

NOTICE OF OPEN MEETING

Posted 5:00 p.m., March 3, 2025

Notice is hereby given that the Neosho City Council will meet in regular session on Tuesday, March 4, 2025 at 7:00 p.m., in the Council Chambers at City Hall 203 East Main Street, Neosho, Missouri.

AGENDA REGULAR SESSION NEOSHO CITY COUNCIL

The agenda of this meeting includes:

OPENING PRAYER & PLEDGE OF ALLEGIANCE

CALL TO ORDER

ROLL CALL

APPROVAL OF AGENDA

CONSENT AGENDA

1. February 25, 2025 Open Session Council Minutes
2. Bill No. 2025-12: Golf Course Board Amendments to Code Section 125.080 and 125.090
3. Bill No. 2025-13: Surplus Public Works Trailers and Mower
4. Bill No. 2025-14: Rezoning 1300 S Neosho Blvd from R-1, First Dwelling House District to C-3, Commercial Business District
5. Bill No. 2025-15: Contract with Creative Entourage for City Branding Services

VISITOR'S BUSINESS

1. KPM Auditor's Report for Neosho

BIDS

1. Tomlin Ball Field Lighting / T-Ball Field Lighting
2. Curb Replacement Bid

NEW BUSINESS

1. Bill No. 2025-16: Amending Section 545.020 regarding Cash Deposits for Street Cuts
2. Bill No. 2025-17: Intergovernmental Police Protection Mutual Aid Agreement
3. Resolution Bill No. 2025-04: Goins Enterprises Agreement for Curb Replacement
4. Resolution Bill No. 2025-05: Contract with SWMO Electric for New Ballfield lighting
5. Purchase Code Enforcement add on module for Civic Plus

APPOINTMENTS AND VACANCIES

1. **Golf Course Board**

1. Dakota Smith Resignation from Board

March 4, 2025 City Council Meeting

2. Jacob Harvey Resignation from Board

REPORT OF CITY OFFICERS

ADJOURN

MINUTES
NEOSHO CITY COUNCIL
February 25, 2025 - 7:00 PM
Neosho Council Chambers
203 E. Main St., Neosho, MO

OPENING PRAYER & PLEDGE OF ALLEGIANCE

Pastor Jeremie Bridges opened with prayer, and Mayor Davidson led the pledge of allegiance.

CALL TO ORDER

Mayor Davidson called the meeting to order at 7 p.m.

ROLL CALL

COUNCIL PRESENT:

Carl Cobb, Charles Collinsworth, Richard Davidson, Julie Humphrey, Angela Thomas, Tom Workman

COUNCIL ABSENT:

Ashton Robinson was absent.

CITY OFFICERS PRESENT:

David Kennedy, City Manager; Derek Snyder, City Attorney; and Cheyenne Wright, City Clerk, minutes taken by clerk.

APPROVAL OF AGENDA

Councilman Collinsworth made a motion to approve the Agenda; Councilman Workman seconded.

Roll call vote:

Yes: None

No: None

Abstain: None

Passed.

CONSENT AGENDA

Councilman Cobb made a motion to approve the Consent Agenda to include the following items:

February 4, 2025, Council Minutes

Bill No. 2025-06

Bill No. 2025-07

Bill No. 2025-08

Bill No. 2025-09

Bill No. 2025-10

Bill No. 2025-11

Amendments to Liberty Utility Contract;

Councilwoman Humphrey seconded.

Roll call vote:

Yes: Carl Cobb, Charles Collinsworth, Richard Davidson, Julie Humphrey, Angela Thomas, Tom Workman

No: None

Abstain: None

Passed.

VISITOR'S BUSINESS

Alfred Gullart - 323 Adams Street - Stephens Group (Fiber Company)

Alfred Gullart was not present to speak before council.

Amanda Kriesch - 1124 Skyline Drive - Water Bill

Karl Kriesch - 1124 Skyline Drive

He explained that his water bill was higher than normal around the time when the Fiber Company came through. He reported a leak on February 3, 2025, to the city. He stated that he received different answers from the city. He stated it could be a leaky toilet, or a hose left on outside, and he said that a hose in December would not have been left on due to winterizing his house. The fiber company denied being at any fault. He stated that his neighbors did not lose water pressure, but he did. The numbers do not make sense or work. He does not know what happened, but there is currently water running down the street. He would just like to seek answers and see if there is a resolution to this. The mayor asked, "When you say there is a leak, what do you mean by checking your meter or flow outside?"

The owner stated, "The water is flowing down the street and coming out of the cracks but not from normal snow melting."

The mayor asked if the pressure and flow are back to normal, and he stated yes, the pressure and flow in the house is now back to normal. However, he has not done any repairs to his house.

The Stephens Group stated that they had not been on that street yet. The digging was happening about two feet from his meter, touching the concrete of the curb. This was when he noticed the water pressure had decreased. There was a lot of air, the washing machine was not filling, and there was a lot of sediment coming through his lines. The city guys were out back.

City Manager Kennedy stated that there was a main break at that location. The residents would have lost pressure due to the main break. The fiber company was in this area because the city has a map of where they have been. The fiber company was 6 feet to the East of his residence. The water main break would not have caused the water to go through its meter.

Public Works they exposed the tap, but it would not have caused it to flow through the meter.

Discussion followed.

Public works will go and pump water off the meter well and check the water leak the resident is stating in the street.

BIDS

City Branding

Human Resources Director Muhic addressed the city council stating that the purpose of this item is to seek approval for the bid for city branding. Staff sent out bids for city branding, city seal and new logo. There were twenty bids received and reviewed by a city committee to narrow down and choose the best

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candidate. This committee narrowed the businesses down to three and interviewed each company prior to deciding to move forward with Creative Entourage. This company bid for the project at \$15,000.00 with a travel fee up to \$2,000.00.

Councilman Collinsworth made a motion to approve the bid from Creative Entourage for city branding guide, logo and city seal; Councilman Workman seconded.

Roll call vote:

Yes: Carl Cobb, Charles Collinsworth, Richard Davidson, Julie Humphrey, Angela Thomas, Tom Workman

No: None

Abstain: None

Passed.

Public Works Mower

Public Works Director Siler addressed the city council, stating that the agenda item was to seek council approval for commercial mowers. This purchase would replace the 2011 Exmark mower with nearly 2000 hours on it. Staff was able to find state bid contracts through Exmark and Grasshopper. Newco Service Grasshopper State Contract # CC230624001. 440 72" cut 993cc gas engine \$14,328.45 Swartz Tractor Exmark State Contract #CT170522001 Lazer Z X-Series 72" 820cc gas engine \$15,599.00 \$20,000 was budgeted for this purchase.

Councilman Collinsworth made a motion to approve the state bid from Newco for a Model 440 Grasshopper for \$14,328.45; Councilman Workman seconded.

Roll call vote:

Yes: Carl Cobb, Charles Collinsworth, Richard Davidson, Julie Humphrey, Angela Thomas, Tom Workman

No: None

Abstain: None

Passed.

PUBLIC HEARINGS

Public Hearing for Bill No. 2025-14 Request for Rezoning 1300 S Neosho Blvd from R-1, First Dwelling House District to C-3, Commercial Business District

Mayor Davidson opened the public hearing for Bill No. 2025-14 at 7:26 p.m.

There was no one present to speak.

Mayor Davidson closed the public hearing at 7:26 p.m.

NEW BUSINESS

Bill No. 2025-12: Golf Course Board Amendments to Code Section 125.080 and 125.090

AN ORDINANCE of the City of Neosho amending Chapter 125 Committees and Boards, Article II Golf Course Committee by repealing and replacing Section 125.040 Established—Purpose, Section 125.080 Powers

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and Duties Generally, and Section 125.090 Responsible to Council—Limitations of Activities of the Code of Ordinances to note the purpose and duties of said Committee.

City Attorney Snyder read Bill No. 2025-12 in title only.

Councilman Cobb made a motion to approve and discuss Bill No. 2025-12; Councilwoman Thomas seconded.

City Manager Kennedy addressed the city council stating that the purpose of this item is to seek approval to update the duties of the Golf Board. Maxim and Golf Board has requested to oversee and manage the Kermit Lewis tournament; this tournament has been held at our course for many years and is on the verge of being discontinued. The tournament is extremely important to the golf members, and they wish to continue it. They will oversee and manage the tournament with direction from Maxim and the City if needed. The funds generated from this tournament will be utilized as capital expenditure projects selected by the board and Maxim. This is a program Maxim has in other municipalities they manage and is highly successful.

Roll call vote:

Yes: Carl Cobb, Charles Collinsworth, Richard Davidson, Julie Humphrey, Angela Thomas, Tom Workman

No: None

Abstain: None

Passed.

Bill No. 2025-13: Surplus Public Works Trailers and Mower

An Ordinance of the City of Neosho, Missouri, declaring certain personal property as surplus; and authorizing the City Manager to execute the appropriate documents.

City Attorney Snyder read Bill No. 2025-13 in title only.

Councilman Cobb made a motion to approve and discuss Bill No. 2025-13; Councilwoman Humphrey seconded.

Public Works Director Siler addressed the city council stating that the this agenda item is to seek council approval to surplus two utility trailers and a mower located at Public Works. Over the past two years, Public Works has purchased trailers for hauling equipment and these two trailers are no longer needed. We will also be replacing the Public Works Exmark 72" mower.

1999 Loadking trailer

1995 Sterling Welding trailer.

2011 Exmark 72" Mower

Roll call vote:

Yes: Carl Cobb, Charles Collinsworth, Richard Davidson, Julie Humphrey, Angela Thomas, Tom Workman

No: None

Abstain: None

Passed.

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Bill No. 2025-14: Rezoning 1300 S Neosho Blvd from R-1, First Dwelling House District to C-3, Commercial Business District

AN ORDINANCE of the City of Neosho to amend the zoning District Map for certain real property within the limits of the City located at 1300 South Neosho Boulevard, Neosho, Missouri, as requested by the owner, 4 State Equipment Rental, LLC, a Missouri limited liability company, from a District “R-1” First Dwelling House District to a District “C-3” Commercial Business District.

City Attorney Snyder read Bill No. 2025-14 in title only.

Councilman Collinsworth made a motion to approve and discuss Bill No. 2025-14; Councilman Cobb seconded.

Development Services Director Leavens addressed the city council, stating that the purpose of this agenda item is to seek council approval for the rezoning of the property located on the southwest corner of the intersection of South Neosho Blvd and West Daugherty Road from R-1, First Dwelling House District to C-3, Commercial Business District. This property was previously the MoDOT maintenance yard. It housed shops, heavy equipment and maintenance materials for district road maintenance. The property has been posted and advertised as required by ordinance. A public hearing was held on February 11, 2025, before the Planning and Zoning meeting. No public comments were received and the committee voted to recommend the rezoning to the council.

Roll call vote:

Yes: Carl Cobb, Charles Collinsworth, Richard Davidson, Julie Humphrey, Angela Thomas, Tom Workman

No: None

Abstain: None

Passed.

Bill No. 2025-15: Contract with Creative Entourage for City Branding Services

AN ORDINANCE of the City of Neosho, Missouri, authorizing an Agreement with Creative Entourage Agency, LLC, a Missouri limited liability company, for the purpose of providing graphic design services; and authorizing the Mayor to execute the same by and on behalf of the City of Neosho.

City Attorney Snyder read Bill No. 2025-15 in title only.

Mayor Davidson made a motion to approve and discuss Bill No. 2025-15; Councilwoman Thomas seconded.

Human Resources Director Muhic addressed the city council, stating that the purpose of this item is to seek approval for the agreement with Creative Entourage for city branding, new logo and city seal.

Roll call vote:

Yes: Carl Cobb, Charles Collinsworth, Richard Davidson, Julie Humphrey, Angela Thomas, Tom Workman

No: None

Abstain: None

Passed.

APPOINTMENTS AND VACANCIES

Mayor Davidson asked to approve Bill Williams for reappointment to the Board of Adjustments and David Versluis to the Neosho Housing Authority Board.

Councilman Cobb made a motion to approve both reappointments; Councilman Workman seconded.

Roll call vote:

Yes: Carl Cobb, Charles Collinsworth, Richard Davidson, Julie Humphrey, Angela Thomas, Tom Workman

No: None

Abstain: None

Passed.

Board of Adjustments

1. Request for Reappointment for Bill Williams

This will be five positions on the board. There are still three alternate openings for this board. Bill Williams has served on this board for the last two years.

Neosho Housing Authority Board

Request for Reappointment for David Versluis

REPORT OF CITY OFFICERS

FD Year End Report

Fire Chief Houk presented the 2024 year end fire department report.

PD Year End Report

Police Chief Baird presented the 2024 year end police department report.

January Financial Reports

Finance Director Forest presented the January Financial reports.

Development Services Update

Development Services Director Leavens addressed the city council updating them on projects around the city. There are two major projects getting ready to begin at the airport. The five bay t-hanger is one and the other is a charter jet service coming into the Neosho airport that would like to build a hanger and a turnaround for their jets, as well as a larger fuel tank system and state they will use 10,000 gallons a week.

Murphy's USA has purchased a building permit to tear down and build a convenience store at their current location.

Pizza Hut will be moving from the boulevard location and will be relocating to the strip mall behind Aldis. There are two large stormwater projects going on within the city. One started with Freeman Road and that area, and this project includes the area to the North of the roundabout. The other project will be around Coler Street and Wheeler Street.

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MIRMA Safety Audit Report

City Clerk Wright addressed the city council, stating that Human Resources Director, Krysti Muhic, took on the role of Safety Administrator last year and the city just had our safety audit for 2024. The city received a 100% rating.

CLOSED SESSION

Mayor Davidson made a motion to go into closed session under Section 610.021 (1) and (2); Councilwoman Humphrey seconded.

Roll call vote:

Yes: Carl Cobb, Charles Collinsworth, Richard Davidson, Julie Humphrey, Angela Thomas, Tom Workman

No: None

Abstain: None

Passed.

Mayor Davidson closed the open session at 8:02 p.m.

Mayor Davidson reconvened the open session at 8:27 and announced that no votes were taken.

ADJOURN

There being no further business to come before the council, Mayor Davidson asked for a motion to adjourn.

Councilman Cobb made a motion to adjourn; Councilman Workman seconded.

Roll call vote:

Yes: Carl Cobb, Charles Collinsworth, Richard Davidson, Julie Humphrey, Angela Thomas, Tom Workman

No: None

Abstain: None

Passed.

Mayor Davidson adjourned the February 18, 2025 council meeting at 8:28 p.m.

APPROVED

ATTEST

NEOSHO CITY COUNCIL

Mayor

City Clerk

REQUESTED COUNCIL MEETING DATE: February 18, 2025

ITEM: Bill No. 2025-12: Golf Course Board Amendments to Code Section 125.080 and 125.090

ORIGINATING DEPARTMENT: City Manager

ATTACHMENT:

1. Bill No. 2025-12 Amending 125.040 125.080 125.090 - Golf Course Board Purpose

PURPOSE:

Update to the duties of the Golf Board.

BACKGROUND:

Maxim and Golf Board has requested to oversee and manage the Kermit Lewis tournament; this tournament has been held at our course for many years and is on the verge of being discontinued. The tournament is extremely important to the golf members, and they wish to continue it. They will oversee and manage the tournament with direction from Maxim and the City if needed. The funds generated from this tournament will be utilized as capital expenditure projects selected by the board and Maxim. This is a program Maxim has in other municipalities they manage and is very successful.

RECOMMENDATION:

Authorize the amendment as presented and authorize the Mayor to execute it.

AN ORDINANCE of the City of Neosho amending Chapter 125 Committees and Boards, Article II Golf Course Committee by repealing and replacing Section 125.040 Established—Purpose, Section 125.080 Powers and Duties Generally, and Section 125.090 Responsible to Council—Limitations of Activities of the Code of Ordinances to note the purpose and duties of said Committee.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NEOSHO, MISSOURI, as follows:

Section 1. Chapter 125 Committees and Boards, Article II Golf Course Committee by repealing and replacing Section 125.040 Established—Purpose of the Code of Ordinances to note the purpose of said Committee and said new Section be hereby adopted to read as follows:

“Chapter 125 Committees and Boards”

“Article II Golf Course Committee”

“Section 125.040. Established—Purpose.”

“There is hereby established an advisory Golf Course Committee for the purpose of advising the Golf and City Management on development and maintenance needs of the Neosho Golf Course, including, but not limited to, assisting in oversight and organization of the Kermit Lewis Golf Tournament and other such tournaments organized for the purpose of raising funds to be dedicated for capital improvement projects benefiting the Golf Course.”

Section 2. Chapter 125 Committees and Boards, Article II Golf Course Committee by repealing and replacing Section 125.080 Powers and Duties Generally of the Code of Ordinances to note the duties of said Committee and said new Section be hereby adopted to read as follows:

“Chapter 125 Committees and Boards”

“Article II Golf Course Committee”

“Section 125.080. Powers And Duties Generally.”

“A. The Golf Course Committee shall have the power and duty to:

1. Advise on the development and recommendation of rules and regulations applicable to golf course activity at any City golf course within the confines of existing law, the provisions of this Code and other ordinances of the City.
2. Advise on recommendations and development for plans for the growth and improvement of golf courses belonging to the City and for the administration of all City activities and undertakings conducted at such golf courses, to included, but not limited to, assisting in oversight and organization of the Kermit Lewis Golf Tournament and other such tournaments organized for the benefit of golf courses within the City.
3. Advise and recommend charges and fees for the use of golf course facilities.”

Section 3. Chapter 125 Committees and Boards, Article II Golf Course Committee by repealing and replacing Section 125.090 Responsible to Council—Limitations of activities to note

the Committee to serve City and Golf Management as directed by the City Council and said new Section be hereby adopted to read as follows:

“Chapter 125 Committees and Boards”

“Article II Golf Course Committee”

“Section 125.090. Responsible to City Manager and Golf Management as Directed by City Council—Limitation of Activities.”

“The Golf Course Committee shall be responsible to the City Manager and Golf Management as directed by the City Council and shall confine its activities to the duties specified in this Article.”

Section 4. All ordinances or parts of ordinances in conflict herewith are hereby repealed, but shall otherwise remain in full force and effect.

Section 5. This Ordinance shall be effective _____, 2025.

PASSED BY THE COUNCIL OF THE CITY OF NEOSHO, MISSOURI, this ____ day of _____, 2025, by a vote of _____.

CITY OF NEOSHO, CITY COUNCIL

Richard Davidson, Mayor

ATTEST:

Cheyenne Wright, City Clerk

SEAL

APPROVED AS TO FORM:

Derek A. Snyder, City Attorney

REQUESTED COUNCIL MEETING DATE: February 18, 2025

ITEM: Bill No. 2025-13: Surplus Public Works Trailers and Mower

ORIGINATING DEPARTMENT: Public Works Department

ATTACHMENT:

1. Bill No. 2025-13 Surplus Trailers and Mower-PW

PURPOSE:

To seek the Council's approval to surplus two utility trailers and a mower located at Public Works

BACKGROUND:

Over the past two years, Public Works has purchased trailers for hauling equipment and these two trailers are no longer needed. We will also be replacing the Public Works Exmark 72" mower.

1999 Loadking trailer

1995 Sterling Welding trailer.

2011 Exmark 72" Mower

RECOMMENDATION:

Staff recommends the Council approve the surplus of these trailers and mower to be sold at a later date.

AN ORDINANCE OF THE CITY OF NEOSHO, MISSOURI DECLARING CERTAIN PERSONAL PROPERTY AS SURPLUS; AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE APPROPRIATE DOCUMENTS.

WHEREAS, THE CITY OF NEOSHO HAS OBTAINED CERTAIN PERSONAL PROPERTY; AND

WHEREAS, THE CITY OF NEOSHO HAS DEEMED SAID PERSONAL PROPERTY TO BE SURPLUS AND NOT NECESSARY FOR FUTURE CITY NEEDS.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NEOSHO, MISSOURI, AS FOLLOWS:

Section 1: That the City of Neosho, Missouri declares the following items of personal property to be surplus:

1999 Loadking Boring Machine Trailer Redi Haul 9623621781
1995 Sterling Welding Trailer 10-foot Two-Axle Utility Trailer
2011 Exmark 72" ZTR serial number 977226

Section 2. That the City Manager is hereby authorized to execute the appropriate documents on behalf of the City of Neosho.

PASSED BY THE COUNCIL OF THE CITY OF NEOSHO, MISSOURI, this 18th day of February, 2025 by a vote of _____ YES and _____ NO.

CITY OF NEOSHO, CITY COUNCIL

Richard Davidson, Mayor

APPROVED:

ATTEST:

Derek A. Snyder, City Attorney

Cheyenne Wright, City Clerk

CITY SEAL

REQUESTED COUNCIL MEETING DATE: February 18, 2025

ITEM: Bill No. 2025-14: Rezoning 1300 S Neosho Blvd from R-1, First Dwelling House District to C-3, Commercial Business District

ORIGINATING DEPARTMENT: Development Services Department

ATTACHMENT:

1. Bill No. 2025-14 Approving Rezoning of 1300 S Neosho Boulevard
 2. 1300 S Neosho Blvd Application
 3. 1300 S Neosho Blvd - Contract For Deed - Recorded
 4. 1300 S Neosho Blvd Ad
 5. 1300 S Neosho Blvd Location Map
 6. 1300 S Neosho Blvd Zoning Map
 7. 1300 S Neosho Blvd Google Maps
 8. 1300 S Neosho Blvd Street View 1
 9. 1300 S Neosho Blvd Street View 2
 10. 1300 S Neosho Blvd Street View 3
-

PURPOSE:

The purpose of this item is to gain the council's approval of an ordinance rezoning the property located on the southwest corner of the intersection of South Neosho Blvd and West Daugherty Road from R-1, First Dwelling House District to C-3, Commercial Business District.

BACKGROUND:

This property was previously the MoDOT maintenance yard. It housed shops, heavy equipment and maintenance materials for district road maintenance. The property has been posted and advertised as required by ordinance. A public hearing was held on February 11, 2025, before the Planning and Zoning meeting. No public comments were received and the committee voted to recommend the rezoning to the council.

RECOMMENDATION:

Staff recommends the council approve the rezoning of 1300 S Neosho Blvd.

AN ORDINANCE of the City of Neosho to amend the zoning District Map for certain real property within the limits of the City located at 1300 South Neosho Boulevard, Neosho, Missouri, as requested by the owner, 4 State Equipment Rental, LLC, a Missouri limited liability company, from a District “R-1” First Dwelling House District to a District “C-3” Commercial Business District.

WHEREAS, there has been presented to the City of Neosho, Missouri, an application from 4 State Equipment Rental, LLC, a Missouri limited liability company, to rezone real property located at 1300 South Neosho Boulevard, Neosho, Missouri, from District “R-1” First Dwelling House District to a District “C-3” Commercial Business District for property legally described as:

See the Legal Description in Exhibit “A”

WHEREAS, after having referred the subject matter of this request to the Planning and Zoning Commission for the City of Neosho, and after due publication in the Neosho Daily News as required by law and having held a public hearing thereon by the Planning and Zoning Commission, with a recommendation then reviewed and taken up at public hearing by the City Council, the application being approved.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NEOSHO, MISSOURI, as follows:

Section 1. That City of Neosho zoning District Map for the City of Neosho be amended for certain real property within the limits of the City located at 1300 South Neosho Boulevard, Neosho, Missouri, as requested by the owner, 4 State Equipment Rental, LLC, a Missouri limited liability company and same to be amended and changed from a District “R-1” First Dwelling House District to a District “C-3” Commercial Business District for the property legally described as follows:

See the Legal Description in Exhibit “A”

Section 2. That the City Clerk is hereby authorized and directed to file with the City the above referenced and described property within the City District Map for the amended district zone has herein approved.

Section 3. This this ordinance shall be in effect upon final passage.

PASSED BY THE COUNCIL OF THE CITY OF NEOSHO, MISSOURI, this 18th day of February, 2025, by a vote of _____.

CITY OF NEOSHO, CITY COUNCIL

Richard Davidson, Mayor

ATTEST:

Cheyenne Wright, City Clerk

SEAL

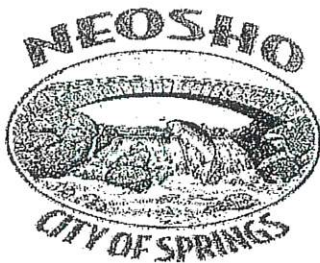
APPROVED AS TO FORM:

Derek A. Snyder, City Attorney

EXHIBIT A

RANGE 32 WEST IN NEOSHO, NEWTON COUNTY, MISSOURI AND DESCRIBED AS FOLLOWS

COMMENCING AT AN EXISTING IRON PIN AT THE NORTHWEST CORNER OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 35, TOWNSHIP 25 NORTH, RANGE 32 WEST: THENCE S01° 04' 34" W ALONG THE WEST LINE OF SAID QUARTER-QUARTER, A DISTANCE OF 25.00 FEET TO AN EXISTING IRON PIN AND THE POINT OF BEGINNING; THENCE S89° 21' 28" E, A DISTANCE OF 375.39 FEET TO AN IRON PIN SET; THENCE S14° 23' 00" W, A DISTANCE OF 97.69 FEET TO A SET IRON PIN; THENCE ALONG A NON-TANGENT CURVE RIGHT, SAID CURVE HAVING A RADIUS OF 1745.08 FEET, A CENTRAL ANGLE OF 30° 37' 38" N, A CHORD THE BEARS S29° 41' 49" W, AND A LENGTH OF 932.83 FEET TO AN EXISTING STEEL RIGHT OF WAY MARKER; THENCE S47° 42' 26" W, A DISTANCE OF 190.75 FEET TO AN EXISTING STEEL RIGHT OF WAY MARKER; THENCE S48° 16' 59" W, A DISTANCE OF 61.23 FEET TO AN EXISTING IRON PIN; THENCE N01° 07' 26" E, A DISTANCE OF 297.11 FEET TO AN EXISTING IRON PIN; THENCE S89° 18' 39" E, A DISTANCE OF 271.99 FEET TO A SET IRON PIN ON THE WEST LINE OF THE SAID QUARTER- QUARTER; THENCE N01° 04' 34" E, A DISTANCE OF 774.98 FEET TO THE POINT OF BEGINNING AND CONTAINS 5.26 ACRES. SUBJECT TO ALL EASEMENTS AND OR RIGHTS OF WAY OF RECORD.



Planning and Zoning Department

City Hall 203 E. Main Neosho, MO 64850 Phone 451-8050

PLANNING AND ZONING APPLICATION

PROJECT TITLE & TYPE

- | | |
|---|---|
| ☐ Preliminary Plat / Site Plan | ☐ Vacation of Right-of-Way |
| ☐ Special Use Permit | ☐ Board of Adjustments |
| ☒ Rezoning | ☐ Vacation of Easement |
| ☐ Final Plat / Site Plan | ☐ Other _____ |

INFORMATION

APPLICANT	PROJECT
Name <u>4 State Equipment Rental</u>	Project Location <u>1300 S Neosho Blvd</u>
Address <u>1300 S Neosho Blvd</u>	Existing Use <u>MODOT</u>
Phone <u>417 825-3049</u>	Proposed Use <u>Equipment Rental & Sales</u>
Contact Person Name <u>Radney</u>	Existing Zone <u>R1</u>
Contact Person Phone <u>Travis</u>	Proposed Zone <u>C3</u>
<u>4 State Property Brothers @ gmail.com</u>	

SIGNATURE OF OWNERS & DATE

The above information and the attached list of property owners and the area map are true and accurate to the best of my knowledge.

[Signature]
Signature of Owner

1-13-25
Date

Signature of Co-Owner

Date

Staff Use Only

Application Accepted...

Date _____

Time _____

By _____

- | |
|---|
| ☐ Application Fee Received |
| ☐ Deed Attached |
| ☐ Parcel Map Attached |
| ☐ Property Owners Within 200 Ft Attached |
| ☐ Publication Fee Received |

Recorded in Newton County, Missouri



Recording Date/Time: 02/07/2025 at 12:56:50 PM

Book: 374 Page: 830

Instr #: 202500841

Type: CTRCTD

Pages: 7

Fee: \$42.00 S 20250000709



Jennifer A. Childers
Recorder of Deeds

NOTA

6348\$42.00

COVER SHEET

Title of Document: Contract for Deed

Date of Document: 01/15/2025

Grantor: Signature Commercial Property, LLC

Grantee: 4 State Equipment Rental LLC

Grantee Mailing Address: 13300 Walleye, Stark City, MO 64866

THIS SPACE PROVIDED FOR RECORDER'S USE

WHEN RECORDED RETURN TO:
KRISTA LAKE
11725 GATEWAY DRIVE
NEOSHO, Missouri, 64850

CONTRACT FOR DEED

This Contract ("Contract") is effective as of January 15, 2025 by and between

- Signature Commercial Property LLC, Krista Lake, Member,

hereinafter referred to as "SELLER," whether one or more, and

- 4 State Equipment Rental LLC, Rodney & Travis Allen, Members, 13300 Walleye, Stark City, Newton County, Missouri, 64866,

hereinafter referred to as "BUYER," whether one or more, on the terms and conditions and for the purposes hereinafter set forth.

PROPERTY. The property sold under this contract is located at 1300 South Neosho Blvd, Neosho, Missouri 64850 in Newton County and is legally described in the attached Schedule A, hereinafter referred to as "the Property."

PURCHASE PRICE. The agreed upon sales price for the Property is \$692,000.00 with interest from January 15, 2025, on the unpaid principal at the rate of 8.5% per annum.

TERMS OF PAYMENT. Payments under this contract should be submitted to Signature Commercial Property LLC at 11725 GATEWAY DRIVE, NEOSHO, Missouri 64850.

Unpaid principal after the Due Date shown below shall accrue interest at a rate of 8.5% annually until paid.

The unpaid principal and accrued interest shall be payable in monthly installments of \$5,032.70, beginning on February 15, 2025, and continuing until January 15, 2045 (the "Due Date"), at which time the remaining unpaid principal and interest shall be due in full.

All payments on this Contract shall be applied first in payment of accrued interest, if applicable, and any remainder in payment of principal.

If any payment obligation under this Contract is not paid when due, the remaining unpaid principal balance and any accrued interest, if applicable, shall become due immediately at the option of the Seller.

THE BORROWER UNDERSTANDS THAT THE PAYMENT OF THE ABOVE INSTALLMENT PAYMENTS MAY NOT FULLY AMORTIZE THE PRINCIPAL BALANCE OF THE CONTRACT, AND THEREFORE, A BALLOON PAYMENT MAY BE DUE ON THE DUE DATE.

LATE PAYMENT CHARGE. The Buyer promises to pay a late charge of \$100.00 for each installment that remains unpaid more than 15 day(s) after its Due Date. This late charge shall be paid as liquidated damages in lieu of actual damages, and not as a penalty.

NON-SUFFICIENT FUNDS. The Buyer shall be charged the maximum amount allowable under applicable law for each check that is returned to Seller for lack of sufficient funds in addition to any late payment charges allowable under this Contract.

PREPAYMENT. The Buyer reserves the right to prepay this Contract (in whole or in part) prior to the Due Date with no prepayment penalty.

ENCUMBRANCES. The Seller guarantees the Property is not currently encumbered and further agrees to take no action causing the Property to become encumbered so long as this Contract is in effect.

MAINTENANCE AND IMPROVEMENTS. Buyer agrees that any and all buildings, permanent fixtures and improvements currently on or subsequently added to the land or Property may not be removed, but will remain on the Property until the contract is fully performed. In the event of default by the Buyer under this Contract, any and all permanent fixtures and improvements made on the Property will remain with the Property.

POSSESSION. Buyer will maintain possession of the Property upon execution of this Contract.

CONDITION OF PREMISES. The Buyer recognizes the Property is being sold as is and the Seller is under no obligation to make any improvements or repairs during the time of this Contract.

INSURANCE. Buyer agrees to maintain adequate property insurance on the Property equal to the assessed value of the Property from the date of signing this agreement. The Buyer shall immediately notify the Seller of any lapse in coverage. The Buyer is responsible for maintaining

insurance on any personal property or other items the Buyer places inside or on the Property.

TAXES AND ASSESSMENTS. Seller agrees to pay all taxes including but not limited to federal, state, and municipal, that arise as a result of this sale, excluding income taxes.

Buyer shall pay all real estate taxes and assessments that may be levied against the Property. Buyer shall be responsible for all personal taxes or assessments that result from the Buyer's use of the Property.

REMEDIES ON DEFAULT. In addition to any and all other rights available according to law, if either party defaults by failing to substantially perform any material provision, term or condition of this Contract (including without limitation the failure to make a monetary payment when due), the other party may elect to cancel this Contract if the default is not cured within 45 days after providing written notice to the defaulting party. The notice shall describe with sufficient detail the nature of the default. The Seller maintains the right and authority to reclaim the Property or to foreclose on the property if the default is not cured within 45 days.

DEED. Upon receipt of all payments required under this Contract, the Seller will furnish the Buyer with a Warranty Deed wherein the Seller conveys all of their interest in the Property to the Buyer. The Seller shall be responsible for cost of recording the deed.

ABSTRACT/TITLE POLICY. The Seller will provide the Buyer with an updated abstract evidencing clear title or other accepted title documents upon receipt of all payments under this Contract.

NOTICES. Any notice or communication required or permitted under this Contract shall be sufficiently given if delivered in person or by certified mail, return receipt requested, to the addresses listed above or to such other address as one party may have furnished to the other in writing. The notice shall be deemed received when delivered or signed for, or on the third day after mailing if not signed for.

ASSIGNMENT. Neither party may assign or transfer this Contract without prior written consent of the other party, which consent shall not be unreasonably withheld.

ATTORNEY FEES. If any payment obligation under this Contract is not paid when due, the Buyer promises to pay all costs of collection, including reasonable attorney fees, whether or not a lawsuit is commenced as part of the collection process.

ENTIRE CONTRACT/AMENDMENT. This Contract for Deed contains the entire agreement of the parties and there are no other promises, conditions, understandings or other agreements, whether oral or written, relating to the subject matter of this Contract for Deed. This Contract for Deed may be modified or amended in writing, so long as all parties obligated under this Contract sign the agreement.

SEVERABILITY. If any portion of this Contract for Deed shall be held to be invalid or

unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Contract for Deed is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

INDEMNITY REGARDING USE OF PREMISES. To the extent permitted by law, Buyer agrees to indemnify, hold harmless, and defend Seller from and against any and all losses, claims, liabilities and expenses, including reasonable attorney fees, if any, which Buyer may suffer or incur in connection with Buyer's possession, use or misuse of the Property, except due to Seller's negligent acts or omissions.

GOVERNING LAW. This Contract for Deed shall be construed in accordance with the laws of the State of Missouri.

WAIVER. The failure of either party to enforce any provisions of this Contract shall not be construed as a waiver or limitation of that party's right to subsequently enforce and compel strict compliance with every provision of this Contract for Deed.

OTHER PROVISIONS. Every year in January we will look at prime and the interest rate will adjust accordingly to 1% above prime.

TAX EXEMPTION. Buyer will be entitled to claim the property for the Federal Homestead Property Tax Exemption and any other exemption, should the property be eligible for such an exemption.

RECORDING. This Contract will be recorded by the Buyer immediately upon execution by all parties. The Seller shall be responsible for the recording fees associated with recording the Contract.

Deed Drafted By:
KRISTA LAKE
11725 GATEWAY DRIVE
NEOSHO, Missouri, 64850

SELLER:

DATED: 1/15/25

Krista Lake
Krista Lake, Member, on behalf of
Signature Commercial Property LLC
11725 GATEWAY DRIVE
NEOSHO, Missouri, 64850

STATE OF MISSOURI, COUNTY OF NEWTON, ss:

On this 6th day of Feb., 2025, before me personally appeared Krista Lake, Member, on behalf of Signature Commercial Property LLC, to me known to be the persons described in and who executed the foregoing instrument, and acknowledged that they executed same as their free act and deed.

