



City of Carthage, Missouri

BUDGET WAYS & MEANS COMMITTEE

April 10, 2023 - 5:30 PM
CITY HALL COUNCIL CHAMBERS

AGENDA

- 1. Call to Order**
- 2. Old Business**
 1. Approval of March 13, 2023 Minutes
- 3. Citizens Participation**

(Citizens wishing to speak should notify Department Head or Committee Chair in advance)
- 4. New Business**
 1. Consider and Discuss Forensic Audit
 2. Consider and Discuss contract with Westport Pools for repairs of the Municipal Park Swimming Pool
 3. Consider and Discuss Agency Contracts
 4. Review Revenue Estimates for Fiscal Year 2023-2024
 5. Staff Reports
- 5. Adjournment**

PERSONS WITH DISABILITIES WHO NEED SPECIAL ASSISTANCE CALL 417-237-7000 (VOICE) OR 1-800-735-2466 (TDD VIA RELAY MISSOURI) AT LEAST 24 HOURS PRIOR TO MEETING



City of Carthage, Missouri

BUDGET WAYS & MEANS COMMITTEE

March 13, 2023 - 5:30 PM
CITY HALL COUNCIL CHAMBERS

MINUTES

1. Call to Order

MEMBERS PRESENT: Alan Snow, Ceri Otero, Mark Elliff, David Armstrong

OTHER COUNCIL MEMBERS:

STAFF PRESENT: City Administrator Greg Dagnan, Assistant City Administrator Traci Cox, and Deputy City Clerk Courtney Walker

Chairman Snow called the meeting to order at 05:30 PM.

2. Old Business

1. Approval of February 13, 2023 Minutes

ACTION: Motion to accept/approve item 2.1. by Mark Elliff
Motion passed with a 4:0

AYES: Alan Snow, Ceri Otero, Mark Elliff, David Armstrong

3. Citizens Participation

(Citizens wishing to speak should notify Department Head or Committee Chair in advance)

4. New Business

1. Consider and Discuss LEST Grant

Ms. Cox explained that the Police Department applied for the LEST Grant and were awarded a total of \$19,580 to be used for ODET, software and rifle replacements.

ACTION: Motion to accept the LEST Grant by Mark Elliff
Motion passed with a 4:0

AYES: Alan Snow, Ceri Otero, Mark Elliff, David Armstrong

2. Consider and Discuss paying off Police Vehicle Lease

Ms. Cox explained that the lease expires in January 2025 and has a remaining balance of approximately \$188,000 with a 1.95% interest rate. Ms. Cox also reminded council members that ARPA funds were allocated to pay off the loan.

ACTION: Motion to pay off the remainder of the lease by David Armstrong
Motion passed with a 4:0

AYES: Alan Snow, Ceri Otero, Mark Elliff, David Armstrong

3. Consider and Discuss educational material for marijuana sales tax ballot issue
Mr. Dagnan explained that Ms. Fields reviewed several educational initiatives on the marijuana sales tax issue and was able to build an educational initiative specifically for the City of Carthage. Mr. Rife and administrative staff reviewed the plan. Ms. Fields will use social media and the City of Carthage's web page to advertise the educational materials to the public.

ACTION: Motion to approve using the material for educational purposes for the marijuana sales tax for the April ballot by Ceri Otero

Motion passed with a 4:0

AYES: Alan Snow, Ceri Otero, Mark Elliff, David Armstrong

4. Staff Reports

Ms. Cox reported that sales tax revenues were up, use tax exceeded projections and she has invested \$1,000,000 at Community National Bank. She also reported that we had received the surtax for approximately \$365,000 and general revenue funds from the tax were up from last year. In addition, she received the quote for the general liability insurance renewal with a 20% increase. She is currently discussing options with our insurance broker, but industry standards are reporting an increase of 30-50% in insurance rates.

Mr. Dagnan reported the sales tax month to month comparisons and discussed reviewing totals by fiscal year versus calendar year. He also reported that contracts were still being negotiated for Carthage Humane Society, the pool, Chamber of Commerce and Vision Carthage. Mr. Dagnan also reported that a company had checked the pool and discovered a potential leak and that someone would be out to give cost estimates for repair.

