.
- **Stairs** – Unless otherwise stated, the installation cost does not include carrying the product up or down stairs, renting equipment to move product to an upper or lower floor or the cost of an elevator operator.
- **Job Site Services** – The Purchaser agrees to provide electric current (if necessary, an electrician) if above listed products require any power.
- **Installation Delays** – In the event that construction delays or other causes not within Bradford Systems Corporation's control force postponement of the installation as scheduled, the product will be considered accepted by the Purchaser for purposes of invoicing and payment. In such an event the Purchaser may reserve the right to withhold 10% of the invoice amount of such shipments against the completion of the contract. The Purchaser will pay all transfer and storage charges incurred.
- **Testing** – Any costs for safety training and testing are the responsibility of the Purchaser and are not included in our proposal.

Lockers:

- **Fire Code** – The Purchaser is responsible for fire code compliance based upon the proposed system.
- **Level** – The proposed system is based upon installing on a new or existing slab floor that is level within ¼" over a twenty-foot span. In the event the floor is uneven beyond the stated tolerances, a gap may appear as the bottom of the locker is leveled using shims.
- **Floor Drilling** – The Purchaser is responsible for notification of any electrical or other obstructions located in the floor. Unless otherwise stated, the proposed locker system's base can require anchoring into the floor.
- **Seismic** – Bradford Systems is not an architectural or engineering firm and cannot determine the seismic conditions applicable to this project. The Purchaser is responsible for determining whether a seismic anchorage evaluation is necessary before placing the order. If required, Bradford Systems will provide a document, properly stamped by an independent Missouri-licensed and certified engineer, confirming that our system meets the appropriate seismic anchorage requirements. The evaluation will be specific to the unique design and installation location of the proposed system. The Purchaser is responsible for the cost of the seismic evaluation, as well as any additional equipment costs or modifications that may be required.

Approved By:____

Title:____

Date:____

Outlook

Online Form Submittal: Downtown Festival Request

From noreply@civicplus.com <noreply@civicplus.com>
Date Tue 3/10/2026 12:11 PM
To Leah Smith <lsmith@festusmo.gov>

Downtown Festival Request

City of Festus - Downtown Festival Application

All Downtown Festival Applications are submitted to the City Council for approval/denial at an upcoming City Council Meeting. Please give the City as much notice and information as possible when submitting your application.

City of Festus Code Section 510.100:

The City Council of the City of Festus may authorize closing all or part of Main Street for recognized community events such as parades, marches, festivals and holiday celebrations. Arterial streets may also be closed to insure public safety when an event on Main Street has been authorized.

The City Council may authorize events on City-owned parking lots for festivals and celebrations. Applications for use of a City-owned parking lot shall be submitted at least thirty (30) days in advance of the proposed event. The City Council shall issue a permit under this Section when it finds:

1. The proposed activity and use will not unreasonably interfere with or detract from the promotion of public health, welfare, safety and recreation;

2. The proposed activity or use is not reasonably anticipated to incite violence, crime or disorderly conduct;

3. The proposed activity will not entail unusual, extraordinary or burdensome expense or Police operation by the City; and

4. The parking lot desired has not been reserved for other use at the day and hour required in the application.

Link to City Code Section 510.100: https://ecode360.com/28131199

I have read and understand the above.	Yes, I understand City Code Section 510.100.
Name of Event	Twin City Days
Name of Business	Twin City Area Chamber of Commerce
Date(s) of Event	9/12/2026 5:00 AM - 9/12/2026 4:00 PM
Event Area of Downtown	Main Street & Bailey from Truman thru Mill Street
Streets to be Barricaded	Main Street from Brierton to Mill Street also N. Adams between Main & N. 2nd. will be used 1:00 pm. 9/5 - through 9/6 @4 pm for food court

Applicant Information

Name (First and Last)	Mary Zebrowski
Email Address	director@twincitychamber.com
Address	109D East Main St.
City	Festus
State	Missouri
Zip Code	63028
Phone Number	6369317697
I have notified all adjoining business owners	Yes
Will alcohol be sold?	No
I am requesting a Picnic License in conjunction with this Downtown Festival Application	No
I am requesting a Caterer's Permit in conjunction with this Downtown Festival Application	No
If you answered "Yes" to a Picnic or Caterer's Permit above, please enter your Liquor License #:	*Field not completed.*
Are you requesting a road closure?	Yes
City of Festus - Trailer Deposit Agreement	[City of Festus - Trailer Deposit Agreement]

Email not displaying correctly? View it in your browser.

Outlook

Online Form Submittal: Downtown Festival Request

From noreply@civicplus.com <noreply@civicplus.com>
Date Tue 3/10/2026 12:52 PM
To Leah Smith <lsmith@festusmo.gov>

Downtown Festival Request

City of Festus - Downtown Festival Application

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City of Festus Code Section 510.100:

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2. The proposed activity or use is not reasonably anticipated to incite violence, crime or disorderly conduct;

3. The proposed activity will not entail unusual, extraordinary or burdensome expense or Police operation by the City; and

4. The parking lot desired has not been reserved for other use at the day and hour required in the application.

Link to City Code Section 510.100: https://ecode360.com/28131199

I have read and understand the above.	Yes, I understand City Code Section 510.100.
Name of Event	Main Street Trick or Treat Spooktacular
Name of Business	Twin City Area Chamber of Commerce
Date(s) of Event	10/24/2026 9:00 AM - 10/24/2026 12:00 PM
Event Area of Downtown	Main Street from Brierton to Mill Street
Streets to be Barricaded	Main Street from Brierton to Mill Street

Applicant Information

Name (First and Last)	Mary Zebrowski
Email Address	director@twincitychamber.com
Address	109D East Main St.
City	Festus
State	Missouri
Zip Code	63028
Phone Number	6369317697
I have notified all adjoining business owners	Yes
Will alcohol be sold?	No
I am requesting a Picnic License in conjunction with this Downtown Festival Application	No
I am requesting a Caterer's Permit in conjunction with this Downtown Festival Application	No
If you answered "Yes" to a Picnic or Caterer's Permit above, please enter your Liquor License #:	*Field not completed.*
Are you requesting a road closure?	Yes
City of Festus - Trailer Deposit Agreement	[City of Festus - Trailer Deposit Agreement]

Email not displaying correctly? [View it in your browser.]

Outlook

Online Form Submittal: Downtown Festival Request

From noreply@civicplus.com <noreply@civicplus.com>
Date Tue 3/10/2026 12:32 PM
To Leah Smith <lsmith@festusmo.gov>

Downtown Festival Request

City of Festus - Downtown Festival Application

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City of Festus Code Section 510.100:

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2. The proposed activity or use is not reasonably anticipated to incite violence, crime or disorderly conduct;

3. The proposed activity will not entail unusual, extraordinary or burdensome expense or Police operation by the City; and

4. The parking lot desired has not been reserved for other use at the day and hour required in the application.

Link to City Code Section 510.100: https://ecode360.com/28131199

I have read and understand the above.	Yes, I understand City Code Section 510.100.
Name of Event	Christmas Parade
Name of Business	Twin City Area Chamber of Commerce
Date(s) of Event	11/30/2026 6:00 PM - 11/30/2026 8:00 PM
Event Area of Downtown	Main Street
Streets to be Barricaded	Main Street from Brierton to Mill Street
Applicant Information	
Name (First and Last)	Mary Zebrowski
Email Address	director@twincitychamber.com
Address	109D East Main St.
City	Festus
State	Missouri
Zip Code	63028
Phone Number	6369317697
I have notified all adjoining business owners	Yes
Will alcohol be sold?	No
I am requesting a Picnic License in conjunction with this Downtown Festival Application	No
I am requesting a Caterer's Permit in conjunction with this Downtown Festival Application	No
If you answered "Yes" to a Picnic or Caterer's Permit above, please enter your Liquor License #:	*Field not completed.*
Are you requesting a road closure?	Yes
City of Festus - Trailer Deposit Agreement	[City of Festus - Trailer Deposit Agreement]

Email not displaying correctly? [View it in your browser.]

Outlook

Online Form Submittal: Downtown Festival Request

From noreply@civicplus.com <noreply@civicplus.com>
Date Mon 3/23/2026 4:39 PM
To Leah Smith <lsmith@festusmo.gov>

Downtown Festival Request

City of Festus - Downtown Festival Application

All Downtown Festival Applications are submitted to the City Council for approval/denial at an upcoming City Council Meeting. Please give the City as much notice and information as possible when submitting your application.

City of Festus Code Section 510.100:

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2. The proposed activity or use is not reasonably anticipated to incite violence, crime or disorderly conduct;

3. The proposed activity will not entail unusual, extraordinary or burdensome expense or Police operation by the City; and

4. The parking lot desired has not been reserved for other use at the day and hour required in the application.

Link to City Code Section 510.100: https://ecode360.com/28131199

I have read and understand the above.	Yes, I understand City Code Section 510.100.
Name of Event	Festus Art & Music Festival
Name of Business	Festus Main Street Association
Date(s) of Event	5/2/2026 9:00 AM - 5/3/2026 5:00 PM
Event Area of Downtown	Mill Street - Brierton Street
Streets to be Barricaded	Adams, Hauge, Palliet, Mill Street

Applicant Information

Name (First and Last)	Michelle Hohmeier
Email Address	info@festusmainstreet.org
Address	109 N. Mill Street
City	Festus
State	Missouri
Zip Code	63028
Phone Number	314-779-5927
I have notified all adjoining business owners	Yes
Will alcohol be sold?	Yes
I am requesting a Picnic License in conjunction with this Downtown Festival Application	No
I am requesting a Caterer's Permit in conjunction with this Downtown Festival Application	No
If you answered "Yes" to a Picnic or Caterer's Permit above, please enter your Liquor License #:	*Field not completed.*
Are you requesting a road closure?	Yes
City of Festus - Trailer Deposit Agreement	City of Festus - Trailer Deposit Agreement

Home Service Oil Company

"SERVICE IS OUR MIDDLE NAME"

6910 FRONT STREET
Mailing Address: P.O. BOX 9
BARNHART, MISSOURI 63012
www.hsomail@hsoil.com

Telephones
In Missouri: 1-800-467-5044
(636) 464-5266 - (636) 797-4600
FAX (636) 464-6936

To Whom it may concern:

Home Service Oil Company ownership has changed. As of July 1, 2025, David Mangelsdorf has sold 100% of his controlling shares to Zachary Mangelsdorf of 33 E. Timber Draw, Edwards, CO 81632. Please consider this letter as confirmation that this transfer of ownership has been finalized.

Sincerely,

Kenneth Bartosch, Controller
Home Service Oil Company
636-464-5266

Outlook

Online Form Submittal: New Liquor License Application

From noreply@civicplus.com <noreply@civicplus.com>
Date Sat 3/21/2026 11:08 AM
To Leah Smith <lsmith@festusmo.gov>

New Liquor License Application

Apply for a New Liquor License

Use the form below to apply for your liquor license from the City of Festus. Complete this single form, submit it, and once the City Clerk has reviewed your application, we may reach out to you directly with questions, or we will email you an invoice.

Once you have received the invoice via email, you will need to visit the link provided that will direct you to BS&A to make payment. Your application is not considered complete until we have received payment. You may also visit City Hall during normal business hours (Monday through Friday from 8:00am-4:30pm). Once we have received your payment, we will email or mail your business license and liquor license to you, whichever you prefer.

A person/business must have a City of Festus business license, a City of Festus liquor license **and** the State of Missouri liquor license in order to sell any alcohol inside city limits. A separate liquor license is required for each category and subcategory of liquor sales in which your business desires to engage.

You may not have your state liquor license at time of application for your city liquor license, however, we will need a copy of your state liquor license (once you have it) before we will issue your city liquor license. Once you have applied for your city liquor license, we will issue you a letter to provide the state affirming that we have received your city liquor license application.

To obtain your state liquor license, contact the Missouri Department of Alcohol & Tobacco Control, and they will want to see the letter we provide stating that we received your application for a liquor license. Once the state has issued your state liquor license, you must provide a copy of it to us before we will consider your application completed.

Missouri Department of Alcohol & Tobacco Control - St. Louis District

South Service Center

7545 S. Lindbergh, Suite 150

St. Louis, MO 63125-9843

Phone: (314) 416-6280

https://atc.dps.mo.gov/licensing/

Business Name	PrimeTime Sports Pub
Email Address	mcreventsllc@gmail.com
Business Physical Address	420 West Main St
City	Festus
State	Missouri
Zip Code	63028
Phone Number	6364654615
Application Name	Chris Montgomery
Type of liquor license requested	Full, Sunday
If applicable, please attach your current State of Missouri Liquor License	IMG_2031.jpg
Primary Point of Contact	
The information given in this section is for the:	Partner
Name	Chris Montgomery
Email Address	mcreventsllc@gmail.com
Address	3848 Rustic Woods Dr
City	Hillsboro
State	Missouri
Zip Code	63050
Phone Number	6364654615
Date of Birth	03041985
(Section Break)	
Additional Partner Name	Rares Mic
Email Address	mcreventsllc@gmail.com

Address	3769 Falcon View Dr
City	Imperial
State	Missouri
Zip Code	63052
Phone Number	6365757084
Date of Birth	01121985
(Section Break)	
Terms of business agreement:	Renting
If renting, who owns the building?	Erin Mercer
Is this location within one hundred (100) feet of a school or church?	No
Missouri Sales Tax ID#:	27921506
Please describe your plans in the proposed place of business:	Bar/restaurant sports vibes
Please check all that apply:	Citizen of the United States, Naturalized, Qualified legal voter of Missouri, Tax-paying citizen of Missouri, Previously owned or been party to, in any manner, a liquor license establishment
Statement of Understanding	I undestand that any falsehoods or omissions on this application may be the cause for the City to refuse or revoke the liquor license. I also I understand that a minimum of two weeks is required to process the license and screen the applicant.

Outlook

Online Form Submittal: Request to Speak at Council Meeting

From noreply@civicplus.com <noreply@civicplus.com>
Date Mon 4/6/2026 2:33 PM
To Leah Smith <lsmith@festusmo.gov>; Samuel Richards <mayorrichards@festusmo.gov>; Michael Christopher <mchristopher@festusmo.gov>

Request to Speak at Council Meeting

Setting an Appointment

Residents wishing to speak to the City Council are asked to register - Discussion items are in two categories: Agenda items and Non-agenda items. Requests to speak on Agenda items must be submitted to the City Clerk no later than 2 p.m. the day of the regular session meeting. Requests to speak on Non-agenda items must be submitted to the City Clerk no later than 4 p.m. the Wednesday prior to the regular session meeting.

Rules of Decorum at the Council Meeting

During Public Comment, The names of those persons who have submitted a complete request to speak will be called. When you are called, please step to the lectern, state your name and address, and appropriate comments. Please consult the Rules of Decorum for guidance;

https://www.festusmo.gov/DocumentCenter/View/1023/Rules-of-Decorum

Name	Tom Vogel Jr
Email Address	jeffcovogel@gmail.com
Address	112 Summerset LN
City	Festus
State	MO
Zip Code	63028
Phone Number	3142216116
Fax Number	*Field not completed.*
Agenda or Non-Agenda Topic	Non-Agenda Topic

Topic you wish to speak about	I am currently the president of the Festus Main Street Association. I want to hang a banner over main street advertising upcoming events. I already tried going through the building department and they said I have to go through you first. I own 238 E Main St and it currently has a cable going across Main Street for this reason. There will be no cost to the city and I will allow others to use my cable as well if they like. Thanks

Public Information

Only name and address of request will appear publicly. Email and phone numbers will be redacted.

CITY OF FESTUS, MISSOURI
711 WEST MAIN STREET
FESTUS, MO 63028

Application for Temporary License for Sale of Alcoholic Beverages

Name of Organization Edg-Clif Winery, LLC

Address of Organization 10035 Edg-Clif Dr
Street

Potosi, MO 63664
City, State, Zip Code

Name of Applicant Stephanie Littlefield 486646305
SS#

Address of Applicant 10035 Edg-Clif Dr, Potosi, MO 63664

Email steffie303@sbcglobal.net

Name of Event Festus Art & Music Festival

Location of Event Festus Main Street, Festus, MO. 109 N. Mill Street 63026

Date(s) of Event May 2, 2026

Hours of Event 9-10pm

Number of Stands at Event: 1

Please check one:

- [x] Caterer's License - $37.50
- [ ] Picnic License - $37.50
- [ ] Tasting License - $37.50

Fee due and payable at time application is submitted. Make check payable to the City of Festus.

Stephanie K Littlefield
Signature of Applicant

Mar 26, 2026
Date

MISSOURI - DIVISION OF ALCOHOL AND TOBACCO CONTROL - LICENSE

THIS LICENSE MUST BE POSTED ON THE PREMISES IN FULL PUBLIC VIEW

RETAIL LIQUOR BY DRINK	190276	$300.00
RETAIL LIQUOR BY DRINK CATERER/50 EVENTS	293944	$500.00

EXPIRATION DATE: JUNE 30, 2026

EFFECTIVE DATE: JULY 1, 2025 WASHINGTON
BUS. STRUCTURE: LMTD LIABILITY
MANAGING OFFICER OR PARTNERS: STEPHANIE K LITTLEFIELD

SPECIAL PERMITS:

ALL OF THE WINERY KNOWN AS EDG CLIF WINERY, 10035 EDG CLIF DRIVE, POTOSI, MO.

RENEWAL NOTICES are mailed annually in March. It's the licensee's responsibility to pay the required fee by MAY 1ST of each calendar year. Late fees will be assessed for late renewal after MAY 1ST.

Mark S. James
DIRECTOR OF PUBLIC SAFETY

Christin Templeton
ACTING SUPERVISOR OF ALCOHOL AND TOBACCO CONTROL

EDG CLIF WINERY LLC
EDG CLIF WINERY
10035 EDG CLIF DRIVE
POTOSI, MO 636640000

LICENSE NOT TRANSFERABLE

CITY OF FESTUS - STAFF REPORT

TO:	Mayor and City Council
FROM:	Michelle Vaughn, Finance Director
DATE:	April 13, 2026
SUBJECT:	Acceptance of FY2025 Audited Financial Statements

SUMMARY

The City's audited financial statements for the fiscal year ended September 30, 2025, have been completed by the City's independent auditors and are presented to the Mayor and City Council for review, discussion, and formal acceptance into the City's official records.

The audited financial statements were previously distributed to the Mayor and City Council for review. This presentation provides an opportunity to address any questions and to summarize the City's financial position and operating results for the fiscal year.

BACKGROUND

The City engages an independent external auditor to perform an annual audit of its financial statements in accordance with generally accepted auditing standards. The audit includes an evaluation of the City's financial statements, internal controls, and compliance with applicable laws and regulations.

The auditor has issued their opinion on the financial statements for FY2025. It should be noted that the audit includes a qualified opinion related solely to Other Post-Employment Benefits (OPEB) disclosures under GASB 75. This qualification is limited to disclosure requirements and does not impact the City's financial position, cash balances, or operations.

The independent auditor issued a qualified opinion stating that, except for the OPEB disclosure matter, the City's financial statements present fairly, in all material respects, the financial position of the City for the fiscal year ended September 30, 2025, in accordance with generally accepted accounting principles.

FINANCIAL HIGHLIGHTS

- The City continues to maintain strong financial reserves, consistent with its adopted policy target of approximately 39% of operating expenditures on a combined basis.

- Actual combined reserves exceeded policy targets, reflecting conservative budgeting and strong revenue performance.

- Revenues for FY2025 performed above expectations, while expenditures remained below budget due primarily to timing of capital projects and operational efficiencies.

- The City continues to demonstrate sound financial management, maintaining structural balance while supporting capital investment and operational needs.

DISCUSSION

The audited financial statements are prepared by management and audited by an independent third party. As such, the financial statements are not subject to approval by the City Council. However, presentation in an open meeting promotes transparency and provides the governing body with the opportunity to review and discuss the results.

Formal acceptance of the audit is recommended to acknowledge receipt and incorporate the report into the City's official records.

RECOMMENDATION

Staff recommends that the Mayor and City Council accept the FY2025 audited financial statements as presented.

SUGGESTED MOTION

"I move to accept the City of Festus Fiscal Year 2025 audited financial statements as presented."

ATTACHMENTS

- FY2025 Audited Financial Statements

CITY OF FESTUS, MISSOURI

ANNUAL FINANCIAL STATEMENTS

Fiscal Year Ended September 30, 2025

Investing in Community, Infrastructure, and Public Safety

City of Festus, Missouri
Table of Contents
For the year ended September 30, 2025

As management of the City of Festus, Missouri (the City), we offer readers of the City's financial statements this overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2025. Please read this narrative in conjunction with the basic financial statements and the accompanying notes to financial statements.

EXECUTIVE SUMMARY

The City of Festus remains in a strong financial position at the close of fiscal year 2025, supported by stable revenue performance, continued growth in assessed valuation, and disciplined financial management. The City maintained reserves well above policy targets while continuing to invest in public safety, infrastructure, and community amenities without incurring additional debt.

FINANCIAL HIGHLIGHTS

- Total net position of the city increased approximately $4.8 million, reflecting continued investment in capital assets and stable operating performance.

- Governmental fund revenues exceeded expectations, with total revenues reaching approximately 111% of budget, primarily driven by strong tax collections and the timing of intergovernmental revenues.

- Governmental fund operating expenditures remained well controlled, totaling approximately 89% of budget, reflecting disciplined spending.

- The General Fund contingency commitment and unassigned fund balance remain significantly above the City's reserve policy, totaling approximately 121% of operating expenditures (including debt and transfers out for operating and capital support to other funds), compared to the minimum policy requirement of 39%, providing substantial financial flexibility.

- The increase in net position for governmental activities of approximately $3.3 million was supported by investments in capital assets. A portion of this increase was also influenced by a 55% increase in deferred outflows related to pension activity, which reflects required accounting adjustments under GASB standards related to actuarial assumptions, investment performance, and timing differences. These amounts do not represent additional cash resources but rather the timing of pension-related expense recognition.

- The General Fund experienced a planned decrease in fund balance due to strategic, one-time uses of reserves, including transfers for park improvements (splash pad and inclusive playground), public safety and fire capital investments, and the retirement of prior debt obligations. Excluding these planned uses, underlying operations resulted in a positive change in fund balance.

- Sales tax remains the City's largest revenue source, supporting essential services such as public safety, parks and library operations. As shown in the 10-year trend of the 1% General Fund Sales Tax, collections have experienced a gradual decline following the pandemic and have stabilized in 2025, with a modest increase of approximately 1% over 2024.

- Property tax revenues continue to provide a stable funding source, supporting essential services such as general administration, fire, health, parks, and library operations. However, they represent only approximately 8% of the recurring revenues and primarily serve as a dedicated funding source for specific funds, including the Health and Library Funds. The Park Fund also receives 75% of the Parks & Stormwater sales tax, which helps support its operations and capital improvement projects; however, any funding shortfalls are supplemented by the General Fund.

- The City maintains a diversified revenue structure, including charges for services, intergovernmental revenues, and investment income, helping to mitigate reliance on any single revenue source.

- The City's investment portfolio remains strong, with total liquid cash and investments exceeding $39.7 million generating consistent interest income while maintaining safety and liquidity in accordance with City policy.

- The City continues to make strategic capital investments in infrastructure and public safety without incurring additional debt, utilizing planned reductions in reserves while maintaining compliance with its reserve policy.

OVERVIEW OF STATEMENTS

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components:

- Government-Wide Financial Statements
- Fund Statements
- Notes to the Financial Statements

Government-wide financial statements: The government-wide financial statements are designed to provide readers with broad information about the City's finances, in a manner like a private-sector company. The two government-wide statements, **Statement of Net Position** and **Statement of Activities**, report on the City's net position and how it has changed. In the government-wide statements, a distinction is made between governmental-type activities and business-type activities. Governmental-type activities are those activities that are normally associated with the operation of a government such as health, libraries, highways, public safety, and parks. Business-type activities are those activities of a government that are designed to be self-supporting.

The **Statement of Net Position** presents financial information on all the City's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as a 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 Net Position also provides information on the City's net investment in capital assets, restricted items, and unrestricted net position.

The **Statement of Activities** presents information on how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned sick time, comp, longevity and vacation leave). To assess the overall health of the City the user needs to consider additional non-financial factors such as changes in the City's property tax base or the condition of the City's roadway network.

Both 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 (business-type activities). The governmental activities of the City include general government, public safety (police, dispatch, fire, and emergency management), public works (street and stormwater), health, library, tourism, parks and recreation. The business-type activities include the water system utility services provided by the City.

Major Features of Government-wide and Fund Financial Statements

	Government-wide Statements	**Governmental Funds**	**Proprietary Funds**	**Fiduciary Funds**
Scope	Entire City government (except fiduciary funds and component units)	Activities of the City that are not proprietary or fiduciary, such as police, fire, parks and recreation	Activities the City operates similar to private businesses such as water, sewer, or stormwater systems	Instances in which the City is the trustee or agent for someone else's resources
Required Financial Statements	Statement of Net Position Statement of Activities	Balance Sheet Statement of Revenues, Expenditures, and Changes in Fund Balance	Statement of Net Position Statement of Revenues, Expenses, and Changes in Net Position Statement of Cash Flows	Statement of Fiduciary Net Position Statement of Changes in Fiduciary Net Position
Accounting Basis and Measurement Focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus

	Government-wide Statements	Governmental Funds	Proprietary Funds	Fiduciary Funds
Type of Asset/Liability Information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used, and liabilities expected to be paid during the year or soon thereafter; capital assets not included	All assets and liabilities, both financial and capital, short-term and long-term	All assets and liabilities, both short-term and long-term; fiduciary funds typically do not include capital assets
Type of Inflow/Outflow Information	All revenues and expenses during the year regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods/services received and payment is due	All revenues and expenses during the year regardless of when cash is received or paid	All revenues and expenses during the year regardless of when cash is received or paid

GOVERNMENT-WIDE FINANCIAL RESULTS

NET POSITION

Governmental activities increased the City's net position by approximately **6%, or $3.3 million**. This increase was driven by a 3% increase in current assets ($1.1 million) and an 18% increase in non-current assets ($4.1 million), primarily due to continued capital outlay expenditures.

Additionally, deferred outflows of resources related to pensions increased by 55% ($1.1 million), reflecting changes in actuarial assumptions and timing differences under GASB standards.

These increases were partially offset by a 29% increase in current liabilities ($1.6 million), primarily due to higher accounts payable associated with capital improvement projects and an increase in unearned revenue related to the Jefferson County transportation tax-sharing agreement.

Non-current liabilities also increased by 48% ($1.4 million), primarily due to an increase in net pension liability.

Business-type activities, which include the City's Water Fund, increased net position by approximately **7%, or $1.5 million**. This increase was driven by 21% increase in non-current assets ($2.5 million), primarily due to continued investment in capital assets.

Current assets decreased by 10% ($1.3 million), primarily due to the loss of sewer sales following the sale of the Festus-Crystal City Sewage treatment plant.

Additionally, deferred outflows of resources related to pensions increased by 52% ($186 thousand), reflecting changes in actuarial assumptions and timing differences under GASB standards.

These changes were partially offset by a 25% decrease in current liabilities ($324 thousand), primarily due to lower accounts payable compared to the prior year.

Noncurrent liabilities increased by 36% ($257 thousand), primarily due to an increase in the net pension liability.

The **City's total net position** represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources and may serve as a useful indicator of the City's overall financial position. As of September 30, 2025, the City's total net position was **$80,679,837**, representing an increase of approximately **6%, or $4.8 million**, compared to the prior fiscal year. This increase is primarily attributable to continued investment in capital assets, strong operating performance, and changes in pension-related accounting adjustments during the fiscal year.

QUALIFIED OPINION (OPEB – GASB 75)

The City received a qualified opinion on its governmental activities, business-type activities, and proprietary fund financial statements due to the implementation requirements of GASB Statement No. 75 related to Other Post-Employment Benefits (OPEB). The City has not yet completed an actuarial valuation to determine the OPEB liability and related balances required for reporting under generally accepted accounting principles.

This matter does not impact the City's cash position, operations, or fund-level financial statements and is limited to government-wide reporting requirements. The City is currently evaluating options to address this requirement in future reporting periods.

During fiscal year 2025, the City implemented **GASB Statement No. 101, Compensated Absences**, resulting in a restatement of beginning net position. This change reflects updated reporting requirements under generally accepted accounting principles and did not impact the current year's operations.

The City's net pension liability and related deferred inflows and outflows are reported in the government-wide financial statements based on actuarial valuations. These amounts do not require immediate funding but are recognized in accordance with GASB reporting standards and may fluctuate based on investment performance and actuarial assumptions.

NET POSITION SUMMARY

CATEGORY	2025	2024	CHANGE
GOVERNMENTAL ACTVITIES	56,591,353	53,327,907	3,263,446
BUSINESS-TYPE ACTIVITIES	24,088,484	22,552,046	1,536,438
COMBINED TOTAL	80,679,837	75,879,953	4,799,884

	Governmental Activities		Business-Type Activities		Total		% Change
	2025	2024	2025	2024	2025	2024	
CURRENT ASSETS							
Cash & Cash Equivalents	17,531,836	20,145,142	3,760,885	6,510,620	21,292,721	26,655,762	-20%
Investments	12,938,778	9,650,390	5,472,510	4,117,851	18,411,288	13,768,241	34%
Restricted Cash & Cash Equivalents	303,135	287,967	625,113	480,290	928,248	768,257	21%
Restricted Investments	-	-	-	-	-	-	
Receivables, Net							
Taxes	7,108,793	6,739,336	-	-	7,108,793	6,739,336	5%
Service Charges	88,447	90,560	617,237	603,738	705,684	694,298	2%
Interest	82,599	156,129	30,157	45,549	112,756	201,678	-44%
Grants	146,096	31,160	-	-	146,096	31,160	369%
Other	149,785	168,810	14,217	19,325	164,002	188,135	-13%
Prepaid Items	455,479	458,186	70,052	63,665	525,531	521,851	1%
Inventory	-	-	256,945	278,753	256,945	278,753	-8%
Note Receivable - Current	-	-	175,850	168,663	175,850	168,663	4%
Lease Receivable - Current	37,314	31,493	5,915	5,685	43,229	37,178	16%
TOTAL CURRENT ASSETS	38,842,262	37,759,173	11,028,881	12,294,139	49,871,143	50,053,312	0%
NON-CURRENT ASSETS							
Note Receivable - Non-Current	-	-	1,705,156	1,881,007	1,705,156	1,881,007	-9%
Lease Receivalbe - Non-Current	337,887	315,816	222,687	228,602	560,574	544,418	3%
Intangible Right-To-Use	360,327	481,063	-	-	360,327	481,063	-25%
Capital Assets							0%
Land & Construction-n-Progress	3,295,452	2,758,879	438,742	516,453	3,734,194	3,275,332	14%
Other Capital Assets, Net	22,486,129	18,852,360	12,285,946	9,531,997	34,772,075	28,384,357	23%
TOTAL NON-CURRENT ASSETS	26,479,795	22,408,118	14,652,531	12,158,059	41,132,326	34,566,177	19%
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Outlfows - Pension Related	3,087,767	1,987,573	542,275	355,815	3,630,042	2,343,388	55%
TOTAL DEFERRED OUTFLOWS OF RESOURCES	3,087,767	1,987,573	542,275	355,815	3,630,042	2,343,388	55%
CURRENT LIABILITIES							
Accounts Payable	2,370,793	1,484,530	269,154	613,881	2,639,947	2,098,411	26%
Accrued Payroll	304,300	265,045	39,495	37,945	343,795	302,990	13%
Compensated Absences - Current Portion	490,103	337,384	88,424	73,828	578,527	411,212	41%
Accrued Interest	20,909	26,239	9,394	10,550	30,303	36,789	-18%
Deposits Payable	-	-	465,383	461,599	465,383	461,599	1%
Funds Held for Others	42,561	44,354	-	-	42,561	44,354	-4%
Unearned Revenue	3,148,237	2,550,799	-	-	3,148,237	2,550,799	23%
Other Liabilities	359,465	383,676	16,019	16,291	375,484	399,967	-6%
Subscription Liability - Current Portion	128,209	120,186	-	-	128,209	120,186	7%
Long-Term Debt - Current Portion	142,830	238,000	64,170	62,000	207,000	300,000	-31%
TOTAL CURRENT LIABILITIES	7,007,407	5,450,213	952,039	1,276,094	7,959,446	6,726,307	18%
NON-CURRENT LIABILITIES							
Compensated Absences - Non-Current Portion	358,330	61,189	46,395	18,257	404,725	79,446	409%
Subscription Liability - Non-Current Portion	195,060	323,269	-	-	195,060	323,269	-40%
Long-Term Debt - Non-Current Portion	978,765	1,431,595	439,735	503,905	1,418,500	1,935,500	-27%
Net Pension Liability	2,933,341	1,206,468	483,773	191,104	3,417,114	1,397,572	145%
TOTAL NON-CURRENT LIABILITIES	4,465,496	3,022,521	969,903	713,266	5,435,399	3,735,787	45%
DEFERRED INFLOWS OF RESOURCES							
Deferred Inflows - Penstion Related	5,127	34,152	870	45,015	5,997	79,167	-92%
Deferred Inflows - Leases	340,441	320,071	212,391	221,592	552,832	541,663	2%
TOTAL DEFERRED INFLOWS OF RESOURCES	345,568	354,223	213,261	266,607	558,829	620,830	-10%
NET POSITION							
Net Investment in Capital Assets	23,744,623	19,887,697	12,225,981	9,081,857	35,970,604	28,969,554	24%
Restricted							
Debt Service	-	31	-	-	-	31	-100%
Enabling Legislation	12,885,365	12,386,887	-	-	12,885,365	12,386,887	4%
Unrestricted	19,961,365	21,053,292	11,862,503	13,470,189	31,823,868	34,523,481	-8%
TOTAL NET POSITION	56,591,353	53,327,907	24,088,484	22,552,046	80,679,837	75,879,953	6%

FUND FINANCIAL ANALYSIS

Governmental Funds – Revenues and Expenditures

Governmental fund revenues totaled $20.8 million representing an increase of approximately 1% ($178 thousand) compared to the prior year. This increase was primarily driven by higher operating grants, charges for services, sales and utility taxes. These increases were partially offset by a 14% decrease in investment income, reflecting moderate interest rates and changes in investment allocations during the year.