* Ann SHANE LAKE,
member

[Signature]
Notary Public

Title (and Rank)

Holly R. Mitchell
Notary Public - Notary Seal
STATE OF MISSOURI
Newton County
My Commission Expires: 12/19/2026
Commission # 14540444

My commission expires 12/19/26

	First American Title™	Owner's Policy of Title Insurance
Schedule A (Cont.)		POLICY NUMBER 5011429-0253602e

File No. 42651

LEGAL DESCRIPTION

A parcel located in the Northwest Quarter of Section 36, Township 25 North, Range 32 West in Neosho, Newton County, Missouri and described as follows:

Commencing at an existing iron pin at the Northwest Corner of the Northeast Quarter of the Northwest Quarter of Section 36, Township 25 North, Range 32 West: Thence South 01°04'34" West along the West line of said Quarter-Quarter, a distance of 25.00 feet to an existing iron pin and the point of beginning; thence South 89°21'28" East, a distance of 375.39 feet to an iron pin set; thence South 14°23'00" West, a distance of 97.69 feet to a set iron pin; thence along a non-tangent curve right, said curve having a radius of 1745.08 feet, a central angle of 30°37'38", a chord that bears South 29°41'49" West, and a length of 932.83 feet to an existing steel right of way marker; thence South 47°42'26" West, a distance of 190.75 feet to an existing steel right of way marker; thence South 48°16'59" West, a distance of 61.23 feet to an existing iron pin; thence North 01°07'26" East, a distance of 297.11 feet to an existing iron pin; thence South 89°18'39" East, a distance of 271.99 feet to a set iron pin on the West line of the said Quarter-Quarter; thence North 01°04'34" East, a distance of 774.98 feet to the point of beginning.{

Notice of Public Hearing

Planning and Zoning Public Hearing
February 11, 2025 @ 6:00pm
City Council Chambers
203 East Main Street

City Council Public Hearing
February 18, 2025 @ 7:00pm
City Council Chambers
203 East Main Street

Regarding the Rezoning from R-1, First Dwelling House to a C-3, Commercial Business District of property at the southwest corner of W. Daughtery Road and S. Neosho Blvd. described as:

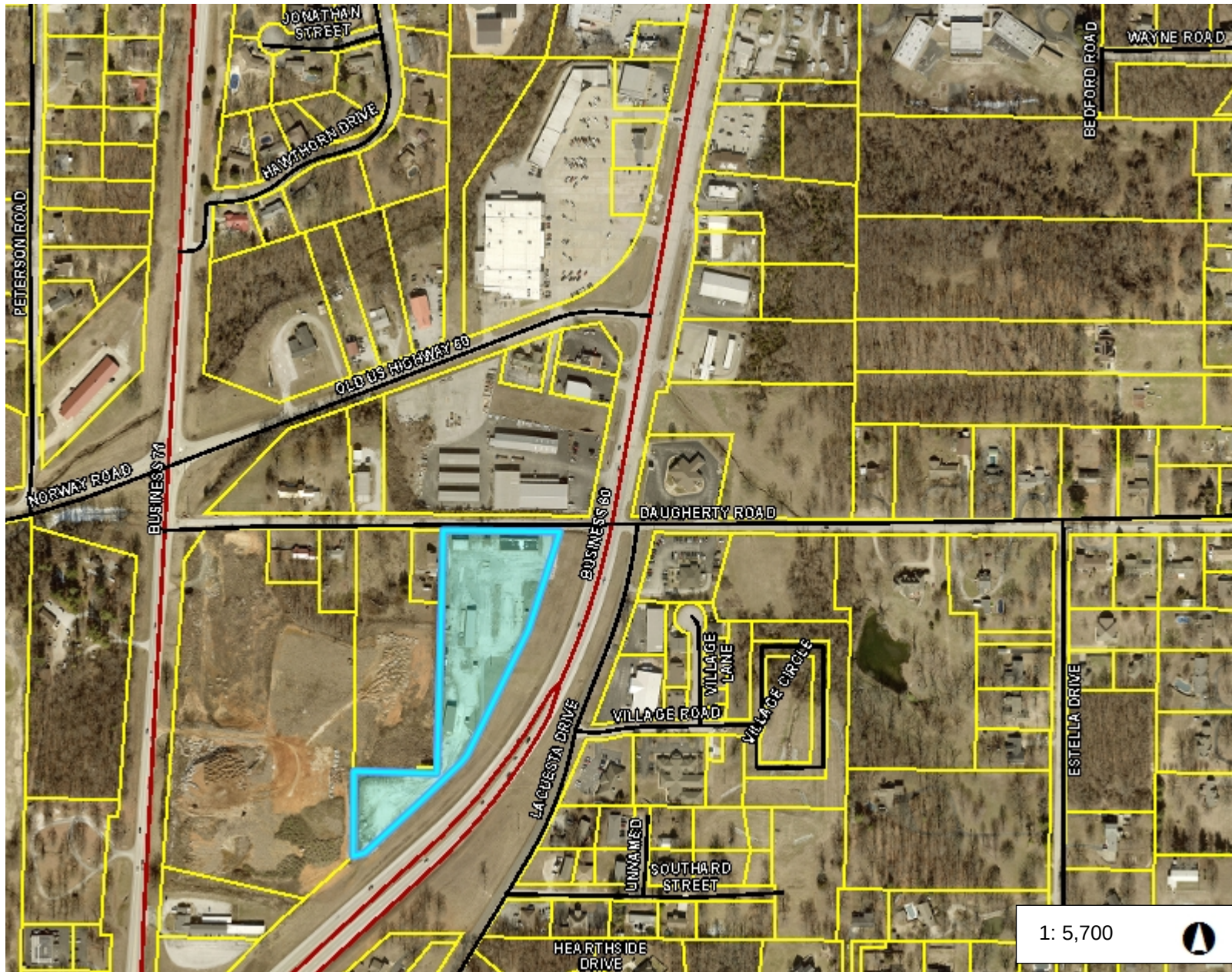
A PARCEL LOCATED IN THE NORTHWEST QUARTER OF SECTION 36,
TOWNSHIP 25 NORTH RANGE 32 WEST IN NEOSHO, NEWTON COUNTY,
MISSOURI AND DESCRIBED AS FOLLOWS

COMMENCING AT AN EXISTING IRON PIN AT THE NORTHWEST CORNER OF THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER OF SECTION 35, TOWNSHIP 25 NORTH, RANGE 32 WEST: THENCE S01° 04' 34" W ALONG THE WEST LINE OF SAID QUARTER-QUARTER, A DISTANCE OF 25.00 FEET TO AN EXISTING IRON PIN AND THE POINT OF BEGINNING; THENCE S89° 21' 28" E, A DISTANCE OF 375.39 FEET TO AN IRON PIN SET; THENCE S14° 23' 00" W, A DISTANCE OF 97.69 FEET TO A SET IRON PIN; THENCE ALONG A NON-TANGENT CURVE RIGHT, SAID CURVE HAVING A RADIUS OF 1745.08 FEET, A CENTRAL ANGLE OF 30° 37' 38" N, A CHORD THE BEARS S29° 41' 49" W, AND A LENGTH OF 932.83 FEET TO AN EXISTING STEEL RIGHT OF WAY MARKER; THENCE S47° 42' 26" W, A DISTANCE OF 190.75 FEET TO AN EXISTING STEEL RIGHT OF WAY MARKER; THENCE S48° 16' 59" W, A DISTANCE OF 61.23 FEET TO AN EXISTING IRON PIN; THENCE N01° 07' 26" E, A DISTANCE OF 297.11 FEET TO AN EXISTING IRON PIN; THENCE S89° 18' 39" E, A DISTANCE OF 271.99 FEET TO A SET IRON PIN ON THE WEST LINE OF THE SAID QUARTER-QUARTER; THENCE N01° 04' 34" E, A DISTANCE OF 774.98 FEET TO THE POINT OF BEGINNING AND CONTAINS 5.26 ACRES. SUBJECT TO ALL EASEMENTS AND OR RIGHTS OF WAY OF RECORD.

Inquiries please contact:

Richard Leavens
City of Neosho
Development Services Director
(417) 451-8050

Neosho, MO



Legend

Neosho Streets

- <all other values>
- INTERSTATE
- U.S. HIGHWAY
- STATE HIGHWAY
- ALLEY
- CITY STREET
- NAMED COUNTY ROAD
- PLATTED/UNDEVELOPED
- UNNAMED
- VACATED STREET

- Parcel

1: 5,700



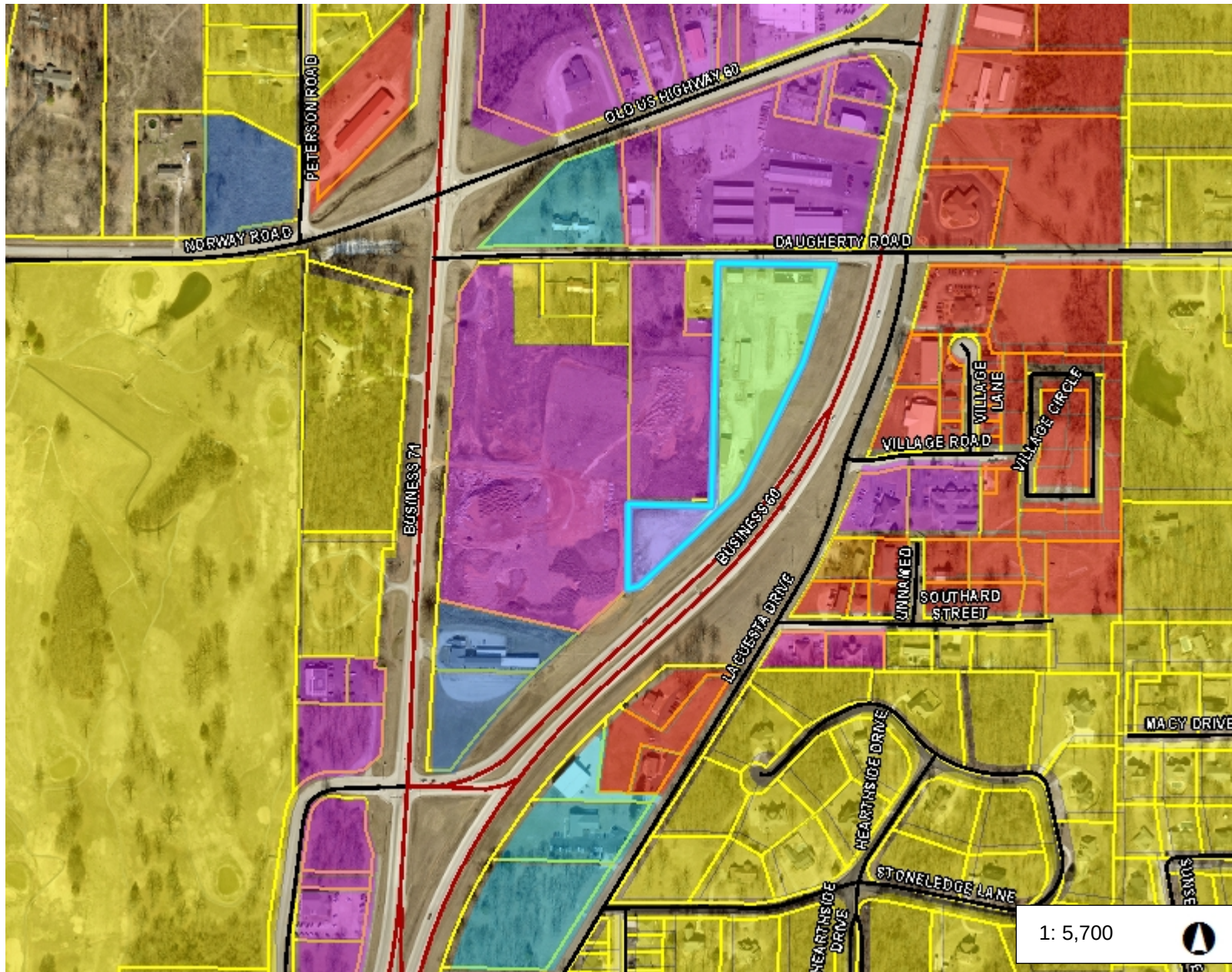
950.1 0 475.03 950.1 Feet

This map is a user generated static output from an Internet mapping site and is for reference only. Data layers that appear on this map may or may not be accurate, current, or otherwise reliable.
THIS MAP IS NOT TO BE USED FOR NAVIGATION

Notes

1300 S Neosho Blvd Location Map

Neosho, MO



Legend

Neosho Streets

- <all other values>
- INTERSTATE
- U.S. HIGHWAY
- STATE HIGHWAY
- ALLEY
- CITY STREET
- NAMED COUNTY ROAD
- PLATTED/UNDEVELOPED
- UNNAMED
- VACATED STREET

Zoning

- AG
- R-1
- R-2
- R-3
- C-0
- C-1
- C-2
- C-3
- M-1
- M-2
- RD-1
- RV

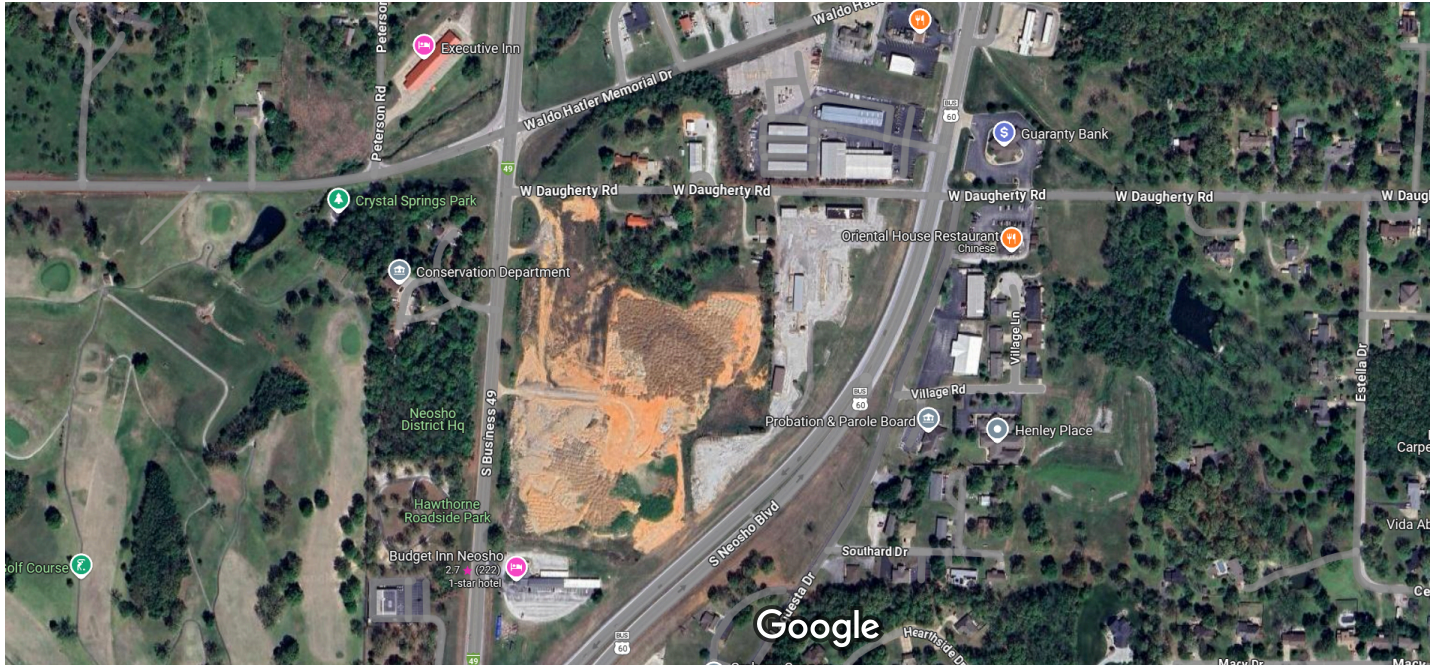
Parcel

Notes

1300 S Neosho Blvd Zoning Map

950.1 0 475.03 950.1 Feet

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THIS MAP IS NOT TO BE USED FOR NAVIGATION



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REQUESTED COUNCIL MEETING DATE: March 4, 2025

ITEM: Bill No. 2025-15: Contract with Creative Entourage for City Branding Services

ORIGINATING DEPARTMENT: Human Resources Department

ATTACHMENT:

1. Bill No. 2025-15 Agreement with Creative Entourage - City Branding (2025)
 2. Contract with Creative Entourage
 3. Statement of Work_City of Neosho - Rebrand - 021225
 4. Creative Entourage Bid/RFQ
-

PURPOSE:

Request council approval for the contract with Creative Entourage for creating the city branding/guide, logo and city seal.

BACKGROUND:

Staff sent out bids for the development of a city branding guide, logo, and city seal. A committee was formed by the city manager to narrow down the companies that submitted their bids. The companies were scored based on their qualifications, past projects, and cost. The committee then interviewed the top three choices and determined that Creative Entourage would be the best choice for moving forward with this project. Staff will work with this company on moving forward with creating a branding guide and a uniformed logo and image for the city.

This project will be funded by the General Administration, Professional Services line item.

RECOMMENDATION:

Staff recommends approving Bill No. 2025-15, contract with Creative Entourage, and authorizing the Mayor to sign.

AN ORDINANCE of the City of Neosho, Missouri, authorizing an Agreement with Creative Entourage Agency, LLC, a Missouri limited liability company, for the purpose of providing graphic design services; and authorizing the Mayor to execute the same by and on behalf of the City of Neosho.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NEOSHO, MISSOURI, as follows:

Section 1. That the Agreement by and between the City of Neosho, Missouri, and Creative Entourage Agency, LLC, a Missouri limited liability company, for the purpose of providing graphic design services to develop a new City Logo, City seal, brand elements, brand standards guide and customizable templates, a true and accurate copy of said Agreement being attached hereto and incorporated as Exhibit “A,” be and the same is hereby approved.

Section 2. That the Mayor of the City of Neosho, Missouri, is hereby authorized and directed to execute the foregoing by and on behalf of the City of Neosho.

Section 3. That this Ordinance shall be in full force and effect from and after its passage.

PASSED BY THE COUNCIL OF THE CITY OF NEOSHO, MISSOURI, this ____ day of March, 2025, by a vote of _____.

CITY OF NEOSHO, CITY COUNCIL

Richard Davidson, Mayor

ATTEST:

Cheyenne Wright, City Clerk

SEAL

APPROVED AS TO FORM:

Derek A. Snyder, City Attorney

This **MASTER SERVICE AGREEMENT** (the “Agreement”) is made and entered into this per the signed statement of work agreement date (the “Effective Date”) by and between Creative Entourage Agency, LLC, a Missouri limited liability company (“Creative Entourage”), and the client listed on the statement of work agreement (each a “Party”).

RECITALS

Whereas, Client desires to purchase from Creative Entourage and Creative Entourage desires to provide to Client, from time to time, the Services as further defined herein, subject to the terms and conditions of this Agreement.

TERMS AND CONDITIONS

Now Therefore, for the mutual consideration set forth herein, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

SECTION 1. SERVICES AND DELIVERABLES

1.1 Purchase of Services and Deliverables.

Subject to the terms and conditions set forth in the Agreement, Client agrees to purchase and Creative Entourage agrees to perform the services (“Services”) and provide the Deliverables (defined in Section 5.1), which are detailed in the Statement of Work attached to this Agreement, the terms of which are incorporated herein, subsequent Statements of Work or Amended Statements of Work (collectively called “Statements of Work”) to be attached in the future. Each Statement of Work is subject to the terms and conditions of this Agreement. The Client may request additional Services from Creative Entourage and all such requests are subject to acceptance by Creative Entourage. Subsequent Statements of Work or Amended Statements of Work, upon execution, shall be subject to the terms and conditions of this Agreement. In the case of any conflicts between the terms of this Agreement and a Statement of Work, the terms of the Statement of Work shall prevail over the Agreement for that specific Statement of Work only. The nature of the Services to be provided by Creative Entourage in a Statement of Work will vary based on Client’s requirements and the scope of the Statement of Work.

1.2 Acceptance.

Unless the Statement of Work sets forth an acceptance testing or period, the acceptance period shall be 10 business days for all Deliverables. Upon the expiration of these acceptance periods, the Deliverables will be deemed accepted, unless Creative Entourage has received in writing from Client a reasonable, detailed basis for the rejection of the Deliverable. Notwithstanding any other provision to the contrary herein or in any Statement of Work, to the extent that Client launches a Deliverable, otherwise uses such Deliverable in productive use, or otherwise commercially exploits a Deliverable, or if Client does not reject a particular Deliverable in writing and does not specify a reasonable, detailed basis for such rejection within the applicable acceptance/testing period, as set forth in the applicable Statement of Work, such Deliverable shall be deemed accepted by Client for all purposes hereunder.

1.3 Invoice.

Unless otherwise provided in the Statement of Work, Creative Entourage will deliver an invoice to Client upon receiving a signed Statement of Work equal to fifty-percent (50%) of the total project fee and Client shall pay as

provided for in Section 4.2.

SECTION 2. DELIVERABLES PROCEDURES

2.1. Cooperation.

The parties acknowledge that cooperation and teamwork are essential for the success of each item of work as set forth in the Statement of Work. Client acknowledges and agrees that its cooperation and provision of the necessary resources are essential for the success of each Statement of Work and the lack thereof may result in increased costs and relieve Creative Entourage of its obligation to meet Scheduled Dates. Both parties agree to use mutually agreed upon processes to report the progress of each Statement of Work and to identify, track, and resolve project issues, and questions. Unless otherwise agreed to the contrary in a Statement of Work, such processes will be based upon Creative Entourage's standard methodologies and, as necessary, included in the Statement of Work. In order to accommodate the approval of Changes and other necessary communications, Client agrees to designate a representative ("**Client Representative**") with the authority to: (i) approve Changes and the cost of Changes; (ii) accept the Deliverables consistent with the applicable acceptance procedures; (iii) resolve Statement of Work related issues; and (iv) make all other decisions hereunder and otherwise communicate to Creative Entourage on behalf of Client.

2.2 Change.

Either party may propose changes to the Deliverables, Services and/or scope of the Statement of Work in by providing written notice of the proposed changes to the other party, ("**Change Order**"). Upon written acceptance of the Change Order by the Client Representative and Creative Entourage, this Agreement and the applicable Statement of Work shall be automatically amended by the approved Change Order ("**Amended Statement of Work**").

SECTION 3. APPROVALS

3.1 Approvals.

Creative Entourage will submit preliminary drafts and final drafts of any products for approval to Client before production. Client shall approve the final product. Once the final product is approved by Client, the Client then assumes the responsibility that the contents of the final product are correct and accurate as production begins. Client assumes the responsibility that the final contents are correct and accurate before producing for distribution. Production and/or use at any time for any purpose other than for Client's review constitutes full acceptance and approval by Client of materials described in the Statement of Work.

SECTION 4. COMPENSATION

4.1 Compensation.

Client agrees to pay Creative Entourage for the Services and Deliverables provided at the rates stated in the applicable Statement of Work for each Phase of the project and all Services and Deliverables ordered by Client, in accordance with the payment schedule included in the Statement of Work, subject to any increases pursuant to Section 2 (collectively “**Fees**”). Client shall be responsible for any additional costs and which reasonably result from the work ordered, any Change Orders, or which result from design or marketing decisions made by Client. In addition to the Fees, Client shall reimburse Creative Entourage for Sales Tax (if any), Third Party Termination Costs (if any) and Termination Fees (if any) (collectively called “**Costs**”) and for out-of-pocket expenses (“**Expenses**”) incurred by Creative Entourage in performing its Services and creating the Deliverables under this Agreement. The term “Expenses” shall include but shall not be limited to, transportation, travel, lodging, per diem expenses, telephone, copier, courier and messenger charges, direct costs for hardware, software media production or research purchased or paid by Creative Entourage to vendors or third parties on Client’s behalf. In the event of expenditures in excess of \$100.00, Creative Entourage may request that the Client pay for such expenses directly, and Client hereby agrees to do so. Creative Entourage agrees to provide Client for the appropriate documentation for such Expenses. As referenced above, in addition to Fees and Expenses, Client shall also pay to Creative Entourage sales, use, excise, value-added, or other taxes, if any, levied on the sale or transfer of Services or Deliverables provided hereunder (collectively “Sales Taxes”). Client shall indemnify Creative Entourage against any Sales Taxes that Client incurs with respect to this Agreement.

4.2 Payments.

Payments shall be due 30 days from the date of an invoice from Creative Entourage. Any payments not received in a timely manner shall be subject to an interest charge of 3% per month or the maximum interest permitted by applicable law, whichever is greater.

SECTION 5. INTELLECTUAL PROPERTY PROVISION

5.1 Definitions.

- (i) “**Deliverable(s)**” means all tangible and intangible works described in the Statement of Work that are developed, licensed, or acquired on behalf of Client and provided to Client by Creative Entourage under any Statement of Work.
- (ii) “**Creative Entourage Property**” means all copyrights, patents, trademarks, trade secrets and any other proprietary right, now known or hereinafter created in all know-how, concepts, designs, content, utilities, processes, methodologies, techniques, know-how, algorithms, specifications, source code, data procedures and modifications thereto, software and tools which are: (a) pre-existing works and works outside the scope of Services provided hereunder; (b) preliminary or interim versions of Deliverables that are not accepted by Client or that are not incorporated into final versions of Deliverables provided by Creative Entourage to Client and accepted by Client; (c) works of general applicability to the consulting, marketing and web-development industries; and (d) existing and future trademarks, service marks, trade names, trade dress, domain names and all other marketing material of Creative Entourage.
- (iii) “**Third Party Materials**” shall mean those agreements, with Client’s authorization, that Creative Entourage may enter into with third parties for the purchase and/or use of Third Party Materials, including but not limited to artwork, photography, footage, talent, music, hardware and software.

Creative Entourage shall use commercially reasonable efforts to obtain ownership in any materials, or to the extent ownership rights cannot be acquired or Creative Entourage is otherwise directed by the Client, shall obtain a license for Creative Entourage to use and modify these materials. In the event any Third Party Materials are incorporated into the Deliverables, Client shall have only those rights in such materials as is granted to Client in agreements with such subcontractors or third parties.

5.2 Work for Hire.

Exclusive of and specifically not including all Third Party Materials and Creative Entourage Property incorporated in the Deliverables, upon full payment to Creative Entourage, the Deliverables shall be considered **“Work for Hire”**, and any and all copyrights, trademarks, and legal protections in such materials shall be the exclusive property of Client; provided, however, that to the extent said Deliverables (exclusive of the Third Party Materials and Creative Entourage Property) are deemed not to be “Work for Hire”, Creative Entourage hereby assigns all right, title and interest in and to the Deliverables. In all events, all right, title and interest, including copyrights, patents, trademarks, trade secrets and all other property rights in the Creative Entourage Property and any improvements thereto shall be that of client.

5.3 Client Content.

Client grants to Creative Entourage a non-exclusive, nontransferable, fully paid-up, royalty-free, worldwide license during the term of this Agreement to use, reproduce, create derivative works from, translate, execute, display, upload, store, modify, distribute and perform the Client content and other materials provided by Client to Creative Entourage solely for purposes of completing the Phases of the work, provision of the Services, creation of the Deliverables set forth in the applicable Statement of Work.

SECTION 6. CONFIDENTIALITY

6.1 Definition.

The term **“Confidential Information”** shall mean any information disclosed, directly or indirectly, in writing, verbally, or by any other means, to a party to this Agreement (the **“Receiving Party”**) by the other party to this Agreement (the **“Disclosing Party”**). Such Confidential Information includes, but is not limited to, business plans, proposals, processes, on-line login information, passwords, forecasts, ideas, pricing information and rate cards, concepts, methods, techniques, trade secrets, customer lists, models, projections, analyses, software, hardware or system designs, specifications, marketing information, financial information, documentation, architecture, structure and protocols and Paragraph 5.1(ii) (a), (b), (c), and (d). Each party acknowledges that the Confidential Information is unique and valuable and that disclosure in breach of this Agreement may result in irreparable injury to the other party for which monetary damages would not be an adequate remedy and as such the injured party shall be entitled to injunctive relief.

6.2 Exceptions.

Notwithstanding the foregoing Confidential Information shall not include any information which: (i) is in the public domain and is readily available at the time of disclosure or which thereafter enters the public domain and is readily available, through no improper action or inaction by the Receiving Party or any employee or independent contractor

thereof; (ii) was in the possession of the Receiving Party or known by it prior to receipt from the Disclosing Party as shown by written records; (iii) was rightfully disclosed to the Receiving Party by a third party without restriction; (iv) is independently developed by the Receiving Party without access to such Confidential Information; (v) is disclosed with the Disclosing Party's prior written consent; or (vi) is required by judicial or administrative order or subpoena to be disclosed, provided that the Receiving Party gives the Disclosing Party prompt written notice of such order or subpoena in order to allow the Disclosing Party sufficient time to obtain a protective order.

6.3 Protections.

The Receiving Party agrees: (i) to use the Confidential Information only in connection with this Agreement; (ii) to retain the Confidential Information in confidence; (iii) to take all necessary actions to protect such Confidential Information, including, without limitation all actions that the Receiving Party employs with respect to its own confidential materials of a similar nature; (iv) not to disclose, directly or indirectly, any Confidential Information, any evaluation of the Confidential Information, or any information derived therefrom to any third party; and (v) not to copy, reverse engineer, reverse compile, nor attempt to derive the composition or underlying information of any Confidential Information. Confidential Information shall only be disclosed to the Receiving Party's employees, independent contractors, and financial and legal advisors, and only to the extent such employees, independent contractors, and financial and legal advisors have a specific need to know of the Confidential Information for this Agreement. The Receiving Party will ensure that its employees and independent contractors who have access to the Confidential Information shall be under a written agreement, as a condition of employment or otherwise, that ensures the use, title and nondisclosure obligations of such Confidential Information as set forth herein.

6.4 Title.

The Disclosing Party shall at all times retain title to, ownership of and all rights and control over the Confidential Information. Except as provided herein, no right or license to the Confidential Information is granted under this Agreement. The Receiving Party shall upon the written request of the Disclosing Party promptly return or destroy all Confidential Information to the Disclosing Party.

SECTION 7. REPRESENTATIONS AND WARRANTIES OF Creative Entourage

7.1 Representations.

Creative Entourage represents that: (i) it has the right to enter into this Agreement, grant the rights granted hereunder and it has no conflicts which would prevent it from performing its Services hereunder; (ii) it will perform the Services in a workmanlike manner and in accordance with current standards of the marketing services industry; (iii) unless otherwise provided hereunder, it is the owner or licensee of all the rights necessary and appropriate to provide the Deliverables in accordance with this Agreement; and (iv) to the best of its knowledge and belief, there are no claims, disputes, suits or controversies challenging Creative Entourage's ownership or right to use the Deliverables provided to Client under a Statement of Work.

7.2 Disclaimer.

Creative Entourage HEREBY DISCLAIMS AND CLIENT HEREBY WAIVES ALL OTHER EXPRESS OR IMPLIED WARRANTIES WITH REGARD TO THE SERVICES AND DELIVERABLES, INCLUDING BUT NOT LIMITED TO, WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE OR USE BY CLIENT, AND/OR WARRANTIES AS TO THIRD PARTY PRODUCTS OR SERVICES.

SECTION 8. REPRESENTATIONS AND WARRANTIES OF CLIENT

8.1 Client warrants and represents that: (i) it has the right to enter into this Agreement, grant the rights hereunder and it has no conflicts that would prevent it from performing hereunder; (ii) the individual signing this Agreement (and each Statement of Work) on behalf of Client has (and shall have) the full authority to legally bind Client; (iii) it is the owner or licensee of all rights necessary and appropriate to use any content, materials, equipment, software, data, logos, patents, trademarks, copyrights and any other material provided by Client or its agents to Creative Entourage and has the right to use the same in accordance with this Agreement; and (iv) there are no other documents required for Client to execute in order for it to fulfill its obligations under this Agreement.

SECTION 9. INDEMNIFICATION

9.1 Client.

Client agrees to defend, indemnify and hold Creative Entourage, its officers, directors, employees and agents harmless from and against any claims, alleged claims, demands, losses, damages, liabilities, expenses (including without limitation court costs and reasonable attorneys' fees), judgments, actions, causes of action, royalty payments, made or brought against or incurred by Creative Entourage in connection with or related to any and all material furnished to Creative Entourage by Client or its agents in connection with this Agreement, including without limitation, any claim that any such material infringes upon or violates any patent, copyright, trademark, trade secret, rights of publicity or privacy, moral rights or any other proprietary right of any person or third party or any claim that any of the materials furnished to Creative Entourage by Client or its agents are defamatory or otherwise tortious.

9.2 Notice.

The party providing indemnification will do so to the extent that: (i) the other party provides prompt written notice of any claims or actions for which it claims indemnification; (ii) the other party provides the party providing indemnification with reasonable assistance and cooperation in the defense of such claim or action; and (iii) the party providing indemnification will have sole control over the defense and settlement of any such claim or action in accordance with the terms of this Section 9.

SECTION 10. LIMITATION OF LIABILITY

10.1 NOTWITHSTANDING ANY OTHER PROVISION IN THIS AGREEMENT, ANY STATEMENT OF WORK OR OTHER DOCUMENT TO THE CONTRARY: (i) IN NO EVENT SHALL CREATIVE ENTOURAGE BE LIABLE FOR INDIRECT, INCIDENTAL, PUNITIVE OR CONSEQUENTIAL DAMAGES OF ANY KIND, WHETHER IN TORT OR CONTRACT, INCLUDING LOST PROFITS OR LOST DATA, EVEN IF IT HAS KNOWLEDGE OF THE RISK OF SUCH DAMAGES; (ii) IN NO EVENT SHALL CREATIVE ENTOURAGE BE LIABLE CONCERNING PERFORMANCE OR NONPERFORMANCE BY CREATIVE ENTOURAGE, SATISFACTION OF ANY OBLIGATION OR IN ANY WAY RELATED TO THIS AGREEMENT IN EXCESS OF THE SUMS PAID TO CREATIVE ENTOURAGE BY CLIENT UNDER THE APPLICABLE STATEMENT OF WORK; OR (iii) CLAIMS MADE A SUBJECT OF A LEGAL PROCEEDING AGAINST Creative Entourage MORE THAN ONE YEAR AFTER ANY CAUSE OF ACTION AROSE.

10.2 Modification.

Creative Entourage shall not be responsible for any damages which relate in any way to Deliverables which have been changed or modified in any manner by Client or any third party.

SECTION 11. CLIENT TRADEMARKS/PROPRIETARY NOTICES

11.1 Nothing contained in this Agreement shall be construed as conferring any right to use or refer to in advertising, publicity, promotion, marketing or other activities, any name, trademark, logo, trade name or service mark, or any other designation of either party or any of its affiliated entities; provided that Client hereby agrees that Creative Entourage: (i) may use Client's logo, trademarks, trade names or service marks ("**Client's Marks**") as necessary to provide its services hereunder; (ii) may list Client and the Services in Creative Entourage's published client list; (iii) may use Client's Marks or reference the Services provided hereunder in Creative Entourage's sales, marketing and investor relations presentations and materials, including but not limited to case studies; (iv) may issue a press release upon execution of this Agreement announcing the Services to be provided under any Statement of Work; and (v) may enter the finished work product, in its entirety or any portion thereof, in award competitions. Client also agrees to act as a reference for Creative Entourage to prospective Creative Entourage clients upon request.

SECTION 12. TERM; TERMINATION

12.1 Term.

The term ("**Term**") of this Agreement shall commence as of the Effective Date of this Agreement until terminated consistent with the provisions set forth below.

12.2 Termination - Cure.

This Agreement may be terminated by either party at any time for failure to perform by the other party or for any uncured breach of any material term by the other party by providing written notice to the breaching party ("**Defaulting Party**") and specifying that period in which the Defaulting Party may cure its performance or correct its breach, which shall be a minimum of 30 days. If such a notice is received and the Defaulting Party does not

cure within the specified cure period, this Agreement shall terminate on the last day of the cure period. Client shall immediately pay Creative Entourage for all work performed under all Statements of Work prior to the date of termination at its standard hourly rates or percentage of project completion consistent with the terms of the applicable Statement of Work. In addition, Client agrees to assume Creative Entourage's liability for all authorized commitments to Third Party Materials, to reimburse Creative Entourage for all expenses incurred, to pay Creative Entourage for any related service charges and to indemnify Creative Entourage for all claims and actions by third parties related to Client's unauthorized use of the Third Party Materials ("**Third Party Termination Costs**").

12.3 Creative Entourage.

Notwithstanding Sections 12.1 and 12.2, Creative Entourage may terminate this Agreement immediately if: (i) Client does not pay any amounts due on a timely basis as specified herein; (ii) Client infringes Creative Entourage's rights in the Creative Entourage Property or the Deliverable; or (iii) if Client does not reasonably cooperate or communicate with Creative Entourage in the performance of any phase of work as set forth in the Statement of Work within 5 business days after receiving a request for information or cooperation from Creative Entourage. In the event of such termination, Creative Entourage shall be compensated for all work performed up to the date of termination at its standard hourly rates consistent with the applicable Statement of Work, any Expenses, Termination Fee and any Third Party Termination Costs, in addition to any other rights and remedies available to Creative Entourage.

12.4 Termination – Notice.

Either party may terminate this Agreement at any time by providing the other party with 90 days written notice of its intent to terminate the agreement. In the event that either party provides such written notice the agreement shall terminate 90 days from the date such notice, the "Termination Date". Such termination shall have the effect of terminating all then-existing Statements of Work on the Termination Date. In the event of such termination, Client shall pay Creative Entourage for all work performed up to the date of such termination at its standard hourly rates or percentage of project completion consistent with each then-existing Statement of Work, any Expenses, any Third Party Termination Costs for each Statement of Work, as applicable, and the Termination Fee set forth below. Provided, however, in the event that Client provides notice of termination for convenience purposes and not due to a breach by Creative Entourage, Creative Entourage shall suffer unanticipated costs such as the re-assignment of personnel, the opportunity costs associated with foregone competing projects and other discontinuation costs, the total of which cannot easily be computed, and accordingly, a fee for such termination shall be paid by Client to Creative Entourage ("**Termination Fee**") as liquidated damages. This fee is not a penalty and shall be due and payable on the termination date to compensate Creative Entourage for such costs. The Termination Fee shall be a fee equal to twenty percent (20%) of the total unpaid Fee, Costs and Expenses remaining under all then-existing outstanding Statements of Work.

12.5 Cooperation.

Upon payment of all consideration due under this Agreement and after the effective termination date Creative Entourage will provide to Client the Deliverables as of the termination date. Creative Entourage shall cooperate and assist Client, at Client's expense, in an orderly transition in the event of termination (other than for breach by Client) of this Agreement. Upon completion of such transition, Creative Entourage shall be duly released from the

obligations under this Agreement. The Parties recognize and agree that their obligations in Sections 4, 5 6, 8, 9, 10, 15.5, and 15.6 survive the termination or expiration of this Agreement.

SECTION 13. RELATIONSHIP

13.1 The relationship of the parties to this Agreement is that of independent contractors and no other formal legal relationship is intended. Creative Entourage agrees that it shall not be entitled to any employee benefits offered by the Client to its employees and agrees not to claim entitlement thereto. Nothing in this Agreement shall be deemed to create any partnership, principal/agent, master/servant, or joint venture relationship between the parties. Neither party is granted any authority to bind the other, create obligations of the other, or otherwise act as the representative of the other. Creative Entourage shall provide the Services under this Agreement on a nonexclusive basis. Provided that Creative Entourage complies with its confidentiality obligations hereunder, nothing in this Agreement shall be deemed to prohibit or limit Creative Entourage's right to use, develop or market existing or future technology or concepts, or to provide similar services to other clients, or to use the skills and expertise acquired in the performance of Statements of Work under this Agreement in any current or subsequent endeavors.

SECTION 14. NON-SOLICITATION

14.1 Client recognizes that Creative Entourage's employees and subcontractors constitute a valuable asset of Creative Entourage. Accordingly, during this Agreement and for twelve (12) months after termination of this Agreement or Statement of Work, whichever period is later, Client will not, directly or indirectly, employ, hire away or contract with Creative Entourage's employees or subcontractors.