5. Correspondence

5. Adjournment

ACTION: Motion to adjourn at 6:40 pm by Mark Elliff
Motion passed with a 4:0

AYES: Alan Snow, Ceri Otero, Mark Elliff, David Armstrong

NOES: None

ABSTAIN: None

Respectfully submitted,
Courtney Walker
Deputy City Clerk

Forensic Audit
Bid Opening 04/03/2023

Company	Hourly Rate	Estimated Fee	Completion Timeline	
Elliott, Robinson & Co.	\$200	\$45,000 - \$75,000	6 months	
Marsh Minick	\$280	\$180,000	6 months	
Bergan KDV		\$39,575	3-4 months	+\$2500 for travel each visit
Weaver & Tidwell, LLP		\$95,000	3 months	



CITY OF CARTHAGE, MISSOURI
PROPOSAL TO PROVIDE FORENSIC AUDIT SERVICES
MARCH 28, 2023

CONTACT: STEVE WISCHMANN
STEVE.WISCHMANN@BERGANKDV.COM

bergankdv

EXECUTIVE SUMMARY

Here's a glance at what sets BerganKDV apart:

Expertise in governmental forensic investigations. BerganKDV's forensic group provides professional services to approximately 100 organizations, including numerous governmental organizations, with annual budgets ranging from \$50,000 to \$100,000,000. BerganKDV is familiar with assisting organizations at all stages in their lifecycle.

In-depth knowledge of government entities, forensic accounting, and related regulations. Our team stays abreast of the latest developments in governmental entities through our audit and consulting services provided, ongoing third-party continuing education classes, technical literature maintained in-house and through our affiliation with BDO Alliance USA. We also keep you informed of upcoming regulations and the potential impact on the City.

Effective communication. BerganKDV has set high internal standards for responding and communicating with our clients. Providing support exactly when and where you need it is the value our team can bring to the City. Your time is valuable; we will be clear and efficient in our communications, work to eliminate surprises and meet agreed-upon deadlines.

Relationship focus. Relationships matter! We understand the importance of our relationship. Our team understands that you have many choices in the marketplace when deciding who to hire for accounting services. When you partner with us, we promise real relationships that deliver real results. We're powered by people who take the time to truly understand your City's needs.

Innovative thinking and solutions driven. When working with BerganKDV, clients find that we focus on earning their trust by being actively involved and focused on helping them be successful in all they do. We solve problems. Whether that problem is technology, financial or operations related, we will find a way to help.

If there are any matters not adequately covered in this forensic services proposal, please feel free to contact us. Thank you for the opportunity to respond to your proposal request.

Sincerely,



Steven Wischmann, CPA, CFF, CFE, MAFF - Partner

ORGANIZATION, SIZE AND STRUCTURE



We have an extensive background in working with clients through a strategic approach in all aspects; we don't just keep pace with the trends; we stay ahead of the curve. We explore new ways to reduce costs and operate more efficiently.

THE BACKSTORY

The history of our firm began as far back as 1945, and since the beginning, BerganKDV has been firmly rooted in community. Today we operate in multiple states and service clients across the country. As we continue to grow, we acknowledge that we are not in the business to provide one-size-fits-all solutions. Every client is different – from business problems to personal preferences. We invest the time to understand your needs and customize our services and solutions to meet them. Our playbook consists of business advisory, tax, assurance and accounting, workforce management, technology, wealth management and turnaround management services. Sure, we offer a robust and competitive service portfolio and notable processes but what really makes us different? **OUR PEOPLE.**

OUR PEOPLE

Relationships are at the core of everything we do, and our products and services are designed to meet the specific needs of our clients. When working with BerganKDV, clients find that we focus on earning their trust by being actively involved and focused on helping them be successful in all they do.

ORGANIZATION, SIZE AND STRUCTURE (CONTINUED)

PERSONALIZED SERVICE

Our philosophy is to provide timely, quality services that exceed the expectations of our clients. Outstanding client service requires a successful team effort within our firm and with our clients. Providing outstanding service involves enthusiastic, dependable and knowledgeable personnel who are responsible for knowing, understanding and caring about our clients. Our firm believes that outstanding service is a continual process that is refined and enhanced with each client contact.

COMMUNITY SUPPORT

At BerganKDV, we believe in giving back. We support the cities and organizations our people and clients are actively involved with. On average, we support multiple events a week in our communities. This year we supported over 35 civic, 15 health and wellness, 10 youth and four arts organizations. BerganKDV's culture promotes community involvement by providing employees with paid volunteer time off.