Net transfers of approximately $1.2 million were primarily used to support capital improvement projects and other fund operations.

Governmental fund expenditures were $17.1 million, representing an increase of approximately 12% from the prior year. This increase was primarily attributable to investment in capital assets, the one-time payoff of the Library Certificates of Participation (COP) debt, and additional personnel and related benefits. Staffing enhancements included two additional patrol officers assigned to the traffic unit within the Police Department, a facility technician supporting multiple departments, a right-of-way (ROW) manager position shared between governmental and enterprise operations, the conversion of a part-time Library position to full-time, and one additional laborer within the Parks Department.

These staffing enhancements reflect the City's continued investment in maintaining service levels, improving operational efficiency, and supporting growth across departments while addressing increasing service demands within the community.

Enterprise Fund – Revenues and Expenditures

Enterprise Fund revenues totaled approximately $6.3 million, representing a decrease of approximately 6% ($415 thousand) compared to the prior year. This decrease was primarily attributable to lower charges for services and operating revenues following the sale of the Festus-Crystal City Sewage Commission assets, which eliminated sewer sales previously recognized by the City.

This decrease was partially offset by an increase in transfers of approximately $601 thousand, primarily from the Capital Improvement Sales-Tax Fund, to support capital improvements.

Enterprise Fund expenses totaled approximately $4.7 million, representing a decrease of approximately 61% ($7.2 million) from the prior year. This significant decrease was primarily due to the prior year's recognition of a loss on the sale of sewer assets, which did not recur in the current fiscal year.

Relationship Between Financial Fund Statements and Government-Wide Statements

The governmental fund financial statements focus on near-term inflows and outflows of spendable resources, while the government-wide financial statements are prepared using the accrual basis of accounting and include long-term assets and liabilities.

As a result, certain items reported in the governmental funds differ from those presented in the government-wide statements. For example, capital outlays are recorded as expenditures in the governmental funds, while they are capitalized and depreciated over time in the government-wide statements. Similarly, long-term obligations such as debt and pension liabilities are not fully reflected in the governmental funds but are reported in the Statement of Net Position.

Additionally, transfers between funds are reported as financing activities in the governmental funds but are eliminated in the government-wide statements, as they represent internal movements of resources rather than external revenues or expenses.

These differences primarily relate to the treatment of capital assets, long-term liabilities (including pensions and debt), and internal transfers, all of which are accounted for differently between the two reporting models.

	Governmental	Activities	Business-Type Activities		Total		% Change
	2025	2024	2025	2024	2025	2024	
PROGRAM REVENUES							
Charges for Services	2,119,190	1,989,204	4,442,891	5,267,132	6,562,081	7,256,336	-10%
Operating Grants & Contributions	167,098	65,365	7,500	-	174,598	65,365	167%
Capital Grants & Contributions	1,492,447	989,553	73,255	185,171	1,565,702	1,174,724	33%
General Revenues							
Taxes							
Sales Tax	12,372,573	12,271,997	-	-	12,372,573	12,271,997	1%
Property Tax	1,601,147	1,575,891	-	-	1,601,147	1,575,891	2%
Taxes - Other	2,406,028	2,168,875	-	-	2,406,028	2,168,875	11%
Licenses (Taxes)	283,320	276,368		-	283,320	276,368	3%
Investment Income	1,330,597	1,547,179	531,914	619,333	1,862,511	2,166,512	-14%
Gain on Disposal of Assets	-	227,563	-	-	-	227,563	-100%
Miscellaneous	238,763	119,263	-		238,763	119,263	100%
Transfers (net)	(1,225,065)	(623,604)	1,225,065	623,604	-	-	
TOTAL PROGRAM REVENUES	20,786,098	20,607,654	6,280,625	6,695,240	27,066,723	27,302,894	-1%
PROGRAM EXPENSES							
Primary Government						-	
Administration	1,889,521	1,765,943	-	-	1,889,521	1,765,943	7%
Building Department	529,127	446,319	-	-	529,127	446,319	19%
Police	4,895,851	4,620,953	-	-	4,895,851	4,620,953	6%
Dispatch	842,999	680,386	-	-	842,999	680,386	24%
Fire	1,757,397	1,497,949	-	-	1,757,397	1,497,949	17%
Emergency Management	33,589	12,477	-	-	33,589	12,477	169%
Street	2,650,051	2,321,073	-	-	2,650,051	2,321,073	14%
Health	266,121	208,292	-	-	266,121	208,292	28%
Library	629,347	529,808	-	-	629,347	529,808	19%
Parks	1,176,180	927,672	-	-	1,176,180	927,672	27%
Non-Departmental	2,399,205	2,183,225	-	-	2,399,205	2,183,225	10%
Interest and Fiscal Charges	72,533	70,092	-	-	72,533	70,092	3%
Business-Type Activities							
Water	-	-	4,692,782	11,910,529	4,692,782	11,910,529	-61%
TOTAL PROGRAM EXPENSES	17,141,921	15,264,189	4,692,782	11,910,529	21,834,703	27,174,718	-20%
CHANGE IN NET POSITION	3,644,177	5,343,465	1,587,843	(5,215,289)	5,232,020	128,176	3982%
Net Position, October 1, as previously stated	53,327,907	47,984,442	22,552,046	27,767,335	75,879,953	75,751,777	0%
Change in Accounting Principle	(380,731)	-	(51,405)	-	(432,136)	-	
Net Position, October 1, as restated	52,947,176	47,984,442	22,500,641	27,767,335	75,447,817	75,751,777	0%
Net Position, September 30	56,591,353	53,327,907	24,088,484	22,552,046	80,679,837	75,879,953	6%

GOVERNMENTAL ACTIVITIES - BUDGET HIGHLIGHTS

The City adopts an annual operating budget for governmental activities to ensure fiscal accountability and effective financial planning. During fiscal year 2025, actual revenues totaled approximately $21.3 million, compared to the amended budget of approximately $19.2 million, resulting in a favorable variance of approximately $2.1 million.

During the fiscal year, the City amended its budget to reflect changes in capital project timing, grant activity, and operational needs. These amendments are a normal part of the City's financial management process and ensure that budgeted amounts remain alighted with actual operations.

This positive variance was primarily attributable to stronger-than-anticipated sales and utility tax collections, along with higher-than-expected revenues from charges for services and intergovernmental sources during the fiscal year.

REVENUE	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	VARIANCE	% COLLECTED
PROPERTY TAX	1,538,761	1,538,761	1,602,536	63,775	104%
TAXES - OTHER	13,383,338	13,358,920	14,778,601	1,419,681	111%
INTERGOVERNMENTAL	401,138	401,138	413,616	12,478	103%
GRANT REVENUE	1,097,485	1,099,485	1,111,445	11,960	101%
LICENSE & PERMITS	391,950	391,950	494,844	102,894	126%
FINES & FORFEITS	130,900	130,900	188,392	57,492	144%
INVESTMENT INCOME	950,534	950,534	1,330,626	380,092	140%
LEASE PAYMENTS	48,813	45,813	40,822	(4,991)	89%
MISCELLANEOUS	7,000	27,000	51,608	24,608	191%
CHARGES FOR SERVICES	1,245,782	1,245,782	1,293,783	48,001	104%
				-	
TOTAL REVENUE	**19,195,701**	**19,190,283**	**21,306,273**	**2,115,990**	**111%**

General Fund expenditures totaled approximately $21.2 million, compared to an amended budget of approximately $25.3 million, resulting in a favorable variance of approximately $4.0 million. This variance was primarily driven by the timing of capital outlay projects and cost containment in personnel and operational expenditures.

EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	VARIANCE	% EXPENSED
ADMINISTRATION	1,195,473	1,252,072	1,160,226	(91,846)	93%
BUILDING	488,560	490,600	453,372	(37,228)	92%
POLICE	4,776,519	4,834,414	4,331,754	(502,660)	90%
DISPATCH	772,383	772,383	723,786	(48,597)	94%
FIRE	1,672,855	1,698,212	1,561,356	(136,856)	92%
EMERGENCY MANAGEMENT	13,250	13,250	6,227	(7,023)	47%
NON-DEPARTMENTAL	1,663,640	1,689,713	1,633,390	(56,323)	97%
STREET	1,589,403	1,704,315	1,257,030	(447,285)	74%
PARK	951,505	982,938	883,805	(99,133)	90%
LETF & FORFEITURE (POLICE)	3,000	9,553	9,552	(1)	100%
				-	
HEALTH	236,934	259,699	228,809	(30,890)	88%
				-	
LIBRARY	480,663	509,773	492,857	(16,916)	97%
				-	
STORM WATER	210,395	232,395	185,796	(46,599)	80%
TOURISM	55,477	55,477	53,452	(2,025)	96%
TOTAL OPERATING EXPENDITURES	**14,110,057**	**14,504,794**	**12,981,412**	**(1,523,382)**	**89%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**5,085,644**	**4,685,489**	**8,324,861**	**3,639,372**	**178%**
CAPITAL OUTLAY	9,666,251	10,052,062	7,510,202	(2,541,860)	75%
DEBT SERVICE	387,641	697,641	743,476	45,835	107%
TOTAL EXPENDITURES	**24,163,949**	**25,254,497**	**21,235,090**	**(4,019,407)**	**84%**
EXCESS (DEFICIENCY) OF REVENUES OVER ALL EXPENDITURES	**(4,968,248)**	**(6,064,214)**	**71,183**	**6,135,397**	**-1%**

ENTERPRISE FUND ACTIVITIES - BUDGET HIGHLIGHTS

The City adopts an annual operating budget for its enterprise activities to support effective financial planning and operational oversight of the Water Fund.

During fiscal year 2025, actual revenues totaled approximately $6.3 million, compared to the amended budget of $5.97 million, resulting in a favorable variance of $307 thousand. Variances were primarily attributable to changes in operating revenues following the sale of the Festus-Crystal City Sewage Commission assets, which eliminated sewer-related revenues previously included in the budget.

REVENUE	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	VARIANCE	% COLLECTED
CHARGES FOR SERVICES	4,277,025	4,277,025	4,418,245	141,220	103%
GRANT REVENUE	-	9,114	7,500	(1,614)	82%
OTHER REVENUES	21,210	28,118	24,646	(3,472)	88%
TOTAL OPERATING	**4,298,235**	**4,314,257**	**4,450,391**	**136,134**	**103%**
INVESTMENT INCOME	441,046	441,046	531,914	90,868	121%
CONTRIBUTED REVENUE	3,905	3,905	73,255	69,350	1876%
TRANSFERS (NET)	1,814,917	1,214,917	1,225,065	10,148	101%
TOTAL NON-OPERATING	**2,259,868**	**1,659,868**	**1,830,234**	**170,366**	**110%**
				-	
TOTAL REVENUE	**6,558,103**	**5,974,125**	**6,280,625**	**306,500**	**105%**

Enterprise Fund expenditures totaled approximately $4.7 million, compared to an amended budget of approximately $8.3 million, resulting in a significant favorable variance.

This variance is primarily due to differences between the City's budgetary basis of accounting and generally accepted accounting principles (GAAP). The City's budget includes capital outlay and principal debt payments as expenditures, while under GAAP these amounts are either capitalized as assets or recorded as reductions of liabilities and therefore are not reflected as expenses in the Statement of Activities.

Additionally, the City does not budget for depreciation expenses, which are recorded under GAAP. As a result, budget-to-actual comparisons for the Enterprise Fund may appear significantly different due to these accounting treatments rather than actual changes in spending.

After adjusting to these differences, operating expenditures were generally in line with budget expectations, with variances primarily attributable to the timing of capital projects and operational cost management.

These differences are typical in enterprise fund reporting and do not reflect deficiencies in financial performance, but rather the distinction between budgetary and accrual-based reporting.

EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	VARIANCE	% Expensed
PERSONAL EXPENSES	1,712,716	1,720,946	1,420,625	(300,321)	83%
MATERIALS & SUPPLIES	3,292,457	3,358,002	322,046	(3,035,956)	10%
	Includes Capital	Includes Capital		Assets Moved	
PURCHASED WATER	2,026,371	2,026,371	2,027,575	1,204	100%
UTILITIES & MAINTENANC	758,325	956,148	297,892	(658,256)	31%
	Includes Capital	Includes Capital		Assets Moved	
DEPRECIATION	-	-	561,926	561,926	
OTHER EXPENSES	204,412	204,412	37,164	(167,248)	18%
	Includes Capital	Includes Capital		Assets Moved	
TOTAL OPERATING	**7,994,281**	**8,265,879**	**4,667,228**	**(3,598,651)**	**56%**
DEBT SERVICE	83,216	83,216	20,060	(63,156)	24%
	Includes Principal	Includes Principal		Principal Moved	
LOSS/GAIN ON SALE	(55,000)	(50,000)	5,494	55,494	-11%
TOTAL NON-OPERATING	**28,216**	**33,216**	**25,554**	**(7,662)**	**77%**
				-	
TOTAL EXPENSE	**8,022,497**	**8,299,095**	**4,692,782**	**(3,606,313)**	**57%**
				-	
NET INCOME (LOSS)	**(1,464,394)**	**(2,324,970)**	**1,587,843**	**3,912,813**	**-68%**

ENTERPRISE FUND – BUDGET TO GAAP RECONCILIATION

DESCRIPTION	AMOUNT
Amended Budeget - Total Expenditures	8,299,095
Less: Budgeted Capital Outlay (Capitalized)	(3,426,888)
Less: Budgeted Debt Principal (Liability Reduction)	(62,000.00)
Add: Depreciation (not budgeted)	561,926
Adjusted Amended Budget - Expenditures	5,372,133
GAAP Expenses (Actual)	4,692,782
% Expensed	87%

CAPITAL ASSETS

	Governmental Activities		Business-Type Activities		Total		% Change
	2025	2024	2025	2024	2025	2024	
CAPITAL ASSETS							
Non-Depreciable Capital Assets						-	
Land	2,081,545	1,909,452	115,324	115,324	2,196,869	2,024,776	8%
Construction in Progress	1,213,907	849,427	323,418	401,129	1,537,325	1,250,556	23%
TOTAL NON-DEPRECIABLE CAPITAL ASSETS	3,295,452	2,758,879	438,742	516,453	3,734,194	3,275,332	14%
Depreciable Capital Assets:							
System and Improvements	-	-	13,390,855	10,993,743	13,390,855	10,993,743	22%
Buildings & Other Improvements	10,027,833	8,643,454	930,809	599,357	10,958,642	9,242,811	19%
Office & Computer Equipment	619,642	599,813	48,339	53,743	667,981	653,556	2%
Automotive Equipment	4,674,940	4,687,536	629,802	486,335	5,304,742	5,173,871	3%
Machinery & Equipment	7,128,924	4,812,753	2,627,380	2,435,846	9,756,304	7,248,599	35%
Infrastructure	20,748,250	20,218,194	-	-	20,748,250	20,218,194	3%
Land Improvements	6,730,296	5,736,595	-	-	6,730,296	5,736,595	17%
TOTAL DEPRECIABLE CAPITAL ASSETS	49,929,885	44,698,345	17,627,185	14,569,024	67,557,070	59,267,369	14%
Less: Accumulated Depreciation							
System and Improvements	-	-	3,597,054	3,333,790	3,597,054	3,333,790	8%
Buildings & Other Improvements	4,992,378	4,771,428	273,713	238,443	5,266,091	5,009,871	5%
Office & Computer Equipment	552,222	503,585	48,339	49,018	600,561	552,603	9%
Automotive Equipment	2,472,571	2,632,098	305,198	200,552	2,777,769	2,832,650	-2%
Machinery & Equipment	2,651,751	2,284,397	1,116,935	1,215,224	3,768,686	3,499,621	8%
Infrastructure	14,557,085	13,664,139	-	-	14,557,085	13,664,139	7%
Land Improvements	2,217,749	1,990,338	-	-	2,217,749	1,990,338	11%
TOTAL ACCUMULATED DEPRECIATION	27,443,756	25,845,985	5,341,239	5,037,027	32,784,995	30,883,012	6%
DEPRECIABLE CAPITAL ASSETS, NET	22,486,129	18,852,360	12,285,946	9,531,997	34,772,075	28,384,357	23%

See "Appendix A" for complete list of asset additions for both governmental and business-type activities.

CONSTRUCTION IN PROGRESS

Construction in Progress represents capital projects that are underway but not yet placed into service. These projects are recorded as non-depreciable assets until completion, at which time the costs are transferred to the appropriate capital asset category and depreciation begins.

Construction in progress during fiscal year 2025 includes several infrastructure and facility improvement projects, including sidewalk replacement, parking lot improvements, overlay projects, water main projects and water SCADA system.

PROJECT	DEPARTMENT	AMOUNT INVESTED FY 2025	PROJECT STATUS
SCADA SYSTEM	Utility	198,104	In Progress
WATER MAIN REPLACEMENTS	Utility	125,314	In Progress
S. 2ND PARKING LOT	Public Works	440,572	In Progress
N. MILL OVERLAY PROJECT	Public Works	627,077	Substantially Complete
FESTUS SIDEWALK PROJECT	Public Works	119,658	Engineering Stage
406 W MAIN REMODELING	Non-departmental	26,600	Engineering Stage
TOTAL CIP		**1,537,325**	

CAPITAL ASSET AND DEBT ACTIVITY

The City of Festus continues to invest in capital assets and infrastructure necessary to support public safety, public works operations, and community services. Capital investments during the year included equipment replacements, technology upgrades, and infrastructure improvements across several departments.

To finance certain capital purchases while preserving operating reserves, the City periodically utilizes lease-purchase agreements and similar financing mechanisms. In 2022, the City entered into a ten-year lease-purchase agreement to fund several capital equipment and improvement projects across multiple departments. These projects included equipment and technology upgrades that support daily municipal operations and improve service delivery to residents.

During fiscal year 2024, the City retired the remaining balance of the Library Certificates of Participation originally issued in 2008 to finance library facility improvements. The remaining principal balance was paid in full using available General Fund reserves, eliminating the future debt service obligation associated with this issue and reducing the City's outstanding long-term debt.

To further support long-term utility planning, the City has budgeted $100,000 in the adopted fiscal year 2025–2026 budget to develop a comprehensive Water Master Plan and $100,000 to develop a comprehensive Stormwater Master Plan. The purpose of this study is to evaluate the current condition, capacity, and future demand of the City's water system and stormwater system and to identify long-term capital improvement needs, including system upgrades, replacement of aging infrastructure, and preventative maintenance requirements. The Water and Stormwater Master Plan will assist the City in prioritizing infrastructure investments and maintaining reliable water service for residents and businesses.

The City carefully evaluates capital financing decisions to ensure that debt levels remain manageable and aligned with long-term financial planning goals. By combining the use of reserves, strategic financing, and ongoing capital planning, the City is able to maintain infrastructure and equipment needs while preserving financial stability.

	Governmental Activities		Business-Type Activities		Total		% Change
	2025	2024	2025	2024	2025	2024	
LONG-TERM DEBT							
Equipment Purchase Agreement	1,121,595	1,259,595	503,905	565,905	1,625,500	1,825,500	-11%
Certificates of Participation	-	410,000	-	-	-	410,000	-100%
TOTAL LONG-TERM DEBT	1,121,595	1,669,595	503,905	565,905	1,625,500	2,235,500	-27%

OUTSTANDING DEBT SUMMARY

The City reduced outstanding debt during the fiscal year, including the payoff of the Library Certificates of Participation, further strengthening its financial position.

DEBT ISSUE	ORIGINAL AMOUNT	PURPOSE	FINAL MATURITY
2008 LIBRARY COP	$1,600,000	New Library Building	Paid off FY2024
2022 LEASE PURCHASE AGREEMENT	$2,256,000	Equipment & Capital Projects	2032

INTANGIBLE RIGHT-TO USE LEASE AND SUBSCRIPTION IT ASSETS

During the previous fiscal year and current fiscal year, the City implemented several technology-related agreements that are accounted for under Governmental Accounting Standards Board (GASB) Statements No. 87 and No. 96. These standards require governments to recognize certain lease and subscription-based technology arrangements as intangible right-to-use assets with corresponding long-term liabilities.

The City entered into a multi-year software subscription agreement with Omnigo Software, LLC for records management, computer-aided dispatch, jail management, and related law enforcement applications used by the Police Department. The agreement provides access to various public safety software modules and services over a five-year subscription term.

In addition, the City entered into a multi-year agreement with Flock Safety for the deployment and operation of license plate recognition technology used to assist law enforcement in identifying vehicles associated with criminal activity and improving public safety outcomes. The agreement includes software, equipment, installation, and ongoing system support services.

Lastly, the Police Department implemented a video-as-a-service system that includes in-car and body-worn cameras and cloud-based evidence storage. These systems enhance officer accountability, evidence management, and public safety transparency.

The City also entered into a five-year service agreement with AT&T for a hosted Next Generation 9-1-1 public safety answering point system to support emergency communications operations. This system provides enhanced call handling capabilities and associated telecommunications infrastructure necessary for the operation of the City's emergency dispatch services. The system will be online and operational in fiscal year 2026.

Under current accounting standards, these agreements are recorded as intangible right-to-use assets or subscription assets, with corresponding lease or subscription liabilities reflecting the City's future payment obligations. The assets are amortized over the respective contract terms while the related liabilities are reduced as payments are made.

These technology investments support the City's ongoing efforts to modernize public safety operations, enhance data management capabilities, and improve emergency response services for residents and businesses within the community.

IMPACT OF LEASE AND SUBSCRIPTION ACCOUNTING STANDARDS

The implementation of GASB Statements No. 87, *Leases*, and No. 96, *Subscription-Based Information Technology Arrangements*, requires governments to recognize certain long-term contractual arrangements as assets and liabilities on the statement of net position. Under these standards, the City records an intangible right-to-use asset representing it's right to utilize the underlying leased asset or software, along with a corresponding lease or subscription liability representing the present value of future contractual payments.

As a result, the City's financial statements now reflect these technology and equipment agreements as capital-type assets rather than solely recognizing annual expenditures as operating costs. The recognition of these assets and liabilities increases both the City's capital assets and long-term obligations but does not impact on the City's overall fund balance in governmental funds since the expenditures are still recognized when payments are made.

The City will continue to amortize these intangible assets over the terms of the agreements while reducing the related liabilities as payments are made throughout the contract periods.

	Governmental Activities		Business-Type Activities		Total		% Change
	2025	2024	2025	2024	2025	2024	
INTANGIBLE RIGHT-TO-USE							
Subscription IT Assets						-	
Camera/Database Software Platforms	633,605	633,605	-	-	633,605	633,605	0%
Less: Accumulated Amortization							
Camera/Database Software Planforms	(273,278)	(152,542)	-	-	(273,278)	(152,542)	79%
TOTAL SUBSCRIPTION IT ASSETS, NET	360,327	481,063	-	-	360,327	481,063	-25%

INTANGIBLE ASSET	DEPARTMENT	TERM	STANDARD
OMNIGO PUBLIC SAFETY SOFTWARE	POLICE	5 YEARS	GASB 96
FLOCK SAFETY SYSTEM	POLICE	5 YEARS	GASB 96
BODY/VEHICLE CAMERA SYSTEM	POLICE	5 YEARS	GASB 96
AT&T NG911 SYSTEM	DISPATCH	5 YEARS	GASB 87

SALES TAX HISTORY AND TRENDS

Sales tax remains the City of Festus' largest General Fund revenue source and continues to be one of the most important indicators of overall local economic activity. The following 10-year analysis reflects only the 1.0% General Fund sales tax. However, the City's total local sales tax rate is 3.0%, consisting of 1.0% General Fund, 1.0% Public Safety, 0.5% City Transportation, 0.25% Stormwater and Parks, and 0.25% Capital Improvement. As a result, the trend shown in the General Fund tax generally mirrors the broader citywide sales tax base.

Over the 10-year period, Festus experienced relatively modest fluctuations from 2016 through 2019, followed by a significant increase beginning in 2020 during the pandemic era. Revenues continued to rise throughout 2024 before growth slowed considerably in 2025, suggesting that collections have leveled off after several years of unusually strong gains.

This trend appears to reflect a combination of post-pandemic consumer spending changes, inflationary effects, and shifts in purchasing behavior. In particular, the City continues to face the long-term impact of consumers moving away from traditional brick-and-mortar retail and toward online purchases. Because Festus has been unsuccessful in passing a local use tax, including the most recent attempt in November 2025, a portion of online taxable purchases may continue to generate less local revenue than comparable in-person retail sales.

Although General Fund sales tax grew from $3.32 million in 2016 to $4.77 million in 2025, the annual rate of growth has slowed from double-digit and upper single digit increases during and immediately after the pandemic to just 1% in 2025. That moderation may indicate the City is entering a flatter period of sales tax performance, making conservative forecasting and continued diversification of revenue sources increasingly important.

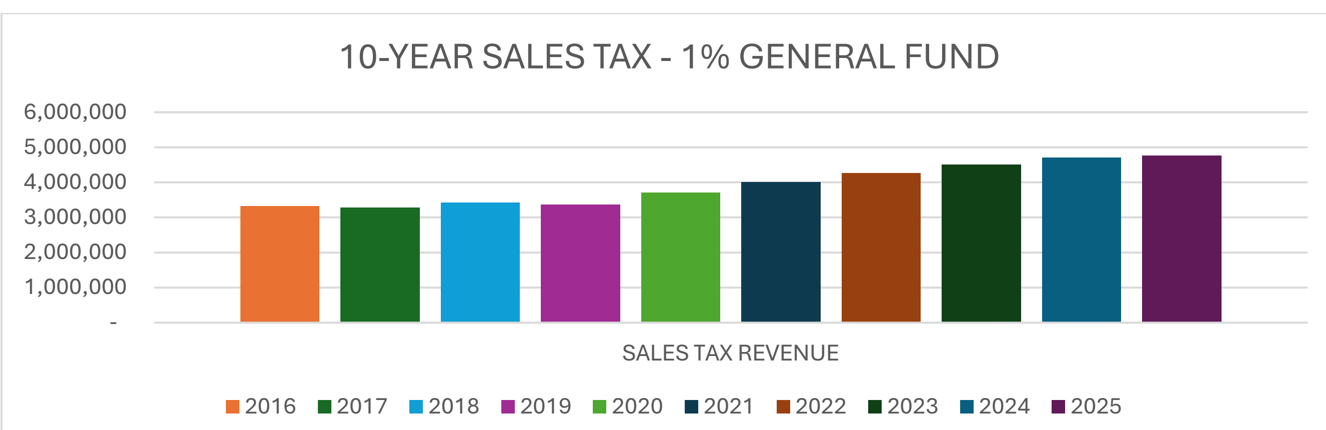
Because the General Fund levy represents only one-third of the City's total 3.0% local sales tax structure, the same taxable sales trend would equate to an estimated citywide local sales tax yield of roughly $9.97 million in 2016 and $14.30 million in 2025. That proportional estimate is based on multiplying the 1% General Fund collections by three.

Looking ahead, the City anticipates additional economic activity that could positively impact sales tax collections. Several new developments are currently underway or planned, including a Hampton Inn hotel, Wideman Pools retail location, and an Olive Garden restaurant. Once operational, these businesses are expected to contribute to the City's taxable sales base and may help offset some of the recent flattening trend in sales tax growth.

City officials will continue monitoring retail performance, online sales trends, and new commercial development to better forecast future sales tax revenues and maintain long-term fiscal stability.

This trend reinforces the importance of maintaining strong reserves and diversifying revenue sources to mitigate potential economic fluctuations.

YEAR	SALES TAX REVENUE	% CHANGE
2016	3,322,519	
2017	3,277,670	(1)
2018	3,416,350	4%
2019	3,371,963	(1)
2020	3,711,721	10%
2021	4,001,918	8%
2022	4,268,290	7%
2023	4,504,700	6%
2024	4,710,697	5%
2025	4,766,663	1%



GOVERNMENTAL ACTIVITIES – RECURRING REVENUE COMPOSITION

Governmental activities revenues are primarily derived from taxes, which represent the City's most significant and recurring revenue source. As illustrated in the chart, tax revenues account for approximately 77% of total recurring revenues, including 69% from other taxes (primarily sales tax) and 8% from property taxes. This composition reflects the City's continued reliance on local retail activity and consumer spending, while property taxes provide a stable and predictable funding source for essential services such as public safety, parks, library, and health operations.

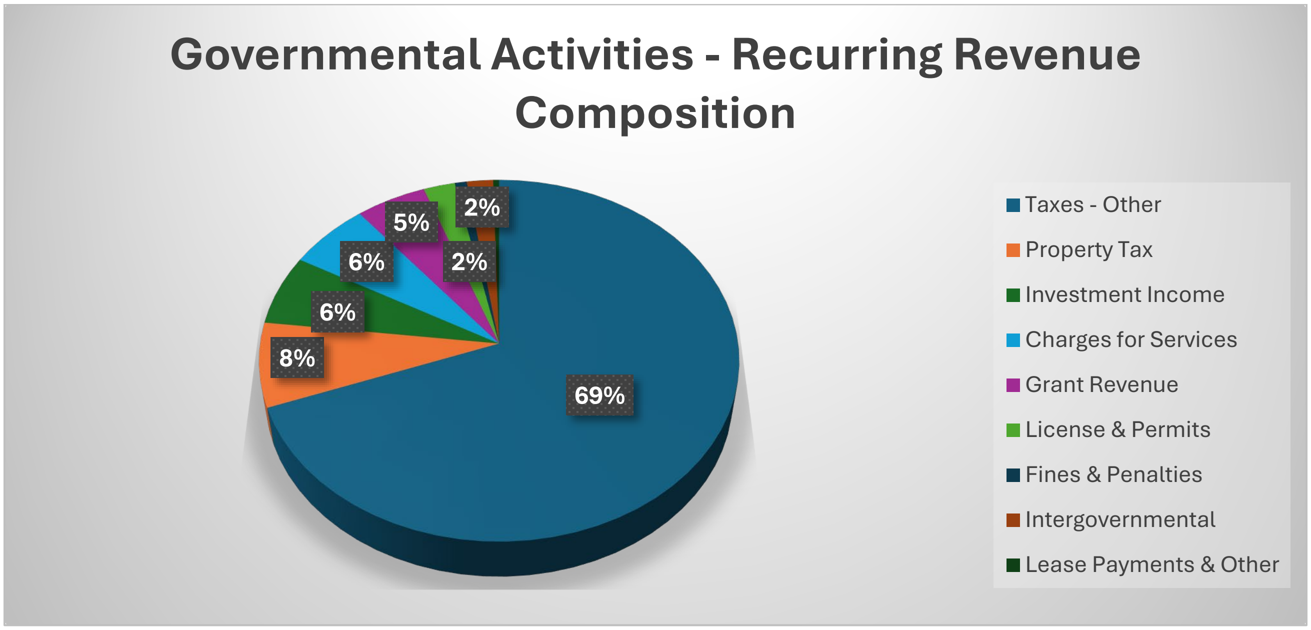
The City participates in a sales tax sharing arrangement with Jefferson County dedicated to transportation improvements, which provides an added level of revenue stability by moderating the impact of fluctuations in local retail activity. While sales tax revenues remain economically sensitive, this collaboration, combined with conservative revenue forecasting practices, helps mitigate revenue volatility.

Charges for services and intergovernmental revenues each represent approximately 6% of recurring revenues, providing additional support for specific programs and services. Grant revenue accounts for approximately 5%, while licenses and permits contribute about 2%. Fines and penalties, lease payments, and other miscellaneous revenues each represent approximately 1% of the total.

While investment income is reflected in the chart at approximately 6%, it is considered non-operating in nature and subject to fluctuations in market conditions and cash balances. As such, it is not relied upon as a primary source of ongoing operating revenue and is evaluated separately in the City's financial analysis.

Intergovernmental and grant revenues for fiscal year 2025 included certain nonrecurring funding sources, including transportation-related funding and remaining American Rescue Plan Act (ARPA) funds applied to the Red Barn Phase I project. Because these revenues are project-specific and not expected to continue at the same level in future years, they are monitored separately from core recurring revenues to avoid overstating the City's ongoing revenue capacity.

The City's diversified revenue structure, supported by strong reserve levels consistently maintained well above the 39% policy target, enhances financial flexibility and positions the City to effectively navigate economic fluctuations and future growth.



Governmental activities recurring revenue composition reflect the City's primary ongoing revenue sources. Sales Tax remains the largest contributor, accounting for approximately 69% of recurring revenues, followed by property taxes at 8%. Other revenues, including charges for services, intergovernmental revenues, and grants, provide additional diversification. Certain revenues such as investment income and one-time grant funding are included for context but may fluctuate and are not relied upon for core operations.

Non-Recurring Grants & Contributions

SOURCES	AMOUNT	PURPOSE
STP GRANT	965,860	Transportation Projects
ARPA FUNDS	510,903	Red Barn Phase I
ARPA FUNDS	80,792	Flock & Body Cameras (4th Year)
TRAFFIC COPS GRANTS	38,329	HMV, DWI & Move Over Enforcement
TOTAL	1,595,884	

GENERAL FUND – RECURRING REVENUE COMPOSITION

The General Fund serves as the City's primary operating fund and supports most day-to-day governmental activities, including public safety, administration, and other essential services.