Section 15. OPERATING PROVISIONS

15.1 Force Majeure.

Neither party shall be responsible for any delay or failure in performance of any part of this Agreement to the extent that such delay or failure is caused by fire, flood, explosion, war, embargo, government requirement, civil or military authority, act of God, act or omission of carriers or other similar causes beyond its control. If any such an event of force majeure occurs and such event continues for ninety (90) days or more, the party delayed or unable to perform shall give immediate notice to the other party, and the party affected by the other's delay or inability to perform may elect at its sole discretion to: (a) terminate this Agreement or the affected order solely upon mutual agreement of the parties; (b) suspend such order for the duration of the condition and obtain or sell elsewhere the Deliverables comparable to the Deliverables to have been obtained under the order; or (c) resume performance of such order once the condition ceases with the option of the affected party to extend the period of this Agreement up to the length of time the condition endured; (d) unless written notice is given within thirty (30) days after the affected party is notified of the condition, option (c) shall be deemed selected.

15.2 Notice.

All notices required to be given under this Agreement shall be in writing and shall be deemed to have been given: (a) on the date given, if delivered, by hand; (b) on the following business day, if sent by facsimile transmission or by prepaid overnight courier service with delivery confirmation; (c) 3 days after deposit in the mail, postage prepaid, return receipt requested; or (d) if sent by e-mail, on the date delivered, unless the date of delivery is not a business

day or that communication is delivered after 5:00PM CST on a business day, in which case, that communication will be deemed delivered and effective on the first following day that is a business day. In each case the address information for notice shall be as follows:

If to Client:

Physical address or E-Mail address set forth below the signature line.

If to Creative Entourage:

Creative Entourage

109 S. Edward Ct. Eureka, MO 63025

Attention: Elizabeth Arway

elizabeth@creative-entourage.com

or to such other address as either party may specify in writing.

15.3 Severability.

Each part of this Agreement is intended to stand alone. If any part of this Agreement is waived or held invalid, or unenforceable, it is the intent that the remainder of the Agreement remains valid and enforceable and shall be enforced to the fullest extent as if such part had not been included.

15.4 Waiver.

Any waiver, amendment or modification of any of the provisions of this Agreement or any right, power or remedy hereunder shall not be effective unless made in writing. No failure or delay by either party in exercising any right, power or remedy with respect to any of its rights hereunder shall operate as a waiver thereof.

15.5 Venue and Waiver of Jury Trial.

The validity, construction, interpretation and performance of this Agreement shall be governed by and construed in accordance with the domestic laws of the State of Missouri except as to its principals of conflicts of laws and the parties hereto irrevocably submit to the jurisdiction and venue of St. Louis County, Missouri to resolve any disputes arising hereunder or related hereto. **THE PARTIES WAIVE ALL RIGHTS TO TRIAL BY JURY IN ANY CLAIM, ACTION, PROCEEDING, OR COUNTERCLAIM BY EITHER PARTY AGAINST THE OTHER ARISING OUT OF OR IN ANY WAY CONNECTED WITH THIS AGREEMENT.**

15.6 Prevailing Party.

In the event either party hereto brings a legal proceeding to enforce or to obtain a declaration of its rights under this Agreement, the prevailing party or parties in such legal proceeding shall be entitled to recover its reasonable attorneys' fees and costs incurred in the proceeding from the non-prevailing party or parties.

15.7 Exclusive Remedies.

Client's remedies in this Agreement are exclusive.

15.8 Entire Agreement.

This Agreement, together with all signed Statements of Work, Amended Statements of Work and Addenda, if applicable, constitutes the entire agreement between the parties relating to the subject matter hereof. Any and all prior arrangements, representations, promises, understandings and conditions in connection with said matter, whether written or oral, and any representations, promises or conditions not expressly incorporated herein or expressly made a part hereof shall not be binding upon any party.

15.9 Counterparts.

This Agreement may be executed in any number of counterparts, each of which together shall constitute one and the same instrument.

15.10 Transfer.

Neither party may assign or transfer any of its rights or obligations under this Agreement to any other entity without the other party's prior written consent, and any such purported assignment or transfer shall be null and void.

ACCEPTED AND AGREED:**Client**

(Authorized signature)

Name of
Business _____

Signature _____

Print Name: _____

Date: _____

Creative Entourage

(Authorized signature)



Elizabeth Arway

Date: **2/12/2025** _____



CITY OF NEOSHO

PROJECT:

City Branding & Style Guide

CLIENT CONTACT

Jessica Johnson, Public Information Officer
Email: jjohnson@neoshomo.gov
Phone: 417-451-8050 ext 117
City of Neosho
203 E. Main Street
Neosho, MO 64850

CREATIVE ENTOURAGE CONTACT

Elizabeth Arway, owner
314.472.3391 office
314.620.1125 cell
elizabeth@creative-entourage.com

DATE SUBMITTED

Feb. 12, 2025

1. SCOPE OF WORK TO BE PERFORMED/PROJECT SUMMARY:

Creative Entourage will provide graphic design services to the City of Neosho to develop a new City logo, seal, brand elements, brand standards guide, and customizable templates.

2. DESCRIPTION OF DELIVERABLES:

- Logo, City Seal Design & Logo Elements
 - Three (3) city logo options
 - Final approved logo and city seal delivered in:
 - Full-color, single-color, and black-and-white versions.
 - High-resolution formats: EPS (600 dpi minimum), JPEG, PNG, and PDF.
 - Department-specific branding and identifiers.
 - Boards, commissions, and marketing-driven departments identifiers.
- Branding Style Guide (PDF)
 - Brand characteristics with proper spacing/sizing
 - Color palette/fonts
 - Unacceptable uses
 - Usage mocks for vehicles and apparel
- Customizable templates for:
 - Business cards.
 - Stationery (letterhead and envelopes).
 - Presentations (PowerPoint, Word, Canva).
 - Email signatures.
- Brand rollout matrix template.

3. TIMELINE

- Timeline provided by the City of Neosho in the RFP:
 - Project begins
 - February 25, 2025
 - Discovery meeting with City key stakeholders and decision making team
 - First week of March 2025
 - Draft seal and style guide to committee
 - Last week of April 2025
 - Finalized project, presented to council
 - June 3, 2025

4. ESTIMATED COST OF THE WORK TO BE PERFORMED ("FEES"), COSTS AND PAYMENT TERMS:

Service	Investment
Graphic Design Services Graphic design services to develop a new City logo, seal, brand elements, brand standards guide, and customizable templates.	\$15,000

Payment schedule (not including out-of-pocket expenses or add-ons):

- \$7,500, invoiced in March 2025 and May 2025. Payment terms 30 days from invoice date.**
Creative Entourage is an S-Corp.

If the scope of work exceeds the above budget, City of Neosho will be billed at the hourly rate for Creative Entourage's services. Our rate is \$150/hour. Creative Entourage will make the client aware if the team is approaching the end of the budget, and will not incur any additional time or expense without prior approval from the client.

In addition to the Fees, Client shall reimburse Creative Entourage for Sales Tax (if any), Third Party Termination Costs (if any), and Termination Fees (if any) (collectively called "Costs") and for out-of-pocket expenses ("Expenses") incurred by Creative Entourage in performing its Services and creating the Deliverables under this Agreement. The term "Expenses" shall include but shall not be limited to, transportation, travel, lodging, advertising, per diem expenses, copier, courier and messenger charges, direct costs for hardware, software media production or research purchased or paid by Creative Entourage to vendors or third parties on Client's behalf. In the event of large expenditures, Creative Entourage may request that Client pay for such expenses directly, and Client hereby agrees to do so. Creative Entourage agrees to provide Client with the appropriate documentation for such Expenses.

5. ASSUMPTIONS

- City of Neosho will provide all digital assets, including access to the Facebook Page and Instagram account if needed, photography and branding elements needed for the creation of printed materials, social media posts and ads.
- No additional services will be provided outside of what is outlined without a change order.
- The cost and timeline estimate of the effort contained within this proposal is an estimate of Creative Entourage's contribution to the effort and can vary depending on the timeliness of decisions and information provided.
- Creative Entourage cannot be held accountable for project delays and/or cost overruns due to delays in responses by the client beyond agreed upon written deadlines, resources outside of its direct control or changes in project scope.
- Creative Entourage will notify the client of any delays that will impact the project timeline and will create a change order to identify the impact to timeline and cost.
- Development and project management are to occur at the offices of Creative Entourage or the offices of a Creative Entourage project team.
- Cost estimates do not include out-of-pocket expenses such as travel, advertising, printing or media purchases unless expressed in the scope of services.

6. EXECUTION OF OUR MASTER SERVICES AGREEMENT.

In the event you are a new Client, you will be required to execute the [Master Services Agreement](#) (link) before we will begin work under this Statement of Work.

ACCEPTED AND AGREED:

Client (Authorized signature): _____

Printed Name: _____ Title: _____ Date: _____

CREATIVE ENTOURAGE, LLC



Date: 02/12/2025

(Authorized signature)

Elizabeth Arway



CITY OF NEOSHO BRANDING

CLIENT REPRESENTATIVE:

Cheyenne Wright, City Clerk
Jessica Johnson, Public Information Officer
Email: jjohnson@neoshomo.gov
Phone: 417-451-8050 ext 117

City of Neosho
203 E. Main Street
Neosho, MO 64850

CREATIVE ENTOURAGE REPRESENTATIVE:

Elizabeth Arway, Principal, Creative Services
314.472.3391 office
314.620.1125 cell
elizabeth@creative-entourage.com

DATE SUBMITTED:

Jan. 20, 2025

WBE CERTIFIED

Creative Entourage, LLC is a
certified woman-owned business

Missouri Certification No. 13638



Jan. 20, 2025

Dear Cheyenne and Jessica,

On behalf of Creative Entourage, thank you for the opportunity to submit our proposal for the City of Neosho's branding initiative. Our agency is honored to bring our expertise and award-winning creative services to this exciting project.

Creative Entourage is uniquely positioned to support the City of Neosho for several reasons:

- 1. Award-Winning Excellence:** Our rebranding of the City of Eureka earned the prestigious 3CMA Savvy Award in 2021, the highest honor in municipal government communications. Additionally, our work on the City of Wentzville's brand standards was recognized with top honors. These achievements demonstrate our ability to create impactful, community-driven branding strategies that resonate.
- 2. Extensive Public-Sector Experience:** Having worked with over 200 public-sector clients, our team combines robust public opinion research with innovative community engagement programming to deliver results. By partnering with Creative Entourage, you gain access to our seasoned research team and award-winning designers, ensuring a comprehensive approach tailored to your city's needs.
- 3. Strategic Branding Expertise:** We excel at leading thoughtful and strategic branding processes, ensuring that every step—from research and stakeholder engagement to creative development and implementation—aligns with your city's unique identity and future goals. Our approach ensures a cohesive, inclusive, and results-driven process tailored to your needs.

Our team is excited about the opportunity to collaborate with the City of Neosho to develop a brand that embodies your community's heritage, vision, and pride. Please feel free to contact me at (314) 620-1125 (cell) or elizabeth@creative-entourage.com with any questions or to discuss the next steps.

We look forward to partnering with you on this transformative project.

Sincerely,



Elizabeth Arway, owner
Creative Entourage

ABOUT US



Conducted community
engagement programs, public opinion
research and provided graphic design
services for more than

200
clients

CREATIVE ENTOURAGE HELPS CONNECT YOU TO YOUR COMMUNITY

Since starting in 2008, our team has grown to include eight individuals with decades of experience in public opinion research, strategic communications and graphic design. We are in business to make a positive impact in the school districts, municipalities, and communities where we work. That work might include helping park districts understand what their residents care about most through public opinion surveys, engaging communities in a long-range planning process, educating voters about a referendum effort or strengthening an organization's brand. We are passionate about helping our clients help the communities and people they serve. It is important to note we don't play politics; it's our company policy that we don't work with any individual political candidates or political parties.



OUR **EXPERIENCE**

It's hard to imagine a firm with more relevant experience than ours. Our extensive experience includes communications, community engagement, research and campaign programs for dozens of school districts, cities, fire districts and other public entities, all developed through extensive collaboration that facilitates long-term investment in the final product.

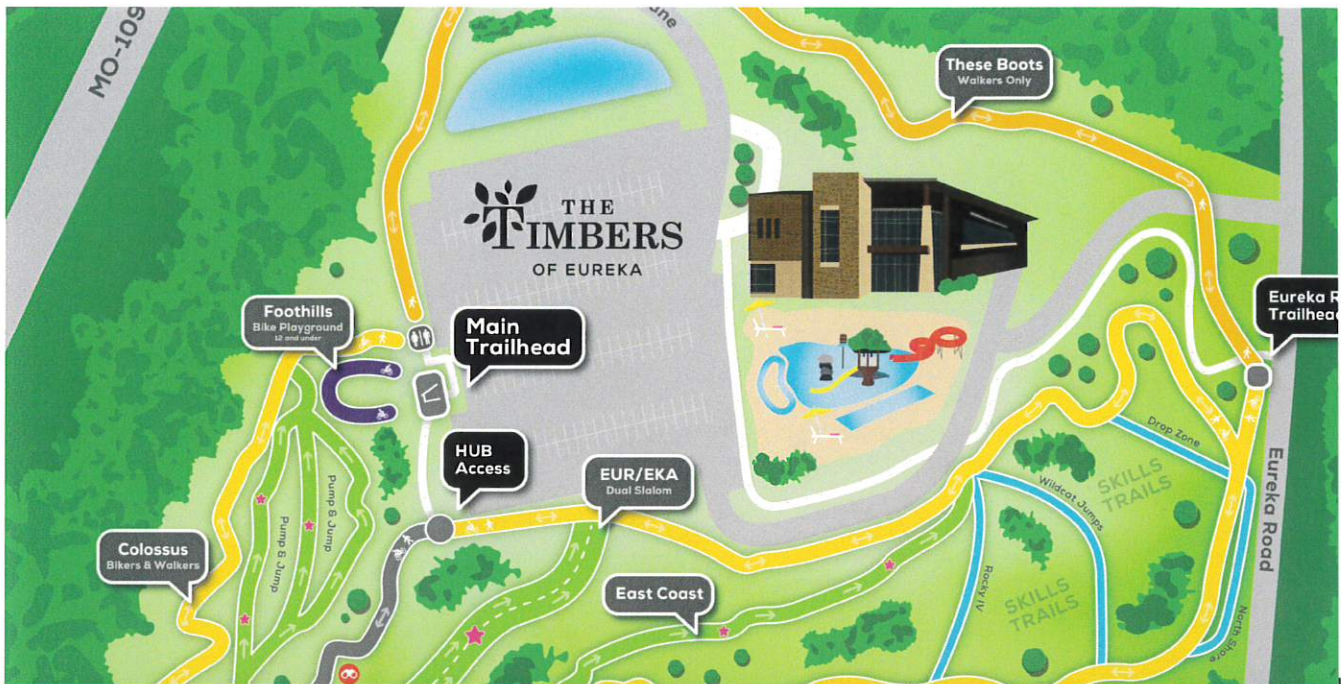
The work of our team has been national recognized by organizations including the National School Public Relations Association (NSPRA), 3CMA (The City-County Communications & Marketing Association), the Telly Awards, TAM, AIGA and the American School Boards Journal.

Our consultative, collaborative approach delivers lasting benefits to the public entities we work with.

Attached you will find numerous case studies highlighting our work, as well as references who will attest to the approach that has fostered the success stories filling our company portfolio.



NEXT, you will find case studies highlighting our work.



CASE STUDY CITY OF EUREKA



CITY OF EUREKA

Creative Entourage worked with the City of Eureka to develop and design a new logo for City materials that can be easily combined with other artwork (i.e., event signage) and used by all departments. The streamlined design features subtle river/path imagery embedded in the logo's text, reflecting the wealth of outdoor activities available within the City and identifying Eureka as a destination for outdoor enthusiasts.

 2021 3CMA Savvy Award (First Place) – Logo/Brand Development

CE PROJECT MANAGEMENT ELIZABETH ARWAY

ART DIRECTOR ELIZABETH ARWAY

CE DESIGN LEAD EMILY ROTH

DATE 2019-PRESENT

CASE STUDY **CITY OF EUREKA**

clockwise

Eureka Logo & Brand Standards

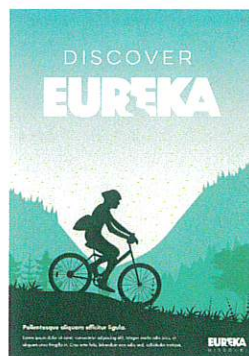
Eureka Apparel

Eureka Vehicle Graphics

Eureka Letterhead & Business Cards

Eureka Tourism Ad Sample

**CITY OF
EUREKA**



CASE STUDY **CITY OF EUREKA**

clockwise

Eureka Timbers Logo

Eureka Mountain Bike Park Trail Map & Signage

Eureka Mountain Bike Park Logo

Eureka Timbers Ad





CASE STUDY **CITY OF WEBSTER GROVES**



CITY OF WEBSTER GROVES

Creative Entourage worked with the City of Webster Groves to develop and design a brand standards document. This formal document will be used by all City staff to ensure the City's communications look consistent across departments.

The current logo was not adjusted but brought to life with creative elements, strategic color palette and user-friendly fonts.

Templates for letterheads, business cards, report covers, memos, agendas, flyers, certificates and more were created to assist the City's staff in day-to-day document development.

CE PROJECT MANAGEMENT

ELIZABETH ARWAY

ART DIRECTOR

ELIZABETH ARWAY

CE DESIGN LEADERS

EMILY ROTH / ELIZABETH ARWAY

DATE

2021

Brand Standards Document
Social Media Profile Icons





CASE STUDY **CENTRAL WEST END NCID**



CENTRAL WEST END NORTH COMMUNITY IMPROVEMENT DISTRICT

Creative Entourage has worked with the Central West End North Community Improvement District (NCID) to provide graphic design, branding and issue-based messaging and public relations assistance. After helping the NCID with a rebrand in 2015 — including an updated logo, new brand standards document and website redesign — our team has worked closely with the organization to develop promotional designs for their biggest annual events, including the CWE Cocktail Party, the Legendary CWE Halloween and the holiday Window Walk, which integrate with the updated brand.

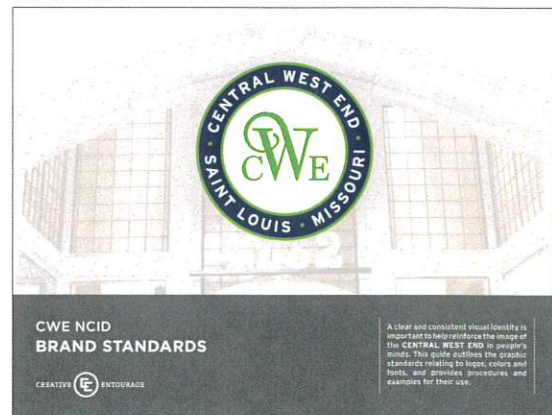
CE PROJECT MANAGEMENT	ELIZABETH ARWAY
ART DIRECTOR	ELIZABETH ARWAY
CE DESIGN LEAD	EMILY ROTH
DATE	2015-CURRENT

clockwise

CWE Logo and Brand Standards

CWE Website

CWE Map

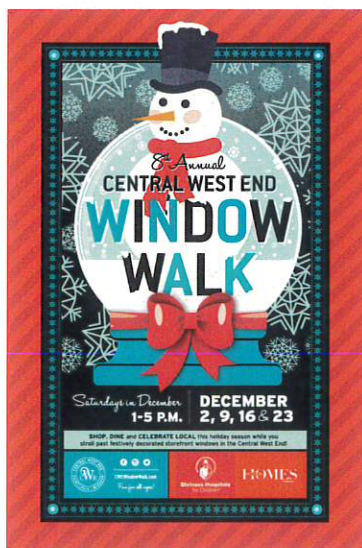




2016 - 2018 CWE Cocktail Party Poster and Billboard

2018 CWE Halloween Event Flyer

2017 CWE Window Walk Poster



SAMPLES LOGOS DESIGNS



REFERENCES

**JULIE WOOD**

Director of Economic Development
and Communication/City Clerk

City of Eureka

100 City Hall Dr.
PO Box 125
Eureka, MO 63025

p. 636.938.5233
m. 314.920.0212
jwood@eureka.mo.us

Project Detail:

- Logo and brand standards

**KATE HAHER**

Executive Director

CWE North Community
Improvement District

412 B N. Euclid
St. Louis, MO 63108

p. 314.305.4012
kate.haher@cwenorthcid.com

Project Detail:

- Logo and brand standards

**KARA ROBERSON**

Communications Manager

City of Wentzville

1001 Schroeder Creek Blvd.
Wentzville, MO 63385

p: 636.327.5101
d: 636.639.2004
kara.roberson@wentzvillemo.org

Project Detail:

- Logo updates and brand standards

OUR **PROCESS**

DEVELOPING AND DEFINING YOUR BRAND IS AN ESSENTIAL PART OF ANY COMMUNICATIONS STRATEGY. IT'S AN INVALUABLE ASSET FOR YOUR ORGANIZATION, AND ITS DEVELOPMENT REQUIRES MORE THAN JUST DESIGNING AN APPEALING LOGO.

A strong brand clearly conveys who you are and what you do, reinforces your relationship with the community you serve, and builds trust through consistency.

As you likely know, a well-developed brand can also streamline your organization's communication efforts. By taking the time now to set a course for the look and feel of future communications, you simplify the process during moments when quick action is necessary across multiple mediums. You'll have already laid the groundwork to ensure clarity and consistency—leaving only the execution.

The most successful organizations, big and small, share one thing in common: they have established themselves as leaders by building a strong brand. They invest the time and effort to thoughtfully craft their core messaging and understand their audiences, delivering a consistent experience rooted in quality, credibility, and trust.

1 **DISCOVERY**

Creative Entourage will begin by focusing on collaboration and research to establish the foundation for a successful rebrand and define the creative brief.

Creative Entourage Will:

- Review the City of Neosho's existing branding materials and benchmark them against those of similar cities locally and nationally.
- Meet with key stakeholders to gather insights, clarify the city's vision, and define objectives for the new brand.
- Conduct targeted logo research, analyzing trends and aesthetics that align with the City of Neosho's unique identity.
- Explore the city's history and strategic plans to uncover the "heart" of Neosho, emphasizing what makes it distinctive in the region.

We will host a collaborative session with key decision-makers to:

- Discuss the city's values, goals, and long-term vision.
- Identify required elements for the creative brief.
- Explore preferences for the logo and overall brand identity.
- Define priorities for applications, including digital media, merchandise, and vehicle decals.

This phase ensures the rebranding aligns with Neosho's identity while reflecting leadership priorities.

2 DEFINE THE BRAND

Using the approved creative brief from the discovery process and our industry expertise, Creative Entourage will develop three (3) logo options for the primary city logo.

- These concepts will be presented to the stakeholder group for discussion and collaboration.
- After selecting a preferred direction, the team will finalize the logo and develop the city seal and supporting brand elements.

Up to three (3) rounds of edits will be available for the primary logo and city seal logo mark. Once the primary logo is approved, Creative Entourage will begin developing the brand standards guide.

3 BRAND STANDARDS

Creative Entourage will develop a detailed Branding Style Guide that includes:

- Guidelines for city logo and city seal
- Full-color, single-color, and black-and-white versions
- Proper spacing/sizing and unacceptable uses
- Color palette and typography (fonts)
- High-resolution file formats for the final approved logos and seal
- Use alongside department brands (e.g., for marketing purposes)
- Creating identifiers for boards, commissions, and departments
- Mockups of logo usage on vehicles, signage and apparel

The guide will ensure consistent use across all city branding applications.

4 TEMPLATES

We will design templates to ensure the new branding is consistently applied across all departments. These templates may include:

- Business cards (Adobe InDesign)
- Stationery (letterhead, envelopes)
- Presentations (PowerPoint, Word, Canva)
- Email signature templates

Templates will accommodate city-wide and department-specific uses.

The complete list of required templates will be finalized during the Discovery Phase.

5 BRAND STRATEGY ROLLOUT

Once the brand standards document is complete, Creative Entourage will help implement a plan to introduce the new brand to internal teams and the community.

Action Plan Will Include:

- Matrix Template: A tool for the city to track brand identity applications and maintain a schedule for updates, including projected costs.

Internal Introduction:

- Strategies and tactics to introduce staff to the new brand.
- Guidance on training and proper usage for relevant teams and departments.

Community Introduction:

- Strategies and tactics to introduce the new brand to the broader community.

Brand Placement:

- The City of Neosho will manage the brand rollout after the brand standards and templates are finalized.

PROJECT **TIMELINE**

PROPOSED TIMELINE

Creative Entourage has reviewed the proposed timeline and has no concerns with reaching the below benchmarks.

CONSULTANT COMMENCE WORKFEBRUARY 25, 2025
MEET WITH CITY OF NEOSHO
DEPARTMENT REPSFIRST WEEK OF MARCH 2025
DRAFT SEAL AND
STYLE GUIDE TO COMMITTEELAST WEEK OF APRIL 2025
FINALIZED PROJECT
PRESENTED TO COUNCIL.....JUNE 3, 2025

OUR TEAM



Clayton Community
Foundation



Baseball Bottles Cancer

When we say we are
in business to

MAKE A DIFFERENCE

in the communities we serve, it doesn't stop
with our clients. Our team is proud to be
active in our community, donating hundreds
of hours each year to a number of non-profit
organizations throughout the St. Louis area
where our company is based. Our associates
are all experts in their field who provide
Creative Entourage independent contractor
services on a per project basis.



Softball Bottles Cancer



Charity Lemonade Stand



Eureka, Missouri Flood Relief

**Our team has assisted
in raising over \$200,000
for non-profit partners
since 2013.**

OUR TEAM**ELIZABETH ARWAY****PRINCIPAL • CREATIVE ENTOURAGE**

Elizabeth always knew she wanted to be a designer. From her first 4-H art project to earning her BFA in Graphic Design at Maryville University, and ultimately launching her boutique agency in 2008, Elizabeth has relished combining her love of art and design with her keen eye for detail and enthusiasm for fresh, innovative ideas.

As the founder of Creative Entourage, Elizabeth ensures the agency's work stays on the cutting edge, delivering distinct, attention-grabbing designs for every client. Her award-winning work, recognized by TAM and AIGA, consistently transforms client visions into reality. Most notably, she led the rebranding of the City of Eureka, earning the prestigious 2021 3CMA Savvy Award—the top honor in municipal government communications. Currently, Elizabeth helps lead the marketing efforts for ATB Technologies, a managed IT firm in St. Louis, Missouri, which earned a spot on the Inc. 5000 list in 2024.

Elizabeth grew up in rural Illinois and lives on a small farm in Robertsville, Missouri, with her husband, PJ, and their beagles, Sadie and Pippen. Since 2013, the couple has dedicated themselves to Baseball Battles Cancer, an annual event they created to support cancer research, raising nearly \$200,000 to date. In 2023, she founded and co-hosted The Heart of Eureka podcast. Additionally, Elizabeth helped establish the Missouri Whiskey Society in 2014.

In her free time, Elizabeth enjoys cooking, quilting, beekeeping, and staying active in her church community.

PROJECT MANAGEMENT**CREATIVE DIRECTOR****COMMUNITY ENGAGEMENT****GRAPHIC DESIGN**

OUR TEAM**JENNIFER ROLWES VOLK****PRINCIPAL • STRATEGIC COMMUNICATIONS**

Jennifer Volk is co-owner and principal of strategic communications for Creative Entourage. Her award-winning work supporting public-sector organizations includes managing more than 50 referendum campaigns for school districts, fire districts, community colleges and municipalities, resulting in billions of dollars in building and operating funds; and developing and managing community engagement programs across the nation that involved community members in making decisions about the future of their public schools, fire departments, community colleges and cities. Her areas of expertise include strategic planning, community engagement, campaign management, social media strategy, media relations and crisis management. Jennifer finds solutions to ensure her clients are authentically engaging their communities, while also using data to make solid decisions. Prior to Creative Entourage, Jennifer worked as a senior associate at UNICOM ARC, communications director and interim executive director for KidSmart, media relations assistant for the Rockwood School District, and general assignment reporter for KOMU 8, the NBC affiliate in Columbia, Missouri. She earned a bachelor's degree in broadcast journalism from the University of Missouri-Columbia. Jennifer lives in the St. Louis suburb of Clayton with her husband Ben, and her two daughters. In her free time, she volunteers as a member of the St. Michael School of Clayton Board of Directors and as president of the Clayton Community Foundation.

PUBLIC OPINION RESEARCH**COMMUNITY ENGAGEMENT**

OUR TEAM

**MELISSA WOODS**

SUBCONTRACTOR / ASSOCIATE

PROJECT MANAGEMENT

Melissa started contributing to the Creative Entourage team in 2024 after more than a decade in municipal government. She started her career as an interior designer working on commercial interiors for clients such as Autodesk, Shire Pharmaceuticals (now Takeda), and Astra Zeneca.

It was working on sustainable interiors in suburban places that led Melissa to planning school where she fell in love with land use planning. If you've ever wondered what goes where – that's land use planning! While working in government, she engaged communities, stakeholders, and city councils on long range planning, zoning reform and development review.

When the opportunity arose to lead development of City projects – and merge design and planning, Melissa jumped at the opportunity. During her tenure she led a study of municipal building reuse, a fire station master plan, and advanced the planning of a new K-8 school building. She also managed a team of project managers supervising the construction of projects, the largest being a new fire station totaling \$10 million total project cost. This is all while managing a reoccurring annual budget of ~\$1 million (excluding salaries).

Melissa calls herself a planner by education and a project manager by personality type. She has a love for all things local government, community engagement, and urbanism. Melissa received her BFA in Interior Design from Maryville University and a MFA in Urban Policy and Planning from Tufts University. She's been a certified planner since 2015. Outside of work, Melissa stays busy chasing two young boys, playing soccer, and managing home renovations.

PROJECT MANAGEMENT**COMMUNITY ENGAGEMENT**

OUR TEAM



EMILY ROTH

SUBCONTRACTOR / ASSOCIATE

GRAPHIC DESIGN

Emily Roth's offers expertise in the areas of branding and graphic design that relays key messages in attractive and impactful ways. Emily worked as a graphic designer at Dierbergs Markets for 12 years, where she led a team of designers in the creation of various marketing and promotional materials for the regional chain. She also works as a freelance designer for the Crohn's and Colitis Foundation, Mid-America Chapter, helping to design collateral for charity events and more. Additionally, she works with local brides on stunning invitations and other wedding needs, and loves being a part of their special day. Emily earned a bachelor's degree in fine arts from Maryville University. A St. Louis native, Emily lives in south St. Louis city with her husband and daughter. When she's not working, she enjoys traveling, spending time with family and friends and painting.

ART DIRECTOR

GRAPHIC DESIGN

OUR TEAM



MICKEY SCHOONOVER, APR

SUBCONTRACTOR / ASSOCIATE

STRATEGIC COMMUNICATIONS & COPYWRITING

An experienced public relations and communications professional, Mickey Schoonover's expertise includes strategic communications planning, content writing and strategy, crisis communications and more. Mickey served as director of school-community relations for the Pattonville School District and as coordinator of school-community relations for the Wentzville School District. As a school PR professional, Mickey led award-winning year-round strategic communications programs, contributing to high levels of trust and community engagement.

Prior to her work in the education field, Mickey worked as a reporter in Jackson, Tennessee, and as a reporter and features editor for the Suburban Journals of St. Charles County. She holds a bachelor's degree in journalism from Louisiana Tech University and is Accredited in Public Relations (APR) through the Public Relations Society of America.

Mickey serve as a mentor, eastern director, secretary, president-elect, and president for the Missouri School Public Relations Association (MOSPPRA) and continues to volunteer for the organization today. She served on the APR Committee for the National School Public Relations Association (NSPPRA) and on several APR panels through NSPPRA for other aspiring APR candidates. She earned two consecutive national Gold Medallion Awards from NSPPRA for strategic communications, as well as MoSPRA's Distinguished Service and Professional of the Year awards.

Mickey was born on an Air Force base in Texas, but grew up in Louisiana. She and her husband live in the St. Louis area and are the proud parents of a son and daughter. In her free time, she enjoys spending time with her family and friends, reading and writing fantasy and romance novels, capturing travel and nature photographs, and hiking in Missouri's incredible state and county parks. She aspires to become a published novelist.

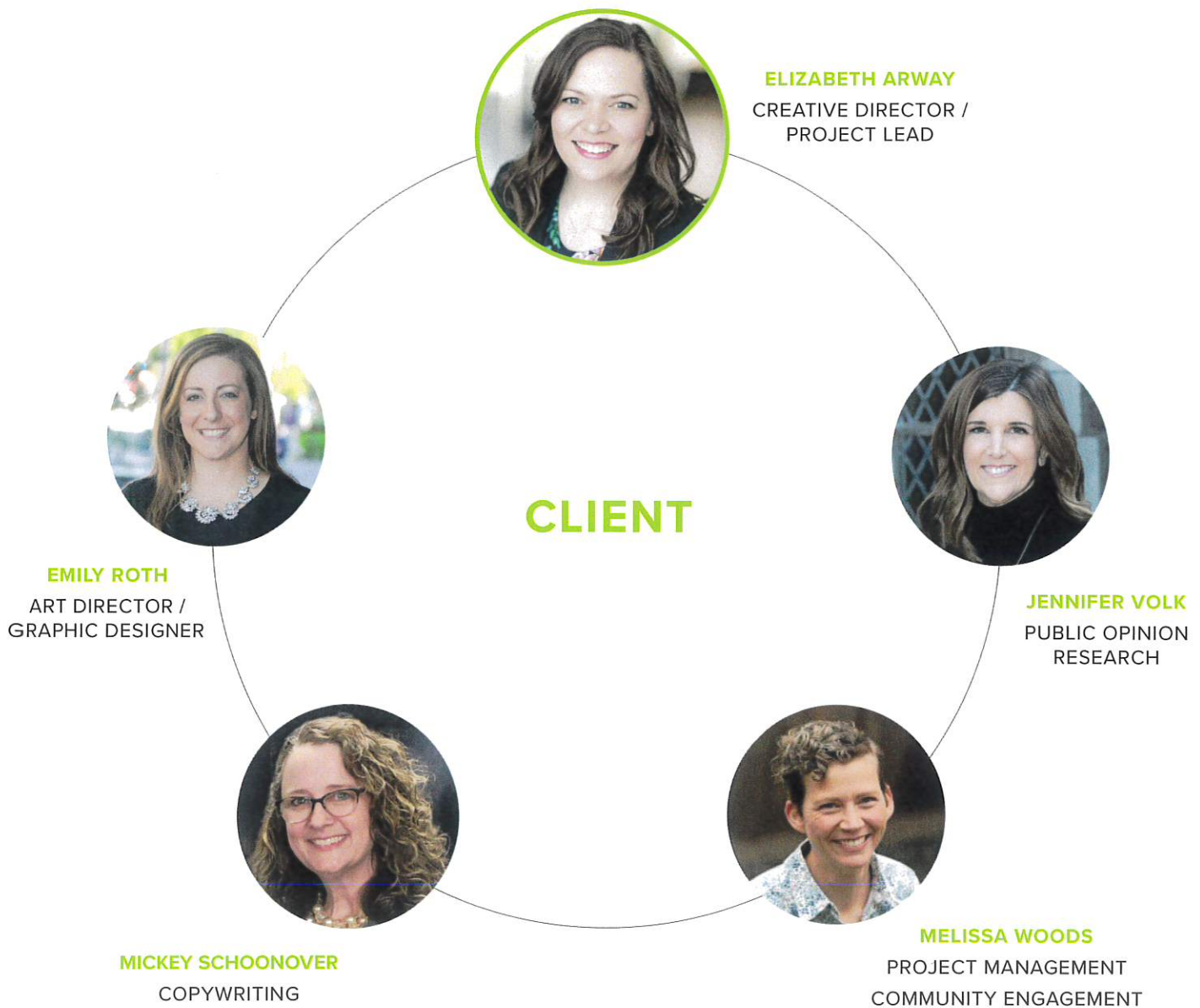
COPYWRITING

MESSAGE DEVELOPMENT

STRATEGIC COMMUNICATIONS

ORGANIZATIONAL CHART

Below is an organization chart provided per your request. However, we want to emphasize that our collaboration with clients is not linear. We work as a team, engaging closely with our clients throughout each phase of the project. While the overall process will be directed by Elizabeth Arway, you will interact with various members of our team at different stages of the project to ensure a seamless and comprehensive approach.



PROJECT INVESTMENT

DELIVERABLE

INVESTMENT

Final Deliverables:

Logo, City Seal Design & Logo Elements

- Three (3) city logo options
- Final approved logo and city seal delivered in:
 - Full-color, single-color, and black-and-white versions.
 - High-resolution formats: EPS (600 dpi minimum), JPEG, PNG, and PDF.
- Department-specific branding and identifiers.
- Boards, commissions, and marketing-driven departments identifiers.

Branding Style Guide (PDF)

- Brand characteristics with proper spacing/sizing
- Color palette/fonts
- Unacceptable uses
- Usage mocks for vehicles and apparel

Not to exceed
\$15,000

Customizable templates for:

- Business cards.
- Stationery (letterhead and envelopes).
- Presentations (PowerPoint, Word, Canva).
- Email signatures.

Brand rollout matrix template.

OPTIONAL: Community Input Sessions

- Additional input session with other leaders and community members.

\$300 per session

OPTIONAL: Community Electronic Survey

- Online survey for community members complete to gather feedback and input on the branding initiative.
- Survey to also include questions about the community's preferred methods of communication from the city.

Starting at \$23,000

OUT-OF-POCKET EXPENSES

Excluded from the fee are out-of-pocket expenses for things such as printing, postage and travel on request of the client. We obtain upfront approval for all out-of-pocket expenses. All invoices are sent to the client at the end of the month. Invoices should be paid by check within 30 days. Credit card payments will incur a 3% fee. Any purchasing expenses, such as printing will be invoiced with a 20% mark-up; this mark-up is not applied to travel expenses.

COMPLIANCE

Creative Entourage agrees all terms and conditions outlined in the City of Neosho's "NOTICE OF REQUEST FOR PROPOSAL" RFP, due date of 10:00 AM, January 28, 2025.

Signed by:



Elizabeth Arway, owner

Date:

1/27/2025

WBE **WOMEN BUSINESS ENTERPRISE**

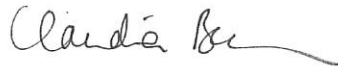
Kenneth J. Zellers
Commissioner

Claudia Browner
Acting Director

STATE OF MISSOURI
OFFICE OF ADMINISTRATION
OFFICE OF EQUAL OPPORTUNITY
THIS CERTIFIES THAT

Creative Entourage, LLC

Qualifies as a Woman-Owned Business Enterprise which has met the eligibility criteria established by the State of Missouri, Office of Administration.



