CITY COUNCIL REGULAR MEETING

Monday, October 12, 2026 – 6:00 PM
Council Chambers - 203 Paul St - Cedar Street entrance

NOTICE OF MEETING - *Public notice is hereby given that a Regular Meeting of the City Council of Pleasant Hill, Missouri, will be held at the City Hall in the City of Pleasant Hill, Missouri, on Monday, October 12, 2026, to consider and act upon the matters on the following tentative agenda and such other matters as may be presented at the meeting and determined to be appropriate for discussion at that time.*

AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

APPROVAL OF AGENDA

CONSENT AGENDA

1. September 28, 2026 Work Session Minutes
2. September 28, 2026 Regular City Council Meeting Minutes
3. Boards and Commissions Appointments

PUBLIC COMMENT

PRESENTATIONS

4. Pleasant Hill Jewel Lodge #480
5. March 31, 2026 Audited Financial Statement Presentation - Kevin Smith | CliftonLarsonAllen LLP

ITEMS FOR CONSIDERATION

6. Bill No. 26-40 | An Ordinance of the City of Pleasant Hill, Missouri Amending Chapter 28 of the Code of Ordinances to Add a New Section Prohibiting the Sale, Distribution, and Possession of Kratom and 7-Hydroxymitragynine (7-OH)

7. Bill No. 26-41 | An Ordinance of the City of Pleasant Hill, Missouri, Amending Certain Regulations in the Unified Development Code Relating to Temporary Sign Code Standards

8. Bill No. 26-43 | A Resolution of the City of Pleasant Hill, Missouri, Adopting the Five-Year Strategic Plan

DISCUSSIONS

9. Distance Modifications - Packaged Liquor, Smoke Shops, Marijuana Facilities

10. FEMA Preliminary Map Updates

CLOSED SESSION

The City Council may enter into closed session pursuant to:

RSMo. 610-021 (1) for legal actions, litigation, and attorney-client communication

RSMo. 610-021 (2) for discussion of real estate

ADJOURN

In accordance with ADA guidelines, if you require accommodations (i.e. qualified interpreter, large print, and/or hearing assistance) please notify this office at (816-540-3135) no later than forty-eight hours (48) prior to the scheduled commencement of the meeting.

Work Session
September 28, 2026 - 5:00 P.M.
Council Chambers | City Hall - 203 Paul St., Pleasant Hill, MO 64080

Present
Mayor: Don Donovan
Council Members: Pat Niner, Zach Patterson, Jessica Elliott, Brenda Dummer arrived at 5:10 P.M.

Staff: Kristen Dorman, Nici Wilson, Amy Johnson, Jeff Hull, and Jodie Wasson

Legal Council: Lindsey Kolisch
Press: n/a

Public: Robert White and Alexander Holt

Mayor Donovan called the work session to order at 5:00 P.M. Jodie Wasson called the roll of officials. A quorum was declared.

The agenda was approved by unanimous consent.

<u>City Council Rules of Procedure Discussion</u>

- What are Council Rules of Procedure
    - Establish agreed-upon framework for how the City Council conducts its meetings and carries out its business
    - Create a common set of expectations for Council, staff, and the public
    - Provide consistency and clarity around topics such as:
        - Types of meetings and how they are structured
        - How and when the public participates
        - Expectations for meeting decorum and conduct
        - Roles of Mayor, Councilmembers, and staff
        - How Council discussion, motions, and voting are handled
- Past Conversations
    - 2/12/24: Council adopts Res 24-09 establishing a process for public comments
    - 11/10/25: Council discusses public comment policy in a work session
    - 11/24/25: Staff present the draft public comment ordinance, but it was not adopted

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    - 7/13/26: Council directs staff to look into developing a holistic Rules of Procedures for City Council
    - Today: Discuss various policy decisions that could be included in the Rules of Procedure to ensure what is drafted reflects Council's preferences
- Meeting Types
    - Regular - 2nd and 4th Mondays, 6:00 P.M. (already in City Code)
    - Special - who may call a Special Meeting?
        - Mayor or 3 Councilmembers
    - Work Session
        - Should we formalize a time for these meetings?
            - Current practice is 5:00 P.M. before regular meeting
        - No votes taken or public comment
        - Currently recorded but not live streamed or posted
        - Consensus is to keep the same
        - Don't need to be livestreamed but make available for viewing
        - Link to YouTube channel homepage
    - Closed Session
        - Current practice: only list the Closed Session topics that we know in advance will be discussed
        - Past practice: list the 3 most utilized topics (Legal, Real Estate, Personnel) in case something comes up that needs to be discussed
        - Consensus to is continue with current practice
- Agenda Development
    - Agenda Preparation: City Administrator prepares and submits the agenda 48 hours in advance of the regular meeting (in City Code)
        - Agenda posted on social media
    - Questions to consider:
        - Can Councilmembers request items be placed on the agenda?
            - Yes, if there is a consensus to add an item
        - Can agenda items be added at the meeting?
            - They can be amended but our attorney advised not to add anything more than discussion, no topics to vote on
- Agenda: Order of Business
    - Call to Order, Pledge of Allegiance, Roll Call, Approval of Agenda
    - Consent Agenda
        - Current Practice: Minutes, Monthly Financials, Board Appointments
        - What else is Council comfortable with including on Consent?
            - Consensus to keep with current practice

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        - Attorney would prefer an actual vote on consent agenda items
    - Public Comment (for items on the agenda)
    - Presentations
    - Items for Consideration
    - Items for Discussion
    - Councilmember Comments
        - Require a vote of the Council to direct staff to research something or get an item placed on a future work session or regular agenda
    - Closed Session (if needed)
    - Adjourn
- General Public Comment
    - Current Practice
        - Same as draft ordinance except only for items not on the agenda and does not allow for written comments
    - Draft Ordinance Language
        - A designated public comment period shall be placed at the beginning of each regularly scheduled City Council meeting.
        - Individuals addressing the City Council shall comply with the following requirements:
            - Three (3) minute limit per speaker
            - Must approach the podium and state name and address for the record
            - Remarks directed at City Council, not staff
            - Remarks must be respectful and free of slander, profanity, or personal attacks
            - Questions posed may not be answered during the same meeting
        - Has a section dedicated to Submission of Written Comments to be read aloud by City Clerk
- Public Comment on Agenda Items
    - Current Practice - Council has allowed public comment on all items for consideration once a motion has been made and before the vote (policy adopted by resolution in February 2024
    - Not included in current draft ordinance
    - Does the Council want to continue this practice?
        - Questions to consider
            - Should speakers be limited to one comment per item?
            - Are there any items that this should not be allowed for?

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        - Consensus to continue this practice but it is not a chance for debate
        - Our attorney suggests keeping the same time limit for comments the same as for general comments at 3 minutes
- Meeting Decorum
    - Current draft language: Consensus was that this was fine
- Misc. Meeting Matters
    - How should abstentions be handled?
        - Only abstain when there is a true conflict of interest
    - Conflicts of Interest
        - If a council member has a true conflict of interest, they should show a true separation and recuse themself from discussion and voting
    - Suspending the rules
        - City Administrator Dorman will add a process for this
    - Meeting Recordings
        - Current practice: recorded but not live streamed or posted.
            - Consensus for all meetings is to record and post on YouTube
    - Does Council want these Rules of Procedure to apply to all Boards and Commissions?
        - CM Patterson said no. Mayor Donovan said to handle the other boards and commissions the same as how we handle work sessions now
- Ethics and Code of Conduct
    - Some cities have a specific Ethics and Code of Conduct policy for elected officials that covers things such as:
        - Conduct/Behavior
        - Performance of Duties
        - Gifts
        - Conflicts of Interest
        - Confidentiality of Information
        - Use of Public Resources
        - Adherence to the form of government/policy role
        - Compliance and enforcement for violations of policy
    - Does Council want to include this type of policy in the Rules of Procedures?
- Scope, Authority, Format
    - How should these be adopted?
        - Consensus was by ordinance and put into City Code
    - How often should Council review or re-adopt these rules?

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- At new council orientation or when there is a desire to make a change
- CM Elliott would like to add outstanding old business

There being no further discussion, it was approved by unanimous consent to adjourn the work session at 5:59 P.M.

Approved: _____

_____
Mayor Don Donovan

ATTEST:

_____
City Clerk Jodie Wasson

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Regular City Council Meeting
September 28, 2026 - 6:00 P.M.
Council Chambers | City Hall - 203 Paul St., Pleasant Hill, MO 64080

Present
Mayor: Don Donovan
Council Members: Pat Niner, Brenda Dummer, Zach Patterson, and Jessica Elliott

Staff: Kristen Dorman, Nici Wilson, Dennis Kleyh, Jeff Hull, Amy Johnson, Kylie Baker, and Jodie Wasson

Legal Council: Lindsey Kolisch
Press: Paige Gustin

Public: Robert White, Alexander Holt, JW Hanes, Cheri Reese, W Kaye Henrickson, Jay and Kaila Fain, Marvin Dotson, Scott Villas, Ashton Stark, Julia Hamilton, Rachel Thompson, Antonia Antov, Sarah Gregory, John Walton, Teresa Johnson, Trip Ross, Lisa Byrne, and John Self

Mayor Donovan called the meeting to order at 6:06 P.M. Jodie Wasson called the roll of officials. A quorum was declared.

The agenda was approved by unanimous consent.

The consent agenda was approved by unanimous consent.

- Included in the consent agenda was the appointment of Michael Hulslander to Planning & Zoning Commission, 4-year term expiring in 2030 and the reappointment of Chad Johnson to the Board of Zoning Adjustments, 5-year term expiring in 2030 (retroactive to the term expiration in 2025)

<u>Presentation</u>

Bright Futures of Pleasant Hill:

Ashton Stark and Sarah Gregory spoke to the Council on behalf of Bright Futures of Pleasant Hill. Bright Futures is a non-profit organization that collaborates closely with the school district, community members, families, and students to support youth development and academic success. The organization assists students in need by

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providing essential resources, including school supplies, sports equipment, clothing, and basic necessities. It is governed by a six-member advisory board representing the local community. Key initiatives and accomplishments to date include providing student scholarships and pool passes, hosting a Back to School Bash, operating a resource closet (offering coats, clothing, school supplies, basic necessities, and a food pantry), and organizing seasonal drives for Halloween costumes and winter coats. Upcoming initiatives include a "Jingle Mingle" event on December 5th featuring family activities, local vendors, and Santa, as well as a Bright Futures basketball game against the Harrisonville Wildcats on February 19th.

Price Chopper Update:

Trip Ross gave an update on the construction for the new Price Chopper. Construction began this summer. The focus at the time was to extend the sanitary sewer line from the school property. A temporary easement was needed to do that. That work was completed and work on the site started. The building pad had been completed and once work was ready to start on the footings the tenant decided to make some design changes to the interior of the store. Work did stop while those design changes were made but that process has concluded. They will be mobilized back on site within the next 10 days. Towards the third week of October the footings will begin. This store will be unique in that it will be the first in the area to have its HVAC system run based on CO2 systems instead of freon. This will be more environmentally friendly and more advanced technologically than before. The store will be open by next summer. They already have offers on the additional pad sites.

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Public Hearing | Water and Sewer Rates

A motion was made to enter into a public hearing at 6:20 P.M. by CW Niner, seconded by CW Elliott. Vote as follows: CW Niner aye, CW Dummer aye, CM Patterson aye, CW Elliott aye. Motion carried.

Tom Beckley with Raftelis presented additional information following the September 14th work session, where the Council reviewed consultant findings and proposed rate options. The proposed rate adjustments reflect the direction provided by Council during that session. Mr. Beckley gave a recap of the financial planning process, how we intend to address lead service lines, then based on projection of revenue and expenses determine how we need to adjust our rates. Currently the revenue barely covers the

operating maintenance expenses and in the near future we will be in a deficit position. Also, our revenues will not pay our debt obligations. We have some remaining bond authorization and will potentially need more bonds in approximately 2034 to finance future capital needs.

Mr. Beckley noted that the rate increases currently under consideration were originally needed six months prior, but implementation was deferred pending completion of the rate study.

Proposed Rate Structure and Increase

- Proposed Rate Structure: Remove Discount for Irrigation Users
- Proposed Water Rate Increase:
    - FY27 (Nov) increases of 6% to water base and volume charges
    - 3% inflationary increases FY29 and beyond
    - Water District No. 1 volume charge follows the same rate increases above
- Proposed Sewer Rate Increase:
    - FY27 (Nov) increases of 6% to the sewer base charge and 38% to the sewer volume charge
    - 3% inflationary increases FY29 and beyond
    - Sewer flat rate follows the same as the sewer base rate

Current Rate Structure	
Water Base Charge (Inc. 1,000 gal)	$20.55
Water Volume Charge:	
Tier 1 (1,000 - 29,000 gal)	$12.00
Tier 2 (Over 30,000 gal)	$8.50
Water District 1 Volume Charge	$7.70
Sewer Res Base Charge	$22.86
Sewer Com/Ind Base Charge	$33.43
Sewer Volume Charge	$10.29

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Sewer Flat Rate Charge	$71.81
Vacant Sewer Charge	$49.00

Proposed Rate Structure	
Water Res Base Charge (Inc. 1,000 gal)	$21.78
Water Res Volume Charge	$12.72
Water Com/Ind Base Charge (Inc. 1,000 gal)	$21.78
Water Com/Ind Volume Charge:	
Tier 1 (1,000 - 29,000 gal)	$12.72
Tier 2 (Over 30,000 gal)	$9.01
Irrigation Rate	$12.72
Water District 1	$8.16
Sewer Res Base Charge	$24.23
Sewer Com/Ind Base Charge	$35.44
Sewer Volume Charge	$14.20
Sewer Flat Rate Charge	$76.12
Vacant Sewer Charge	$54.00

There were no questions from the Council.

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John Walton stated that his household uses around 6,000 gal and his bill runs over $200 per month.

There being no further public comment a motion was made to close the public hearing at 6:42 P.M. by CW Elliott, seconded by CW Niner. Vote as follows: CW Niner aye, CW Dummer aye, CM Patterson aye, CW Elliott aye. Motion carried.

Items for Consideration

Bill No. 26-35 | An Amendment to Appendix B - Fee Schedule of the Pleasant Hill Code of Ordinances:

A motion was made to approve Bill No. 26-35 | An Amendment to Appendix B - Fee Schedule of the Pleasant Hill Code of Ordinances by CM Patterson, seconded by CW Dummer. Vote as follows: CW Niner aye, CW Dummer aye, CM Patterson aye, CW Elliott aye. Motion carried.

Special Events Application | Pleasant Hill High School HOSA:

The HOSA organization at Pleasant Hill High School presented a Special Events application for a street closure on October 30, 2026, from 3:00 P.M. to 6:00 P.M. so they could host a Trunk-or-Treat and mini carnival. Their original request was for the use of the Gazebo and closure of Paul St. They then modified their request to include the use of Gray's Lot, temporary closure of 2nd Street, and the use of the 2nd Street parking lot for their activities.

A motion was made to approve the Special Events Application for HOSA granting the use of Gray's Lot, use of the 2nd St parking lot, and temporary closure of part of 2nd Street for their event by CW Dummer, seconded by CW Niner. Vote as follows: CW Niner aye, CW Dummer aye, CM Patterson aye, CW Elliott aye. Motion carried.

Bill No. 26-34 | An Ordinance Amending Section 46-334 - Stop Intersections and Section 46-336 - Four-Way Stop Streets of the City Pleasant Hill, Missouri Code of Ordinances:

The City has received requests from residents to consider additional four-way stop intersections along Locust Street due to concerns regarding vehicle speeds and

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pedestrian safety. Staff has reviewed the concerns and recommend adding stop signs at the intersections of Locust and Armstrong, and Locust and Jeffreys, converting both intersections to four-way stops.

A motion was made to approve Bill No. 26-34 | An Ordinance Amending Section 46-334 - Stop Intersections and Section 46-336 - Four-Way Stop Streets of the City Pleasant Hill, Missouri Code of Ordinances by CW Elliott, seconded by CW Niner. Vote as follows: CW Niner aye, CW Dummer aye, CM Patterson aye, CW Elliott aye. Motion carried.

Bill No. 26-38 | A Resolution Authorizing the City Administrator to Execute a Contract with Superior Bowen for the 2026 Street Overlay Program:

At the September 21st City Council Work Session, staff presented a list of streets identified as a high priority for mill and overlay work. Since the list of streets needing work was much larger than the funds available, staff asked for Council's input regarding which streets should be prioritized. The FY 27 Transportation Fund includes $700,000 for street improvements. Based on Council's direction, approximately $200,000 is being reserved for downtown microsurfacing and pavement marking associated with the Veterans Parkway project, leaving approximately $500,000 available for mill and overlay work. Council identified Walker Rd, the Stone Creek Subdivision, and Birch St as priorities. Following the work session, staff obtained final pricing from Superior Bowen through the Jackson County cooperative purchasing contract. To keep the project within the $500,000 budget, Truman St within the Stone Creek area and Birch St were removed from the final scope. The project will be paid from the FY27 Transportation Fund. The project contract amount is $496,932.50.

CW Elliott asked if we always used Superior Bowen. We use Superior Bowen because we use a cooperative bid process.

A motion was made to approve Bill No. 26-38 | A Resolution Authorizing the City Administrator to Execute a Contract with Superior Bowen for the 2026 Street Overlay Program by CW Niner, seconded by CM Patterson. Vote as follows: CW Niner aye, CW Dummer aye, CM Patterson aye, CW Elliott aye. Motion carried.

Budget Amendment 2027-09 | City Hall Roof Replacement:

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Work is currently underway on the City Hall Roof replacement project. As the contractor began removing the existing roof, significant deterioration of the underlying roof deck was discovered in the first section of the project. The condition of the deck requires replacement before installation of the new roofing system can proceed. Because the first section of deteriorated deck has been exposed and work could not proceed without replacement, the City Administrator authorized $40,115 in emergency work pursuant to the City's purchasing policy. Based on the condition discovered in this first section, the project team has advised that additional portions of the roof deck may also require replacement. However, the condition of the remaining deck cannot fully be determined until the existing roof material is removed. The contractor will continue removing the roof in sections, and deck replacement will only be performed where conditions require it. The construction contract included a $45,000 contingency for unforeseen conditions, however, when the contract was approved, the City only budgeted the amount known to be necessary for the project and did not appropriate funds for the contingency. The proposed budget amendment provides for up to an additional $150,000 for roof deck replacement, including the $40,115 already authorized. Approval of the amendment will allow the City Administrator to authorize necessary deck replacement as conditions are discovered so that work can continue without delays. Approval does not mean the full $150,000 will be spent; funds will only be used to the extent necessary based on the actual condition of the roof deck as it is exposed.

Scott Villas spoke more on the condition of the roof and addressed some of the questions from Council. Insurance will not cover any of these expenses. Composite roofing is not feasible due to the flat roof. CW Niner asked about the maintenance of the roof. Mr. Villas stated that it was a lack of maintenance that got it to the point it is now. Once leaks were detected they should have been addressed. Preventive maintenance is key. Now that there is a whole new roof and insulation, staff will put eyes on every roof regularly going forward. CW Elliott stated that she was confused about the life of the roof. It was her understanding that it was 15 years old, not older. Mr. Villas stated that the $150,000 is the worst-case scenario. John Self from the public addressed the Council stating as a project manager himself, he would have been fired had he not provided a worst-case scenario in the beginning. He further stated that it is critical that the people giving you the information are forthcoming.

A motion was made to approve Budget Amendment 2027-09 | City Hall Roof Replacement by CW Niner, seconded by CW Dummer. Vote as follows: CW Niner aye, CW Dummer aye, CM Patterson nay, CW Elliott nay. There being a tie the Mayor voted aye. Motion carried.

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Bill No. 26-36 | A Resolution to Adopt a Fairgrounds Rental Policy:

Assistant City Administrator Nici Wilson presented the draft Fairgrounds Rental Policy that staff has been working on at the direction of the City Council. The policy is intended to establish consistent rental procedures, fees, responsibilities, and conditions for use of the Fairgrounds while helping offset the City's costs associated with maintaining and preparing the facilities for rental activities.

Areas of the policy discussed:

- Exclusive Rental Surcharge: Section 12 provides renters of the Event Space the option, when available, to pay a $500 Exclusive Rental Surcharge to prevent other Fairgrounds facilities from being rented during the same rental period. An applicable surcharge covered a three consecutive day rental. An additional surcharge will be assessed for each additional three-day period, or portion thereof. The policy has been clarified to provide that this surcharge is not eligible for the reduced rental rate available to local organizations for not-for-profit uses under Section 8. The reduced rate applies to the applicable facility rental rate only.
- Cancellation Schedule: Section 5 establishes a standardized cancellation and refund schedule. Cancellations received 91 days or more before the reservation date are eligible for a full refund; cancellations received 31-90 days before the reservation date are eligible for a 50% refund; and cancellations received 30 days or less before the reservation date are not eligible for a refund.
- Reservation Priority: The proposed policy continues to provide for reservations to be accepted on a first-come, first-served basis, keeping the process as fair and objective as possible. Our online rental platform does not have a mechanism to distinguish whether a renter is a local organization at the time a reservation is made. Additionally, staff recommends maintaining a clear and consistent reservation standard to avoid situations where the City would be required to prioritize one local organization over another.

CW Elliott inquired when the Community Building was taken off the rental schedule. Staff explained it was taken off some time ago due to safety issues with the floor. CW Dummer inquired about the number of parking spaces available for the event space and wanted to make sure renters are aware of the number of spaces available, and it should be included in the policy. CW Dummer said she wants to see a break on the exclusive rental surcharge for not-for-profit organizations because they are having events to raise money for the community and don't need to pay so much in fees. CW Niner agreed on the reduced exclusive surcharge being half the regular rate for not-for-profits. Wilson stated that staff can revise the policy to reflect Council's wishes.

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A motion was made to approve Bill No. 26-36 | A Resolution to Adopt a Fairgrounds Rental Policy by CW Dummer, seconded by CW Niner.

JW Hanes from the public spoke to the Council regarding the fees. He stated that anyone can form a not-for-profit organization and get it at a discounted rate. Hanes also stated that he hopes the fees reflect the appropriate fee needed to cover the maintenance of the grounds. It will be hard to have multiple events going on at the same time. Realistically you can't have a larger motorsport event going on at fairgrounds at the same time as a smaller event. Someone will be disappointed.