General Fund revenues are primarily derived from sales and other taxes, which account for approximately 72% of total recurring revenues. This reflects the City's reliance on economically sensitive revenue sources driven by local retail activity and consumer spending.

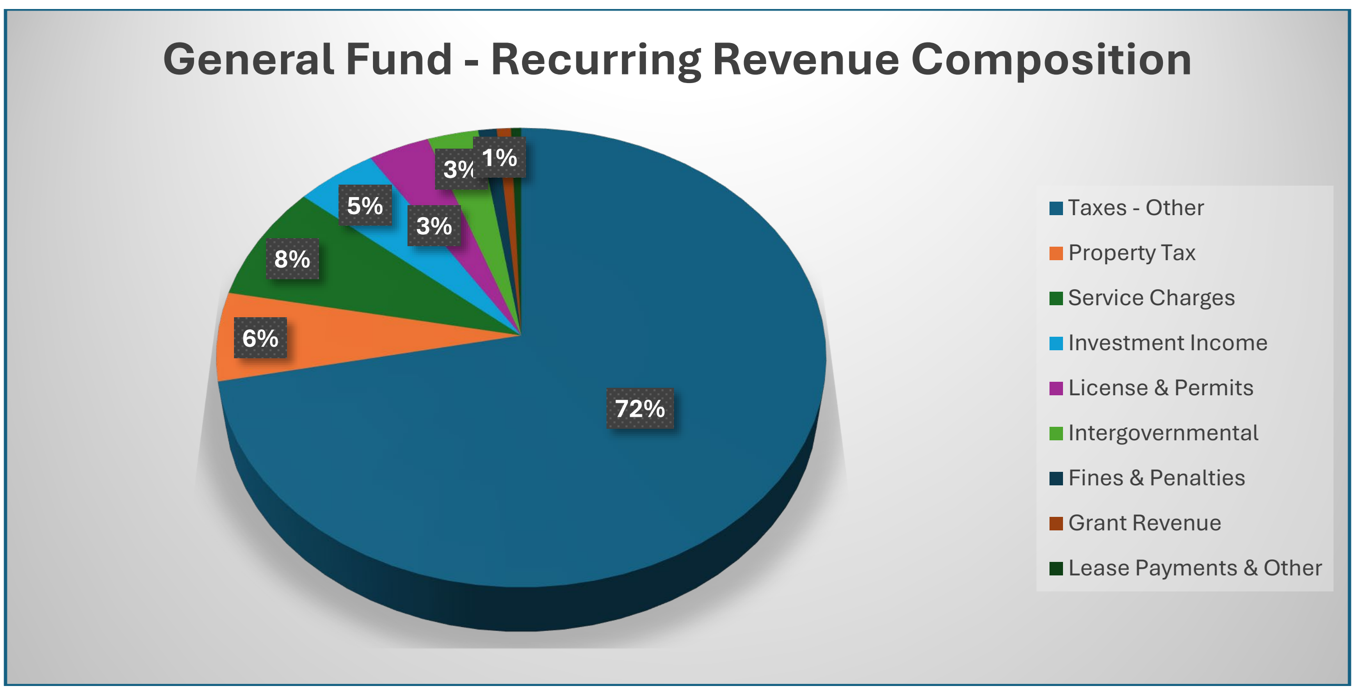
This concentration emphasizes the importance of monitoring economic trends and maintaining adequate reserves to mitigate potential revenue volatility.

Property taxes provide a stable and predictable funding source, supporting core services such as public safety and general government operations. Additional revenue sources, including charges for services, licenses and permits, and intergovernmental revenues—further diversify the City's revenue base and contribute to overall financial stability.

This chart reflects the City's recurring revenue sources within the General Fund, excluding non-operating and one-time revenues. While investment income, grant revenues, and certain other revenues are included for transparency, they are not considered recurring in nature and may fluctuate based on external factors such as interest rate conditions, grant availability, and timing of receipts.

Overall, the composition of General Fund revenues highlights the importance of maintaining a balanced and diversified revenue structure. Although the City benefits from strong sales tax performance, management continues to monitor economic conditions and apply conservative forecasting practices to mitigate potential volatility.

The General Fund composition provides a focused view of the City's core operating resources, complementing the broader governmental activities presentation across all funds.



GENERAL FUND FINANCIAL POSITION

The **City's Public Safety Funds (Police & Fire**) are accounted for within the General Fund rather than in separate special revenue funds. As a result, the General Fund balance includes the financial activity of police, dispatch, fire, and other general governmental operations.

In addition to the General Fund, the City maintains several restricted governmental funds including Transportation, Parks, Stormwater, Capital Improvement, and Capital Reserve Fund. These funds are restricted for specific purposes and therefore do not provide the same level of operating flexibility as the General Fund. Fund balances in these funds fluctuate based primarily on capital project timing and infrastructure maintenance needs.

Fund Balance Classification Descriptions:

Non-Spendable	Amounts that cannot be spent because they are not in spendable form (inventory, prepaid items, etc.).
Restricted	Funds restricted by external parties, state law, or grant requirements.
Committed	Calculated at 39% of current operating expenditures (less capital outlay) for the General Fund Reserve Policy set by Ordinance.
Assigned	Assigned is Intended for specific purposes but not formally committed by Council.
Unassigned	Available for general government operations.

GENERAL FUND BALANCE ANALYSIS

As shown in the table below, the City's General Fund balance increased significantly beginning in fiscal year 2020. Total General Fund balance increased from $4.6 million in 2019 to $6.0 million in 2020, representing an increase of approximately 32 percent. Fund balance continued to grow in the following year, increasing from $6.0 million in 2020 to $9.6 million in 2021, an increase of approximately 59 percent.

A primary driver of this increase was the 1.0% Public Safety Sales Tax approved by voters on August 6, 2019. Because this tax is accounted for within the General Fund rather than a separate special revenue fund, the revenues contribute directly to the General Fund balance, which is offset by operating expenditures and capital projects within the police, dispatch and fire.

Under City policy, $600,000 of Public Safety sales tax revenue is transferred annually to the Capital Reserve Fund to support future public safety capital expenditures. These funds are designated for long-term capital needs. The remaining sales tax is then allocated 65 percent to Police and Dispatch and 35 percent to Fire services.

The additional revenue generated by this tax has allowed the City to expand and strengthen public safety services. The Police Department increased from 26 commissioned officers in 2016 to 31 commissioned officers by the end of fiscal year 2025, representing approximately 19 percent growth in staffing.

Similarly, the Fire Department transitioned from a fully volunteer model to a combination full-time department, now consisting of one full-time Fire Chief, one full-time training firefighter, and nine full-time firefighters. These changes have improved emergency response capacity and enhanced the City's ability to provide reliable public safety services to the community.

Overall, the increase in General Fund balance reflects both the implementation of the Public Safety sales tax and continued fiscal management of operating revenues and expenditures, while also supporting expanded public safety staffing and long-term capital planning.

The following table summarizes the components of the City's General Fund Balances:

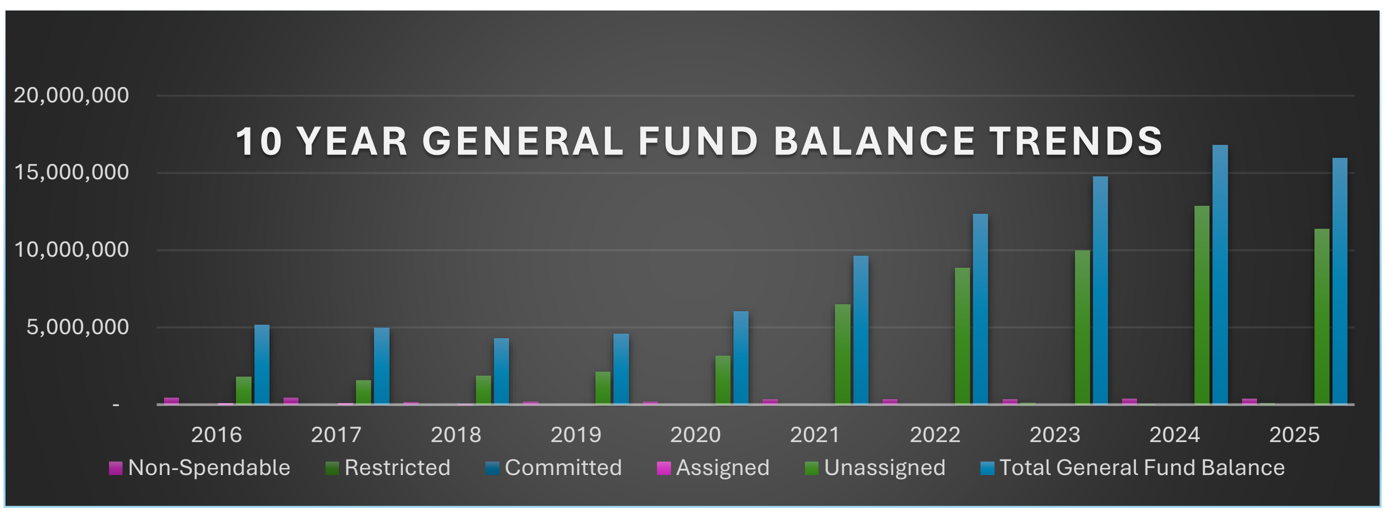
GENERAL FUND BALANCE CLASSIFICATION	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
NON-SPENDABLE	451,572	454,195	153,845	167,872	177,356	357,531	354,655	350,538	386,223	367,976
RESTRICTED								132,534	19,307	91,573
COMMITTED										
Contingency	2,829,193	2,871,904	2,267,523	2,291,469	2,693,691	2,752,702	3,152,958	3,311,470	3,537,690	4,107,891
Capital Projects								979,286	375	35,375
ASSIGNED	74,085	94,530	9,208							
UNASSIGNED	1,813,145	1,558,064	1,858,480	2,133,998	3,170,783	6,497,994	8,842,874	9,984,597	12,843,543	11,372,528
TOTAL GENERAL FUND BALANCE	5,167,995	4,978,693	4,289,056	4,593,339	6,041,830	9,608,227	12,350,487	14,758,425	16,787,138	15,975,343

The General Fund ended the year with a total fund balance of $15.98 million, of which $11.4 million is unassigned. The unassigned portion of the General Fund balance represents the City's primary operating reserve and provides financial flexibility to respond to unexpected revenue fluctuations, emergency expenditures, or economic downturns. Maintaining a healthy unassigned fund balance is considered the best practice in municipal finance and is an important indicator of fiscal stability.

In addition, the City maintains a formally adopted fund balance policy requiring a minimum committed reserve of approximately 39% of annual operating expenditures. As of fiscal year-end, the City's committed reserve totaled approximately $4.11 million, demonstrating continued compliance with this policy and reinforcing the City's strong financial position.

GENERAL FUND PERCENTAGE CHANGE

YEAR	TOTAL GENERAL FUND BALNCE	% CHANGE
2016	5,167,995	
2017	4,978,693	(4%)
2018	4,289,056	(14%)
2019	4,593,339	7%
2020	6,041,830	32%
2021	9,608,227	59%
2022	12,350,487	29%
2023	14,758,425	19%
2024	16,787,138	14%
2025	15,975,343	(5%)



The (5%) decrease in the General Fund is due to a scheduled reduction in unassigned reserves transferring $1.5 million to the Turtle Cove Splash Pad and the all-inclusive playground equipment installed at Larry Crites Memorial Park.

GENERAL FUND UNASSIGNED FUND BALANCE AND CONTINGENCY COMMITMENT COMPARED TO ANNUAL EXPENDITURES

The City maintains a formal reserve policy, adopted August 22, 2018, targeting a minimum reserve level equal to approximately 39 percent of annual General Fund expenditures.

This target represents the City's contingency commitment to ensure adequate financial capacity to address revenue volatility, emergency expenditures, and unforeseen economic conditions. For purposes of this calculation, annual expenditures exclude capital outlay, as these costs are generally funded through separate capital planning and financing sources. However, it does include transfers out to fund capital improvements and operations in other special revenue funds and debt service.

In addition to the policy target, the City evaluates its financial position using a combined measure of committed reserves (representing the 39% contingency threshold) and unassigned fund balance. This approach provides a more comprehensive view of available financial resources and overall reserve strength.

As reflected in the table below, the City has consistently maintained combined committed and unassigned fund balance well above the 39 percent reserve policy target throughout the entire period presented. While reserves were closer to policy levels prior to 2020, the City has significantly strengthened its financial position in recent years through conservative budgeting practices, controlled expenditures, and strong sales tax performance—the City's largest and most economically sensitive revenue source.

Beginning in 2020, the City's combined reserves increased substantially, exceeding 81 percent of annual expenditures and reaching a peak of 167 percent in 2024. Even with planned and strategic use of reserves, the City maintained a strong reserve position of approximately 121 percent in 2025, which remains well above the adopted policy threshold.

The City has prudently utilized a portion of these reserves to fund one-time capital investments. In fiscal year 2025, approximately $2.7 million was budgeted for transfers from the General Fund to support key capital initiatives, including $1.5 million to the Park Fund for the Turtle Cove Splash Pad and All-Inclusive Playground at Crites Memorial Park, along with $600,000 each for Police and Fire capital improvements.

Despite these planned uses, the City continues to maintain reserve levels significantly above its policy minimum. This sustained reserve strength provides financial flexibility, supports long-term capital planning, and positions the City to respond effectively to economic fluctuations without disrupting core operations.

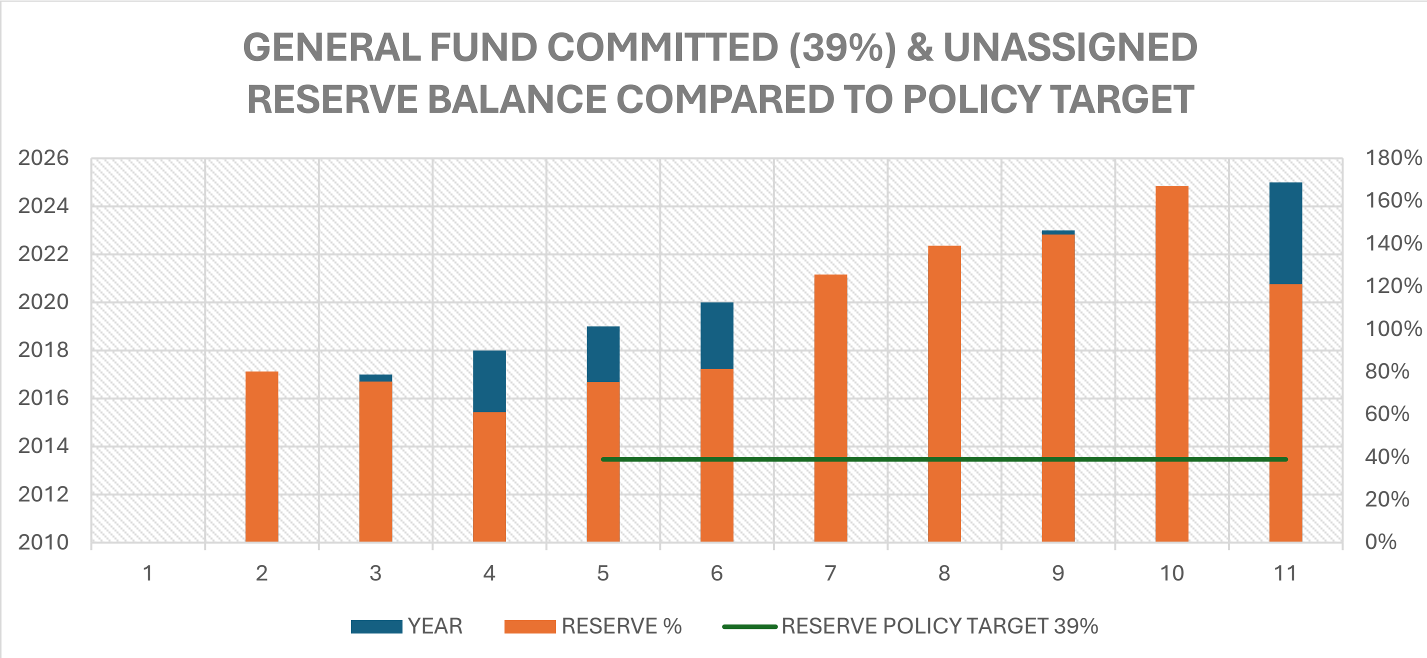
CONTINGENCY COMMITMENT (39% RESERVE) AND UNASSIGNED FUND BALANCE COMPARED TO ANNUAL EXPENDITURES

YEAR	GENERAL FUND BALANCE – COMMITTED & UNASSIGNED	GENERAL FUND EXPENDITURES PLUS, TRANSFERS OUT	FUND BALANCE AS % OF EXPENDITURES
2016	4,642,338	5,790,106	80%
2017	4,429,968	5,874,703	75%
2018	4,126,003	6,752,881	61%
2019	4,425,467	5,882,821	75%
2020	5,864,474	7,206,588	81%
2021	9,250,696	7,365,809	126%
2022	11,995,832	8,626,870	139%
2023	13,296,067	9,212,860	144%
2024	16,381,233	9,810,725	167%
2025	15,480,419	12,788,264	121%

As shown in the table above, the City's combined contingency commitment and unassigned fund balance as a percentage of operating expenditures has increased over time, particularly during fiscal years 2021 through 2024. This increase was driven by conservative budgeting practices, strong revenue performance, and delayed or phased capital expenditures.

In fiscal year 2025, this percentage decreased to approximately 121%, reflecting the City's planned use of reserves for capital investments, transfers to support other funds, and the timing of expenditures. This trend demonstrates the City's commitment to utilizing reserves strategically while maintaining levels well above its minimum policy requirement.

The City's methodology excludes capital outlay from this calculation to provide a more consistent measure of ongoing operating capacity.



ENTERPRISE FUND (WATER) FINANCIAL POSITION

The Water Fund's total net position increased steadily from $16.2 million in 2016 to $18.6 million in 2019, reflecting the City's policy of maintaining water and sewer rates at levels sufficient to cover operating costs and meet bond covenant requirements. City ordinance established rate structures designed to ensure the utility maintained at least 110 percent debt service coverage, as required by the bond covenants associated with the 2002B Series bonds issued for the Festus–Crystal City Sewage Commission Sewer Plant expansion and the 2001C Series bonds issued for Well No. 10 and related water main improvements.

Between 2019 and 2022, the Water Fund experienced significant growth in net position as outstanding utility debt obligations were retired. Total net position increased from $18.6 million in 2019 to $26.5 million in 2022, reflecting both the payoff of long-term debt and continued investment in water system infrastructure. As debt service obligations declined, additional operating revenues strengthened the fund's unrestricted net position and improved the overall financial capacity of the utility.

Net position reached a peak of $27.8 million in 2023 before declining to $22.6 million in 2024, representing a decrease of approximately 19 percent. This decline was primarily due to the sale of the City's sewer treatment plant, which reduced the capital assets recorded within the Water Fund. While this transaction decreased total net position, it also reduced long-term infrastructure obligations and operational responsibilities associated with maintaining the treatment facility and other City's sewer systems. Despite this change, the Water Fund continues to maintain a strong financial position supported by responsible rate management and ongoing infrastructure investment.

To support long-term infrastructure planning, the City of Festus has budgeted $100,000 in the adopted fiscal year 2025–2026 budget to develop a comprehensive Water Master Plan. The purpose of this study is to evaluate the current condition, capacity, and future demand of the City's water system and to identify long-term capital improvement needs, including system upgrades, replacement of aging infrastructure, and preventative maintenance requirements. The Water Master Plan will assist the City in prioritizing capital investments, improving system reliability, and ensuring the financial sustainability of the Water Fund.

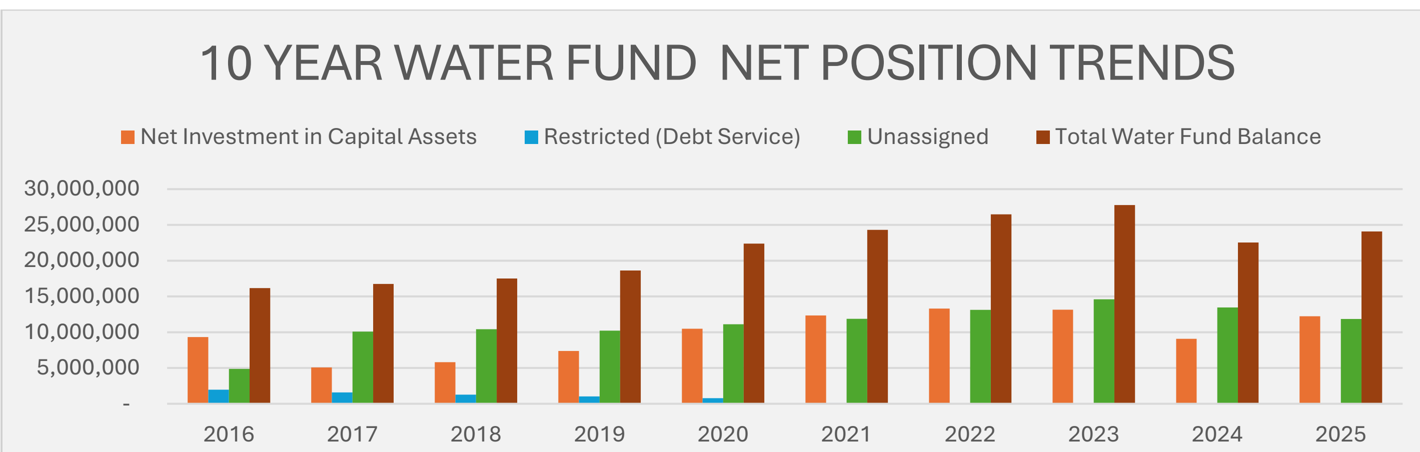
Developing a water master plan is considered a best practice in municipal utility management, as it allows cities to proactively plan for infrastructure replacement cycles, future growth, regulatory requirements, and long-term capital funding strategies. This planning effort will help the City align future capital improvement projects with available financial resources while minimizing the need for unexpected rate increases or additional debt issuance.

The following table summarizes the components of the City's Enterprise Water Fund Net Position:

WATER NET POSITION CLASSIFICATION	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
NET INVESTMENT OF CAPITAL ASSETS	9,332,534	5,079,705	5,823,072	7,385,545	10,495,662	12,339,050	13,294,759	13,155,107	9,081,857	12,225,981
RESTRICTED (DEBT SERVICE)	1,968,237	1,590,032	1,265,583	1,022,788	780,406	102,436	64,061			
UNRESTRICTED NET POSITION	4,868,940	10,074,725	10,424,050	10,229,532	11,112,749	11,871,098	13,127,977	14,612,228	13,470,189	11,862,503
TOTAL NET POSITION	16,159,711	16,744,462	17,512,705	18,637,865	22,388,817	24,312,584	26,486,797	27,767,335	22,552,046	24,088,484

WATER FUND PERCENTAGE CHANGE

YEAR	TOTAL WATER FUND NET POSITION	% CHANGE
2016	16,159,771	
2017	16,744,462	4%
2018	17,512,705	5%
2019	18,637,865	6%
2020	22,388,817	20%
2021	24,312,584	9%
2022	26,486,797	9%
2023	27,767,335	5%
2024	22,552,046	(19%)
2025	24,088,484	7%



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ASSESSED VALUATION AND PROPERTY TAX BASE TRENDS

In addition to sales tax revenues, the City's financial stability is also influenced by changes in assessed valuation, which represents the property tax base within the community. The following table and charts illustrate the 10-year trend in assessed valuation, including changes in real estate values, personal property, and new construction.

Property tax revenues are influenced by changes in assessed valuation within the City, which reflect the taxable value of real estate, personal property, and new construction activity. The following table and chart illustrate the historical trends in assessed valuation and the corresponding property tax revenues collected by the City over the past decade.

Total assessed real property valuation within the City increased from approximately $130 million in 2016 to over $214.6 million in 2025, reflecting continued growth in property values and new construction within the community at a 65% increase over the 10-year period.

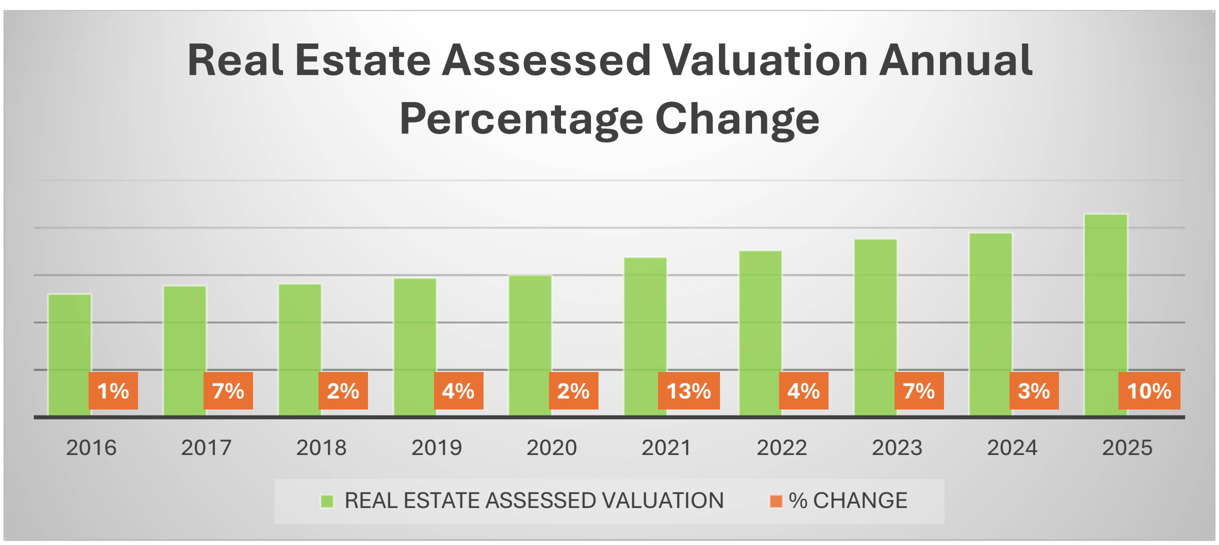
TEN-YEAR ASSESSED VALUATION AND TAX COLLECTION SUMMARY

YEAR	REAL ESTATE	PERSONAL PROPERTY	TOTAL VALUATION	TAXES LEVIED PER $100	TOTAL COLLECTED	PERCENT COLLECTED
2016	130,171,752	29,143,500	159,315,252	1,087,008	1,018,071	93.66%
2017	138,878,200	30,105,550	168,983,750	1,120,700	1,107,546	98.83%
2018	140,982,200	31,826,570	172,808,770	1,146,068	1,137,455	99.25%
2019	147,077,400	33,467,460	180,544,860	1,181,305	1,170,927	99.12%
2020	150,124,100	35,779,945	185,904,045	1,216,370	1,211,977	99.64%
2021	169,035,100	39,954,380	208,989,480	1,265,640	1,245,812	98.43%
2022	176,125,000	44,276,314	220,401,314	1,334,750	1,333,186	99.88%
2023	188,344,700	53,562,920	241,907,620	1,464,993	1,434,494	97.92%
2024	194,801,700	50,790,520	245,592,220	1,491,973	1,464,927	98.19%
2025	214,678,300	48,946,750	263,625,050	1,552,488	1,473,769	94.93% YTD

Note: Collection percentages exceeding 100% reflect the collection of prior year delinquent property taxes in addition to the current year levy.

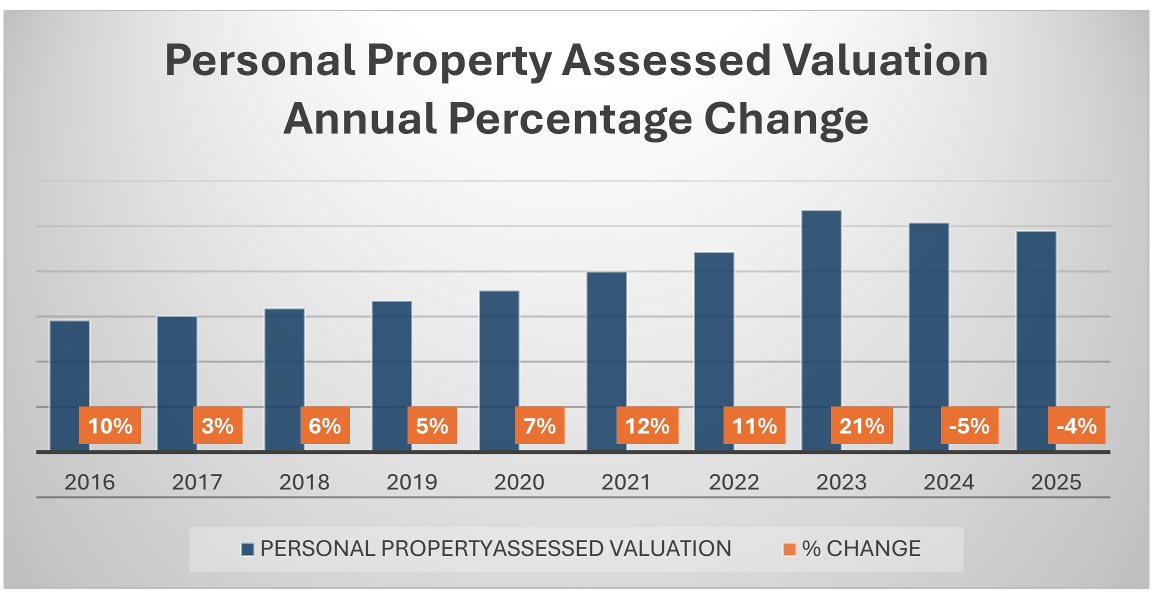
TEN-YEAR REAL ESTATE ASSESSED VALUATION – ANNUAL PERCENTAGE CHANGE

YEAR	ASSESSED VALUATION	ANNUAL PERCENTAGE CHANGE
2016	130,171,752	1%
2017 – REASSESSMENT	138,878,200	7%
2018	140,982,200	2%
2019 - REASSESSMENT	147,077,400	4%
2020	150,124,100	2%
2021 - REASSESSMENT	169,035,100	13%
2022	176,125,000	4%
2023 - REASSESSMENT	188,344,700	7%
2024	194,801,700	3%
2025 - REASSESSMENT	214,678,300	10%



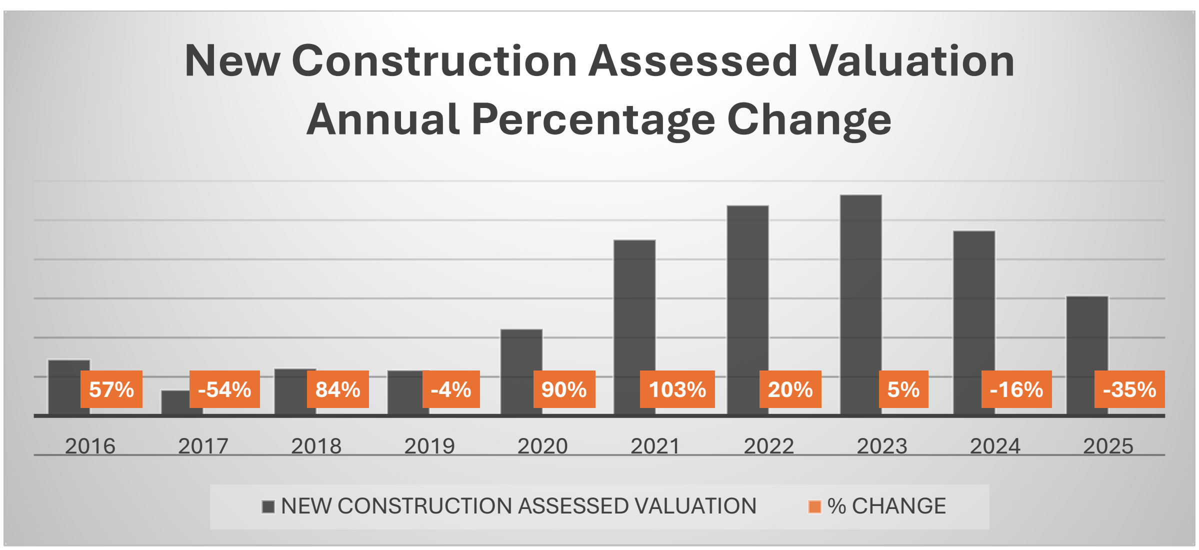
TEN-YEAR PERSONAL PROPERTY VALUATION – ANNUAL PERCENTAGE CHANGE

YEAR	ASSESSED VALUATION	ANNUAL PERCENTAGE CHANGE
2016	29,143,500	10%
2017 - REASSESSMENT	30,105,550	3%
2018	31,826,570	6%
2019 - REASSESSMENT	33,467,460	5%
2020	35,779,945	7%
2021 - REASSESSMENT	39,954,380	12%
2022	44,276,314	11%
2023 - REASSESSMENT	53,562,920	21%
2024	50,790,520	(5%)
2025 - REASSESSMENT	48,946,750	(4%)



TEN-YEAR NEW CONSTRUCTION ASSESSED VALUATION – ANNUAL PERCENTAGE CHANGE

YEAR	ASSESSED VALUATION	ANNUAL PERCENTAGE CHANGE
2016	1,437,863	57%
2017	662,500	(54%)
2018	1,216,100	84%
2019	1,169,246	(4%)
2020	2,224,331	90%
2021	4,507,370	103%
2022	5,386,325	20%
2023	5,658,354	5%
2024	4,741,003	(16%)
2025	3,071,133	(35%)



DISTRIBUTION OF PROPERTY TAX REVENUE BY FUND (FY 2025)

Property tax revenues are distributed among several City funds based on the approved property tax levy. The largest portion of the levy supports Fire Public Safety services, followed by the General Fund, Parks, Library, and Health Fund operations. This distribution structure ensures that essential municipal services and community programs are supported through the City's property tax base.