Claudia Browner, Acting Director, Office of Equal Opportunity

Certification Number: 13638	Date of Issue: 12/16/2024	Date of Expiration: 12/16/2027
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- ❖ Date of Expiration is only valid with completion of Annual Update / Recertification prior to the anniversary date.
- ❖ Current certification status of the above mentioned firm can be verified on the Office of Equal Opportunity Directory's website at: <https://apps1.mo.gov/MWBCertifiedFirms/>

City of Neosho, Missouri

Basic Financial Statements Year Ended September 30, 2024



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KPM
CPAS & ADVISORS
Independent Auditors' Report

Honorable Mayor and City Council
City of Neosho
Neosho, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Neosho, Missouri, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Neosho, Missouri, as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City'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.

www.kpmcpa.com

1445 E. Republic Road, Springfield, MO 65804 | 417-882-4300 | fax 417-882-4343
500 W. Main Street, Suite 200 Branson, MO 65616 | 417-334-2987 | fax 417-336-3403

Auditors' 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 auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 generally accepted auditing standards 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 the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (MD&A), budgetary comparison information, and the pension information 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. 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 the City of Neosho, Missouri's basic financial statements. The combining nonmajor fund financial statements and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 combining nonmajor fund financial statements and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 2025, on our consideration of the City of Neosho, Missouri's internal control over financial reporting and on 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 the City's 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 the City of Neosho, Missouri's internal control over financial reporting and compliance.

KPM CPAs, PC

KPM CPAs, PC
Springfield, Missouri
February 26, 2025

Management's Discussion and Analysis

City of Neosho

Management's Discussion and Analysis

September 30, 2024

The Management's Discussion and Analysis of the City of Neosho's financial performance provides an overview of the City's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the City's financial statements.

Financial Highlights

The net position of the City's governmental activities increased by \$7,577,970 as a result of current year activities. The net position of the City's business-type activities increased by \$1,214,073 for the year.

The assets and deferred outflow of resources of the City exceeded liabilities and deferred inflow of resources by \$79.5 million (net position), as of September 30, 2024. Of this amount, \$26.2 million was unrestricted and may be used to meet future obligations of the City, \$4.9 million was restricted and \$48.4 million represents capital assets (net of related debt) of the City.

Total long-term liabilities of the City decreased by \$1,496,636 to a total of \$8.1 million. The decrease was due to the payments of principal during the year. The City made timely payments on all of its debt obligations.

Incoming revenues are monitored to allow for immediate reaction to changes. All budgets and expenses are continually scrutinized by all department heads with every employee diligently participating in cost saving ideas and input to use every dollar wisely and ensuring careful stewardship of all funds. The City continues to ensure we operate on a balanced budget and meet or exceed fund reserve requirements per our bond covenants and the City's fiscal and investment policy.

As stated above, the net position of the City's governmental activities has and continues to increase and improve due to following strict fiscal policies and ensuring the City Council and Administration are fully informed of the City's financial position at all times. Decisions made by the City are always fully investigated and scrutinized in all aspects to ensure the financial stability of the City continues to improve.

Using this Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Fund financial statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds.

Government-Wide Financial Statements

One of the most important questions asked about the City's finances is, "Is the City as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. These two statements report the City's net position and changes in them. The City's net position – the difference between assets and deferred outflow of resources and liabilities and deferred inflow of resources – is one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating.

In the Statement of Net Position and the Statement of Activities, we divide the City into two types of activities:

Governmental Activities: Most of the City's basic services are reported here. Taxes are the primary source of financing for these activities.

Business-Type Activities: The City charges a fee to customers to help it cover all or most of the cost of certain services it provides. The City's water and sewer services are provided here.

Fund Financial Statements

The fund financial statements provide detailed information about the City's most significant funds and not the City as a whole. Some funds are required to be established by state law and by bond covenants. However, the City Council establishes many other funds to help it control and manage money for a particular purpose or to show that it is meeting legal responsibilities for using certain taxes and grants.

Governmental Funds: Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and the governmental funds are shown in a reconciliation following the fund financial statements.

Enterprise Funds: When the City charges customers for the services it provides – whether to outside customers or to other units of the City – these services are generally reported in proprietary funds. Enterprise funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities.

Notes to the Basic Financial Statements

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

City of Neosho

Management's Discussion and Analysis

September 30, 2024

Government-Wide Financial Analysis

Net Position

The following table presents the condensed Statement of Net Position for the City as of September 30, 2024 and 2023:

	Governmental Activities	Business-Type Activities	Total September 30, 2024	Total September 30, 2023
Assets				
Current and other assets	\$ 22,436,034	\$ 7,270,842	\$ 29,706,876	\$ 26,327,855
Leases receivable	112,732	346,306	459,038	478,651
Net pension asset	3,103,657	538,664	3,642,321	4,072,372
Capital assets	38,455,561	19,303,042	57,758,603	54,068,547
Total Assets	64,107,984	27,458,854	91,566,838	84,947,425
Deferred Outflow of Resources				
Deferred pension outflow	949,725	129,460	1,079,185	773,043
Deferred charge on refundings	40,233	-	40,233	46,938
Total Deferred Outflow of Resources	989,958	129,460	1,119,418	819,981
Liabilities				
Long-term liabilities outstanding	2,444,499	5,671,436	8,115,935	9,612,571
Other liabilities	3,022,501	1,225,730	4,248,231	4,526,760
Total Liabilities	5,467,000	6,897,166	12,364,166	14,139,331
Deferred Inflow of Resources				
Deferred pension inflow	340,480	2,287	342,767	416,768
Deferred leases inflow	115,481	349,594	465,075	489,102
Total Deferred Inflow of Resources	455,961	351,881	807,842	905,870
Net Position				
Net investment in capital assets	35,562,561	12,866,642	48,429,203	43,264,104
Restricted	4,659,471	224,823	4,884,294	6,292,914
Unrestricted	18,952,949	7,247,802	26,200,751	21,165,187
Total Net Position	\$ 59,174,981	\$ 20,339,267	\$ 79,514,248	\$ 70,722,205

Total Net Position of the City increased by \$8,792,043 for the year due to current year activities. Total liabilities for the City decreased by \$1,775,165. Net investment in capital assets increased \$5,165,099.

City of Neosho

Management's Discussion and Analysis

September 30, 2024

Changes in Net Position

	Governmental Activities	Business-Type Activities	Total Year Ended September 30, 2024	Total Year Ended September 30, 2023
Revenues				
Program Revenues				
Charges for services	\$ 1,875,292	\$ 6,557,570	\$ 8,432,862	\$ 7,511,711
Operating grants and contributions	108,941	-	108,941	167,198
Capital grants and contributions	3,020,557	-	3,020,557	914,649
General Revenues				
Property taxes	570,614	-	570,614	498,450
Sales taxes	10,074,578	-	10,074,578	10,788,965
Motor vehicle and gas taxes	665,634	-	665,634	630,358
Other taxes	253,463	-	253,463	142,144
Franchise fees	812,323	-	812,323	872,621
Interest	589,770	219,443	809,213	106,545
Other revenue	69,798	112,809	182,607	120,540
Special Items				
Gain (loss) on sale of capital assets	-	-	-	76,983
Legal settlement	217,000	-	217,000	-
Insurance proceeds	57,671	-	57,671	43,324
Transfers	(62,222)	62,222	-	-
Total Revenues	18,253,419	6,952,044	25,205,463	21,873,488
Expenses				
Administrative	549,503	-	549,503	548,585
Clerk/council	107,699	-	107,699	108,959
Auditorium	359,365	-	359,365	325,233
Development services	272,106	-	272,106	263,351
Police	2,193,225	-	2,193,225	2,210,632
Fire	2,283,266	-	2,283,266	2,048,323
Emergency management	17,470	-	17,470	18,179
Court	164,886	-	164,886	161,005
Airport	411,521	-	411,521	433,340
Drainage	143,433	-	143,433	200,185
Street	1,729,082	-	1,729,082	1,799,844
Parks	681,589	-	681,589	630,959
Recreation	3,653	-	3,653	3,653
Senior center	98,560	-	98,560	103,694
Recycling center	187,324	-	187,324	156,422
Cemetery	140,324	-	140,324	126,880
Information technology	62,471	-	62,471	73,943
Property control	5,755	-	5,755	4,594
Human resources	90,846	-	90,846	86,489
Golf course	604,086	-	604,086	596,905
Tourism development	68,664	-	68,664	77,042
Communication and events	23,082	-	23,082	30,783
Economic development	415,335	-	415,335	193,796
Other	787	-	787	349
Debt service	61,417	-	61,417	78,238
Water and sewer	-	5,737,971	5,737,971	5,392,393
Total Expenses	10,675,449	5,737,971	16,413,420	15,673,776
Changes in Net Position	\$ 7,577,970	\$ 1,214,073	\$ 8,792,043	\$ 6,199,712

City of Neosho

Management's Discussion and Analysis

September 30, 2024

Governmental Activities

Governmental activities increased the net position of the City by \$7,577,590. Tax revenues for the City were \$12,376,612 which represents 68% of the funding of these activities. Program revenues for the functions totaled \$5,004,790 or 27% of the funding. The following table shows the cost of the City's programs as well as each programs' net cost (total cost less revenues generated by the activities). The net cost shows the financial burden that was placed on the taxpayers by each of these functions.

Net Cost of the City of Neosho's Governmental Activities

	Total Cost of Services	Net Cost of Services
Administrative	\$ 549,503	\$ 457,334
Clerk/council	107,699	107,699
Auditorium	359,365	319,228
Development services	272,106	127,527
Police	2,193,225	1,716,408
Fire	2,283,266	2,057,941
Emergency management	17,470	17,470
Court	164,886	140,008
Airport	411,521	(13,935)
Drainage	143,433	143,433
Street	1,729,082	1,700,090
Parks	681,589	665,530
Recreation	3,653	3,653
Senior center	98,560	98,560
Recycling center	187,324	17,419
Cemetery	140,324	94,499
Information technology	62,471	62,471
Property control	5,755	5,755
Human resources	90,846	90,846
Golf course	604,086	(11,050)
Tourism development	68,664	68,664
Communication and events	23,082	(12,365)
Economic development	415,335	(2,248,730)
Other	787	787
Debt service	61,417	61,417
	<u>\$ 10,675,449</u>	<u>\$ 5,670,659</u>

Business-Type Activities

Business-type activities increased the City's net position by \$1,214,073. This is up from the increase received last year from the City's business-type activities. The increase in the prior year was \$767,174.

City of Neosho

Management's Discussion and Analysis

September 30, 2024

Financial Analysis of the City's Funds

The combined fund balances of the City's governmental funds as of September 30, 2024, were \$20,079,872. The combined fund balances are up \$2,880,129 from the prior year. The City continues to take strong measures to ensure the City stays in a position of financial stability. The staff in all City departments strives to bring a level of service the citizens of Neosho expect and deserve.

General Fund Budgetary Highlights

Differences between the original, the final amended budget, and the actual results can be summarized as follows:

The original revenue budget of \$7,289,722 was amended to \$8,851,706.

The original expenditures budget of \$4,965,442 was amended to \$3,854,219.

Budget adjustments were presented and approved by the City Council. Final amended budgeted revenues were \$475,634 more than actual revenues, and budgeted expenditures were \$11,939 above actual expenditures.

Capital Asset and Debt Administration

Capital Assets

Capital assets of the governmental activities were \$38,455,561 (net of accumulated depreciation) as of September 30, 2024. This represents a \$3,949,278 increase from the prior year. The increase is due to the addition of new assets outweighing the current year provisions of depreciation. Capital assets for business-type activities were \$19,303,042 as of September 30, 2024. This represents a decrease of \$259,222 from the prior year. The decrease is due to current year provisions of depreciation outweighing the current year addition of new assets.

Debt

Total debt of the governmental activities as of September 30, 2024, was \$2,893,000 which is down \$692,743 from the prior year. The debt balance is net of deferred losses and premiums on refundings. The decrease is due to principal payments made in the current year.

Total debt of the business-type activities as of September 30, 2024, was \$6,436,400, which is down \$782,300. The decrease is due to principal payments made in the current year.

Economic Factors and Next Year's Budget

The local economy has stabilized from the pace witnessed in recent years. While the sales tax revenue did see a decline of 3% for FY2024 compared to the prior year, this can be attributed to the slowdown in the economy as well as the loss of several businesses within the city this past year.

The City witnessed some growth in commercial and residential development with 230 permits issued for total project costs of \$13,395,364. This will bring in additional sales tax and property tax revenue to the City. The City has continued to plan conservatively, given the leftover uncertainty with the global and local impact of the current economy. Revenues are expected to remain static for FY2025 with expenditures increasing and reserves to be used to cover the negative change in fund balances.

The long-term global trend from brick-and-mortar stores to online shopping accelerated during the pandemic and continues to escalate. Cities across the state and nation have increasingly adopted a use tax to recover the revenue losses resulting from the trend to online purchases. This is something that the City of Neosho will need to consider as a means of maintaining existing service levels in the future and funding of capital projects that will benefit our citizens and draw in tourism, such as the proposed aquatic center, pickleball courts and all-inclusive playground at the unused grounds of the golf course.

The City continues to invest its resources in long-term, large-scale projects, such as investments in system improvements for stormwater, wastewater, and water utilities, street improvements and expansion of our public safety resources. These investments should allow the City to see savings in operations and improved services in future years. The City continues to seek out and apply for grants available to us to aid and assist in the funding of our projects. Other notable projects for FY2025 are the resurfacing of the exterior at City Hall, construction of additional T-hangers at the airport, construction of and repairs to lift stations and a new irrigation system for 9 holes at the golf course. The City remains in the beginning stages for the planning and design of the long anticipated Public Safety Center and aquatic park.

The business-type activities will require careful review in the future. While the contract with Maxim Golf, LLC, is still new revenues and expenses were budgeted conservatively. The contract with Alliance Water Resources ensures the efficient delivery of quality drinking water and treatment of wastewater for the City of Neosho. The relationship with Maxim Golf and Alliance Water Resources is frequently evaluated to ensure the continual collaboration between the parties and the City and that the agreement remains in the best interest of the City. The additional master meters have been installed to further isolate the zones established to be a high loss area. As isolation continues, concentrated efforts are being made in replacing and repairing mains to reduce the City's high-water loss.

Developing and adopting budgets that support goals without exceeding available resources is always a challenge. The City Council and staff continue to look toward the future through proper planning, budgeting and efficiency of all city staff and resources to meet the goals and objectives of municipal programs and services. The city administration continues to work hard to properly budget for the replacement of worn-out equipment including vehicles and will continue when appropriate to do so and only when the budget allows for those capital expenditures. A high priority is placed on respecting the budget and our duties to be transparent when considering costs, expenses, repairs, and purchases. The City continues to strive to ensure the Council, and the citizens of Neosho are supplied with up-to-date financial information to ensure informed quality decisions are made on behalf of the City.

City of Neosho

Management's Discussion and Analysis

September 30, 2024

Contacting the City's Financial Management

For additional information or questions, please contact any of the following officers at:

City of Neosho

203 East Main

Neosho, Missouri 64850

(417) 451-8050

David Kennedy, City Manager

d.kennedy@neoshomo.gov

Leslie Forest, Finance Director

lforest@neoshomo.gov

Cheyenne Wright, City Clerk

cwright@neoshomo.gov

City of Neosho

Statement of Net Position

September 30, 2024

	Governmental Activities	Business-Type Activities	Total
Assets			
Current			
Cash and cash equivalents - unrestricted	\$ 12,753,728	\$ 6,216,094	\$ 18,969,822
Taxes receivable	1,738,047	-	1,738,047
Utilities receivable, net	-	569,701	569,701
Other accounts receivable	32,897	17,290	50,187
Court fines receivable, net	34,211	-	34,211
Intergovernmental receivable	1,635,757	-	1,635,757
Interest receivable	501	7,084	7,585
Leases receivable - current	1,167	17,979	19,146
Inventory	60,777	-	60,777
Prepaid expenses	297,926	145,038	442,964
Noncurrent			
Restricted cash and cash equivalents	5,881,023	297,656	6,178,679
Leases receivable - noncurrent	112,732	346,306	459,038
Net pension asset	3,103,657	538,664	3,642,321
Capital Assets			
Non-depreciable	13,049,085	250,822	13,299,907
Depreciable, net	25,406,476	19,052,220	44,458,696
Total Assets	64,107,984	27,458,854	91,566,838
Deferred Outflow of Resources			
Deferred pension outflow	949,725	129,460	1,079,185
Deferred charge on refundings	40,233	-	40,233
Total Deferred Outflow of Resources	989,958	129,460	1,119,418
Liabilities			
Current			
Accounts payable	934,682	297,896	1,232,578
Accrued expenses	165,434	34,752	200,186
Accrued interest payable	31,828	23,149	54,977
Deposits held	16,728	-	16,728
Meter deposits held	-	72,833	72,833
Unearned revenue	1,203,829	-	1,203,829
Current maturities of long-term debt	670,000	797,100	1,467,100
	3,022,501	1,225,730	4,248,231
Noncurrent			
Certificates of participation payable	1,465,000	-	1,465,000
Bonds payable	798,233	5,639,300	6,437,533
Compensated absences payable	181,266	32,136	213,402
	2,444,499	5,671,436	8,115,935
Total Liabilities	5,467,000	6,897,166	12,364,166
Deferred Inflow of Resources			
Deferred lease inflow	115,481	349,594	465,075
Deferred pension inflow	340,480	2,287	342,767
Total Deferred Inflow of Resources	455,961	351,881	807,842
Net Position			
Net investment in capital assets	35,562,561	12,866,642	48,429,203
Restricted	4,659,471	224,823	4,884,294
Unrestricted	18,952,949	7,247,802	26,200,751
Total Net Position	\$ 59,174,981	\$ 20,339,267	\$ 79,514,248

See accompanying Notes to the Financial Statements.

City of Neosho

Statement of Activities

Year Ended September 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expenses), Revenues, and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
Administrative	\$ (549,503)	\$ 92,169	\$ -	\$ -	\$ (457,334)	\$ -	\$ (457,334)
Clerk/Council	(107,699)	-	-	-	(107,699)	-	(107,699)
Auditorium	(359,365)	40,137	-	-	(319,228)	-	(319,228)
Development services	(272,106)	144,579	-	-	(127,527)	-	(127,527)
Police	(2,193,225)	456,657	20,160	-	(1,716,408)	-	(1,716,408)
Fire	(2,283,266)	130,370	70	94,885	(2,057,941)	-	(2,057,941)
Emergency management	(17,470)	-	-	-	(17,470)	-	(17,470)
Court	(164,886)	24,878	-	-	(140,008)	-	(140,008)
Airport	(411,521)	192,841	-	232,615	13,935	-	13,935
Drainage	(143,433)	-	-	-	(143,433)	-	(143,433)
Street	(1,729,082)	-	-	28,992	(1,700,090)	-	(1,700,090)
Parks	(681,589)	10,245	5,814	-	(665,530)	-	(665,530)
Recreation	(3,653)	-	-	-	(3,653)	-	(3,653)
Senior center	(98,560)	-	-	-	(98,560)	-	(98,560)
Recycling center	(187,324)	108,955	60,950	-	(17,419)	-	(17,419)
Cemetery	(140,324)	43,000	2,825	-	(94,499)	-	(94,499)
Information technology	(62,471)	-	-	-	(62,471)	-	(62,471)
Property control	(5,755)	-	-	-	(5,755)	-	(5,755)
Human resources	(90,846)	-	-	-	(90,846)	-	(90,846)
Golf course	(604,086)	615,136	-	-	11,050	-	11,050
Tourism development	(68,664)	-	-	-	(68,664)	-	(68,664)
Communications and events	(23,082)	16,325	19,122	-	12,365	-	12,365
Economic development	(415,335)	-	-	2,664,065	2,248,730	-	2,248,730
Other	(787)	-	-	-	(787)	-	(787)
Debt service	(61,417)	-	-	-	(61,417)	-	(61,417)
Total Governmental Activities	(10,675,449)	1,875,292	108,941	3,020,557	(5,670,659)	-	(5,670,659)

See accompanying Notes to the Financial Statements.

City of Neosho

Statement of Activities

Year Ended September 30, 2024

Functions/Programs	Program Revenues				Net (Expenses), Revenues, and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Business-Type Activities							
Water and Sewer	(5,737,971)	6,557,570	-	-	-	819,599	819,599
Total Business-Type Activities	<u>(5,737,971)</u>	<u>6,557,570</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>819,599</u>	<u>819,599</u>
Total Government	<u>\$ (16,413,420)</u>	<u>\$ 8,432,862</u>	<u>\$ 108,941</u>	<u>\$ 3,020,557</u>	<u>(5,670,659)</u>	<u>819,599</u>	<u>(4,851,060)</u>
General Revenues							
Property taxes					570,614	-	570,614
Sales taxes					10,074,578	-	10,074,578
Motor vehicle and gas taxes					665,634	-	665,634
Other and delinquent taxes					253,463	-	253,463
Franchise fees					812,323	-	812,323
Interest					589,770	219,443	809,213
Other revenue					69,798	112,809	182,607
Special Items							
Legal settlement					217,000	-	217,000
Insurance proceeds					57,671	-	57,671
Transfers					(62,222)	62,222	-
Total General Revenues, Special Items, and Transfers					<u>13,248,629</u>	<u>394,474</u>	<u>13,643,103</u>
<i>Changes in Net Position</i>					7,577,970	1,214,073	8,792,043
Net Position, Beginning of year					51,597,011	19,125,194	70,722,205
Net Position, End of year					<u>\$ 59,174,981</u>	<u>\$ 20,339,267</u>	<u>\$ 79,514,248</u>

See accompanying Notes to the Financial Statements.

City of Neosho

Balance Sheet – Governmental Funds

September 30, 2024

	Special Revenue Funds					Total Governmental Funds
	General Fund	Street Sales Tax Fund	Fire Sales Tax Fund	Economic Development Sales Tax Fund	Nonmajor Governmental Funds	
Assets						
Cash and cash equivalents	\$ 8,796,675	\$ -	\$ 696,687	\$ 671,588	\$ 2,552,384	\$ 12,717,334
Taxes receivable	921,673	204,087	136,058	68,029	408,200	1,738,047
Leases receivable	113,899	-	-	-	-	113,899
Interest receivable	501	-	-	-	-	501
Other accounts receivable	27,660	-	-	-	5,237	32,897
Court fines receivable, net	34,211	-	-	-	-	34,211
Intergovernmental receivable	5,780	-	-	1,629,977	-	1,635,757
Inventory	60,777	-	-	-	-	60,777
Prepaid expenses	120,646	19,491	76,567	-	81,222	297,926
Restricted cash and cash equivalents	1,230,741	2,018,893	-	-	2,631,389	5,881,023
Total Assets	<u>\$11,312,563</u>	<u>\$ 2,242,471</u>	<u>\$ 909,312</u>	<u>\$ 2,369,594</u>	<u>\$ 5,678,432</u>	<u>\$ 22,512,372</u>
Liabilities, Deferred Inflows, and Fund Balances						
Liabilities						
Accounts payable	\$ 35,972	\$ 113,450	\$ 12,516	\$ 737,358	\$ 31,732	\$ 931,028
Accrued expenses	91,385	16,996	57,053	-	-	165,434
Deposits held	6,555	-	-	-	10,173	16,728
Unearned revenue	1,203,829	-	-	-	-	1,203,829
Total Liabilities	<u>1,337,741</u>	<u>130,446</u>	<u>69,569</u>	<u>737,358</u>	<u>41,905</u>	<u>2,317,019</u>
Deferred Inflow of Resources						
Deferred inflow - leases	115,481	-	-	-	-	115,481
Fund Balance						
Nonspendable						
Permanent - Parks	-	-	-	-	54,815	54,815
Inventory	60,777	-	-	-	-	60,777
Prepaid items	120,646	19,491	76,567	-	81,222	297,926
Restricted for						
Public safety	-	-	-	-	13,541	13,541
Auditorium	-	-	-	-	751,648	751,648
Golf donations	-	-	-	-	12,670	12,670
Streets	-	2,092,534	-	-	923,962	3,016,496
Senior center	-	-	-	-	244,953	244,953
Tourism development	-	-	-	-	295,533	295,533
Debt service	-	-	-	-	324,630	324,630
Assigned to						
Drainage	-	-	-	-	1,059,555	1,059,555
Public safety	-	-	763,176	-	-	763,176
Parks and recreation	-	-	-	-	682,251	682,251
Auditorium	-	-	-	-	372,628	372,628
Senior center	-	-	-	-	70,304	70,304
Economic development	-	-	-	1,632,236	-	1,632,236
Golf course	-	-	-	-	548,204	548,204
Street and bridge	-	-	-	-	184,597	184,597
Tourism development	-	-	-	-	16,014	16,014
Unassigned	9,677,918	-	-	-	-	9,677,918
Total Fund Balances	<u>9,859,341</u>	<u>2,112,025</u>	<u>839,743</u>	<u>1,632,236</u>	<u>5,636,527</u>	<u>20,079,872</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$11,312,563</u>	<u>\$ 2,242,471</u>	<u>\$ 909,312</u>	<u>\$ 2,369,594</u>	<u>\$ 5,678,432</u>	<u>\$ 22,512,372</u>

See accompanying Notes to the Financial Statements.

City of Neosho

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

September 30, 2024

Fund balance - total governmental funds	\$ 20,079,872
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	
Governmental capital assets	78,649,447
Less accumulated depreciation	<u>(40,193,886)</u>
	38,455,561
Internal Service Funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the Internal Service Fund are included in governmental activities in the statement of net position.	32,740
The net pension asset and deferred costs are not available to pay for current period expenditures and, therefore, are not reported in the funds:	
Net pension asset	3,103,657
Deferred outflows due to pensions	949,725
Deferred inflows due to pensions	<u>(340,480)</u>
	3,712,902
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due	(31,828)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds	<u>(3,074,266)</u>
Net Position of Governmental Activities	<u><u>\$ 59,174,981</u></u>

See accompanying Notes to the Financial Statements.

City of Neosho

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds

Year Ended September 30, 2024

	Special Revenue Funds				Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Street Sales Tax Fund	Fire Sales Tax Fund	Economic Development Sales Tax Fund		
Revenues						
Taxes	\$ 6,633,529	\$ 1,905,770	\$ 826,602	\$ 418,386	\$ 2,592,325	\$ 12,376,612
Licenses and permits	280,269	-	-	-	-	280,269
Intergovernmental revenues	298,487	28,992	94,885	2,660,257	6,606	3,089,227
Charges for services	347,904	-	130,370	-	673,312	1,151,586
Fines and forfeitures	367,297	-	-	-	-	367,297
Donations and other contributions	3,227	-	-	-	17,853	21,080
Miscellaneous	445,359	92,859	19,423	18,201	175,212	751,054
Total Revenues	<u>8,376,072</u>	<u>2,027,621</u>	<u>1,071,280</u>	<u>3,096,844</u>	<u>3,465,308</u>	<u>18,037,125</u>
Expenditures						
Current						
Administrative	515,903	-	-	-	-	515,903
Clerk/Council	105,986	-	-	-	-	105,986
Auditorium	-	-	-	-	170,691	170,691
Development services	265,088	-	-	-	-	265,088
Police	2,033,429	-	-	-	21,687	2,055,116
Fire	-	-	2,025,042	-	-	2,025,042
Emergency management	16,494	-	-	-	-	16,494
Court	163,310	-	-	-	-	163,310
Airport	255,732	-	-	-	-	255,732
Drainage	-	-	-	-	89,961	89,961
Street	-	965,193	-	-	16,339	981,532
Parks and recreation	-	-	-	-	535,174	535,174
Senior center	-	-	-	-	54,817	54,817
Recycling center	158,766	-	-	-	-	158,766
Information technology	62,354	-	-	-	-	62,354
Property control	5,755	-	-	-	-	5,755
Human resources	90,635	-	-	-	-	90,635
Golf course	-	-	-	-	580,093	580,093
Tourism development	-	-	-	-	68,664	68,664
Communications and events	23,082	-	-	-	-	23,082
Cemetery	137,438	-	-	-	-	137,438
Economic development	-	-	-	415,335	-	415,335
Other	-	-	-	-	787	787
Capital Outlay	8,308	1,177,412	-	4,676,044	-	5,861,764
Debt Service						
Principal and interest	-	-	-	-	742,586	742,586
Total Expenditures	<u>3,842,280</u>	<u>2,142,605</u>	<u>2,025,042</u>	<u>5,091,379</u>	<u>2,280,799</u>	<u>15,382,105</u>
<i>Excess (Deficit) of Revenues Over Expenditures</i>	4,533,792	(114,984)	(953,762)	(1,994,535)	1,184,509	2,655,020
Other Financing Sources (Uses)						
Operating transfers in (out)	(3,314,290)	(194,157)	1,179,511	3,472,255	(1,205,541)	(62,222)
Sale of assets	-	12,660	-	-	-	12,660
Legal settlement	217,000	-	-	-	-	217,000
Insurance proceeds	21,094	-	10,456	-	26,121	57,671
Total Other Financing Sources (Uses)	<u>(3,076,196)</u>	<u>(181,497)</u>	<u>1,189,967</u>	<u>3,472,255</u>	<u>(1,179,420)</u>	<u>225,109</u>
<i>Net Change in Fund Balances</i>	1,457,596	(296,481)	236,205	1,477,720	5,089	2,880,129
Fund Balance, October 1	8,401,745	2,408,506	603,538	154,516	5,631,438	17,199,743
Fund Balance, September 30	<u>\$ 9,859,341</u>	<u>\$ 2,112,025</u>	<u>\$ 839,743</u>	<u>\$ 1,632,236</u>	<u>\$ 5,636,527</u>	<u>\$ 20,079,872</u>

See accompanying Notes to the Financial Statements.

City of Neosho

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended September 30, 2024

Net change in fund balances - total governmental funds	\$ 2,880,129
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Amounts reported for governmental activities in the Statement of Activities are different because:

Internal Service Fund receipts and disbursements are included in the Statement of Activities	6,093
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of these assets is allocated over their estimated useful lives on a straight line basis and reported as depreciation expense. The following is the detail of the amount by which capital outlay exceeded depreciation for the year.

Capital outlay	5,861,764
Depreciation	(1,903,671)
Disposal of capital assets, net	(8,815)
	3,949,278

The issuance of long-term debt provides current financial resources to governmental funds. The repayment of the principal of long-term debt is a use of current financial resources of governmental funds. In the statement of activities, interest is accrued on outstanding debt whereas in the governmental funds, an interest expenditure is reported when due. The following is the detail of the net affect of these differences.

Repayment of principal on debt	692,743
Change in accrued interest payable	6,580
	699,323

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

Change in pension related costs	39,081
Change in compensated absences	4,066
	43,147
Change in Net Position of Governmental Activities	\$ 7,577,970

See accompanying Notes to the Financial Statements.

City of Neosho

Statement of Net Position – Proprietary Funds

September 30, 2024

	Water and Sewer Fund	Internal Service Fund
Assets		
Current Assets		
Cash and cash equivalents	\$ 6,216,094	\$ 36,394
Utilities receivable, net	569,701	-
Leases receivable -current	17,979	-
Interest receivable	7,084	-
Other accounts receivable	17,290	-
Prepaid expenses	145,038	-
Total Current Assets	6,973,186	36,394
Noncurrent Assets		
Restricted cash and cash equivalents	297,656	-
Net pension asset	538,664	-
Leases receivable - noncurrent	346,306	-
Capital assets		
Nondepreciable	250,822	-
Depreciable, net	19,052,220	-
Total Noncurrent Assets	20,485,668	-
Total Assets	27,458,854	36,394
Deferred Outflow of Resources		
Deferred pension outflow	129,460	-
Liabilities		
Current Liabilities		
Accounts payable	297,896	3,654
Accrued expenses	34,752	-
Accrued interest payable	23,149	-
Meter deposits payable	72,833	-
Current maturities of long-term debt	797,100	-
Total Current Liabilities	1,225,730	3,654
Long-Term Liabilities		
Revenue bonds payable	5,639,300	-
Compensated absences payable	32,136	-
Total Long-Term Liabilities	5,671,436	-
Total Liabilities	6,897,166	3,654
Deferred Inflow of Resources		
Deferred lease inflow	349,594	-
Deferred pension inflow	2,287	-
	351,881	-
Net Position		
Net investment in capital assets	12,866,642	-
Restricted for debt service	224,823	-
Unrestricted	7,247,802	32,740
Total Net Position	\$ 20,339,267	\$ 32,740

See accompanying Notes to the Financial Statements.

City of Neosho

Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds

Year Ended September 30, 2024

	<u>Water and Sewer Fund</u>	<u>Internal Service Fund</u>
Operating Revenues		
Charges for services		
Water and sewer	\$ 6,557,570	\$ -
Employer insurance contributions	-	737,089
Employee insurance contributions	-	206,380
Total Operating Revenues	<u>6,557,570</u>	<u>943,469</u>
Operating Expenses		
Personnel services	1,131,029	-
Contractual services	2,037,977	-
Repairs and maintenance	547,763	-
Supplies	138,022	-
Utilities	615,060	-
Insurance	142,910	-
Depreciation	972,762	-
Miscellaneous	12,737	-
Insurance premiums	-	937,376
Total Operating Expenses	<u>5,598,260</u>	<u>937,376</u>
<i>Operating Income (Loss)</i>	959,310	6,093
Nonoperating Revenues (Expenses)		
Interest income	219,443	-
Other revenue	112,809	-
Interest expense	(139,711)	-
Total Nonoperating Revenues (Expenses)	<u>192,541</u>	<u>-</u>
<i>Income (Loss) Before Operating Transfers</i>	1,151,851	6,093
Net Operating Transfers In	<u>62,222</u>	<u>-</u>
<i>Net Income (Loss)</i>	1,214,073	6,093
Net Position, October 1	19,125,194	26,647
Net Position, September 30	<u><u>\$ 20,339,267</u></u>	<u><u>\$ 32,740</u></u>

See accompanying Notes to the Financial Statements.

City of Neosho

Statement of Cash Flows – Proprietary Funds

Year Ended September 30, 2024

	Water and Sewer Fund	Internal Service Fund
Cash Flows from Operating Activities		
Cash received from customers	\$ 6,512,740	\$ 943,469
Cash paid to suppliers	(3,392,144)	(937,375)
Cash paid to employees	(1,039,433)	-
Net Cash Provided by Operating Activities	<u>2,081,163</u>	<u>6,094</u>
Cash Flows from Noncapital Financing Activities		
Operating transfers from other funds	62,222	-
Proceeds from other non-operating activities	113,454	-
Net Cash Provided by Noncapital Financing Activities	<u>175,676</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities		
Purchase of fixed assets	(714,185)	-
Payment of principal on bonds	(782,300)	-
Payment of interest expense	(143,813)	-
Net Cash (Used) by Capital and Related Financing Activities	<u>(1,640,298)</u>	<u>-</u>
Cash Flows from Investing Activities		
Interest received on investments	219,443	-
Net Cash Provided by Investing Activities	<u>219,443</u>	<u>-</u>
<i>Net Increase in Cash and Cash Equivalents</i>	835,984	6,094
Cash and Cash Equivalents, Beginning of year	5,677,766	30,300
Cash and Cash Equivalents, End of year	<u>6,513,750</u>	<u>36,394</u>
Less Restricted Cash and Cash Equivalents	(297,656)	-
Unrestricted Cash and Cash Equivalents	<u><u>\$ 6,216,094</u></u>	<u><u>\$ 36,394</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities		
Operating income	\$ 959,310	\$ 6,093
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	972,762	-
(Increase) decrease in		
Utilities receivable	(60,452)	-
Other accounts receivable	14,779	-
Prepaid expenses	(11,275)	-
Net pension asset	135,712	-
Deferred pension outflow	(30,766)	-
Increase (decrease) in		
Accounts payable	135,166	1
Accrued expenses	6,783	-
Meter deposits payable	843	-
Deferred pension inflow	(15,957)	-
Deferred lease inflow	(21,566)	-
Compensated absences	(4,176)	-
Net Cash Provided by Operating Activities	<u><u>\$ 2,081,163</u></u>	<u><u>\$ 6,094</u></u>

See accompanying Notes to the Financial Statements.

City of Neosho

Notes to the Financial Statements

September 30, 2024

1. Summary of Significant Accounting Policies

The City of Neosho, Missouri, (the City) adopted a home rule charter in 1973 and operates under the Council/City Manager form of government. The City provides the following services as authorized by its charter: public safety (police and fire), streets, culture-recreation, public works, planning, and general administrative services. Other services include water and sewer operations and golf course.

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to governments. The following is a summary of the more significant policies.

Financial Reporting Entity

The City is organized under laws of the State of Missouri and is a primary government, which is governed by an elected council. As required by accounting principles generally accepted in the United States of America, the City has evaluated the above criteria to determine whether any other entity meets the definition of a component unit and must be included in these financial statements. The City has determined that no other outside entity meets the above criteria and, therefore, no other entity has been included as a component unit in the financial statements. In addition, the City is not aware of any entity for which the City would be considered as a component unit of that entity.

Basis of Presentation

The basic financial statements include both the government-wide (the Statement of Net Position and the Statement of Activities) and fund financial statements.

Government-Wide Financial Statements

The government-wide statements display information about the government as a whole. Interfund activity has been eliminated from these statements to minimize the duplication of internal activities. Governmental activities, which are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely on fees and charges for services for support.

In the government-wide Statement of Net Position, both the governmental and business-type activities are consolidated and presented on the full accrual, economic resources basis of accounting. The consolidated presentation incorporates long-term assets and receivables as well as long-term debt and obligations, and it provides information to improve analysis and comparability.

The government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each function of the City's governmental and business-type activities. Direct expenses are those that are specifically associated with a program or a function. Program revenues include charges for goods or services offered by the programs and grants and contributions that are restricted to meet operating and capital expenses of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

City of Neosho

Notes to the Financial Statements

September 30, 2024

Fund Financial Statements

Separate fund financial statements report information on the City's governmental and proprietary funds. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining funds are aggregated and reported as nonmajor funds in their respective categories. Governmental resources are allocated to, and accounted for, in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The emphasis in fund financial statements is on the major funds.