John Self had a question about the Exclusive Rental Surcharge.

CW Dummer withdrew her motion to approve Bill No. 26-36 | A Resolution to Adopt a Fairgrounds Rental Policy.

A motion was made to table Bill No. 26-36 | A Resolution to Adopt a Fairgrounds Rental Policy by CW Elliott, seconded by CW Niner. Vote as follows: CW Niner aye, CW Dummer aye, CM Patterson aye, CW Elliott aye. Motion carried.

Council directed staff to come back with a policy that addresses the fee schedule changes as discussed, a reduced rate for not-for-profits, and a fee for the entire fairgrounds.

Bill No. 26-37 | An Ordinance Amending Appendix B Section 30-21 of the City of Pleasant Hill Code of Ordinances, to Amend the Fee Schedule as it Relates to the Facility Rentals at the Cass County Fairgrounds:

A motion was made to table Bill No. 26-37 | An Ordinance Amending Appendix B Section 30-21 of the City of Pleasant Hill Code of Ordinances to Amend the Fee Schedule as it Relates to the Facility Rentals at the Cass County Fairgrounds by CW Niner, seconded by CM Patterson. Vote as follows: CW Niner aye, CW Dummer aye, CM Patterson aye, CW Elliott aye. Motion carried.

<u>Discussions</u>

Dispatch Transition Wrap Up:

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Police Chief Dennis Kleyh gave an update on the dispatch transition:

- Transition meetings with the Sheriff's Office
    - Staff has been conducting meetings with the Sheriff's Office weekly to ensure a smooth transition on October 1st.
    - Command staff and officers have conducted training on systems and procedures associated with standardizing communications procedures between both agencies.
- Technology Update
    - Outdoor Warning System will have manual and mobile capabilities through manual button in the officer room and Commander One System with Blue Valley Public Safety
    - We are in the process of gaining licensing and access to MULES for our Mobile Data Terminals in vehicles.
    - We are working through our warrant confirmation process
    - Lobby Security Camera will be monitored by Cass County Dispatch
- PSAP Personnel
    - All 4 dispatch personnel have secured employment or are in the process of background clearances with other agencies
    - Plaques have been ordered to thank them for their service and dedication to the City of Pleasant Hill
- Emergency and Non-Emergency phone
    - Phone in lobby is being programmed to push dispatch calls to the console at Cass County via the same method as has been utilized.
    - We will have an option list for the various entities of the Department posted next to the phone in the lobby.
    - 911 will be picked up at Cass County Console

Strategic Plan Discussion

This summer, the City engaged Everstrive Solutions to facilitate a strategic planning process to establish a shared vision for Pleasant Hill and identify the City's priorities for the next five years. The process began with a City Council retreat on August 13, 2026, during which the Council discussed its vision for the community, identified four key focus areas, and established initial priorities within each area.

Following the Council retreat, City staff participated in a facilitated workshop to further develop the goals and objectives necessary to advance the Council's priorities. The resulting Strategic Plan establishes the following four focus areas:

- Economic Development
- Communication and Customer Service

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- Infrastructure
- Community Experience

The Strategic Plan includes proposed goals and supporting objectives within each focus area. Once adopted, the Strategic Plan is intended to guide City decision-making, resource allocation, annual budgeting, departmental work plans, and staff goals over the next five years.

Topics that may warrant additional Council discussion to determine whether any additional goals should be in the plan include:

- Transportation and Connectivity: During budget preparations for FY27, City Council focused heavily on the desire to provide funding for sidewalks and further discussions on sidewalk maintenance policy. The Comp Plan also discusses trails, bike lanes, and the street network. The current draft of the Strategic Plan does not reflect these priorities.
- Trail Tourism: The Comp Plan highlights Regional Trail Town as one of the four guiding principles for the future of the city. This concept was not a focus of conversation at the Council Retreat.
- Downtown Reinvestment and focus on the downtown has been a priority in the recent past, but the Plan in its current form does not address any downtown-specific goals.

Staff asks the Council to review the proposed Strategic Plan, provide feedback regarding the identified areas for further discussion, and any other desired revisions, and direct staff to prepare a final version for future Council adoption.

There being no further discussion, a motion was made to adjourn the meeting at 8:43 P.M. by CW Niner, seconded by CW Dummer. Vote as follows: CW Niner aye, CW Dummer aye, CM Patterson aye, CW Elliott aye. Motion carried.

Approved: _____

_____
Mayor Don Donovan

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ATTEST:

_____
City Clerk Jodie Wasson

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203 Paul Street, Pleasant Hill MO 64080 (816) 540-3135 | www.pleasanthill.com

MAYOR'S MEMORANDUM

To: City Council
From: Don Donovan, Mayor
Date: October 12, 2026
Subject: Board and Commission Nominations

At the October 12, 2026 City Council meeting, I am submitting the following board and commission nominations for City Council approval:

Board of Zoning Adjustment

- **JW Hanes** – Move appointment from Alternate to Member for the remainder of his term expiring in 2028
- **David Swinford** - Appointment to the Alternate position for a five-year term expiring in 2031

I respectfully request City Council approval of these nominations.

Don Donovan

Mayor
City of Pleasant Hill, Missouri

Agenda Item Cover Sheet

Agenda Title:

- March 31, 2026 Audit Presentation

Department/Contact Person:

- Amy Johnson
- Kevin Smith - CliftonLarsonAllen LLP

Background Information:

- The City engages an independent auditing firm each year to conduct an audit of its financial statements. The annual audit provides an independent assessment of the City's financial reporting and helps promote transparency and accountability in the management of the City's funds.
- Kevin Smith with CliftonLarsonAllen LLP, will be presenting an overview of the City's annual financial audit for the fiscal year ending March 31, 2026. The presentation will provide an overview of the audit process, the City's financial statements, and any findings or recommendations identified during the audit.
- Following the presentation, Council will have an opportunity to ask questions of the auditor regarding the City's financial statements and audit results.

Financial Information:

- No financial impact

Staff Recommendation:

- For informational purposes only. No formal action is requested.

Attachments:

- FY26 Audit Presentation
- FY26 Signed Final Report and Financial Statements

We'll get you there

CPAs | CONSULTANTS | WEALTH ADVISORS

City of Pleasant Hill, MO

March 31, 2026 Audit Results

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Securities and investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor, member FINRA/SIPC.

Agenda

- Required Communications
- Internal Control Communications
- Financial Results
- Key Issues/Summary

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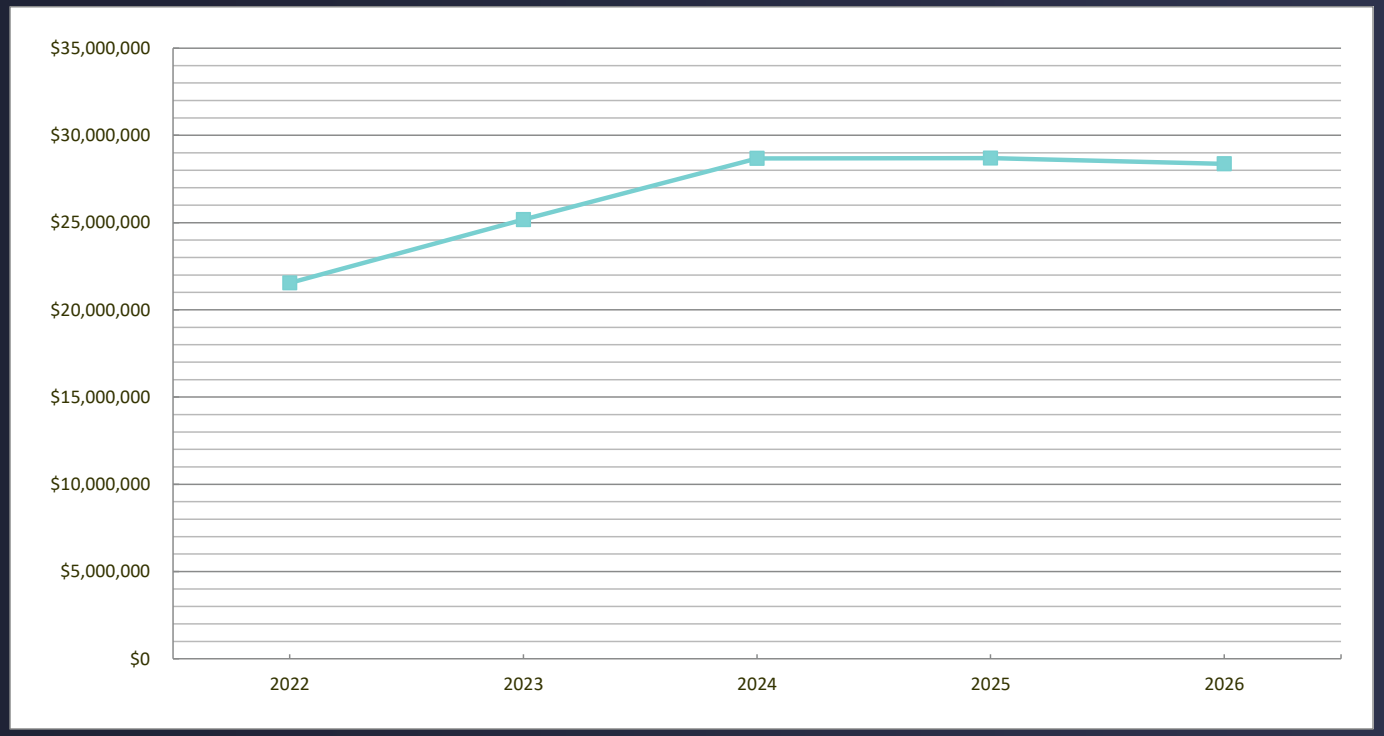
Required Communications

- Separate letter to Council Members required by auditing standards
- No new accounting standards in FY26
- No disagreements with management or difficulties encountered during the audit
- Audit adjustments and uncorrected misstatements
- Internal Control Communications
  - 1 material weakness reported – audit adjusting entries

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Financial Results

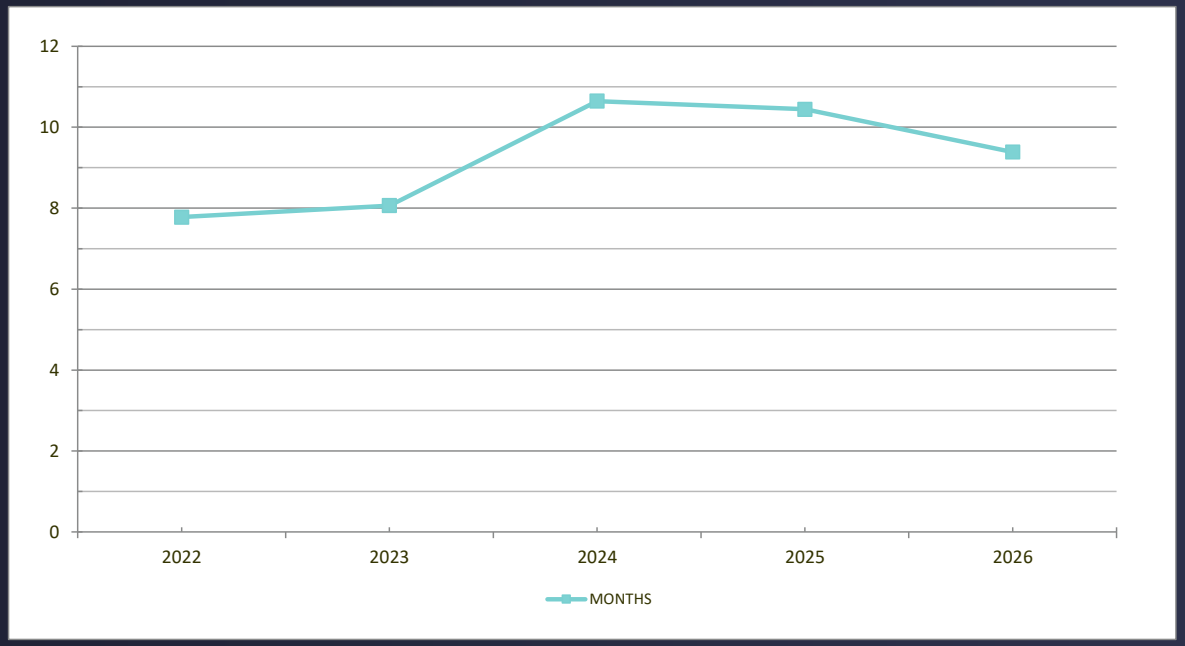
- Governmental and Business-Type Activities
- Net position decreased by $327k
- Approximately 17% of Net Position is unrestricted (PY = 25%)



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General Fund

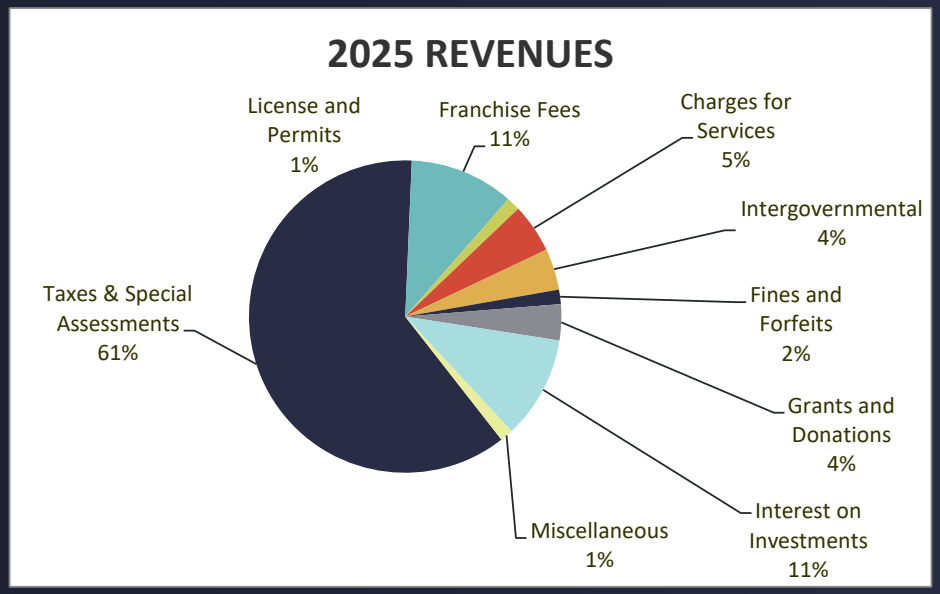
- Total Fund Balance
  - 2025 = $3,865,257 2026 = $3,600,656
- Unassigned Fund Balance
  - 2025 = $3,667,133 2026 = $3,285,699
- 9.39 Months of expenditures in unassigned fund balance (PY = 10.56)

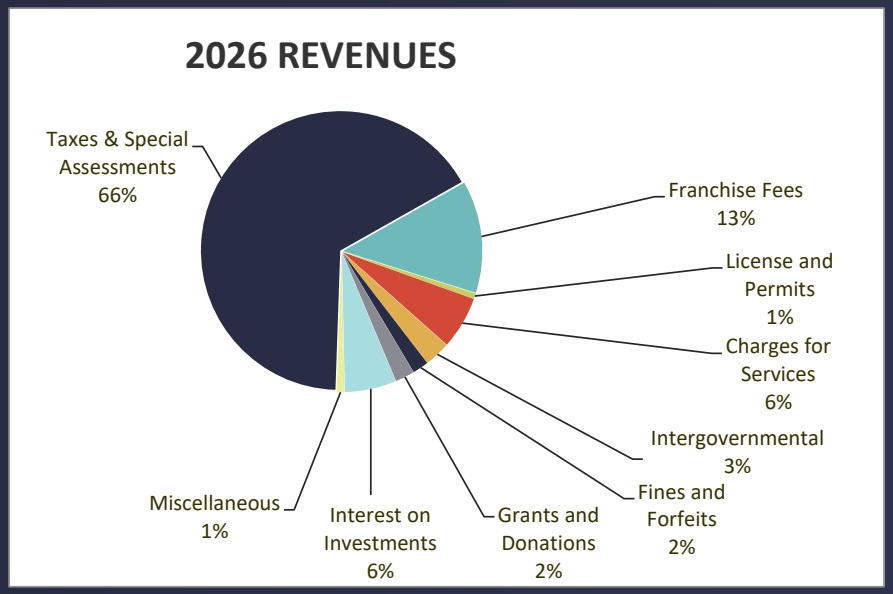


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Governmental Funds Revenues

- Revenue breakdown by type usually consistent from year-to-year.
- Taxes and special assessments account for 61% of total revenues in 2025 and 66% of total revenues in 2025

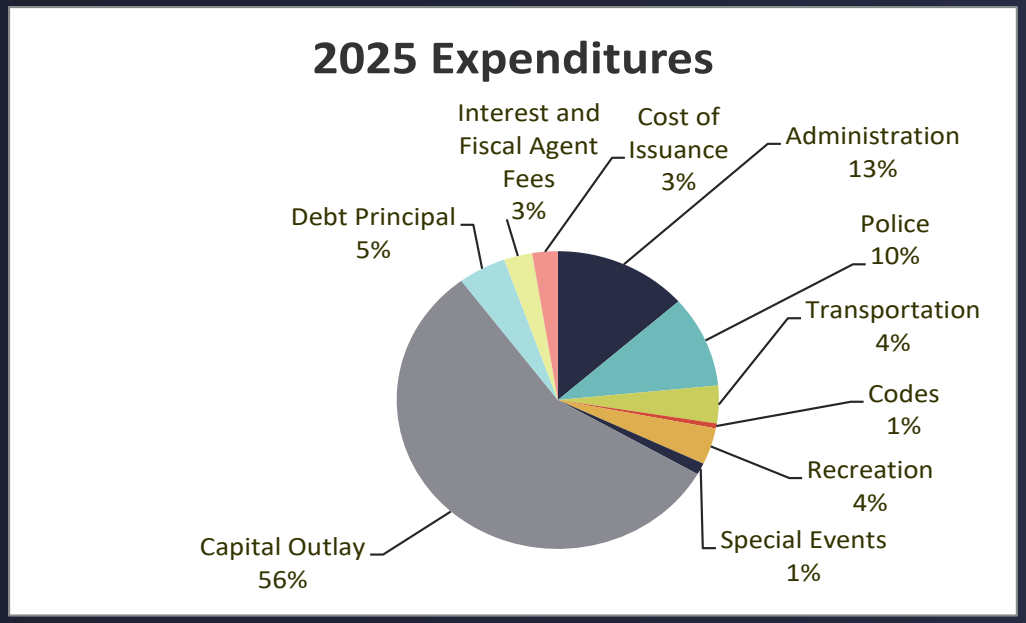


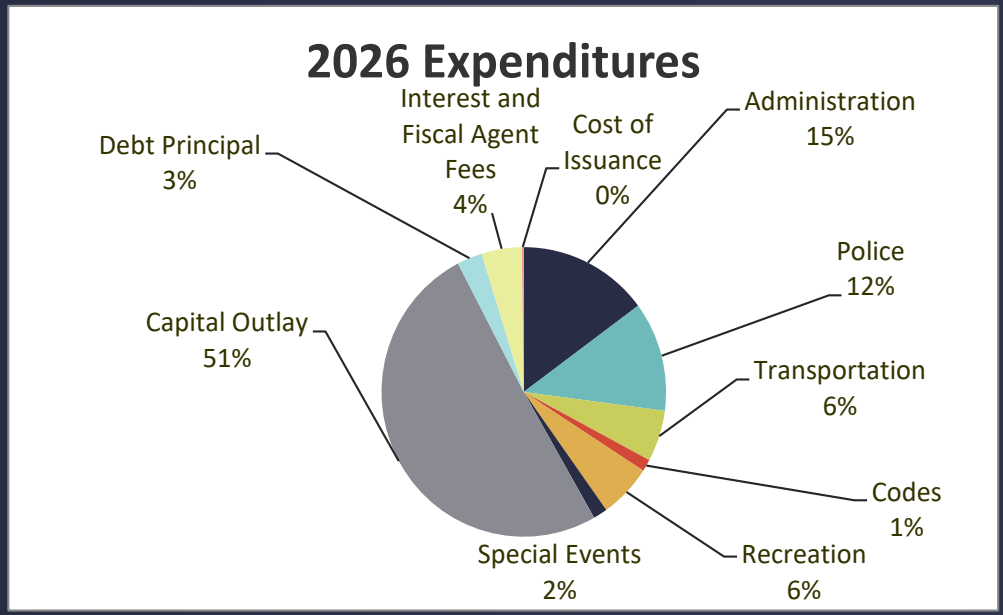


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Governmental Funds Expenditures