FUND	PERCENT OF LEVY	TAXES COLLECTED
GENERAL FUND	22.72%	332,773
HEALTH FUND	12.26%	179,644
LIBRARY FUND	16.89%	247,412
PARK FUND	16.89%	247,412
FIRE FUND	31.24%	457,687
TOTAL	100%	1,464,927

For the purposes of financial reporting, the Fire Fund is condensed as part of the General Fund financial statements.

FACTORS AFFECTING FUTURE FINANCIAL CONDITION

Several economic and operational factors may influence the City of Festus' financial position in future fiscal years. Sales tax remains the City's largest source of General Fund revenue, making overall financial performance closely tied to local retail activity and broader consumer spending trends. Over the past several years, the City has experienced strong sales tax growth, particularly during and immediately following the COVID-19 pandemic. However, recent collections indicate that sales tax growth has begun to stabilize as consumer spending patterns normalize.

The City also continues to face long-term challenges associated with the growth of online purchasing. Festus voters have considered a local use tax on multiple occasions, most recently in November 2025, but the measure has not yet been approved. Without a use tax in place, a portion of taxable online purchases may not generate the same level of local revenue as comparable in-store retail transactions.

Despite these challenges, several new commercial developments are expected to positively impact the City's economic activity and taxable sales base. Planned or recently announced projects include a Hampton Inn hotel, Wideman Pools retail location, and an Olive Garden restaurant. Once operational, these developments are expected to contribute additional sales tax revenue and support continued economic activity within the community.

In addition to economic development, the City remains focused on maintaining adequate financial reserves and proactively planning for long-term infrastructure needs. Dedicated funding for public safety capital improvements, continued investment in infrastructure, and the planned development of a comprehensive Water Master Plan will assist the City in identifying future system needs and prioritizing capital improvements in a fiscally responsible manner.

Overall, the City of Festus continues to maintain a strong financial position supported by stable sales tax performance, growth in assessed valuation, and prudent financial management practices. The City has strengthened its General Fund reserves while continuing to invest in public safety, infrastructure, and community amenities that enhance the quality of life for residents.

Looking ahead, City leadership will continue to monitor economic conditions, retail development trends, and changes in the local tax base while supporting responsible growth and maintaining sound financial planning practices. These efforts position the City to effectively navigate future economic uncertainties while continuing to provide essential public services and maintain long-term financial stability.

The accompanying financial statements and related notes provide additional detail regarding the City's financial position and operating results for the fiscal year.

REQUEST FOR INFORMATION

This financial report is intended to provide a general overview of the City of Festus, Missouri's finances for readers who may have an interest in the City's financial activities. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to:

Office of the Director of Finance and Administration
City of Festus
711 W. Main Street
Festus, Missouri 63028

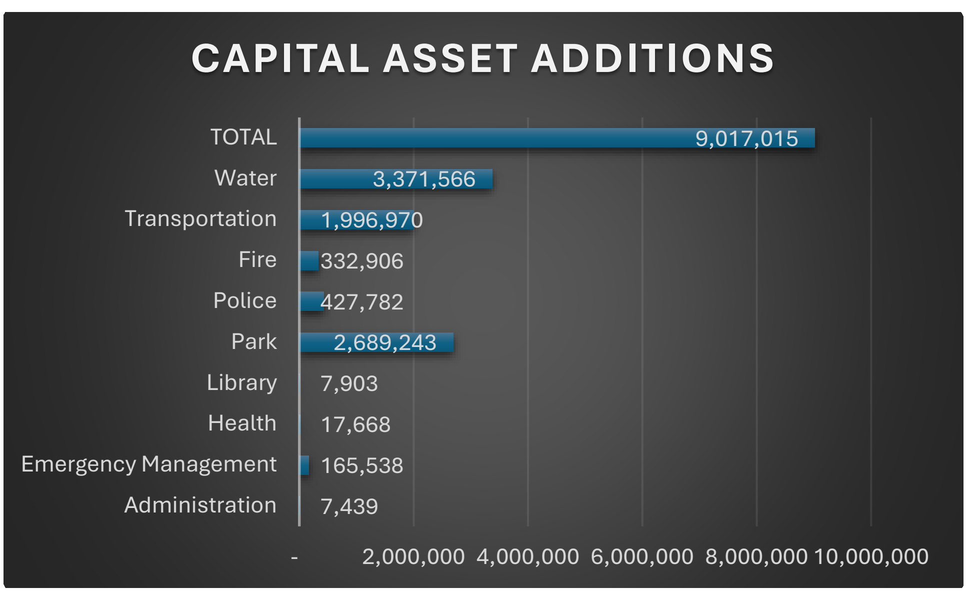
Phone: (636) 937-4694
Email: michelle@festusmo.gov

APPENDIX A

SUMMARY OF CAPITAL ASSET ADDITIONS BY DEPARTMENT

DEPARTMENT	MAJOR ADDITIONS	AMOUNT
ADMINISTRATION	COLORED COPIER REPLACEMENT	7,439
		7,439
EMERGENCY MANAGEMENT	(4) PUBLIC WARNING SIREN REPLACEMENTS	144,518
	(1) PUBLIC WARNING CONTROLLER FOR SIRENS	21,020
		165,538
HEALTH	ANIMAL CONTROL WOOD PRIVACY FENCE	17,668
		17,668
LIBRARY	MICROFILM SCANNER	7,903
		7,903
PARK	HISTORICAL RED BARN PHASE 1 RENOVATION – ARPA FUNDS	761,227
	TURTLE COVER SPLASH PAD WITH FENCING – GENERAL FUND RESERVES	899,412
	ALL INCLUSIVE PLAYGROUND – GENERAL FUND RESERVES & PARK	943,922
	GROUP OF FENCING FOR SPLASH PAD & PLAYGROUND – PARK	27,500
	DUMP TRUCK	49,594
	(2) 300 GALLON UNLEADED & DIESEL TANKS	7,588
		2,689,243
POLICE – ALL CAPITAL PAID BY GENERAL FUND RESERVES	(6) AUTOMOBILES WITH EQUIPMENT	346,367
	(2) MOBILE RADIOS	14,540
	(5) PORTABLE RADIOS	36,766
	(1) COLORED COPIER REPLACEMENT	7,962
	(1) ENCLOSED CARGO TRAILER	15,466
	(1) UNLEADED FUEL TANK (1,000 GALLONS)	6,681
		427,782
FIRE – ALL CAPITAL PAID BY GENERAL FUND RESERVES	LAND PURCHASE – 11779 COUNTY RD CC	172,093
	RESCUE COMBO TOOL	10,878
	TELESCOPIC RAM	10,043
	CUTTER	11,778
	SPREADER	12,135
	ENTRY DOOR SIMULATOR	7,988
	INFLATABLE FIRE HOUSE (4-ROOM)	11,920
	LIGHTS & SIREN FOR NEW F150 TRUCK	8,498
	(2) THERMAL IMAGING CAMERAS	17,150
	(6) TURN-OUT SETS (PANTS & JACKETS)	29,847
	(2) MOBILE RADIOS	15,714
	(3) PORTABLE RADIOS	24,862
		332,906
TRANSPORTATION	PICKUP TRUCK	50,491
	SALT STORAGE SHED	339,281
	N MILL CONCRETE RETAINING WALL	137,738
	N CREEK ROAD CONCRETE ROAD REPLACEMENT	150,221
	W MAIN PHASE 1 OVERLAY – INCLUDES LIGHTING (80% GRANT)	545,996
	W MAIN PHASE 2 OVERLAY – INCLUDES SIDEWALKS & LIGHTING (80% GRANT)	733,276
	PORTABLE MESSAGE BOARD	16,670
	PORTABLE AIR COMPRESSOR	23,297

		1,996,970
NON-DEPARTMENTAL	CITY HALL BOILER SYSTEM REPLACEMENT	343,331
	VOIP SYSTEM – ALL DEPARTMENTS	27,339
		370,670
WATER	WATER STORAGE SHED	331,452
	EZ VALVE INSERTION MACHINE	49,707
	CRAWLER CAMERA SYSTEM	129,040
	VACUUM EXCAVATION TRUCK	74,185
	BACKHOE	164,700
	CABLE AND PIPE LOCATOR	5,160
	SUBMERSIBLE PUMP & MOTOR (WELL NO. 10)	59,333
	SCENIC WATER TANK INTERIOR & EXTERIOR COATING RENOVATIONS	250,000
	6 INCH WATER MAIN (EDGEWOOD PROJECT – HEMLOCK)	153,466
	6 INCH WATER MAIN (EDGEWOOD PROJECT - CYPRESS)	297,466
	6 INCH WATER MAIN (EDGEWOOD PROJECT – WESTWOOD)	214,566
	6 INCH WATER MAIN (EDGEWOOD PROJECT – SPRUCE)	178,422
	6 INCH WATER MAIN (EDGEWOOD PROJECT) – REDWOOD)	113,307
	6 INCH WATER MAIN – CITY CREWS (MOORE ST ON E SIDE OF MILL)	69,853
	8 INCH WATER MAIN (EDGEWOOD PROJECT – CEDAR LANE)	372,908
	8 INCH WATE RMAIN – CITY CREWS (N. 2ND WEST SIDE N. MILL)	157,105
	8 INCH WATER MAIN – CITY CREWS (N. 3RD WEST SIDE N. MILL)	129,199
	8 INCH WATER MAIN – CITY CREWS (N. 5TH EAST SIDE N. MILL)	105,381
	8 INCH WATER MAIN (W MAIN PHASE I) ADDITIONAL IMPROVEMENTS	4,050
	8 INCH WATER MAIN (W MAIN PHASE II)	375,166
	8 INCH WATER MAIN (N. 3RD EAST SIDE) ADDITIONAL IMPROVEMENTS	24,232
	DIESEL TANK REPLACEMENT (1,000 GALLONS)	6,681
	PUSH CAMERA & CONTROLLER	9,859
	(2) PICKUP TRUCKS	96,327
		3,371,566
TOTAL		**9,017,015**



Stopp&VanHoy

2705 Dougherty Ferry Road
Ste. 103
St. Louis, MO 63122

Independent Auditor's Report

Honorable Mayor and City Council
City of Festus, Missouri

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Festus, Missouri, as of and for the year ended September 30, 2025, and the related notes to the financial statements which collectively comprise City of Festus, Missouri's basic financial statements as listed in the table of contents.

Summary of Opinions

Opinion Unit	***Type of Opinion***
Governmental Activities	Qualified
Business-Type Activities	Qualified
General Fund	Unmodified
Parks Fund	Unmodified
City Transportation Tax Fund	Unmodified
County Transportation Tax Fund	Unmodified
Capital Improvement Fund	Unmodified
Capital Reserve Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified
Water Fund	Qualified

Unmodified Opinion on the Major Governmental Funds and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major governmental funds and the aggregate remaining fund information for City of Festus, Missouri, as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Qualified Opinion on the Governmental Activities, Business-Type Activities, and Proprietary Fund Financial Statements

In our opinion, except for the effects, if any, of the matter described in the Basis for Qualified Opinion paragraph on the governmental activities, business-type activities, and the proprietary fund financial statements, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and the proprietary fund financial statements of City of Festus, Missouri, as of September 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City of Festus, Missouri and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.

Matter Giving Rise to Qualified Opinion(s) on Governmental Activities, Business-Type Activities, and Proprietary Fund Financial Statements

As more fully described in Note 14, the City has not determined the cost of other post-employment benefit (OPEB) expense and obligation which is required in accordance with accounting principles generally accepted in the United States of America (GASB Statement No. 75), to be recorded in the governmental activities, business-type activities, and the proprietary fund financial statements. The effects of that departure on the financial statements are not reasonably determinable.

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 City of Festus, Missouri's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis which has been omitted, budgetary comparison information on pages 38-42, and pension related schedules on pages 44-45 be presented to supplement the basic financial statements. Such information, 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. Although the management's discussion and analysis has been omitted, our opinions on the basic financial statements are not affected by this missing information. 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise City of Festus, Missouri's basic financial statements. The combining and individual nonmajor fund financial statements, nonmajor fund budgetary comparison information, and capital project fund budgetary comparison information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, nonmajor fund budgetary comparison information, and capital project fund budgetary comparison information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial statements. The other information comprises management's financial overview but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2026 on our consideration of City of Festus, Missouri's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Festus, Missouri's internal control over financial reporting and compliance.

Stopp & VanHoy

St. Louis, Missouri
March 27, 2026

City of Festus, Missouri
Statement of Net Position
September 30, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Current Assets			
Cash and cash equivalents	$ 17,531,836	$ 3,760,885	$ 21,292,721
Investments	12,938,778	5,472,510	18,411,288
Restricted cash and cash equivalents	303,135	625,113	928,248
Restricted investments	-	-	-
Receivables, net			
Taxes	7,108,793	-	7,108,793
Service charges	88,447	617,237	705,684
Interest	82,599	30,157	112,756
Grants	146,096	-	146,096
Other	149,785	14,217	164,002
Prepaid items	455,479	70,052	525,531
Inventory	-	256,945	256,945
Note receivable - current	-	175,850	175,850
Lease receivable - current	37,314	5,915	43,229
Total Current Assets	38,842,262	11,028,881	49,871,143
Noncurrent Assets			
Note receivable - noncurrent	-	1,705,156	1,705,156
Lease receivable - noncurrent	337,887	222,687	560,574
Intangible right-to-use subscription assets, net	360,327	-	360,327
Capital assets:			
Land and construction in progress	3,295,452	438,742	3,734,194
Other capital assets, net	22,486,129	12,285,946	34,772,075
Total Noncurrent Assets	26,479,795	14,652,531	41,132,326
Deferred Outflows of Resources			
Deferred outflows - pension related	3,087,767	542,275	3,630,042
Total Deferred Outflows of Resources	3,087,767	542,275	3,630,042
Current Liabilities			
Accounts payable	2,370,793	269,154	2,639,947
Accrued payroll	304,300	39,495	343,795
Compensated absences - current portion	490,103	88,424	578,527
Accrued interest	20,909	9,394	30,303
Deposits payable	-	465,383	465,383
Funds held for others	42,561	-	42,561
Unearned revenue	3,148,237	-	3,148,237
Other liabilities	359,465	16,019	375,484
Subscription liability - current portion	128,209	-	128,209
Long-term debt - current portion	142,830	64,170	207,000
Total Current Liabilities	7,007,407	952,039	7,959,446
Noncurrent Liabilities			
Compensated absences - noncurrent portion	358,330	46,395	404,725
Subscription liability - noncurrent portion	195,060	-	195,060
Long-term debt - noncurrent portion	978,765	439,735	1,418,500
Net pension liability	2,933,341	483,773	3,417,114
Total Noncurrent Liabilities	4,465,496	969,903	5,435,399
Deferred Inflows of Resources			
Deferred inflows - pension related	5,127	870	5,997
Deferred inflows - leases	340,441	212,391	552,832
Total Deferred Inflows of Resources	345,568	213,261	558,829
Net Position			
Net investment in capital assets	23,744,623	12,225,981	35,970,604
Restricted:			
Enabling legislation	12,885,365	-	12,885,365
Unrestricted	19,961,365	11,862,503	31,823,868
Total Net Position	$ 56,591,353	$ 24,088,484	$ 80,679,837

See Notes to the Financial Statements

City of Festus, Missouri
Statement of Activities
For the year ended September 30, 2025

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
					Primary Government		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Primary Government:							
Governmental Activities:							
Administration	$ 1,889,521	$ 40,822	$ 79,223	$ -	$ (1,769,476)	$ -	$ (1,769,476)
Building department	529,127	199,096	-	-	(330,031)	-	(330,031)
Police	4,895,851	544,590	61,910	2,899	(4,286,452)	-	(4,286,452)
Dispatch	842,999	-	-	-	(842,999)	-	(842,999)
Fire	1,757,397	11,100	-	-	(1,746,297)	-	(1,746,297)
Emergency management	33,589	-	-	-	(33,589)	-	(33,589)
Street	2,650,051	-	-	965,860	(1,684,191)	-	(1,684,191)
Health	266,121	23,779	100	3,218	(239,024)	-	(239,024)
Library	629,347	84,894	23,733	-	(520,720)	-	(520,720)
Parks	1,176,180	93,119	2,132	514,343	(566,586)	-	(566,586)
Non-departmental	2,399,205	1,121,790	-	6,127	(1,271,288)	-	(1,271,288)
Interest and fiscal charges	72,533	-	-	-	(72,533)	-	(72,533)
Total Government Activities	17,141,921	2,119,190	167,098	1,492,447	(13,363,186)	-	(13,363,186)
Business-type Activities:							
Water and Sewer	4,692,782	4,442,891	7,500	73,255	-	(169,136)	(169,136)
Total Business-type Activities	4,692,782	4,442,891	7,500	73,255	-	(169,136)	(169,136)
Total Primary Government	$ 21,834,703	$ 6,562,081	$ 174,598	$ 1,565,702	(13,363,186)	(169,136)	(13,532,322)
		General Revenues					
		Taxes:					
		Sales tax			12,372,573	-	12,372,573
		Property tax			1,601,147	-	1,601,147
		Taxes - other			2,406,028	-	2,406,028
		Licenses (taxes)			283,320	-	283,320
		Investment income			1,330,597	531,914	1,862,511
		Miscellaneous			238,763	-	238,763
		Transfers (net)			(1,225,065)	1,225,065	-
		Total General Revenues			17,007,363	1,756,979	18,764,342
		Change in Net Position			$ 3,644,177	$ 1,587,843	$ 5,232,020
		Net Position, October 1 , as previously stated			53,327,907	22,552,046	75,879,953
		Change in accounting principle			(380,731)	(51,405)	(432,136)
		Net Position, October 1, as restated			52,947,176	22,500,641	75,447,817
		Net Position, September 30			$ 56,591,353	$ 24,088,484	$ 80,679,837

See Notes to the Financial Statements

City of Festus, Missouri
Balance Sheet - Governmental Funds
September 30, 2025

Assets	General Fund	Parks	City Transportation Tax	County Transportation Tax	Capital Improvement	Capital Reserve	Other Governmental Funds	Total Governmental Funds
Cash and cash equivalents	$ 7,846,820	$ 1,839,635	$ 3,000,505	$ 170,871	$ 333,685	$ 1,145,312	$ 3,195,008	$ 17,531,836
Investments	6,472,477	-	323,507	-	2,772,035	3,198,861	171,898	12,938,778
Restricted cash and cash equivalents	64,793	-	10,598	-	-	-	227,744	303,135
Restricted investments	-	-	-	-	-	-	-	-
Receivables, net								
Taxes	2,714,350	156,760	395,094	3,207,823	197,547	115,581	321,638	7,108,793
Service charges	88,447	-	-	-	-	-	-	88,447
Interest	40,756	-	2,917	-	18,796	19,588	542	82,599
Grants	8,631	-	137,465	-	-	-	-	146,096
Other	67,876	-	26,350	-	-	-	55,559	149,785
Prepaid items	333,216	16,576	35,286	-	-	-	70,401	455,479
Lease receivable	375,201	-	-	-	-	-	-	375,201
Total Assets	18,012,567	2,012,971	3,931,722	3,378,694	3,322,063	4,479,342	4,042,790	39,180,149
Deferred Outflows of Resources	-	-	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	$ 18,012,567	$ 2,012,971	$ 3,931,722	$ 3,378,694	$ 3,322,063	$ 4,479,342	$ 4,042,790	$ 39,180,149
Liabilities								
Accounts payable	$ 1,132,358	$ 626,492	$ 337,459	$ 43,853	$ -	$ -	$ 230,631	$ 2,370,793
Accrued payroll	251,536	12,895	21,952	-	-	-	17,917	304,300
Funds held for others	42,561	-	-	-	-	-	-	42,561
Unearned revenue	1,950	5,325	-	3,062,252	-	-	78,710	3,148,237
Other liabilities	243,697	3,000	56,384	-	28,192	-	28,192	359,465
Total Liabilities	1,672,102	647,712	415,795	3,106,105	28,192	-	355,450	6,225,356
Deferred Inflows of Resources								
Unavailable resources - property taxes	24,681	7,723	-	-	-	-	13,333	45,737
Unavailable resources - leases	340,441	-	-	-	-	-	-	340,441
Total Deferred Inflows of Resources	365,122	7,723	-	-	-	-	13,333	386,178
Fund Balance								
Nonspendable:								
Prepaid items	333,216	16,576	35,286	-	-	-	70,401	455,479
Leases	34,760	-	-	-	-	-	-	34,760
Restricted:								
Special revenue funds	-	1,340,960	3,480,641	272,589	3,293,871	-	3,603,606	11,991,667
Capital projects	19,307	-	-	-	-	-	-	19,307
Drug treatment and prevention	72,266	-	-	-	-	-	-	72,266
Committed:								
Contingency	4,107,891	-	-	-	-	-	-	4,107,891
Capital projects	35,375	-	-	-	-	4,479,342	-	4,514,717
Unassigned:								
General fund	11,372,528	-	-	-	-	-	-	11,372,528
Total Fund Balances	15,975,343	1,357,536	3,515,927	272,589	3,293,871	4,479,342	3,674,007	32,568,615
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 18,012,567	$ 2,012,971	$ 3,931,722	$ 3,378,694	$ 3,322,063	$ 4,479,342	$ 4,042,790	$ 39,180,149

See Notes to the Financial Statements

City of Festus, Missouri
Reconciliation of the Balance Sheet - Governmental Funds
to the Statement of Net Position
For the year ended September 30, 2025

Total Fund Balances - Governmental Funds	$ 32,568,615
Amounts reported for governmental activities in the statement of net assets are different because:	
Certain assets and liabilities are not financial resources (uses) and, therefore, are not reported in the governmental funds:	
Deferred outflows - pension related	3,087,767
Deferred inflows - pension related	(5,127)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	25,781,581
Subscription IT assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	360,327
Receivables not collected in the current period are not available to pay current expenditures, and, therefore, are not reported in the funds	45,737
Certain long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:	
Accrued compensated balances	(848,433)
Net pension liability	(2,933,341)
Accrued interest payable	(20,909)
Notes payable outstanding	(1,121,595)
Subscription IT liability	(323,269)
Net Position of Governmental Activities	$ 56,591,353

See Notes to the Financial Statements

City of Festus, Missouri
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended September 30, 2025

Revenues	General Fund	Parks	City Transportation Tax	County Transportation Tax	Capital Improvement	Capital Reserve	Nonmajor Governmental Funds	Total Governmental Funds
Property taxes	$ 864,711	$ 270,652	$ -	$ -	$ -	$ -	$ 467,173	$ 1,602,536
Taxes - other	9,947,190	-	2,038,822	465,637	979,700	-	1,347,252	14,778,601
Intergovernmental	410,946	-	-	-	-	-	2,670	413,616
Grant revenue	114,010	-	965,860	-	-	-	31,575	1,111,445
Licenses and permits	493,516	-	-	-	-	-	1,328	494,844
Fines and penalties	148,804	3,095	-	-	-	-	36,493	188,392
Investment income	658,131	67,917	145,587	7,830	128,254	174,733	148,174	1,330,626
Lease payments	40,822	-	-	-	-	-	-	40,822
Other	41,589	2,153	586	-	-	-	7,280	51,608
Service charges	1,131,010	93,119	-	-	-	-	69,654	1,293,783
Total Revenues	13,850,729	436,936	3,150,855	473,467	1,107,954	174,733	2,111,599	21,306,273
Expenditures								
Current:								
Administration	1,160,226	-	-	-	-	-	-	1,160,226
Building department	453,372	-	-	-	-	-	-	453,372
Police	4,331,754	-	-	-	-	-	9,552	4,341,306
Dispatch	723,786	-	-	-	-	-	-	723,786
Fire	1,561,356	-	-	-	-	-	-	1,561,356
Emergency management	6,227	-	-	-	-	-	-	6,227
Street	-	-	1,257,030	-	-	-	-	1,257,030
Health	-	-	-	-	-	-	228,809	228,809
Library	-	-	-	-	-	-	492,857	492,857
Parks	-	883,805	-	-	-	-	-	883,805
Non-departmental	1,633,390	-	-	-	-	-	239,248	1,872,638
Capital outlay	2,128,229	2,448,770	2,118,960	465,637	-	-	348,606	7,510,202
Debt service:								
Principal	608,186	-	14,000	-	-	-	46,000	668,186
Interest and fiscal charges	54,758	-	4,791	-	-	-	15,741	75,290
Total Expenditures	12,661,284	3,332,575	3,394,781	465,637	-	-	1,380,813	21,235,090
Excess (Deficiency) of Revenues over Expenditures	1,189,445	(2,895,639)	(243,926)	7,830	1,107,954	174,733	730,786	71,183
Other Financing Sources (Uses)								
Proceeds from sale of capital assets	31,685	-	-	-	-	-	5,147	36,832
Contributed capital	9,026	514,343	-	-	-	-	3,218	526,587
Insurance claims and refunds	96,349	31,102	6,790	-	-	-	45,480	179,721
Transfers in	216,909	2,234,773	8,335	-	-	709,660	141,021	3,310,698
Transfers out	(2,355,209)	(17,249)	(77,029)	-	(1,157,474)	(100,000)	(828,802)	(4,535,763)
Total Other Financing Sources	(2,001,240)	2,762,969	(61,904)	-	(1,157,474)	609,660	(633,936)	(481,925)
Net Change in Fund Balance	$ (811,795)	$ (132,670)	$ (305,830)	$ 7,830	$ (49,520)	$ 784,393	$ 96,850	$ (410,742)
Fund Balance (Deficit), October 1	16,787,138	1,490,206	3,821,757	264,759	3,343,391	3,694,949	3,577,157	32,979,357
Fund Balance (Deficit), September 30	$ 15,975,343	$ 1,357,536	$ 3,515,927	$ 272,589	$ 3,293,871	$ 4,479,342	$ 3,674,007	$ 32,568,615

See Notes to the Financial Statements

City of Festus, Missouri
Reconciliation of the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the year ended September 30, 2025

Net Change in Fund Balances - Governmental Funds	$ (410,742)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Revenues that do not provide current financial resources are not included in the fund financial statements	(1,389)
The acquisition of capital assets requires the use of current financial resources but has no effect on net position	6,340,126
The cost of capital assets is allocated over their estimated useful lives and are reported as depreciation expense in the statement of activities	(2,143,095)
In the statement of activities, only the gain or loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increases financial resources	(26,686)
The acquisition of subscription IT assets requires the use of current financial resources but has no effect on net position	-
The cost of subscription IT assets is allocated over their estimated useful lives and are reported as amortization expense in the statement of activities	(120,736)
Issuance of principal on lease liabilities and subscription IT liabilities are revenues in the governmental funds, but the issuance increases long-term liabilities in the statement of net position	-
Repayment of principal on bonds, lease liabilities, subscription IT liabilities, and financed purchased obligations are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position	668,186
The increase in interest payable and the amortization of bond premium/discount do not require the use of current financial resources and, therefore, are not reported as an expenditure in governmental funds	5,300
Increase in compensated absences and accumulated post retirement benefits are recorded when earned in the statement of activities	(666,787)
Change in net position of governmental activities	$ 3,644,177

City of Festus, Missouri
Statement of Net Position
Proprietary Funds
September 30, 2025

		Water
Current Assets		
Cash and cash equivalents	$	3,760,885
Investments		5,472,510
Restricted cash and cash equivalents		625,113
Restricted investments		-
Receivables, net		
Service charges		617,237
Interest		30,157
Other		14,217
Prepaid items		70,052
Inventory		256,945
Note receivable - current		175,850
Lease receivable - current		5,915
Total Current Assets		11,028,881
Noncurrent Assets		
Note receivable - noncurrent		1,705,156
Lease receivable - noncurrent		222,687
Capital assets:		
Land and construction in progress		438,742
Other capital assets, net		12,285,946
Total Noncurrent Assets		14,652,531
Deferred Outflows of Resources		
Deferred outflows - pension related		542,275
Total Deferred Outflows of Resources		542,275
Current Liabilities		
Accounts payable		269,154
Accrued payroll		39,495
Compensated absences - current portion		88,424
Accrued interest		9,394
Deposits payable		465,383
Other liabilities		16,019
Long-term debt - current portion		64,170
Total Current Liabilities		952,039
Noncurrent Liabilities		
Compensated absences - noncurrent portion		46,395
Long-term debt - noncurrent portion		439,735
Net pension liability		483,773
Total Noncurrent Liabilities		969,903
Deferred Inflows of Resources		
Deferred inflows - pension related		870
Deferred inflows - leases		212,391
Total Deferred Inflows of Resources		213,261
Net Position		
Net investment in capital assets		12,225,981
Restricted		-
Unrestricted		11,862,503
Total Net Position	$	24,088,484

See Notes to the Financial Statements

City of Festus, Missouri
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the year ended September 30, 2025

		Water
Operating Revenues		
Water and sewer collections and fees	$	4,418,245
Grant revenues		7,500
Other revenues		24,646
Total Operating Revenues		4,450,391
Operating Expenses		
Personnel expenses		1,420,625
Materials and supplies		322,046
Purchased water		2,027,575
Utilities and maintenance		297,892
Depreciation and amortization		561,926
Other		37,164
Total Operating Expenses		4,667,228
Operating Income (Loss)		(216,837)
Non-operating Revenues (Expenses)		
Interest income		531,914
Gain (loss) on disposal of assets		(5,494)
Interest expense and fiscal charges		(20,060)
Total Non-operating Revenues (Expenses)		506,360
Income (Loss) Before Capital Contributions and Transfers		289,523
Capital contributions		73,255
Transfers in (out)		1,225,065
		1,298,320
Change in Net Position	$	1,587,843
Net Position, October 1, as previously stated		22,552,046
Change in accounting principle		(51,405)
Net Position, October 1, restated		22,500,641
Net Position, September 30	$	24,088,484

See Notes to the Financial Statements

City of Festus, Missouri
Statement of Cash Flows
Proprietary Funds
For the year ended September 30, 2025

		Water
Cash Flows from Operating Activities:		
Receipts from customers	$	4,410,122
Payments to suppliers		(3,014,255)
Payments to employees		(1,365,682)
Other receipts (payments)		32,146
Net Cash Provided (Used) by Operating Activities		62,331
Cash Flows from Noncapital Financing Activities:		
Transfer in (out)		1,225,065
Net Cash Provided (Used) by Noncapital Financing Activities		1,225,065
Cash Flows from Capital and Related Financing Activities:		
Issuance of long-term debt		-
Payments on long-term debt		(62,000)
Interest on debt		(21,216)
Proceeds from sale of capital assets		50,197
Acquisition and construction of capital assets		(3,220,600)
Net Cash Provided (Used) by Capital and Related Financing Activities		(3,253,619)
Cash Flows from Investing Activities:		
Proceeds from sale/(purchase) of investments		(1,354,659)
Payments on note receivable		168,664
Interest on investments		547,306
Net Cash Provided (Used) by Investing Activities		(638,689)
Net Increase in Cash and Cash Equivalents	$	(2,604,912)
Cash and Cash Equivalents, October 1		6,990,910
Cash and Cash Equivalents, September 30	$	4,385,998
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:		
Operating Profit (Loss)	$	(216,837)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation expense		561,926
(Increase) decrease in:		
Accounts receivable		(8,391)
Prepaid items		(6,387)
Inventories		21,808
Lease receivable		5,685
Deferred outflows - pension related		(186,460)
Increase (decrease) in:		
Accounts payable		(344,727)
Accrued payroll and other liabilities		(3,609)
Deferred inflows - leases		(9,201)
Net pension liability (asset)		292,669
Deferred inflows - pension related		(44,145)
Net Cash Provided (Used) by Operating Activities	$	62,331
Noncash Capital and Related Financing and/or Investing Activities:		
Contributions of capital assets	$	73,255

See Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies

The significant accounting and financial reporting policies applied by the City of Festus, Missouri (the "City") conform to U.S. generally accepted accounting principles as applicable to governmental entities. The following is a summary of the more significant policies:

The Financial Reporting Entity

The City defines its financial reporting entity in accordance with provisions established by the Governmental Accounting Standards Board (GASB). Such standards require inclusion of component units based upon whether the City's governing body has any significant amount of financial accountability for potential component units (PCU). The City is financially accountable if it appoints a voting majority of a PCU's governing body and is able to impose its will on the PCU or there is a potential for the PCU to provide specific financial benefits to, or impose specific financial burdens on, the City. The City's financial reporting entity consists of the City (the primary government); the City has determined that there are no other governmental units that should be included in the financial statements.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses are allocated based on the annual cost allocation plan. 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.

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Note 1 - Summary of Significant Accounting Policies (continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

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 collectable within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 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 judgments and compensated absences, are recorded only when payment is due (i.e. matured).

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

The City reports the following major governmental funds:

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

Parks Fund - The Parks Fund is comprised of taxes collected to maintain parks within the city.

City Transportation Tax Fund - The City Transportation Tax Fund is comprised of taxes collected to maintain roads and streets within the city.

County Transportation Tax Fund - The County Transportation Tax Fund is comprised of taxes collected to maintain roads and streets within the city.

Capital Improvement Fund - The Capital Improvement Fund is comprised of taxes collected to acquire and maintain capital assets and other improvements within the City's Water Fund.