Governmental Fund Types: The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This means that the emphasis is on near-term inflows and outflows of resources and does not present the long-term impact of transactions. It is necessary to convert the governmental fund data to arrive at the government-wide financial statements. Therefore, reconciliations have been provided following the Governmental Funds Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balance identifying categories that required conversion from the fund statements.

The City reports the following major governmental funds:

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

Street Sales Tax Fund: The Street Sales Tax Fund accounts for sales tax revenues that are restricted, committed, or assigned for the purpose of funding street maintenance, improvements, and indebtedness.

Fire Sales Tax Fund: The Fire Sales Tax Fund accounts for sales tax revenues that are restricted, committed, or assigned for the purpose of funding fire department operations.

Economic Development Sales Tax Fund: The Economic Development Sales Tax Fund accounts for sales tax revenues that are restricted, committed, or assigned for the purpose of funding of capital economic development.

Proprietary Fund Types: The focus of proprietary fund measurement is upon determination of operating income, changes in net position, and cash flows. Operating revenues and expenses are distinguished from non-operating revenues and expenses. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The principal operating revenues of enterprise funds are charges to customers for services. Operating expenses consist of cost of sales and services, administrative expenses, and depreciation on capital assets.

The City reports the following major proprietary funds:

Water and Sewer Fund: The Water and Sewer Fund is an enterprise fund and accounts for the activities and capital improvements of the City's water and sewer system which provides services to the residents of the City.

Internal Service Fund: The Internal Service Fund is used to account for the accumulation of resources used to fund premiums under the City's health insurance plan.

City of Neosho

Notes to the Financial Statements

September 30, 2024

Unearned Revenue

This is future grant revenue received in advance of corresponding grant expenses. These revenues will be recognized as income when the grant expenses are incurred.

Capital Assets

Capital assets include land, buildings, improvements, equipment, and infrastructure assets (e.g., roads, bridges, storm sewers, and similar items) and are included in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets, excluding land, are defined by the City as assets with a cost of \$5,000 or greater and an estimated useful life of at least one year. All land purchases are capitalized regardless of cost. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Historically, governmental infrastructure assets have not been capitalized and reported in the financial statements. In conformity with GASB 34, infrastructure, such as streets and storm sewers, has been capitalized. Additionally, the city elected to depreciate its infrastructure assets. Depreciation is provided in amounts sufficient to relate the cost of the depreciable assets to operations over their estimated service lives on the straight-line basis. The service lives by type of asset are as follows:

Machinery and equipment	2-25 years
Water plant and equipment	5-50 years
Sewer plant and equipment	5-50 years
Buildings and improvements	10-50 years
Golf course infrastructure	5-40 years
Infrastructure	20-50 years
Land improvements	25-50 years

Expenditures for maintenance and repairs are charged to expense; renewals and betterments are capitalized.

Pooled Cash and Cash Equivalents

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

Inventories

Inventories are stated at the lower of cost or market. Cost is determined using the first-in, first-out method. Inventory usage is recognized on the consumption method.

Revenue Recognition

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and are due and payable at that time. All unpaid taxes levied November 1 become delinquent after December 31 of that year.

City of Neosho

Notes to the Financial Statements

September 30, 2024

Compensated Absences

The City's general vacation policy grants an employee two weeks of vacation after one year of service, three weeks of vacation after seven years, and four weeks of vacation after fifteen years. Vacations not taken within one year are forfeited unless written permission is granted to carry unused vacation forward. Unused vacation at termination of employment is paid to the terminated employee provided proper notice was given by the employee.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fund Balance Classification

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

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

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

Committed fund balance: These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the City Council – the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Council removes the specified use by taking the same type of action imposing the commitment.

Assigned fund balance: This classification reflects the amounts constrained by the City's "intent" to be used for specific purposes, but are neither restricted nor committed. Assigned fund balances include all remaining amounts (except negative balances) that are reported in the governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance: This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

In circumstances when a disbursement is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

City of Neosho

Notes to the Financial Statements

September 30, 2024

Net Position

In the government-wide and proprietary fund financial statements, equity is displayed in three components as follows:

Net Investment in Capital Assets: This consists of capital assets, net of accumulated depreciation, less the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted: This consists of net position that is legally restricted by outside parties or by law through constitutional provisions or enabling legislation.

Unrestricted: This consists of net position that does not meet the definition of restricted or net investment in capital assets.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the City first applies restricted net position.

Program Revenues

In the Statement of Activities, revenues that are derived directly from each activity or from parties outside the City's taxpayers are reported as program revenues. These include 1) charges for city court fines, licenses and permits, planning and zoning services, parks and recreation services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. All other governmental revenues are reported as general. All taxes are classified as general revenues, even if restricted for a specific purpose.

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and services. All other revenues and expenses are considered nonoperating.

Bond Premium

Bond premiums are deferred and amortized over the term of the bonds using the straight-line method, which approximates the effective interest method.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element, deferred outflow of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. Currently, the City has two items that qualify for reporting in this category, deferred amounts relating to the retirement plan and deferred amounts relating to debt refunding.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflow of resources. This separate financial statement element, deferred inflow of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two types of this item that qualify for reporting in this category, deferred pension inflow relating to the retirement plan and deferred lease inflows. Deferred pension inflows are amounts are recognized as an inflow of resources in the period that the amounts become available. Deferred lease inflows are recognized as an inflow of resources in the period that the amounts become available.

City of Neosho

Notes to the Financial Statements

September 30, 2024

Pensions

For purposes of measuring the net pension asset, deferred outflow of resources and deferred inflow 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.

2. Cash & Cash Equivalents

State statutes require that the City's deposits be insured or collateralized in the name of the City by the trust department of a bank that does not hold the collateralized deposits. As of September 30, 2024, all bank balances on deposit were entirely insured or collateralized.

3. Restricted Cash & Cash Equivalents

Cash and cash equivalents have been restricted in the following funds as of September 30, 2024:

	Restricted Cash and Cash Equivalents
General Fund	
Court bonds	\$ 6,306
Police evidence	14,051
Deposits held	6,555
Grant proceeds	1,203,829
	<u>\$ 1,230,741</u>
Street Sales Tax Fund	
TDD Funds	\$ 464
Street sales tax	2,018,429
	<u>\$ 2,018,893</u>
Nonmajor Governmental Funds	
Auditorium deposits held	\$ 9,850
Auditorium sales tax	751,457
Golf donations	12,670
Police grants	10,338
Police donations	3,203
Senior center sales tax	244,931
Street and bridge sales tax	923,962
Hotel/motel sales tax	295,533
Abbott Brothers (Big Spring Park)	51,026
Morse Park	3,789
2016 COP reserve trust fund	322,888
2021 Bond debt service	1,742
	<u>\$ 2,631,389</u>

City of Neosho

Notes to the Financial Statements

September 30, 2024

Water and Sewer Fund

Restricted assets and restricted net position consist of the following at September 30, 2024:

	Restricted Cash and Cash Equivalents	Restricted Net Position
Water and Sewer Fund		
Meter deposits	\$ 72,833	\$ -
2009B Bond principal and interest trust funds	83,750	83,750
2011 Bond principal and interest trust funds	141,073	141,073
	<u>\$ 297,656</u>	<u>\$ 224,823</u>

4. Assessed Valuation, Tax Levy, & Legal Debt Margin

The assessed valuation of the tangible property and the tax levy per \$100 assessed valuation of that property were as follows:

	2023
Assessed Valuation	
Real estate	\$ 151,669,281
Personal property	52,034,663
Total	<u>\$ 203,703,944</u>
Tax Rate Per \$100 of Assessed Valuation	
General Fund (Real Property)	<u>\$.3419</u>

The legal debt margin at September 30, 2024, was computed as follows:

	General Obligation Bonds		
	Ordinary (1)	Additional (2)	Total
Constitutional Debt Limit	\$ 20,370,394	\$ 20,370,394	\$ 40,740,788
General Obligation Bonds Payable	-	-	-
Legal Debt Margin	<u>\$ 20,370,394</u>	<u>\$ 20,370,394</u>	<u>\$ 40,740,788</u>

(1) Under Article VI, Section 26(b) and (c), Missouri Constitution, the City, by a vote of its qualified electors voting therein, may incur an indebtedness for any purposes authorized in the charter of the City or by any general law of the State of Missouri. The borrowings authorized by this section shall not exceed ten percent of the value of the taxable tangible property in the City.

(2) Under Article VI, Section 26(d) and (e), Missouri Constitution, the City, by a vote of its qualified electors voting therein, may become indebted not exceeding in the aggregate an additional ten percent for the purpose of acquiring rights-of-way, construction, extending, and improving streets and avenues, and/or sanitary or storm sewer systems; and

City of Neosho

Notes to the Financial Statements

September 30, 2024

purchasing or constructing waterworks, electric or other light plants, provided that the total general obligation indebtedness of the City does not exceed twenty percent of the value of the taxable tangible property in the City.

5. Accounts Receivable

Accounts receivable is presented net of an allowance for doubtful accounts as follows:

	Gross Receivable	Allowance	Net Receivable
Taxes Receivable			
General Fund	\$ 921,673	\$ -	\$ 921,673
Street Sales Tax Fund	204,087	-	204,087
Fire Sales Tax Fund	136,058	-	136,058
Economic Development Sales Tax Fund	68,029	-	68,029
Nonmajor Governmental Funds	408,200	-	408,200
	<u>\$ 1,738,047</u>	<u>\$ -</u>	<u>\$ 1,738,047</u>
Utilities Receivable			
Water and Sewer Fund	<u>\$ 570,734</u>	<u>\$ 1,033</u>	<u>\$ 569,701</u>
Other Accounts Receivable			
General Fund	\$ 27,660	\$ -	\$ 27,660
Nonmajor Governmental Funds	5,237	-	5,237
Water and Sewer Fund	17,290	-	17,290
	<u>\$ 50,187</u>	<u>\$ -</u>	<u>\$ 50,187</u>
Court Fines Receivable			
General Fund	<u>\$ 466,693</u>	<u>\$ 432,482</u>	<u>\$ 34,211</u>
Intergovernmental Receivable			
General Fund	\$ 5,780	\$ -	\$ 5,780
Economic Development Sales Tax Fund	1,629,977	-	1,629,977
	<u>\$ 1,635,757</u>	<u>\$ -</u>	<u>\$ 1,635,757</u>

City of Neosho

Notes to the Financial Statements

September 30, 2024

6. Long-Term Debt – Business-Type Activities

Waterworks Refunding and Improvement Revenue Bonds – Direct Loan Program

On December 19, 2011, the City approved issuing the Series 2011 waterworks refunding and improvement revenue bonds (State of Missouri - Direct Loan Program) in the maximum principal of \$9,425,000 for the purpose of refunding the Series 2010A revenue bonds and to fund waterworks system improvements. Bonds were issued as the project progressed, and prior to September 30, 2024, all of the bonds have been issued. In the event of default, after 60 days, Owners of not less than 10% may take legal action. Any amounts paid on the Bonds to the Owners will be applied first to interest and second to principal. Bonds outstanding at September 30, 2024, are due as follows:

Year Ended September 30,	Direct Placement		
	Principal	Interest	Total
2025	\$ 493,000	\$ 66,478	\$ 559,478
2026	503,000	58,996	561,996
2027	513,000	51,363	564,363
2028	524,000	43,571	567,571
2029	535,000	35,621	570,621
2030	545,000	27,504	572,504
2031	557,000	19,230	576,230
2032	567,000	10,781	577,781
2033	288,000	2,174	290,174
	<u>\$ 4,525,000</u>	<u>\$ 315,718</u>	<u>\$ 4,840,718</u>

Sewerage System Refunding and Improvement Revenue Bonds – ARRA Direct Loan Program

On November 10, 2009, the City approved issuing the Series 2009B sewerage system refunding and improvement revenue bonds (State of Missouri - Direct Loan Program - ARRA) in the maximum principal of \$5,488,800 for the purpose of refunding the Series 2009A revenue bonds and to provide funding for sewerage system improvements. The bonds bear interest at 1.51%. Principal and interest payments are due January 1 and July 1 of each year. In the event of default, after 60 days, Owners of not less than 10% may take legal action. Any amounts paid on the Bonds to the Owners will be applied first to interest and second to principal. The bonds outstanding at September 30, 2024, are due as follows:

Year Ended September 30,	Direct Placement		
	Principal	Interest	Total
2025	\$ 304,100	\$ 27,720	\$ 331,820
2026	310,100	23,105	333,205
2027	316,100	18,400	334,500
2028	322,300	13,604	335,904
2029	328,600	8,714	337,314
2030	330,200	3,727	333,927
	<u>\$ 1,911,400</u>	<u>\$ 95,270</u>	<u>\$ 2,006,670</u>

City of Neosho

Notes to the Financial Statements

September 30, 2024

A summary of the changes in long-term debt of the business-type activities for the year ended September 30, 2024, is as follows:

	Balance September 30, 2023	Additions	Retirements	Balance September 30, 2024	Amounts Due Within One Year
Direct Placements					
Revenue Bonds					
2009B Revenue Bonds - ARRA					
Direct Loan Program	\$ 2,209,700	\$ -	\$ 298,300	\$ 1,911,400	\$ 304,100
2011 Revenue Bonds - Direct Loan Program	5,009,000	-	484,000	4,525,000	493,000
Compensated Absences Payable	36,312	-	4,176	32,136	-
Total	<u>\$ 7,255,012</u>	<u>\$ -</u>	<u>\$ 786,476</u>	<u>\$ 6,468,536</u>	<u>\$ 797,100</u>

7. Long-Term Debt – Governmental Activities

Certificates of Participation

On February 5, 2016, the City issued \$4,040,000 in Certificates of Participation, Series 2016 for the purpose of providing funds to advance refund the Series 2006A and 2006B Certificates of Participation. The Certificates of Participation bear interest between 2.00% and 3.00% with principal payments due May 1 and interest payments due May 1 and November 1 of each year. In the event of default, the Trustee may declare all payments to be due; sell, lease, or take possession of the property; or take whatever action at law or in equity deemed necessary. The certificates outstanding at September 30, 2024, are due as follows:

Year Ended September 30,	Principal	Interest	Total
2025	\$ 190,000	\$ 46,987	\$ 236,987
2026	185,000	42,475	227,475
2027	200,000	37,387	237,387
2028	205,000	31,888	236,888
2029	215,000	26,250	241,250
2030	225,000	19,800	244,800
2031	435,000	13,050	448,050
	<u>\$ 1,655,000</u>	<u>\$ 217,837</u>	<u>\$ 1,872,837</u>

City of Neosho

Notes to the Financial Statements

September 30, 2024

Bonds

On February 9, 2021, the City issued \$3,075,000 in Series 2021 Special Obligation Refunding Bonds for the purpose of refunding the 2014A Certificates of Participation and the 2013 Special Obligation Refunding Bonds. The bonds bear interest at 2.0% with principal payments due April 1 and interest payments due April 1 and October 1 each year. In the event of default, after 60 days, Owners of not less than 10% may take legal action. The bonds outstanding at September 30, 2024, are due as follows:

Year Ended September 30,	Principal	Interest	Total
2025	\$ 480,000	\$ 19,700	\$ 499,700
2026	505,000	9,850	514,850
2027	240,000	2,400	242,400
	<u>\$ 1,225,000</u>	<u>\$ 31,950</u>	<u>\$ 1,256,950</u>

A summary of the changes in long-term debt – governmental activities for the year ended September 30, 2024, is as follows:

	Balance September 30, 2023	Additions	Retirements	Balance September 30, 2024	Amounts Due Within One Year
Direct Borrowings					
Financed Purchase Obligations					
Golf Course Mowers	\$ 18,154	\$ -	\$ 18,154	\$ -	\$ -
Certificates of Participation					
Series 2016	1,845,000	-	190,000	1,655,000	190,000
Special Obligation Refunding Bonds					
Series 2021	1,695,000	-	470,000	1,225,000	480,000
Premium on Series 2021	74,527	-	21,294	53,233	-
	<u>1,769,527</u>	<u>-</u>	<u>491,294</u>	<u>1,278,233</u>	<u>480,000</u>
Compensated Absences Payable	185,332	-	4,066	181,266	-
Total	<u>\$ 3,818,013</u>	<u>\$ -</u>	<u>\$ 703,514</u>	<u>\$ 3,114,499</u>	<u>\$ 670,000</u>

City of Neosho

Notes to the Financial Statements

September 30, 2024

8. Capital Assets

Capital asset activity for the year ended September 30, 2024, was as follows:

	Balance September 30, 2023	Additions	Deletions	Balance September 30, 2024
Governmental Activities				
Non-Depreciable Capital Assets				
Land	\$ 9,780,508	\$ 1,396,089	\$ -	\$ 11,176,597
Construction in progress	2,037,821	1,485,628	1,650,961	1,872,488
Total Non-Depreciable Capital Assets	11,818,329	<u>\$ 2,881,717</u>	<u>\$ 1,650,961</u>	13,049,085
Depreciable Capital Assets				
Land improvements	655,867	\$ -	\$ -	655,867
Building and improvements	11,184,026	590,786	-	11,774,812
Machinery and equipment	10,336,719	615,112	408,904	10,542,927
Golf course infrastructure	3,643,224	-	-	3,643,224
Infrastructure	35,558,422	3,425,110	-	38,983,532
Total Depreciable Capital Assets	61,378,258	<u>\$ 4,631,008</u>	<u>\$ 408,904</u>	65,600,362
Less Accumulated Depreciation	38,690,304	<u>\$ 1,903,671</u>	<u>\$ 400,089</u>	40,193,886
Total Depreciable Capital Assets, Net	22,687,954			25,406,476
Total Capital Assets - Governmental Activities, Net	<u>\$ 34,506,283</u>			<u>\$ 38,455,561</u>

City of Neosho

Notes to the Financial Statements

September 30, 2024

Depreciation expense for governmental activities was charged to functions as follows:

Administrative	\$ 36,528
Auditorium	188,526
Development services	6,455
Clerk/council	1,523
Police	180,966
Fire	265,285
Emergency management	976
Recycling center	28,223
Senior center	43,723
Golf course	42,138
Cemetery	2,886
Court	1,200
Airport	155,646
Parks	146,013
Recreation	3,653
Drainage	53,286
Street	746,644
	<u>\$ 1,903,671</u>

City of Neosho

Notes to the Financial Statements

September 30, 2024

	Balance September 30, 2023	Additions	Deletions	Balance September 30, 2024
Business-Type Activities				
Water and Sewer				
Non-Depreciable Capital Assets				
Land	\$ 157,577	\$ -	\$ -	\$ 157,577
Construction in progress	53,100	40,145	-	93,245
Total Non-Depreciable Capital Assets	210,677	<u>\$ 40,145</u>	<u>\$ -</u>	250,822
Depreciable Capital Assets				
Buildings	194,850	\$ -	\$ -	194,850
Water plant and equipment	15,681,843	215,692	370,113	15,527,422
Sewer plant and equipment	28,842,804	458,348	158,434	29,142,718
Total Depreciable Capital Assets	44,719,497	<u>\$ 674,040</u>	<u>\$ 528,547</u>	44,864,990
Less Accumulated Depreciation	25,367,910	<u>\$ 972,762</u>	<u>\$ 527,902</u>	25,812,770
Total Depreciable Capital Assets, Net	19,351,587			19,052,220
Total Capital Assets - Business-Type Activities, Net	<u>\$ 19,562,264</u>			<u>\$ 19,303,042</u>

9. Employee Pension Plan

General Information about the Pension Plan

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

Benefits Provided. LAGERS provides retirement, death and disability benefits. Benefit provisions are adopted by the governing 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.

	2024 Valuation
Benefit Multiplier	1.50% for life, plus 0.50% to age 65
Final Average Salary	3 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, 2024, the following employees were covered by the benefit terms:

	General	Police	Fire	Total
Inactive employees or beneficiaries currently receiving benefits	56	19	21	96
Inactive employees entitled to but not yet receiving benefits	40	23	13	76
Active employees	50	18	25	93
	<u>146</u>	<u>60</u>	<u>59</u>	<u>265</u>

Contributions. The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year. With an additional amount to finance an unfunded accrued liability. Full-time employees of the employer do not contribute to the pension plan. Employer contribution rates are 5.0% (General), 7.6% (Police), and 8.2% (Fire) of annual covered payroll.

City of Neosho

Notes to the Financial Statements

September 30, 2024

Net Pension Asset. The employer's net pension asset was measured as of June 30, 2024, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of February 29, 2024.

Actuarial Assumptions. The total pension liability in the February 29, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75% wage inflation, 2.25% price inflation
Salary Increase	2.75% to 6.75% including wage inflation (General); 2.75% to 6.55% including wage inflation (Police); 2.75% to 7.15% including wage inflation (Fire)
Investment rate of return	7.00% net of investment expenses

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

Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimate 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%	2.37%
Equity	39.00%	5.37%
Fixed Income	23.00%	1.47%
Real Assets	33.00%	3.45%
Strategic Assets	7.00%	3.46%
Cash/Leverage	-7.00%	-0.26%

Discount Rate. The discount rate used to measure the total pension liability is 7.00%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and

City of Neosho

Notes to the Financial Statements

September 30, 2024

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.

Changes in the Net Pension Asset

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension (Asset) (a) - (b)
General Division			
Balances at beginning of year	\$ 8,696,717	\$ 10,640,163	\$ (1,943,446)
Changes for the year			
Service cost	225,004	-	225,004
Interest	602,526	-	602,526
Difference between expected and actual experiences	(3,076)	-	(3,076)
Contributions - employer	-	111,912	(111,912)
Net investment income	-	539,915	(539,915)
Benefits paid, including refunds	(406,489)	(406,489)	-
Administrative expenses	-	(18,996)	18,996
Other changes	-	(52,566)	52,566
Net Changes	417,965	173,776	244,189
Balances at end of year	9,114,682	10,813,939	(1,699,257)
Police Division			
Balances at beginning of year	4,364,415	5,255,132	(890,717)
Changes for the year			
Service cost	113,738	-	113,738
Interest	303,956	-	303,956
Difference between expected and actual experiences	84,137	-	84,137
Contributions - employer	-	82,151	(82,151)
Net investment income	-	279,807	(279,807)
Benefits paid, including refunds	(158,864)	(158,864)	-
Administrative expenses	-	(6,956)	6,956
Other changes	-	22,616	(22,616)
Net Changes	342,967	218,754	124,213
Balances at end of year	4,707,382	5,473,886	(766,504)

City of Neosho

Notes to the Financial Statements

September 30, 2024

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension (Asset)
	(a)	(b)	(a) - (b)
Fire Division			
Balances at beginning of year	6,451,646	7,689,855	(1,238,209)
Changes for the year			
Service cost	174,952	-	174,952
Interest	444,529	-	444,529
Difference between expected and actual experiences	(143,133)	-	(143,133)
Contributions - employer	-	103,497	(103,497)
Net investment income	-	408,234	(408,234)
Benefits paid, including refunds	(380,904)	(380,904)	-
Administrative expenses	-	(7,358)	7,358
Other changes	-	(89,674)	89,674
Net Changes	95,444	33,795	61,649
Balances at end of year	6,547,090	7,723,650	(1,176,560)
Total Plan Balances at end of year	\$ 20,369,154	\$ 24,011,475	\$ (3,642,321)

The Net Pension (Asset) is allocated as follows:

Governmental Activities	\$ (3,103,657)
Business-Type Activities	(538,664)
	<u>\$ (3,642,321)</u>

City of Neosho

Notes to the Financial Statements

September 30, 2024

Sensitivity of the Net Pension Asset to Changes in the Discount Rate. The following present the Net Pension Asset of the employer, calculated using the discount rate of 7.00%, as well as what the employer's Net Pension Asset would be using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	1% Decrease 6.00%	Current Single Discount Rate Assumption 7.00%	1% Increase 8.00%
General Division			
Total Pension Liability	\$ 10,397,680	\$ 9,114,682	\$ 8,062,697
Fiduciary Net Position	10,813,939	10,813,939	10,813,939
Net Pension (Asset)	(416,259)	(1,699,257)	(2,751,242)
Police Division			
Total Pension Liability	5,461,456	4,707,382	4,098,702
Fiduciary Net Position	5,473,886	5,473,886	5,473,886
Net Pension (Asset)	(12,430)	(766,504)	(1,375,184)
Fire Division			
Total Pension Liability	7,510,243	6,547,090	5,762,109
Fiduciary Net Position	7,723,650	7,723,650	7,723,650
Net Pension (Asset)	(213,407)	(1,176,560)	(1,961,541)
Total Net Pension (Asset)	<u>\$ (642,096)</u>	<u>\$ (3,642,321)</u>	<u>\$ (6,087,967)</u>

City of Neosho

Notes to the Financial Statements

September 30, 2024

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

For the year ended June 30, 2024, the employer recognized pension expense of \$187,846 in the general division, \$44,738 in the police division, and \$113,772 in the fire division. The employer reported deferred outflows and inflows of resources to be recognized in future pension expenses from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
General Division			
Differences in experiences	\$ 67,007	\$ (7,214)	\$ 59,793
Differences in investment returns	315,277	-	315,277
Contributions subsequent to the measurement date*	26,108	-	26,108
	<u>408,392</u>	<u>(7,214)</u>	<u>401,178</u>
Police Division			
Differences in experiences	79,744	(64,584)	15,160
Assumption changes	-	(4,039)	(4,039)
Differences in investment returns	155,291	-	155,291
Contributions subsequent to the measurement date*	19,166	-	19,166
	<u>254,201</u>	<u>(68,623)</u>	<u>185,578</u>
Fire Division			
Differences in experiences	203,155	(233,685)	(30,530)
Assumption changes	-	(33,245)	(33,245)
Differences in investment returns	189,294	-	189,294
Contributions subsequent to the measurement date*	24,143	-	24,143
	<u>416,592</u>	<u>(266,930)</u>	<u>149,662</u>
Total	<u>\$ 1,079,185</u>	<u>\$ (342,767)</u>	<u>\$ 736,418</u>

City of Neosho

Notes to the Financial Statements

September 30, 2024

Deferred outflows and inflows have been allocated as follows:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources	Net Deferred Outflows of Resources
Governmental Activities	\$ 949,725	\$ (340,480)	\$ 609,245
Business-Type Activities	129,460	(2,287)	127,173
	<u>\$ 1,079,185</u>	<u>\$ (342,767)</u>	<u>\$ 736,418</u>

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as an addition in the Net Pension Asset for the year ending September 30, 2025.

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

Year Ending September 30,	Net Deferred Outflows (Inflows) of Resources			
	General	Police	Fire	Total
2025	\$ (48,120)	\$ (41,836)	\$ (128,483)	\$ (218,439)
2026	275,629	128,460	163,371	567,460
2027	109,103	62,596	75,295	246,994
2028	38,458	17,192	36,379	92,029
2029	-	-	(21,043)	(21,043)
Total	<u>\$ 375,070</u>	<u>\$ 166,412</u>	<u>\$ 125,519</u>	<u>\$ 667,001</u>

10. Risk Management

The City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has transferred its risk by obtaining coverage from a public self-insured insurance pool. In addition, it has effectively managed risk through various employee education and prevention programs. There has been no significant reduction in insurance coverage from the previous year.

11. Lease Receivable

The City, as a Lessor, has entered into two lease agreements for tower and land usage and three leases for hangar land rentals, the terms of which expire between 2039 through 2071. The City recognizes a lease receivable and a deferred inflow of resources. Lease and interest revenue recognized under the agreements during the year ended September 30, 2023, was \$24,027 and \$14,734, respectively.

City of Neosho

Notes to the Financial Statements

September 30, 2024

Below is a schedule of future payments that are included in the measurements of the lease receivable:

Year Ended September 30,	Principal	Interest	Total
2025	\$ 19,146	\$ 14,545	\$ 33,691
2026	19,770	13,962	33,732
2027	20,413	13,361	33,774
2028	21,077	12,740	33,817
2029	21,762	12,099	33,861
2030-2034	119,864	50,125	169,989
2035-2039	137,826	30,678	168,504
2040-2044	35,924	14,233	50,157
2045-2049	11,292	11,865	23,157
2050-2054	13,117	10,040	23,157
2055-2059	15,237	7,920	23,157
2060-2064	17,700	5,458	23,158
2065-2069	20,561	2,597	23,158
2070-2071	4,495	137	4,632
	<u>\$ 478,184</u>	<u>\$ 199,760</u>	<u>\$ 677,944</u>
Amount recovered in:			
Water and Sewer Fund/Business-Type Activities	\$ 364,285		
General Fund/Governmental-Type Activities	113,899		
Total	<u>\$ 478,184</u>		

City of Neosho

Notes to the Financial Statements

September 30, 2024

12. Interfund Transfers

Interfund transfers for the year ended September 30, 2024, consisted of the following:

	Transfers In	Transfers Out
General Fund	\$ 22,095	\$ 3,336,385
Hotel/Motel Tax Fund	-	35,368
Golf Fund	328,715	401,649
Street Sales Tax Fund	349,425	543,582
Fire Sales Tax Fund	1,468,512	289,001
Drainage Sales Tax Fund	1,129,114	1,899,702
Parks Sales Tax Fund	115,188	342,239
Auditorium Fund	-	512,820
Senior Center Sales Tax Fund	-	74,265
Economic Development Sales Tax Fund	3,724,207	251,952
Street/Bridge Sales Tax Fund	-	249,600
Police Grants Fund	2,310	-
2021 Bond Fund	499,200	-
2016 COP Fund	235,575	-
Water and Sewer Fund	62,222	-
	<u>\$ 7,936,563</u>	<u>\$ 7,936,563</u>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, and (2) use unrestricted receipts in the Enterprise Funds and General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

13. Claims & Adjustments

The City participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulation, the City may be required to reimburse the grantor government. As of September 30, 2024, expenditures have not been audited by grantor governments, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual government funds or the overall financial position of the City.

City of Neosho

Notes to the Financial Statements

September 30, 2024

14. Debt Refunding Loss

On February 5, 2016, the City issued \$4,040,000 in Series 2016 Refunding Certificates of Participation with interest rates ranging from 2.00% to 3.00%. The City issued the certificates to refund \$4,420,000 of outstanding Series 2006A Refunding Certificates of Participation and \$290,000 of outstanding Series 2006B Refunding Certificates of Participation with interest rates ranging from 4.375% to 6.625%. The advance refunding resulted in the recognition of a deferred loss of \$122,048, which is the remaining deferred loss from the 2006 refunding, in the governmental activities. The deferred loss is amortized as an adjustment to interest expense through 2031.

A summary of the deferred loss on bond refunding is listed below:

	Balance September 30, 2023	Additions	Current Amortization	Balance September 30, 2024
Governmental Activities	\$ 46,938	\$ -	\$ (6,705)	\$ 40,233

15. Golf Course Arrangement

During the fiscal year ended September 30, 2024, the City entered into an agreement with Maxim Golf ,LLC (Maxim Golf), under which Maxim Golf will operate and promote the City municipal golf course through February 28, 2029. Maxim Golf will be responsible for the day-to-day management and operation of the golf course, and is responsible for the employment of personnel for the management and operation of the golf course. Under the arrangement, Maxim Golf will submit an annual budget for the golf course, which is subject to approval by the City. Additionally, projects or proposals by Maxim Golf with a cost of over \$5,000 require authorization by the City. Maxim Golf is responsible for collecting all fees and charges associated with the operation of the golf course and associated activities, such as sales of goods at the pro shops or sales of food or beverages. These fees and charges are then to be remitted to the City. Maxim Golf will be compensated under a fixed monthly fee arrangement. For fiscal year 2025, the fixed monthly fee is \$3,750; for fiscal year 2026, \$3,833; for fiscal year 2027, \$3,917; and for fiscal year 2028, \$4,000. In addition, Maxim Golf may receive a contingent management fee if revenues exceed a set base amount. For fiscal year 2025, the contingent fee is 10% of all revenues over \$635,000; for fiscal year 2026, 12% of all revenues over \$640,000; for fiscal year 2027, 13% of all revenues over \$645,000; and for fiscal year 2028, 14% of all revenues over \$650,000.

16. Commitments

At September 30, 2024, the City had the following commitments:

- Allgeier, Martin & Associates in the amount of \$545,066 for the Hatchery Branch and Lower HSB Stormwater Improvements project
- Jeff Asbell Excavating and Trucking, Inc. in the amount of \$1,100,941 for the Stratford & Freeman Road Stormwater Improvements project
- Precision Industries, Inc. in the amount of \$252,070 for a custom fire truck

City of Neosho

Notes to the Financial Statements

September 30, 2024

17. Subsequent Events

Subsequent to September 30, 2024, the City entered into the following significant arrangement:

- A contract with Jeff Asbell Excavating and Trucking, Inc. in the amount of \$2,632,445 for construction services related to the Hatchery Brand and Lower School Branch Stormwater Improvement project

18. Pledged Revenues

The City has pledged future water and sewer customer revenues to repay the Series 2009B and 2011 Revenue Bonds issued to improve and expend the system. The bonds are payable solely from customers net revenues and are payable through 2033. Net revenues are revenues of the system less expenses of the system with the exception of depreciation. The total principal and interest remaining to be paid on the bonds is \$6,847,388. Principal and interest paid for the current year and total customer net revenues were \$888,362 and \$1,932,072, respectively.

Required Supplementary Information

City of Neosho

Schedule of Changes in Net Pension Asset and Related Ratios

Year Ended September 30, 2024

	Missouri Local Government Employees Retirement System (LAGERS)									
	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Total Pension Liability										
Service cost	\$ 513,694	\$ 472,517	\$ 469,833	\$ 463,535	\$ 434,528	\$ 422,542	\$ 414,136	\$ 395,107	\$ 391,139	\$ 399,461
Interest on the total pension liability	1,351,011	1,269,283	1,206,167	1,230,083	1,153,185	1,105,875	1,069,610	1,047,617	1,004,497	974,376
Difference between expected and actual experience	(62,072)	306,348	71,261	(388,918)	217,265	(111,545)	(293,652)	(508,438)	(609,884)	(294,998)
Changes of assumptions	-	-	-	(274,489)	-	-	-	-	462,449	-
Benefit payments including refunds	(946,257)	(856,942)	(8,374,242)	(702,915)	(812,289)	(729,591)	(659,663)	(621,580)	(688,017)	(631,570)
<i>Net Change in Total Pension Liability</i>	856,376	1,191,206	910,019	327,296	992,689	687,281	530,431	312,706	560,184	447,269
Total Pension Liability, Beginning	19,512,778	18,321,572	17,411,553	17,084,257	16,091,568	15,404,287	14,873,856	14,561,150	14,000,966	13,553,697
Total Pension Liability, Ending	20,369,154	19,512,778	18,321,572	17,411,553	17,084,257	16,091,568	15,404,287	14,873,856	14,561,150	14,000,966
Plan Fiduciary Net Position										
Contributions - employer	297,560	317,717	260,157	227,618	222,362	245,465	264,039	261,400	293,632	317,093
Pension plan net investment income	1,227,956	832,751	18,802	5,324,546	249,192	1,289,199	2,118,438	1,860,492	(31,596)	323,289
Benefit payments, including refunds	(946,257)	(856,942)	(837,242)	(702,915)	(812,289)	(729,591)	(659,663)	(621,580)	(688,017)	(631,570)
Pension plan administrative expense	(33,310)	(36,687)	(26,189)	(23,731)	(31,328)	(28,254)	(19,379)	(18,290)	(17,749)	(19,946)
Other	(119,624)	(132,255)	(148,559)	(71,084)	(113,221)	(64,456)	(2,249)	(137,249)	16,467	(270,346)
<i>Net Change in Plan Fiduciary Net Position</i>	426,325	124,584	(733,031)	4,754,434	(485,284)	712,363	1,701,186	1,344,773	(427,263)	(281,480)
Plan Fiduciary Net Position, Beginning	23,585,150	23,460,566	24,193,597	19,439,163	19,924,447	19,212,084	17,510,898	16,166,125	16,593,388	16,874,868
Plan Fiduciary Net Position, Ending	24,011,475	23,585,150	23,460,566	24,193,597	19,439,163	19,924,447	19,212,084	17,510,898	16,166,125	16,593,388
Employer Net Pension (Asset)	<u>\$ (3,642,321)</u>	<u>\$ (4,072,372)</u>	<u>\$ (5,138,994)</u>	<u>\$ (6,782,044)</u>	<u>\$ (2,354,906)</u>	<u>\$ (3,832,879)</u>	<u>\$ (3,807,797)</u>	<u>\$ (2,637,042)</u>	<u>\$ (1,604,975)</u>	<u>\$ (2,592,422)</u>
Plan fiduciary net position as a percentage of the total pension liability	117.88%	120.87%	128.05%	138.95%	113.78%	123.82%	124.72%	117.73%	111.02%	119%
Covered payroll	\$ 4,366,424	\$ 4,377,710	\$ 3,903,520	\$ 4,116,999	\$ 3,891,193	\$ 3,633,974	\$ 3,619,993	\$ 3,527,826	\$ 3,364,217	\$ 3,553,838
Employer's net pension asset as a percentage of covered payroll	83.42%	93.03%	131.65%	164.73%	60.52%	105.47%	105.19%	74.75%	47.71%	72.95%

City of Neosho

Schedule of Contributions Year Ended September 30, 2024

Missouri Local Government Employees Retirement System (LAGERS)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 296,448	\$ 332,207	\$ 322,590	\$ 243,478	\$ 221,368	\$ 244,224	\$ 270,089	\$ 259,473	\$ 294,052	\$ 312,806
Contributions in relation to the actuarially determined contribution	296,448	313,403	275,216	227,685	221,368	234,819	265,974	259,473	294,052	312,806
Contribution deficiency	\$ -	\$ 18,804	\$ 47,374	\$ 15,793	\$ -	\$ 9,405	\$ 4,115	\$ -	\$ -	\$ -
Covered payroll	\$ 4,585,808	\$ 4,522,915	\$ 4,236,129	\$ 4,148,421	\$ 3,878,259	\$ 3,809,377	\$ 3,730,002	\$ 3,632,303	\$ 3,606,430	\$ 3,682,580
Contributions as a percentage of covered payroll	6.46%	6.93%	6.50%	5.49%	5.71%	6.16%	7.13%	7.14%	8.15%	8.49%

See accompanying Notes to the Schedule of Contributions.