OUR BUSINESS LINES

BerganKDV has a strong bench of resources and expertise available based on needs of the client. This ensures the most effective and efficient results are delivered!



OUR PROMISE TO YOU

We are familiar with the rules, regulations, and requirements applicable to governments. In that regard, we make the following affirmations:

- Our firm meets the independence requirements relating to the City as defined by auditing standards generally accepted in the United States of America.
- Our firm has no conflict of interest regarding any other work performed by our firm for the City.
- BerganKDV, Ltd. received a rating of pass in the most recent completed peer review report.

OTHER INFORMATION

More than 20% of BerganKDV owners/shareholders are women.

ORGANIZATION, SIZE AND STRUCTURE (CONTINUED)

ENGAGE™ | OUR PROVEN VALUE CREATION PROCESS

We have aligned our team around our core values and are driven in our commitment to help clients and team members achieve their potential. We help clients reach their goals by utilizing our value creation process. Results of this process have led to more robust client relationships – deeper trust, enhanced communication and minimization of time for all. This process is a key component of our strategy in supporting and helping our clients further their organizations.



THE CLIENT EXPERIENCE

Your business is your passion. With every season, regardless of where you are in your journey, you deserve committed, customized, authentic support that is true to you and your business. **ENGAGE** is the 4-step value creation process developed to ensure consistency, comfort and delivery of your desired results.

- DISCOVERY PROCESS
- PLANNING SESSIONS
- EXECUTION
- LISTEN AND REVIEW
- RESULTS

ORGANIZATION, SIZE AND STRUCTURE (CONTINUED)

VISION AND VALUES

We are powered by people who do business the Midwest way delivering comprehensive business, financial and technology solutions. Our firm consists of highly talented individuals that put relationships before business deals and clients before profits. Our values drive our decisions.

CORE VALUES	<i>Curious</i>	ALWAYS LEARNING -- <i>To grow as individuals and as an organization.</i>
	AUTHENTIC	GENUINE IN OUR DECISIONS -- <i>To do what is right.</i>
	COMMITTED	LOYAL and TRUE -- <i>To build meaningful relationships.</i>
	PASSIONATE	PURPOSEFUL IN WHAT WE DO -- <i>To make a positive and lasting impact.</i>
	INNOVATIVE	FORWARD THINKING -- <i>To build brighter futures.</i>

OUR FOCUS AND OUR PROMISE

Empowering people and creating a wow experience for our clients.
We go beyond so you can **DO MORE**.

We continually work align BerganKDV team member core values and sense of purpose with our firm core values and mission. We hire towards our core values and manage performance through real time feedback corresponding to our core values. We've found that this work results in more open conversations at BerganKDV which impacts employee engagement and client care.



DEDICATED FORENSIC SERVICE TEAM

STEVE WISCHMANN, CPA, CFF, CFE, MAFF - PARTNER AND FORENSIC LEADER



Steve has been in public accounting for over 35 years. For all 35 years he has focused on providing auditing and consulting services to governmental entities. The past 13 years he's also focused on providing forensic and consulting services. He offers forensic accounting and consulting services to help Organizations discover and document Organization fraud and business risks.

Steve received his B.S. degree from St. Cloud State University and is involved with the American Institute of CPAs, and Minnesota Society of CPAs. Steve is a Certified Fraud Examiner, Certified in Financial Forensics (CFF) by the AICPA and a Master Analyst in Financial Forensics (MAFF) certified by the National Association of Certified Valuators and Analysts.

Steve specializes in:

- Planning, performing and supervising forensic investigation projects
- Analyzing internal controls, policies and consulting on enterprise risks
- Providing expert witness testimony for forensic projects
- Providing training to Organizations on Business and Fraud Risks
- Speaker to Organizations on fraud related topics



MICHAEL BOSL, CPA, CFE - MANAGER

Like Steve, Michael focuses his time on assisting clients with audits and forensic accounting. He has more than 19 years of experience in both forensic and audit engagements.

Michael received his B.S. degree in accounting from The University of St. Thomas and is involved with the American Institute of CPAs and the Minnesota Society of CPAs.