Capital Reserve Fund - The Capital Reserve Fund is comprised of monies from the General Fund that have been set aside for future capital projects.

The City reports the following major proprietary funds:

Water Fund - The Water Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the GASB. Governments also have the option of following subsequent private-sector guidance for their business type activities and enterprise funds, subject to this same limitation. The City has elected not to follow subsequent private-sector guidance.

Note 1 - Summary of Significant Accounting Policies (continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrances accounting - under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is utilized in the governmental funds. Encumbrances outstanding at year-end are reported as reservations of fund balance and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

Cash, Cash Equivalents, and Investments

State statutes authorize the City to invest in obligations of the U.S. Treasury, federal agencies, commercial paper, corporate bonds, and repurchase agreements. The City considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. The City evaluates fair value measurements as of the balance sheet date and subsequent to the balance sheet date to determine any material changes in fair market value of investments.

The City participates in the Missouri Securities Investment Program (MOSIP), an external investment pool. MOSIP meets the criteria of GASB Statement No. 79, *Certain External Investment Pools and Pool Participants,* and reports its investments as amortized cost. Accordingly, the City's investment in MOSIP is reported at amortized cost, which approximates fair value. The City may withdraw funds from the pool on a daily basis at amortized cost. No limitations or restrictions on withdrawals were in effect at year-end. Missouri statutes and the City's investment policy authorize the City to invest in MOSIP.

Allowance for Uncollectable Accounts

Allowance for uncollectable accounts is as follows:

	9/30/25
Governmental Activities - General Fund	$ 5,525
Business-type Activities - Water Fund	20,865
	$ 26,390

Note 1 - Summary of Significant Accounting Policies (continued)

Leasing Arrangements

For arrangements where the City is a lessee, a lease liability and a right of use (ROU) intangible asset are recognized at the commencement of the lease term. ROU assets represent the City's right to use an underlying asset for the lease term and lease liabilities represent the City's obligation to make lease payments arising from the lease. The City recognizes lease liabilities with an initial, individual or aggregate value of $10,000 or more.

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

For fund financial statements, an expenditure and other financing source will be reported in the period the lease is initially recognized. The expenditure and other financing source should be measured as noted in the previous paragraph. Subsequent governmental fund lease payments are accounted for consistent with the principles of debt service payments on long-term debt.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments. The City uses an estimated incremental borrowing rate that represents the rate at which it would borrow funds to calculate the present value of lease payments when the rate implicit in the lease is not known. The City includes lease extension and termination options in the lease term if, after considering relevant economic factors, it is reasonably certain the City will exercise the option. The City has elected to combine lease and nonlease components for all lease contracts and also has not recognized ROU assets and lease liabilities for leases with terms for 12 months or less.

The City monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the ROU assets and liabilities if certain changes occur that are expected to significantly affect the amount of the lease liability.

For government-wide and fund financial statements, for arrangements in which the City is the lessor, a lease receivable and deferred inflow of resources is recognized at the commencement of the lease term. The lease receivable is measured at the present value of lease payments expected to be received during the lease term. The deferred inflows should be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods.

Subscription Based Information Technology Arrangements (SBITA)

For arrangements where the City is an end user, a subscription IT liability and a right of use (ROU) intangible asset are recognized at the commencement of the SBITA term. ROU assets represent the City's right to use an underlying asset for the SBITA term and subscription IT liabilities represent the City's obligation to make subscription payments arising from the arrangement. The City recognizes subscription IT liabilities with an initial, individual or aggregate value of $10,000 or more.

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

Note 1 - Summary of Significant Accounting Policies (continued)

Subscription Based Information Technology Arrangements (SBITA) (continued)

For fund financial statements, an expenditure and other financing source will be reported in the period the SBITA is initially recognized. The expenditure and other financing source should be measured as noted in the previous paragraph. Subsequent governmental fund subscription payments are accounted for consistent with the principles of debt service payments on long-term debt.

Key estimates and judgments related to SBITA's include how the City determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments. The City uses an estimated incremental borrowing rate that represents the rate at which it would borrow funds to calculate the present value of subscription payments when the rate implicit in the SBITA is not known. The City includes subscription extension and termination options in the SBITA term if, after considering relevant economic factors, it is reasonably certain the City will exercise the option. The City has not recognized ROU assets and subscription IT liabilities for arrangements with terms for 12 months or less.

The City monitors changes in circumstances that would require a remeasurement of its SBITA's and will remeasure the ROU assets and liabilities if certain changes occur that are expected to significantly affect the amount of the subscription IT liability.

Due To/From Other Funds

Noncurrent portions of long-term interfund loans receivable (reported in "advances to" asset accounts) are equally offset by a fund balance reserve account which indicates that they do not constitute "available spendable resources" since they are not a component of net current assets. Current portions of long-term interfund loans receivable (reported in "due from" asset accounts) are considered "available spendable resources" and are subject to elimination upon consolidation. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide statements as "internal balances."

Inventory

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of proprietary funds are recorded as expenditures when consumed rather than when purchased.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Restricted Assets

Certain proceeds of equipment purchase agreements, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable debt covenants.

Note 1 - Summary of Significant Accounting Policies (continued)

Capital Assets

Capital assets which include property, equipment, and infrastructure (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as various assets with an initial cost of more than $5,000-$50,000 and an estimated useful life in excess of one year, depending on the class of assets being acquired. Such assets are recorded at historical cost or, estimated historical cost, if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

In accordance with GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments,* infrastructure assets constructed, purchased, or donated effective October 1, 2003 are reported in the government-wide financial statements.

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

Depreciation is being computed on the straight-line method, using asset lives as follows:

Asset	Years
Buildings and other improvements	20-30
Office equipment	3-10
Automotive equipment	5-15
Machinery and equipment	6-10
Infrastructure	10-50

Compensated Absences/Longevity Incentive

Vacation

Eligible full-time and certain part-time employees accrue paid vacation leave based on years of continuous service. Vacation may not be used until completion of one full year of employment. Unused vacation time may be paid out at termination if the employee resigns with proper notice and is in good standing; however, employees terminated for cause forfeit the current-year vacation accrual.

Sick Leave

Sick leave is accumulated by eligible employees at a rate of 1 day for every two full months of service and is available for use after six months of being a regular full-time employee. Sick leave may be used for the employee's or qualifying family member's illness, medical care, communicable disease exposure, or other state-allowed purposes. Sick leave is paid based on the number of hours the employee would have worked, including shift differential. Unused whole sick days at year-end are added to the employee's long-term sick leave/disability bank, while partial days do not carry over. Eligible employees may accrue up to 12 days per year into a long-term sick leave/disability bank with a maximum accumulation of 130 days.

Note 1 - Summary of Significant Accounting Policies (continued)

Compensated Absences/Longevity Incentive

Compensatory Time

A non-exempt employee, except for police or firefighters, who works more than 40 hours during a work week can receive a comparable amount of compensatory time off during the same work week after approval by the department supervisor. If the supervisor determines that the comp time cannot be taken during the same work week, the supervisor shall grant the accrual of comp time at the rate of one and one-half times or grant pay at the rate of one and one-half times the employee's regular hourly rate. An employee may accrue up to a maximum of 100 hours of banked comp time. Employees will be allowed to use compensatory time within a reasonable period, unless the use of compensatory time would, in the opinion of the supervisor, unduly disrupt City operations. State laws pertaining to police personnel are applicable.

Liabilities accrued for various compensated absences are as follows:

	Total	Amounts Due Within One Year	Amounts Due in More Than One Year
Governmental Activities	$ 848,433	$ 490,103	$ 358,330
Business-type Activities	134,819	88,424	46,395
	$ 983,252	$ 578,527	$ 404,725

Longevity Incentive

Employees that have reached full-time continuous service anniversaries are eligible to receive a longevity incentive when reaching various milestones from 5 years to 40 years.

Unearned Revenue

Unearned revenue is composed of protested utility taxes, road sales taxes, insurance proceeds, and other items which are measurable but not available and, therefore, not recognized as revenue in the accompanying governmental fund financial statements.

Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when incurred. Long-term debt liabilities (including compensated absences and pension liabilities) are typically liquidated by the General Fund, Health Fund, Library Fund, Parks Fund, City Transportation Tax Fund, and Water Fund.

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

Note 1 - Summary of Significant Accounting Policies (continued)

Fund Equity

The government-wide and proprietary financial statements are classified in the following categories:

Net investment in capital assets - represents capital assets, net of accumulated depreciation, less the outstanding balance of any notes, leases, or other borrowings that are attributable to the acquisition, construction, or improvements of the assets. Net investment in capital assets excludes unspent bond and loan proceeds.

Restricted - represents net position that is legally restricted or identified for specific purposes by outside parties or by law through constitutional provisions or enabling legislation.

Unrestricted - represents net position that is the residual net position available for future operations or distribution.

The governmental fund equities, under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* are classified in the following categories:

Nonspendable - represents fund balances that cannot be spent because they are either a) not in spendable form (i.e. inventory and prepaid items) or b) legally or contractually required to be maintained intact.

Restricted - represents fund balances that can be used only for specific purposes due to a) constitutional provisions or enabling legislation or b) externally imposed constraints such as creditors, grantors, laws, or other governments.

Committed - represents fund balances that can be used only for specific purposes pursuant to constraints imposed by the City Council through an ordinance or resolution. The City currently has a policy which requires commitment of General Fund balance equal to thirty-nine percent of General fund operating expenditures incurred.

Assigned - represents fund balances that are any amounts for which it is the City's intent that the funds be used for specific purposes but there are no legal or binding restrictions or commitments (i.e. assignments made by the City's management). The City did not have any assigned resources at September 30, 2025.

Unassigned - represents fund balances that are residual amounts for the government's General Fund and includes all spendable amounts not contained in the other classifications.

Property Taxes

The City's property tax calendar is as follows:

- Property is assessed by the County on January 1 each year.
- The tax levy ordinance is adopted and filed with the County Clerk on or before September 1.
- Property taxes are due to be collected on or before December 31.
- Property taxes attach as an enforceable lien on property as of January 1.

Grant Revenue

Resources received by the City from other governments are accounted for within applicable funds based on the purpose and requirements of each grant. Revenues are recognized on an accounting basis consistent with the Fund's measurement objective.

Note 1 - Summary of Significant Accounting Policies (continued)

Grant Revenue (continued)

Revenues related to expenditure-driven grants are recognized to the extent expenditures are incurred. Any excess or deficiency of grant revenues received compared to expenditures incurred is recorded as unearned revenue or amounts receivable from the grantor.

Pensions

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

Interfund Transactions

In the fund financial statements, the City has the following types of transactions among funds:

Due to/due from - Legally authorized interfund borrowings for the purpose of assisting in cash flow on a temporary basis

Transfers - Legally authorized transfers are reported when incurred as transfers in by the recipient fund and as transfers out by the disbursing fund.

Elimination of interfund activity has been made for governmental activities in the government-wide financial statements.

Use of Estimates

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

Note 2 - Cash and Investments

Deposits and investments held by at the City at September 30, 2025 consisted of the following:

Type	Maturities	Cost
Unrestricted Deposits:		
Petty cash	n/a	$ 3,347
Demand deposits	n/a	18,162,851
Total Unrestricted Deposits		18,166,198
Restricted Deposits:		
Demand deposits	n/a	871,952
Total Restricted Deposits		871,952
Total Unrestricted and Restricted Deposits		$ 19,038,150

Note 2 - Cash and Investments (continued)

Type	Maturities	Cost
Unrestricted Investments:		
U.S. Treasury Bill	10/9/2025	$ 1,072,090
Certificate of deposit	10/11/2025	1,010,721
Certificate of deposit	11/9/2025	1,065,496
Certificate of deposit	11/28/2025	1,094,119
Certificate of deposit	12/4/2025	3,235,731
Certificate of deposit	12/4/2025	2,711,261
Certificate of deposit	1/2/2026	1,000,000
Certificate of deposit	1/9/2026	2,000,000
Certificate of deposit	1/17/2026	1,000,000
Certificate of deposit	1/30/2026	1,033,242
Certificate of deposit	1/30/2026	2,125,000
Certificate of deposit	2/6/2026	2,135,718
MOSIP Liquid Series	n/a	2,054,433
Total Unrestricted Investments		21,537,811
Restricted Investments:		
Money market funds	n/a	56,296
Total Restricted Investments		56,296
Total Unrestricted and Restricted Investments		$ 21,594,107

Interest Rate Risk - The City's investment policy minimizes the risk that the market value of securities mature to meet cash requirements for ongoing operations and investing operating funds primarily in short-term securities. Investments in banker's acceptance and commercial paper shall mature and become payable not more than 180 days from the date of purchase. All other investments shall mature and become payable not more than five years from the date of purchase. The City's established investment policy has limited the City's investment portfolio to a weighted-average maturity that does not exceed three years.

Credit Risk - State law permits Cities to invest in obligations of the State of Missouri or U.S. Government and obligations of government agencies that mature or become payable in one year or less from the date of issue. The City's investment in MOSIP is not subject to custodial or credit risk disclosures beyond identification of the pool.

Custodial Credit Risk - For an investment, custodial credit risk is the risk that, in the event of failure of the counter party, 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. State law requires depository financial institutions to pledge as collateral for public funds on deposit, governmental unit securities, which, when combined with Federal Deposit Insurance Corporation ("FDIC") insurance, are at least equal to the amount on deposit at all times. As of September 30, 2025, all of the deposits and investments of the City were fully insured or collateralized by securities held in the City's name. The City does not believe it is exposed to any substantial custodial credit risk on uncollateralized deposits or investments.

Concentration of Credit Risk - The City places no limit on the amount the City may invest in any one issuer.

Fair Value Measurements - The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Note 2 - Cash and Investments (continued)

	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money market funds	$ 56,296	$ 56,296	$ -	$ -

Investments measured at amortized cost:

U.S. Treasury Bill	$ 1,072,090
Certificates of deposit	18,411,288
MOSIP Liquid Series	2,054,433
	$ 21,537,811

Note 3 - Capital Assets

Capital asset activity for the year ended September 30, 2025 was as follows:

	Balance 9/30/24	Additions	Reductions	Balance 9/30/25
Governmental Activities				
Non-depreciable capital assets:				
Land	$ 1,909,452	$ 172,093	$ -	$ 2,081,545
Construction in process	849,427	2,841,526	(2,477,046)	1,213,907
Total Non-depreciable capital assets	2,758,879	3,013,619	(2,477,046)	3,295,452
Depreciable capital assets:				
Buildings and other improvements	8,643,454	1,443,840	(59,461)	10,027,833
Office equipment	599,813	23,303	(3,474)	619,642
Automotive equipment	4,687,536	405,356	(417,952)	4,674,940
Machinery and equipment	4,812,753	2,342,579	(26,408)	7,128,924
Infrastructure	20,218,194	536,041	(5,985)	20,748,250
Land improvements	5,736,595	1,092,908	(99,207)	6,730,296
Total Depreciable capital assets	44,698,345	5,844,027	(612,487)	49,929,885
Less: Accumulated depreciation				
Buildings and other improvements	4,771,428	269,094	(48,144)	4,992,378
Office equipment	503,585	52,111	(3,474)	552,222
Automotive equipment	2,632,098	258,826	(418,353)	2,472,571
Machinery and equipment	2,284,397	391,672	(24,318)	2,651,751
Infrastructure	13,664,139	893,095	(149)	14,557,085
Land improvements	1,990,338	278,297	(50,886)	2,217,749
Total Accumulated depreciation	25,845,985	2,143,095	(545,324)	27,443,756
Depreciable capital assets, net	$ 18,852,360	$ 3,700,932	$ (67,163)	$ 22,486,129

Note 3 - Capital Assets (continued)

Business-type Activities	Balance 9/30/24	Additions	Reductions	Balance 9/30/25
Non-depreciable capital assets:				
Land	$ 115,324	$ -	$ -	$ 115,324
Construction in process	401,129	2,064,423	(2,142,134)	323,418
Total Non-depreciable capital assets	516,453	2,064,423	(2,142,134)	438,742
Depreciable capital assets:				
Systems and improvements	10,993,743	2,445,122	(48,010)	13,390,855
Buildings and other improvements	599,357	331,452	-	930,809
Automotive equipment	486,335	96,327	47,140	629,802
Machinery and equipment	2,435,846	498,665	(307,131)	2,627,380
Computer equipment	53,743	-	(5,404)	48,339
Total Depreciable capital assets	14,569,024	3,371,566	(313,405)	17,627,185
Less: Accumulated depreciation				
Systems and improvements	3,333,790	282,949	(19,685)	3,597,054
Buildings and other improvements	238,443	35,270	-	273,713
Automotive equipment	200,552	57,506	47,140	305,198
Machinery and equipment	1,215,224	182,377	(280,666)	1,116,935
Computer equipment	49,018	3,824	(4,503)	48,339
Total Accumulated depreciation	5,037,027	561,926	(257,714)	5,341,239
Depreciable capital assets, net	$ 9,531,997	$ 2,809,640	$ (55,691)	$ 12,285,946

Depreciation expense was charged to functions/programs of the primary government for the year ended September 30, 2025 as follows:

Governmental Activities:	Amount
Administration	$ 40,355
Building department	16,036
Police	175,811
Dispatch	12,833
Fire	202,009
Street	1,264,837
Emergency management	9,154
Non-departmental	83,519
Health	15,175
Library	115,328
Parks	208,038
Total Depreciation Expense - Governmental Activities	$ 2,143,095
Business-type Activities:	
Water	$ 561,926
Total Depreciation Expense - Business-type Activities	$ 561,926

Note 4 - Intangible Right-to-Use Lease and Subscription IT Assets

A summary of lease and subscription IT asset activity during the year ended September 30, 2025 is as follows:

	Balance at 09/30/24	Additions	Reductions	Balance at 09/30/25
Subscription IT assets				
Camera/database software platform	$ 633,605	$ -	$ -	$ 633,605
Less: accumulated amortization				
Camera/database software platform	(152,542)	(120,736)	-	(273,278)
Intangible subscription IT assets, net	$ 481,063	$ (120,736)	$ -	$ 360,327

Amortization expense was charged to functions/programs of the primary government for the year ended September 30, 2025 as follows:

Governmental Activities:	Amount
Police	$ 120,736
Total Amortization Expense - Governmental Activities	$ 120,736

Note 5 - Long-Term Debt

Long-term liability activity for the year ended September 30, 2025 was as follows:

	Balance 9/30/24	Additions	Reductions	Balance 9/30/25	Amounts Due Within One Year
Governmental Activities:					
Equipment Purchase Agreement	$ 1,259,595	$ -	$ (138,000)	$ 1,121,595	$ 142,830
Certificates of Participation	410,000	-	(410,000)	-	-
Total Governmental Activities:	$ 1,669,595	$ -	$ (548,000)	$ 1,121,595	$ 142,830
Business-type Activities:					
Equipment Purchase Agreement	$ 565,905	$ -	$ (62,000)	$ 503,905	$ 64,170
Total Business-type Activities:	$ 565,905	$ -	$ (62,000)	$ 503,905	$ 64,170

Equipment Purchase Agreement

On November 22, 2022, the City entered into a financed purchase arrangement for $2,256,500 for energy conservation and facility improvements to the city hall, library, and public works buildings, payable in variable annual installments. The arrangement matures on April 1, 2032 and has interest payable at 3.75%. Balances of the Equipment Purchase Agreement will be made from the General Fund, Library Fund, City Transportation Tax Fund, and Water Fund.

Note 5 - Long-Term Debt (continued)

Equipment Purchase Agreement (continued)

Annual debt service requirements to maturity for the equipment purchase agreement is as follows:

For the years ending September 30,	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2026	$ 142,830	$ 42,047	$ 184,877	$ 64,170	$ 18,891	$ 83,061
2027	148,350	36,691	185,041	66,650	16,484	83,134
2028	153,870	31,128	184,998	69,130	13,985	83,115
2029	160,080	25,358	185,438	71,920	11,392	83,312
2030	165,600	19,355	184,955	74,400	8,695	83,095
2031-2032	350,865	19,845	370,710	157,635	8,916	166,551
	$ 1,121,595	$ 174,424	$ 1,296,019	$ 503,905	$ 78,363	$ 582,268

Certificates of Participation

The total amount of the Certificates of Participation Series 2012 issued was $1,440,000. These Certificates were issued for the purpose of prepaying the Series 2008 Lease-Purchase Agreement. Original proceeds were used to the pay the costs of acquiring, constructing, and installing the facilities and related improvements, fixtures, equipment, and furnishings for the Festus Public Library. This amount is located in the governmental activities. Balances of the Certificates of Participation are paid from the General Fund. The certificates are due in annual installments through January 1, 2028 with interest payable at 3.0% - 4.0%.

During the fiscal year, the City retired the remaining $410,000 of outstanding certificates of participation prior to maturity using available resources. The debt was extinguished at its carrying value, and no gain or loss was recognized as a result of the transaction.

Note 6 - Employee Retirement Plans

General Information about the Defined Benefit Pension Plan

Plan description - The City of Festus's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries. The City of Festus 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.

Note 6 - Employee Retirement Plans (continued)

General Information about the Defined Benefit Pension Plan (continued)

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

	2025 Valuation
Benefit Multiplier	2.00%
Final Average Salary	5 years
Member Contributions	0%

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, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	89
Inactive employees entitled to but not yet receiving benefits	75
Active employees	105
	269

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 do not contribute to the pension plan. Employer contribution rates are 18.0% (General), 18.1% (Police), and 20.0% (Fire) of annual covered payroll.

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

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

Inflation	2.75% wage inflation; 2.25% price inflation
Salary Increase	2.75% - 7.15% including wage inflation
Investment Rate of Return	7.00%, net of investment and administrative expense

Note 6 - Employee Retirement Plans (continued)

General Information about the Defined Benefit Pension Plan (continued)

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 weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Alpha	5.00%	1.76%
Equity	39.00%	3.39%
Fixed Income	23.00%	3.54%
Real Assets	33.00%	2.68%
Strategic Assets	7.00%	2.83%
Cash/Leverage	-7.00%	-0.86%

Discount rate - The discount rates used to measure the total pension liability are 7.00% (General), 7.00% (Police), and 7.00% (Fire). The projection of cash flows used to determine the discount rates assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The single discount rate reflects (1) a 7.00% long-term expected rate of return on pension plan investments and (2) a 5.20% municipal bond rate based on an index of 20-year general obligation bonds with an average AA rate as of the measurement date.

Note 6 - Employee Retirement Plans (continued)

Changes in Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at 6/30/2024	$ 29,153,766	$ 27,756,194	$ 1,397,572
Changes for the year:			
Service cost	670,043	-	670,043
Interest	2,022,008	-	2,022,008
Changes in benefit terms	-	-	-
Difference between expected and actual experience	1,826,379	-	1,826,379
Contributions - employer	-	1,100,140	(1,100,140)
Contributions - employee	-	-	-
Net investment income	-	1,686,117	(1,686,117)
Benefit payments, including refunds	(1,215,141)	(1,215,141)	-
Administrative expense	-	(29,828)	29,828
Other changes	-	(257,541)	257,541
Net changes	3,303,289	1,283,747	2,019,542
Balances at 6/30/2025	$ 32,457,055	$ 29,039,941	$ 3,417,114

Sensitivity of the net pension liability to changes in the discount rate - The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.00% (General), 7.00% (Police), and 7.00% (Fire), as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower or one percentage point higher than the current rates.

	1% Decrease	Current Rate	1% Increase
Total Pension Liability	$ 37,172,054	$ 32,457,055	$ 28,577,018
Plan Fiduciary Net Position	(29,039,941)	(29,039,941)	(29,039,941)
Net Pension Liability	$ 8,132,113	$ 3,417,114	$ (462,923)

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

For the year ended September 30, 2025, the City of Festus recognized pension expense of $1,803,528. The City reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	$ 2,153,285	$ (5,603)
Differences in assumptions	1,681	(394)
Excess (deficit) investment returns	1,168,618	-
Contributions subsequent to the measurement date*	306,458	-
	$ 3,630,042	$ (5,997)

Note 6 - Employee Retirement Plans (continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (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 ended September 30, 2026.

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

Year ended September 30,	Amount
2026	$ 1,524,219
2027	990,598
2028	547,570
2029	192,700
2030	46,061
Thereafter	16,439
	$ 3,317,587

Payable to the Pension Plan

The City of Festus reported a payable of $86,890 for the outstanding amount of the contributions to the pension plan required for the year ended September 30, 2025.

General Information about the Defined Contribution Pension Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is a defined contribution plan administered by Nationwide Retirement Solutions. Under the plan, employees may defer a portion of their compensation, which is contributed to the plan at the direction of the employee. The City does not guarantee any return on the amounts deferred by employees. Plan assets are held in trust for the exclusive benefit of plan participants and their beneficiaries and are not subject to the claims of the City's general creditors. Employee contributions to the plan are 100 percent vested immediately. The City does not make matching or discretionary contributions to the plan.

The City offers its employees a money purchase plan created in accordance with Internal Revenue Code Section 401(a). The plan is a defined contribution plan administered by Nationwide Retirement Solutions. Under the plan, employees may defer a portion of their compensation, which is contributed to the plan at the direction of the employee. The City does not guarantee any return on the amounts deferred by employees. Plan assets are held in trust for the exclusive benefit of plan participants and their beneficiaries and are not subject to the claims of the City's general creditors. Employee contributions to the plan are 100 percent vested immediately. The City makes matching contributions into the plan up to 6%. The City's defined contribution matching expense into the 401(a) plan for the year ended September 30, 2025 was $125,580.

Note 7 - Interfund Transfers

Individual fund transfers for the year ended September 30, 2025 are as follows:

	Fund	Transfers In	Transfers Out	Net Transfers
Governmental Activities:	General Fund	$ 216,909	$ (2,355,209)	$ (2,138,300)
	Parks Fund	2,234,773	(17,249)	2,217,524
	City Transportation Tax Fund	8,335	(77,029)	(68,694)
	Capital Improvement Fund	-	(1,157,474)	(1,157,474)
	Capital Reserve Fund	709,660	(100,000)	609,660
	Nonmajor Funds	141,021	(828,802)	(687,781)
	Total Governmental Activities	3,310,698	(4,535,763)	(1,225,065)
Business-Type Activities:	Water Fund	1,283,230	(58,165)	1,225,065
	Total Business-Type Activities	1,283,230	(58,165)	1,225,065
	Total Transfers	$ 4,593,928	$ (4,593,928)	$ -

Interfund transfers were used to 1) move revenues from the fund that ordinance or budget requires to collect them to the fund that ordinance or budget requires to expend them, 2) use restricted revenues collected in the General Fund to finance capital improvements and other funds in accordance with budgetary authorization, or 3) move revenues in excess of current year expenditures to other funds.

Note 8 - Concentration

The City entered into a water rate agreement to purchase all water from the Jefferson County Water Authority.

Note 9 - Risk Management

The City is a member of the Missouri Intergovernmental Risk Management Association (MIRMA), a state-wide governmental self-insurance pool which provides property, liability, and worker's compensation coverage to its participating members in a single comprehensive multiline package. The various lines of coverage are not available individually and the membership is limited to municipalities and municipally owned utilities. The City's policy covers all real and personal property owned by the City. The policy is for replacement cost and expires June 30, 2026. MIRMA is funded by annual member assessments calculated at a rate per $100 of annual payroll which applies to all lines of coverage on a composite basis.

These funds are used to pay losses within specific risk retention limits shared equally by all members; purchase excess insurance which provides a transfer of catastrophic risk to private insurance carriers; purchase services such as claims administration, loss prevention, and data processing; and pay administrative expenses. Should actual insurance losses exceed MIRMA's estimates, the City could be required to contribute additional funds. Management believes the risk of additional loss is minimal and any additional contributions that may be required would not materially impact the overall operations of the City. The City paid $613,320 in insurance premiums to MIRMA during the year ended September 30, 2025. Settled claims resulting from these risks have not exceeded coverage in any of the past three years.

Note 10 - Claims and Contingencies

Litigation

The City generally follows the practice of recording liabilities resulting from claims and legal actions only when they become fixed and determinable in amount. At this time, a reasonable estimate as to the amount or range of potential loss and/or gain cannot be provided.

Federal and State Assisted Programs

The City has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as inappropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds, if determined necessary, will be immaterial. No provision has been made in the accompanying financial statements for the potential refund of grant monies.

Note 11 - Leases

The City's General Fund and Water Fund derives a portion of its revenues from noncancelable leases from tenants that rent various City owned properties. These lease agreements are set to expire at various dates through October 2048 with interest receivable at an incremental borrowing rate of 3.40%.

Future minimum rentals to be received under these leases as of September 30, 2025, are as follows:

Years ending	Governmental Activities			Business-type Activities		
September 30,	Principal	Interest	Total	Principal	Interest	Total
2026	$ 37,314	$ 12,699	$ 50,013	$ 5,915	$ 7,681	$ 13,596
2027	39,854	11,359	51,213	6,119	7,477	13,596
2028	42,734	9,930	52,664	6,331	7,265	13,596
2029	20,229	8,786	29,015	6,550	7,046	13,596
2030	20,965	8,050	29,015	7,155	6,815	13,970
2031-2035	124,291	27,979	152,270	40,234	30,171	70,405
2036-2040	89,814	4,884	94,698	49,976	22,541	72,517
2041-2045	-	-	-	61,589	13,103	74,692
2046-2048	-	-	-	44,733	2,449	47,182
	$ 375,201	$ 83,687	$ 458,888	$ 228,602	$ 104,548	$ 333,150

Total lease revenue received by Governmental Activities was $53,550, which includes $12,613 of interest revenue for the year ended September 30, 2025. Total lease revenue received by Business-type Activities was $17,079, which includes $7,878 of interest revenue for the year ended September 30, 2025.

Note 12 - Subscription Based Information Technology Arrangements (SBITA)

The City has entered into a subscription contract for the right to use public safety software for a term of 60 months with an incremental borrowing rate of 3.40%. The contract will expire in June of 2027. The subscription IT assets are intangible assets and are presented in a separate footnote (Note 4).

Note 12 - Subscription Based Information Technology Arrangements (SBITA) (continued)

The City has entered into a subscription contract for the right to use public safety software for a term of 60 months with an incremental borrowing rate of 4.68%. The contract will expire in January of 2029. The subscription IT assets are intangible assets and are presented in a separate footnote (Note 4).

The City has entered into a subscription contract for the right to use public safety software for a term of 84 months with an incremental borrowing rate of 5.26%. The contract will expire in November of 2030. The subscription IT assets are intangible assets and are presented in a separate footnote (Note 4).

A summary of principal and interest requirements for the future minimum subscription payments is as follows:

Year ended, September 30,	Principal	Interest	Total
2026	$ 128,209	$ 15,263	$ 143,472
2027	70,981	9,860	80,841
2028	77,848	6,344	84,192
2029	22,509	2,491	25,000
2031	23,722	1,278	25,000
	$ 323,269	$ 35,236	$ 358,505

Note 13 - Joint Ventures

Festus-Crystal City Sewage Treatment Commission

The City of Festus and the City of Crystal City, Missouri participate in the Festus-Crystal City Sewage Treatment Commission (the Commission) which was formed for the purpose of operating and maintaining a sewage treatment facility for the two cities. Both City Councils appoint two members to the Commission. The City of Festus is committed to pay monthly to the Commission an amount equal to 73-74% of the previous month's costs of operation and maintenance of the shared facility and repairs. Capital expenditures are shared 50/50 by the cities. The City of Crystal City is committed to pay the remaining 26-27% of described costs. The City accounts for its participation in this joint venture under the equity method of accounting to reflect its ownership of the Commission.

On February 15, 2024, the cities signed an asset transfer agreement finalizing the sale of the sewage treatment facility to the Jefferson County Public Sewer District for a purchase price of $5,000,000 including principal and imputed interest. The sale price will be split between the two cities and received in installments over a ten year period with interest receivable at 4.18%. The City of Festus received $500,000 on the date of sale and expects to receive ten installment payments of $256,000 annually until maturity of the note. Future minimum payments to be received under this agreement are as follows:

Year ended, September 30,	Principal	Interest	Total
2026	$ 175,850	$ 80,150	$ 256,000
2027	183,343	72,657	256,000
2028	191,155	64,845	256,000
2029	199,300	56,700	256,000
2030	207,793	48,207	256,000
2031-2034	923,565	100,435	1,024,000
	$ 1,881,006	$ 422,994	$ 2,304,000

Note 13 - Joint Ventures (continued)

Jefferson County Water Authority

The City of Festus entered into a joint venture with the City of Herculaneum to form the Jefferson County Water Authority (JCWA) in January 2000 to provide water to the residents of both cities. It has been determined that the JCWA is a joint venture with no equity interest, as defined under GASB Statement No. 90, *Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61* .

The JCWA is governed by a six member board which is appointed by the City of Festus and the City of Herculaneum. Each City appoints three members to the JCWA board. The JCWA is designed to be self-sufficient.

Separate financial statements are prepared for the Jefferson County Water Authority and may be obtained by contacting the City of Festus at (636) 937-4694 or by writing to 711 Main Street, Festus, Missouri, 63028.

Festus-Crystal City Levee Commission

The City of Crystal City and the City of Festus participate in the Festus-Crystal City Levee Commission (the Commission) which was formed for the purpose of constructing and providing for the maintenance of the Twin City levee. The Commission is governed by an eight member board with both City Councils appointing four members to the Commission. It has been determined that the Commission is a joint venture with no equity interest, as defined under GASB Statement No. 90.

The City of Crystal City and the City of Festus are committed to pay monthly the previous month’s costs of operation and maintenance of the levee. The only assets of the Commission at September 30, 2025 were the Twin City levee and land. Currently no separate financial statements for the Commission are available.