City of Neosho

Notes to Schedule of Contributions

Year Ended September 30, 2024

Valuation Date: February 29, 2024

Notes: The roll-forward of total pension liability from February 29, 2024, to June 30, 2024, 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 amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period, or (ii) 15 years.

Remaining Amortization Period: Multiple bases from 11 to 15 years

Asset Valuation Method: 5-Year smoothed market; 20% corridor

Inflation: 2.75% wage inflation; 2.25% price inflation

Salary Increases: 2.75% to 6.75% including wage inflation (General)

2.75% to 6.55% including wage inflation (Police)

2.75% to 7.15% including wage inflation (Fire)

Investment Rate of Return: 7.00%, net of investment expenses

Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition

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

Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.

Other Information: None

City of Neosho

Budgetary Comparison Schedule – General Fund

Year Ended September 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Taxes				
Property tax	\$ 475,000	\$ 570,614	\$ 570,614	\$ -
City sales tax	3,092,449	3,460,581	3,460,581	-
Financial institution tax	300	300	245	(55)
Utility franchise tax	775,000	821,281	812,323	(8,958)
Cigarette tax	54,200	44,189	44,189	-
Recreational tax	200,000	96,508	96,508	-
Public safety tax	1,546,225	1,649,069	1,649,069	-
	<u>6,143,174</u>	<u>6,642,542</u>	<u>6,633,529</u>	<u>(9,013)</u>
Licenses and Permits				
Occupational licenses	54,794	92,169	92,169	-
Building permits and fees	103,887	144,578	144,579	1
Animal licenses and fees	500	500	521	21
Cemetery fees	48,000	43,000	43,000	-
	<u>207,181</u>	<u>280,247</u>	<u>280,269</u>	<u>22</u>
Intergovernmental Revenues				
Grants	245,933	569,585	298,487	(271,098)
Charges for Services				
Sanitation	100,000	121,517	121,517	-
Airport fuel sales	155,500	108,696	108,743	47
Recycling center fees	25,654	108,955	108,955	-
Other	5,400	8,509	8,689	180
	<u>286,554</u>	<u>347,677</u>	<u>347,904</u>	<u>227</u>
Fines and Forfeitures				
City court fines	269,900	322,299	363,137	40,838
Police training fees	2,000	4,160	4,160	-
	<u>271,900</u>	<u>326,459</u>	<u>367,297</u>	<u>40,838</u>
Miscellaneous				
Leases and rent income	91,820	84,803	82,631	(2,172)
Interest	13,500	315,033	318,528	3,495
Donations and other contributions	3,500	3,226	3,227	1
Other	26,160	282,134	44,200	(237,934)
	<u>134,980</u>	<u>685,196</u>	<u>448,586</u>	<u>(236,610)</u>
Total Revenues	<u>7,289,722</u>	<u>8,851,706</u>	<u>8,376,072</u>	<u>(475,634)</u>

See accompanying Notes to the Budgetary Comparison Schedules.

City of Neosho

Budgetary Comparison Schedule – General Fund

Year Ended September 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Expenditures				
Current				
Administrative	608,629	516,604	515,903	701
Clerk/council	112,377	106,208	105,986	222
Development services	403,751	265,311	265,088	223
Police	2,774,005	2,048,602	2,041,737	6,865
Emergency management	20,047	16,747	16,494	253
Court	166,586	164,223	163,310	913
Airport	296,435	256,466	255,732	734
Recycling center	165,798	160,271	158,766	1,505
Information technology	104,138	62,716	62,354	362
Fleet maintenance	8,400	5,616	5,755	(139)
Human resources	100,418	90,671	90,635	36
Communications and events	56,500	23,083	23,082	1
Cemetery	148,358	137,701	137,438	263
Total Expenditures	<u>4,965,442</u>	<u>3,854,219</u>	<u>3,842,280</u>	<u>11,939</u>
 <i>Excess (Deficit) of Revenues Over Expenditures</i>	 2,324,280	 4,997,487	 4,533,792	 (463,695)
 Other Financing Sources (Uses)				
Operating transfers in	41,020	41,020	22,095	(18,925)
Operating transfers (out)	(3,873,107)	(4,041,377)	(3,336,385)	704,992
Legal settlement	-	-	217,000	217,000
Insurance proceeds	-	21,094	21,094	-
Total Other Financing Sources (Uses)	<u>(3,832,087)</u>	<u>(3,979,263)</u>	<u>(3,076,196)</u>	<u>903,067</u>
 <i>Net Change in Fund Balances</i>	 (1,507,807)	 1,018,224	 1,457,596	 439,372
 Fund Balance, October 1	 8,401,745	 8,401,745	 8,401,745	 -
Fund Balance, September 30	<u><u>\$ 6,893,938</u></u>	<u><u>\$ 9,419,969</u></u>	<u><u>\$ 9,859,341</u></u>	<u><u>\$ 439,372</u></u>

See accompanying Notes to the Budgetary Comparison Schedules.

City of Neosho

Budgetary Comparison Schedule – Street Sales Tax Fund

Year Ended September 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Street sales taxes	\$ 1,018,758	\$ 1,240,135	\$ 1,240,136	\$ 1
Motor vehicle taxes	457,690	665,633	665,634	1
Intergovernmental revenues	24,025	28,991	28,992	1
Miscellaneous	19,800	442,283	92,859	(349,424)
Total Revenues	<u>1,520,273</u>	<u>2,377,042</u>	<u>2,027,621</u>	<u>(349,421)</u>
Expenditures				
Current				
Street	2,191,552	2,144,025	2,142,605	1,420
Total Expenditures	<u>2,191,552</u>	<u>2,144,025</u>	<u>2,142,605</u>	<u>1,420</u>
<i>Excess (Deficit) of Revenues Over Expenditures</i>	(671,279)	233,017	(114,984)	(348,001)
Other Financing (Uses)				
Operating transfers in	-	-	349,425	349,425
Operating transfers (out)	(546,758)	(543,582)	(543,582)	-
Sale of property	-	12,660	12,660	-
Total Other Financing (Uses)	<u>(546,758)</u>	<u>(530,922)</u>	<u>(181,497)</u>	<u>349,425</u>
<i>Net Change in Fund Balances</i>	(1,218,037)	(297,905)	(296,481)	1,424
Fund Balance, October 1	2,408,506	2,408,506	2,408,506	-
Fund Balance, September 30	<u>\$ 1,190,469</u>	<u>\$ 2,110,601</u>	<u>\$ 2,112,025</u>	<u>\$ 1,424</u>

See accompanying Notes to the Budgetary Comparison Schedules.

City of Neosho

Budgetary Comparison Schedule – Fire Sales Tax Fund

Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Fire sales taxes	\$ 678,809	\$ 826,601	\$ 826,602	\$ 1
Charges for services	126,164	130,300	130,370	70
Intergovernmental revenues	105,000	94,885	94,885	-
Miscellaneous	-	19,353	19,423	70
Total Revenues	<u>909,973</u>	<u>1,071,139</u>	<u>1,071,280</u>	<u>141</u>
Expenditures				
Current				
Fire	2,118,072	2,033,166	2,025,042	8,124
Total Expenditures	<u>2,118,072</u>	<u>2,033,166</u>	<u>2,025,042</u>	<u>8,124</u>
<i>Excess (Deficit) of Revenues Over Expenditures</i>	(1,208,099)	(962,027)	(953,762)	8,265
Other Financing Sources (Uses)				
Operating transfers in	1,468,499	1,468,499	1,468,512	13
Operating transfers (out)	(471,900)	(289,001)	(289,001)	-
Insurance proceeds	-	10,456	10,456	-
Total Other Financing Sources (Uses)	<u>996,599</u>	<u>1,189,954</u>	<u>1,189,967</u>	<u>13</u>
<i>Net Change in Fund Balances</i>	(211,500)	227,927	236,205	8,278
Fund Balance, October 1	603,538	603,538	603,538	-
Fund Balance, September 30	<u><u>\$ 392,038</u></u>	<u><u>\$ 831,465</u></u>	<u><u>\$ 839,743</u></u>	<u><u>\$ 8,278</u></u>

See accompanying Notes to the Budgetary Comparison Schedules.

City of Neosho

Budgetary Comparison Schedule – Economic Development Sales Tax Fund

Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	\$ 336,204	\$ 413,300	\$ 418,386	\$ 5,086
Intergovernmental revenue	-	-	2,660,257	2,660,257
Miscellaneous	1,200	18,200	18,201	1
Total Revenues	<u>337,404</u>	<u>431,500</u>	<u>3,096,844</u>	<u>2,665,344</u>
Expenditures				
Current				
Economic development	12,155,041	5,434,581	5,091,379	343,202
Total Expenditures	<u>12,155,041</u>	<u>5,434,581</u>	<u>5,091,379</u>	<u>343,202</u>
<i>Excess (Deficit) of Revenues Over Expenditures</i>	(11,817,637)	(5,003,081)	(1,994,535)	3,008,546
Other Financing Sources (Uses)				
Operating transfers in	12,155,041	5,434,581	3,724,207	(1,710,374)
Operating transfers (out)	(251,950)	(251,950)	(251,952)	(2)
Total Other Financing Sources (Uses)	<u>11,903,091</u>	<u>5,182,631</u>	<u>3,472,255</u>	<u>(1,710,376)</u>
<i>Net Change in Fund Balances</i>	85,454	179,550	1,477,720	1,298,170
Fund Balance, October 1	154,516	154,516	154,516	-
Fund Balance, September 30	<u><u>\$ 239,970</u></u>	<u><u>\$ 334,066</u></u>	<u><u>\$ 1,632,236</u></u>	<u><u>\$ 1,298,170</u></u>

See accompanying Notes to the Budgetary Comparison Schedules.

City of Neosho

Notes to the Budgetary Comparison Schedules

Year Ended September 30, 2024

Budgets and Budgetary Accounting

The City uses the following procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to October, Administration submits to the City Council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditure plans for all fund types and the proposed means of financing them.
2. One public hearing is conducted by the City Council in late August or early September to obtain taxpayers' comments on the proposed budget and tax levy.
3. Prior to October 1, ordinances are passed by Council which provide for legally adopted budgets for all funds of the City.
4. The City operates on a program performance budget system, with legally adopted budgets prepared by fund, program and department. The level of budgetary control is at the department level. The City's manager may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of City Council.
5. Formal budgetary integration is employed as a management control device for all funds of the City.
6. The City records capitalized expenditures as capital outlay on the GAAP basis fund statement, however for budget purposes, they are included in the associated department's expenditures. These differences have no bearing on the fund balance since the overall total expenditures are the same.
7. Budgeted amounts may be amended during the year by City Council on approved budget adjustment forms.

Supplemental Information

City of Neosho

Combining Balance Sheet – Nonmajor Governmental Funds

September 30, 2024

	Special Revenue Funds								
	Police Grants Fund	Police Donations Fund	Drainage Sales Tax Fund	Parks Sales Tax Fund	Auditorium Fund	Senior Center Sales Tax Fund	Street/ Bridge Sales Tax Fund	Hotel/ Motel Tax Fund	Golf Fund
Assets									
Cash and cash equivalents	\$ -	\$ -	\$ 965,904	\$ 576,028	\$ 273,601	\$ 40,898	\$ 132,907	\$ 16,097	\$ 546,949
Sales tax receivable	-	-	94,319	109,768	102,063	34,021	68,029	-	-
Other accounts receivable	-	-	-	-	-	-	-	-	5,237
Prepaid expenses	-	-	3,230	39,397	19,712	4,518	-	-	14,365
Cash and cash equivalents - restricted	10,338	3,203	-	-	761,307	244,931	923,962	295,533	12,670
Total Assets	<u>\$ 10,338</u>	<u>\$ 3,203</u>	<u>\$1,063,453</u>	<u>\$ 725,193</u>	<u>\$ 1,156,683</u>	<u>\$ 324,368</u>	<u>\$ 1,124,898</u>	<u>\$ 311,630</u>	<u>\$ 579,221</u>
Liabilities and Fund Balances									
Liabilities									
Accounts payable	\$ -	\$ -	\$ 668	\$ 3,545	\$ 2,845	\$ 4,593	\$ 16,339	\$ 83	\$ 3,659
Deposits held	-	-	-	-	9,850	-	-	-	323
Total Liabilities	<u>-</u>	<u>-</u>	<u>668</u>	<u>3,545</u>	<u>12,695</u>	<u>4,593</u>	<u>16,339</u>	<u>83</u>	<u>3,982</u>
Fund Balance									
Nonspendable									
Permanent	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	3,230	39,397	19,712	4,518	-	-	14,365
Restricted for									
Public safety	10,338	3,203	-	-	-	-	-	-	-
Auditorium	-	-	-	-	751,648	-	-	-	-
Golf donations	-	-	-	-	-	-	-	-	12,670
Senior center	-	-	-	-	-	244,953	-	-	-
Streets	-	-	-	-	-	-	923,962	-	-
Tourism development	-	-	-	-	-	-	-	295,533	-
Debt service	-	-	-	-	-	-	-	-	-
Assigned to									
Drainage	-	-	1,059,555	-	-	-	-	-	-
Parks and recreation	-	-	-	682,251	-	-	-	-	-
Auditorium	-	-	-	-	372,628	-	-	-	-
Senior center	-	-	-	-	-	70,304	-	-	-
Golf course	-	-	-	-	-	-	-	-	548,204
Street and bridge	-	-	-	-	-	-	184,597	-	-
Tourism development	-	-	-	-	-	-	-	16,014	-
Total Fund Balances	<u>10,338</u>	<u>3,203</u>	<u>1,062,785</u>	<u>721,648</u>	<u>1,143,988</u>	<u>319,775</u>	<u>1,108,559</u>	<u>311,547</u>	<u>575,239</u>
Total Liabilities and Fund Balance	<u>\$ 10,338</u>	<u>\$ 3,203</u>	<u>\$1,063,453</u>	<u>\$ 725,193</u>	<u>\$ 1,156,683</u>	<u>\$ 324,368</u>	<u>\$ 1,124,898</u>	<u>\$ 311,630</u>	<u>\$ 579,221</u>

City of Neosho

Combining Balance Sheet – Nonmajor Governmental Funds

September 30, 2024

	Debt Service Funds		Permanent Funds		Total
	2016 COP Fund	2021 Bond Fund	Abbott Brothers Fund	Morse Park Fund	Nonmajor Governmental Funds
Assets					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 2,552,384
Sales tax receivable	-	-	-	-	408,200
Other accounts receivable	-	-	-	-	5,237
Prepaid expenses	-	-	-	-	81,222
Cash and cash equivalents - restricted	322,888	1,742	51,026	3,789	2,631,389
Total Assets	<u>\$ 322,888</u>	<u>\$ 1,742</u>	<u>\$ 51,026</u>	<u>\$ 3,789</u>	<u>\$ 5,678,432</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 31,732
Deposits held	-	-	-	-	10,173
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,905</u>
Fund Balances					
Nonspendable					
Permanent	-	-	51,026	3,789	54,815
Prepaid items	-	-	-	-	81,222
Restricted for					
Public safety	-	-	-	-	13,541
Auditorium	-	-	-	-	751,648
Golf donations	-	-	-	-	12,670
Senior center	-	-	-	-	244,953
Streets	-	-	-	-	923,962
Tourism development	-	-	-	-	295,533
Debt service	322,888	1,742	-	-	324,630
Assigned to					
Drainage	-	-	-	-	1,059,555
Parks and recreation	-	-	-	-	682,251
Auditorium	-	-	-	-	372,628
Senior center	-	-	-	-	70,304
Golf course	-	-	-	-	548,204
Street and bridge	-	-	-	-	184,597
Tourism development	-	-	-	-	16,014
Total Fund Balances	<u>322,888</u>	<u>1,742</u>	<u>51,026</u>	<u>3,789</u>	<u>5,636,527</u>
Total Liabilities and Fund Balances	<u>\$ 322,888</u>	<u>\$ 1,742</u>	<u>\$ 51,026</u>	<u>\$ 3,789</u>	<u>\$ 5,678,432</u>

City of Neosho

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds Year Ended September 30, 2024

	Special Revenue Funds								
	Police Grants Fund	Police Donations Fund	Drainage Sales Tax Fund	Parks Sales Tax Fund	Auditorium Fund	Senior Center Sales Tax Fund	Street/Bridge Sales Tax Fund	Hotel/ Motel Tax Fund	Golf Fund
Revenues									
Taxes	\$ -	\$ -	\$ 495,961	\$ 743,941	\$ 619,951	\$ 206,650	\$ 413,300	\$ 112,522	\$ -
Intergovernmental revenues	2,310	-	-	4,296	-	-	-	-	-
Charges for services	-	-	-	18,039	40,137	-	-	-	615,136
Donations and other contributions	-	16,335	-	1,518	-	-	-	-	-
Miscellaneous	-	84	27,739	26,008	34,957	7,968	31,798	10,015	13,929
Total Revenues	2,310	16,419	523,700	793,802	695,045	214,618	445,098	122,537	629,065
Expenditures									
Current									
Police	4,620	17,067	-	-	-	-	-	-	-
Drainage	-	-	89,961	-	-	-	-	-	-
Parks and recreation	-	-	-	535,174	-	-	-	-	-
Auditorium	-	-	-	-	170,691	-	-	-	-
Senior center	-	-	-	-	-	54,817	-	-	-
Golf course	-	-	-	-	-	-	-	-	580,093
Tourism development	-	-	-	-	-	-	-	68,664	-
Street	-	-	-	-	-	-	16,339	-	-
Other	-	-	-	-	-	-	-	-	-
Debt Service									
Principal and interest	-	-	-	-	-	-	-	-	-
Total Expenditures	4,620	17,067	89,961	535,174	170,691	54,817	16,339	68,664	580,093
Excess (Deficit) of Revenues Over Expenditures	(2,310)	(648)	433,739	258,628	524,354	159,801	428,759	53,873	48,972
Other Financing Sources (Uses)									
Operating transfers in	2,310	-	1,129,114	115,188	-	-	-	-	328,715
Operating transfers (out)	-	-	(1,899,702)	(342,239)	(512,820)	(74,265)	(249,600)	(35,368)	(401,649)
Insurance proceeds	-	-	-	-	-	-	-	-	26,121
Total Other Financing Sources (Uses)	2,310	-	(770,588)	(227,051)	(512,820)	(74,265)	(249,600)	(35,368)	(46,813)
Net Change in Fund Balances	-	(648)	(336,849)	31,577	11,534	85,536	179,159	18,505	2,159
Fund Balance, October 1	10,338	3,851	1,399,634	690,071	1,132,454	234,239	929,400	293,042	573,080
Fund Balance, September 30	\$ 10,338	\$ 3,203	\$ 1,062,785	\$ 721,648	\$ 1,143,988	\$ 319,775	\$ 1,108,559	\$ 311,547	\$ 575,239

City of Neosho

Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Governmental Funds Year Ended September 30, 2024

	Debt Service Funds		Permanent Funds		Total Nonmajor Governmental Funds
	2016 COP Fund	2021 Bond Fund	Abbott Brothers Fund	Morse Park Fund	
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,592,325
Intergovernmental revenues	-	-	-	-	6,606
Charges for services	-	-	-	-	673,312
Donations and other contributions	-	-	-	-	17,853
Miscellaneous	15,687	62	6,842	123	175,212
Total Revenues	<u>15,687</u>	<u>62</u>	<u>6,842</u>	<u>123</u>	<u>3,465,308</u>
Expenditures					
Current					
Police	-	-	-	-	21,687
Drainage	-	-	-	-	89,961
Parks and recreation	-	-	-	-	535,174
Auditorium	-	-	-	-	170,691
Senior center	-	-	-	-	54,817
Golf course	-	-	-	-	580,093
Tourism development	-	-	-	-	68,664
Street	-	-	-	-	16,339
Other	-	-	787	-	787
Debt Service					
Principal and interest	242,750	499,836	-	-	742,586
Total Expenditures	<u>242,750</u>	<u>499,836</u>	<u>787</u>	<u>-</u>	<u>2,280,799</u>
<i>Excess (Deficit) of Revenues Over Expenditures</i>	(227,063)	(499,774)	6,055	123	1,184,509
Other Financing Sources (Uses)					
Operating transfers in	235,575	499,200	-	-	2,310,102
Operating transfers (out)	-	-	-	-	(3,515,643)
Insurance proceeds	-	-	-	-	26,121
Total Other Financing Sources (Uses)	<u>235,575</u>	<u>499,200</u>	<u>-</u>	<u>-</u>	<u>(1,179,420)</u>
<i>Net Change in Fund Balances</i>	8,512	(574)	6,055	123	5,089
Fund Balance, October 1	314,376	2,316	44,971	3,666	5,631,438
Fund Balance, September 30	<u>\$ 322,888</u>	<u>\$ 1,742</u>	<u>\$ 51,026</u>	<u>\$ 3,789</u>	<u>\$ 5,636,527</u>

Other Reporting Requirements



Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Honorable Mayor and City Council
City of Neosho
Neosho, Missouri

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Neosho, Missouri, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City of Neosho, Missouri's basic financial statements and have issued our report thereon dated February 26, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Neosho, Missouri's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Neosho, Missouri's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weakness. However, material weaknesses may exist that have not been identified.

www.kpmcpa.com

1445 E. Republic Road, Springfield, MO 65804 | 417-882-4300 | fax 417-882-4343
500 W. Main Street, Suite 200 Branson, MO 65616 | 417-334-2987 | fax 417-336-3403

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Neosho, Missouri's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Neosho, Missouri's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Neosho, Missouri's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPM CPAs, PC

KPM CPAs, PC
Springfield, Missouri
February 26, 2025



Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

Honorable Mayor and City Council
City of Neosho
Neosho, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Neosho, Missouri's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City of Neosho, Missouri's major federal programs for the year ended September 30, 2024. The City of Neosho, Missouri's major federal programs are identified in the Summary of Auditors' Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City of City of Neosho, Missouri, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Neosho, Missouri, and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

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500 W. Main Street, Suite 200 Branson, MO 65616 | 417-334-2987 | fax 417-336-3403

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Neosho, Missouri's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the City of Neosho, Missouri's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

KPM CPAs, PC

KPM CPAs, PC
Springfield, Missouri
February 26, 2025

City of Neosho

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2024

Federal Grantor Pass Through Grantor/Program Title	Assistance Listing Number	Pass-through Grantor's Number	Amount Passed Through to Sub-recipients	Federal Expenditures
U.S. Department of Transportation				
Missouri Department of Transportation Recreational Trails Program	20.219	2022-04	\$ -	\$ 4,296
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	21-096A-2	-	200,615
COVID-19 Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	21-096A-3	-	32,000
			-	232,615
Total U.S. Department of Transportation			-	236,911
U.S. Department of Homeland Security				
Direct Assistance to Firefighters Grant	97.044	N/A	-	93,099
Total U.S. Department of Homeland Security			-	93,099
U.S. Department of Housing and Urban Development				
Missouri Department of Economic Development Community Development Block Grants	14.228	B-18-DP-29-0002	-	22,572
	14.228	B-19-DP-29-0001	-	1,061,307
Total U.S. Department of Housing and Urban Development			-	1,083,879
U.S. Department of Defense				
Direct Bulletproof Vest Partnership Program	16.607	N/A	-	2,310
Total U.S. Department of Defense			-	2,310
U.S. Department of the Treasury				
Direct COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	355,408
Missouri Department of Public Safety COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP4542	-	1,786
Missouri Department of Natural Resources COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	8337C118D9DC	-	1,224,787
Total U.S. Department of the Treasury			-	1,581,981
Total Expenditures of Federal Awards			\$ -	\$ 2,998,180

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

City of Neosho

Notes to the Schedule of Expenditures of Federal Awards

Year Ended September 30, 2024

1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the City for the year ended September 30, 2024, and is presented on the modified cash basis of accounting as described below. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting which is described in Note 1 to the City's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

The City has elected not to use the 10-percent *de minimis* indirect cost rate allowed under the Uniform Guidance

City of Neosho

Schedule of Findings and Questioned Costs

Year Ended September 30, 2024

Financial Statements	
Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal Control over Financial Reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Noncompliance material to financial statements noted?	No
Federal Awards	
Internal control over major federal programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Type of auditor's report issued on compliance for major federal program:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	No
Identification of major federal programs:	
Federal Assistance Listing Number(s)	Name of Federal Program or Cluster
14.228	Community Development Block Grants
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

Section II: Financial Statement Findings

None

Section III: Federal Award Findings and Questioned Costs

None

City of Neosho

Summary Schedule of Prior Audit Findings

Year Ended September 30, 2024

There were no prior year audit findings.

REQUESTED COUNCIL MEETING DATE: March 4, 2025

ITEM: Tomlin Ball Field Lighting / T-Ball Field Lighting

ORIGINATING DEPARTMENT: Parks and Recreation Department

ATTACHMENT:

1. Tomlin field & T-Ball field lights bid

PURPOSE:

The purpose is to seek the council's approval to accept a bid to remove the old ballast lights on Tomlin Field and T- Ball Field and replace them with new LED stadium lights at Morse Park ballfield complex.

BACKGROUND:

The city of Neosho, Missouri accepted sealed bids from contractors for the removal of the old light fixtures and ballasts (28 total) on Tomlin Field and (4 total) on the T-Ball Field and replace them with new LED stadium lights (32 total). We received 3 bids back, and they are as follows.

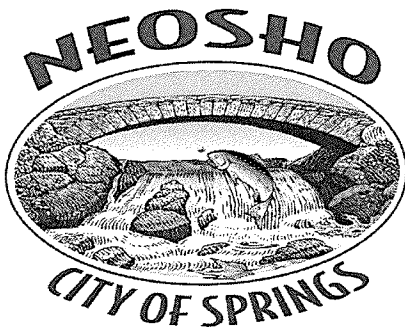
The city of Neosho, Missouri budgeted \$30,000.00 for this project.

Bids

1. SWMO Electric - \$20,900.00
2. Henson Electric - \$28,599.00
3. Bill's Electric INC. - \$38,112.00

RECOMMENDATION:

Staff recommend accepting the bid from SWMO Electric for the amount of \$20,900.00 for the removal of the old lighting and the installation of the new LED lighting.



City of Neosho

203 E. Main St.
Neosho, MO 64850
(417) 451-8050 phone
(417) 451-8065 fax
www.neoshomo.org

INSTRUCTIONS TO BIDDERS

The City of Neosho, Missouri will accept sealed bids until Thursday, February 21, 2025 at 10:00 a.m. at the Receptionist Desk of City Hall, Attn: City Clerk, 203 East Main Street, Neosho, MO 64850.
The bid will be for the following:

Project: Tomlin Ball Field Lighting/ T-Ball Field Lighting

Please label the envelope: Ball Field Lighting Bid Opening February 21, 2025 @10:00 a.m.

Questions concerning the specifications and bid procedure should be directed to Kenny Balls, Parks Manager by email kballs@neoshomo.gov or calling 417-451-8005, 215 Wheeler Street, Neosho, MO.

All bids shall be F.O.B., Neosho, MO. All bids shall be exclusive of federal, state, and city taxes. Bids on this (these) unit(s) shall be made on forms furnished with these specifications. Additional information, specifications, deviations, and manufacturer's literature should be attached to bid forms. All bids should include the turnaround time in getting started on this project. There will be a mandatory pre bid meeting on February 13, 2025 at 10 a.m. at Tomlin Ball Field located at 400 Dan Keeling Drive, Neosho, MO 64850

In section 605.040 of the City of Neosho code, it states that if a contractor performs work for the City a performance bond is required.

Section 605.040 Certain Insurance Policies, Etc., Required Before Issuance of Licenses for Plumbers, Electricians, Contractors, and Subcontractors is amended to read as follows:

“A. In addition to payment of the license fees required of plumbers, electricians and general and special contractors and subcontractors in Section 605.010, before a plumber's, electrician's or general or special subcontractor's license may be issued to any applicant, each applicant shall produce for the inspection and approval of the City Collector the following policies of insurance together with receipts showing the premiums fully paid for the period for which the license is sought:

1. Bodily injury liability insurance providing for a limit of not less than one hundred thousand dollars (\$100,000.00) for all damages arising out of bodily injuries to or for the death of one (1) person and subject to the limit for each person, a total limit of three hundred thousand dollars (\$300,000.00) for all damages arising out of bodily injuries to or death of two (2) or more persons in any one (1) accident.
2. Comprehensive general contractor's property damage liability insurance providing for a limit of not less than fifty thousand dollars (\$50,000.00) for all damages arising out of injury to or destruction of property in any one (1) accident and subject to that limit per accident, a total aggregate limit of three

hundred thousand dollars (\$300,000.00) for all damages arising out of injury to or destruction of property during the policy period.

3. All insurance required herein must cover below-grade damage to be in full force during the entire construction process; and further be with a company approved by the City of Neosho; and such insurance shall cover the licensee and all employees of the licensee who may perform work in the City of Neosho, under the provisions of this Article.
4. Each contractor shall file a certificate showing that he/she has Workers' Compensation insurance if, under the laws of the State, he/she is required to carry such insurance.
5. Failure to comply with any of the requirements of this Section at any time during the term of the license shall result in immediate forfeiture of such license.
6. Unless otherwise provided, if a contractor performs work for the City of Neosho, the cost of which is estimated to exceed fifty thousand dollars (\$50,000.00), a performance bond running to the City, to the contract amount.

B. In addition to the requirements set forth above by this Section and the license fees required to be paid, each applicant for a plumber's license shall comply with all provisions of the Plumbing Code of the City."

If this project is in reference to a Stormwater Runoff Project, please reference Section 430.188 of City Code that states:

A. Performance Bonds and Other Assurances for Completion of Stormwater Management Improvements. Upon approval of the Final Stormwater Management Plan, but before the issuance of building permit, the City Building Inspector may require the applicant to post a performance bond, cash escrow, certified check, or other acceptable form of performance security for the amount of the work to be done pursuant to the approved Stormwater Management Plan.

B. Maintenance Agreement. A maintenance agreement, approved by the Governing Body of the City of Neosho, assuring perpetual maintenance of stormwater management improvements shall be agreed upon by the City and the applicant, if the facilities are to be maintained by the developer.

C. Maintenance Bond. A two (2) year maintenance bond against defects in workmanship may be required by the City for any portion of the stormwater management improvements dedicated to the public.

*Missouri Prevailing Wage Rate if over \$75,000.00 (*A copy of the Missouri Prevailing Wage Rate is attached*)

*Payment Bond Required for projects over \$50,000.00

*City of Neosho Business License required

*W-9 Required

* Proof of Workers Compensation Coverage Provided w/ Bid

The City reserves the right to reject any or all bids and to accept the lowest or best bid. The City reserves the right to split bids, if in the best interest of the City.

Thank you,

David Kennedy
City Manager

BID SPECIFICATIONS

The bid packet is for the purchase of:

Lighting at Tomlin and T Ball Field

Scope of work to be done on Tomlin Feld:

Remove all existing light fixtures and ballasts (28 total)

Poles and light brackets and utilities will be reused for new ball field lighting.

Install new LED lighting with Warehouse Lighting J1 Series Sports Light Model # SP-J1 500W UXYZ1CC
82500 LM. Total of 28 new LED light

Scope of work at T Ball Field

Remove all existing light fixtures and ballasts (4 total)

Poles and light brackets and utilities will be reused for new ball field lighting.

Install new LED lighting with Warehouse Lighting J1 Series Sports Light Model #SP-J1 500W UXYZ1CC
82500 LM. Total of 4 new LED Lights

Grand total of 32 new LED Lights

Equipment Schedule:

Note:

This bid should include the start date for this project.

J1 & J2 & L2 Series Sports Light



Brief Description

J1 & J2 & L2 series LED sports light produces ideal light distribution with the highest reliability level - incredibly high over 93% total efficiency, while saving up to 80% energy compared with traditional lighting. With die-cast aluminum(AL1070) housing, rugged and weather-tight design, this durable luminaire can withstand the most demanding elements, ideal for use in high vibration areas and extreme outdoor conditions.

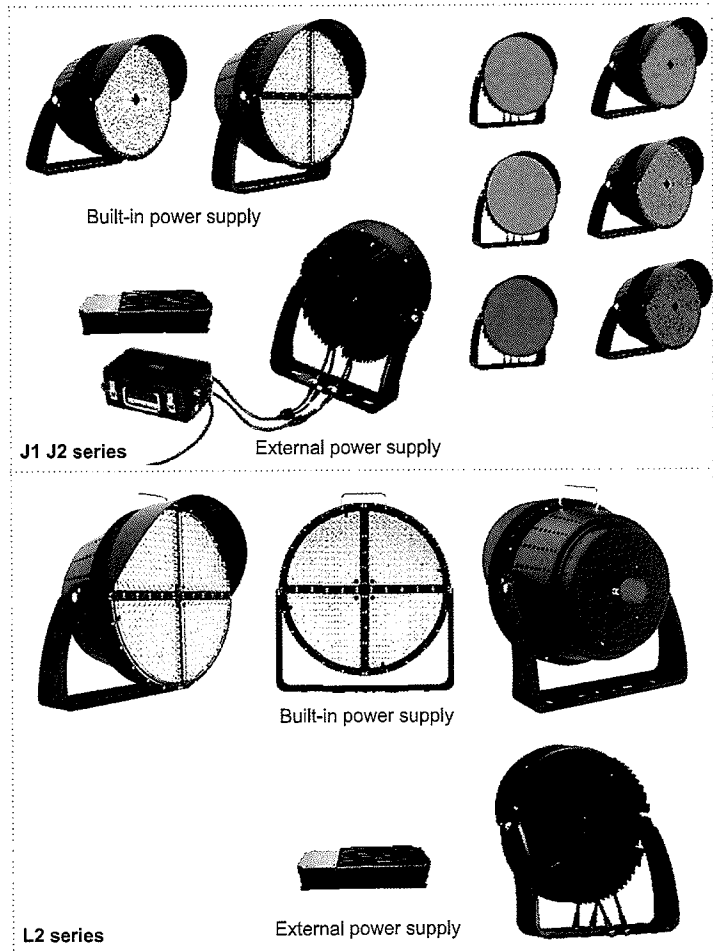
Application

Suitable for use as flood and area lighting for:

- Sporting facility, stadium, container loading area, shipping yard, high mast roadway, airport, industrial lighting, parking lot, railway, port, public square.

Key Features

- RGB/RGBW optional.
- External power supply available.
- DALI, DMX512 wireless control.
- Adjustable output current (AOC).
- Cold forging aluminum housing with polyester powder coated finish, excellent heat dissipation and corrosion resistance.
- Laser aiming device (optional) provides precise control in angling and aiming to exact optimal position.
- Special circuit design for each module part to work separately.
- High-quality optical material and various light distribution angles deliver ideal illumination and visual comfort.



Specifications

Model Number	SP-J1xxxW UXYZICC	SP-J2xxxW UXYZICC	SP-L2xxxW UXYZICC
Wattage	300W 400W 500W 600W	720W 800W 1000W 1200W	1000W 1200W 1500W 1600W 1800W
Efficiency (CRI:Ra70)	160lm/W 170lm/W 165lm/W 160lm/W	165lm/W 160lm/W 150lm/W 135lm/W	165lm/W 155lm/W 145lm/W 140lm/W 135lm/W
Efficiency (CRI:Ra80)	155lm/W 165lm/W 160lm/W 155lm/W	160lm/W 155lm/W 145lm/W 130lm/W	160lm/W 150lm/W 140lm/W 135lm/W 130lm/W
EPA	0.95Ft*	1.40Ft*	3.0Ft*
Power Supply		Inventronics/Sosen	
Input Voltage		AC120-277V/120-347V/277-480V	
Power Factor		0.95	
Total Harmonic		<15%	
LED Type	3737(15°); 5050(other beam angles)		3737(15°); 3030(other beam angles)
CCT		2700K-6500K/RGB/RGBW	
Intelligent Control		DMX512/DALI wireless control	
CRI		Ra70(Standard); Ra80(Optional)	
Beam Angle	15°/20°/30°/45°/60°	15°/20°/30°/40°/60°/80°	15°/30°/45°
Lifespan		50,000 Hours	
Ingress Protection		IP66	
IK Rating		IK09	
Surge Protection		10kV (Standard) /20kV (Optional)	
Ambient Temp.		-40°C to 50°C (-40°F to 122°F)	
Housing		Cold Forging Aluminum (Al1070)	
Lens Material		Anti-UV PC Optical Material	

Need to specify, both regular, and high voltage available

5000K CCT, No advanced controls

* The CRI value of 3737 led chip(15°) is limited to Ra70.