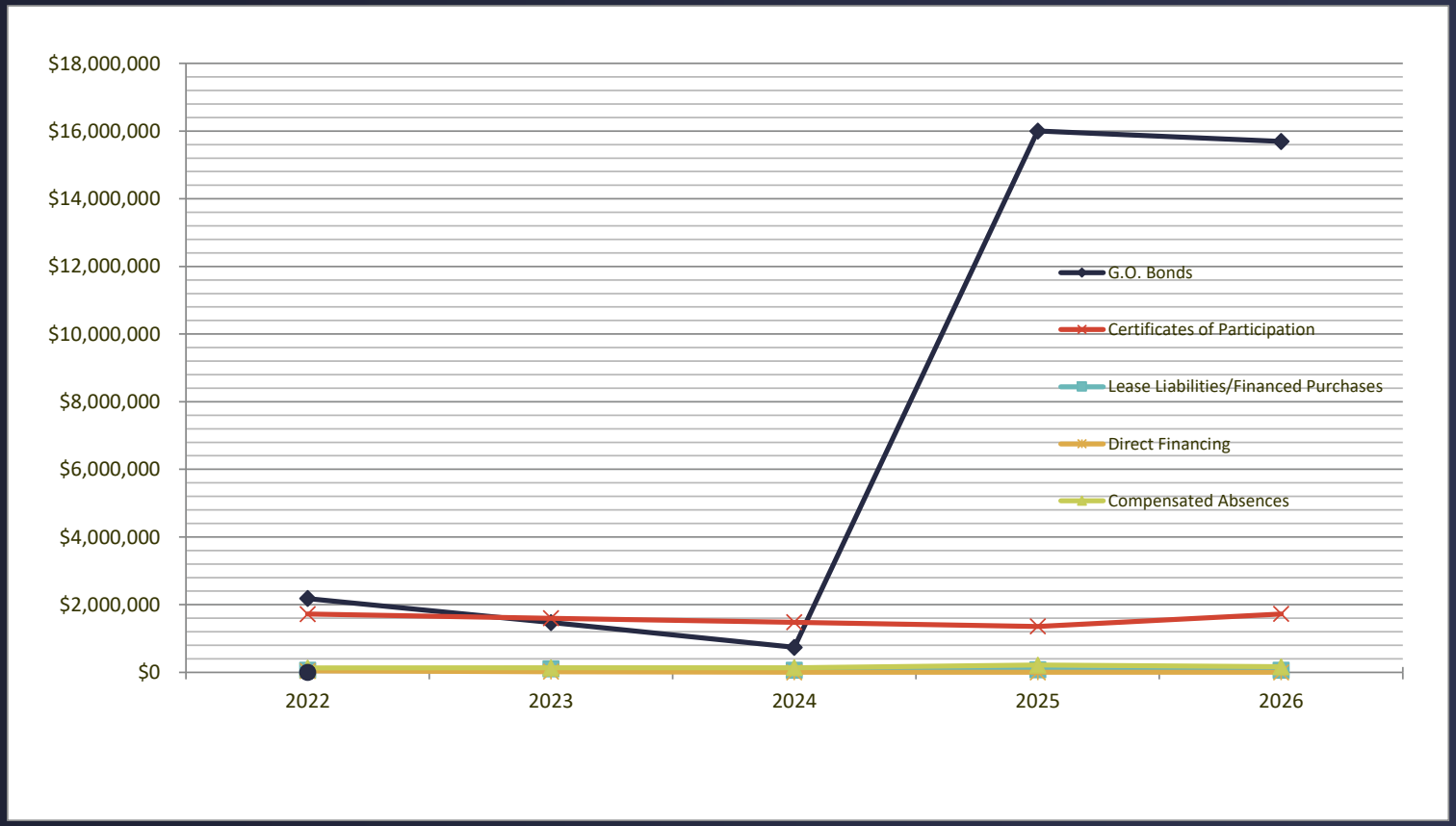
- Expenditures decreased $3.2M in 2026 mainly due to reduction in capital outlay expenditures





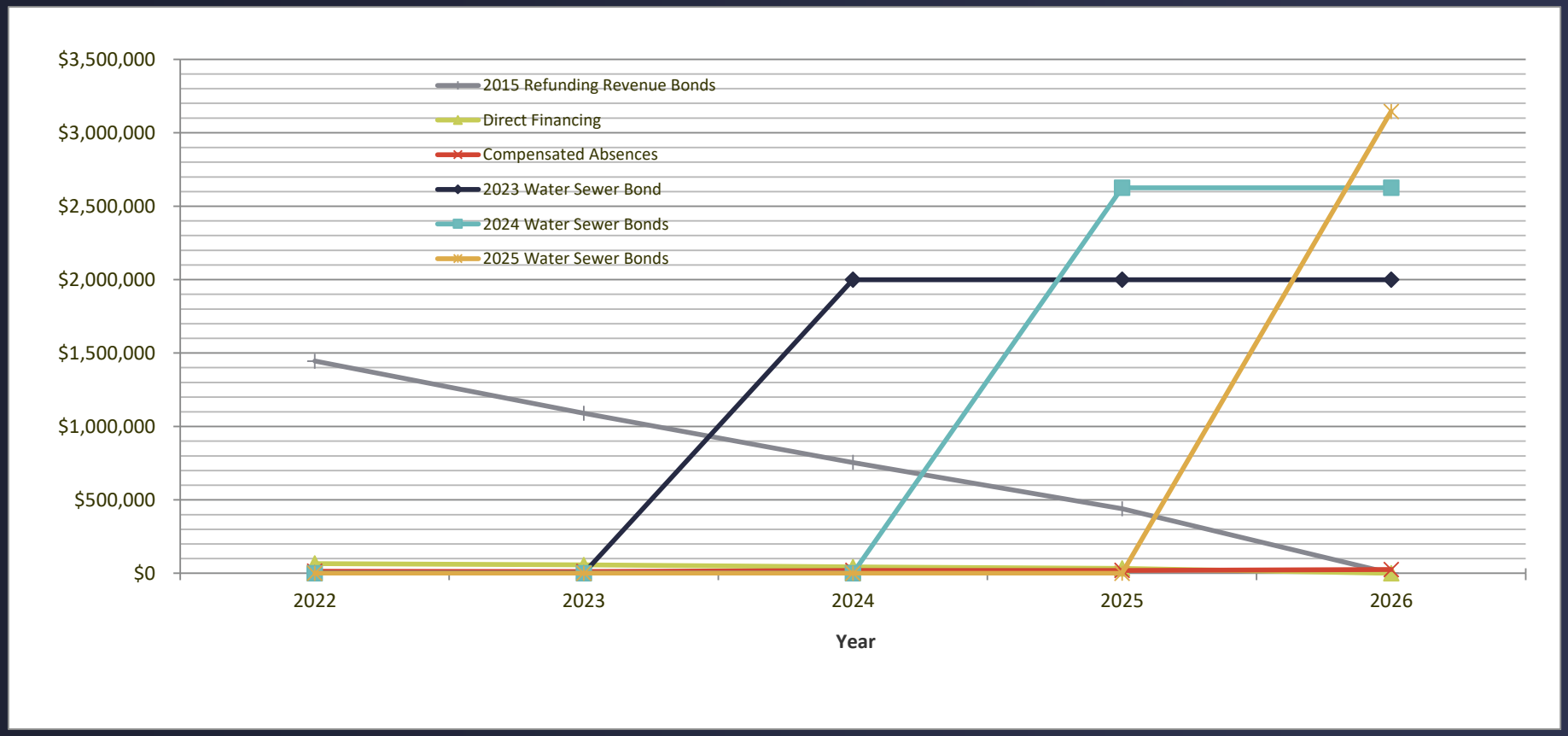
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Long-Term Liabilities – Governmental Activities



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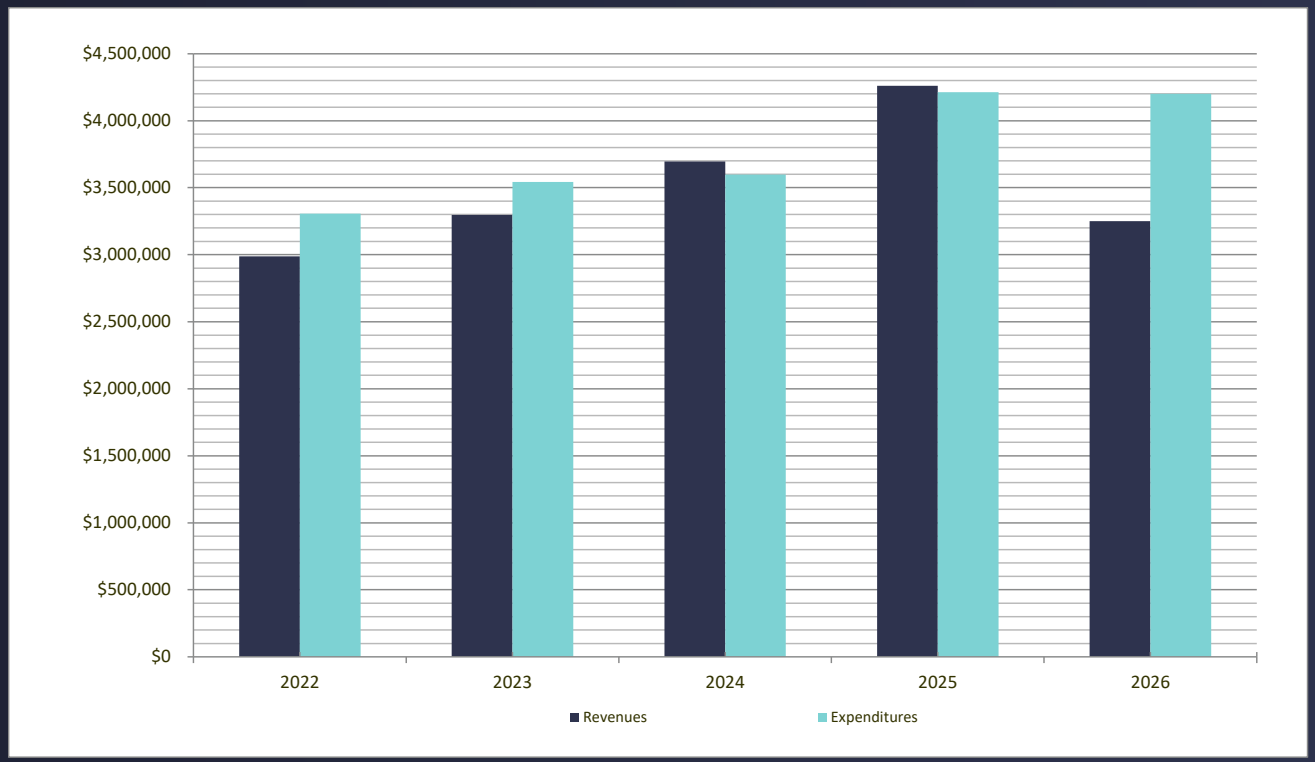
Long-Term Liabilities – Enterprise Fund



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General Fund – Revenue & Expenditures

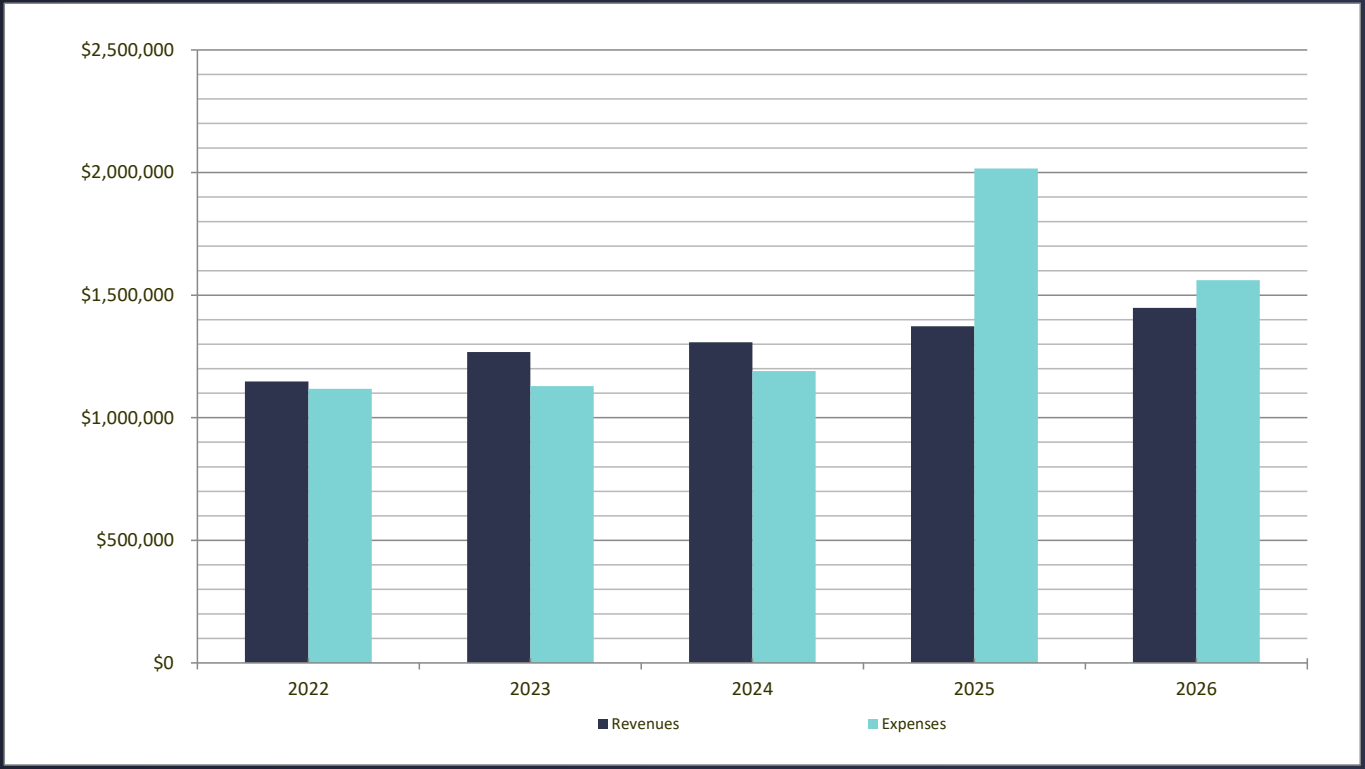
- Revenues decreased by $1.0M in FY26 compared to FY25
- Expenditures decreased by $12k in FY26 compared to FY25



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Transportation Fund – Revenue & Expenditures

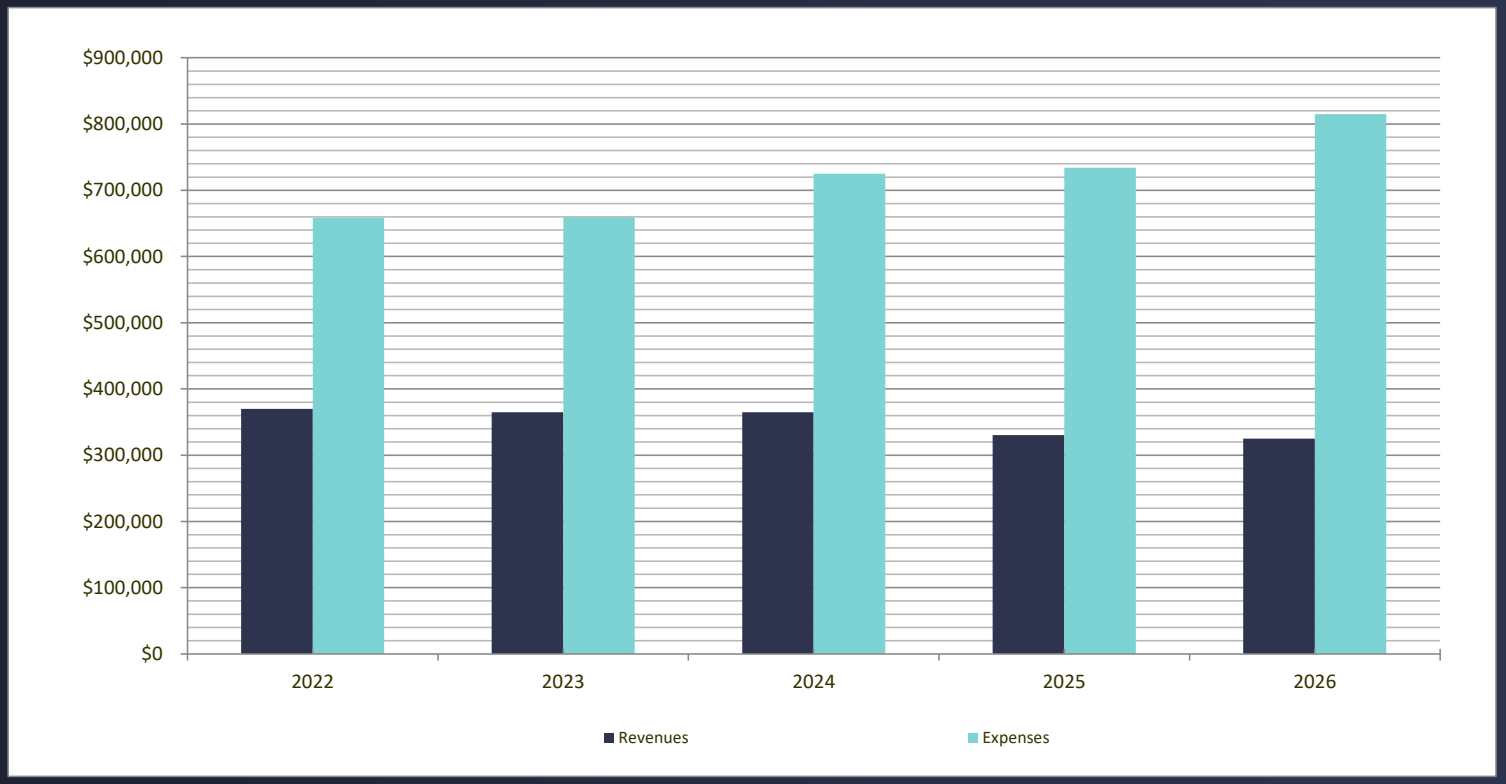
- Revenues increased by $75k in FY26 compared to FY25
- Expenditures decreased by $456k in FY26 compared to FY25



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Park Fund – Revenue & Expenditures

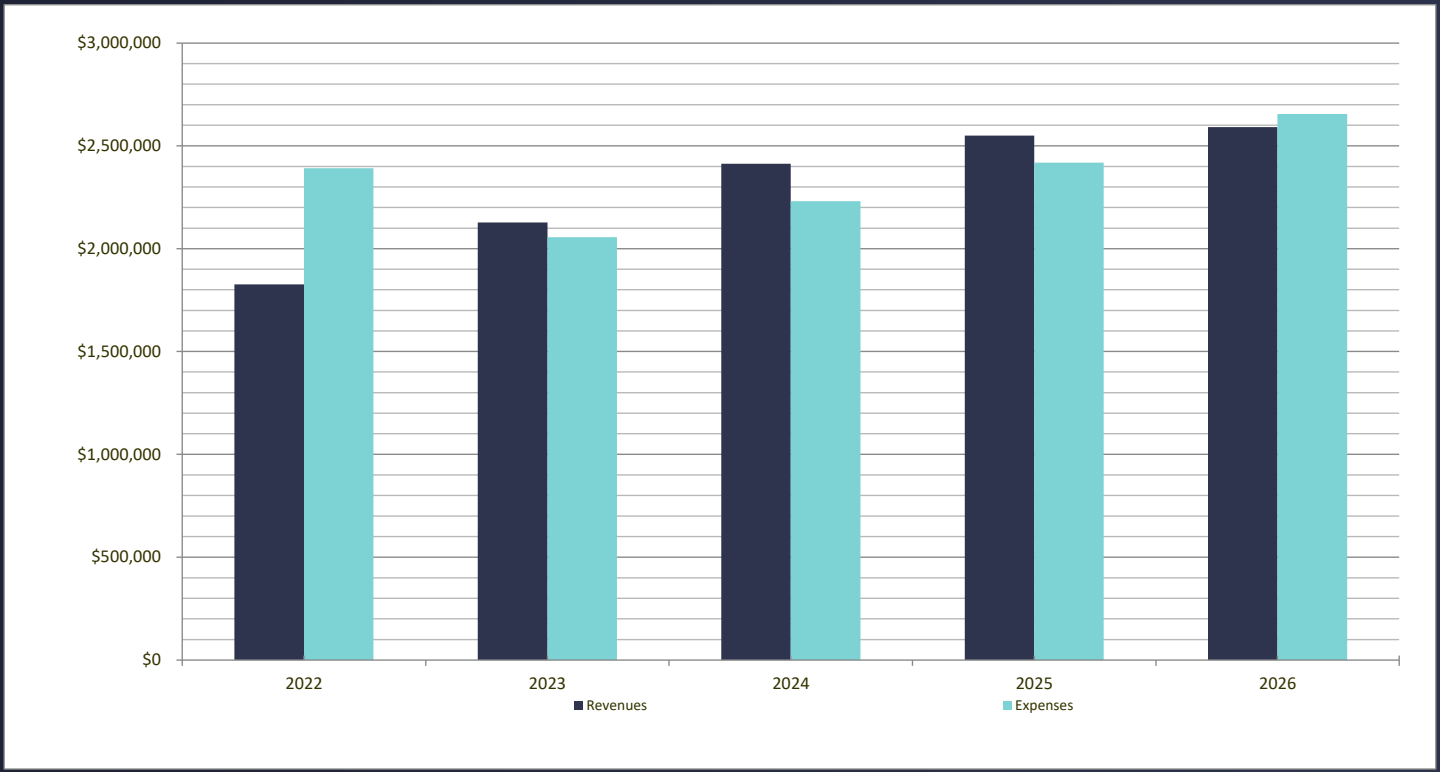
- Revenues decreased by $5k in FY26 compared to FY25
- Expenditures increased by $81k in FY26 compared to FY25



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Revenues & Expenses - Sewer

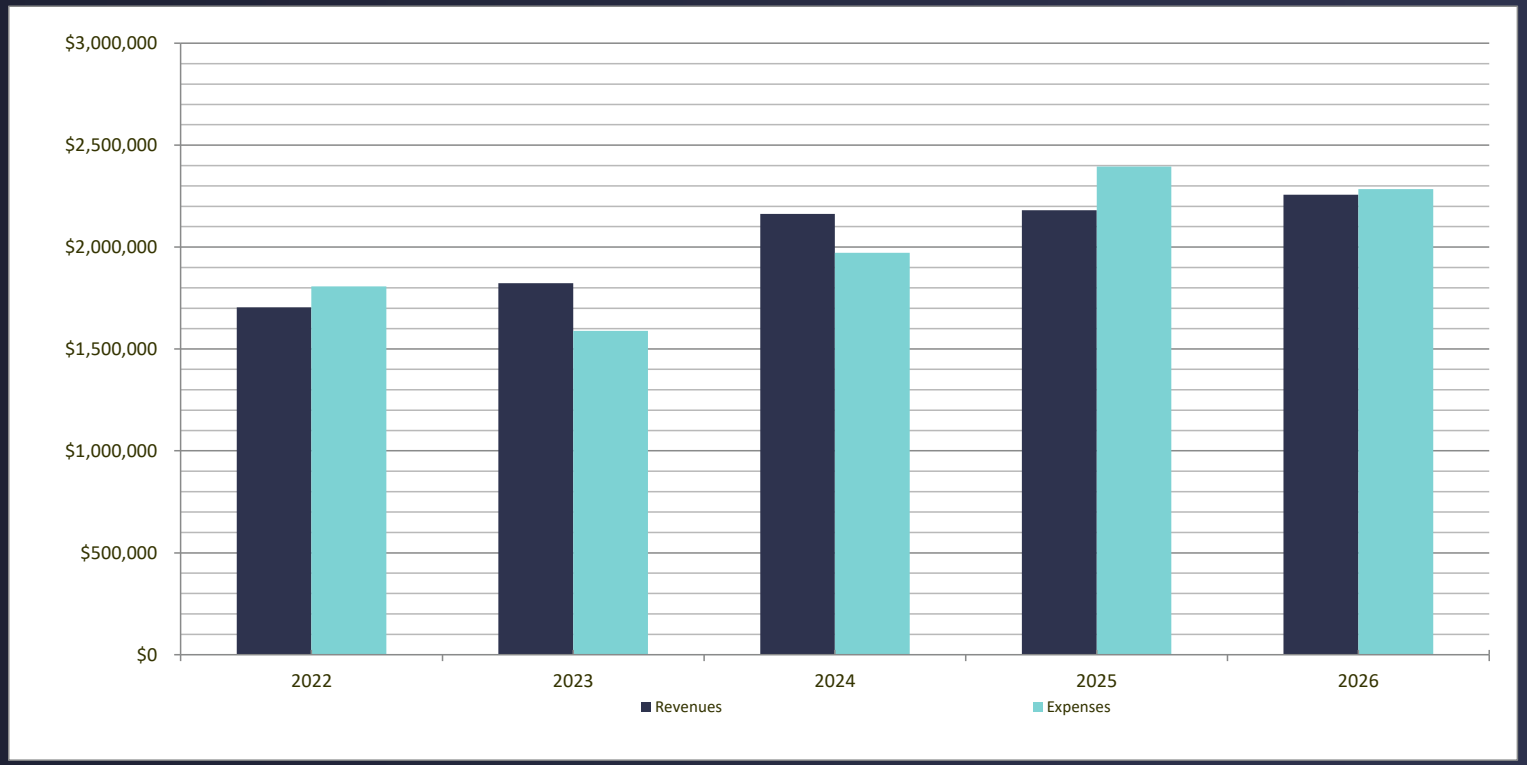
- Revenues increased by $40k in FY26 compared to FY25
- Expenses increased by $237k in FY26 compared to FY25