Note 14 - Other Post Employment Benefits

In addition to the pension benefits described in Note 6, the City allows employees who retire from the City to participate in the City's health, dental and vision insurance plans. Upon meeting the retirement requirements of LAGERS, the employees can elect to participate in the City's plans. The City pays for employee premiums for five years or until they reach age 65, but employees must pay for 100% of their spouse or dependents coverage for each plan they elect to participate. Future retirees will not be allowed to cover their spouse or dependents beyond the COBRA allowed time period. The difference between the amount the retiree is required to pay and the actual cost to the City is considered to be a post employment benefit. The City has not established an irrevocable trust fund for the accumulation of resources for the future payment of benefits under the plan; benefits are paid on a pay-as-you-go basis. A stand alone financial report is not available for the plan. During the year ended September 30, 2025, 7 retirees participated in the City's insurance plans and the City paid premiums totaling $80,714. COBRA premiums paid (not by City) totaled $0.

Note 15 - Missouri Legislation

House Bill 103 amending Section 302.341.2 RSMo became effective on August 28, 2013. The amendments to the statute now require municipalities to report an accounting of the percent of annual general operating revenue from fines and court costs for traffic violations. The City was not required to and did not account for the fines and court costs for traffic violations separately from the total fines and court costs prior to August 28, 2013. During the fiscal year ended September 30, 2025, total fines and court costs revenues for the fiscal year, which include fines and court costs related to traffic violations, summed to $138,916. “Annual general operating revenue of the city” is not defined in the amended statute and may or may not include various sources of the City’s revenues. However, the City’s general revenue fund tax revenue alone totaled $10,811,901. Using general fund tax revenue and total fines and court costs as the “annual general operating revenue," the City’s total fines and court costs revenues are only 1.27% of this total “annual general operating revenue," which is substantially below the 30.00% threshold requirement of the amended statute. This clearly demonstrates at a minimum that the City in no way exceeded the percentage requirement regardless of how “annual general operating revenue” is calculated.

Note 16 - Tax Abatement Disclosures

GASB Statement No. 77, *Tax Abatement Disclosure* seeks to assist users of the financial statements in assessing (1) whether a government’s current-year revenues were sufficient to pay for current-year services (known as interperiod equity), (2) whether a government complied with finance-related legal and contractual obligations, (3) where a government’s financial resources come from and how it uses them, and (4) a government’s financial position and economic condition and how they have changed over time.

The City has entered into an economic development agreement with a local business where the City will refund economic activity taxes equal to 50% of the additional economic activity taxes resulting from business improvement and investment activities performed by the local business up to $400,000. The City incurred $5,476 in economic activity tax rebates for the year ended September 30, 2025. The terms of the economic agreement will expire in the fiscal year ending September 30, 2034.

Note 17 - Commitments

At September 30, 2025, the City had commitments for the following projects:

Street and transportation projects	$ 1,155,429
Urban planning	34,100
Building renovations	18,314
Water system improvements	193,750
	$ 1,401,593

These commitments will be met with resources from the following funds:

General Fund	$ 35,375
Parks Fund	17,039
City Transportation Tax Fund	952,454
County Transportation Tax Fund	202,975
Water Fund	193,750
	$ 1,401,593

Note 18 - Change in Accounting Principle

Effective for the fiscal year ended September 30, 2025, the City implemented GASB Statement No. 101, *Compensated Absences,* which updates the recognition and measurement guidance for compensated absences. Under the new standard, liabilities for compensated absences are recognized for leave that has not been used and is more likely than not to be used or otherwise paid or settled. Previously, the City recognized liabilities only for vested or accumulated leave.

The adoption of GASB Statement No. 101 was required by authoritative guidance issued by the Governmental Accounting Standards Board. Management believes this change improves the relevance and comparability of financial statements by providing more complete information about obligations for compensated absences. This change has been applied retroactively by restating prior periods presented in the financial statements, as required by GASB Statement No. 100.

	Governmental Activities	Business-type Activities
Net Position, October 1, as previously stated	$ 53,327,907	$ 22,552,046
Adjustment for GASB 101	(380,731)	(51,405)
Net Position, October 1, as restated	$ 52,947,176	$ 22,500,641

	Water Fund
Net Position, October 1, as previously stated	$ 22,552,046
Adjustment for GASB 101	(51,405)
Net Position, October 1, as restated	$ 22,500,641

Note 19 - Subsequent Events

The City has evaluated events subsequent to September 30, 2025 to assess the need for potential recognition or disclosure in the financial statements. Such events have been evaluated through March 27, 2026, the date the financial statements were available to be issued.

Subsequent to year-end, the City issued conduit debt in the form of Revenue Bonds dated December 31, 2025 in the aggregate principal amount of $14,800,000. The bonds were issued for the benefit of Crown Hospitality, a non-governmental entity, to finance the construction of a hotel. The bonds are payable solely from revenues and other security provided by the third-party obligor. The City is not obligated in any manner for repayment of the bonds, and the bonds do not constitute a debt, liability, or pledge of the faith and credit of the City. Accordingly, the issuance of this conduit debt is not reported as a liability in the City's financial statements.

Note 20 - Adoption of New Accounting Pronouncements

The effect on the City's financial statements of the following statements issued, but not yet adopted, has not yet been determined.

This report does not incorporate GASB Statement No. 103, *Financial Reporting Model Improvements;* GASB Statement No. 104, *Disclosure of Certain Capital Assets;* or GASB Statement No. 105, *Subsequent Events.*

The effects of the City's financial statements as a result of adoption of these new pronouncements are unknown. The City will adopt and implement these statements at the required time.

Required Supplementary Information

City of Festus, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
For the year ended September 30, 2025

	Budgeted Amounts			Variance with Final Budget Over
Revenues	Original	Final	Actual	(Under)
Property taxes	$ 833,684	$ 833,684	$ 864,711	$ 31,027
Taxes - other	8,462,164	8,462,164	9,947,190	1,485,026
Intergovernmental	399,138	399,138	410,946	11,808
Grant revenue	35,000	37,000	114,010	77,010
Licenses and permits	390,500	390,500	493,516	103,016
Fines and penalties	97,000	97,000	148,804	51,804
Investment income	463,811	463,811	658,131	194,320
Lease payments	48,813	45,813	40,822	(4,991)
Other	1,000	21,000	41,589	20,589
Service charges	1,108,782	1,108,782	1,131,010	22,228
Total Revenues	11,839,892	11,858,892	13,850,729	1,991,837
Expenditures				
Current:				
Administration	1,195,473	1,252,072	1,160,226	(91,846)
Building department	488,560	490,600	453,372	(37,228)
Police	4,776,519	4,834,414	4,331,754	(502,660)
Dispatch	772,383	772,383	723,786	(48,597)
Fire	1,672,855	1,698,212	1,561,356	(136,856)
Emergency management	13,250	13,250	6,227	(7,023)
Non-departmental	1,663,640	1,689,713	1,633,390	(56,323)
Capital outlay	3,115,214	2,687,339	2,128,229	(559,110)
Debt service:				
Principal	268,792	578,792	608,186	29,394
Interest and fiscal charges	38,317	38,317	54,758	16,441
Total Expenditures	14,005,003	14,055,092	12,661,284	(1,393,808)
Excess (Deficiency) of Revenues over Expenditures	(2,165,111)	(2,196,200)	1,189,445	3,385,645
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	-	27,400	31,685	4,285
Contributed capital	8,802	8,802	9,026	224
Insurance claims and refunds	-	96,349	96,349	-
Transfers in	151,245	151,245	216,909	65,664
Transfers out	(2,308,013)	(2,331,381)	(2,355,209)	(23,828)
Total Other Financing Sources (Uses)	(2,147,966)	(2,047,585)	(2,001,240)	46,345
Net Change in Fund Balance	$ (4,313,077)	$ (4,243,785)	$ (811,795)	$ 3,431,990
Fund Balance, October 1			16,787,138	
Fund Balance, September 30			$ 15,975,343	

City of Festus, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Parks Special Revenue Fund
For the year ended September 30, 2025

	Budgeted Amounts			Variance with Final Budget Over
Revenues	Original	Final	Actual	(Under)
Property taxes	$ 260,672	$ 260,672	$ 270,652	$ 9,980
Taxes - other	-	-	-	-
Intergovernmental	-	-	-	-
Grant revenue	-	-	-	-
Licenses and permits	-	-	-	-
Fines and penalties	2,000	2,000	3,095	1,095
Investment income	42,304	42,304	67,917	25,613
Lease payments	-	-	-	-
Other	-	-	2,153	2,153
Service charges	81,000	81,000	93,119	12,119
Total Revenues	385,976	385,976	436,936	50,960
Expenditures				
Current:				
Police	-	-	-	-
Health	-	-	-	-
Library	-	-	-	-
Parks	951,505	982,938	883,805	(99,133)
Non-departmental	-	-	-	-
Capital outlay	2,497,844	2,762,844	2,448,770	(314,074)
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	3,449,349	3,745,782	3,332,575	(413,207)
Excess (Deficiency) of Revenues over Expenditures	(3,063,373)	(3,359,806)	(2,895,639)	464,167
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	-	-	-	-
Contributed capital	703,452	703,452	514,343	(189,109)
Insurance claims and refunds	-	31,102	31,102	-
Transfers in	2,190,436	2,240,000	2,234,773	(5,227)
Transfers out	(22,315)	(22,315)	(17,249)	5,066
Total Other Financing Sources (Uses)	2,871,573	2,952,239	2,762,969	(189,270)
Net Change in Fund Balance	$ (191,800)	$ (407,567)	$ (132,670)	$ 274,897
Fund Balance, October 1			1,490,206	
Fund Balance, September 30			$ 1,357,536	

City of Festus, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
City Transportation Tax Special Revenue Fund
For the year ended September 30, 2025

	Budgeted Amounts			Variance with Final Budget Over
Revenues	Original	Final	Actual	(Under)
Property taxes	$ -	$ -	$ -	$ -
Taxes - other	1,940,012	1,915,594	2,038,822	123,228
Intergovernmental	-	-	-	-
Grant revenue	1,040,480	1,040,480	965,860	(74,620)
Licenses and permits	-	-	-	-
Fines and penalties	-	-	-	-
Investment income	79,773	79,773	145,587	65,814
Lease payments	-	-	-	-
Other	-	-	586	586
Service charges	-	-	-	-
Total Revenues	3,060,265	3,035,847	3,150,855	115,008
Expenditures				
Current:				
Administration	-	-	-	-
Building department	-	-	-	-
Police	-	-	-	-
Dispatch	-	-	-	-
Fire	-	-	-	-
Emergency management	-	-	-	-
Street	1,589,403	1,704,315	1,257,030	(447,285)
Non-departmental	-	-	-	-
Capital outlay	2,700,625	2,983,062	2,118,960	(864,102)
Debt service:				
Principal	14,000	14,000	14,000	-
Interest and fiscal charges	4,791	4,791	4,791	-
Total Expenditures	4,308,819	4,706,168	3,394,781	(1,311,387)
Excess (Deficiency) of Revenues over Expenditures	(1,248,554)	(1,670,321)	(243,926)	1,426,395
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	-	-	-	-
Contributed capital	-	-	-	-
Insurance claims and refunds	-	6,790	6,790	-
Transfers in	10,000	10,000	8,335	(1,665)
Transfers out	(90,640)	(90,640)	(77,029)	13,611
Total Other Financing Sources (Uses)	(80,640)	(73,850)	(61,904)	11,946
Net Change in Fund Balance	$ (1,329,194)	$ (1,744,171)	$ (305,830)	$ 1,438,341
Fund Balance, October 1			3,821,757	
Fund Balance, September 30			$ 3,515,927	

City of Festus, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
County Transportation Tax Special Revenue Fund
For the year ended September 30, 2025

	Budgeted Amounts			Variance with Final Budget Over
Revenues	Original	Final	Actual	(Under)
Property taxes	$ -	$ -	$ -	$ -
Taxes - other	900,000	900,000	465,637	(434,363)
Intergovernmental	-	-	-	-
Grant revenue	-	-	-	-
Licenses and permits	-	-	-	-
Fines and penalties	-	-	-	-
Investment income	9,229	9,229	7,830	(1,399)
Lease payments	-	-	-	-
Other	-	-	-	-
Service charges	-	-	-	-
Total Revenues	909,229	909,229	473,467	(435,762)
Expenditures				
Current:				
Administration	-	-	-	-
Building department	-	-	-	-
Police	-	-	-	-
Dispatch	-	-	-	-
Fire	-	-	-	-
Emergency management	-	-	-	-
Street	-	-	-	-
Non-departmental	-	-	-	-
Capital outlay	1,076,318	1,203,983	465,637	(738,346)
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	1,076,318	1,203,983	465,637	(738,346)
Excess (Deficiency) of Revenues over Expenditures	(167,089)	(294,754)	7,830	302,584
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	-	-	-	-
Contributed capital	-	-	-	-
Insurance claims and refunds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	$ (167,089)	$ (294,754)	$ 7,830	$ 302,584
Fund Balance, October 1			264,759	
Fund Balance, September 30			$ 272,589	

City of Festus, Missouri
Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
Capital Improvement Special Revenue Fund
For the year ended September 30, 2025

	Budgeted Amounts			Variance with Final Budget Over
Revenues	Original	Final	Actual	(Under)
Property taxes	$ -	$ -	$ -	$ -
Taxes - other	920,581	920,581	979,700	59,119
Intergovernmental	-	-	-	-
Grant revenue	-	-	-	-
Licenses and permits	-	-	-	-
Fines and penalties	-	-	-	-
Investment income	122,099	122,099	128,254	6,155
Lease payments	-	-	-	-
Other	-	-	-	-
Service charges	-	-	-	-
Total Revenues	1,042,680	1,042,680	1,107,954	65,274
Expenditures				
Current:				
Administration	-	-	-	-
Building department	-	-	-	-
Police	-	-	-	-
Dispatch	-	-	-	-
Fire	-	-	-	-
Emergency management	-	-	-	-
Street	-	-	-	-
Non-departmental	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	1,042,680	1,042,680	1,107,954	65,274
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	-	-	-	-
Contributed capital	-	-	-	-
Insurance claims and refunds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,760,000)	(1,160,000)	(1,157,474)	2,526
Total Other Financing Sources (Uses)	(1,760,000)	(1,160,000)	(1,157,474)	2,526
Net Change in Fund Balance	$ (717,320)	$ (117,320)	$ (49,520)	$ 67,800
Fund Balance, October 1			3,343,391	
Fund Balance, September 30			$ 3,293,871	

Note 1 - Explanation of Budgetary Process

Budgets are adopted on an accrual basis. An annual appropriated budget is adopted for the governmental funds except proceeds from notes payable and related expenses. All annual appropriations lapse at fiscal year-end.

In August, all departments submit requests for appropriation to the City's budget committee so that a budget may be prepared. The budget is prepared by fund, function, and activity, and includes information on the past three years, current year-to-date activity, current year estimates, and requested appropriations for the next fiscal year. During September, the budget is presented to the City Council for review. Prior to October 1, the budget is enacted by the City Council through passage of an ordinance. Expenditures may not legally exceed budgeted appropriations at the activity level. Budgeted amounts in the accompanying financial statements include transfers and revisions to the original budget ordinance. The City Administrator is authorized to transfer appropriations between budget line items within departments. The City Council must approve transfers between funds and departments.

City of Festus, Missouri
Schedule of Changes in Net Pension Liability and Related Ratios - Last 10 Fiscal Years
Missouri Local Government Employees Retirement System (LAGERS)

Fiscal year ending June 30,	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability										
Service Cost	$ 670,043	$ 603,213	$ 565,358	$ 536,867	$ 496,986	$ 462,857	$ 430,166	$ 421,241	$ 427,801	$ 391,392
Interest on the Total Pension Liability	2,022,008	1,873,898	1,752,313	1,639,279	1,631,103	1,591,047	1,507,242	1,458,841	1,345,331	1,230,668
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	1,826,379	1,014,585	707,980	478,240	224,328	(566,237)	133,294	(391,561)	544,511	(64,181)
Assumption Changes	-	-	-	-	(386,943)	(101,755)	22,179	(14,526)	(153,257)	678,302
Benefit Payments	(1,215,141)	(1,595,810)	(1,028,464)	(1,077,936)	(1,051,701)	(945,151)	(875,860)	(753,143)	(710,517)	(623,604)
Refunds	-	-	-	-	-	-	-	-	-	-
Net Change in Total Pension Liability	3,303,289	1,895,886	1,997,187	1,576,450	913,773	440,761	1,217,021	720,852	1,453,869	1,612,577
Total Pension Liability beginning	29,153,766	27,257,880	25,260,693	23,684,243	22,770,470	22,329,709	21,112,688	20,391,836	18,937,967	17,325,390
Total Pension Liability ending	32,457,055	29,153,766	27,257,880	25,260,693	23,684,243	22,770,470	22,329,709	21,112,688	20,391,836	18,937,967
Plan Fiduciary Net Position										
Contributions-Employer	1,100,140	968,798	877,535	806,942	800,587	713,737	601,498	565,286	618,046	590,399
Contributions-Employee	-	-	-	-	-	-	-	-	-	-
Pension Plan Net Investment income	1,686,117	1,426,866	947,423	20,396	5,777,104	282,085	1,308,280	2,215,523	1,957,825	(33,114)
Benefit Payments	(1,215,141)	(1,595,810)	(1,028,464)	(1,077,936)	(1,051,701)	(945,151)	(875,860)	(753,143)	(710,517)	(623,604)
Refunds	-	-	-	-	-	-	-	-	-	-
Pension Plan Administrative Expense	(29,828)	(30,768)	(33,947)	(24,641)	(22,191)	(28,101)	(23,910)	(16,220)	(15,761)	(15,647)
Other	(257,541)	86,343	82,026	(85,663)	(294,486)	207,751	82,380	(350,864)	235,650	44,955
Net Change in Plan Fiduciary Net Position	1,283,747	855,429	844,573	(360,902)	5,209,313	230,321	1,092,388	1,660,582	2,085,243	(37,011)
Plan Fiduciary Net Position beginning	27,756,194	26,900,765	26,056,192	26,417,094	21,207,781	20,977,460	19,885,072	18,224,490	16,139,247	16,176,258
Plan Fiduciary Net Position ending	$ 29,039,941	$ 27,756,194	$ 26,900,765	$ 26,056,192	$ 26,417,094	$ 21,207,781	$ 20,977,460	$ 19,885,072	$ 18,224,490	$ 16,139,247
Employer Net Pension Liability	$ 3,417,114	$ 1,397,572	$ 357,115	$ (795,499)	$ (2,732,851)	$ 1,562,689	$ 1,352,249	$ 1,227,616	$ 2,167,346	$ 2,798,720
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	89.47%	95.21%	98.69%	103.15%	111.54%	93.14%	93.94%	94.19%	89.37%	85.22%
Covered Employee Payroll	$ 6,186,666	$ 5,263,891	$ 4,897,783	$ 4,634,941	$ 4,396,001	$ 4,105,982	$ 3,757,517	$ 3,571,795	$ 3,604,777	$ 3,632,243
Employer's Net Pension Liability as a percentage of covered employee payroll	55.23%	26.55%	7.29%	-17.16%	-62.17%	38.06%	35.99%	34.37%	60.12%	77.05%

City of Festus, Missouri
Schedule of Pension Contributions - Last 10 Fiscal Years
Missouri Local Government Employees Retirement System (LAGERS)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined pension contribution	$ 1,144,491	$ 990,908	$ 918,477	$ 847,465	$ 813,335	$ 748,762	$ 646,061	$ 562,651	$ 704,466	$ 724,858
Contributions in relation to the actuarially determined contributions	1,144,491	990,908	896,128	845,566	809,140	741,672	621,727	562,651	579,193	618,221
Contribution deficiency (excess)	$ -	$ -	$ 22,349	$ 1,899	$ 4,195	$ 7,090	$ 24,334	$ -	$ 125,273	$ 106,637
Covered Employee Payroll	$ 6,268,854	$ 5,495,141	$ 5,017,262	$ 4,918,129	$ 4,504,715	$ 4,264,834	$ 3,764,429	$ 3,585,484	$ 3,708,915	$ 3,717,345
Contributions as a percentage of covered employee payroll	18.26%	18.03%	17.86%	17.19%	17.96%	17.39%	16.52%	15.69%	15.62%	16.63%

Notes to Schedule:

Valuation date: February 28, 2025 - Actuarially determined contribution rates are calculated as of February 28, prior to the end of the fiscal year in which contributions are reported.

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal and modified terminal funding
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Multiple bases from 9 to 18 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	2.75% wage inflation; 2.25% price inflation
Salary increases	2.75% - 7.15% including wage inflation
Investment rate of return	7.00%, net of investment and administrative expense
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire, and Public Safety groups. Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.
Other Information	None

Supplementary Information

City of Festus, Missouri
Combining Balance Sheet - Nonmajor Governmental Funds
September 30, 2025

	Special Revenue Funds						
Assets	Health	Library	Law Enforcement Training	Storm Water Tax	Tourism Tax	Federal Forfeiture	Totals
Cash and cash equivalents	$ 531,000	$ 203,075	$ 9,978	$ 1,697,929	$ 753,026	$ -	$ 3,195,008
Investments	-	-	-	171,898	-	-	171,898
Restricted cash and cash equivalents	-	9,761	-	-	-	217,983	227,744
Restricted investments	-	-	-	-	-	-	-
Receivables, net							
Taxes	6,247	8,600	-	218,691	88,100	-	321,638
Special assessments	-	-	-	-	-	-	-
Interest	-	-	-	542	-	-	542
Grants	-	-	-	-	-	-	-
Other	54,971	-	588	-	-	-	55,559
Prepaid items	6,293	26,410	-	4,140	33,558	-	70,401
Total Assets	598,511	247,846	10,566	2,093,200	874,684	217,983	4,042,790
Deferred Outflows of Resources	-	-	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	$ 598,511	$ 247,846	$ 10,566	$ 2,093,200	$ 874,684	$ 217,983	$ 4,042,790
Liabilities							
Accounts payable	$ 10,744	$ 5,138	$ -	$ 155,420	$ 59,329	$ -	$ 230,631
Accrued payroll	4,469	9,634	-	2,521	1,293	-	17,917
Unearned revenue	-	5,173	-	73,537	-	-	78,710
Other liabilities	-	-	-	28,192	-	-	28,192
Total Liabilities	15,213	19,945	-	259,670	60,622	-	355,450
Deferred Inflows of Resources							
Unavailable resources - property taxes	5,610	7,723	-	-	-	-	13,333
Unavailable resources - leases	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	5,610	7,723	-	-	-	-	13,333
Fund Balance							
Nonspendable:							
Prepaid items	6,293	26,410	-	4,140	33,558	-	70,401
Restricted:							
Special revenue funds	571,395	193,768	10,566	1,829,390	780,504	217,983	3,603,606
Unassigned:							
General fund	-	-	-	-	-	-	-
Total Fund Balance	577,688	220,178	10,566	1,833,530	814,062	217,983	3,674,007
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 598,511	$ 247,846	$ 10,566	$ 2,093,200	$ 874,684	$ 217,983	$ 4,042,790

City of Festus, Missouri
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
For the year ended September 30, 2025

	Special Revenue Funds						
Revenues	Health	Library	Law Enforcement Training	Storm Water Tax	Tourism Tax	Federal Forfeiture	Totals
Property taxes	$ 196,521	$ 270,652	$ -	$ -	$ -	$ -	$ 467,173
Taxes - other	-	-	-	979,700	367,552	-	1,347,252
Intergovernmental	-	-	2,670	-	-	-	2,670
Grant revenue	-	19,979	1,081	-	-	10,515	31,575
Licenses and permits	1,328	-	-	-	-	-	1,328
Fines and penalties	3,806	39,426	-	-	(6,739)	-	36,493
Investment income	23,904	10,075	411	74,752	30,153	8,879	148,174
Lease payments	-	-	-	-	-	-	-
Other	430	3,790	-	-	3,060	-	7,280
Service charges	21,091	48,563	-	-	-	-	69,654
Total Revenues	247,080	392,485	4,162	1,054,452	394,026	19,394	2,111,599
Expenditures							
Current:							
Police	-	-	3,000	-	-	6,552	9,552
Health	228,809	-	-	-	-	-	228,809
Library	-	492,857	-	-	-	-	492,857
Parks	-	-	-	-	-	-	-
Non-departmental	-	-	-	185,796	53,452	-	239,248
Capital outlay	17,983	12,878	-	-	317,745	-	348,606
Debt service:							
Principal	-	46,000	-	-	-	-	46,000
Interest and fiscal charges	-	15,741	-	-	-	-	15,741
Total Expenditures	246,792	567,476	3,000	185,796	371,197	6,552	1,380,813
Excess (Deficiency) of Revenues over Expenditures	288	(174,991)	1,162	868,656	22,829	12,842	730,786
Other Financing Sources (Uses)							
Proceeds from sale of capital assets	20	5,127	-	-	-	-	5,147
Contributed capital	3,218	-	-	-	-	-	3,218
Insurance claims and refunds	16,637	28,843	-	-	-	-	45,480
Transfers in	-	141,021	-	-	-	-	141,021
Transfers out	(3,833)	-	-	(824,969)	-	-	(828,802)
Total Other Financing Sources (Uses)	16,042	174,991	-	(824,969)	-	-	(633,936)
Net Change in Fund Balance	$ 16,330	$ -	$ 1,162	$ 43,687	$ 22,829	$ 12,842	$ 96,850
Fund Balance (Deficit), October 1	561,358	220,178	9,404	1,789,843	791,233	205,141	3,577,157
Fund Balance (Deficit), September 30	$ 577,688	$ 220,178	$ 10,566	$ 1,833,530	$ 814,062	$ 217,983	$ 3,674,007

City of Festus, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Health Special Revenue Fund
For the year ended September 30, 2025

	Budgeted Amounts			Variance with Final Budget Over
Revenues	Original	Final	Actual	(Under)
Property taxes	$ 186,840	$ 186,840	$ 196,521	$ 9,681
Taxes - other	-	-	-	-
Intergovernmental	-	-	-	-
Grant revenue	-	-	-	-
Licenses and permits	1,450	1,450	1,328	(122)
Fines and penalties	2,000	2,000	3,806	1,806
Investment income	18,413	18,413	23,904	5,491
Lease payments	-	-	-	-
Other	-	-	430	430
Service charges	20,000	20,000	21,091	1,091
Total Revenues	228,703	228,703	247,080	18,377
Expenditures				
Current:				
Police	-	-	-	-
Health	236,934	259,699	228,809	(30,890)
Library	-	-	-	-
Parks	-	-	-	-
Non-departmental	-	-	-	-
Capital outlay	18,480	18,480	17,983	(497)
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	255,414	278,179	246,792	(31,387)
Excess (Deficiency) of Revenues over Expenditures	(26,711)	(49,476)	288	49,764
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	-	-	20	20
Contributed capital	-	-	3,218	3,218
Insurance claims and refunds	-	16,637	16,637	-
Transfers in	12,794	12,794	-	(12,794)
Transfers out	(4,959)	(4,959)	(3,833)	1,126
Total Other Financing Sources (Uses)	7,835	24,472	16,042	(8,430)
Net Change in Fund Balance	$ (18,876)	$ (25,004)	$ 16,330	$ 41,334
Fund Balance, October 1			561,358	
Fund Balance, September 30			$ 577,688	

City of Festus, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Library Special Revenue Fund
For the year ended September 30, 2025

	Budgeted Amounts			Variance with Final Budget Over
Revenues	Original	Final	Actual	(Under)
Property taxes	$ 257,565	$ 257,565	$ 270,652	$ 13,087
Taxes - other	-	-	-	-
Intergovernmental	-	-	-	-
Grant revenue	21,405	21,405	19,979	(1,426)
Licenses and permits	-	-	-	-
Fines and penalties	28,400	28,400	39,426	11,026
Investment income	8,443	8,443	10,075	1,632
Lease payments	-	-	-	-
Other	3,500	3,500	3,790	290
Service charges	36,000	36,000	48,563	12,563
Total Revenues	355,313	355,313	392,485	37,172
Expenditures				
Current:				
Police	-	-	-	-
Health	-	-	-	-
Library	480,663	509,773	492,857	(16,916)
Parks	-	-	-	-
Non-departmental	-	-	-	-
Capital outlay	14,000	15,872	12,878	(2,994)
Debt service:				
Principal	46,000	46,000	46,000	-
Interest and fiscal charges	15,741	15,741	15,741	-
Total Expenditures	556,404	587,386	567,476	(19,910)
Excess (Deficiency) of Revenues over Expenditures	(201,091)	(232,073)	(174,991)	57,082
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	-	-	5,127	5,127
Contributed capital	-	-	-	-
Insurance claims and refunds	-	28,843	28,843	-
Transfers in	201,091	201,091	141,021	(60,070)
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	201,091	229,934	174,991	(54,943)
Net Change in Fund Balance	$ -	$ (2,139)	$ -	$ 2,139
Fund Balance, October 1			220,178	
Fund Balance, September 30			$ 220,178	

City of Festus, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Law Enforcement Training Special Revenue Fund
For the year ended September 30, 2025

	Budgeted Amounts			Variance with Final Budget
Revenues	Original	Final	Actual	Over (Under)
Property taxes	$ -	$ -	$ -	$ -
Taxes - other	-	-	-	-
Intergovernmental	2,000	2,000	2,670	670
Grant revenue	600	600	1,081	481
Licenses and permits	-	-	-	-
Fines and penalties	-	-	-	-
Investment income	332	332	411	79
Lease payments	-	-	-	-
Other	-	-	-	-
Service charges	-	-	-	
Total Revenues	2,932	2,932	4,162	1,230
Expenditures				
Current:				
Police	3,000	3,000	3,000	-
Health	-	-	-	-
Library	-	-	-	-
Parks	-	-	-	-
Non-departmental	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	3,000	3,000	3,000	-
Excess (Deficiency) of Revenues over Expenditures	(68)	(68)	1,162	1,230
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	-	-	-	-
Contributed capital	-	-	-	-
Insurance claims and refunds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	$ (68)	$ (68)	$ 1,162	$ 1,230
Fund Balance, October 1			9,404	
Fund Balance, September 30			$ 10,566	

City of Festus, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Storm Water Tax Special Revenue Fund
For the year ended September 30, 2025

	Budgeted Amounts			Variance with Final Budget Over
Revenues	Original	Final	Actual	(Under)
Property taxes	$ -	$ -	$ -	$ -
Taxes - other	920,581	920,581	979,700	59,119
Intergovernmental	-	-	-	-
Grant revenue	-	-	-	-
Licenses and permits	-	-	-	-
Fines and penalties	-	-	-	-
Investment income	64,008	64,008	74,752	10,744
Lease payments	-	-	-	-
Other	-	-	-	-
Service charges	-	-	-	-
Total Revenues	984,589	984,589	1,054,452	69,863
Expenditures				
Current:				
Police	-	-	-	-
Health	-	-	-	-
Library	-	-	-	-
Parks	-	-	-	-
Non-departmental	210,395	232,395	185,796	(46,599)
Capital outlay	35,000	35,000	-	(35,000)
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	245,395	267,395	185,796	(81,599)
Excess (Deficiency) of Revenues over Expenditures	739,194	717,194	868,656	151,462
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	-	-	-	-
Contributed capital	-	-	-	-
Insurance claims and refunds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(784,122)	(833,686)	(824,969)	8,717
Total Other Financing Sources (Uses)	(784,122)	(833,686)	(824,969)	8,717
Net Change in Fund Balance	$ (44,928)	$ (116,492)	$ 43,687	$ 160,179
Fund Balance, October 1			1,789,843	
Fund Balance, September 30			$ 1,833,530	

City of Festus, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Tourism Tax Special Revenue Fund
For the year ended September 30, 2025

	Budgeted Amounts			Variance with Final Budget Over
Revenues	Original	Final	Actual	(Under)
Property taxes	$ -	$ -	$ -	$ -
Taxes - other	240,000	240,000	367,552	127,552
Intergovernmental	-	-	-	-
Grant revenue	-	-	-	-
Licenses and permits	-	-	-	-
Fines and penalties	1,500	1,500	(6,739)	(8,239)
Investment income	23,956	23,956	30,153	6,197
Lease payments	-	-	-	-
Other	2,500	2,500	3,060	560
Service charges	-	-	-	-
Total Revenues	267,956	267,956	394,026	126,070
Expenditures				
Current:				
Police	-	-	-	-
Health	-	-	-	-
Library	-	-	-	-
Parks	-	-	-	-
Non-departmental	55,477	55,477	53,452	(2,025)
Capital outlay	208,770	345,482	317,745	(27,737)
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	264,247	400,959	371,197	(29,762)
Excess (Deficiency) of Revenues over Expenditures	3,709	(133,003)	22,829	155,832
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	-	-	-	-
Contributed capital	-	-	-	-
Insurance claims and refunds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	$ 3,709	$ (133,003)	$ 22,829	$ 155,832
Fund Balance, October 1			791,233	
Fund Balance, September 30			$ 814,062	

City of Festus, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Federal Forfeiture Special Revenue Fund
For the year ended September 30, 2025

	Budgeted Amounts			Variance with Final Budget Over
Revenues	Original	Final	Actual	(Under)
Property taxes	$ -	$ -	$ -	$ -
Taxes - other	-	-	-	-
Intergovernmental	-	-	-	-
Grant revenue	-	-	10,515	10,515
Licenses and permits	-	-	-	-
Fines and penalties	-	-	-	-
Investment income	7,118	7,118	8,879	1,761
Lease payments	-	-	-	-
Other	-	-	-	-
Service charges	-	-	-	-
Total Revenues	7,118	7,118	19,394	12,276
Expenditures				
Current:				
Police	-	6,553	6,552	(1)
Health	-	-	-	-
Library	-	-	-	-
Parks	-	-	-	-
Non-departmental	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	6,553	6,552	(1)
Excess (Deficiency) of Revenues over Expenditures	7,118	565	12,842	12,277
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	-	-	-	-
Contributed capital	-	-	-	-
Insurance claims and refunds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	$ 7,118	$ 565	$ 12,842	$ 12,277
Fund Balance, October 1			205,141	
Fund Balance, September 30			$ 217,983	

City of Festus, Missouri
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Capital Reserve Capital Project Fund
For the year ended September 30, 2025

	Budgeted Amounts			Variance with Final Budget Over
Revenues	Original	Final	Actual	(Under)
Property taxes	$ -	$ -	$ -	$ -
Taxes - other	-	-	-	-
Intergovernmental	-	-	-	-
Grant revenue	-	-	-	-
Licenses and permits	-	-	-	-
Fines and penalties	-	-	-	-
Investment income	111,048	111,048	174,733	63,685
Lease payments	-	-	-	-
Other	-	-	-	-
Service charges	-	-	-	-
Total Revenues	111,048	111,048	174,733	63,685
Expenditures				
Current:				
Administration	-	-	-	-
Building department	-	-	-	-
Police	-	-	-	-
Dispatch	-	-	-	-
Fire	-	-	-	-
Emergency management	-	-	-	-
Street	-	-	-	-
Non-departmental	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	111,048	111,048	174,733	63,685
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	-	-	-	-
Contributed capital	-	-	-	-
Insurance claims and refunds	-	-	-	-
Transfers in	689,566	712,934	709,660	(3,274)
Transfers out	(100,000)	(100,000)	(100,000)	-
Total Other Financing Sources (Uses)	589,566	612,934	609,660	(3,274)
Net Change in Fund Balance	$ 700,614	$ 723,982	$ 784,393	$ 60,411
Fund Balance, October 1			3,694,949	
Fund Balance, September 30			$ 4,479,342	

CITY OF FESTUS, MISSOURI
CITY COUNCIL ACTION RECOMMENDATION

Subject: City Treasurer Appointment - Lori Eisenbeis

Meeting Date: April 13, 2026

Presented By: Sam Richards, Mayor

BACKGROUND/COMMENTS:
The term of the City's elected Treasurer, Lori Eisenbeis, ran through April 7, 2026. Due to an administrative oversight, the County Clerk did not receive notice of the election for the Treasurer position until after the deadline to publish notice of the election, and no election was held for this position. Ms. Eisenbeis has held the office for 12 years, and wishes to continue to serve.