Michael specializes in:

- Planning, performing and supervising forensic project engagements
- Analyzing internal controls, policies and consulting on accounting policies and procedures manuals
- Providing expert witness testimony for forensic projects
- Providing training to Organizations on Business and Fraud Risks
- Speaker to Organizations on fraud related topics

VALUE-ADDED SERVICES

Our goal is to be your first call when you experience Foundational challenges. We believe this can occur only when a relationship is developed and nurtured through strong communication and a thorough understanding of the Foundation's mission, programs and operations. We are unwavering in our commitment to our clients and strive to ask the right questions, listen actively, understand your expectations and deliver results. You can expect a partnership with professionals who value trust, integrity and relationships.

We have an ability to make a greater difference for you pertaining to a variety of services; a brief overview is listed below. Click the [links](#) for more details.

[Accounting](#)

// Outsourced Acctg
// Fractional CFO

[Business Advisory](#)

// Succession Planning
// Internal Operations

[Human Capital Mgmt.](#)

// Payroll
// Benefits administration

[Netsuite & ERP](#)

// Sage Intacct
implementation

[Tax & Audit](#)

// Assurance
// State & local tax

[Technology](#)

// Managed services
// Cybersecurity

[Wealth Mgmt.](#)

// Financial & estate planning
// Endowments & foundations

FIRM RESOURCES TO GOVERNMENTS

At BerganKDV, we are committed to expanding the knowledge of both our government clients and the government sector. We provide government seminars and offer free consulting sessions to government organizations. The government community has long embraced the collaborative spirit of sharing resources and knowledge; we share the belief that government organizations following best practices will foster a sustainable government community. One way we share best practices and ideas is through our website blog. Each article features issues and insights of interest to the government community. Please visit bergankdv.com/resources/blog.

PROFESSIONAL AFFILIATIONS

Beyond the talented individuals on our staff, BerganKDV has access to additional resources through our independent firm membership of the BDO Alliance USA, one of the nation's largest accounting firms and the world's fifth largest accounting and consulting organization. Through our close working relationship with BDO, we seamlessly provide you the strength, reach and technical resources of a multi-national accounting and consulting firm for any specialized reporting and filing requirements.

BDO's Institute for Government Excellence (the Institute) specializes in meeting the needs of the nation's government sector. The Institute supports and collaborates with BDO USA, LLP offices and Alliance members to develop innovative and practical accounting and operational solutions for government organizations.

We are members of the AICPA Government Audit Quality Center, AICPA Employee Benefit Plan Audit Quality Center, American Institute of CPAs, and several State Society of CPAs. The employees of our firm also have a high commitment to community and industries and sit on various local boards.

PROJECT SCOPE, METHODOLOGY AND FEES

PROJECT SCOPE

The scope of our work will include:

- Internal Control policies and procedures relate to the golf and parks operations.
- Review of internal investigation documents to efficiently plan our forensic procedures.
- Analysis of fuel inventory, golf green fees revenues.
- Analysis of gift card transaction activity and revenue tracking.
- Review and analysis of pro shop contracts and flow of revenues.
- Analytic review of non-payroll and non-credit card disbursement activity of the Golf and/or Parks Department to identify high risk transactions for further review by the City.
- Analytic review of POS transactional activity.
- Development of revenue expectations for green fees and tournament revenue and compare to actual amounts.
- Analyze weekly green fee revenue for 12 months prior to the resignation of the Golf Pro compared to green fee revenue after their resignation.
- Review bank statement activity and analyze activity between the City's bank statements and the Pro Shop bank statements.
- Analyze fuel and chemical purchases to identify potential fraudulent transactions.
- Review of golf vendors contracts and compliance with City policies.
- Written and/or verbal report on findings, internal control recommendations and other recommendations.

We will perform the following initial procedures for the period January 1, 2020 through February 28, 2023. This scope period is suggested as a result of our project discussions on March 27, 2023. Should we be requested to expand our analysis beyond the listed period or the listed scope below, we will prepare a revised fee budget for our expanded work. Expansion of services is common based on the unknown nature of initial forensic audit results and findings.

PROJECT METHODOLOGY

Our project methodology focuses on transaction data after a thorough review of the City's internal control policies and procedures. Transaction data will be analyzed using data analytics software to identify high risk transactions and anomalies. We will also analytically compare weekly, monthly and annual data to provide additional precision in our project results. Our results will be reviewed with the City to determine the validity of the results of our project tests.