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Revenue & Expenses - Water

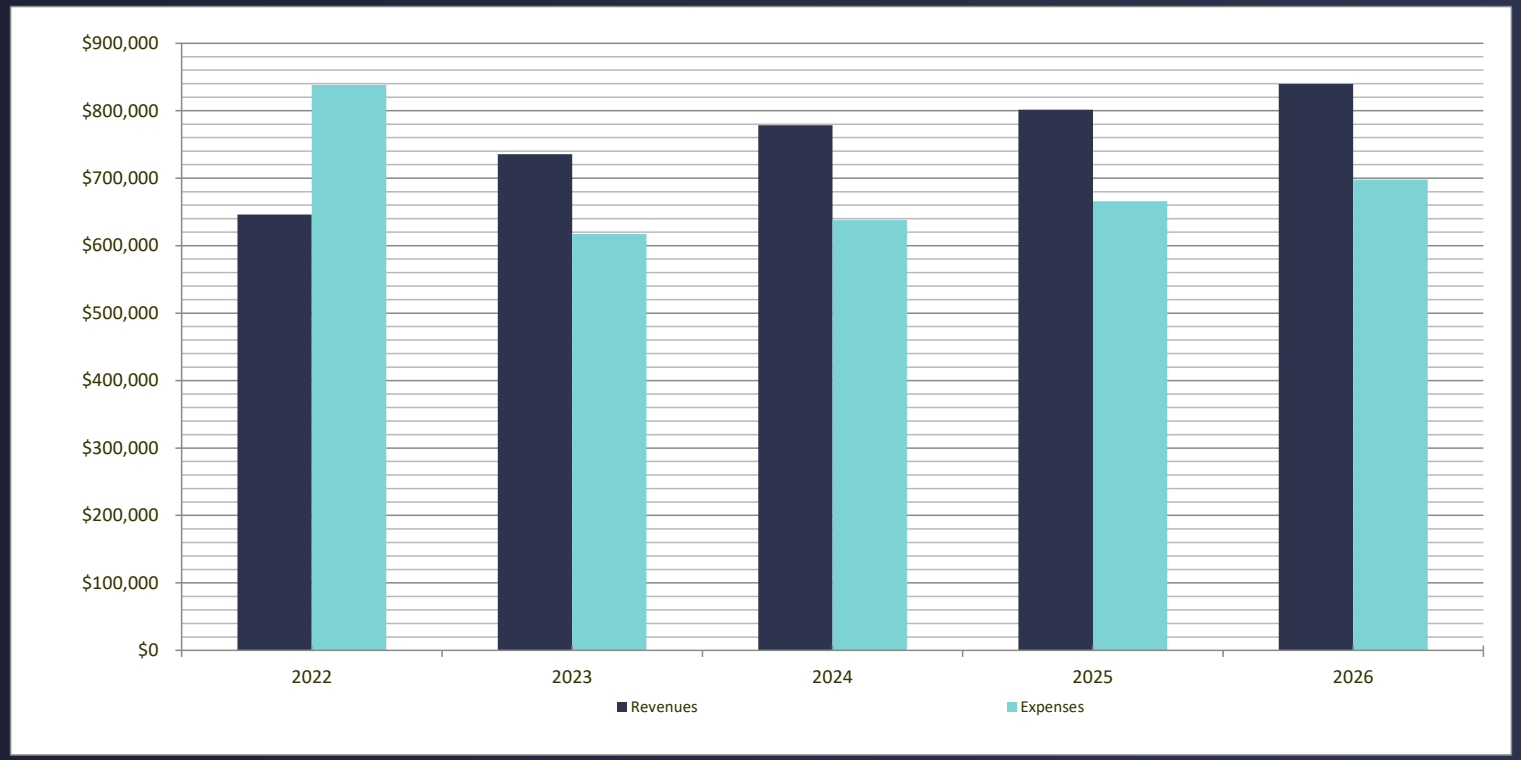
- Revenues increased by $76k in FY26 compared to FY25
- Expenses decreased by $111k in FY26 compared to FY25



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Revenue & Expenses - Trash

- Revenues increased by $38k in FY26 compared to FY25
- Expenses increased by $32k in FY26 compared to FY25



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Questions?

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CITY OF PLEASANT HILL, MISSOURI

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED MARCH 31, 2026

Right there with you

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CITY OF PLEASANT HILL, MISSOURI
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YEAR ENDED MARCH 31, 2026

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CITY OF PLEASANT HILL, MISSOURI
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INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council Members
City of Pleasant Hill, Missouri
Pleasant Hill, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Pleasant Hill, Missouri (the City), as of and for the year ended March 31, 2026, 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 accompanying 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, as of March 31, 2026, 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the *Audit of the Financial Statements* section of our report. We are required to be independent of the City of Pleasant Hill, 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.

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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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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, the budgetary comparison information for the General Fund, Transportation Fund and Park Fund, the schedules of employer's pension contributions and share of net pension liability, and the schedule of changes in the city's other postemployment benefits and related ratios be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and schedule of long-term debt maturities are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining financial statements and the schedule of long-term debt maturities are 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of long-term debt maturities are fairly stated in all material respects in relation to the basic financial statements as a whole.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The budgetary comparison schedules for the debt service fund and capital projects fund, which is the responsibility of management, is presented for the purpose of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 6, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Kansas City, Missouri
October 6, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF PLEASANT HILL, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS
MARCH 31, 2026

This section of the City of Pleasant Hill, Missouri's (the City) annual financial report presents our discussion and analysis of the City's financial performance during the fiscal year that ended on March 31, 2026. The management's discussion and analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standard Board's (GASB) Statement No. 34 – *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Certain comparative information between the current year (2026) and the prior year (2025) is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2025 include the following:

- The assets and deferred outflows of resources of the City, exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $28,371,299 of this amount, $5,965,515 represents unrestricted net position and may be used to fund ongoing obligations.

- Total net position decreased by $327,387 which represents a decrease of 1.14% over the prior year. Total long-term debt for the City, decreased during the current fiscal year by $2,747,000.

- As of the close of the 2026 fiscal year, the City's combined governmental fund balances totaled $7,636,034. This is a decrease from the previous fiscal year by $6,684,766. Revenues for the year and unassigned balances from prior years of the City were sufficient to pay current debt obligations, capital outlay, and current operating expenses.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

The statement of net position presents information on all of the City's assets, deferred outflows of resources liabilities, and deferred inflows of resources, with the difference between these reported as net position. Over time and in consideration of other factors from the notes to the financial statements, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City, is improving or deteriorating.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Government-Wide Financial Statements (Continued)

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements distinguish functions of the City, that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City, include general government, public safety (police), transportation, codes, and recreation, among other departments. Business-type activities of the City, include trash, water, and sewer operations.

The government-wide financial statements can be found beginning on page 14 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City, can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as the governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

The City, adopts an annual appropriated budget for its General Fund and other funds, with the exception of the ARPA fund which is no legally adopted budget. The budgetary schedules for the general fund and major special revenue funds are included in the required supplementary section following the notes to the financial statements beginning on page 55.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund Financial Statements (Continued)

Proprietary Funds

The City, uses the Enterprise Fund to account for its combined water, sewer, and trash operations. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

The basic proprietary fund financial statements can be found beginning on page 21 of this report.

Fiduciary Funds

The City uses a custodial fund to account for its Show Me Court municipal bond account. Custodial Funds are used to report fiduciary activities that are not required to be reported in pension or OPEB trust funds, investment trust funds, or private purpose trust funds.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 28 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $28,371,299 at the close of the fiscal year. The largest portion of the City of Pleasant Hill's net position, 67.8%, reflects its investment in capital assets (land, buildings, machinery, equipment, infrastructure), less any outstanding debt and other liabilities used to acquire those assets.

The City, uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

City of Pleasant Hill, Missouri
Statement of Net Position
(in thousands of dollars)

	Governmental Activities		Business-Type Activities		Total	
	2026	2025	2026	2025	2026	2025
ASSETS						
Current and Other Assets	$ 8,857	$ 15,883	$ 5,799	$ 5,969	$ 14,656	$ 21,852
Capital Assets	30,765	24,086	9,053	6,075	39,818	30,161
Total Assets	39,622	39,969	14,852	12,044	54,474	52,013
Deferred Outflows of Resources	1,336	1,032	180	127	1,516	1,159
LIABILITIES						
Other Liabilities	1,637	2,711	817	1,023	2,454	3,734
Long-Term Liabilities	17,241	17,219	7,759	4,677	25,000	21,896
Total Liabilities	18,878	19,930	8,576	5,700	27,454	25,630
Deferred Inflows of Resources	164	184	2	2	166	186
NET POSITION						
Net Investment in Capital Assets	14,031	6,462	5,199	954	19,230	7,416
Restricted	3,176	9,718	-	4,492	3,176	14,210
Unrestricted	4,709	6,042	1,256	1,031	5,965	7,073
Total Net Position	$ 21,916	$ 22,222	$ 6,455	$ 6,477	$ 28,371	$ 28,699

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

City of Pleasant Hill, Missouri
Statement of Changes in Net Position
(in thousands of dollars)

	Governmental Activities		Business-Type Activities		Total	
	2026	2025	2026	2025	2026	2025
REVENUES						
Program Revenues:						
Charges for Services	$ 819	$ 779	$ 5,688	$ 5,532	$ 6,507	$ 6,311
Operating Grants and Contributions	439	757	-	-	439	757
General Revenues:						
Sales Tax	2,547	2,432	-	-	2,547	2,432
Property Tax	2,138	2,026	-	-	2,138	2,026
Other Taxes	571	538	-	-	571	538
PILOT Payments	-	750	-	-	-	750
Franchise Fees	951	1,011	-	-	951	1,011
Other Revenues	539	1,093	268	14	807	1,107
Total Revenues	8,004	9,386	5,956	5,546	13,960	14,932
EXPENSES						
Administration	2,348	2,471	-	-	2,348	2,471
Police	2,020	1,893	-	-	2,020	1,893
Codes	101	94	-	-	101	94
Transportation	1,287	1,364	-	-	1,287	1,364
Recreation	1,718	1,833	-	-	1,718	1,833
Other Governmental Activities	266	234	-	-	266	234
Governmental Debt Interest and Bond Issuance Costs	910	1,473	-	-	910	1,473
ARPA	-	79	-	-	-	79
Trash	-	-	698	666	698	666
Water	-	-	2,284	2,395	2,284	2,395
Sewer	-	-	2,655	2,418	2,655	2,418
Total Expenses	8,650	9,441	5,637	5,479	14,287	14,920
TRANSFERS	340	299	(340)	(299)	-	-
CHANGE IN NET POSITION	(306)	244	(21)	(232)	(327)	12
BEGINNING NET POSITION	22,222	21,978	6,477	6,709	28,699	28,687
ENDING NET POSITION	$ 21,916	$ 22,222	$ 6,456	$ 6,477	$ 28,372	$ 28,699

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

Governmental activities decreased the City's net position by $305,035 from current year activity and decreased in business-type activities by $22,352 from current year activity, therefore, leading to a total current-year decrease of $327,387 in total net position.

Governmental Activities

Total charges for services increased by $39,988. Total grants and contributions decreased by $318,118. Tax revenues had a slight increase in all categories.

Expenses in the governmental activities increased from the prior year with a total increase of approximately $792,246.

Business-Type Activities

Total charges for services increased by a total of $155,341. Total expenses increased approximately $158,321.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental Funds

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the General Fund represented 91.25% of the General Fund $3,285,699 fund balance. As a measure of the General Fund's liquidity, it may be useful to compare the total fund balance to total fund expenditures. Total fund balance represents 85.7% of the total General Fund expenditures of $4,201,094.

The total fund balance in the City's General Fund decreased by $264,601 for the current fiscal year as total revenues and other financial sources did not exceed total expenditures and other financial uses.

The Transportation Fund has a total fund balance of $1,169,101. The net increase of $23,917 was primarily due to an increase in sales tax revenue.

The Park Fund has a total fund balance of $230,979. The net decrease of $3,910 was due to the decrease in tax revenues.

The Debt Service Fund has a total fund balance of $444,846, which is an increase of $84,397 from the prior year.

The Capital Projects Fund has a total fund balance of $1,063,559. The net decrease of $6,347,088 was due to the spending of bond money that was issued in the prior year.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (CONTINUED)

Governmental Funds (Continued)

The ARPA Fund has a total fund balance of $0. This is due to revenue being recognized when expenditures are used.

The other nonmajor funds have a combined fund balance of $1,126,893, which is a decrease of $176,751 from the prior year.

Proprietary Fund

The City's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position in the proprietary fund at the end of the year amounted to $1,255,917. This is up from the previous year's amount of $1,030,640. Total net position in this fund decreased by $22,352 from current year operations. Other factors concerning the finances of this fund have already been addressed in the discussion of the City's business-type activities.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of the end of the fiscal year was $39,817,696 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and system improvements, machinery and equipment, park facilities, and roadway infrastructures.

The table listed below represents an approximate increase of $9,656,577 from the previous year. This increase is attributable to new capital projects at the City in the current year.

Additional information on the City's capital assets can be found in Note 4 of this report.

City of Pleasant Hill, Missouri
Capital Assets
(in thousands of dollars)

	Governmental Activities		Business-Type Activities		Total	
	2026	2025	2026	2025	2026	2025
Land	$ 1,055	1,055	$ 278	$ 285	$ 1,333	$ 1,340
Construction in Progress	1,204	8,505	164	1,174	1,368	9,679
Equipment	3,376	2,674	409	409	3,785	3,083
Buildings and Land Improvements	12,938	9,197	-	-	12,938	9,197
Water and Sewer System	-	-	24,404	19,734	24,404	19,734
Infrastructure	23,774	13,652	-	-	23,774	13,652
Right-to-Use Asset	101	76	-	-	101	76
Accumulated Depreciation	(11,682)	(11,072)	(16,201)	(15,527)	(27,883)	(26,599)
Total	$ 30,766	$ 24,087	$ 9,054	$ 6,075	$ 39,820	$ 30,162

CAPITAL ASSET AND DEBT ADMINISTRATION (CONTINUED)

Long-Term Debt

City of Pleasant Hill, Missouri
Outstanding Debt
(in thousands of dollars)

	Governmental Activities		Business-Type Activities		Total	
	2026	2025	2026	2025	2026	2025
Lease Liabilities, Net	$ 58	$ 78	$ -	$ -	$ 58	$ 78
General Obligation Bonds	15,695	16,000	-	-	15,695	16,000
Revenue Bonds	-	-	-	410	-	410
Water Sewer Bonds	-	-	7,770	4,625	7,770	4,625
Notes Payable	20	20	-	33	20	53
Certificates of Participation	1,725	1,355	-	-	1,725	1,355
Total	$ 17,498	$ 17,453	$ 7,770	$ 5,068	$ 25,268	$ 22,521

At the end of the current fiscal year, the City, had total long-term debt outstanding of $25,248,392.

Additional information on the City's long-term debt can be found in Note 5 of this report.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET, AND RATES

General Fund revenues for fiscal year 2027 are projected to total $3,674,648, representing a 2.0% decrease from the prior year revenue estimates. Total revenues for all funds, excluding transfers, are projected to decrease approximately 0.4% from the prior year's revenue estimates. Overall, there is no significant change in projected revenues from fiscal year 2026 to fiscal year 2027. Sales tax is projected to be a 1% increase from fiscal year 2026. New residential construction is expected to continue, albeit not at the same rate as in past years due to the diminishing availability of platted but undeveloped lots. Residential construction has a positive impact on the Water/Sewer Fund, General Fund, Excise Tax Fund, and Park Fund which receive fees from each new home construction. Many other revenue sources are expected to remain consistent with the prior year's budget.

General Fund budgeted expenditures are projected to total $4,379,206 compared to $4,224,099 budgeted in fiscal year 2026. These amounts include transfers to other funds. This represents a 3.7% increase from the prior year beginning budget. Transfers to other funds are projected to total $48.985, which is consistent with fiscal year 2026 transfer expenditures.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City, 203 Paul Street, Pleasant Hill, Missouri 64080.

CITY OF PLEASANT HILL, MISSOURI
STATEMENT OF NET POSITION
MARCH 31, 2026

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	$ 5,973,411	$ 908,385	$ 6,881,796
Receivables:			
Taxes	661,806	-	661,806
Unbilled Revenue	-	78,081	78,081
Receivables, Net	-	527,709	527,709
Internal Balances	62,152	(62,152)	-
Prepaid Items	222,978	96,353	319,331
Restricted Assets:			
Cash and Cash Equivalents	1,089,150	4,251,198	5,340,348
Net Pension Asset	848,165	-	848,165
Capital Assets:			
Land	1,054,546	277,790	1,332,336
Construction in Progress	1,203,818	163,774	1,367,592
Equipment	3,374,835	408,602	3,783,437
Buildings and Land Improvements	12,938,379	-	12,938,379
Water and Sewer System	-	24,403,903	24,403,903
Infrastructure	23,774,280	-	23,774,280
Right-to-Use Asset	101,058		
Accumulated Depreciation and Amortization	(11,681,983)	(16,201,306)	(27,883,289)
Total Assets	39,622,595	14,852,337	54,474,932
DEFERRED OUTFLOWS OF RESOURCES			
Resources to be Recognized in Future Pension Expense	1,290,056	179,121	1,469,177
Resources to be Recognized in Future OPEB Expense	46,122	870	46,992
Total Deferred Outflows of Resources	1,336,178	179,991	1,516,169
Total Assets and Deferred Outflows of Resources	$ 40,958,773	$ 15,032,328	$ 55,991,101

See accompanying Notes to Financial Statements.

CITY OF PLEASANT HILL, MISSOURI
STATEMENT OF NET POSITION (CONTINUED)
MARCH 31, 2026

	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
CURRENT LIABILITIES			
Accounts Payable	$ 266,220	$ 363,673	$ 629,893
Accrued Expenses	107,243	15,320	122,563
Accrued Interest Payable	659,925	43,229	703,154
Customer Deposits	-	263,799	263,799
Unearned Revenue	-	-	-
Lease Liability - Short-Term	20,210	-	20,210
Current Portion of Long-Term Debt	583,803	130,482	714,285
Total Current Liabilities	1,637,401	816,503	2,453,904
LONG-TERM LIABILITIES			
Net Pension Liability	-	20,772	20,772
Total OPEB Liability	30,870	1,371	32,241
Lease Liability - Long-Term	38,182	-	38,182
Long-Term Debt, Net of Current Maturities	17,172,035	7,736,761	24,908,796
Total Long-Term Liabilities	17,241,087	7,758,904	24,999,991
Total Liabilities	18,878,488	8,575,407	27,453,895
DEFERRED INFLOWS OF RESOURCES			
Resources to be Recognized in Future OPEB Expense	116,596	2,198	118,794
Resources to be Recognized in Future Pension Expense	38,297	-	38,297
Deferred Gain on Refunding	8,816	-	8,816
Total Deferred Inflows of Resources	163,709	2,198	165,907
Total Liabilities and Deferred Inflows of Resources	19,042,197	8,577,605	27,619,802
NET POSITION			
Net Investment in Capital Assets	14,030,632	5,198,806	19,229,438
Restricted for:			
Capital Projects	2,021,467	-	2,021,467
Recreation	230,979	-	230,979
Codes/Public Health and Other	75,735	-	75,735
Net Pension Asset	848,165	-	848,165
Unrestricted	4,709,598	1,255,917	5,965,515
Total Net Position	21,916,576	6,454,723	28,371,299
Total Liabilities, Deferred Inflows of Resources, and Net Position	$ 40,958,773	$ 15,032,328	$ 55,991,101

See accompanying Notes to Financial Statements.