Under article VIII, Section 12 of the Missouri Constitution, an elected officer holds their office throughout their term, and until their successors are duly elected or appointed and qualified. In order to fill the vacancy, the Mayor will nominate Lori Eisenbeis to hold the office until an election can be held in April of 2027, to fill the remainder of the unexpired term, in accordance with Section 115.190 of the Festus City Code. A majority of the Council must approve the appointment.

BUDGET CONSIDERATIONS:

LEGAL CONSIDERATIONS:

RECOMMENDED ACTION:

ATTACHMENTS/BIDS/DOCUMENTS:
None

Librarian's Report April 2, 2026

1. On Friday, March 6, students from Taylor Early Childhood Center visited the library. These were special needs kids who got to have a field trip to the library with their teachers and parents. Melissa Lamb read some stories to them and did a craft. They all seemed to have fun, and Melissa got some good feedback from the teachers.
2. I was contacted by a job coach with Ponybird about her client coming in to shadow me. Her client is interested in working in a library and wanted to see what it is like. Emma came on Thursday, March 12th and spent about an hour and a half with me. I gave her a tour, answered questions, let her check books in, and did some shelving. She was very sweet and seemed to enjoy herself.
3. The process has begun to move the HVAC controls over from Veregy to Trane. Jim Tindall and Trane representatives were at the library on Wednesday, March 25th to walk around and get a better idea of the layout. Jim will keep me updated on the process.
4. The vents in the Shushbooth stopped working earlier this month. Paul Filkins, the city's maintenance man, came by to see if he could figure out the issue, but wasn't able to. I reached out to my contact, Frank Huang, about it, and he sent an electrician out to take a look. Bill, the electrician, was able to rewire the vents and flip one of the switches that had been installed wrong. The visit did not cost anything because the company wanted to get it right.
5. We had a nice surprise on Tuesday, March 24th when P'Sghetti's dropped by with a tray of sub sandwiches. They were out promoting their catering services and just letting businesses know they are in the neighborhood. While she was here, she spoke with Melissa Lamb about ways the restaurant could participate in Summer Reading.
6. Two new libraries will be joining Missouri Evergreen this spring. Bonne Terre Memorial Library and Sedalia Public Library are scheduled to go live in April. These two libraries will put Missouri Evergreen around 80 libraries sharing materials. Crystal City's go live date is still to be determined.
7. A No Kings rally is scheduled to begin in the library's parking lot on Saturday, March 28th. People are going to be arriving around 11:30, with the rally beginning at noon. They will march from the library to Jokerst Park. Also scheduled at that time is the Friends yard

sale. There will be police presence just in case something happens. Staff and the Friends are aware that this will be happening.

8. On Thursday, March 19th, the police were called to trespass a patron. The patron asked for a Sharpie and were told no, since they had black marker all over their face and arms. We were concerned about what they would do with the marker. After they were told no, they began walking back and forth from the café to the bathroom while staring at staff in a way that made them uncomfortable. When they were told to keep their water bottle in the café area, they proceeded to pour it all over the carpet. This was after they were difficult about leaving Tuesday, March 17th, at close. Once they left the building on Tuesday, they proceeded to stare at staff through the windows. This made staff uncomfortable, so they called the police for an escort out to their cars. This person was trespassed and is not allowed back in the library.
9. On Saturday, March 7th, Grace Chaney texted me to let me know that they had had a mother approach the desk to ask why the book series, "A Court of Thorns and Roses" was in the Young Adult section. The woman was very upset about it, and wanted to speak with me, but I was not there that day. She said she would be calling someone above me. As far as I know, she never called anyone. I never received a call from her, either.
10. On Friday, March 20th, I assisted City Clerk, Leah Smith, with a Sunshine request. She needed all the emails I had received between certain dates, with a certain phrase. I was able to send her everything I had.
11. I will be taking a vacation day on Monday, April 6th.

Library Statistics

CIRCULATION:

Total Current Month	8,539	Total Current Year	44,670	Total for Month Last Year	7,581	DATE Total Last Year	Mar 2026 45,113

	+/- PREV MONTH	2026	TOTAL CURRENT	2025	TOTAL LAST YEAR
E-books	439	2,058	10,665	1,816	9,974
Adult Books	-72	1,589	7,671	1,585	10,440
Children's Books	120	2,575	13,706	2,256	14,310
Magazines	-19	52	365	59	337
Videos/DVDs/Kits	18	80	517	89	624
Cassettes, CDs, Non-Print	-6	31	239	75	250
Internet Users	43	262	1,107	229	1,233
Database Usage	294	325	1,393	22	174
Missouri Evergreen	13	925	5,449	1010	5,166
Library Program Attendance Adult	0	0	48	2	90
Library Program Attendance Children	86	315	1,783	124	1,061
Meeting Room Users	-15	327	1,727	314	1,454
Quarterly Stats					
Totals	901	8,539	44,670	7,581	45,113

CARD HOLDERS:

Number of Borrowers October 1, 2025				5,967
Non-Resident Cards Purchased	58	**New Cards**	10	58
Total Borrowers to Date				6,319

MATERIALS CANCELLED		**TOTAL CANCELLED LAST YEAR**
Books Withdrawn		
Month	133	10
Year	302	1237
Books Lost		
Month	2	6
Year	13	36
A V Materials Withdrawn		
Month	0	0
Year	0	0

	Month	Year
Number of Programs Adult	0	2
Number of Programs Children	17	83

Quarterly Stats: Phone calls, in house usage, microfilm

	October	January	April	July	Year Total
Reference Questions	174	127			
In-house visits/tech use	168	125			594

FY Total to be added to circ totals in July:

DATE: Mar 2026

ADDITIONS TO LIBRARY COLLECTION:	2026	TOTAL CURRENT	2025	TOTAL LAST YEAR
Adult Books	48	343	46	223
Children's Books	51	269	32	153
Paperback Books Donated	3	8	9	14
Hardback Books Donated	3	12	7	16
CDM (Music)	0	0	0	0
CDs (Books)	4	21	5	25
DVDs	4	13	1	9

	MONTHLY	TOTAL CURRENT
DOOR COUNT	5,699	28,909

	NEW	RENEWALS	TOTAL NEW CURRENT
PASSPORTS PROCESSED	145	29	714

	MONTHLY	TOTAL CURRENT
PASSPORT PHOTOS TAKEN	119	728

CASH RECEIPTS:				
Miscellaneous	$ 51.93	$ 278.37	$35.19	$277.94
Fines	$ 218.06	$ 849.09	$135.95	$1,020.73
Damaged Or Lost Books	$ 21.90	$ 313.84	$ 136.99	$ 375.55
Sales of Used Books	$ 344.50	$ 3,048.21	359.90	$ 2,683.45
Non-Resident Cards	$ 1,740.00	$ 10,770.00	$ 1,650.00	$ 10,350.00
Gifts				$ 100.00
Passport Postage	$ 133.00	$ 454.40	$ 94.20	$ 520.50
Fax Fees	$ -	$ 619.40	$ 160.80	$ 843.86
Copier Fees	$ 793.50	$ 3,937.80	$ 688.60	$ 3,083.20
Passports	$ 5,075.00	$ 24,990.00	$ 5,920.00	$ 24,435.00
Passport Photos	$ 1,785.00	$ 9,495.00	$ -	$ -
Other	$ 100.00	$150.00		$ -
TOTAL RECEIPTS DEPOSITED WITH CITY	$10,262.89	$ 54,906.11	$9,181.63	$43,690.23

Sales Tax Staff Report – February 2026 Reporting Period

TO:	Honorable Mayor and City Council
FROM:	Michelle Vaughn, Finance Director
SUBJECT:	Sales Tax Report – February 2026
MEETING DATE:	April 13, 2026

Information Report

Background & Staff Comments

This report summarizes the City's 1% General Fund sales tax collections for the February 2026 reporting period, net of adjustments for sales tax payable to Crystal City associated with shared retailers (Walmart, SmartStyle & AT&T Mobility).

For reporting purposes, the sales tax benchmark budget is calculated by applying a 3% growth factor to the prior year's budget for the same reporting period.

Overall revenues are trending ahead of the fiscal year benchmark; however, several major sales tax remittances remain outstanding, which may impact on the final reported totals for this period.

Key Financial Indicators – February 2026

Indicator	Status	Notes
Fiscal Year Benchmark (5 months)	**41.67%**	Expected revenue collection benchmark
Actual Revenue Collected	**47.39%**	5.72% above benchmark
1% General Sales Tax	**3.82% above expected**	Based on benchmark growth assumption
Combined General & Public Sales Tax	**4.49% above expected**	Includes 1% public safety tax
Property Tax Collections	**101.09% Collected**	Majority received – Includes Delinquent
Missing Top Sales Tax Remitters	**5 of Top 10**	February returns outstanding
Sales Tax Prior Year Comparison	**+19.41%**	Current month compared to prior year

Collections Summary (Oct. 2025 – Feb. 2026):

Category	Amount	Variance	% Change
Current Collections	$1,668,872.27	—	—
Amount Budgeted	$1,579,840.38	89,031.89	5.635 %
Prior Year Collections	$1,626,492.04	42,380.23	2.606%

General Fund Revenue (as of Feb. 2026):

Revenue Title	% of Total Budget	Original Budget	Collections YTD	Budget Remaining	% Collected
Property Tax	9.93%	$ 359,000	$ 362,926	$ 3,926	101.09%
Utility Gross Receipts	11.09%	$ 800,000	$ 405,228	-$ 394,772	50.65%
Police Court Fines	1.90%	$ 100,000	$ 69,600	-$ 30,400	69.60%
Trash Collections	13.18%	$1,172,489	$ 481,764	-$ 690,725	41.09%
Sales Tax	45.67%	$3,668,982	$1,668,872	-$2,000,110	45.49%
All Other Revenues	18.23%	$1,610,293	$ 666,057	-$ 944,236	41.36%
TOTAL	100.00%	$7,710,764	$3,654,448	-$4,056,316	47.39%

Note:

For the first five months of the fiscal year, expected collections for all revenue sources should be at 41.67%. This benchmark reflects straight-line revenue recognition and does not account for timing differences. Overall revenues are currently 5.72% above the benchmark, primarily due to the timing of non-major, date-driven revenue sources such as business licenses, permits, and fees.

Property tax collections remain strong at 101.09% as of February 2026. During the review of February sales tax remittances, staff noted that five of the City's top ten sales tax remitters had not yet filed their returns. As a result, this reporting period reflects the missing returns attributable to the prior month.

As part of a broader review, staff has expanded the analysis to include the City's top 100 sales tax remitters and identified several additional missing or delayed filings for the current reporting period. To strengthen oversight, staff have implemented internal monitoring that tracks the City's top 100 sales tax remitters, including year-over-year trends and filing status. This enhances the City's ability to proactively identify anomalies, monitor compliance, and coordinate follow-up with the Missouri Department of Revenue.

Revenue Highlights

- **Real Estate & Personal Property Taxes** (including delinquent collections): **101.09% of budget**. Delinquent collections are expected to continue into the calendar year, consistent with historical trends.
- **Sales Tax Revenue**:
  - **1% General Fund Sales Tax**: **3.82% above expected**
  - **Combined 1% + Public Safety Sales Tax**: **4.49% above expected**
- **Other revenue performance**:
  - **State Gas Tax**: 43.44% (one month behind)
  - **Vehicle Sales Tax**: 44.77%
  - **Additional Motor Fees**: 41.81%
  - **Business Licenses**: 8.87% (July remittances)
  - **Building Permits**: 28.81% (variable)
  - **Occupancy Permits**: 51.03%
  - **Interest Earnings**: 48.59%
  - **Building Lease Payments**: 41.25%
  - **Other Taxes**: 50.30%

Collection Concerns

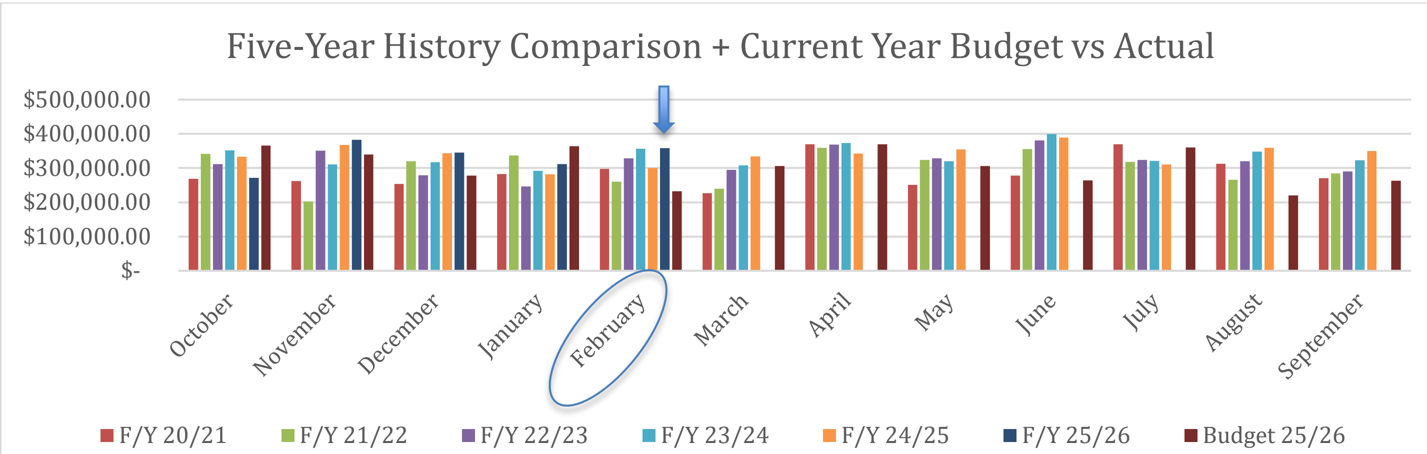
As noted above, five of the City's top ten sales tax remitters have not submitted their February 2026 returns. In addition, there were a total of 47 of the top 100 missing February returns. This number includes the five missing from the top 10. Of the remaining 42 remitters, five have not submitted returns for both January and February. Those missing returns will be monitored in the following months.

While expanding the review to include the City's top 100 sales tax remitters, staff observed several delayed filings for the January reporting period. However, out of those top 100 those returns have been remitted on this reporting period except for the five stated above.

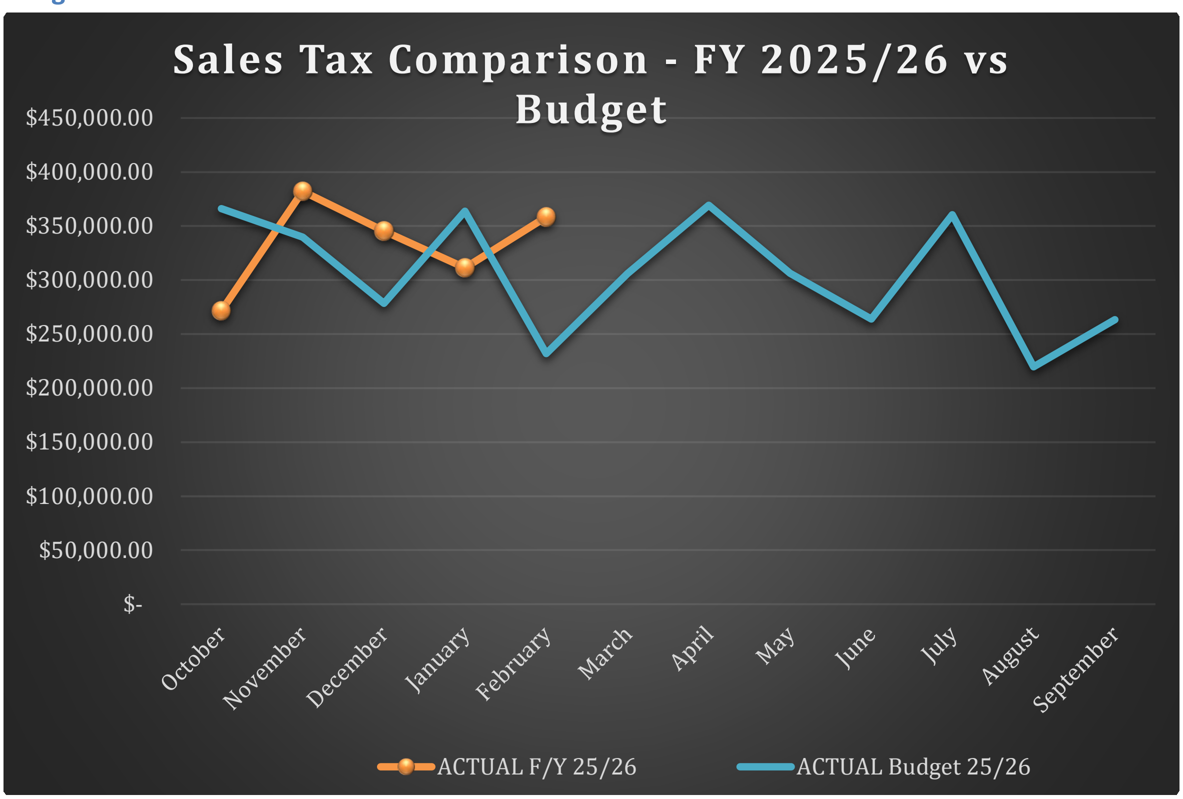
It is possible that the delays are related to late filings by individual businesses or processing delays at the State level before remittances are distributed to the City. Staff will continue monitoring these accounts and coordinating with the Missouri Department of Revenue as necessary.

Five-Year History Comparison

A detailed five-year revenue table and chart are attached for the Council's review. Although several major remittances have not yet been received, current collections remain slightly above the expected benchmark. It is far too early to determine whether this trend will continue or how it will compare to historical performance, especially given normal month-to-month fluctuations. However, it is clear that the city typically has four to five top remitters missing each reporting month.



Budget vs Actual Revenue



Economic Trend Monitoring

Staff will continue to monitor sales tax remittance trends and reporting activity over the coming months to determine whether the delayed filings are timing-related or reflective of broader economic conditions. At this time, no definitive conclusions can be drawn regarding broader economic trends; however, monitoring large retailer activity provides an early indicator of potential shifts in local consumer spending.

Conclusion

February 2026 revenues remain consistent with expectations for the fifth month of the fiscal year, with collections exceeding the benchmark primarily due to timing factors. Sales tax, which represents approximately 45.67% of General Fund revenues, continues to perform slightly above expectations despite several large remittances remaining outstanding.

Staff will continue to closely monitor remittance activity, particularly among top sales tax generators, to distinguish between timing-related delays and potential economic shifts. Based on current trends and historical patterns, the City remains well-positioned to maintain stable revenue performance through the remainder of the fiscal year.

Sincerely,

Michelle Vaughn

Michelle Vaughn
Finance Director

FESTUS POLICE DEPARTMENT
100 PARK AVENUE
FESTUS, MISSOURI 63028

DOUGLAS L. WENDEL
CHIEF OF POLICE
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TO: MAYOR SAM RICHARDS

FROM: CHIEF DOUG WENDEL

DATE: APRIL 13, 2026

RE: STATISTICS REPORT FOR MARCH 19, 2026 THRU APRIL 9, 2026

THE POLICE DEPARTMENT WAS INVOLVED IN THE FOLLOWING AREAS:

TICKETS	241
DWIs	7
ARRESTS: 44	34 MISDEMEANOR 10 FELONY
911 CELL PHONE HANG UP	22
ASSAULT	5
ASSIST FIRE/EMS/OTHER	87
BURGLARY	1
CHKAREA/CHKWELB/CITIZEN	96
CHECK/EXTRA PATROL	478
CITIZEN COMPLAINT	59
DERELICT VEHICLE	6
DESTRUCTION PROPERTY	7
DISTURBANCE CALLS	28
DRUGS	0
FIREWORK COMPLAINT	0
FRAUD/IDENTITY THEFT	3
HARASSMENT	8
KEEP THE PEACE	3
MISSING PERSON	4
OPEN DOOR/WINDOW	5
PEDESTRIAN CHECK	4
ROBBERY/ASSIST	1
SEX OFFENSE	0
SHOPLIFTER	1
SHOTS FIRED	2
STEALING OVER $750	8
STEALING/LEAVE W/O PAYING	1
STEALING UNDER $750	8
STOLEN VEHICLE	2
SUSPICIOUS PERSON/VEHICLE	50
TRAFFIC COMPLAINT	33
TRAFFIC STOPS	313
TRAFFIC WATCH	9
TRESPASSING	12
VEHICLE ACCIDENTS	46
ZONE CHECKS	25

Planning Department
March 2026 Report

Building & Fire Protection

325 Inspections
77 Occupancy Permits
46 Building Permits

13 - Total Commercial Permits

2	Addition
4	Electrical
4	Plumbing
1	Remodel
2	Sign-Attached

33 - Total Residential Permits

7	Decks
2	Demolition
1	Egress Window
4	Electrical
2	Finished Basements
1	Foundation repair
3	Pools
1	Retaining Wall
3	Remodels
5	Sewer Lateral Repairs
3	Sheds
1	Solar Array

Building Permits valuation: $3,589,500

Permit and Occupancy inspection fees collected: $5,719.43

Prepared by Jim Walker

Inspection List

Linked Record #	Inspection Type	Completed	Status	Inspector
E26-2602	Solid Waste	03/31/26	Violations	ADAM MITCHE
OF26-2435	Reinspection		Scheduled	ADAM MITCHE
CF25-0028	Fire Safety	03/31/26	Locked Out	DAN KIRCHNE
OF26-2480	Occupancy Inspection	03/31/26	Approved	ADAM MITCHE
OF26-2478	Occupancy Inspection	03/31/26	Approved	ADAM MITCHE
CF26-0074	Fire Safety	03/31/26	Violations	DAN KIRCHNE
E26-2601	Grass/Weeds	03/31/26	Violations	HEATHER COC
OF26-2476	Occupancy Inspection	03/31/26	Approved	ADAM MITCHE
OF26-2466	Occupancy Inspection	03/31/26	Disapproved	ADAM MITCHE
OF26-2475	Occupancy Inspection	03/31/26	Disapproved	HEATHER COC
PB25-0372	FINAL	03/31/26	Disapproved	JIM WALKER
OF26-2479	Occupancy Inspection	03/31/26	Approved	HEATHER COC
PB26-0061	ROUGH-IN OPEN WALL	03/31/26	Partially Approved	JIM WALKER
E26-2598	Solid Waste	03/30/26	Violations	HEATHER COC
E26-2599	Limb Violation	03/30/26	Violations	HEATHER COC
E26-2600	Solid Waste	03/30/26	Violations	HEATHER COC
CF26-0011	Fire Safety	03/30/26	Not Complied	DAN KIRCHNE
PB25-0302	ROUGH-IN OPEN WALL	03/30/26	Approved	HEATHER COC
PB26-0101	ELECTRICAL	03/30/26	Approved	ADAM MITCHE
CF26-0013	Fire Safety	03/30/26	Complied	DAN KIRCHNE
PB26-0058	ELECTRICAL	03/30/26	Approved	HEATHER COC
OF26-2474	Occupancy Inspection	03/30/26	Disapproved	ADAM MITCHE
PB26-0016	ROUGH-IN OPEN WALL	03/30/26	Disapproved	JIM WALKER
OF26-2444	Reinspection	03/30/26	Approved	HEATHER COC
OF26-2444	Reinspection	03/30/26	Approved	DAN KIRCHNE
OF26-2370	Reinspection	03/30/26	Approved	ADAM MITCHE
CF26-0057	Fire Safety	03/30/26	Complied	DAN KIRCHNE
OF26-2461	Occupancy Inspection	03/27/26	Approved	ADAM MITCHE
PB25-0401	GROUND ROUGH	03/27/26	Approved	HEATHER COC
PB25-0401	GROUND ROUGH	03/27/26	Approved	DAN KIRCHNE
PB26-0034	SEWER TAP	03/27/26	Approved	HEATHER COC
PB26-0034	SEWER TAP	03/27/26	Approved	ADAM MITCHE
CF26-0066	Fire Safety	03/27/26	Complied	DAN KIRCHNE
CF26-0067	Fire Safety	03/27/26	Complied	DAN KIRCHNE
CF26-0068	Fire Safety	03/27/26	Complied	DAN KIRCHNE
PB26-0034	WATER TAP	03/27/26	Approved	HEATHER COC
PB26-0034	WATER TAP	03/27/26	Approved	ADAM MITCHE
PBLAST25-0001	BLAST WITNESS	03/27/26	Approved	DAN KIRCHNE
PB26-0060	FINAL	03/27/26	Approved	HEATHER COC
PB26-0060	FINAL	03/27/26	Approved	DAN KIRCHNE

OF26-2466	Occupancy Inspection	03/27/26	Locked Out	ADAM MITCHE
PB26-0066	ELECTRICAL	03/27/26	Approved	HEATHER COC
PB26-0066	ELECTRICAL	03/27/26	Approved	DAN KIRCHNE
PB26-0092	FINAL	03/27/26	Approved	HEATHER COC
OF26-2451	Occupancy Inspection	03/27/26	Approved	DAN KIRCHNE
PB25-0405	FINAL	03/27/26	Approved	ADAM MITCHE
PB26-0097	OTHER	03/27/26	Approved	ADAM MITCHE
OF26-2471	Occupancy Inspection	03/26/26	Approved	ADAM MITCHE
CF25-0329	Fire Safety		In Progress	DAN KIRCHNE
OF26-2470	Occupancy Inspection	03/26/26	Disapproved	HEATHER COC
OF26-2472	Occupancy Inspection	03/26/26	Approved	ADAM MITCHE
OF26-2469	Reinspection	03/26/26	Approved	ADAM MITCHE
OF26-2318	Reinspection	03/26/26	Approved	ADAM MITCHE
CF26-0043	Fire Safety	03/26/26	Complied	DAN KIRCHNE
PB25-0354	FINAL	03/26/26	Approved	HEATHER COC
OF26-2468	Occupancy Inspection	03/26/26	Disapproved	HEATHER COC
OF26-2469	Occupancy Inspection	03/26/26	Not Ready	ADAM MITCHE
E26-2573	Solid Waste Re-Inspection	03/26/26	Complied	HEATHER COC
E26-2549	Solid Waste Re-Inspection	03/26/26	Violations	HEATHER COC
PB26-0066	OTHER	03/26/26	Approved	HEATHER COC
PB26-0066	GROUND ROUGH	03/26/26	Approved	DAN KIRCHNE
E26-2564	1st REINSPECTION	03/26/26	Violations	HEATHER COC
E26-2582	Solid Waste	03/25/26	Violations	ADAM MITCHE
E26-2583	Solid Waste	03/25/26	Violations	ADAM MITCHE
PB26-0092	OTHER	03/25/26	Approved	HEATHER COC
OF26-2454	Reinspection	03/25/26	Approved	HEATHER COC
OF26-2467	Occupancy Inspection	03/25/26	Approved	HEATHER COC
OF26-2465	Occupancy Inspection	03/25/26	Disapproved	HEATHER COC
OF26-2443	Reinspection	03/25/26	Approved	ADAM MITCHE
OF26-2415	Reinspection	03/25/26	Approved	HEATHER COC
OF26-2464	Occupancy Inspection	03/25/26	Approved	HEATHER COC
OF26-2458	Occupancy Inspection	03/25/26	Disapproved	HEATHER COC
OF26-2448	Occupancy Inspection	03/25/26	Approved	ADAM MITCHE
OF26-2452	Occupancy Inspection	03/25/26	Approved	HEATHER COC
PB25-0354	FINAL	03/25/26	Disapproved	HEATHER COC
PB26-0084	FOOTING	03/25/26	Approved	ADAM MITCHE
PB26-0084	FOOTING	03/25/26	Approved	DAN KIRCHNE
PB25-0337	OTHER	03/24/26	Approved	HEATHER COC
PB26-0049	FOOTING	03/24/26	Approved	ADAM MITCHE
PB25-0249	ROUGH-IN OPEN WALL	03/24/26	Partially Approved	HEATHER COC
PB25-0249	ROUGH-IN OPEN WALL	03/25/26	Partially Approved	JIM WALKER
OF26-2413	Reinspection	03/24/26	Approved	HEATHER COC
OF26-2463	Occupancy Inspection	03/24/26	Approved	HEATHER COC

OF26-2453	Occupancy Inspection	03/24/26	Approved	ADAM MITCHE
PB26-0061	OTHER	03/25/26	Approved	JIM WALKER
OF26-2450	Reinspection	03/24/26	Approved	ADAM MITCHE
OF26-2447	Reinspection	03/24/26	Approved	ADAM MITCHE
PB21-0062	FINAL	03/25/26	Disapproved	JIM WALKER
PB26-0072	FINAL	03/24/26	Approved	HEATHER COC
PB25-0377	FINAL	03/24/26	Approved	ADAM MITCHE
OF26-2462	Occupancy Inspection	03/24/26	Disapproved	HEATHER COC
PB24-0343	FINAL	03/24/26	Approved	HEATHER COC
E26-2578	Solid Waste	03/23/26	Violations	ADAM MITCHE
E26-2580	Solid Waste	03/23/26	Violations	ADAM MITCHE
E26-2581	Solid Waste	03/23/26	Violations	ADAM MITCHE
OF26-2455	Occupancy Inspection	03/27/26	Approved	ADAM MITCHE
PB25-0137	FINAL	03/23/26	Approved	HEATHER COC
OF26-2457	Occupancy Inspection	03/23/26	Approved	HEATHER COC
OF26-2457	Occupancy Inspection	03/23/26	Approved	DAN KIRCHNE
OF26-2454	Occupancy Inspection	03/23/26	Disapproved	HEATHER COC
OF26-2449	Reinspection	03/27/26	Approved	ADAM MITCHE
CF26-0070	Fire Safety	03/23/26	Complied	DAN KIRCHNE
OF26-2421	Occupancy Inspection	03/23/26	Partially Approved	HEATHER COC
OF26-2432	Occupancy Inspection	03/23/26	Partially Approved	HEATHER COC
OF26-2451	Occupancy Inspection	03/23/26	Disapproved	ADAM MITCHE
OF26-2451	Occupancy Inspection	03/23/26	Disapproved	DAN KIRCHNE
OF26-2431	Occupancy Inspection	03/23/26	Partially Approved	HEATHER COC
OF26-2444	Occupancy Inspection	03/23/26	Disapproved	HEATHER COC
OF26-2444	Occupancy Inspection	03/23/26	Disapproved	DAN KIRCHNE
PB26-0074	FINAL	03/23/26	Approved	ADAM MITCHE
PB25-0195	FINAL	03/23/26	Approved	HEATHER COC
E26-2579	Limb Violation	03/23/26	Complied	
CF26-0073	Fire Safety	03/20/26	Violations	DAN KIRCHNE
CF26-0072	Fire Safety	03/20/26	Violations	DAN KIRCHNE
PB26-0034	FOUNDATION	03/20/26	Approved	JIM WALKER
E26-2553	1st REINSPECTION	03/20/26	Complied	ADAM MITCHE
E26-2519	1st REINSPECTION	03/20/26	Complied	ADAM MITCHE
OF26-2442	Occupancy Inspection	03/20/26	Disapproved	ADAM MITCHE
OF26-2450	Occupancy Inspection	03/20/26	Disapproved	ADAM MITCHE
CF26-0059	Fire Safety	03/20/26	Violations	DAN KIRCHNE
OF26-2447	Occupancy Inspection	03/20/26	Disapproved	ADAM MITCHE
E26-2499	1st REINSPECTION	03/20/26	Partially Complied	ADAM MITCHE
CF26-0071	Fire Safety	03/20/26	Violations	DAN KIRCHNE
PB25-0388	FINAL	03/20/26	Approved	ADAM MITCHE
PB26-0057	FOOTING	03/20/26	Approved	ADAM MITCHE
OF26-2389	Reinspection	03/20/26	Disapproved	ADAM MITCHE