PROJECT FEES AND TIMING

We anticipate the following time to be invested in our work project:

Partner Time	20 Hours \$500 per hour	\$10,000.00
Manager Time	70 Hours \$360 per hour	25,200.00
Staff Time	<u>25</u> Hours \$175 per hour	<u>4,375.00</u>
Total	115 Hours	<u>\$39,575.00</u>

Travel expenses for on site work, if required will also be billed. We expect most of our work to be performed remotely. Estimated travel costs for one visit for our team would be approximately \$2,500.00.

We expect our project timeline to range from 90 to 120 days depending on the availability and speed of requested information from the City and outside sources such as banks and vendors.

COUNCIL BILL NO. 23-23

ORDINANCE NO. _____

An Emergency Ordinance authorizing the Mayor to enter into a Contract with Westport Pools for repairs to the Municipal Park Swimming Pool in the City of Carthage, Missouri, for the amount of Ninety-Two Thousand Seven Hundred and 00/100 (\$92,700.00)

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CARTHAGE,
JASPER COUNTY, MISSOURI** as follows:

SECTION I: The Mayor of the City of Carthage is hereby authorized to enter into a Contract with Westport Pools for repairs to the Municipal Park Swimming Pool for the amount of Ninety-Two Thousand Seven Hundred and 00/100 (\$92,700.00), a copy of which is attached hereto and incorporated herein as if set out in full.

SECTION II: This Ordinance shall be considered an Emergency Ordinance under the terms of the Charter of the City of Carthage.

SECTION III: This ordinance shall take effect and be in force from and after its passage and approval.

PASSED AND APPROVED THIS _____ DAY OF _____, 2023.

Dan Rife, Mayor

ATTEST:

Miranda Deal, City Clerk

Sponsored by: Public Services Committee



WESTPORT POOLS

156 Weldon Parkway
Maryland Heights, MO 63043

Proposal Submitted To:
City of Carthage, MO

Date: Revised 04/06/2023
Original Assessment 3/28/2023

We hereby submit this proposal for:

Perform Repairs, Provide and Install New Equipment for Managing Water Chemistry, Replace Main Drain Covers, Pressure Test Piping, Repair Grating at Diving Area, Add/Replace Depth Markers and Replace Worn Items to ease and improve the operation of the main pool.

Working Budget - \$92,700 (Work will start on 04/20) Completion date by 5/26/2023 or as agreed.

Add Separate filtration and chemical treatment system for wading pool - \$80,000.00 This will not be able to be completed until after the 2023 swimming season, as discussed at the meeting on March 8, 2023.

The intent of our work is ease and improve the operation of the pools. In the assessment that was performed by Westport Pools in March of 2023 there were several items listed by body of water that were seen as areas of concern.

Westport will provide manpower and oversight to address the noted concerns. Equipment replacement, repairs, plumbing, will all be handled by Westport Personnel. Items such as coping removal and replacement will be handled by a sub-contractor with oversight and project management completed by Westport Pools. (Subcontractor Management Fees will be contractor invoice cost plus 18%)

There was as schedule of values assigned in the assessment and those should be a good standard that we will follow. If there are additional items that need to be completed, Westport will provide before and after pictures of the work that was completed, along with the replacement cost.

Billing - Progress billing will take place as work is completed and product is purchased. Payment is Net 30. Prompt payment is expected, or work will stop.

Travel – Our Service Technicians will be traveling from the St. Louis or Kansas City Area. They normally travel on Sunday or Monday morning and then leave after work on Thursday or Friday Morning. They will work 8-12 hrs a day as long as they access to the facility, and it is appropriate with facility operation and staffing.

Trust- Pools are what we do. We design, construct, renovate, and service pools. Our team is one of the best in the business. We are used to being around large aquatic facilities, we know what works and what doesn't. Our intent is to help your facility be the best that it can be. Westport has been around along time, 55+ years. We have great long-standing relationships built on trust and respect. Thank you for trusting us with your pool!

Warranty – Warranty of workmanship of 1 year. Products will carry manufactures warranty.