CITY OF PLEASANT HILL, MISSOURI
STATEMENT OF ACTIVITIES
YEAR ENDED MARCH 31, 2026

FUNCTIONS/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Business-Type Activities	Net (Expense) Revenue and Changes in Net Position: Primary Government: Total
Primary Government							
Governmental Activities:							
Administration	$ 2,346,359	$ 159,658	$ 106,752	$ -	$ (2,079,949)	$ -	$ (2,079,949)
Police	2,020,603	149,919	83,964	-	(1,786,720)	-	(1,786,720)
Transportation	1,286,821	9,963	230,082	-	(1,046,776)	-	(1,046,776)
Codes	100,717	6,504	1,431	-	(92,782)	-	(92,782)
Recreation	1,718,109	189,223	12,500	-	(1,516,386)	-	(1,516,386)
Special Events	265,761	303,862	4,500	-	42,601	-	42,601
Debt Interest and Agent Fees	910,494	-	-	-	(910,494)	-	(910,494)
Total Governmental Activities	8,648,864	819,129	439,229	-	(7,390,506)	-	(7,390,506)
Business-Type Activities:							
Trash	697,715	839,761	-	-	-	142,046	142,046
Water	2,284,449	2,256,741	-	-	-	(27,708)	(27,708)
Sewer	2,655,289	2,590,708	-	-	-	(64,581)	(64,581)
Total Business-Type Activities	5,637,453	5,687,210	-	-	-	49,757	49,757
Total Primary Government	$ 14,286,317	$ 6,506,339	$ 439,229	$ -	(7,390,506)	49,757	(7,340,749)
GENERAL REVENUES AND TRANSFERS							
Taxes:							
Sales Tax					2,546,519	-	2,546,519
Property Tax					2,137,787	-	2,137,787
Fuel and Vehicle Tax					528,051	-	528,051
Other Tax					43,322	-	43,322
Franchise Fees					951,358	-	951,358
Interest and Investment Earnings					473,589	144,722	618,311
Insurance Rebates					8,537	-	8,537
Miscellaneous					56,523	122,954	179,477
Transfers In (Out)					339,785	(339,785)	-
Total General Revenues and Transfers					7,085,471	(72,109)	7,013,362
CHANGE IN NET POSITION					(305,035)	(22,352)	(327,387)
Net Position - Beginning of Year					22,221,611	6,477,075	28,698,686
NET POSITION - END OF YEAR					$ 21,916,576	$ 6,454,723	$ 28,371,299

See accompanying Notes to Financial Statements.

CITY OF PLEASANT HILL, MISSOURI
BALANCE SHEET
GOVERNMENTAL FUNDS
MARCH 31, 2026

	General Fund	Transportation Fund	Park Fund	Debt Service Fund	Capital Projects Fund	Other Governmental Funds	Total
ASSETS							
Cash and Cash Equivalents	$ 3,222,096	$ 1,087,191	$ 243,475	$ 430,774	$ 51,548	$ 938,327	$ 5,973,411
Taxes Receivable	309,094	145,183	1,587	14,072	-	191,870	661,806
Due from Other Funds	62,152	-	-	-	-	-	62,152
Prepaid Items	174,011	29,921	10,745	-	-	8,301	222,978
Restricted Cash and Cash Equivalents	611	-	-	-	1,088,539	-	1,089,150
Total Assets	$ 3,767,964	$ 1,262,295	$ 255,807	$ 444,846	$ 1,140,087	$ 1,138,498	$ 8,009,497
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Account Payable	$ 78,514	$ 88,480	$ 12,559	$ -	76,528	$ 10,139	$ 266,220
Accrued Expenses	88,794	4,714	12,269	-	-	1,466	107,243
Total Liabilities	167,308	93,194	24,828	-	76,528	11,605	373,463
FUND BALANCES							
Nonspendable	174,011	29,921	10,745	-	-	8,301	222,978
Restricted	-	1,139,180	220,234	444,846	1,063,559	990,070	3,857,889
Committed	-	-	-	-	-	128,522	128,522
Assigned	140,946	-		-	-	-	140,946
Unassigned	3,285,699	-	-	-	-	-	3,285,699
Total Fund Balances	3,600,656	1,169,101	230,979	444,846	1,063,559	1,126,893	7,636,034
Total Liabilities and Fund Balances	$ 3,767,964	$ 1,262,295	$ 255,807	$ 444,846	$ 1,140,087	$ 1,138,498	$ 8,009,497

See accompanying Notes to Financial Statements.

CITY OF PLEASANT HILL, MISSOURI
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
MARCH 31, 2026

Total Fund Balance - Total Governmental Funds	$ 7,636,034
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	30,709,385
Right-to-Use Assets, net of accumulated amortization, used in governmental activities are not financial resources, and therefore, are not reported in governmental funds.	55,548
Long-term liabilities, including bonds payable, certificates of participation and leases, are not due and payable in the current period and, therefore, are not reported in the funds.	(17,649,024)
Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due.	(659,925)
Deferred Inflow of resources, related to the deferred gain on refunding, does not apply to the current period and, therefore, are not reported in the fund level financial statements.	(8,816)
Compensated absences are not due and payable in the current period and, therefore, are not reported in the fund level financial statements.	(165,206)
The effects of GASB Statement No. 75 to record the net postemployment benefit obligation and related deferred outflows of resources are not reflected in the fund financial. statements.	
Total OPEB Liability	(30,870)
Deferred Outflows of Resources to be Recognized in Future OPEB Expense	46,122
Deferred Inflow of Resources to be Recognized in Future OPEB Expense	(116,596)
The effects of GASB Statement No. 68 to record the net pension asset/liability and related deferred outflows of resources are not reflected in the fund financial. statements.	
Net Pension Asset	848,165
Deferred Outflows of Resources to be Recognized in Future Pension Expense	1,290,056
Deferred Inflows of Resources to be Recognized in Future Pension Expense	(38,297)
Net Position of Governmental Activities	$ 21,916,576

See accompanying Notes to Financial Statements.

CITY OF PLEASANT HILL, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
YEAR ENDED MARCH 31, 2026

	General Fund	Transportation Fund	Park Fund	ARPA Fund	Debt Service Fund	Capital Projects Fund	Other Governmental Funds	Total
REVENUES								
Sales Tax	$ 970,907	$ 436,171	$ -	$ -	$ -	$ -	$ 1,139,441	$ 2,546,519
Property Tax	593,539	221,717	118,098	-	1,086,335	-	118,098	2,137,787
Fuel and Vehicle Tax	-	528,051	-	-	-	-	-	528,051
Other Tax	16,647	6,224	-	-	-	-	20,451	43,322
Franchise Fees	1,032,742	-	-	-	-	-	-	1,032,742
License and Permits	34,420	-	9,389	-	-	-	6,504	50,313
Charges for Services	-	-	182,170	-	-	-	302,162	484,332
Intergovernmental Revenue	5,991	230,082	-	-	-	-	-	236,073
Fines and Court Costs	148,555	-	-	-	-	-	-	148,555
Insurance Rebates and Proceeds	8,537	-	-	-	-	-	-	8,537
Grants and Donations	110,930	15,337	12,500	31,654	-	-	7,631	178,052
Interest	276,998	-	-	-	-	196,591	-	473,589
Other	50,505	9,963	2,944	-	-	-	-	63,412
Total Revenues	3,249,771	1,447,545	325,101	31,654	1,086,335	196,591	1,594,287	7,931,284
EXPENDITURES								
Current:								
Administration	2,278,572	-	-	31,654	-	-	-	2,310,226
Police	1,900,418	-	-	-	-	-	-	1,900,418
Transportation	-	890,291	-	-	-	-	-	890,291
Codes	-	-	-	-	-	-	207,337	207,337
Recreation	-	-	802,763	-	-	-	131,218	933,981
Special Events	-	-	-	-	-	-	251,476	251,476
Capital Outlay	-	670,585	12,289	-	-	6,997,724	182,234	7,862,832
Debt Service:								
Principal Retirements	19,419	-	-	-	425,000		-	444,419
Interest and Agent Fees	2,685	-	-	-	706,619	-	-	709,304
Cost of Issuance	-	-	-	-	-	35,955	-	35,955
Total Expenditures	4,201,094	1,560,876	815,052	31,654	1,131,619	7,033,679	772,265	15,546,239
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(951,323)	(113,331)	(489,951)	-	(45,284)	(6,837,088)	822,022	(7,614,955)
OTHER FINANCING SOURCES (USES)								
Issuance of Long-Term Debt	-	-	-	-	-	490,000	-	490,000
Proceeds from sale of capital assets	43,854	-	56,550	-	-	-	-	100,404
Transfers In	697,018	190,700	443,700	-	171,233	-	100	1,502,751
Transfers Out	(54,150)	(54,172)	(14,219)	-	(41,552)	-	(998,873)	(1,162,966)
Total Other Financial Sources (Uses)	686,722	136,528	486,031	-	129,681	490,000	(998,773)	930,189
NET CHANGE IN FUND BALANCES	(264,601)	23,197	(3,920)	-	84,397	(6,347,088)	(176,751)	(6,684,766)
Fund Balance - Beginning of Year	3,865,257	1,145,904	234,899	-	360,449	7,410,647	1,303,644	14,320,800
FUND BALANCE - END OF YEAR	$ 3,600,656	$ 1,169,101	$ 230,979	$ -	$ 444,846	$ 1,063,559	$ 1,126,893	$ 7,636,034

See accompanying Notes to Financial Statements.

CITY OF PLEASANT HILL, MISSOURI
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED MARCH 31, 2026

Net Change in Fund Balances - Total Governmental Funds	$ (6,684,766)
Capital outlays are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation and amortization expense.	
Capital Asset Additions	7,546,711
Gain on sale of Capital Assets	60,653
Current Year Depreciation	(807,988)
Current Year Amortization	(20,393)
Proceeds from sale of caital assets	(100,404)
The issuance of long-term debt (e.g., bonds, loans, leases) provides current financial resources to governmental funds, which the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Also governmental funds report the effect of issuance premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.	
Issuance of Long-Term Debt	(490,000)
Amortization of Premium	11,004
Principal Payments	425,000
Lease Payments	19,419
Current year net change in deferred gain on refunding	1,102
Accrued interest on long-term debt is not reflected in the fund financial statements, but recognized as an expenditure when paid.	(167,920)
Compensated absences in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	47,850
Current year net change in other postemployment benefits (OPEB) obligation	18,414
Current year net change in other postemployment benefits (OPEB) deferred outflow	(8,220)
Current year net change in other postemployment benefits (OPEB) deferred inflow	(10,660)
Current year net change in deferred pension outflows	312,101
Current year net change in net pension asset/liability	(487,025)
Current year net change in deferred pension inflows	30,087
Change in Net Position of Governmental Activities	$ (305,035)

See accompanying Notes to Financial Statements.

CITY OF PLEASANT HILL, MISSOURI
STATEMENT OF NET POSITION
ENTERPRISE FUND
MARCH 31, 2026

ASSETS

CURRENT ASSETS	
Cash and Cash Equivalents	$ 908,385
Prepaid Items	96,353
Receivables, Net of Allowance for Doubtful Accounts:	
Unbilled Revenue	78,081
Accounts	527,709
Total Current Assets	1,610,528
RESTRICTED ASSETS	
Cash and Cash Equivalents	4,251,198
Total Restricted Assets	4,251,198
NONCURRENT ASSETS	
Capital Assets:	
Land	277,790
Construction in Progress	163,774
Equipment	408,602
Water and Sewer System	24,403,903
Total	25,254,069
Less: Accumulated Depreciation	(16,201,306)
Total Capital Assets, Net	9,052,763
Total Assets	14,914,489
DEFERRED OUTFLOWS OF RESOURCES	
Resources to be Recognized in Future Pension Expense	179,121
Resources to be Recognized in Future OPEB Expense	870
Total Deferred Outflows of Resources	179,991
Total Assets and Deferred Outflows of Resources	$ 15,094,480

See accompanying Notes to Financial Statements.

CITY OF PLEASANT HILL, MISSOURI
STATEMENT OF NET POSITION (CONTINUED)
ENTERPRISE FUND
MARCH 31, 2026

LIABILITIES

CURRENT LIABILITIES		
Accounts Payable	$	363,673
Due to Other Funds		62,152
Accrued Expenses		15,320
Accrued Interest Payable		43,229
Customer Deposits		263,799
Current Portion of Long-Term Debt		130,482
Total Current Liabilities		878,655
NONCURRENT LIABILITIES		
Net Pension Liability		20,772
Net OPEB Liability		1,371
Long-Term Debt, Net of Current Portion		7,736,761
Total Noncurrent Liabilities		7,758,904
Total Liabilities		8,637,559
DEFERRED INFLOWS OF RESOURCES		
Resources to be Recognized in OPEB Expense		2,198
Resources to be Recognized in Future Pension Expense		-
Total Deferred Inflows of Resources		2,198
Total Liabilities and Deferred Inflows of Resources		8,639,757
NET POSITION		
Net Investment in Capital Assets		5,198,806
Unrestricted		1,255,917
Total Net Position	$	6,454,723

See accompanying Notes to Financial Statements.

CITY OF PLEASANT HILL, MISSOURI
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
ENTERPRISE FUND
YEAR ENDED MARCH 31, 2026

OPERATING REVENUES	
User Charges - Water	$ 2,169,562
User Charges - Sewer	2,590,708
User Charges - Trash	839,761
Penalties	49,447
Miscellaneous	37,732
Total Operating Revenues	5,687,210
OPERATING EXPENSES	
MBC Customer Fees	2,001,304
Water Pumping Expenses	899,360
Trash Collection Fees	697,715
Salaries	355,816
Payroll Taxes	29,006
Health and Life Insurance	60,905
Pension Expense	32,541
Supplies and Materials	44,315
Repairs and Maintenance	230,375
Insurance	29,310
Utilities	2,406
Professional Services	142,163
Depreciation and Amortization	674,515
Bad Debts	17,380
Other Expenses	112,837
Total Operating Expenses	5,329,948
OPERATING INCOME	357,262
NONOPERATING REVENUES (EXPENSES)	
Interest Income	144,722
Gain on Sale of Capital Assets	122,954
Bond Issuance Costs	(73,798)
Interest Expense	(233,707)
Total Nonoperating Revenues (Expenses)	(39,829)
Net Income Before Transfers	317,433
Transfers In	1,000
Transfers Out	(340,785)
CHANGE IN NET POSITION	(22,352)
Net Position - Beginning of Year	6,477,075
NET POSITION - END OF YEAR	$ 6,454,723

See accompanying Notes to Financial Statements.

CITY OF PLEASANT HILL, MISSOURI
STATEMENT OF CASH FLOWS
ENTERPRISE FUND
YEAR ENDED MARCH 31, 2026

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from Customers	$ 5,730,593
Cash Payments for Materials and Services	(4,227,013)
Cash Payments to Personnel	(499,463)
Net Cash Provided by Operating Activities	1,004,117
CASH FLOWS FROM INVESTING ACTIVITIES	
Cash Received from Interest	144,722
Cash Received from Sale of Property	130,000
Net Cash Provided by Investing Activities	274,722
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from Other Funds	1,000
Transfers to Other Funds	(340,785)
Net Cash Used by Noncapital Financing Activities	(339,785)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Cash Paid for Acquisition and Construction of Capital Assets	(3,659,557)
Cash Received from New Long-Term Debt	3,154,174
Cash Paid for Interest on Long-Term Debt	(223,118)
Cash Paid for Bond Issuance Costs	(73,798)
Cash Paid for Principal Payments on Long-Term Debt	(443,261)
Net Cash Used by Capital and Related Financing Activities	(1,245,560)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(306,506)
Cash and Cash Equivalents - Beginning of Year	5,466,089
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 5,159,583

See accompanying Notes to Financial Statements.

CITY OF PLEASANT HILL, MISSOURI
STATEMENT OF CASH FLOWS (CONTINUED)
ENTERPRISE FUND
YEAR ENDED MARCH 31, 2026

ALLOCATION OF CASH AND CASH EQUIVALENTS		
Unrestricted	$	908,385
Restricted		4,251,198
Total Allocation of Cash and Cash Equivalents	$	5,159,583
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	$	357,262
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation and Amortization		674,512
Increase in Accounts Receivable		(4,785)
Increase in Prepaid Items		(1,485)
Decrease in Net Pension Asset/Liability		27,809
Increase in Deferred Outflows Related to Net Pension Asset		(52,578)
Decrease in Deferred Inflows Related to Net Pension Asset		(1,989)
Increase in Total OPEB Liability		882
Increase in Deferred Outflows Related to Net OPEB Liability		(787)
Increase in Deferred Inflows Related to Net OPEB Liability		2,035
Decrease in Accounts Payable		(48,360)
Increase in Compensated Absences		1,847
Increase in Accrued Interest		37,818
Increase in Meter Deposits		10,350
Total Adjustments		646,855
Net Cash Provided by Operating Activities	$	1,004,117

See accompanying Notes to Financial Statements.

CITY OF PLEASANT HILL, MISSOURI
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUND
FOR THE YEAR ENDED MARCH 31, 2026

ASSETS		
Cash and Cash Equivalents	$	23,880
LIABILITIES		
Accounts Payable		23,880
NET POSITION		
Restricted for:		
Individuals, Organizations, and Other Governments	$	-

See accompanying Notes to Financial Statements.

CITY OF PLEASANT HILL, MISSOURI
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUND
MARCH 31, 2026

ADDITIONS		
Municipal Bond Revenue	$	101,979
DEDUCTIONS		
Municipal Bond Expense		101,979
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION		-
Fiduciary Net Position - Beginning of Year		-
FIDUCIARY NET POSITION - END OF YEAR	$	-

See accompanying Notes to Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The City of Pleasant Hill, Missouri (the City) is a Special Charter City that operates under Missouri State Statutes and is governed by an elected city council and an elected mayor. The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The City provides a range of municipal services, including general government administration, police service, recreation, street maintenance, and contracts for waterworks and sewerage.

In determining the financial reporting entity, the City complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*; as amended by GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units*. For financial reporting purposes, the City includes all funds, agencies, boards, commissions, and authorities that are controlled by or dependent on the City.

Government-Wide Financial Statements

The statement of net position and statement of activities report information on the City as a whole. They include all funds of the City. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

Fund Financial Statements

The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues or receipts, and expenditures or expenses, as appropriate. Government 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements (Continued)

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. GASB Statement No. 34 sets forth minimum criteria for the determination of major funds, which should have a specific community focus.

The funds of the City are described below:

Governmental Fund Types

Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use, and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position. The following are the City's major governmental fund types:

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.

Transportation Fund

The transportation fund is used to account for the proceeds of specific revenue sources that are legally restricted, committed, or assigned to expenditures for the specified purpose of expanding and maintaining the local infrastructure.

Park Fund

The park fund is used to account for the proceeds of specific revenue sources that are legally restricted, committed, or assigned to expenditures for the specified purpose of expanding and maintaining the local parks and other community areas.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs other than bonds payable from the operations of the enterprise funds.

Capital Projects Funds

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

ARPA Fund

The ARPA fund consists of funding received under the American Rescue Plan Act of 2021.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements (Continued)

Proprietary Fund Type

The proprietary fund is used to account for the City's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is based upon determination of net income.

The water, trash, and sewer fund, a major enterprise fund, accounts for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing water, trash, and sewer services on a continuing basis be financed or recovered primarily through user charges in which the periodic determination of net income or loss is deemed appropriate.

Fiduciary Funds

Custodial funds are used to report fiduciary actives that are not required to be reported in pension or OPEB trust funds, investment trust funds, or private purpose trust funds. The City's Show Me fund was established after the Statewide Court Automation Fund was created in the Missouri treasury under a statewide mandate passed in September of 2021. All moneys collected by the City pursuant to section 488.027, as well as gifts, contributions, devises, bequests, and grants received relating to automation of judicial record keeping, and moneys received by the judicial system for the dissemination of information and sales of publications developed relating to automation of judicial record keeping, shall be credited to the fund.

Measurement Focus and Basis of Accounting

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

Government fund level financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Grant revenues' availability period is generally considered to be one year.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting (Continued)

Business-type activities and all proprietary funds are accounted for on a flow of economic resources measurement focus and accrual basis. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's proprietary fund are charges to customers for sales and services. Operating expenses for the proprietary fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Cash and Investments

Cash consists of amounts in demand deposits, savings accounts, and money market accounts. The City considers all highly liquid investments maturing within three months to be cash equivalents. The City is authorized to invest in U.S. Treasury obligations, U.S. government agency securities and instruments of government-sponsored corporations, certificates of deposit at financial institutions and repurchase agreements. The City did not hold any investments as of March 31, 2026.

Prepaids and Inventories

Prepaid balances are for payments made by the City in the current year to provide services occurring in the subsequent fiscal year, and the reserve for prepaid items has been recognized to signify that a portion of fund balance is not available for other subsequent expenditures. Prepaid expenses are accounted for using the consumption method.

Inventories, consisting of materials and supplies, are valued at lower of cost or market. Cost is determined using estimated replacement cost basis which approximates actual cost.

Receivables

Taxes receivable for governmental funds include sales, property, and franchise taxes. Accounts receivable in the enterprise fund reflect customer accounts receivable which have been billed by year-end and also for unbilled revenue for services rendered prior to year-end but billed in the next fiscal year. As of March 31, 2026, the City had recorded an allowance for doubtful accounts totaling $238,118 in the enterprise fund.

Restricted Cash and Cash Equivalents

Restricted cash and cash equivalents include customer deposits and amounts restricted by bond covenants or unspent debt proceeds whereas they restricted as to their use. As of March 31, 2026, governmental funds report restricted cash and cash equivalents for customer deposits ($611), debt service reserve ($165,000) and unspent debt proceeds ($923,539). As of March 31, 2026, the enterprise fund reports restricted cash and cash equivalents are for customer deposits ($263,799) and unspent bond proceeds ($3,987,399).

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Outflows/Inflows of Resources

The City reports increases and decreases in net position that relate to future periods as deferred outflows/inflows of resources in a separate section of the government-wide and proprietary fund statements of net position. The City has several calculations related to its pension and OPEB plans that qualify for reporting in these categories.

Capital Assets

Under GASB Statement No. 34, all capital assets, whether owned by governmental activities or business-type activities, are recorded and depreciated in the government-wide financial statements. Under GASB Statement No. 34, small cities have the option to capitalize infrastructure purchased in previous years. The City of Pleasant Hill, Missouri has chosen not to capitalize existing infrastructure but will capitalize any future infrastructure that it acquires. No long-term capital assets or depreciation are shown in the governmental funds financial statements.

Capital assets, including public domain infrastructure (e.g., roads, bridges, sidewalks, and other assets that are immovable and of value only to the City) are defined as assets with an individual cost of more than $5,000 and an estimated useful life greater than one year. Donated fixed assets are valued at their estimated acquisition value on the date donated.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major improvements are capitalized and depreciated over the remaining useful lives of the related capital assets.

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

Equipment	5 to 30 Years
Buildings and Land Improvements	7 to 50 Years
Infrastructure	10 to 50 Years
Water and Sewer System	10 to 50 Years

Capital assets transferred between funds are transferred at their net book value (cost less accumulated depreciation), as of the date of the transfer.