J1 & J2 & L2 Series Sports Light

Ordering Guide

Product Category	Product Series	Wattage	CCT	Dimming Option	Beam Angle	Sensor Option	Driver Option	Voltage
SP	J1/J2/L2	xxxW	U	X	Y	Z	I	CC
Sports Light	J1 series J2 series L2 series	J1:300/400/500/600W J2:720/800/1000/1200W L2: 1000/1200/1500/ 1600/1800W	22 = 2200K 27 = 2700K 30 = 3000K 40 = 4000K 50 = 5000K 57 = 5700K 60 = 6000K 65 = 6500K RGBW RGB	D: Dimmable N: Non-dimmable	15=15° 20=20° 30=30° 40=40° 45=45° 60=60° 80=80°	N: without sensor G: with sensor Need to specify	1: with built-in driver 2: with external driver	120-277V 120-347V 277-480V 

Example: SP-J1300W 50D20N2(120-277V)

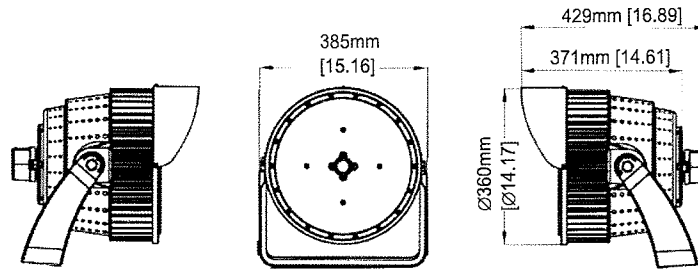
SP	J1	300W	50	D	20	N	2	(120-277V)
Sports Light	J1 Series	300W	5000K	Dimmable	20°	no sensor	external driver	120-277V

Dimensions Unit: mm [inch]

With Built-in Power Supply:

SP-J1xxxW UXYZICC

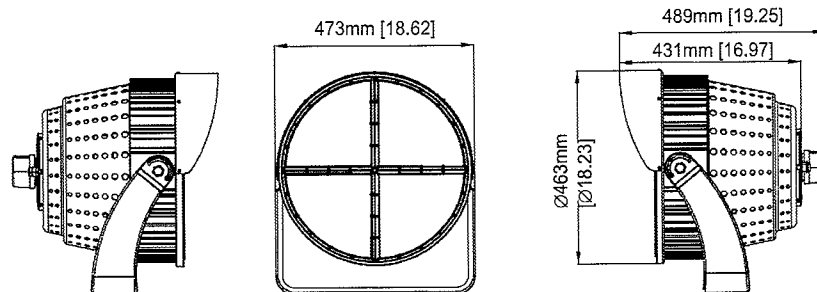
300-600W



With Built-in Power Supply:

SP-J2xxxW UXYZICC

720-1200W





SWMO Electric, LLC
 3199 Howard Bush Drive, Neosho, Missouri
 64850-9108 United States
 (417) 456-2064

Estimate 10484422
 Estimate Date 2/20/2025

Billing Address
 City of Neosho
 203 East Main Street
 Neosho, MO 64850 USA

Job Address
 Tomlin Field
 Neosho
 Neosho, MO 64850 United States

Description of work

Lighting at Tomlin and TBall Fields

Service #	Description	Quantity	Your Price	Total
Misc Service	32- J1 Series Sports lights	1.00	\$18,000.00	\$18,000.00
Labor	This is the amount of labor charges to preform the work	40.00	\$65.00	\$2,600.00
Misc Service	Bucket Truck Fee	1.00	\$300.00	\$300.00
Misc Service	Estimated Start Date: March 17th or sooner (dependent upon shipping of the lights)	1.00	\$0.00	\$0.00
Sub-Total				\$20,900.00
Tax				\$0.00
Total Due				\$20,900.00
Deposit/Downpayment				\$0.00

Thank you for choosing SWMO Electric, LLC

THIS IS AN ESTIMATE, NOT A CONTRACT FOR SERVICES. The summary above is furnished by SWMO Electric, LLC as a good faith estimate of work to be performed at the location described above and is based on our evaluation and does not include material price increases or additional labor and materials which may be required should unforeseen problems arise after the work has started. I understand that the final cost of the work may differ from the estimate, perhaps materially. THIS IS NOT A GUARANTEE OF THE FINAL PRICE OF WORK TO BE PERFORMED. I agree and authorize the work as summarized on these estimated terms, and I agree to pay the full amount for all work performed.

BID FORM

Description: (To be completed by bidding party)

Installation of total of 32 new LED Lights

28 new LED Lights at Tomlin Field

4 new LED Lights at T-Ball Field

Price(s) for unit(s) meeting enclosed specifications: \$20,900.00

F.O.B. Neosho, MO

Projected Shipping Date: Est. Start date March 17th, 2025 or sooner
(dependent on shipping of lights)

After delivery - payment made on third Tuesday of month delivered

I certify that this bid on stated piece(s) of equipment meets or exceeds the bid specifications (unless otherwise noted).

COMPANY: SWMO Electric, LLC

ADDRESS: 3199 Howard Bush Drive

PHONE: 417-456-2064

EMAIL: swmoelectric@gmail.com

BY: David Forrest

HENSON ELECTRIC

2/20/2025

376 Elk View Ln.
Pineville, MO 64856
417-223-4507
Cell 785-304-1533

Kenny Balls
City of Neosho
Neosho, MO. 64856

RE: Tomlin/T Ball field lighting

Dear Mr Balls:

Henson Electric proposes to provide labor necessary for the electrical work on referenced project for the price of **\$28,599.00, (twenty-eight thousand five hundred ninety-nine dollars)**

Included in this project:

- Permit
- Removal of existing light fixtures
- Installation of new 32 Warehouse lighting J1 Series model #SP-J1 500W UXYZ1CC 82500 LM

Excluded from this proposal:

- Utility company charges
- Prevailing wages
- Bond, Taxes
- Disposal of old fixtures

Thank you for the opportunity to submit this proposal to you. If I may be of further assistance, please feel free to contact me at your convenience.

Sincerely,
Toby Henson
Henson Electric

If you desire to accept this proposal, please have an authorized person sign and date where indicated below, and return to Henson Electric immediately. Terms and conditions of this proposal will be as specified in AGC Form 604. Any proposal that is not signed by customer and received by Henson Electric within **10 days** from the proposal date above will at the option of Henson Electric be null and void.

Signature _____ Date _____ PO# _____

BID FORM

Description: (To be completed by bidding party)

REPLACE BALL FIELD LIGHTS ON TOMLIN + T-BALL FIELDS

Price(s) for unit(s) meeting enclosed specifications:

F.O.B. Neosho, MO

Projected Shipping Date:

\$28,599⁰⁰ START DATE MARCH 17, 2025

After delivery - payment made on third Tuesday of month delivered

I certify that this bid on stated piece(s) of equipment meets or exceeds the bid specifications (unless otherwise noted).

COMPANY: HENSON ELECTRIC

ADDRESS: 376 ELK VIEW LANE, PINEVILLE, MO 64856

PHONE: 785-304-1533

EMAIL: hensonelectric.th@gmail.com

BY: Toby Henson



BILL'S
ELECTRIC
INC.

ELECTRICAL CONTRACTORS

EMPLOYEE OWNED

February 21, 2025

Neosho City Hall
203 East main Street
Neosho, MO 64850
P: 417-451-8005
kballs@neoshomo.gov

RE: Tomlin Ball Field Lighting/T-ball Field Lighting

Dear sir;

We are pleased to quote the electrical on the above-mentioned project per site visit and bid documents. Any changes deemed necessary by the authority having jurisdiction may constitute cost increases and/or decreases. We have seen (0) addenda.

Our quote for this is **\$38,112.00 (Thirty-eight thousand, one hundred twelve dollars and 00/100)** with notes as follows:

Breakouts:

Tomlin Ball Field- **\$32,928.00**

T-ball Field- **\$5,184.00**

1. If performance and payment bond is required **Add 1.5%**

Exclusions:

1. Sales tax is excluded.
2. All concrete work such as pads, pole bases, duct banks, cutting and patching, etc. is excluded.
3. Large Rock removal is excluded.
4. Costs that may be incurred by Utility Co. are excluded.

This quotation is valid *for 30 days* or as specifications state at time of bid.

If we can be of any further assistance, please do not hesitate in contacting us.

Sincerely,

Gary Callaway

Estimator/Project Manager

Office:417-624-6660

Cell:417-850-2269

Fax: 417-624-6988

gcallaway@beijoplin.com

Acceptance of Proposal--The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Acceptance: _____

Signature: _____

Corporate:

P.O. Box 707
1716 Falcon Street
Webb City, MO 64870
Ph. (417) 624-6660
Fax (417) 624-6966
beij@beijoplin.com

Lowell Office:

P.O. Box 1395
313 S. Lincoln Street
Lowell, AR 72745
Ph. (479) 770-5300
Fax (479) 770-5301

Springfield Office:

732 N. Miller Ave.
Springfield, MO 65802
Ph. (417) 865-2455
Fax (417) 865-2425

Claremore Office:

9554 Alawhe Drive
Claremore, OK 74019
Ph. (918) 341-4414
Fax (918) 341-1414

BID FORM

Description: (To be completed by bidding party)

See attached proposal

Price(s) for unit(s) meeting enclosed specifications:

F.O.B. Neosho, MO

Projected Shipping Date: 6-8 weeks

After delivery - payment made on third Tuesday of month delivered

I certify that this bid on stated piece(s) of equipment meets or exceeds the bid specifications (unless otherwise noted).

COMPANY: Bill's Electric, Inc.

ADDRESS: 1716 Falcon Street, Webb City, MO 64870

PHONE: 417-624-6660

EMAIL: bei@beijoplin.com

BY: Gary Callaway

REQUESTED COUNCIL MEETING DATE: March 4, 2025

ITEM: Curb Replacement Bid

ORIGINATING DEPARTMENT: Public Works Department

ATTACHMENT:

1. Bids Recieved Curb Replacement
 2. Bid Packet for Curb Replacement
-

PURPOSE:

To seek the Council's approval of the bid for the replacement of concrete curbs

BACKGROUND:

Public Works will be doing an asphalt overlay on the City's East side. Stratford St, Kentland Dr, Flower Box Ln, and Melody Ln have been identified as needing approximately 858' of deteriorating curb replacement before overlay.

We sent out multiple bids and received three back.

Goins Enterprises: Unit price per linear ft \$62.00 Total bid: \$53,320.00

Brendel Construction: Unit price per linear ft \$69.93 Total bid: \$60,000.00

Marion Company Unit price per linear ft: \$101.85 Total bid: \$87,390.00

RECOMMENDATION:

Staff recommends the Council approve the bid from Goins Enterprises for the total bid amount of \$53,320.00.

SPECIFICATIONS

Project: Curb replacement on Stratford St, Kentland Dr, and Melody Lane

1. Scope of Work

The scope of work includes the following:

- Approximate 858' in 46 different sections ranging from 5' to 48' of curb (bidder shall confirm exact dimensions before bids are submitted)
- Saw cutting, excavation, and removal of existing failed materials
- Haul off all excavated materials (offsite disposal site will be provided)
- Site preparation, and fine grading
- Installation of concrete roll-back curbs
- Traffic control
- Cleanup, backfill, and site restoration

2. Specifications

2.1 Concrete Roll back curb

- Roll-back curbs shall be constructed to match the existing curb. (each street will vary in design)
- Each section to be replaced will be identified with paint
- 4" minimum compacted crushed stone base over compacted earth before curbing is poured
- Curbs must be constructed to promote positive water drainage associated with its location
- Concrete mix shall meet the requirements for durability and strength for curbs. 3500 lb. concrete minimum mix
- Light broom finish shall be applied during the finishing process
- Crack control shall be sawed at intervals of 10 feet maximum and within 48 hours after placement
- Joint to extend through curb and gutter front to back
- All saw joints shall be 1/8" wide by 2" deep
- After the concrete has set sufficiently, the forms shall be removed. The contractor shall backfill adjacent to the concrete with suitable material, compact it, and finish it adequately.
- General specification detail is attached to this document

Roll-back Curb	858 Linear ft.	Unit price per linear ft \$ <u>62.00</u>	Total Cost \$ <u>\$53,320.00</u>
-----------------------	-----------------------	---	---

BID FORM

Description: (To be completed by bidding party)

Remove marked damaged curb by saw cutting and excavation, haul off material to predetermined location provided by the City, perform subgrade compaction to sufficient density, install new crushed base rock and compacted to a sufficient density, install 3500 psi min. concrete material formed into a rollback shaped curb (Type M/N per MoDOT Standard Drawings and cure/sealer applied after broom finish, Saw cut new curb within 48 hours after install with cuts no more than 10 LF apart or where practical, form removal and backfill around new curb after sufficient setting time with seed/mulch applied if necessary provide traffic control as necessary

Price(s) for unit(s) meeting enclosed specifications:

F.O.B. Neosho, MO
Projected Start Date:

Two weeks after Notice to Proceed

After completion - payment made on the third Tuesday of the month delivered

I certify that this bid on the stated piece(s) of equipment meets or exceeds the bid specifications (unless otherwise noted).

COMPANY:

Gorn Enterprises, Inc

SIGNED BY:



ADDRESS:

3255 N. County Lane 252 Joplin Mo 64801

EMAIL:

contact@gornsent.com

PHONE:

417-659-6082

CITY OF NEOSHO
AFFIDAVIT of COMPLIANCE
Section 285.530.2

State of Missouri) ss

County of Jasper)

Now this 17th day of February, 2025, the undersigned, being first duly sworn,
deposes and says:

1. I am more than 18 years of age.

2. I make this affidavit from my personal knowledge of the facts stated herein or upon
information and facts available to me as a duly authorized owner, partner, corporate or
LLC officer or Human Relations Director of

Gains Enterprises, Inc (name of Corporation, LLC, sole
proprietorship, or partnership)

3. I am authorized to make this affidavit on behalf of

Gains Enterprises, Inc. (Name of business entity, same as above)

4. I state and affirm that Gains Enterprises, Inc is enrolled and is (name of
business entity, same as above) currently participating in E-Verify, a federal work
authorization program or another equivalent electronic verification of work
authorization program operated by the United States Department of Homeland Security
under the Immigration Reform and Control Act of 1986.

5. Further, Gains Enterprises, Inc does not knowingly employ any person
(Name of business entity, same as above)
who is an unauthorized alien.

6. Further, GOTMS Enterprises, INC has performed an electronic
(Name of business entity, same as above)
verification check as described above on all workers hired since January 1, 2009, or
obtained documents required for completion of a federal I-9 form before it began
participating in E-Verify.

7. Attached to this affidavit is a true and accurate copy of this company's Memorandum
of Understanding with the United States concerning the use of E-Verify.

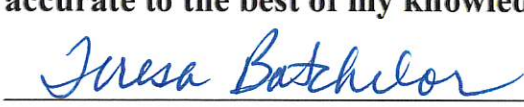
**I certify under penalty of perjury that the statements above are complete, true, and
accurate to the best of my knowledge and belief.**



Authorized Agent, Partner, Owner or Officer

***If business has a Human Relations Director or equivalent that person must sign as an
affiant as well.***

**I certify under penalty of perjury that the statements above are complete, true, and
accurate to the best of my knowledge and belief.**



Human Relations Director

*This form is promulgated pursuant to 15CSR 60-15-.020. Use of this form is not required but the Attorney General has
deemed this affidavit sufficient in form to satisfy the requirements of section 285.540, RSMo., Supp. 2008*

SPECIFICATIONS

Project: Curb replacement on Stratford St, Kentland Dr, and Melody Lane

1. Scope of Work

The scope of work includes the following:

- Approximate 858' in 46 different sections ranging from 5' to 48' of curb (bidder shall confirm exact dimensions before bids are submitted)
- Saw cutting, excavation, and removal of existing failed materials
- Haul off all excavated materials (offsite disposal site will be provided)
- Site preparation, and fine grading
- Installation of concrete roll-back curbs
- Traffic control
- Cleanup, backfill, and site restoration

2. Specifications

2.1 Concrete Roll back curb

- Roll-back curbs shall be constructed to match the existing curb. (each street will vary in design)
- Each section to be replaced will be identified with paint
- 4" minimum compacted crushed stone base over compacted earth before curbing is poured
- Curbs must be constructed to promote positive water drainage associated with its location
- Concrete mix shall meet the requirements for durability and strength for curbs. 3500 lb. concrete minimum mix
- Light broom finish shall be applied during the finishing process
- Crack control shall be sawed at intervals of 10 feet maximum and within 48 hours after placement
- Joint to extend through curb and gutter front to back
- All saw joints shall be 1/8" wide by 2" deep
- After the concrete has set sufficiently, the forms shall be removed. The contractor shall backfill adjacent to the concrete with suitable material, compact it, and finish it adequately.
- General specification detail is attached to this document

Roll-back Curb 858 Linear ft. Unit price per linear ft \$ --- Total Cost \$ See Bid Form

BID FORM

Description: (To be completed by bidding party)

Roll-Back Curb [Prevailing Wage] (Demo | Hauloff | Disposal | Replacement | Traffic Control | Testing)

858 Linear Feet

Unit Price p/LF: \$131.35

Total Cost: \$112,700.00

Roll-Back Curb [Non-Prevailing Wage] (Demo | Hauloff | Disposal | Replacement | Traffic Control | Testing)

858 Linear Feet

Unit Price p/LF: \$101.85

Total Cost: \$87,390.00

Price(s) for unit(s) meeting enclosed specifications:

F.O.B. Neosho, MO

Projected Start Date: TBD

After completion - payment made on the third Tuesday of the month delivered

I certify that this bid on the stated piece(s) of equipment meets or exceeds the bid specifications (unless otherwise noted).

COMPANY: Marion Company, LLC (CSG)

SIGNED BY: Tyler Marion

ADDRESS: 12451 Highway 59 | Neosho, Missouri 64850

EMAIL: tyler.marion@marionllc.net

PHONE: 417.451.5743

Thank you,

Nate Siler Public Works Director

SPECIFICATIONS

Project: Curb replacement on Stratford St, Kentland Dr, and Melody Lane

1. Scope of Work

The scope of work includes the following:

- Approximate 858' in 46 different sections ranging from 5' to 48' of curb (bidder shall confirm exact dimensions before bids are submitted)
- Saw cutting, excavation, and removal of existing failed materials
- Haul off all excavated materials (offsite disposal site will be provided)
- Site preparation, and fine grading
- Installation of concrete roll-back curbs
- Traffic control
- Cleanup, backfill, and site restoration

2. Specifications

2.1 Concrete Roll back curb

- Roll-back curbs shall be constructed to match the existing curb. (each street will vary in design) •

Each section to be replaced will be identified with paint

- 4" minimum compacted crushed stone base over compacted earth before curbing is poured •

Curbs must be constructed to promote positive water drainage associated with its location

- Concrete mix shall meet the requirements for durability and strength for curbs. 3500 lb. concrete minimum mix

- Light broom finish shall be applied during the finishing process

- Crack control shall be sawed at intervals of 10 feet maximum and within 48 hours after placement •

Joint to extend through curb and gutter front to back

- All saw joints shall be 1/8" wide by 2" deep

- After the concrete has set sufficiently, the forms shall be removed. The contractor shall backfill adjacent to the concrete with suitable material, compact it, and finish it adequately.

- General specification detail is attached to this document

Roll-back Curb 858 Linear ft. Unit price per linear ft \$ 69.93 Total Cost \$ 60,000.00

BID FORM

Description: (To be completed by bidding party)

Cut and remove old existing curb

Haul of spoils

Form and pour curb

Saw cut and broom finish

Backfill, seed and straw

Price(s) for unit(s) meeting enclosed specifications: \$60,000 total

F.O.B. Neosho, MO

Projected Start Date: March 4, 2025

After completion - payment made on the third Tuesday of the month delivered

I certify that this bid on the stated piece(s) of equipment meets or exceeds the bid specifications (unless otherwise noted).

COMPANY: Brendel Construction LLC

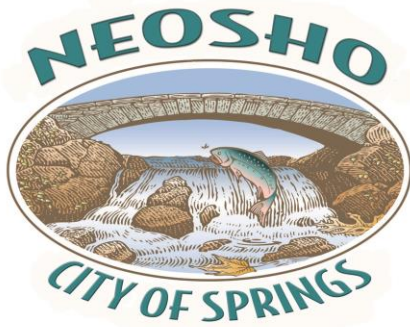
SIGNED BY: 

ADDRESS: 459 Allison Rd

Goodman, MO 64843

EMAIL: brendelconstruction@gmail.com

PHONE: 417-355-0104



City of Neosho

203 E. Main St.
Neosho, MO 64850
(417) 451-8050 phone
(417) 451-8065 fax
www.neoshomo.org

INSTRUCTIONS TO BIDDERS

The City of Neosho, Missouri will accept sealed bids until **Wednesday, February 19th, 2025, at 10:00 a.m.** at the Receptionist Desk of City Hall, Attn: City Clerk, 203 East Main Street, Neosho, MO 64850. The bid will be for the following:

Project: Curb Replacement

Please label the envelope: Curb Replacement

Questions concerning the specifications and bid procedure should be directed to Nate Siler, Public Works Director, at the following address/phone: 417-451-8071, 203 E. Main St. Neosho, MO 64850.

All bids shall be F.O.B., Neosho, MO. All bids shall be exclusive of federal, state, and city taxes. Bids on this (these) unit(s) shall be made on forms furnished with these specifications. Additional information, specifications, deviations, and manufacturer's literature should be attached to bid forms. All bids should include the turnaround time in getting started on this project.

In section 605.040 of the City of Neosho code, it states that if a contractor performs work for the City a performance bond is required.

Section 605.040 Certain Insurance Policies, Etc., Required Before Issuance of Licenses for Plumbers, Electricians, Contractors, and Subcontractors is amended to read as follows:

“A. In addition to payment of the license fees required of plumbers, electricians, and general and special contractors and subcontractors in Section 605.010, before a plumber's, electrician's, or general or special subcontractor's license may be issued to any applicant, each applicant shall produce for the inspection and approval of the City Collector the following policies of insurance together with receipts showing the premiums fully paid for the period for which the license is sought:

1. Bodily injury liability insurance providing for a limit of not less than one hundred thousand dollars (\$100,000.00) for all damages arising out of bodily injuries to or for the death of one (1) person and subject to the limit for each person, a total limit of three hundred thousand dollars (\$300,000.00) for all damages arising out of bodily injuries to or death of two (2) or more persons in any one (1) accident.
2. Comprehensive general contractor's property damage liability insurance providing for a limit of not less than fifty thousand dollars (\$50,000.00) for all damages arising out of injury to or destruction of property in any one (1) accident and subject to that limit per accident, a total aggregate limit of three

hundred thousand dollars (\$300,000.00) for all damages arising out of injury to or destruction of property during the policy period.

3. All insurance required herein must cover below-grade damage to be in full force during the entire construction process; and further be with a company approved by the City of Neosho; and such insurance shall cover the licensee and all employees of the licensee who may perform work in the City of Neosho, under the provisions of this Article.
4. Each contractor shall file a certificate showing that he/she has Workers' Compensation insurance if, under the laws of the State, he/she is required to carry such insurance.
5. Failure to comply with any of the requirements of this Section at any time during the term of the license shall result in immediate forfeiture of such license.
6. Unless otherwise provided, if a contractor performs work for the City of Neosho, the cost of which is estimated to exceed fifty thousand dollars (\$50,000.00), a performance bond running to the City, to the contract amount.

B. In addition to the requirements set forth above by this Section and the license fees required to be paid, each applicant for a plumber's license shall comply with all provisions of the Plumbing Code of the City.”

If this project is in reference to a Stormwater Runoff Project, please reference Section 430.188 of the City Code which states:

A. *Performance Bonds and Other Assurances for Completion of Stormwater Management Improvements.* Upon approval of the Final Stormwater Management Plan, but before the issuance of a building permit, the City Building Inspector may require the applicant to post a performance bond, cash escrow, certified check, or other acceptable form of performance security for the amount of the work to be done pursuant to the approved Stormwater Management Plan.

B. *Maintenance Agreement.* A maintenance agreement, approved by the Governing Body of the City of Neosho, assuring perpetual maintenance of stormwater management improvements shall be agreed upon by the City and the applicant, if the facilities are to be maintained by the developer.

C. *Maintenance Bond.* A two (2) year maintenance bond against defects in workmanship may be required by the City for any portion of the stormwater management improvements dedicated to the public.

*Missouri Prevailing Wage Rate if over \$75,000.00 (*A copy of the Missouri Prevailing Wage Rate is attached*)

*Payment Bond Required for projects over \$50,000.00

*City of Neosho Business License required

*W-9 Required

* Proof of Worker's Compensation Coverage Provided w/ Bid

The City reserves the right to reject any or all bids and to accept the lowest or best bid. The City reserves the right to split bids, if in the best interest of the City.

Thank you,

Nate Siler Public Works Director

SPECIFICATIONS

Project: Curb replacement on Stratford St, Kentland Dr, and Melody Lane

1. Scope of Work

The scope of work includes the following:

- Approximate 858' in 46 different sections ranging from 5' to 48' of curb (bidder shall confirm exact dimensions before bids are submitted)
- Saw cutting, excavation, and removal of existing failed materials
- Haul off all excavated materials (offsite disposal site will be provided)
- Site preparation, and fine grading
- Installation of concrete roll-back curbs
- Traffic control
- Cleanup, backfill, and site restoration

2. Specifications

2.1 Concrete Roll back curb

- Roll-back curbs shall be constructed to match the existing curb. (each street will vary in design)
- Each section to be replaced will be identified with paint
- 4" minimum compacted crushed stone base over compacted earth before curbing is poured
- Curbs must be constructed to promote positive water drainage associated with its location
- Concrete mix shall meet the requirements for durability and strength for curbs. 3500 lb. concrete minimum mix
- Light broom finish shall be applied during the finishing process
- Crack control shall be sawed at intervals of 10 feet maximum and within 48 hours after placement
- Joint to extend through curb and gutter front to back
- All saw joints shall be 1/8" wide by 2" deep
- After the concrete has set sufficiently, the forms shall be removed. The contractor shall backfill adjacent to the concrete with suitable material, compact it, and finish it adequately.
- General specification detail is attached to this document

Roll-back Curb 858 Linear ft. Unit price per linear ft \$ _____ Total Cost \$ _____

BID FORM

Description: (To be completed by bidding party)

Price(s) for unit(s) meeting enclosed specifications:

F.O.B. Neosho, MO

Projected Start Date: _____

After completion - payment made on the third Tuesday of the month delivered

I certify that this bid on the stated piece(s) of equipment meets or exceeds the bid specifications (unless otherwise noted).

COMPANY: _____

SIGNED BY: _____

ADDRESS: _____

EMAIL: _____

PHONE: _____

CITY OF NEOSHO
AFFIDAVIT of COMPLIANCE
Section 285.530.2

State of Missouri) ss

County of _____)

Now this ____ day of _____, 20____, the undersigned, being first duly sworn,
deposes and says:

1. I am more than 18 years of age.

2. I make this affidavit from my personal knowledge of the facts stated herein or upon
information and facts available to me as a duly authorized owner, partner, corporate or
LLC officer or Human Relations Director of

_____ (name of Corporation, LLC, sole
proprietorship, or partnership)

3. I am authorized to make this affidavit on behalf of

_____. (Name of business entity, same as above)

4. I state and affirm that _____ is enrolled and is (name of
business entity, same as above) currently participating in E-Verify, a federal work
authorization program or another equivalent electronic verification of work
authorization program operated by the United States Department of Homeland Security
under the Immigration Reform and Control Act of 1986.

5. Further, _____ does not knowingly employ any person
(Name of business entity, same as above)
who is an unauthorized alien.

6. Further, _____ has performed an electronic
(Name of business entity, same as above)
verification check as described above on all workers hired since January 1, 2009, or
obtained documents required for completion of a federal I-9 form before it began
participating in E-Verify.

7. Attached to this affidavit is a true and accurate copy of this company's Memorandum
of Understanding with the United States concerning the use of E-Verify.

**I certify under penalty of perjury that the statements above are complete, true, and
accurate to the best of my knowledge and belief.**

Authorized Agent, Partner, Owner or Officer

***If business has a Human Relations Director or equivalent that person must sign as an
affiant as well.***

**I certify under penalty of perjury that the statements above are complete, true, and
accurate to the best of my knowledge and belief.**

Human Relations Director

*This form is promulgated pursuant to 15CSR 60-15-.020. Use of this form is not required but the Attorney General has
deemed this affidavit sufficient in form to satisfy the requirements of section 285.540, RSMo., Supp. 2008*

FURTHER THE AFFIANT SAYETH NOT

(Signature)

On this ____ day of _____ in the year 20____, before me, _____
a Notary Public in and for said State, personally appeared _____, known to me
to be the person who executed the within affidavit, and acknowledged to me that he/she executed the
same for the purposes therein stated.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal in the county and
State aforesaid, the day and year first above written.

Notary Public

My Commission Expires

REQUESTED COUNCIL MEETING DATE: March 4, 2025

ITEM: Bill No. 2025-16: Amending Section 545.020 regarding Cash Deposits for Street Cuts

ORIGINATING DEPARTMENT: Development Services Department

ATTACHMENT:

1. Bill No. 2025-16 Amending 545.020 - Excavation Street Cut Deposit

PURPOSE:

The purpose of this item is to gain the Council's approval of an ordinance change effecting Chapter 545.020 regarding street cut deposits.

BACKGROUND:

The amount of deposit required by ordinance to ensure proper repair of a street cut is no longer sufficient to ensure compliance. The city has contracted with a company to repair all street cuts at a bid price. The new adjusted deposit is based on the cost of the average repair (\$1,100.00) with any over-payment to be refunded and any under-payment to be invoiced to the permit holder.

RECOMMENDATION:

Staff recommends that the Council authorizes the ordinance change.

AN ORDINANCE of the City of Neosho amending Chapter 545 Excavations, Article I Generally, by repealing and replacing Section 545.020 Cash Deposit or Certificate of Underground Hazard Insurance Paragraph (A) Street Cut Deposit—Required, of the Code of Ordinances to amend the initial deposit required and to specify the repair to be done by the City and costs charged to the applicant.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NEOSHO, MISSOURI, as follows:

Section 1. Chapter 545 Excavations, Article I Generally, is hereby amended by repealing and replacing Section 545.020 Cash Deposit or Certificate of Underground Hazard Insurance Paragraph (A) Street Cut Deposit—Required, of the Code of Ordinances to amend the initial deposit required to \$1,150.00 and to specify the repair to be done by the City and costs to be charged to the applicant; and the same be hereby adopted to read as follows:

“Chapter 545 Excavations”

“Section 545.020 Cash Deposit or Certificate of Underground Hazard Insurance.”

“A. Street Cut Deposit—Required”

“1. The City Inspector, upon receiving an application for a permit to make an excavation in a street, sidewalk, alley, or other public way, shall note the condition of the way, the City shall present the same to the applicant, and require of the applicant a minimum cash deposit in the amount of one thousand one hundred fifty dollars (\$1,150.00). The deposit amount will be used by the City to repair and restore the way excavated to City specifications using the City selected contractor. The deposit amount may be increased at the discretion of Public Works based on the size of cut, location, materials needed for repair, the cost of the City for the City selected contractor, and any other factors that may affect the cost of repairing the cut and restoring the way excavated.

2. After the excavation has been made and the applicant has completed the work to be done in the excavated area, the City will select a contractor to repair and restore the location to its normal condition. If the repair and restoration costs exceed the amount of the initial deposit, then the applicant shall be required to deposit additional monies with the City. If the amount deposited exceed the costs for repair and restoration, then the remaining deposited amount, less fifty dollars (\$50.00) shall be refunded to the applicant.”

Section 2. All ordinances or parts of ordinances in conflict herewith are hereby repealed, but shall otherwise remain in full force and effect.

Section 3. This Ordinance shall be effective _____, 2025.

(This space intentionally left blank.)

PASSED BY THE COUNCIL OF THE CITY OF NEOSHO, MISSOURI, this _____ day of _____, 2025, by a vote of _____.

CITY OF NEOSHO, CITY COUNCIL

Richard Davidson, Mayor

ATTEST:

Cheyenne Wright, City Clerk

SEAL

APPROVED AS TO FORM:

Derek A. Snyder, City Attorney

REQUESTED COUNCIL MEETING DATE: March 4, 2025

ITEM: Bill No. 2025-17: Intergovernmental Police Protection Mutual Aid Agreement

ORIGINATING DEPARTMENT: Police Department

ATTACHMENT:

1. Bill No. 2025-17 Mutual Aid Police - Newton County
 2. Neosho PD-NCSO
-

PURPOSE:

BACKGROUND:

Mutual Aid agreement between the Neosho City Police Department and the new Newton County Sheriff. This allows for Neosho Police personnel to respond to the county with full authority during times of emergency at the request of the county sheriff's office.

RECOMMENDATION:

Allow the Police Chief to sign an agreement with NCSO.

AN ORDINANCE of the City of Neosho, Missouri authorizing an Intergovernmental Police Protection Mutual Aid Agreement between the City of Neosho Police Department and the Newton County Sheriff's Office for the purpose of providing and receiving mutual assistance for law enforcement and other types of police emergency services as described under the terms of the Agreement; and authorizing the Neosho Police Chief to execute the same by and on behalf of the City of Neosho.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NEOSHO, MISSOURI, as follows:

Section 1. That the Intergovernmental Police Protection Mutual Aid Agreement between the City of Neosho Police Department and the Newton County Sheriff's Office for the purpose of providing and receiving mutual assistance law enforcement and other types of police emergency services as described under the terms of the Agreement; a true and accurate copy of said Agreement being attached hereto and incorporated as Exhibit "A," be and the same is hereby approved.

Section 2. That the Neosho Police Chief is hereby authorized and directed to execute said Agreement by and on behalf of the City of Neosho, Missouri.

Section 3. That this Ordinance shall be in full force and effect from and after its passage.

PASSED BY THE COUNCIL OF THE CITY OF NEOSHO, MISSOURI, this ____ day of _____, 2025, by a vote of _____.

CITY OF NEOSHO, CITY COUNCIL

Richard Davidson, Mayor

ATTEST:

Cheyenne Wright, City Clerk

SEAL

APPROVED AS TO FORM:

Derek A. Snyder, City Attorney

INTERGOVERNMENTAL POLICE PROTECTION MUTUAL AID AGREEMENT

This AGREEMENT, made and entered into on this 24th day of February 2025, by and between the Newton County Sheriff's Office, (hereinafter referred to as "County") and Neosho Police Department provides as follows:

WHEREAS, pursuant to Mo. Rev. Stat. §70.820 (2000), municipal subdivisions and counties are authorized to enter into agreements for mutual aid for police services;

WHEREAS, the parties hereto desire to authorize their respective law enforcement officers to respond in emergency situations outside of their jurisdiction and within other jurisdictions, when requested.

NOW, THEREFORE, in consideration of the mutual covenants herein contained, and intended to be legally bound thereby, the parties hereby agree as follows:

Section 1 Purpose of Agreement

This Agreement is made in recognition of the fact that there may be emergencies outside the jurisdiction of the parties hereto that require the response of the law enforcement agency. Each law enforcement agency who signs a copy of this Agreement has and does express its intent to aid and assist the other participating law enforcement agencies during an emergency by assigning some of their resources, equipment and/or law enforcement personnel to the affected law enforcement agency as circumstances permit and in accordance with the terms of this Agreement. The specific intent of this Agreement is to safeguard the lives, persons and property of citizens during an emergency by enabling other law enforcement agencies to provide additional resources, equipment and/or law enforcement personnel as needed.

Section 2 Definitions

For the purpose of this Agreement, the following terms are defined as follows:

Agreement means this Intergovernmental Police Protection Mutual Aid Agreement. Counties, municipalities, townships, political subdivisions and inter-local public agencies of the State of Missouri may become a party to this Agreement by executing a copy of this Agreement and providing a copy with original signatures and authorizing resolution(s).

Assisting Party means the participating governmental entity furnishing equipment, resources, supplies and/or personnel to the Requesting Party under this Agreement.

Emergency situation means any situation in which the law enforcement officer has a reasonable belief that a crime is about to be committed, is being committed, or has been committed involving injury or threat of injury to any person, property, or governmental

interest and such officer's response is reasonably necessary to prevent or end such emergency situation or mitigate the likelihood of injury involved in such emergency situation. The determination of the existence of any emergency situation shall be in the discretion of the officer making the response or in the discretion of an officer or governmental officer of the political subdivision in which the emergency situation is alleged to be occurring.

Response shall mean to take any and all action that the officer may lawfully take as if exercising his powers within his own jurisdiction.

Mutual Aid means a definite and prearranged written agreement and plan whereby regular response and assistance is provided in the event of a natural or man-made emergency.

Requesting Party means the participating governmental entity requesting aid in the event of an Emergency who has primary jurisdiction over the site of the emergency, but due to insufficient resources, supplies, equipment and/or personnel is unable to provide an adequate response to an emergency without the assistance of others.

Section 3

Scope

A. Any law enforcement officer as defined by section 556.061, RSMo, full-time peace officer as defined by section 590.100, RSMo, of a county or a full-time peace officer of any political subdivision who is certified pursuant to chapter 590, RSMo, or a chief executive officer as defined by section 590.100, RSMo, of a county or any political subdivision, certified pursuant to chapter 590, RSMo, shall have the authority to respond to an emergency situation outside the boundaries of the political subdivision from which such peace officer's authority is derived. Each undersigned party agrees that in the event of an emergency situation, they will respond to requests for assistance with such equipment, supplies, resources and/or personnel as is, in the opinion of the assisting party, available. Provided, however, that each party reserves the right to refuse to render assistance or to recall any or all rendered assistance, whenever it believes that such refusal or recall is necessary to ensure adequate protection of its own jurisdiction or personnel. The Sheriff, Chief of Police or highest-ranking available officer shall have the authority to request or respond in the emergency situation.

B. Police officers who shall be commanded by their superior authority to maintain the peace or perform police duties outside the territorial limits of the municipality that regularly employs such officers shall be under the direction and authority of one person designated by each chief law enforcement officer. Such personnel shall in turn be under the direction and authority of the local commanding police officer of the municipality or county to which they are called to perform police or peace duties and shall be peace officers thereof. They shall have all immunities, powers, and authority of police and peace officers as provided by law, including the power of arrest.

C. Mutual aid assistance shall be rendered without charge to a member both during the normal conduct of police business and in emergency situations.

Section 4 Compensation & Benefits

Each party shall be responsible for all claims, damages, and losses sustained by its own law enforcement agency and police personnel. This agreement shall not be so construed as to create any relationship between the police personnel of one party and the other party. Each party agrees to procure insurance coverage in an amount reasonably sufficient to satisfy the liability for damages reasonably foreseeable from the activities herein contemplated or shall be self-insured. A party shall not be liable to the other party for any action, failure to act, delay, mistake, failure to respond, negligence, or failure to effectively combat or handle any police problem arising out of any assistance requested or provided under this agreement. This agreement shall not be construed as an agreement for the benefit of any third party. The parties agree that all individuals shall retain all pension and disability rights while performing duties in accordance with this agreement.

Section 5 Adoption

Before a peace officer shall have the authority to respond to an emergency situation outside the boundaries of the political subdivision from which the officer's authority is derived pursuant to subsection 1 of this section, the authority shall be first authorized by ordinance, order, or other ruling by the governing body of the political subdivision from which the officer derives such officer's authority and by the governing body of the political subdivision in which the emergency situation is alleged to be occurring.

Section 6 Liability

Each party to this agreement shall defend, indemnify and hold harmless all other parties to this Agreement from and against any and all liability, loss, expense, attorney fees, or claims for injury or damages arising out of the performance of this Agreement, but only in proportion to and to the extent such liability, loss, expense, attorneys' fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of the party, its officers, agents, or employees.