Default Clause

If invoices go unpaid past 30 days, customer will receive a \$40.00 late fee. Additionally, a 1.5% monthly fee on all past due invoice amounts will be applied. In the event of default by buyer of any provision of this contract, buyer agrees to pay all collection costs, and interest from date of default. Reasonable attorney's fee shall be awarded to the prevailing party in action brought under this contract. Owner agrees that, in the event of breach or cancellation by owner, owner shall be responsible for charges to date of breach plus contract profits.

This proposal is valid for 30 days.

Payment Terms: Progress Billing.

I have read and understand the above terms and authorize the work to be done as specified.

Customer

Andrew Denningman

Date

04/06/2023

**Andrew Denningmann
Westport Pools, Inc.**

Date

SALES TAX REPORT (UNAUDITED)

For the Month of:

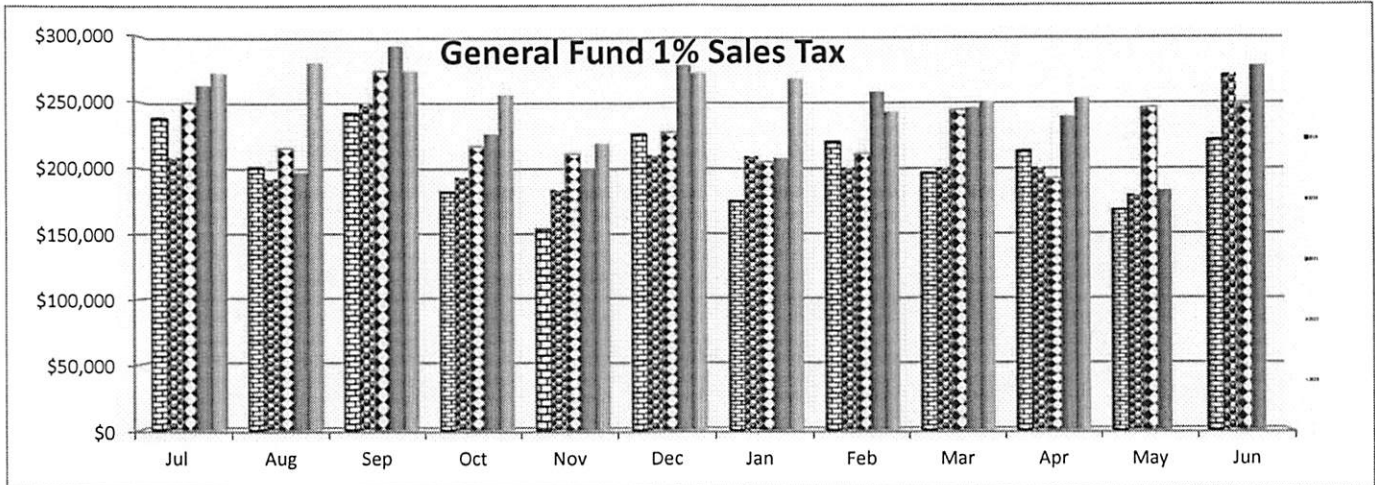
April

FY 2022-23

City's 1% General Fund Sales Tax

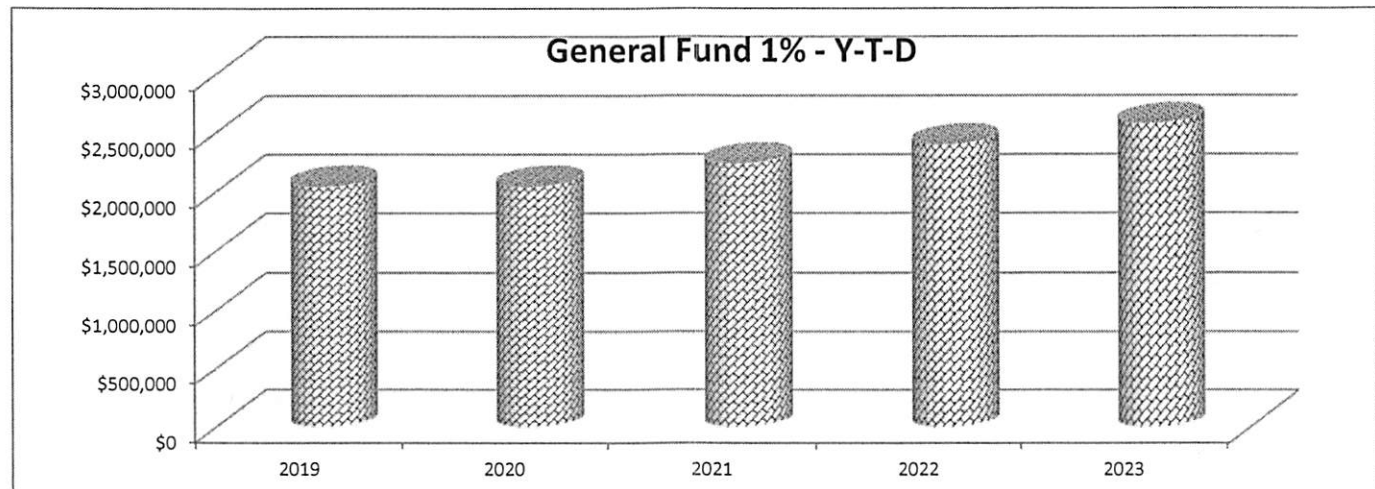
Current Month:	\$ 251,855.78	Anticipated:	\$ 227,542.96	% Difference	10.68%
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	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Current Month	\$ 212,351.00	\$ 199,963.36	\$ 191,471.68	\$ 238,236.11	\$ 251,855.78
% Change		-5.83%	-4.25%	24.42%	5.72%
\$Change		-\$ 12,387.64	-\$ 8,491.68	\$ 46,764.43	\$ 13,619.67