Leases

For lease contracts for which the City is the lessor, the City determines if an arrangement is a lease at inception. Leases in excess of 12 months are included in lease receivables and deferred inflows of resources in the statement of net position when the City is the lessor, and as right-to-use assets and lease liabilities when the City is the lessee.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases (Continued)

Lessor

Lease receivables represent the City's claim to receive lease payments over the lease term, as specified in the contract, in an exchange or exchange-like transaction. Lease receivables are recognized at commencement date based on the present value of expected lease payments over the least term, reduced by any provision for estimated uncollectible amounts. Interest revenue is recognized ratably over the contract term.

Deferred inflows of resources related to leases are recognized at the commencement date based on the initial measurement of the lease receivable, plus any payments received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The deferred inflows related to leases are recognized as lease revenue in a systematic and rational manner over the lease term. Amounts to be received under residual value guarantees that are not fixed in substance are recognized as a receivable and an inflow of resources if (a) a guarantee payment is required, and (b) the amount can be reasonable estimated. Amounts received for the exercise price of a purchase option or penalty for lease termination are recognized as a receivable and an inflow of resources when those options are exercised.

Lessee

Right-to-use assets represent the City's control of the right to use an underlying asset for the lease term, as specified in the contract, in an exchange or exchange-like transaction. Right-to-use assets are recognized at the commencement date based on the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the least term and certain direct costs. Right-to-use assets are amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Lease liabilities represent the City's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the commencement date based on the present value of expected lease payments over the lease term, less any lease incentives. Interest expense is recognized ratably over the contract term. The lease term may include options to extend or terminate the lease when it is reasonably certain that the City will exercise that option.

The City accounts for contracts containing both lease and nonlease components as separate contracts when possible. In cases where the contract does not provide separate price information for lease and nonlease components, and it is impractical to eliminate the price of such components, the City treats the components as a single lease unit.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

The liability for compensated absences reported in the financial statements consists of leave that has not been used that is attributable to services already rendered, accumulates and is more likely has not to be used for time off or otherwise paid in cash or settled through non-cash means. The liability also includes amounts for leave that have been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave.

A liability for these amounts is reported in the governmental funds if they normally would be liquidated with expendable available financial resources. The current portion consists of current severance payouts. The noncurrent portion consists of the remaining vacation and sick leave.

Unused vacation, sick, and compensatory pay as of March 31, 2026, is accrued as a liability for the enterprise fund and also on the government-wide statement of net position.

Long-Term Debt

In the government-wide and proprietary fund financial statements, outstanding debt is reported as liabilities. The governmental fund financial statements recognize the proceeds and payments of debt as other financing sources and uses of the current period. Issuance costs are reported as expenditures.

Fund Equity

Government-Wide Statements

Equity is classified as net position and displayed in three components:

Net Investment in capital assets consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position consists of net assets with constraints placed on the use either by external groups — such as creditors, granters, contributors, or laws and regulations of other governments — or through constitutional provision or enabling legislation. It is the City's policy to use restricted net assets first, prior to the use of unrestricted net assets, when a disbursement is paid for purposes in which both restricted and unrestricted net assets are available.

Unrestricted net position does not meet the definition of "restricted" or "invested in capital assets, net of related debt."

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Equity (Continued)

Fund Financial Statements

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable

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

Restricted

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), granters, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. These amounts cannot be used for any other purpose unless the council removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The City currently has no amounts classified in this category.

Assigned

This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Council or through the council delegating this responsibility to the City administrator through the budgetary process.

Unassigned

This classification includes the residual fund balance for the general fund.

The City would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of basic 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 basic financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Interfund Transactions

During the course of normal operations, the City has transactions between funds, including expenditures and transfers of resources, to provide services and construct assets. Legally authorized transfers are treated as operating transfers and are included in the results of operations of both governmental and proprietary funds.

NOTE 2 CASH AND INVESTMENTS

The City may purchase any investments allowed by the state treasurer. These include (a) obligations of the United States government or any agency or instrumentality thereof maturing and becoming payable not more than three years from the date of purchase, or (b) repurchase agreements maturing and becoming payable within 90 days secured by the U.S. Treasury obligations or obligations of U.S. government agencies or instrumentalities of any maturity, as provided by law.

The City's general credit risk policy is to apply the prudent person rule: Investments shall be made with the exercise of that judgment and care, under circumstances then prevailing, which individuals of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived.

For the purpose of the statement of cash flows, cash and cash equivalents include cash on hand and all cash and investments with an original maturity of three months or less. As of March 31, 2026, the City held $12,553,667 at various banking institutions and had a book balance of $12,246,024.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City does not have a formal policy for interest rate risk. However, the City does manage its exposure to fair value loss arising from interest rate changes on internally invested funds by reviewing the portfolio on an ongoing basis for changes in effective yield amounts.

Custodial Credit Risk – The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The City's policy is to collateralize bank deposits with securities held by the financial institution's agent and in the City's name. As of March 31, 2026, all of the City's deposits with financial institutions were fully insured or collateralized by securities held in the City's name in the form of joint safekeeping receipts.

NOTE 2 CASH AND INVESTMENTS (CONTINUED)

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

Fair Value Measurements – In determining fair value, the City uses various valuation approaches within GASB Statement No. 72, *Fair Value Measurement and Application*. Fair value measurements are determined based on the assumptions that market participants would use in pricing an asset or liability. The City did not hold investments as of March 31, 2026; therefore, the above measurement does not apply.

NOTE 3 RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; workers' compensation; and natural disasters. The City has a member representative on MPR (formerly MARCIT), a nonprofit corporation consisting of governmental entities, incorporated in 1984 to acquire insurance for its members. MPR operates as a purchasing pool and is not a joint venture activity of the City. The City has no control over budgeting, financing, management selection, or the governing body. MPR provides both conventional and self-insurance coverage for its members including medical, dental, property, casualty, general liability, and workers' compensation.

The City participates in medical, dental, property, casualty, general liability, and workers' compensation insurance coverages. MPR manages the cash and investment pool, funded by insurance premiums, on behalf of its members. MPR's investment pool consists of interest-bearing deposits, U.S. Treasury STRIPS, U.S. governmental agency obligations, and collateralized mortgage obligations.

In the event that a deficit occurs with respect to any fiscal year of MPR for which the City was a participant at any time during the year; and in the event that MPR determines that an assessment is required in order to provide additional funds for the obligations of MPR for such year; and further, in the event that the City was covered by the types of benefits requiring the assessment during the time period in which the assessment arose, the City is obligated to pay its pro rata share of any such assessment. MPR was not in a deficit situation during the past year. MPR's financial statements are presented in its Comprehensive Annual Financial Report. There have been no significant reductions in insurance coverage from the prior year and no significant losses in the past three fiscal years.

NOTE 4 CAPITAL ASSETS

Capital asset activity for the year ended March 31, 2026 was as follows:

Governmental Activities	April 1, 2025	Increases	Decreases	Balance March 31, 2026
Capital Assets, Not Being Depreciated:				
Construction in Progress	$ 8,504,872	$ 963,845	$ 8,264,899	$ 1,203,818
Land	1,054,546	-	-	1,054,546
Total Capital Assets, Not Being Depreciated	9,559,418	963,845	8,264,899	2,258,364
Capital Assets, Being Depreciated:				
Equipment	2,673,425	984,547	283,137	3,374,835
Building and Land Improvements	9,197,196	3,741,183	-	12,938,379
Infrastructure	13,652,245	10,122,035	-	23,774,280
Total Capital Assets, Being Depreciated	25,522,866	14,847,765	283,137	40,087,494
Less: Accumulated Depreciation for:				
Equipment	2,050,839	102,224	243,387	1,909,676
Building and Land Improvements	5,065,719	192,084	-	5,257,803
Infrastructure	3,955,313	513,680	-	4,468,993
Total Accumulated Depreciation	11,071,871	807,988	243,387	11,636,473
Governmental Activities, Capital Assets, Net	$ 24,010,413	$ 15,003,622	$ 8,304,649	$ 30,709,385
Intangible Right-to-Use Assets:				
Leased Equipment	$ 101,058	$ -	$ -	$ 101,058
Less: Accumulated Amortization	25,117	20,393	-	45,510
Net intangible Right-to-Use Assets	$ 75,941	$ (20,393)	$ -	$ 55,548

NOTE 4 CAPITAL ASSETS (CONTINUED)

Business-Type Activities	Balance April 1, 2025	Increases	Decreases	Balance March 31, 2026
Capital Assets, Not Being Depreciated:				
Land	$ 284,836	$ -	$ 7,046	$ 277,790
Construction in Progress	1,174,106	163,774	1,174,106	163,774
Total Capital Assets, Being Depreciated	1,458,942	163,774	1,181,152	441,564
Capital Assets, Being Depreciated:				
Equipment	408,602	-	-	408,602
Water and Sewer System	19,734,012	4,669,891	-	24,403,903
Total Capital Assets, Being Depreciated	20,142,614	4,669,891	-	24,812,505
Less: Accumulated Depreciation for:				
Building and Equipment	274,007	16,155	-	290,162
Water and Sewer System	15,252,784	658,360	-	15,911,144
Total Accumulated Depreciation	15,526,791	674,515	-	16,201,306
Business-Type Activities, Capital Assets, Net	$ 6,074,765	$ 4,159,150	$ 1,181,152	$ 9,052,763

The following table summarizes the depreciation by function for the year ended March 31, 2026:

	Governmental Activities	Business-Type Activities
Administration	$ 82,320	$ -
Police	80,045	-
Recreation	426,731	-
Transportation	218,892	-
Water	-	350,141
Sewer	-	324,374
Total	$ 807,988	$ 674,515

NOTE 5 LONG-TERM DEBT

Governmental Activities

Changes in the debt for the year ended March 31, 2026 consisted of the following:

Governmental Activities	April 1, 2025	Additions	Retirements	Balance March 31, 2026	Due in One Year
2019 Certificates of Participation	$ 1,355,000	$ -	$ 120,000	$ 1,235,000	$ 125,000
2019 Premium on COP Issue	24,683	-	2,743	21,940	-
2024 G.O Bond	16,000,000	-	305,000	15,695,000	345,000
2024 G.O Bond Premium	156,953	-	8,261	148,692	-
2025 Certificates of Participation	-	490,000	-	490,000	15,000
Lease Liability	77,811	-	19,419	58,392	20,210
*Compensated Absences	213,058	-	47,852	165,206	98,803
Total	$ 17,827,505	$ 490,000	$ 503,275	$ 17,814,230	$ 604,013

*The change in the compensated absence liability is presented as a net change.

Lease Liabilities

In 2023, the City entered into a 60 month lease for the use of a copier. The lease agreement requires monthly payments of $980, with a 4% interest rate.

In 2025, the City entered into a 60-month lease for the use of a postage machine. The lease agreement requires monthly payments of $860, with a 4% interest rate.

At March 31, 2026, the City had $101,058 of assets under leases with related accumulated amortization of $45,510.

Governmental Activities (Continued)

Certificate of Participation

On September 23, 2019, the City issued Refunding Certificates of Participation in the amount of $2,055,000 for the purpose of refunding the original certificates of participation used for pool improvements. The certificates require annual payments of principal and interest at 3.0%	$ 1,235,000
On June 1, 2025, the City issued Certificates of Participation in the amount of $490,000 for the purpose of acquiring and installing new bleachers at the City's outdoor fairgrounds. The certificates require annual payments of principal and interest at 3.6%	490,000

GO Bonds

On May 23, 2024, the City issued General Obligation Bonds in the amount of $16,000,000 for the purpose of extending and improving the City's parks. The bond requires annual payments of principal and interest at 5%	15,695,000

NOTE 5 LONG-TERM DEBT (CONTINUED)

Issuance of Bonds

During 2026, the City issued the 2025 Certificates of Participation totaling $490,000. The bonds bear interest at 3.6% annually. The bond requires annual payments of principal until it matures in 2044.

Business-Type Activities

Changes in the debt for the year ended March 31, 2026 consisted of the following:

Business-Type Activities	Balance April 1, 2025	Additions	Retirements	Balance March 31, 2026	Due in One Year
2015 Refunding Revenue Bonds	$ 410,000	$ -	$ 410,000	$ -	$ -
Revenue Bonds - Discount	(13,880)	-	(13,880)	-	-
Direct Financing	33,261	-	33,261	-	-
2023 Water Sewer Bond	2,000,000	-	-	2,000,000	75,000
2023 Water Sewer Bond Premium	53,159	-	2,798	50,361	-
2024 Water Sewer Bond	2,625,000	-	-	2,625,000	40,000
2024 Water Sewer Bond Premium	12,314	-	493	11,821	-
2025 Water Sewer Bond	-	3,145,000	-	3,145,000	-
2025 Water Sewer Bond Premium	-	9,174	-	9,174	-
*Compensated Absences	24,040	1,847	-	25,887	15,482
Total	$ 5,143,894	$ 3,156,021	$ 432,672	$ 7,867,243	$ 130,482

*The change in the compensated absence liability is presented as a net change.

Water & Sewer Bonds

On June 28, 2023, the City issued Waterworks & Sewerage System Revenue Bonds in the original amount of $2,000,000. The bonds require annual principal and interest payments at a rate of 5% until maturity in 2044.	$ 2,000,000
On December 9, 2024, the City issued Waterworks & Sewerage System Revenue Bonds in the original amount of $2,625,000. The bonds require annual principal and interest payments at a rate of 6% until maturity in 2050.	2,625,000
On August 28, 2025, the City issued Waterworks & Sewerage System Revenue Bonds in the original amount of $3,145,000. The bonds require annual principal and interest payments at a rate of 6% until maturity in 2055.	3,145,000

NOTE 5 LONG-TERM DEBT (CONTINUED)

BUSINESS-TYPE ACTIVITIES (CONTINUED)

Maturity Table

Aggregate annual principal payments and debt service requirements are as follows:

	Governmental Activities		Business-Type Activities		
Year Ending March 31,	Principal	Interest	Principal	Interest	Total
2027	$ 505,210	$ 708,423	$ 115,000	$ 377,953	$ 1,706,586
2028	554,064	686,070	140,000	332,725	1,712,859
2029	599,792	661,586	145,000	325,075	1,731,453
2030	654,326	634,455	155,000	317,175	1,760,956
2031	700,000	605,034	160,000	309,575	1,774,609
2032-2036	4,280,000	2,572,350	900,000	1,449,006	9,201,356
2037-2041	5,605,000	1,642,962	1,095,000	1,261,975	9,604,938
2042-2046	4,580,000	389,616	1,335,000	1,025,956	7,330,572
2047-2051	-	-	1,635,000	729,856	2,364,856
2052-2056	-	-	2,090,000	316,631	2,406,631
Total	$ 17,478,392	$ 7,900,495	$ 7,770,000	$ 6,445,928	$ 39,594,815

NOTE 6 INTERFUND TRANSACTIONS

	Transfers In						
Transfers Out	General	Transportation	Park	Debt Service	Nonmajor Funds	Enterprise Fund	Total
General	$ 3,650	$ 700	$ 48,700	$ -	$ 100	$ 1,000	$ 54,150
Transportation	54,172	-	-	-	-	-	54,172
Park	14,219	-	-	-	-	-	14,219
Debt Service	41,552	-	-	-	-	-	41,552
Nonmajor Funds	242,640	190,000	395,000	171,233	-	-	998,873
Enterprise Fund	340,785	-	-	-	-	-	340,785
Total	$ 697,018	$ 190,700	$ 443,700	$ 171,233	$ 100	$ 1,000	$ 1,503,751

Transfers are used to move money where revenues are being spent, debt service for principal payments, operations programs to fund applicable programs, capital expenditures, and to reimburse operation costs.

Amounts due from and to other funds were as follows at March 31:

	Due from Other Funds	Due to Other Funds
General Fund	$ 62,152	$ -
Enterprise Fund	-	62,152
	$ 62,152	$ 62,152

Amounts due from and to other funds are used to account for services performed by other funds.

NOTE 7 RETIREMENT PLAN

Plan Description

The City contributes to the Missouri Local Government Employees Retirement System (LAGERS). LAGERS is an agent multiemployer, statewide public employee retirement plan for units of local government which is legally separate and fiscally independent of the state of Missouri. LAGERS was established in 1967 and is administered in accordance with RSMo 70.600-70.755. LAGERS serves approximately 668 local participating employers. These participating employers include 806 political subdivisions of the state during the plan year ended June 30, 2025.

Responsibility for the operation and administration of the plan is vested in the LAGERS board of trustees consisting of seven persons. Three trustees are elected by the employees who participate in the system, three trustees are elected by the members of the governing bodies of those political subdivisions which participate in the system, and one trustee is appointed by the governor. The regular term of office for members of the LAGERS board of trustees is four years. Members of the LAGERS board of trustees serve without compensation with respect to their duties but are reimbursed by LAGERS for their actual and necessary expenses incurred in the performance of their duties.

For the City's year ended March 31, 2026, the net pension liability is based on an actuarial valuation performed as of February 28, 2025, and a measurement date of June 30, 2025.

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 five years of credited service. Employees who retire on or after age 60 (55 for police and fire) with five 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 five years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

Benefit terms provide for annual postretirement 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.

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 0% of their gross pay to the pension plan. Employer contribution rates are 19.1% (General), 9.0% (Police), and 17.1% (Fire) of annual covered payroll.

NOTE 7 RETIREMENT PLAN (CONTINUED)

Net Pension Liability

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

Actuarial Assumptions

The pension liability for the June 30, 2025 measurement date was determined using the following actuarial assumptions applied to the measurement:

Actuarial Cost Method	Entry Age Normal and Modified Terminal Funding
Amortization Method	A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.
Remaining Amortization Period	Multiple Bases from 6 to 15 Years – General Multiple Bases from 6 to 15 Years – Police Multiple Bases from 6 to 15 Years – Fire
Asset Valuation Method	Five-Year Smoothed Market; 20% Corridor
Inflation	2.75% Wage Inflation; 2.25% Price Inflation
Salary Increases	2.75% to 6.75% (6.55% for Police, 7.15% for Fire) Including Wage Inflation
Investment Rate of Return	7.00%, Net of Investment Expenses
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PUbNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PUbG-2010 Employee Mortality Table for males and females of General groups and 75% of the PUbS-2010 Employee Mortality Table for males and females of Police, Fire, and Public Safety groups. Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.
Other Information	None.

NOTE 7 RETIREMENT PLAN (CONTINUED)

Target Allocation

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	39.00 %	2.67 %
Fixed Income	28.00	2.75
Real Assets	33.00	2.86

Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects (1) a long-term expected rate of return on pension plan investments and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00%; the municipal bond rate is 1.92%; and the resulting single discount rate is 7.00% for General, 7.00% for Police and 7.00% for Fire.

Pension Liability (Asset) Sensitivity

The following table presents the net pension (asset) liability for the City's proportionate share of the net pension (asset) liability as of June 30, 2025, calculated using the discount rate of 7.00%, as well as what the pension plan's net pension (asset) liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1.00% Decrease (6.00%)	Current Rate (7.00%)	1.00% Increase (8.00%)
General Division	$ 1,531,963	$ 102,207	$ 1,062,502
Police Division	13,740	(784,427)	(1,433,837)
Fire Division	(102,501)	(145,173)	(179,952)
Net Pension Liability (Asset)	$ 1,443,202	$ (827,393)	$ (551,287)

NOTE 7 RETIREMENT PLAN (CONTINUED)

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at June 30, 2024	$ 14,718,270	$ 16,060,499	$ (1,342,229)
Changes for the Year:			
Service Cost	279,898	-	279,898
Interest	1,010,267	-	1,010,267
Difference Between Expected and Actual Experience	661,254	-	661,254
Changes in Assumptions	-	-	-
Contributions - Employer	-	423,088	(423,088)
Net Investment Income	-	964,344	(964,344)
Benefit Payments, Including Refunds	(861,510)	(861,510)	-
Administrative Expense	-	(14,718)	(14,718)
Other Changes	-	63,869	(63,869)
Net Changes	1,089,909	575,073	514,836
Balances at June 30, 2025	$ 15,808,179	$ 16,635,572	$ (827,393)

Employees Covered by Benefit Terms

At June 30, 2025, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	46
Inactive Employees Entitled to But Not Yet Receiving Benefits	60
Active Employees	35
Total	141

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

For the year ended March 31, 2026, the employer recognized pension expense of $520,757.

The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in Experience	$ 480,626	$ (38,297)
Changes in Assumptions	-	-
Excess Investment Returns	685,798	-
Contributions Subsequent to the Measurement Date	302,753	-
Total	$ 1,469,177	$ (38,297)

NOTE 7 RETIREMENT PLAN (CONTINUED)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) for the year ended March 31, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending March 31,	Amount
2026	$ 683,703
2027	309,641
2028	105,485
2029	29,298
Total	$ 1,128,127

Pension Plan Fiduciary Net Position

Additional financial and actuarial information supporting the preparation of the schedule of changes in fiduciary net position is included in the System's Comprehensive Annual Financial Report for the year ended June 30, 2025. The Comprehensive Annual Financial Report can be obtained at www.molagers.org or from Missouri Local Area Government Employee Retirement System (LAGERS), PO Box 1665, Jefferson City, MO 65102.

NOTE 8 POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description

The City provides for retiree health insurance coverage to qualifying former employees through Midwest Public Risk (MPR), a public-entity risk pool. Under GASB provisions, MPR functions as an agent multiple-employer plan.

Therefore, a separate valuation is required for each entity member offering retiree coverage that follows accrual accounting.

Retirees and their spouses may obtain Medical coverage until Medicare eligibility by paying required premium rates. Upon retiree death or attainment of age 65, spouses may continue Cobra coverage for up to three years. The required premium rates are based to some degree on combined active and retiree experience, so retirees are not charged the full age-based projected cost.

NOTE 8 POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Benefits Provided

The program of MPR offers various group medical plans. Medical and Dental coverage are structured through self-insured arrangements, with stop-loss coverage for Medical. The plan renewal year runs from July 1 to June 30.

Upon payment of required contributions, participants may continue retiree Medical coverage until becoming eligible for Medicare, which is currently age 65. Spousal coverage may continue under Cobra for up to three years upon retiree death or retiree attainment of age 65. A participant may not enroll in retiree coverage after once declining coverage.

In order to continue coverage under the above provisions, an electing former employee must achieve the following criteria:

- Not be eligible for Medicare; and
- Apply for Retiree coverage within 31 days of termination; and
- Have worked as a qualifying continuous "full-time" employee; and
- Attained at least 10 years of continuous service, among MPR entity members, immediately preceding the date of termination.

The premium contribution rates for retiree coverage utilized as the starting basis for the valuation are those that apply for the plan renewal year starting July 1, 2025.