Section 7 Termination

Any participating law enforcement agency may withdraw from this Agreement upon giving sixty (60) days written notice addressed to each of the other participating agencies.

IN WITNESS WHEREOF this agreement has been executed and approved and is effective and operative as to each of the parties as herein provided.

Newton County Missouri



By: _____
Sheriff Matt Stewart
Newton County Sheriff's Office

By: _____
Chief Jason Baird
Neosho Police Department

ATTEST:

By: _____

APPROVED AS TO FORM:

By: _____

REQUESTED COUNCIL MEETING DATE: March 4, 2025

ITEM: Resolution Bill No. 2025-04: Goins Enterprises Agreement for Curb Replacement

ORIGINATING DEPARTMENT: Public Works Department

ATTACHMENT:

1. Res. Bill No. 2025-04 Contract with Goins - Concrete Curb Replacement

2. Agreement with Goins Enterprises- Curbing Stratford, Kentland, and Melody La____

PURPOSE:

Request council approval for the Mayor to sign the Curb Replacement Agreement with Goins Enterprises.

BACKGROUND:

This is the Agreement with Goins Enterprises to provide concrete curb replacement along Stratford St, Kentland Dr, and Melody Ln.

RECOMMENDATION:

City Staff recommends the council approve the agreement with Goins Enterprises and authorize the Mayor to sign.

Resolution Bill No. 2025-04

A RESOLUTION of the City of Neosho, Missouri, approving an Agreement for construction services with Goins Enterprises, Inc. a Missouri corporation, for the purpose of providing concrete curb replacement along Stratford Street, Kentland Drive and Melody Lane for the not to exceed price of Fifty-three thousand three hundred twenty and 00/100 Dollars (\$53,320.00); and authorizing the Mayor to execute the same by and on behalf of the City of Neosho.

WHEREAS, the City of Neosho sought bids for replacement of concrete curbing along Stratford Street, Kentland Drive and Melody Lane for a total of approximately 828 linear feet of roll-back curbing; and

WHEREAS, Goins Enterprises, Inc., bid \$62.00 per linear foot for the total amount of \$53,320.00 and was awarded the bid on March 4, 2025.

NOW, THEREFORE BE IT RESOLVED by the City of Neosho, Missouri as follows:

That the Agreement for construction services with Goins Enterprises, Inc. a Missouri corporation, for the purpose of providing concrete curb replacement along Stratford Street, Kentland Drive and Melody Lane for the not to exceed price of Fifty-three thousand three hundred twenty and 00/100 Dollars (\$53,320.00), a true and accurate copy of said Agreement being attached hereto and incorporated as Exhibit "A," be and the same is hereby approved.

BE IT FURTHER RESOLVED, the Mayor is hereby authorized to execute all necessary documents to effectuate the same.

PASSED BY THE COUNCIL OF THE CITY OF NEOSHO, MISSOURI, this 4th day of March, 2025, by a vote of _____.

CITY OF NEOSHO, CITY COUNCIL

Richard Davidson, Mayor

ATTEST:

Cheyenne Wright, City Clerk

SEAL

APPROVED AS TO FORM:

Resolution Bill No. 2025-04

Derek A. Snyder, City Attorney

AGREEMENT FORM..... 00500

THIS AGREEMENT, made this ____ day of _____, 2025, by and between CITY OF NEOSHO, MISSOURI hereinafter called "OWNER" and GOINS ENTERPRISES, INC., a Missouri corporation, hereinafter called "CONTRACTOR".

WITNESSETH: That for and in consideration of the payments and agreements hereinafter mentioned:

1. The CONTRACTOR will commence and complete removing and replacing 858 linear feet of concrete roll-back curb along Stratford Street, Kentland Drive and Melody Lane in the City of Neosho.
2. The CONTRACTOR will furnish all of the materials, supplies, tools, equipment, labor and other services necessary for the construction and completion of the PROJECT described herein.
3. The CONTRACTOR will commence the work required by the CONTRACT DOCUMENTS on the date as stipulated in the NOTICE TO PROCEED and will complete same within the time as specified in CONTRACT DOCUMENTS.
4. The CONTRACTOR agrees to perform all of the WORK described in the CONTRACT DOCUMENTS and comply with the terms therein at the linear foot price of \$62.00 for the sum of FIFTY THREE THOUSAND THREE HUNDRED TWENTY & 00/100 DOLLARS (\$20,900.00), or as shown in the BID Schedule OPTION A, including Alternate Bid Items.
5. The term "CONTRACT DOCUMENTS" means and includes the following:
 - (A) Invitation\Advertisement to Bid
 - (B) Instruction to Bidders
 - (C) Bid
 - (D) Agreement Form
 - (E) Performance Bond
 - (F) Maintenance Bond (2 year)
 - (G) Required Insurance per Bid Instruction
 - (H) Notice of Award
 - (I) Notice to Proceed
6. The OWNER will pay to the CONTRACTOR in the manner and at such times as set forth in the Bid Specifications.
7. This Agreement shall be binding upon all parties hereto and their respective heirs, executors, administrators, successors, and assigns.

IN WITNESS WHEREOF, the parties hereto have executed, or caused to be executed by their duly authorized officials, this Agreement in three (3) counterparts, each of which shall be deemed an original on the date first above written.

OWNER:

City of Neosho, Missouri

ATTEST:

Cheyenne Wright, City Clerk

By: _____
Richard Davidson, Mayor

(SEAL)

AGREEMENT FORM..... 00500

ATTEST:

CONTRACTOR:

GOINS ENTERPRISES, INC.

DocuSigned by:
By: *Josh Flager*
FCE1C0609C2B4E0...

Name (Please Type)

President

Title

Address
2/26/2025

Certificate Of Completion

Envelope Id: 13407EF8-5AB6-42A0-9C01-E36F4ACD9F60

Status: Completed

Subject: Complete with Docusign: Agreement Neosho and Goins - Curbing Stratford, Kentland, and Melody La...

Source Envelope:

Document Pages: 2

Signatures: 1

Envelope Originator:

Certificate Pages: 4

Initials: 0

Cheyenne Wright

AutoNav: Enabled

203 E Main St

Envelopeld Stamping: Enabled

Neosho, MO 64850-1812

Time Zone: (UTC-08:00) Pacific Time (US & Canada)

cwright@neoshomo.org

IP Address: 64.207.219.8

Record Tracking

Status: Original

Holder: Cheyenne Wright

Location: DocuSign

2/25/2025 1:07:46 PM

cwright@neoshomo.org

Signer Events

Josh Flager

contact@goinsent.com

President

Security Level: Email, Account Authentication (None)

Signature

DocuSigned by:

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Signature Adoption: Pre-selected Style

Using IP Address: 69.92.225.102

Timestamp

Sent: 2/25/2025 1:23:31 PM

Viewed: 2/26/2025 9:47:10 AM

Signed: 2/26/2025 9:52:58 AM

Electronic Record and Signature Disclosure:

Accepted: 2/26/2025 9:47:10 AM

ID: 46520c0d-758e-47b8-b87d-fe5eee1c4631

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Witness Events

Signature

Timestamp

Notary Events

Signature

Timestamp

Envelope Summary Events

Status

Timestamps

Envelope Sent

Hashed/Encrypted

2/25/2025 1:23:32 PM

Certified Delivered

Security Checked

2/26/2025 9:47:10 AM

Signing Complete

Security Checked

2/26/2025 9:52:58 AM

Completed

Security Checked

2/26/2025 9:52:58 AM

Payment Events

Status

Timestamps

Electronic Record and Signature Disclosure

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, City of Neosho (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact City of Neosho:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: cwright@neoshomo.org

To advise City of Neosho of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at cwright@neoshomo.org and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from City of Neosho

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to cwright@neoshomo.org and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with City of Neosho

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to cwright@neoshomo.org and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify City of Neosho as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by City of Neosho during the course of your relationship with City of Neosho.

REQUESTED COUNCIL MEETING DATE: March 4, 2025

ITEM: Resolution Bill No. 2025-05: Contract with SWMO Electric for New Ballfield lighting

ORIGINATING DEPARTMENT: Parks and Recreation Department

ATTACHMENT:

1. Res. Bill No. 2025-05 Contract with SWMO Electric - Ball Field Lights
 2. Agreement Neosho and SWMO Electric - Ball Field Lights- 2025
 3. Tomlin and T-Ball Field Lighting
-

PURPOSE:

The purpose is to seek the council's approval to accept a contract with Southwest Missouri Electric to remove the old lighting and install new LED lighting on Tomlin Field and T- Ball Field at Neosho's Morse Park.

BACKGROUND:

The Bid from Southwest Missouri Electric was presented to and approved by Neosho Missouri City Council. The contract is for the removal of the old ballfield lights and install new LED lighting on Tomlin Field and T-Ball Field for the amount of \$20,900.00.

RECOMMENDATION:

Staff recommend accepting the contract with Southwest Missouri Electric and for the Mayor to execute it.

Resolution Bill No. 2025-05

A RESOLUTION of the City of Neosho, Missouri, approving an Agreement for electrical services with SWMO Electric, LLC, a Missouri limited liability company, for the purpose of providing electric lighting services related to replacement of lights for Tomlin Ball Field and the T-Ball Field for the not to exceed price of Twenty Thousand Nine Hundred and 00/100 Dollars (\$20,900.00); and authorizing the Mayor to execute the same by and on behalf of the City of Neosho.

WHEREAS, the City of Neosho sought bids for replacement and installation of thirty-two (32) LED sports lights (28 lights at Tomlin Field and 4 lights at the T-Ball Field); and

WHEREAS, SWMO Electric, LLC, was awarded the bid on March 4, 2025.

NOW, THEREFORE BE IT RESOLVED by the City of Neosho, Missouri as follows:

That the Agreement for electric services by and between the City of Neosho, Missouri, and SWMO Electric, LLC, a Missouri limited liability company, for the purpose of providing electric lighting services related to replacement of stadium lights for Tomlin Ball Field and the T-Ball Field for the not to exceed price of Twenty Thousand Nine Hundred and 00/100 Dollars (\$20,900.00), a true and accurate copy of said Agreement being attached hereto and incorporated as Exhibit “A,” be and the same is hereby approved.

BE IT FURTHER RESOLVED, the Mayor is hereby authorized to execute all necessary documents to effectuate the same.

PASSED BY THE COUNCIL OF THE CITY OF NEOSHO, MISSOURI, this 4th day of March, 2025, by a vote of _____.

CITY OF NEOSHO, CITY COUNCIL

Richard Davidson, Mayor

ATTEST:

Cheyenne Wright, City Clerk

SEAL

APPROVED AS TO FORM:

Derek A. Snyder, City Attorney

THIS AGREEMENT, made this ____ day of _____, 2025, by and between CITY OF NEOSHO, MISSOURI hereinafter called "OWNER" and SWMO Electric, LLC, a Missouri Limited Liability Company, hereinafter called "CONTRACTOR".

WITNESSETH: That for and in consideration of the payments and agreements hereinafter mentioned:

1. The CONTRACTOR will commence and complete removing and replacing 32 J1 Series LED Sports light fixtures at Tomlin Field and the Neosho T-Ball Field located at Morse Park, 400 Dean Keeling Drive in the City of Neosho.
2. The CONTRACTOR will furnish all of the materials, supplies, tools, equipment, labor and other services necessary for the construction and completion of the PROJECT described herein.
3. The CONTRACTOR will commence the work required by the CONTRACT DOCUMENTS on the date as stipulated in the NOTICE TO PROCEED and will complete same within the time as specified in CONTRACT DOCUMENTS.
4. The CONTRACTOR agrees to perform all of the WORK described in the CONTRACT DOCUMENTS and comply with the terms therein for the sum of TWENTY THOUSAND NINE HUNDRED & 00/100 DOLLARS (\$20,900.00), or as shown in the BID Schedule OPTION A, including Alternate Bid Items.
5. The term "CONTRACT DOCUMENTS" means and includes the following:
 - (A) Invitation\Advertisement to Bid
 - (B) Instruction to Bidders
 - (C) Bid
 - (D) Agreement Form
 - (F) Notice of Award
 - (G) Notice to Proceed
6. The OWNER will pay to the CONTRACTOR in the manner and at such times as set forth in the Bid Specifications.
7. This Agreement shall be binding upon all parties hereto and their respective heirs, executors, administrators, successors, and assigns.

IN WITNESS WHEREOF, the parties hereto have executed, or caused to be executed by their duly authorized officials, this Agreement in three (3) counterparts, each of which shall be deemed an original on the date first above written.

OWNER:

ATTEST:

City of Neosho, Missouri

Cheyenne Wright, City Clerk

By: Richard Davidson. Mayor

(SEAL)

ATTEST:

CONTRACTOR:

SWMO ELECTRIC, LLC

By: _____
David Forest

Name (Please Type)

Title

Address

REQUESTED COUNCIL MEETING DATE: March 4, 2025

ITEM: Tomlin Ball Field Lighting / T-Ball Field Lighting

ORIGINATING DEPARTMENT: Parks and Recreation Department

ATTACHMENT:

1. Tomlin field & T-Ball field lights bid

PURPOSE:

The purpose is to seek the council's approval to accept a bid to remove the old ballast lights on Tomlin Field and T- Ball Field and replace them with new LED stadium lights at Morse Park ballfield complex.

BACKGROUND:

The city of Neosho, Missouri accepted sealed bids from contractors for the removal of the old light fixtures and ballasts (28 total) on Tomlin Field and (4 total) on the T-Ball Field and replace them with new LED stadium lights (32 total). We received 3 bids back, and they are as follows.

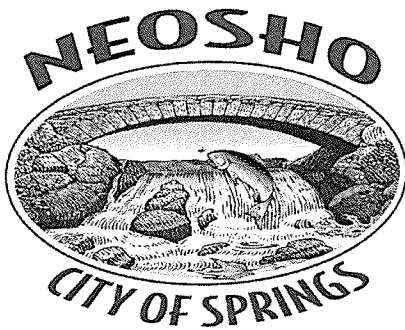
The city of Neosho, Missouri budgeted \$30,000.00 for this project.

Bids

1. SWMO Electric - \$20,900.00
2. Henson Electric - \$28,599.00
3. Bill's Electric INC. - \$38,112.00

RECOMMENDATION:

Staff recommend accepting the bid from SWMO Electric for the amount of \$20,900.00 for the removal of the old lighting and the installation of the new LED lighting.



City of Neosho

203 E. Main St.
Neosho, MO 64850
(417) 451-8050 phone
(417) 451-8065 fax
www.neoshomo.org

INSTRUCTIONS TO BIDDERS

The City of Neosho, Missouri will accept sealed bids until Thursday, February 21, 2025 at 10:00 a.m. at the Receptionist Desk of City Hall, Attn: City Clerk, 203 East Main Street, Neosho, MO 64850.
The bid will be for the following:

Project: Tomlin Ball Field Lighting/ T-Ball Field Lighting

Please label the envelope: Ball Field Lighting Bid Opening February 21, 2025 @10:00 a.m.

Questions concerning the specifications and bid procedure should be directed to Kenny Balls, Parks Manager by email kballs@neoshomo.gov or calling 417-451-8005, 215 Wheeler Street, Neosho, MO.

All bids shall be F.O.B., Neosho, MO. All bids shall be exclusive of federal, state, and city taxes. Bids on this (these) unit(s) shall be made on forms furnished with these specifications. Additional information, specifications, deviations, and manufacturer's literature should be attached to bid forms. All bids should include the turnaround time in getting started on this project. There will be a mandatory pre bid meeting on February 13, 2025 at 10 a.m. at Tomlin Ball Field located at 400 Dan Keeling Drive, Neosho, MO 64850

In section 605.040 of the City of Neosho code, it states that if a contractor performs work for the City a performance bond is required.

Section 605.040 Certain Insurance Policies, Etc., Required Before Issuance of Licenses for Plumbers, Electricians, Contractors, and Subcontractors is amended to read as follows:

“A. In addition to payment of the license fees required of plumbers, electricians and general and special contractors and subcontractors in Section 605.010, before a plumber's, electrician's or general or special subcontractor's license may be issued to any applicant, each applicant shall produce for the inspection and approval of the City Collector the following policies of insurance together with receipts showing the premiums fully paid for the period for which the license is sought:

1. Bodily injury liability insurance providing for a limit of not less than one hundred thousand dollars (\$100,000.00) for all damages arising out of bodily injuries to or for the death of one (1) person and subject to the limit for each person, a total limit of three hundred thousand dollars (\$300,000.00) for all damages arising out of bodily injuries to or death of two (2) or more persons in any one (1) accident.
2. Comprehensive general contractor's property damage liability insurance providing for a limit of not less than fifty thousand dollars (\$50,000.00) for all damages arising out of injury to or destruction of property in any one (1) accident and subject to that limit per accident, a total aggregate limit of three

hundred thousand dollars (\$300,000.00) for all damages arising out of injury to or destruction of property during the policy period.

3. All insurance required herein must cover below-grade damage to be in full force during the entire construction process; and further be with a company approved by the City of Neosho; and such insurance shall cover the licensee and all employees of the licensee who may perform work in the City of Neosho, under the provisions of this Article.
4. Each contractor shall file a certificate showing that he/she has Workers' Compensation insurance if, under the laws of the State, he/she is required to carry such insurance.
5. Failure to comply with any of the requirements of this Section at any time during the term of the license shall result in immediate forfeiture of such license.
6. Unless otherwise provided, if a contractor performs work for the City of Neosho, the cost of which is estimated to exceed fifty thousand dollars (\$50,000.00), a performance bond running to the City, to the contract amount.

B. In addition to the requirements set forth above by this Section and the license fees required to be paid, each applicant for a plumber's license shall comply with all provisions of the Plumbing Code of the City."

If this project is in reference to a Stormwater Runoff Project, please reference Section 430.188 of City Code that states:

A. Performance Bonds and Other Assurances for Completion of Stormwater Management Improvements. Upon approval of the Final Stormwater Management Plan, but before the issuance of building permit, the City Building Inspector may require the applicant to post a performance bond, cash escrow, certified check, or other acceptable form of performance security for the amount of the work to be done pursuant to the approved Stormwater Management Plan.

B. Maintenance Agreement. A maintenance agreement, approved by the Governing Body of the City of Neosho, assuring perpetual maintenance of stormwater management improvements shall be agreed upon by the City and the applicant, if the facilities are to be maintained by the developer.

C. Maintenance Bond. A two (2) year maintenance bond against defects in workmanship may be required by the City for any portion of the stormwater management improvements dedicated to the public.

*Missouri Prevailing Wage Rate if over \$75,000.00 (*A copy of the Missouri Prevailing Wage Rate is attached*)

*Payment Bond Required for projects over \$50,000.00

*City of Neosho Business License required

*W-9 Required

* Proof of Workers Compensation Coverage Provided w/ Bid

The City reserves the right to reject any or all bids and to accept the lowest or best bid. The City reserves the right to split bids, if in the best interest of the City.

Thank you,

David Kennedy
City Manager

BID SPECIFICATIONS

The bid packet is for the purchase of:

Lighting at Tomlin and T Ball Field

Scope of work to be done on Tomlin Feld:

Remove all existing light fixtures and ballasts (28 total)

Poles and light brackets and utilities will be reused for new ball field lighting.

Install new LED lighting with Warehouse Lighting J1 Series Sports Light Model # SP-J1 500W UXYZ1CC
82500 LM. Total of 28 new LED light

Scope of work at T Ball Field

Remove all existing light fixtures and ballasts (4 total)

Poles and light brackets and utilities will be reused for new ball field lighting.

Install new LED lighting with Warehouse Lighting J1 Series Sports Light Model #SP-J1 500W UXYZ1CC
82500 LM. Total of 4 new LED Lights

Grand total of 32 new LED Lights

Equipment Schedule:

Note:

This bid should include the start date for this project.

J1 & J2 & L2 Series Sports Light



Brief Description

J1 & J2 & L2 series LED sports light produces ideal light distribution with the highest reliability level - incredibly high over 93% total efficiency, while saving up to 80% energy compared with traditional lighting. With die-cast aluminum(AL1070) housing, rugged and weather-tight design, this durable luminaire can withstand the most demanding elements, ideal for use in high vibration areas and extreme outdoor conditions.

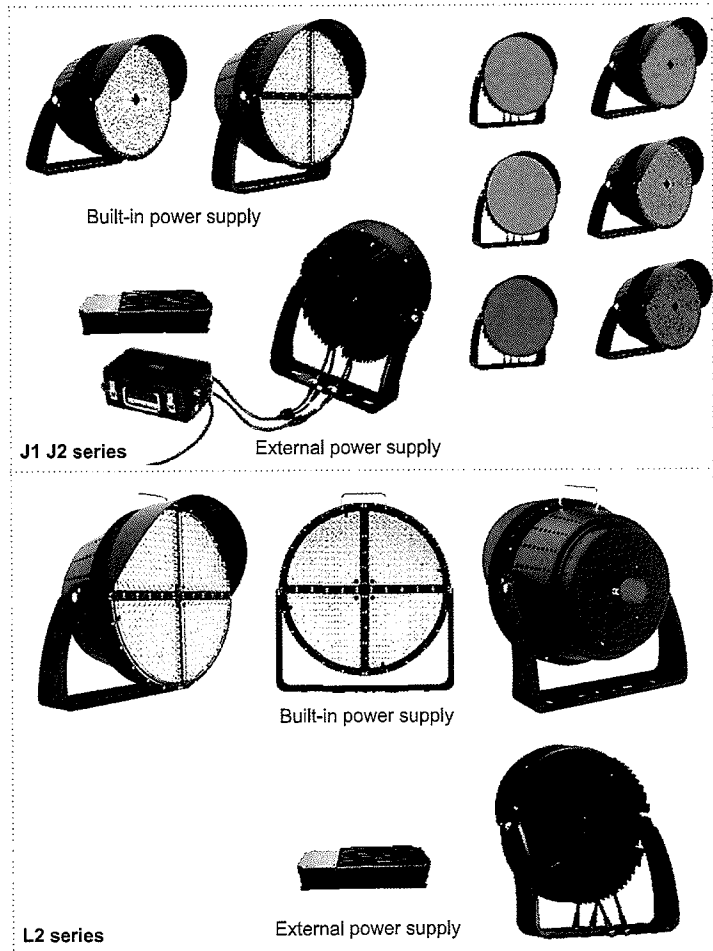
Application

Suitable for use as flood and area lighting for:

- Sporting facility, stadium, container loading area, shipping yard, high mast roadway, airport, industrial lighting, parking lot, railway, port, public square.

Key Features

- RGB/RGBW optional.
- External power supply available.
- DALI, DMX512 wireless control.
- Adjustable output current (AOC).
- Cold forging aluminum housing with polyester powder coated finish, excellent heat dissipation and corrosion resistance.
- Laser aiming device (optional) provides precise control in angling and aiming to exact optimal position.
- Special circuit design for each module part to work separately.
- High-quality optical material and various light distribution angles deliver ideal illumination and visual comfort.



Specifications

Model Number	SP-J1xxxW UXYZICC	SP-J2xxxW UXYZICC	SP-L2xxxW UXYZICC
Wattage	300W 400W 500W 600W	720W 800W 1000W 1200W	1000W 1200W 1500W 1600W 1800W
Efficiency (CRI:Ra70)	160lm/W 170lm/W 165lm/W 160lm/W	165lm/W 160lm/W 150lm/W 135lm/W	165lm/W 155lm/W 145lm/W 140lm/W 135lm/W
Efficiency (CRI:Ra80)	155lm/W 165lm/W 160lm/W 155lm/W	160lm/W 155lm/W 145lm/W 130lm/W	160lm/W 150lm/W 140lm/W 135lm/W 130lm/W
EPA	0.95Ft*	1.40Ft*	3.0Ft*
Power Supply		Inventronics/Sosen	
Input Voltage		AC120-277V/120-347V/277-480V	
Power Factor		0.95	
Total Harmonic		<15%	
LED Type	3737(15°); 5050(other beam angles)		3737(15°); 3030(other beam angles)
CCT		2700K-6500K/RGB/RGBW	
Intelligent Control		DMX512/DALI wireless control	
CRI		Ra70(Standard); Ra80(Optional)	
Beam Angle	15°/20°/30°/45°/60°	15°/20°/30°/40°/60°/80°	15°/30°/45°
Lifespan		50,000 Hours	
Ingress Protection		IP66	
IK Rating		IK09	
Surge Protection		10kV (Standard) /20kV (Optional)	
Ambient Temp.		-40°C to 50°C (-40°F to 122°F)	
Housing		Cold Forging Aluminum (Al1070)	
Lens Material		Anti-UV PC Optical Material	

Need to specify, both regular, and high voltage available

5000K CCT, No advanced controls

* The CRI value of 3737 led chip(15°) is limited to Ra70.

J1 & J2 & L2 Series Sports Light

Ordering Guide

Product Category	Product Series	Wattage	CCT	Dimming Option	Beam Angle	Sensor Option	Driver Option	Voltage
SP	J1/J2/L2	xxxW	U	X	Y	Z	I	CC
Sports Light	J1 series J2 series L2 series	J1:300/400/500/600W J2:720/800/1000/1200W L2: 1000/1200/1500/ 1600/1800W	22 = 2200K 27 = 2700K 30 = 3000K 40 = 4000K 50 = 5000K 57 = 5700K 60 = 6000K 65 = 6500K RGBW RGB	D: Dimmable N: Non-dimmable	15=15° 20=20° 30=30° 40=40° 45=45° 60=60° 80=80°	N: without sensor G: with sensor Need to specify	1: with built-in driver 2: with external driver	120-277V 120-347V 277-480V 

Example: SP-J1300W 50D20N2(120-277V)

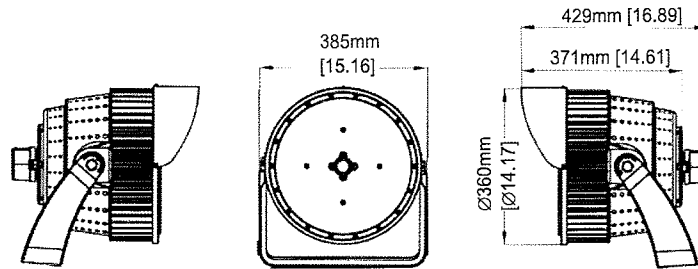
SP	J1	300W	50	D	20	N	2	(120-277V)
Sports Light	J1 Series	300W	5000K	Dimmable	20°	no sensor	external driver	120-277V

Dimensions Unit: mm [inch]

With Built-in Power Supply:

SP-J1xxxW UXYZICC

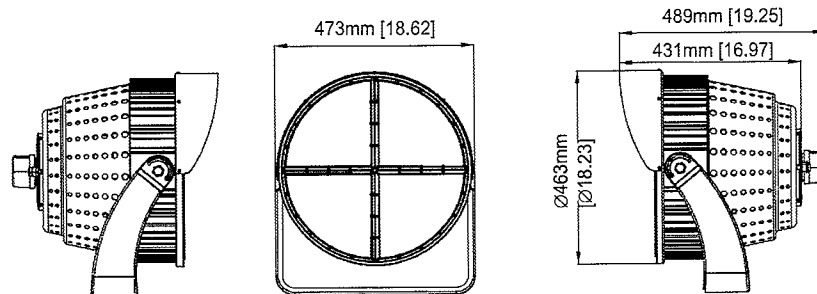
300-600W



With Built-in Power Supply:

SP-J2xxxW UXYZICC

720-1200W





SWMO Electric, LLC
 3199 Howard Bush Drive, Neosho, Missouri
 64850-9108 United States
 (417) 456-2064

Estimate 10484422
 Estimate Date 2/20/2025

Billing Address
 City of Neosho
 203 East Main Street
 Neosho, MO 64850 USA

Job Address
 Tomlin Field
 Neosho
 Neosho, MO 64850 United States

Description of work

Lighting at Tomlin and TBall Fields

Service #	Description	Quantity	Your Price	Total
Misc Service	32- J1 Series Sports lights	1.00	\$18,000.00	\$18,000.00
Labor	This is the amount of labor charges to preform the work	40.00	\$65.00	\$2,600.00
Misc Service	Bucket Truck Fee	1.00	\$300.00	\$300.00
Misc Service	Estimated Start Date: March 17th or sooner (dependent upon shipping of the lights)	1.00	\$0.00	\$0.00
Sub-Total				\$20,900.00
Tax				\$0.00
Total Due				\$20,900.00
Deposit/Downpayment				\$0.00

Thank you for choosing SWMO Electric, LLC

THIS IS AN ESTIMATE, NOT A CONTRACT FOR SERVICES. The summary above is furnished by SWMO Electric, LLC as a good faith estimate of work to be performed at the location described above and is based on our evaluation and does not include material price increases or additional labor and materials which may be required should unforeseen problems arise after the work has started. I understand that the final cost of the work may differ from the estimate, perhaps materially. THIS IS NOT A GUARANTEE OF THE FINAL PRICE OF WORK TO BE PERFORMED. I agree and authorize the work as summarized on these estimated terms, and I agree to pay the full amount for all work performed.

BID FORM

Description: (To be completed by bidding party)

Installation of total of 32 new LED Lights

28 new LED Lights at Tomlin Field

4 new LED Lights at T-Ball Field

Price(s) for unit(s) meeting enclosed specifications: \$20,900.00

F.O.B. Neosho, MO

Projected Shipping Date: Est. Start date March 17th, 2025 or sooner
(dependent on shipping of lights)

After delivery - payment made on third Tuesday of month delivered

I certify that this bid on stated piece(s) of equipment meets or exceeds the bid specifications (unless otherwise noted).

COMPANY: SWMO Electric, LLC

ADDRESS: 3199 Howard Bush Drive

PHONE: 417-456-2064

EMAIL: swmoelectric@gmail.com

BY: David Forrest

HENSON ELECTRIC

2/20/2025

376 Elk View Ln.
Pineville, MO 64856
417-223-4507
Cell 785-304-1533

Kenny Balls
City of Neosho
Neosho, MO. 64856

RE: Tomlin/T Ball field lighting

Dear Mr Balls:

Henson Electric proposes to provide labor necessary for the electrical work on referenced project for the price of **\$28,599.00, (twenty-eight thousand five hundred ninety-nine dollars)**

Included in this project:

- Permit
- Removal of existing light fixtures
- Installation of new 32 Warehouse lighting J1 Series model #SP-J1 500W UXYZ1CC 82500 LM

Excluded from this proposal:

- Utility company charges
- Prevailing wages
- Bond, Taxes
- Disposal of old fixtures

Thank you for the opportunity to submit this proposal to you. If I may be of further assistance, please feel free to contact me at your convenience.

Sincerely,
Toby Henson
Henson Electric

If you desire to accept this proposal, please have an authorized person sign and date where indicated below, and return to Henson Electric immediately. Terms and conditions of this proposal will be as specified in AGC Form 604. Any proposal that is not signed by customer and received by Henson Electric within **10 days** from the proposal date above will at the option of Henson Electric be null and void.

Signature _____ Date _____ PO# _____

BID FORM

Description: (To be completed by bidding party)

REPLACE BALL FIELD LIGHTS ON TOMLIN + T-BALL FIELDS

Price(s) for unit(s) meeting enclosed specifications:

F.O.B. Neosho, MO

Projected Shipping Date:

\$28,599⁰⁰ START DATE MARCH 17, 2025

After delivery - payment made on third Tuesday of month delivered

I certify that this bid on stated piece(s) of equipment meets or exceeds the bid specifications (unless otherwise noted).

COMPANY: HENSON ELECTRIC

ADDRESS: 376 ELK VIEW LANE, PINEVILLE, MO 64856

PHONE: 785-304-1533

EMAIL: hensonelectric.th@gmail.com

BY: Toby Henson



BILL'S
ELECTRIC
INC.

ELECTRICAL CONTRACTORS

EMPLOYEE OWNED

February 21, 2025

Neosho City Hall
203 East main Street
Neosho, MO 64850
P: 417-451-8005
kballs@neoshomo.gov

RE: Tomlin Ball Field Lighting/T-ball Field Lighting

Dear sir;

We are pleased to quote the electrical on the above-mentioned project per site visit and bid documents. Any changes deemed necessary by the authority having jurisdiction may constitute cost increases and/or decreases. We have seen (0) addenda.

Our quote for this is **\$38,112.00 (Thirty-eight thousand, one hundred twelve dollars and 00/100)** with notes as follows:

Breakouts:

Tomlin Ball Field- **\$32,928.00**

T-ball Field- **\$5,184.00**

1. If performance and payment bond is required **Add 1.5%**

Exclusions:

1. Sales tax is excluded.
2. All concrete work such as pads, pole bases, duct banks, cutting and patching, etc. is excluded.
3. Large Rock removal is excluded.
4. Costs that may be incurred by Utility Co. are excluded.

This quotation is valid *for 30 days* or as specifications state at time of bid.

If we can be of any further assistance, please do not hesitate in contacting us.

Sincerely,

Gary Callaway

Estimator/Project Manager

Office:417-624-6660

Cell:417-850-2269

Fax: 417-624-6988

gcallaway@beijoplin.com

Acceptance of Proposal--The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Acceptance: _____

Signature: _____

Corporate:

P.O. Box 707
1716 Falcon Street
Webb City, MO 64870
Ph. (417) 624-6660
Fax (417) 624-6966
beij@beijoplin.com

Lowell Office:

P.O. Box 1395
313 S. Lincoln Street
Lowell, AR 72745
Ph. (479) 770-5300
Fax (479) 770-5301

Springfield Office:

732 N. Miller Ave.
Springfield, MO 65802
Ph. (417) 865-2455
Fax (417) 865-2425

Claremore Office:

9554 Alawhe Drive
Claremore, OK 74019
Ph. (918) 341-4414
Fax (918) 341-1414

BID FORM

Description: (To be completed by bidding party)

See attached proposal

Price(s) for unit(s) meeting enclosed specifications:

F.O.B. Neosho, MO

Projected Shipping Date: 6-8 weeks

After delivery - payment made on third Tuesday of month delivered

I certify that this bid on stated piece(s) of equipment meets or exceeds the bid specifications (unless otherwise noted).

COMPANY: Bill's Electric, Inc.

ADDRESS: 1716 Falcon Street, Webb City, MO 64870

PHONE: 417-624-6660

EMAIL: bei@beijoplin.com

BY: Gary Callaway

REQUESTED COUNCIL MEETING DATE: March 4, 2025

ITEM: Purchase Code Enforcement add on module for Civic Plus

ORIGINATING DEPARTMENT: Police Department

ATTACHMENT:

1. quote

PURPOSE:

To replace our current Microsoft Access-based code enforcement software with an add-on Civic plus code enforcement module.

BACKGROUND:

To replace our current Microsoft Access-based code enforcement software with an add-on Civic plus code enforcement module. We have lost remote connectivity to the current setup we have, the method in which we connected to it was too unsecured. The LEACodes access database crashed about a year ago, and our IT staff was not able to fix all of it. We have researched and learned our current provider, Civic Plus, has a Code Enforcement module that will meet our needs, and will be up to date with current security and connection methods. Civic Plus also allows complainants to track and view their complaints in the system.

RECOMMENDATION:

Allow the police chief to proceed with the purchase of the Code Enforcement module. This purchase was not budgeted for. Total Investment would be \$6,638.13, with a recurring annual service cost of \$4,460.99.

**CivicPlus**

302 South 4th St. Suite 500
Manhattan, KS 66502
US

Quote #:**Date:****Expires On:**

Statement of Work

Q-91725-1

1/29/2025 11:27 AM

3/30/2025

Client:

City of Neosho, MO

Bill To:

NEOSHO CITY, MISSOURI

SALESPERSON	Phone	EMAIL	DELIVERY METHOD	PAYMENT METHOD
Christopher May		christopher.may@civicplus.com		Net 30

One-time(s)

QTY	PRODUCT NAME	DESCRIPTION	TOTAL
1.00	Community Development Code Enforcement Setup-Premium	Community Development Code Enforcement Setup-Premium	USD 2,000.00
1.00	Community Development Mobile App (Offline Inspections) Setup	Community Development Mobile App (Offline Inspections) Setup	USD 500.00

Recurring Service(s)

QTY	PRODUCT NAME	DESCRIPTION	TOTAL
1.00	Community Development Code Enforcement Annual-Premium	Community Development Code Enforcement Annual-Premium	USD 3,674.32
1.00	Community Development Mobile App (Offline Inspections) Annual	Community Development Mobile App (Offline Inspections) Annual	USD 463.81

List Price - Initial Term Total	USD 8,638.13
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Total Investment - Prorated Year 1	USD 6,638.13
Annual Recurring Services (Subject to Uplift)	USD 4,460.99

Total Days of Quote:338

Initial Term	Beginning at signing and ending 1/1/2026, Renewal Term 1/2 each calendar year
Initial Term Invoice Schedule	100% invoiced at signing, to be prorated based on signature date.

The Annual Recurring Services subscription fee for the Products (as described above) included in this SOW are prorated and co-termed to align with the Client's current CivicGov billing schedule and the Annual Recurring Services amount will subsequently be added to Client's Term and regularly scheduled annual invoices under the terms of the Agreement.

This Statement of Work ("SOW") shall be subject to the terms and conditions of Master Services Agreement signed by and between the Parties and the applicable Solutions and Services Terms and Conditions located at: <https://www.civicplus.help/hc/en-us/sections/11726451593367-Solutions-and-Services-Terms-and-Conditions> (collective, the "Agreement"). By signing this SOW, Client expressly agrees to the terms and conditions of the Agreement, as though set forth herein.

Please note that this document is a SOW and not an invoice. Upon signing and submitting this SOW, Client will receive the applicable invoice according to the terms of the invoicing schedule outlined herein.

DRAFT

Acceptance of Quote # Q-91725-1

The undersigned has read and agrees to the Binding Terms, which are incorporated into this SOW, and have caused this SOW to be executed as of the date signed by the Customer which will be the Effective Date:

For CivicPlus Billing Information, please visit <https://www.civicplus.com/verify/>

Authorized Client Signature

CivicPlus

By (please sign):

By (please sign):

Printed Name: _____

Printed Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

Organization Legal Name: _____

Billing Contact: _____

Title: _____

Billing Phone Number: _____

Billing Email: _____

Billing Address: _____

Mailing Address: (If different from above) _____

PO Number: (Info needed on Invoice (PO or Job#) if required) _____