Year-To-Date:	\$ 2,577,264.77	Budgeted:	\$ 2,728,601.00	% Difference	5.55%
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	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Y-T-D	\$ 2,042,074.17	\$ 2,041,206.44	\$ 2,238,160.30	\$ 2,398,237.77	\$ 2,577,264.77
% Change		-0.04%	9.65%	7.15%	7.46%
\$Change		-\$ 867.73	\$ 196,953.86	\$ 160,077.47	\$ 179,027.00



Comments:

Currently, City Sales Taxes total 2.750%. This includes 1% General, .5% Transportation, .5% Capital Improvements, .5% Parks/Stormwater, and .25% Fire. Numbers are shown as received by the City. Receipts lag collections by approximately 2 months. The Total Sales Tax rate will go to 8.35% in about December with the passage of the 911 tax at the August 3, 2021 election and includes State and County amounts with the passage of the County's 1/4% Sales Tax for the Juvenile Center and Courthouse work in October 2016 with an approved extension until 2035. The General Fund Sales Tax (1%) receipts for 2023 showed an increase of 5.72% from the same month last Fiscal Year. This amounted to approximately \$13,619 more than the same month last year. Overall, the City had budgeted an increase of 5.18% from the previous year's budgeted amount, primarily due to the COVID pandemic along with other revenue sources in the City's budget for fiscal year 2022. Current Fiscal Year sales tax revenue is 7.46% higher than the previous fiscal year.

USE TAX REPORT (UNAUDITED)

For the Month of:

April

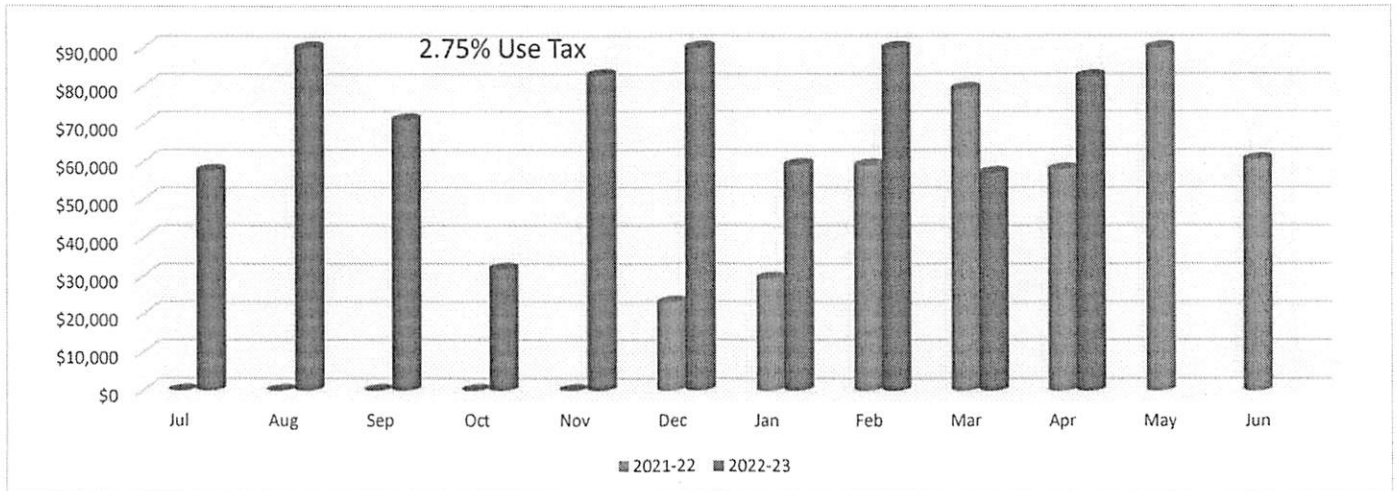
FY 2022-23

2.75% Use Tax

9

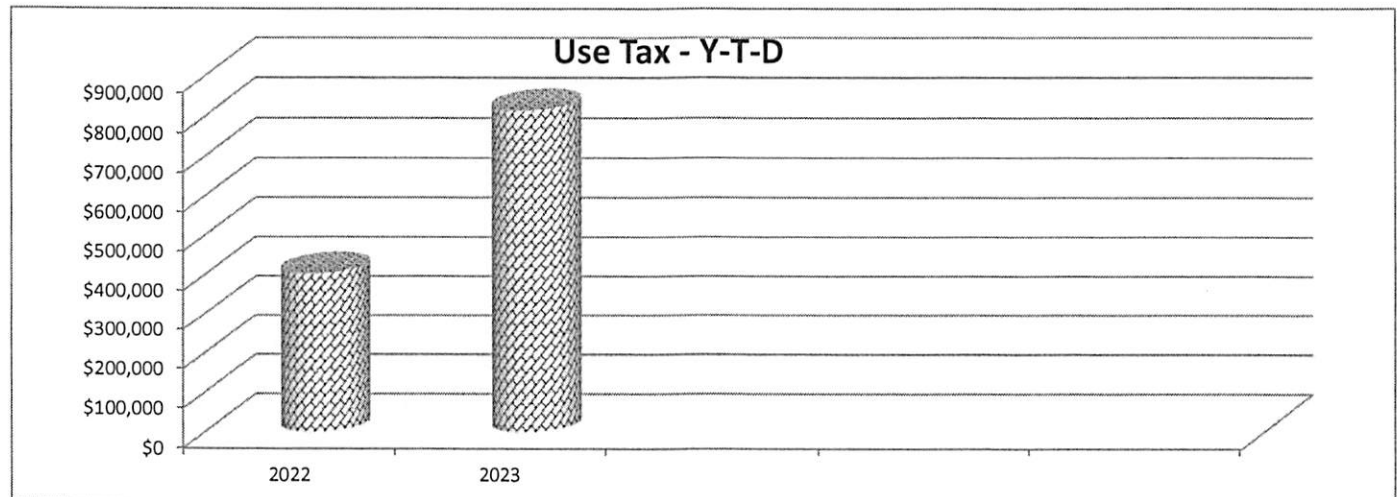
Current Month:	\$ 82,560.83	Anticipated:	\$ 64,239.87	% Difference	28.52%
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	FY 2022	FY 2023
Current Month	\$ 58,040.93	\$ 82,560.83
% Change		42.25%
\$Change		\$ 24,519.90



Year-To-Date:	\$ 815,270.66	Budgeted:	\$ 704,294.18	% Difference	-15.76%
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	FY 2022	FY 2023
Y-T-D	\$ 403,605.00	\$ 815,270.66
% Change		102.00%
\$Change		\$ 411,665.66



Comments:

The Department of Revenue received notification by the City-as required by Section 144.757- RSMo, that it had imposed a 2.75% City local option Use Tax at the same rate as the local sales tax rate. The tax became effective October 1, 2021 with no expiration date. The City had indicated that it would distribute the funds as follows: 30% Public Safety; 30% Roads & Bridges and 40% Parks & Recreation for the first 3 years of collections. City receipts lag collections by approximately 2 months. Monthly use tax distributions are distributed by means of electronic fund transfers from the State to the City. The Missouri Municipal League's estimate for the first year collections was approximately \$704,294. We have used this estimate for the 2023 FY Budget.