Coverage	Retiree	Spouses of Covered Retirees	Spouses of Noncovered Retirees (1)
CF $1,500	$ 957.00	$ 1,227.00	$ 652.80

Funding Policy

Health insurance claims and administrative costs of the pool are paid from the MPR Health & Dental Fund (the Fund). It has been determined the Fund does not qualify as an "OPEB plan" for GASB Statement No. 75 reporting purposes. Thus, assets of the Fund cannot be reported as an offset to GASB Statement No. 75 liabilities.

The average of the S&P Municipal Bond 20-Year High Grade and Fidelity GO AA-20 Year published yields was evaluated to determine the discount rate. The selected rates are 4.47% (beginning-of-year measurement) and 4.49% (end-of-year measurement).

NOTE 8 POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Membership

Membership in the OPEB was comprised of the following at March 31, 2026:

Accounting Fund	Number of Employees	Number of Retirees / Spouses
General	30	0
Enterprise	4	0
Special Revenue - Parks	5	0
Special Revenue - Streets	4	0
Retiree	0	0
Total	43	0

Total OPEB Liability

The City's total OPEB liability of $32,241 was measured as of March 31, 2026 and was determined by an actuarial valuation as of July 1, 2025.

The total OPEB liability in the March 31, 2026 measurement was determined using the following actuarial assumptions and other inputs:

Actuarial Assumptions

A. Discount Rate – 4.47% per annum

B. Measurement Period – March 31, 2026

C. Valuation Date – July 1, 2025

D1. Medical/Rx Cost Trend

Year	Trend
2025-26	7.00%
2026-27	6.75%
2027-28	6.50%
2028-29	6.25%
2029-30	6.00%
2030-31	5.75%
2031-32	5.50%

D2. Stop-Loss Premiums – 4 percentage points above claim cost trend
D3. Admin Fees – 2.5% per year
E. Dental Benefit – Not Valued – The level of age-subsidy is not assumed to be material
F. Age Adjusted Costs – The estimated age-adjusted cost for retiree insurance coverage during the next 12 months from the valuation date is shown in the "Cost Analysis by Age" section.
G. Salary Scale Per Employee – 3.0% per year
H. Future Retiree Enrollment – Participation in coverage for future eligible retirees is assumed to differ based on age at retirement. Rates consider MPR plan experience and other plans in the region with similar cost-sharing provisions.

NOTE 8 POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Actuarial Assumptions (Continued)

Age at Retirement	Enrollment
Less than 55	10%
55 to 59	15%
60 to 63.5	25%
63.5 to 64	0%

I. Medical Plan Elections – Based on a weighting of current plan elections, the average is valued for future retiring employees.

J. Future Spousal Participation – Twenty percent (20%) of future participating retirees are assumed to have a covered spouse. This is based on multiple years of MPR retiree experience. Actual spouse elections were valued for current retirees.

K. Spouse Age Difference – Males are assumed to be 3 years older than their female spouses for future retirees. Actual spouse age was valued for spouses of current retirees.

L. Medicare Eligibility Age – Age 65.

M. Timing of Claim Payments – Mid-year.

N. Non-Spouse Dependents – Deemed immaterial to the liability results and not valued.

O. Duration of Coverage – Retirees are assumed to elect coverage to Medicare eligibility. When the retiree is covered, spousal coverage is assumed to apply to the earlier of retiree aged 65 or spouse age 65. Upon retiree death or attainment of age 65, spouses are assumed to elect COBRA coverage for up to 3 years not to exceed spouse aged 65.

P. Healthy Life Mortality – Society of Actuaries Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables using Scale MP-2021 Full Generational Improvement.
Q. Disabled Life Mortality – Society of Actuaries Pub-2010 Public Retirement Plans Disabled Retirees Headcount-Weighted Mortality Tables using Scale MP-2021 Full Generational Improvement.

R. Retirement Due Disability – Assumed disability rates are based on rates used for the LAGERS pension actuarial valuation. Assumed annual rates of disablement are shown below for selected ages:

		General	
Age	Police	Male	Female
30	.0011	0.0010	0.0003
40	.0022	0.0018	0.0009
45	.0034	0.0025	0.0015
50	.0053	0.0037	0.0022
55	.0088	0.0057	0.0032
60	N/A	0.0086	0.0045

S. Retirement Age – Assumed rates are based on those used for the LAGERS pension actuarial valuation. Retirement rates project the annual probability of retiring for eligible employees. For “Rule of 80” rates to apply, age plus years of service must be greater than or equal to 80, and the employer must elect the “Rule of 80” option.

NOTE 8 POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Actuarial Assumptions (Continued)

Rule of 80

	General Members	
Age(s)	Men	Women
50-51	0.20	0.15
52-61	0.15	0.15
62-63	0.25	0.15
64	0.25	0.20
65-66	0.30	0.25
67-69	0.20	0.25
70+	1.00	1.00

No Rule of 80

	General Members	
Age(s)	Men	Women
55-59	0.03	0.03
60-61	0.10	0.10
62	0.25	0.15
63-64	0.20	0.15
65	0.25	0.25
66	0.25	0.30

Rule of 80

Age(s)	Police
50-51	0.25
52-53	0.15
54	0.15
55-60	0.15
51	0.25
62	0.20
63-64	0.20
65+	1.00

No Rule of 80

Age(s)	Police
50-51	0.025
52-53	0.03
54	0.035
55-61	0.11
62	0.22
63-64	0.18
65+	1.00

NOTE 8 POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Actuarial Assumptions (Continued)

T. Turnover Incidence – Assumed turnover rates are based on rates used for the LAGERS pension actuarial valuation. Turnover rates are not applied when retirement eligibility is achieved. Illustrations of annual rates of turnover are shown below at sample ages and levels of service:

Police

	Years of Service				
Age	0-1	1-2	2-3	3-4	4-5
All Ages	.18	.17	.16	0.14	0.13

	Years of Service > 5
Age	Rate
25	0.108
30	0.085
35	0.063
40	0.046
50	0.021

General

		Years of Service				
Gender	Age	0-1	1-2	2-3	3-4	4-5
Male	All Ages	0.2	0.18	0.16	0.13	0.12
Female	All Ages	0.23	0.21	0.18	0.15	0.13

	Years of Service > 5	
Age	Male	Female
25	0.088	0.124
30	0.071	0.102
35	0.056	0.078
40	0.041	0.058
45	0.031	0.044
50	0.024	0.035

Changes in Total OPEB Liability

	2026
Total OPEB Liability - Beginning of Year	$ 49,773
1. Service Cost	4,564
2. Interest Cost	2,429
3. Changes in Benefit Terms	-
4. Differences Between Actual and Expected Experience	(18,834)
5. Changes in Assumptions and Inputs	(5,691)
Net Changes (1+2+3+4+5-6)	(17,532)
Total OPEB Liability - End of Year	$ 32,241

NOTE 8 POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

Sensitivity Analysis

The following table presents the total OPEB liability as of March 31, 2026, calculated using the discount rate of 4.49%, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage lower or one percentage higher than the current rate:

	1.00% Decrease 3.49	Current Single Discount Rate Assumption 4.49	1.00% Increase 5.49
Total OPEB Liability	$ 36,714	$ 32,241	$ 28,367

The following table presents the total OPEB liability as of March 31, 2026, calculated using the healthcare cost trend rate, as well as what the total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage lower or one percentage higher than the current rate:

	1.00% Decrease	Current Healthcare Cost Rate 4.49	1.00% Increase
Total OPEB Liability	$ 27,163	$ 32,241	$ 38,503

Postemployment Benefits Expense and Deferred Outflows of Resources Related to Postemployment Benefits

The accumulated amount of deferred outflows and inflows of resources as of March 31, 2026 are shown below:

Category	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 11,019	$ 66,580
Changes in Assumptions	35,973	52,214
Total	$ 46,992	$ 118,794

Amounts reported as deferred outflows/inflows of resources related to OPEB will be recognized as an expense (income) item in OPEB expense as follows:

Fiscal Year Ending	Amount
2027	$ (4,396)
2028	(4,396)
2029	(4,396)
2030	(4,490)
2031	(7,769)
2032 & Thereafter	(46,355)
Total	$ (71,802)

For the year ended March 31, 2026, the City recognized other postemployment benefits expense of $4,081.

NOTE 9 PROPERTY TAXES

The City's property tax is levied each November on the assessed value as of the prior January 1 for all property located in the City. Assessed valuations are established by the Cass County assessor. The county collects the property tax and remits it to the City monthly.

The assessed value of the tangible property located in the City for the purpose of local taxation for the budget year ended March 31, 2026 was $182,335,536.

The City is permitted by Missouri State Statutes to levy taxes up to $1.00 of assessed valuation for general governmental services other than payment of principal and interest on long-term debt, up to $0.20 for recreation, and in unlimited amounts for the payment of principal and interest on long-term debt. The City's property tax levies for the year ended March 31, 2026, per $100 assessed valuation, were as follows:

General	$ 0.3026
Street	0.1134
Health	0.0604
Recreation	0.0604
Debt Service	0.5559
Total	$ 1.0927

Property taxes may attach as an enforceable lien on property as of January 1. Taxes are levied no later than November 1 and are due and payable at that time. All unpaid taxes levied by November 1 become delinquent January 1 of the following year.

NOTE 10 COMPONENTS OF FUND BALANCE

At March 31, 2026, portions of the City's fund balance are not available for appropriation due to balances that cannot be spent (Nonspendable), legal restrictions (Restricted), City Council action (Committed), policy and/or intent (Assigned). The following is a summary of the components of fund balance:

	General Fund	Transportation Fund	Park Fund	Debt Service Fund	Capital Projects Fund	Other Governmental Funds	Total
FUND BALANCES							
Nonspendable:							
Prepaid Items	$ 174,011	$ 29,921	$ 10,745	$ -	$ -	$ 8,301	$ 222,978
Restricted:							
Capital Improvement	-	-	-	-	898,559	877,347	1,775,906
Transportation	-	1,139,180	-	-	-	-	1,139,180
Recreation	-	-	220,234	-	-	-	220,234
Debt Service	-	-	-	444,846	165,000	-	609,846
Codes/Public Health and Other	-	-	-	-	-	112,723	112,723
Assigned:							
Equipment Replacement	14,081	-	-	-	-	-	14,081
Risk Management	126,865	-	-	-	-	-	126,865
Committed	-	-	-	-	-	128,522	128,522
Unassigned	3,285,699	-	-	-	-	-	3,285,699
Total	$ 3,600,656	$ 1,169,101	$ 230,979	$ 444,846	$ 1,063,559	$ 1,126,893	$ 7,636,034

CITY OF PLEASANT HILL, MISSOURI
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED MARCH 31, 2026

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Sales Tax	$ 964,550	$ 964,550	$ 970,907	$ 6,357
Property Tax	565,265	565,265	593,539	28,274
Other Tax	16,000	16,000	16,647	647
Fees and Permits	1,046,575	1,046,575	1,032,742	(13,833)
Licenses	31,500	31,500	34,420	2,920
Intergovernmental Revenue	5,300	5,300	5,991	691
Fines and Court Costs	120,000	120,000	148,555	28,555
Donations	112,600	112,600	110,930	(1,670)
Insurance Rebates and Proceeds	11,722	11,722	8,537	(3,185)
Interest	365,000	365,000	276,998	(88,002)
Other	46,300	46,300	50,505	4,205
Total Revenues	3,284,812	3,284,812	3,249,771	(35,041)
EXPENDITURES				
Administration	2,423,278	2,423,278	2,278,572	144,706
Police	2,001,131	2,001,131	1,900,418	100,713
Debt Service:				
Principal Retirements	-	-	19,419	(19,419)
Interst and Agent Fees	-	-	2,685	(2,685)
Total Expenditures	4,424,409	4,424,409	4,201,094	223,315
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,139,597)	(1,139,597)	(951,323)	188,274
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	43,854	43,854
Transfers In	697,018	697,018	697,018	-
Transfers Out	(54,150)	(54,150)	(54,150)	-
Total Other Financing Sources (Uses)	642,868	642,868	686,722	43,854
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (496,729)	$ (496,729)	(264,601)	$ 232,128
Fund Balance - Beginning of Year			3,865,257	
FUND BALANCE - END OF YEAR			$ 3,600,656	

See accompanying Notes to Required Supplementary Information.

CITY OF PLEASANT HILL, MISSOURI
BUDGETARY COMPARISON SCHEDULE
TRANSPORTATION FUND
YEAR ENDED MARCH 31, 2026

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Sales Tax	$ 436,805	$ 436,805	$ 436,171	$ (634)
Property Tax	211,821	211,821	221,717	9,896
Fuel and Vehicle Tax	482,000	482,000	528,051	46,051
Other Tax	7,000	7,000	6,224	(776)
Intergovernmental Revenue	208,868	208,868	230,082	21,214
Grants and Donations	4,500	4,500	15,337	10,837
Other	3,300	3,300	9,963	6,663
Total Revenues	1,354,294	1,354,294	1,447,545	93,251
EXPENDITURES				
Transportation	1,355,575	1,355,575	890,291	465,284
Capital Outlay	635,000	635,000	670,585	(35,585)
Total Expenditures	1,990,575	1,990,575	1,560,876	429,699
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(636,281)	(636,281)	(113,331)	522,950
OTHER FINANCING SOURCES (USES)				
Transfers In	190,700	190,700	190,700	-
Transfers Out	(54,172)	(54,172)	(54,172)	-
Total Other Financing Sources (Uses)	136,528	136,528	136,528	-
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (499,753)	$ (499,753)	23,197	$ 522,950
Fund Balance - Beginning of Year			1,145,904	
FUND BALANCE - END OF YEAR			$ 1,169,101	

See accompanying Notes to Required Supplementary Information.

CITY OF PLEASANT HILL, MISSOURI
BUDGETARY COMPARISON SCHEDULE
PARK FUND
YEAR ENDED MARCH 31, 2026

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Property Tax	$ 112,805	$ 112,805	$ 118,098	$ 5,293
Licenses and Permits	7,875	7,875	9,389	1,514
Charges for Services	236,983	236,983	182,170	(54,813)
Donations	-	-	12,500	12,500
Other	1,050	1,050	2,944	1,894
Total Revenues	358,713	358,713	325,101	(33,612)
EXPENDITURES				
Recreation	787,947	787,947	802,763	(14,816)
Capital Outlay	37,500	37,500	12,289	25,211
Total Expenditures	825,447	825,447	815,052	10,395
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(466,734)	(466,734)	(489,951)	(23,217)
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	56,550	56,550
Transfers In	443,700	443,700	443,700	-
Transfers Out	14,219	14,219	(14,219)	(28,438)
Total Other Financing Sources (Uses)	457,919	457,919	486,031	28,112
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (8,815)	$ (8,815)	(3,920)	$ 4,895
Fund Balance - Beginning of Year			234,899	
FUND BALANCE - END OF YEAR			$ 230,979	

See accompanying Notes to Required Supplementary Information.

CITY OF PLEASANT HILL, MISSOURI
SCHEDULE OF EMPLOYER'S PENSION CONTRIBUTIONS
YEAR ENDED MARCH 31, 2026

Fiscal Year Ending	Actuarially Determined Contribution (a)	Contribution in Relation (b)	Contribution Deficiency (Excess) (a-b)	Covered Employee Payroll (d)	Contributions as a Percentage of Covered Employee Payroll (b/d)
2017	$ 283,060	$ 283,060	$ -	$ 1,806,154	15.67%
2018	290,997	289,872	1,125	1,830,586	15.83%
2019	359,678	326,520	33,158	1,987,132	16.43%
2020	352,013	311,417	40,596	1,841,208	16.91%
2021	366,399	330,378	36,021	1,885,154	17.53%
2022	389,200	356,627	32,572	2,014,601	17.70%
2023	328,458	328,458	-	2,017,969	16.28%
2024	337,344	337,344	-	2,146,371	15.72%
2025	438,646	413,136	25,510	2,518,790	16.40%
2026	413,548	413,548	-	2,684,388	15.41%

See accompanying Notes to Required Supplementary Information

CITY OF PLEASANT HILL, MISSOURI
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY (ASSET)
YEAR ENDED MARCH 31, 2026

Fiscal year ending June 30,	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability (Asset)										
Service Cost	$ 279,898	$ 259,867	$ 238,710	$ 241,532	$ 234,450	$ 243,176	$ 223,623	$ 216,442	$ 229,742	$ 241,034
Interest on the Total Pension Liability (Asset)	1,010,267	384,848	900,154	878,181	904,822	884,042	803,661	736,707	694,887	648,732
Changes of Benefit Terms	-	-	-	-	-	-	-	-	-	-
Difference Between Expected and Actual Experience	661,254	11,996	857,979	51,055	(577,767)	(450,415)	473,280	357,332	(274,532)	83,076
Assumption Changes	-	-	-	-	-	-	-	-	184,124	42,709
Benefit Payments, Including Refunds	(861,510)	(824,907)	(881,946)	(829,871)	(383,863)	(387,847)	(414,629)	(367,205)	(372,239)	(280,669)
Net Change in Total Pension Liability (Asset)	1,089,909	427,794	1,114,897	340,897	177,642	288,956	1,085,935	943,276	461,982	734,882
Total Pension Liability (Asset) - Beginning	14,718,270	14,290,426	13,175,529	12,834,632	12,553,707	12,264,751	11,178,816	10,235,540	9,773,558	9,038,676
Total Pension Liability (Asset) - Ending	$ 15,808,179	$ 14,718,270	$ 14,290,426	$ 13,175,529	$ 12,731,349	$ 12,553,707	$ 12,264,751	$ 11,178,816	$ 10,235,540	$ 9,773,558
Plan Fiduciary Net Position										
Contributions - Employer	$ 423,088	$ 354,461	$ 324,939	$ 344,105	$ 309,380	$ 321,612	$ 303,833	$ 278,748	$ 438,409	$ 328,256
Contributions - Employee	-	-	-	-	-	-	-	-	-	-
Pension Plan Net Investment income	964,344	839,330	545,873	11,994	157,873	757,124	1,281,148	1,200,797	(31,659)	182,003
Benefit Payments, Including Refunds	(861,510)	(824,907)	(881,946)	(829,871)	(383,863)	(387,847)	(414,629)	(367,205)	(372,239)	(280,669)
Pension Plan Administrative Expense	(14,718)	(15,250)	(16,894)	(11,600)	(12,906)	(11,349)	(7,768)	(7,332)	(7,150)	(7,363)
Other	63,869	123,513	114,262	280,788	(67,055)	(168,726)	(13,127)	13,027	(112,672)	114,801
Net Change in Plan Fiduciary Net Position	575,073	477,147	86,234	(204,584)	3,429	510,814	1,149,457	1,118,035	(85,311)	337,028
Plan Fiduciary Net Position - Beginning	16,060,499	15,583,352	15,497,117	15,701,701	12,352,695	11,841,881	10,692,424	9,574,389	9,659,700	9,322,672
Plan Fiduciary Net Position - Ending	$ 16,635,572	$ 16,060,499	$ 15,583,351	$ 15,497,117	$ 12,356,124	$ 12,352,695	$ 11,841,881	$ 10,692,424	$ 9,574,389	$ 9,659,700
Employer Net Pension Liability (Asset)	$ (827,393)	$ (1,342,229)	$ (1,292,925)	$ (2,321,588)	$ 375,225	$ 201,012	$ 422,870	$ 486,392	$ 661,151	$ 113,858
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	105.23%	109.12%	109.05%	117.62%	97.05%	98.40%	96.55%	95.65%	93.54%	98.84%
Covered Payroll	$ 2,560,966	$ 2,081,303	$ 2,080,449	$ 1,865,718	$ 1,739,823	$ 1,972,029	$ 1,984,833	$ 1,763,715	$ 1,790,414	$ 1,891,456
Employer's Net Pension Liability (Asset) as a Percentage of Covered Payroll	-32.31%	-217.64%	-62.15%	-124.43%	21.57%	10.19%	21.31%	27.58%	36.93%	6.02%

See accompanying Notes to Required Supplementary Information

CITY OF PLEASANT HILL, MISSOURI
SCHEDULE OF CHANGES IN THE CITY'S OTHER POSTEMPLOYMENT BENEFITS AND RELATED RATIOS
YEAR ENDED MARCH 31, 2026

	2026	2025	2024	2023	2022	2021	2020	2019
Total OPEB Liability - Beginning of Year	$ 49,773	$ 53,854	$ 77,035	$ 66,944	$ 113,304	$ 80,899	$ 79,742	$ 68,310
1. Service Cost	4,564	5,580	6,286	6,589	9,353	6,831	5,250	4,729
2. Interest Cost	2,429	2,437	3,266	2,309	2,465	2,377	2,847	2,600
3. Changes in Benefit Terms	-	-	-	-	-	-	-	(35,037)
4. Differences Between Actual and Expected Experience	(18,834)	6,078	(7,537)	(12,604)	(16,968)	-	(19,320)	17,247
5. Changes in Assumptions and Inputs	(5,691)	(18,176)	(25,196)	13,797	(41,210)	23,197	12,380	21,893
Net Changes (1+2+3+4+5-6)	(17,532)	(4,081)	(23,181)	10,091	(46,360)	32,405	1,157	11,432
Total OPEB Liability - End of Year	$ 32,241	$ 49,773	$ 53,854	$ 77,035	$ 66,944	$ 113,304	$ 80,899	$ 79,742
OPEB Liability as a Percent of Payroll								
Total OPEB Liability	$ 32,241	$ 49,773	$ 53,854	$ 77,035	$ 66,944	$ 113,304	$ 80,899	$ 79,742
Covered Payroll at Valuation Date	$ 2,560,483	$ 2,096,890	$ 2,096,890	$ 2,025,273	$ 2,025,273	$ 1,734,468	$ 1,734,468	$ 1,801,573
Percent of Payroll	1.26%	2.37%	2.57%	3.80%	3.31%	6.53%	4.66%	4.43%

This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

See accompanying Notes to Required Supplementary Information

CITY OF PLEASANT HILL, MISSOURI
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
MARCH 31, 2026

NOTE 1 BUDGETARY INFORMATION

Budgets for the City are prepared and adopted on the modified accrual basis of accounting which is the same as the fund financial statements, except for the ARPA fund, which does not have a legally adopted budget. The City performs the following procedures in establishing the budget:

The budget committee submits to the City Council a proposed budget for the fiscal year commencing the following April 1.