PB25-0405	FOOTING	03/20/26	Approved	ADAM MITCHE
CF26-0039	Fire Safety	03/19/26	Complied	DAN KIRCHNE
OF26-2430	Occupancy Inspection	03/19/26	Partially Approved	HEATHER COC
E26-2576	MISCELLANEOUS	03/19/26	Violations	HEATHER COC
CF26-0061	Fire Safety	03/19/26	Violations	DAN KIRCHNE
OF26-2429	Occupancy Inspection	03/19/26	Partially Approved	HEATHER COC
PB26-0033	FOOTING	03/19/26	Approved	ADAM MITCHE
OF26-2401	Reinspection	03/19/26	Approved	ADAM MITCHE
OF26-2449	Occupancy Inspection	03/19/26	Disapproved	ADAM MITCHE
OF26-2428	Occupancy Inspection	03/19/26	Partially Approved	HEATHER COC
OF26-2427	Occupancy Inspection	03/19/26	Disapproved	HEATHER COC
OF26-2401	Reinspection	03/19/26	Partially Approved	ADAM MITCHE
OF26-2401	Reinspection	03/19/26	Approved	DAN KIRCHNE
PB26-0034	FOUNDATION VERTICAL REBAR	03/20/26	Approved	JIM WALKER
PB26-0074	OTHER	03/19/26	Approved	HEATHER COC
CF26-0069	Fire Safety	03/19/26	Complied	DAN KIRCHNE
PB26-0027	ROUGH-IN OPEN WALL	03/19/26	Approved	HEATHER COC
PB26-0078	FINAL	03/19/26	Approved	ADAM MITCHE
CF25-0087	Fire Safety	03/18/26	Complied	DAN KIRCHNE
OF26-2418	Reinspection	03/18/26	Approved	HEATHER COC
OF26-2418	Reinspection	03/18/26	Approved	DAN KIRCHNE
OF26-2445	Occupancy Inspection	03/18/26	Approved	ADAM MITCHE
PB26-0036	FINAL	03/18/26	Disapproved	HEATHER COC
PB26-0078	OTHER	03/18/26	Approved	ADAM MITCHE
OF26-2446	Occupancy Inspection	03/18/26	Approved	HEATHER COC
OF26-2446	Occupancy Inspection	03/18/26	Approved	DAN KIRCHNE
PB26-0078	OTHER	03/18/26	Not Ready	ADAM MITCHE
CF26-0020	Fire Safety	03/18/26	Complied	DAN KIRCHNE
OF26-2362	Occupancy Inspection	03/18/26	Approved	HEATHER COC
CF26-0019	Fire Safety	03/18/26	Not Complied	DAN KIRCHNE
OF26-2443	Occupancy Inspection	03/18/26	Disapproved	ADAM MITCHE
PB26-0034	FOOTING	03/18/26	Approved	HEATHER COC
OF26-2438	Occupancy Inspection	03/18/26	Approved	HEATHER COC
OF26-2411	Reinspection	03/18/26	Approved	ADAM MITCHE
E23-0099	1st REINSPECTION	03/18/26	Not Complied	HEATHER COC
PB26-0066	GROUND ROUGH	03/18/26	Approved	HEATHER COC
PB26-0066	GROUND ROUGH	03/18/26	Approved	DAN KIRCHNE
OF26-2437	Reinspection	03/17/26	Approved	HEATHER COC
CF25-0156	Fire Safety	03/17/26	Violations	DAN KIRCHNE
PB26-0082	ELECTRICAL	03/17/26	Approved	HEATHER COC
PB26-0027	ROUGH-IN OPEN WALL	03/17/26	Disapproved	HEATHER COC
OF26-2437	Occupancy Inspection	03/17/26	Disapproved	HEATHER COC
OF26-2420	Occupancy Inspection	03/16/26	Approved	HEATHER COC

PB25-0177	ROUGH-IN OPEN WALL	03/16/26	Approved	HEATHER COC
PB25-0177	ROUGH-IN OPEN WALL	03/16/26	Approved	DAN KIRCHNE
OF26-2407	Reinspection	03/16/26	Approved	ADAM MITCHE
E26-2574	Solid Waste	03/16/26	Violations	ADAM MITCHE
E26-2524	2nd REINSPECTION	03/16/26	Complied	HEATHER COC
PB25-0210	FINAL	03/16/26	Disapproved	HEATHER COC
E26-2546	1st REINSPECTION	03/16/26	No Change	ADAM MITCHE
E25-2498	1st REINSPECTION	03/16/26	No Violation	HEATHER COC
E26-2521	1st REINSPECTION	03/16/26	No Change	ADAM MITCHE
E26-2575	Solid Waste	03/16/26	Violations	HEATHER COC
E25-2472	Solid Waste Re-Inspection	03/16/26	Partially Complied	HEATHER COC
PB25-0297	OTHER	03/16/26	Approved	HEATHER COC
OF26-2407	Reinspection	03/16/26	Locked Out	ADAM MITCHE
E26-2534	Solid Waste Re-Inspection	03/13/26	Complied	HEATHER COC
OF26-2418	Reinspection	03/13/26	Partially Approved	HEATHER COC
CF26-0016	Fire Safety	03/13/26	Complied	DAN KIRCHNE
OF26-2435	Occupancy Inspection	03/13/26	Disapproved	HEATHER COC
OF26-2388	Occupancy Inspection	03/13/26	Approved	HEATHER COC
CF26-0015	Fire Safety	03/13/26	Not Complied	DAN KIRCHNE
OF26-2436	Occupancy Inspection	03/13/26	Approved	ADAM MITCHE
OF26-2418	Occupancy Inspection	03/13/26	Disapproved	HEATHER COC
CF26-0014	Fire Safety	03/13/26	Not Complied	DAN KIRCHNE
OF26-2418	Occupancy Inspection	03/13/26	Disapproved	DAN KIRCHNE
OF26-2415	Occupancy Inspection	03/13/26	Disapproved	HEATHER COC
CF26-0051	Fire Safety	03/13/26	Violations	DAN KIRCHNE
E26-2573	Solid Waste	03/13/26	Violations	HEATHER COC
OF26-2417	Occupancy Inspection	03/13/26	Disapproved	HEATHER COC
OF26-2403	Reinspection	03/13/26	Approved	ADAM MITCHE
OF26-2407	Reinspection	03/13/26	Partially Approved	ADAM MITCHE
CF26-0065	Fire Safety	03/12/26	Complied	DAN KIRCHNE
OF26-2419	Occupancy Inspection	03/12/26	Approved	HEATHER COC
PB26-0042	FINAL	03/12/26	Approved	HEATHER COC
PB26-0068	ROUGH-IN OPEN WALL	03/12/26	Approved	ADAM MITCHE
E26-2524	1st REINSPECTION	03/16/26	Complied	HEATHER COC
PB26-0068	ROUGH-IN OPEN WALL	03/12/26	Disapproved	ADAM MITCHE
PB26-0063	OTHER	03/12/26	Approved	HEATHER COC
CF26-0055	Fire Safety	03/12/26	Violations	DAN KIRCHNE
OF26-2405	Occupancy Inspection	03/12/26	Disapproved	HEATHER COC
OF26-2433	Occupancy Inspection	03/12/26	Approved	ADAM MITCHE
E26-2564	MISCELLANEOUS	03/12/26	Violations	HEATHER COC
CF26-0063	Fire Safety	03/12/26	Violations	DAN KIRCHNE
OF26-2434	Occupancy Inspection	03/12/26	Disapproved	HEATHER COC
PB25-0338	ROUGH-IN OPEN WALL	03/13/26	Approved	JIM WALKER

OF26-2291	Occupancy Inspection	03/12/26	Approved	ADAM MITCHE
PB26-0009	OTHER	03/12/26	Approved	HEATHER COC
OF26-2409	Reinspection	03/12/26	Approved	ADAM MITCHE
PB26-0042	GROUND ROUGH	03/11/26	Approved	HEATHER COC
CF26-0056	Fire Safety	03/11/26	Violations	DAN KIRCHNE
OF26-2416	Occupancy Inspection	03/11/26	Approved	ADAM MITCHE
PB26-0060	ROUGH-IN OPEN WALL	03/11/26	Approved	HEATHER COC
PB26-0060	ROUGH-IN OPEN WALL	03/11/26	Approved	DAN KIRCHNE
CF26-0062	Fire Safety	03/11/26	Violations	DAN KIRCHNE
OF26-2357	Reinspection	03/11/26	Approved	ADAM MITCHE
OF26-2414	Occupancy Inspection	03/11/26	Locked Out	HEATHER COC
PB26-0064	FOOTING	03/11/26	Approved	ADAM MITCHE
PB25-0338	ROUGH-IN OPEN WALL	03/11/26	Disapproved	JIM WALKER
OF26-2396	Occupancy Inspection	03/10/26	Approved	HEATHER COC
CF26-0054	Fire Safety	03/10/26	Complied	DAN KIRCHNE
PB26-0060	ROUGH-IN OPEN WALL		Canceled	HEATHER COC
PB26-0060	ROUGH-IN OPEN WALL		Canceled	DAN KIRCHNE
PB26-0062	ROUGH-IN OPEN WALL	03/10/26	Approved	HEATHER COC
PB26-0048	ELECTRICAL	03/10/26	Approved	HEATHER COC
CF26-0009	Fire Safety	03/10/26	Complied	DAN KIRCHNE
CF26-0060	Fire Safety	03/10/26	Violations	DAN KIRCHNE
OF26-2407	Occupancy Inspection	03/10/26	Disapproved	ADAM MITCHE
OF26-2413	Occupancy Inspection	03/10/26	Disapproved	HEATHER COC
CF26-0058	Fire Safety	03/10/26	Violations	DAN KIRCHNE
E26-2523	Solid Waste Re-Inspection	03/10/26	Complied	ADAM MITCHE
E26-2522	Solid Waste Re-Inspection	03/10/26	Complied	ADAM MITCHE
OF26-2412	Occupancy Inspection	03/10/26	Approved	ADAM MITCHE
PB25-0269	ROUGH-IN OPEN WALL	03/10/26	Approved	HEATHER COC
OF26-2408	Occupancy Inspection	03/10/26	Approved	HEATHER COC
OF26-2411	Occupancy Inspection	03/10/26	Disapproved	ADAM MITCHE
PB26-0051	FINAL	03/09/26	Approved	ADAM MITCHE
OF26-2414	Occupancy Inspection	03/09/26	Partially Approved	HEATHER COC
PB26-0050	ELECTRICAL	03/09/26	Approved	HEATHER COC
PB26-0050	ELECTRICAL	03/09/26	Locked Out	HEATHER COC
PB26-0050	ELECTRICAL	03/09/26	Approved	DAN KIRCHNE
CF26-0053	Fire Safety	03/09/26	Violations	DAN KIRCHNE
PB25-0161	ROUGH-IN OPEN WALL	03/09/26	Approved	HEATHER COC
PB25-0161	ROUGH-IN OPEN WALL	03/09/26	Approved	DAN KIRCHNE
OF26-2410	Occupancy Inspection	03/09/26	Approved	ADAM MITCHE
E26-2551	Solid Waste	03/09/26	Canceled	ADAM MITCHE
E26-2552	Solid Waste	03/09/26	Violations	ADAM MITCHE
E26-2553	Solid Waste	03/09/26	Violations	ADAM MITCHE
OF26-2402	Reinspection	03/09/26	Approved	ADAM MITCHE
OF26-2407	Occupancy Inspection	03/09/26	Locked Out	HEATHER COC

CF26-0007	Fire Safety	03/09/26	Partially Complied	DAN KIRCHNE
E26-2517	Solid Waste Re-Inspection	03/09/26	Complied	ADAM MITCHE
E26-2554	MISCELLANEOUS	03/09/26	Violations	
PB26-0067	ROUGH-IN OPEN WALL	03/09/26	Disapproved	HEATHER COC
OF26-2395	Occupancy Inspection	03/09/26	Disapproved	HEATHER COC
CF25-0320	Fire Safety	03/09/26	Not Complied	DAN KIRCHNE
PB25-0401	FOUNDATION	03/09/26	Approved	JIM WALKER
E26-2518	Solid Waste Re-Inspection	03/09/26	Complied	ADAM MITCHE
OF26-2409	Occupancy Inspection	03/09/26	Disapproved	ADAM MITCHE
OF25-2171	Reinspection	03/09/26	Approved	HEATHER COC
CF25-0346	Fire Safety		In Progress	DAN KIRCHNE
OF26-2404	Reinspection	03/06/26	Approved	ADAM MITCHE
CF26-0001	Fire Safety	03/06/26	Not Complied	DAN KIRCHNE
OF26-2406	Occupancy Inspection	03/06/26	Approved	ADAM MITCHE
OF26-2404	Occupancy Inspection	03/06/26	Disapproved	ADAM MITCHE
CF26-0006	Fire Safety	03/06/26	Complied	DAN KIRCHNE
OF26-2402	Occupancy Inspection	03/06/26	Disapproved	ADAM MITCHE
CF26-0050	Fire Safety	03/06/26	Complied	DAN KIRCHNE
OF26-2403	Occupancy Inspection	03/06/26	Disapproved	ADAM MITCHE
E26-2549	Solid Waste	03/06/26	Violations	HEATHER COC
CF26-0026	Fire Safety		In Progress	DAN KIRCHNE
OF26-2387	Reinspection	03/06/26	Approved	HEATHER COC
E26-2548	MISCELLANEOUS	03/06/26	Violations	HEATHER COC
E26-2550	Solid Waste	03/06/26	Violations	HEATHER COC
OF26-2392	Reinspection	03/06/26	Approved	HEATHER COC
CF26-0049	Fire Safety	03/05/26	Violations	DAN KIRCHNE
CF26-0047	Fire Safety	03/05/26	Violations	DAN KIRCHNE
OF26-2400	Occupancy Inspection	03/05/26	Approved	HEATHER COC
CF26-0046	Fire Safety	03/05/26	Violations	DAN KIRCHNE
CF26-0028	Fire Safety	03/05/26	Complied	DAN KIRCHNE
E26-2512	1st REINSPECTION	03/05/26	No Change	ADAM MITCHE
CF26-0052	Fire Safety	03/05/26	Violations	DAN KIRCHNE
OF25-1898	Reinspection	03/05/26	Disapproved	DAN KIRCHNE
OF25-1898	Reinspection	03/05/26	Disapproved	HEATHER COC
OF25-1898	Reinspection	03/05/26	Disapproved	ADAM MITCHE
OF26-2401	Occupancy Inspection	03/05/26	Disapproved	HEATHER COC
E26-2545	1st REINSPECTION	03/05/26	Complied	ADAM MITCHE
OF26-2401	Occupancy Inspection	03/05/26	Disapproved	DAN KIRCHNE
OF26-2401	Occupancy Inspection	03/05/26	Disapproved	ADAM MITCHE
E26-2547	Solid Waste	03/04/26	Violations	ADAM MITCHE
E26-2545	1st REINSPECTION	03/04/26	Violations	ADAM MITCHE
E26-2513	2nd REINSPECTION	03/04/26	Complied	ADAM MITCHE
E26-2516	2nd REINSPECTION	03/04/26	Complied	ADAM MITCHE
OF26-2393	Occupancy Inspection	03/04/26	Disapproved	ADAM MITCHE

PB25-0403	FINAL	03/04/26	Approved	DAN KIRCHNE
PB25-0403	FINAL	03/04/26	Approved	HEATHER COC
CF26-0029	Fire Safety	03/04/26	Complied	DAN KIRCHNE
OF26-2398	Occupancy Inspection	03/04/26	Approved	ADAM MITCHE
CF26-0039	Fire Safety	03/04/26	Locked Out	DAN KIRCHNE
OF26-2397	Occupancy Inspection	03/04/26	Approved	ADAM MITCHE
E26-2547	MISCELLANEOUS	03/04/26	Violations	
OF17-0691	Occupancy Inspection	03/04/26	Partially Approved	HEATHER COC
CF25-0314	Fire Safety	03/03/26	Not Complied	DAN KIRCHNE
PB25-0177	ROUGH-IN OPEN WALL	03/03/26	Approved	HEATHER COC
PB25-0177	ROUGH-IN OPEN WALL	03/03/26	Approved	DAN KIRCHNE
PB25-0177	ROUGH-IN OPEN WALL	03/03/26	Approved	ADAM MITCHE
CF26-0033	Fire Safety	03/03/26	Complied	DAN KIRCHNE
CF26-0045	Fire Safety	03/03/26	Complied	DAN KIRCHNE
PB26-0056	FOOTING	03/03/26	Approved	ADAM MITCHE
OF26-2394	Occupancy Inspection	03/03/26	Approved	ADAM MITCHE
OF26-2357	Reinspection	03/03/26	Partially Approved	HEATHER COC
OF26-2392	Occupancy Inspection	03/03/26	Disapproved	HEATHER COC
OF26-2390	Occupancy Inspection	03/02/26	Locked Out	HEATHER COC
OF26-2391	Occupancy Inspection	03/02/26	Approved	HEATHER COC
OF26-2372	Reinspection	03/02/26	Approved	HEATHER COC
PB26-0054	FINAL	03/02/26	Approved	HEATHER COC
OF26-2387	Occupancy Inspection	03/02/26	Disapproved	HEATHER COC
PB26-0055	GROUND ROUGH	03/02/26	Approved	HEATHER COC
PB26-0055	GROUND ROUGH	03/02/26	Approved	DAN KIRCHNE

Total # of Inspections: 325

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Monthly Permit List

Building

Permit #	Applicant	Address	Fee Total	Const. Value
PB26-0101	GOHEEN ELECTRIC, LLC	201 GRAND AVE	$50.00	$0.00

Parcel: 193.006.04025008.00 **Category:** ELECTRICAL

Description: ELECTRICAL PANEL UPGRADE- 125A MAIN BREAKER

Permit #	Applicant	Address	Fee Total	Const. Value
PB26-0100	LOGIC SOLAR	222 N ADAMS ST	$50.00	$0.00

Parcel: 193.006.04018004.01 **Category:** SOLAR

Description: SOLAR ARRAY

Permit #	Applicant	Address	Fee Total	Const. Value
PB26-0099	ERIN MERCER	420 W MAIN ST	$100.00	$0.00

Parcel: 193.006.04038007.00 **Category:** PLUMBING

Description: PLUMBING ONLY

Permit #	Applicant	Address	Fee Total	Const. Value
PB26-0097	ABOUT PLUMBING INC	705 VINE ST	$50.00	$0.00

Parcel: 193.006.01022009.00 **Category:** SEWER LATERAL

Description: Sewer Lateral repair

Permit #	Applicant	Address	Fee Total	Const. Value
PB26-0096	FLAWLESS POOLS & EXCAVATING	14 SCENIC BND	$100.00	$0.00

Parcel: 109.031.03001019.25 **Category:** POOL INGROUND

Description: INGROUND POOL

Permit #	Applicant	Address	Fee Total	Const. Value
PB26-0095	PREMIERE PROPERTY RENTALS	216 MAIN ST	$100.00	$0.00

Parcel: 193.006.04037005.00 **Category:** ELECTRICAL

Description: Electrical Sub Panel

Permit #	Applicant	Address	Fee Total	Const. Value
PB26-0093	SMITH, MEGAN	2009 FAIRBANKS LN	$50.00	$0.00

Parcel: 181.012.00007092.00 **Category:** DECK

Description: 16x20 ft deck

Permit #	Applicant	Address	Fee Total	Const. Value
PB26-0092	JONES PLUMBING SERVICE	922 WOODROW AVE	$50.00	$0.00

Parcel: 193.006.02003004.00 **Category:** OTHER

Description: Replacing 8 feet of sewer lateral

Permit #	Applicant	Address	Fee Total	Const. Value
PB26-0091	O.J. LAUGHLIN PLUMBING	999 W GANNON DR	$100.00	$0.00

Parcel: 193.007.02009002.02 **Category:** PLUMBING

Description: REPLACE PIPE AND BACKFLOW PREVENTER IN CARWASH

Permit #	Applicant	Address	Fee Total	Const. Value
PB26-0089	BATES ELECTRIC INC.	311 W MAIN ST	$100.00	$0.00

Parcel: 193.006.04029005.00 **Category:** ELECTRICAL

Description: 2 new 200 Amp electrical services

Permit #	Applicant	Address	Fee Total	Const. Value
PB26-0088	B.F. MAHN & SONS, INC	202 MAIN ST	$100.00	$0.00

Parcel: 193.006.04037001.00 **Category:** PLUMBING

Description: Replace main in basement and lateral outside building

Permit #	Applicant	Address	Fee Total	Const. Value
PB26-0087	CATHOLIC CHURCH RE CORP JEFFCO	115 BRIERTON LN	$50.00	$0.00

Parcel: 193.006.04034001.00 **Category:** DECK

Description: ADA Ramp

PB26-0086 REED THOMAS H & PATRICIA J & PATRICIA 115 GREENBRIER BLVD $50.00 $0.00

Parcel: 186.013.00002001.54 **Category:** GARAGE/SHED

Description: 8' x 7'6" shed

PB26-0085 MARIS HOME IMPROVEMENT 127 BLUE RIDGE TRCE $50.00 $0.00

Parcel: 117.035.00000080.00 **Category:** DECK

Description: 12' x 20' deck repair/replacement

PB26-0084 LANCE DDS PC, BRADLEY 107 S MILL ST $50.00 $0.00

Parcel: 193.006.04038001.00 **Category:** OTHER

Description: Banner sign

PB26-0083 FRENCH ELECTRICAL SERVICES 9 MAIN ST $100.00 $0.00

Parcel: 193.006.04034003.00 **Category:** ELECTRICAL

Description: re-supporting existing mast
upgrading panel- 100 amp

PB26-0082 KENTCH ELECTRIC 302 RUSSELL AVE $50.00 $0.00

Parcel: 193.006.04011018.00 **Category:** ELECTRICAL

Description: 200 amp meter upgrade

PB26-0081 MID-AMERICA ELECTRIC, INC 999 W GANNON DR $100.00 $0.00

Parcel: 193.007.02009002.02 **Category:** ELECTRICAL

Description: Removing old wiring and installing new

PB26-0080 DORLAC SIGN CO 210 MAIN ST $100.00 $0.00

Parcel: 193.006.04037003.00 **Category:** SIGN ATTACHED

Description: Attached sign

PB26-0079 STOUT MATTHEW C & MALLORY N & 1309 N 2ND ST $100.00 $0.00

Parcel: 181.001.04010015.00 **Category:** DEMOLITION

Description: demolition of house

PB26-0078 BEETZ PLUMBING ROBERT W. BEETZ 525 Cedar Lane $50.00 $0.00

Parcel: 181.001.03006010.00 **Category:** SEWER LATERAL

Description: sewer lateral repair

PB26-0077 POGUE, BRENT 912 W MAIN ST APT 1 $50.00 $0.00

Parcel: 193.006.03015003.00 **Category:** SEWER LATERAL

Description: sewer lateral repair

PB26-0075 PREMIER PROPERTY RENTAL LLC 131 MAIN ST $100.00 $0.00

Parcel: 193.006.04032005.00 **Category:** SIGN ATTACHED

Description: refacing current signs

PB26-0074 MADONNA'S SEPTIC & SEWER SOLUTIONS 25 FLORA DR $50.00 $0.00

Parcel: 193.006.03009009.00 **Category:** SEWER LATERAL

Description: Sewer lateral repair

PB26-0073 RYAN WESTHOFF 1067 DALTONS WAY $50.00 $0.00

Parcel: 193.006.02002013.71 **Category:** DECK

Description: 10x16 deck with stairs

PB26-0072 CROFT, CANTADA 501 SUNSHINE DR $50.00 $0.00

Parcel: 181.001.04005008.00 **Category:** GARAGE/SHED

Description: 10x12 shed

PB26-0071 J.F. ELECTRIC, INC 1313 ALEXANDER DR $50.00 $0.00

Parcel: 181.001.01007021.00 **Category:** ELECTRICAL

Description: Install 160' of conduit from ameren transformer pad to pedestal.

PB26-0070 WIDEMAN POOLS 716 JEROME DR $100.00 $0.00

Parcel: 181.001.01006081.04 **Category:** POOL INGROUND

Description: Inground Pool

PB26-0069 DANIEL MITCHELL 1923 HAWK POINTE DR $50.00 $0.00

Parcel: 181.002.00000044.15 **Category:** REPAIR / REMODEL

Description: adding window to kitchen

PB26-0068 SETH M STREET 10809 BAILEY SCHOOL RD $182.90 $0.00

Parcel: 181.002.00000058.40 **Category:** FINISHED BASEMENT

Description: finished basement

PB26-0067 GARDNER ELECTRICAL SERVICES, INC JOHN 404 S 5TH ST $50.00 $0.00

Parcel: 193.007.01011004.00 **Category:** ELECTRICAL

Description: Wiring for kitchen remodel

PB26-0066 KEVLIND CONTRACTING LLC 107 S MILL ST $1819.87 $0.00

Parcel: 193.006.04038001.00 **Category:** REPAIR / REMODEL

Description: 5805 Sq ft remodel

PB26-0065 CRYSTAL MAPLE PROPERTIES 128 N 10TH ST $50.00 $0.00

Parcel: 193.006.01009003.00 **Category:** EGRESS WINDOW

Description: REPLACE BASEMENT WINDOW WITH EGRESS WINDOW

PB26-0064 VAUGHN, AMY & DODSON, SCOTT & 11430 POUNDS RD $50.00 $0.00

Parcel: 181.012.00006039.00 **Category:** DECK

Description: GABLE ROOF AWNING OVER DECK
WORK STARTED WITHOUT PERMIT

PB26-0063 BAUMAN, LEROY J. 525 MAPLE ST $50.00 $0.00

Parcel: 193.007.01009027.00 **Category:** SEWER LATERAL

Description: SEWER LATERAL

PB26-0062 HITES, STEVEN 525 S ADAMS ST $118.28 $0.00

Parcel: 193.007.01010008.00 **Category:** REPAIR / REMODEL

Description: Remodel 500 sq ft

PB26-0061 GEISENDORFER, ETHAN 1091 EAGLE NEST DR $246.46 $0.00

Parcel: 193.006.02002012.73 **Category:** FINISHED BASEMENT

Description: Finished basement

PB26-0060 COMPASS HEALTH 120 N MILL ST $100.00 $0.00

Parcel: 193.006.04030002.00 **Category:** ADDITION

Description: Bedroom addition

PB26-0059 ACTION LANDSCAPING, INC 11633 GAMEL CEMETERY RD $50.00 $0.00

Parcel: 186.013.00002001.03 **Category:** RETAINING WALL

Description: RETAINING WALLS

PB26-0058	MERCER LLC	117 MAIN ST	$100.00	$0.00

Parcel: 193.006.04032008.00 **Category:** OTHER

Description: Foundation only for commercial building

PB26-0057	WET 1 TILE & REMODELING LLC	11 ASPEN CT	$50.00	$0.00

Parcel: 193.007.02010015.00 **Category:** DECK

Description: 20x12 deck

PB26-0056	BENNETT, BRIAN	1892 W MAIN ST	$50.00	$0.00

Parcel: 181.001.03012003.08 **Category:** DECK

Description: 14x24 deck
12x25 concrete slab

PB26-0049	HAYES, BRYAN D & KAY M	157 N 10TH ST	$50.00	$0.00

Parcel: 193.006.01006018.01 **Category:** GARAGE/SHED

Description: 12X30 carport/shed

PB26-0043	MANCO LLC	639 N CREEK DR	$601.92	$0.00

Parcel: 193.007.01021001.00 **Category:** ADDITION

Description: 960 Sq ft addition/remodel

PB26-0042	WOODS BASEMENT SYSTEMS, INC.	803 WARNE ST	$50.00	$0.00

Parcel: 193.006.01015010.00 **Category:** OTHER

Description: Drainage system, sump pump and drainage line

PB25-0210	BEUSSINK KEVIN & PATRICIA & PATRICIA	207 SILICA DR	$50.00	$0.00

Parcel: 117.035.00000153.00 **Category:** POOL ABOVE GROUND

Description: 24' above ground pool

Total Permits For Type:
Total Fees For Type: **$5719.43**
Total Const. Value For Type: **$0.00**

Grand Total Fees:	#####
Grand Total Permits:	**$46.00**
Grand Total Const. Value:	**$0.00**

MMMM yyyy Permit Report

PROW26-0018	Other	Right of Way	03/27/2026	$500.00
PROW26-0017	Other	Right of Way	03/27/2026	$500.00
PROW26-0016	Maintenance/Repair	Right of Way	03/23/2026	$500.00
PROW26-0015	Emergency Work	Right of Way	03/19/2026	$500.00
PROW26-0014	Maintenance/Repair	Right of Way	03/19/2026	$500.00
PROW26-0013	New Facilities	Right of Way	03/23/2026	$500.00
PROW26-0012	Emergency Work	Right of Way	03/10/2026	$500.00
PROW26-0011	Maintenance/Repair	Right of Way	03/30/2026	$500.00
PROW25-0059	New Facilities	Right of Way	03/11/2026	$500.00
PLD26-0011	Land Disturbance	Land Disturbance	03/25/2026	$50.00
PLD26-0010	Land Disturbance	Land Disturbance	03/25/2026	$50.00
PLD26-0009	Land Disturbance	Land Disturbance	03/25/2026	$50.00
PLD26-0008	Land Disturbance	Land Disturbance	03/25/2026	$50.00
PB26-0101	ELECTRICAL	Building	03/27/2026	$50.00
PB26-0100	SOLAR	Building	03/31/2026	$50.00
PB26-0099	PLUMBING	Building	03/30/2026	$100.00
PB26-0097	SEWER LATERAL	Building	03/26/2026	$50.00
PB26-0096	POOL INGROUND	Building	03/25/2026	$100.00
PB26-0095	ELECTRICAL	Building	03/27/2026	$100.00
PB26-0093	DECK	Building	03/26/2026	$50.00
PB26-0092	OTHER	Building	03/24/2026	$50.00
PB26-0091	PLUMBING	Building	03/24/2026	$100.00
PB26-0089	ELECTRICAL	Building	03/23/2026	$100.00
PB26-0088	PLUMBING	Building	03/23/2026	$100.00
PB26-0087	DECK	Building	03/31/2026	$50.00
PB26-0086	GARAGE/SHED	Building	03/23/2026	$50.00
PB26-0085	DECK	Building	03/19/2026	$50.00
PB26-0084	OTHER	Building	03/19/2026	$50.00
PB26-0083	ELECTRICAL	Building	03/19/2026	$100.00
PB26-0082	ELECTRICAL	Building	03/17/2026	$50.00
PB26-0081	ELECTRICAL	Building	03/16/2026	$100.00
PB26-0080	SIGN ATTACHED	Building	03/16/2026	$100.00
PB26-0079	DEMOLITION	Building	03/17/2026	$100.00

PB26-0078	SEWER LATERAL	Building	03/16/2026	$50.00
PB26-0077	SEWER LATERAL	Building	03/12/2026	$50.00
PB26-0075	SIGN ATTACHED	Building	03/23/2026	$100.00
PB26-0074	SEWER LATERAL	Building	03/10/2026	$50.00
PB26-0073	DECK	Building	03/09/2026	$50.00
PB26-0072	GARAGE/SHED	Building	03/12/2026	$50.00
PB26-0071	ELECTRICAL	Building	03/13/2026	$50.00
PB26-0070	POOL INGROUND	Building	03/10/2026	$100.00
PB26-0069	REPAIR / REMODEL	Building	03/17/2026	$50.00
PB26-0068	FINISHED BASEMENT	Building	03/10/2026	$182.90
PB26-0067	ELECTRICAL	Building	03/06/2026	$50.00
PB26-0066	REPAIR / REMODEL	Building	03/13/2026	$1819.87
PB26-0065	EGRESS WINDOW	Building	03/06/2026	$50.00
PB26-0064	DECK	Building	03/06/2026	$50.00
PB26-0063	SEWER LATERAL	Building	03/12/2026	$50.00
PB26-0062	REPAIR / REMODEL	Building	03/06/2026	$118.28
PB26-0061	FINISHED BASEMENT	Building	03/10/2026	$246.46
PB26-0060	ADDITION	Building	03/06/2026	$100.00
PB26-0059	RETAINING WALL	Building	03/06/2026	$50.00
PB26-0058	OTHER	Building	03/02/2026	$100.00
PB26-0057	DECK	Building	03/17/2026	$50.00
PB26-0056	DECK	Building	03/02/2026	$50.00
PB26-0049	GARAGE/SHED	Building	03/10/2026	$50.00
PB26-0043	ADDITION	Building	03/11/2026	$601.92
PB26-0042	OTHER	Building	03/10/2026	$50.00
PB25-0210	POOL ABOVE GROUND	Building	03/12/2026	$50.00