Prior to April 1, the budget is legally enacted through vote.

Any revisions that alter the total expenditures of any fund must be approved by the City Council. The fund level constitutes the City's legal level of budgetary control. Reported budgeted amounts are as originally adopted and amended by resolution.

Appropriations lapse at fiscal year-end but may be re-appropriated in the following fiscal year.

NOTE 2 OTHER POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS FUNDING STATUS

Since the City has not irrevocably deposited funds in a trust for future health benefits, the actuarial value of plan assets to pay the liability for postemployment benefits is zero.

NOTE 3 DEFINED BENEFIT PENSION PLANS – CHANGES IN SIGNIFICANT PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS

The following changes were reflected in the valuation performed on behalf of the LAGERS plan for the year ended June 30:

General Division

2025
- Remaining amortization period was changed from multiple bases from 7 to 15 years to multiple bases from 6 to 15 years.

2024
- Remaining amortization period was changed from multiple bases from 8 to 15 years to multiple bases from 7 to 15 years.

2023
- Remaining amortization period was changed from multiple bases from 9 to 15 years to multiple bases from 8 to 15 years.

2022
- Remaining amortization period was changed from multiple bases from 8 to 15 years to multiple bases from 9 to 15 years.

2021
- Remaining amortization period was changed from multiple bases from 9 to 15 years to multiple bases from 8 to 15 years.
- Inflation was changed from 3.25% wage inflation; 2.50% price inflation to 2.75% wage inflation; 2.25% price inflation.

NOTE 3 DEFINED BENEFIT PENSION PLANS – CHANGES IN SIGNIFICANT PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

General Division (Continued)

2021 (Continued)

- Salary Increases was changed from 3.25% to 6.55% including wage inflation to 2.75% to 6.75% including wage inflation.
- Investment Rate of Return was changed from 7.25%, net of investment expenses to 7.00%, net of investment expenses.
- Mortality was changed from the healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females. Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables. The new mortality is 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.

2020

- Remaining amortization period was changed from multiple bases from 10 to 15 years to multiple bases from 9 to 15 years.

2019

- Remaining amortization period was changed from multiple bases from 11 to 15 years to multiple bases from 10 to 15 years.

2018

- Remaining amortization period was changed from multiple bases from 12 to 16 years to multiple bases from 11 to 15 years.

NOTE 3 DEFINED BENEFIT PENSION PLANS – CHANGES IN SIGNIFICANT PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

General Division (Continued)

2017

- Amortization method was changed from a level percentage of payroll, closed, to a level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.
- Remaining amortization period was changed from multiple bases from 13 to 17 years to multiple bases from 12 to 16 years.

2016

- Actuarial cost method was changed from entry age normal to entry age normal and modified terminal funding.
- Remaining amortization period was changed from multiple bases from 14 to 18 years to multiple bases from 13 to 17 years.
- Inflation was adjusted from 3.5% wage inflation; 3.0% price inflation to 3.25% wage inflation; 2.50% price inflation.
- Salary increases were changed from 3.5% to 6.8% including wage inflation to 3.25% to 6.55% including wage inflation.
- Mortality was changed from 105% of the 1994 Group Annuity Mortality Table set back 0 years for men and 0 years for women. Based upon experience observed during the most recent 5-year period study, it appears that the current table provides for an approximate 13% margin for future mortality improvement. The new mortality method used was the healthy retiree mortality tables, for postretirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for postretirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females. Both the postretirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Police Division

2025

- Remaining amortization period was changed from multiple bases from 7 to 15 years to multiple bases from 6 to 15 years.

2024

- Remaining amortization period was changed from multiple bases from 8 to 15 years to multiple bases from 7 to 15 years.

2023

- Remaining amortization period was changed from multiple bases from 9 to 15 years to multiple bases from 8 to 15 years.

NOTE 3 DEFINED BENEFIT PENSION PLANS – CHANGES IN SIGNIFICANT PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

Police Division (Continued)

2022

- Remaining amortization period was changed from multiple bases from 10 to 15 years to multiple bases from 9 to 15 years.

2021

- Remaining amortization period was changed from multiple bases from 11 to 15 years to multiple bases from 10 to 15 years.
- Inflation was changed form 3.25% wage inflation; 2.50% price inflation to 2.75% wage inflation; 2.25% price inflation.
- Salary increases was changed from 3.25% to 6.55% including wage inflation to 2.75% to 6.55% including wage inflation.
- Investment rate of return was changed from 7.25%, net of investment expenses to 7.00%, net of investment expenses.
- Mortality was changed from the healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females. Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables. The new mortality was 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.

2020

- Remaining amortization period was changed from multiple bases from 12 to 15 years to multiple bases from 11 to 15 years.

2019

- Remaining amortization period was changed from multiple bases from 13 to 15 years to multiple bases from 12 to 15 years.

NOTE 3 DEFINED BENEFIT PENSION PLANS – CHANGES IN SIGNIFICANT PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

Police Division (Continued)

2018

- Remaining amortization period was changed from multiple bases from 14 to 16 years to multiple bases from 13 to 15 years.

2017

- Amortization method was changed from a level percentage of payroll, closed, to a level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.

- Remaining amortization period was changed from multiple bases from 13 to 17 years to multiple bases from 14 to 16 years.

2016

- Actuarial cost method was changed from entry age normal to entry age normal and modified terminal funding.
- Remaining amortization period was changed from multiple bases from 14 to 18 years to multiple bases from 13 to 17 years.
- Inflation was adjusted from 3.5% wage inflation; 3.0% price inflation to 3.25% wage inflation; 2.50% price inflation.
- Salary increases were changed from 3.5% to 6.8% including wage inflation to 3.25% to 6.55% including wage inflation.
- Mortality was changed from 105% of the 1994 Group Annuity Mortality Table set back 0 years for men and 0 years for women. Based upon experience observed during the most recent 5-year period study, it appears that the current table provides for an approximate 13% margin for future mortality improvement. The new mortality method used was the healthy retiree mortality tables, for postretirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for postretirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females. Both the postretirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.

NOTE 3 DEFINED BENEFIT PENSION PLANS – CHANGES IN SIGNIFICANT PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

Fire Division

2025

- Remaining amortization period was changed from multiple bases from 7 to 15 years to multiple bases from 6 to 15 years.

2024

- Remaining amortization period was changed from multiple bases from 8 to 15 years to multiple bases from 7 to 15 years.

2023

- Remaining amortization period was changed from multiple bases from 9 to 15 years to multiple bases from 8 to 15 years.

2022

- Remaining amortization period was changed from multiple bases from 10 to 15 years to multiple bases from 9 to 15 years.

2021

- Remaining amortization period was changed from multiple bases from 11 to 15 years to multiple bases from 10 to 15 years.
- Inflation was changed from 3.25% wage inflation; 2.50% price inflation to 2.75% wage inflation; 2.25% price inflation.
- Salary increases was changed from 3.25% to 7.15% including wage inflation to 2.75% to 7.15% including wage inflation.
- Investment rate of return changed from 7.25%, net of investment expenses to 7.00%, net of investment expenses.
- Mortality was changed from the healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females.
- Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables. The new mortality is 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.

2020

- Remaining amortization period was changed from multiple bases from 12 to 15 years to multiple bases from 11 to 15 years

NOTE 3 DEFINED BENEFIT PENSION PLANS – CHANGES IN SIGNIFICANT PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

Fire Division (Continued)

2019

- Remaining amortization period was changed from multiple bases from 13 to 15 years to multiple bases from 12 to 15 years.

2018

- Remaining amortization period was changed from multiple bases from 14 to 15 years to multiple bases from 13 to 15 years.

2017

- Amortization method was changed from a level percentage of payroll, closed, to a level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.
- Remaining amortization period was changed from multiple bases from 13 to 15 years to multiple bases from 14 to 15 years.

2016

- Actuarial cost method was changed from entry age normal to entry age normal and modified terminal funding.
- Remaining amortization period was changed from multiple bases from 14 to 16 years to multiple bases from 13 to 15 years.
- Inflation was adjusted from 3.5% wage inflation; 3.0% price inflation to 3.25% wage inflation; 2.50% price inflation.
- Salary increases were changed from 3.5% to 8.6% including wage inflation to 3.25% to 7.15% including wage inflation.
- Mortality was changed from 105% of the 1994 Group Annuity Mortality Table set back 0 years for men and 0 years for women. Based upon experience observed during the most recent 5-year period study, it appears that the current table provides for an approximate 13% margin for future mortality improvement. The new mortality method used was the healthy retiree mortality tables, for postretirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for postretirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females. Both the postretirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.

NOTE 4 OTHER POSTEMPLOYMENT BENEFIT PLANS – CHANGES IN SIGNIFICANT PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS

2026
- Discount rate was increased from 4.47% at the end of the prior period to 4.49% at the end of the current period.

2025
- Discount rate was increased from 4.10% at the end of the prior period to 4.47% at the end of the current period.

2024
- Discount rate was increased from 3.92% at the end of the prior period to 4.10% at the end of the current period.

2023
- Discount rate was increased from 3.14% at the end of the prior period to 3.92% at the end of the current period.
- Medical/Rx cost trends were updated from the prior year to reflect current period amounts.
- Stop Loss Premiums were changed from 4 percentage points above claim cost trend to 5 percentage points above claim cost trend.
- Age adjusted costs were updated from the prior year to reflect current period amounts.

2022
- Discount rate was increased from 2.01% at the end of the prior period to 3.14% at the end of the current period.
- Medical/Rx cost trends were updated from the prior year to reflect current period amounts.
- Age adjusted costs were updated from the prior year to reflect current period amounts.
- Healthy life mortality tables were updated to the *Society of Actuaries Pub-2010 Public Retirement Plans Headcount – weighted mortality Tables using ScaleMP-2021.*
- Disabled life mortality tables were updated to the *Society of Actuaries Pub-2010 Public Retirement Plans Disabled Retirees Headcount – weighted Mortality Tables using Scale MP-2021 Full Generational Improvement.*
- Retirement Age assumed rates were changed to those used for the LAGERS pension actuarial valuation (adopted 2021).

2021
- Discount rate was decreased from 2.71% at the end of the prior period to 2.01% at the end of the current period.
- Age adjusted costs were updated from the prior year to reflect current period amounts.
- Health life mortality tables were updated to the *Society of Actuaries Pub-2010 Public Retirement Plans Headcount* – weighted mortality tables using scale MP-2020 full generational improvement.
- Disabled life mortality tables were updated to the *Society of Actuaries Pub-2010 Public Retirement Plans Headcount Disabled Retirees* – weighted mortality tables using scale MP-2020 full generational improvement.
- Excise “Cadillac” tax on high-cost plans determined to be nonapplicable.

NOTE 4 OTHER POSTEMPLOYMENT BENEFIT PLANS – CHANGES IN SIGNIFICANT PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

2020

- Discount rate was decreased from 3.35% at the end of the prior period to 2.71% at the end of the current period.
- Medical/Rx cost trends were updated from the prior year to reflect current period amounts.
- Stop loss premiums of 4 percentage points above the claim cost trend were added.
- Admin fee of 2.5% per year were added.
- Age adjusted costs were updated from the prior year to reflect current period amounts.
- Salary scale per employee was adjusted from 3.0% per year to 2.0% per year.
- Future retiree enrollment was adjusted for current year trends.
- Healthy life mortality tables were updated to the *Society of Actuaries Pub-2010 Public Retirement Plans Headcount* – weighted mortality tables using scale MP-2019 full generational improvement.
- Disabled life mortality tables were updated to the *Society of Actuaries Pub-2010 Public Retirement Plans Headcount Disabled Retirees* – weighted mortality tables using scale MP-2019 full generational improvement.
- Turnover incidence was updated based on current trends.

2019

- Discount rate was decreased from 3.56% at the end of the prior period to 3.35% at the end of the current period.
- Age adjusted costs were updated from the prior year to reflect current period amounts.
- Salary scale per employee was added in the current year at 3.0%.
- Healthy life mortality was updated from Society of Actuaries RPH-2014 adjusted to 2006 total dataset headcount-weighted mortality with scale MP-2017 full generational improvement to Society of Actuaries RPH-2014 adjusted to 2006 total dataset headcount-weighted mortality with scale MP-2018 full generational improvement.
- Disabled life mortality was updated from Society of Actuaries RPH-2014 adjusted to 2006 disabled retiree headcount-weighted mortality with MP-2017 full generational improvement to Society of Actuaries RPH-2014 adjusted to 2006 disabled retiree headcount-weighted mortality with MP-2018 full generational improvement.
- The retirement due to disability assumed rates were updated based on current amounts.

CITY OF PLEASANT HILL, MISSOURI
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
MARCH 31, 2026

	N.I.D. Fund	Capital Improvement Sales Tax Fund	Pool Capital Improvement Sales Tax Fund	Excise Tax Fund	Park/ Stormwater Sales Tax Fund	Codes/ Public Health Fund	Special Events Fund	Total
ASSETS								
Cash and Cash Equivalents (Claim on Cash)	$ -	$ 620,365	$ 38,669	$ 37,869	$ 43,796	$ 69,067	$ 128,561	$ 938,327
Prepaid Items	-	-	-	-	-	881	7,420	8,301
Taxes Receivable	10,556	76,744	34,329	-	68,654	1,587	-	191,870
Total Assets	$ 10,556	$ 697,109	$ 72,998	$ 37,869	$ 112,450	$ 71,535	$ 135,981	$ 1,138,498
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts Payable	$ 3,257	5,210	$ -	$ -	$ -	$ 1,633	$ 39	$ 10,139
Accrued Expenses	-	-	-	-	-	1,466	-	1,466
Total Liabilities	3,257	5,210	-	-	-	3,099	39	11,605
FUND BALANCE								
Nonspendable	-	-	-	-	-	881	7,420	8,301
Restricted	7,299	691,899	72,998	37,869	112,450	67,555	-	990,070
Committed	-	-	-	-	-	-	128,522	128,522
Total Fund Balance	7,299	691,899	72,998	37,869	112,450	68,436	135,942	1,126,893
Total Liabilities and Fund Balance	$ 10,556	$ 697,109	$ 72,998	$ 37,869	$ 112,450	$ 71,535	$ 135,981	$ 1,138,498

CITY OF PLEASANT HILL, MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED MARCH 31, 2026

	N.I.D. Fund	Capital Improvement Sales Tax Fund	Pool Capital Improvement Sales Tax Fund	Excise Tax Fund	Park/ Stormwater Sales Tax Fund	Codes/ Public Health Fund	Special Events Fund	Total
REVENUES								
Taxes:								
Sales	$ -	$ 485,453	$ 217,817	$ -	$ 436,171	$ -	$ -	$ 1,139,441
Property	-	-	-	-	-	118,098	-	118,098
Other	-	-	-	20,451	-	-	-	20,451
Licenses and Permits	-	-	-	-	-	6,504	-	6,504
Charges for Services	-	-	-	-	-	-	302,162	302,162
Grants and Donations	-	-	-	-	-	1,431	6,200	7,631
Total Revenues	-	485,453	217,817	20,451	436,171	126,033	308,362	1,594,287
EXPENDITURES								
Current:								
Codes	-	-	-	-	-	207,337	-	207,337
Recreation	-	-	131,218	-	-	-	-	131,218
Special Events	-	-	-	-	-	-	251,476	251,476
Capital Outlay	-	182,234	-	-	-	-	-	182,234
Total Expenditures	-	182,234	131,218	-	-	207,337	251,476	772,265
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	303,219	86,599	20,451	436,171	(81,304)	56,886	822,022
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	-	-	100	-	100
Transfers Out	-	(299,160)	(169,174)	(50,699)	(452,029)	(4,578)	(23,233)	(998,873)
Total Other Financing Sources (Uses)	-	(299,160)	(169,174)	(50,699)	(452,029)	(4,478)	(23,233)	(998,773)
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-	4,059	(82,575)	(30,248)	(15,858)	(85,782)	33,653	(176,751)
Fund Balance - Beginning of Year	7,299	687,840	155,573	68,117	128,308	154,218	102,289	1,303,644
FUND BALANCE - END OF YEAR	$ 7,299	$ 691,899	$ 72,998	$ 37,869	$ 112,450	$ 68,436	$ 135,942	$ 1,126,893

CITY OF PLEASANT HILL, MISSOURI
SCHEDULE OF LONG-TERM DEBT MATURITIES
YEAR ENDED MARCH 31, 2026

Fiscal Year Ending March 31,		Refunding Certificates of Participation	Lease Liabilities	2023 Water/Sewer Bond	2024 G.O. Bonds	2024 Water/Sewer Bond	2025 Certificates of Participation	2025 Water/Sewer Bond	Total
2027	Principal	$ 125,000	$ 20,210	$ 75,000	$ 345,000	$ 40,000	$ 15,000	$ -	$ 620,210
	Interest	37,050	1,894	82,300	646,375	105,306	23,104	190,347	1,086,376
	Total	162,050	22,104	157,300	991,375	145,306	38,104	190,347	1,706,586
2028	Principal	130,000	19,064	75,000	390,000	45,000	15,000	20,000	694,064
	Interest	33,300	1,081	78,550	629,125	102,906	22,564	151,269	1,018,795
	Total	163,300	20,145	153,550	1,019,125	147,906	37,564	171,269	1,712,859
2029	Principal	135,000	9,792	80,000	440,000	45,000	15,000	20,000	744,792
	Interest	29,400	552	74,800	609,625	100,206	22,009	150,069	986,661
	Total	164,400	10,344	154,800	1,049,625	145,206	37,009	170,069	1,731,453
2030	Principal	140,000	9,326	85,000	485,000	50,000	20,000	20,000	809,326
	Interest	25,350	156	70,800	587,625	97,506	21,324	148,869	951,630
	Total	165,350	9,482	155,800	1,072,625	147,506	41,324	168,869	1,760,956
2031	Principal	140,000	-	90,000	540,000	50,000	20,000	20,000	860,000
	Interest	21,150	-	67,400	563,375	94,506	20,509	147,669	914,609
	Total	161,150	-	157,400	1,103,375	144,506	40,509	167,669	1,774,609
2032 - 2036	Principal	565,000	-	500,000	3,610,000	280,000	105,000	120,000	5,180,000
	Interest	37,800	-	281,000	2,446,075	444,863	88,475	723,144	4,021,356
	Total	602,800	-	781,000	6,056,075	724,863	193,475	843,144	9,201,356
2037 - 2041	Principal	-	-	635,000	5,470,000	310,000	135,000	150,000	6,700,000
	Interest	-	-	170,800	1,583,275	394,394	59,687	696,781	2,904,938
	Total	-	-	805,800	7,053,275	704,394	194,687	846,781	9,604,938
2042 - 2046	Principal	-	-	460,000	4,415,000	700,000	165,000	175,000	5,915,000
	Interest	-	-	37,400	367,725	325,850	21,891	662,706	1,415,572
	Total	-	-	497,400	4,782,725	1,025,850	186,891	837,706	7,330,572
2047 - 2051	Principal	-	-	-	-	1,105,000	-	530,000	1,635,000
	Interest	-	-	-	-	112,800	-	617,056	729,856
	Total	-	-	-	-	1,217,800	-	1,147,056	2,364,856
2052 - 2056	Principal	-	-	-	-	-	-	2,090,000	2,090,000
	Interest	-	-	-	-	-	-	316,631	316,631
	Total	-	-	-	-	-	-	2,406,631	2,406,631
Total	Principal	1,235,000	58,392	2,000,000	15,695,000	2,625,000	490,000	3,145,000	25,248,392
	Interest	184,050	3,683	863,050	7,433,200	1,778,338	279,562	3,804,541	14,346,423
	Total	$ 1,419,050	$ 62,075	$ 2,863,050	$ 23,128,200	$ 4,403,338	$ 769,562	$ 6,949,541	$ 39,594,815

CITY OF PLEASANT HILL, MISSOURI
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND (UNAUDITED)
YEAR ENDED MARCH 31, 2026

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Property Tax	$ 1,038,800	$ 1,038,800	1,086,335	$ 47,535
EXPENDITURES				
Debt Principal	425,000	425,000	425,000	-
Debt Interest and Agent Fees	702,275	702,275	706,619	4,344
Total Expenditures	1,127,275	1,127,275	1,131,619	4,344
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(88,475)	(88,475)	(45,284)	43,191
OTHER FINANCING SOURCES (USES)				
Transfers In	160,650	160,650	171,233	10,583
Transfers Out	(41,552)	(41,552)	(41,552)	-
Total Other Financing Sources (Uses)	119,098	119,098	129,681	10,583
REVENUES AND OTHER FINANCING SOURCES UNDER EXPENDITURES AND OTHER FINANCING USES	$ 30,623	$ 30,623	84,397	$ 53,774
Fund Balance - Beginning of Year			360,449	
FUND BALANCE - END OF YEAR			$ 444,846	

CITY OF PLEASANT HILL, MISSOURI
BUDGETARY COMPARISON SCHEDULE
CAPITAL PROJECTS FUND (UNAUDITED)
YEAR ENDED MARCH 31, 2026

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental Revenue	$ -	$ -	-	$ -
Other	-	-	196,591	196,591
Total Revenues	-	-	196,591	196,591
EXPENDITURES				
Capital Outlay	9,958,328	9,958,328	6,997,724	2,960,604
Cost of Issuance	-	-	35,955	(35,955)
Total Expenditures	9,958,328	9,958,328	7,033,679	2,924,649
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (9,958,328)	$ (9,958,328)	(6,837,088)	$ 3,121,240
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	490,000	490,000	490,000	-
Total Other Financing Sources (Uses)	490,000	490,000	490,000	-
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (9,468,328)	$ (9,468,328)	(6,347,088)	$ 3,121,240
Fund Balance - Beginning of Year			7,410,647	
FUND BALANCE - END OF YEAR			$ 1,063,559	

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Agenda Item Cover Sheet

Agenda Title

- Bill No. 26-40 | Proposed Ordinance Prohibiting the Sale, Distribution, and Possession of Kratom and 7-Hydroxymitragynine (7-OH)

Department / Contact Person

- Lindsey Kolisch - City Attorney
- Kristen Dorman - City Administrator

Background Information

At Council direction, staff worked with legal counsel to draft the proposed ordinance that would amend Chapter 28 of the City Code to prohibit the sale, distribution, and possession of certain Kratom derivatives and 7-Hydroxymitragynine (7-OH) within the corporate limits of the City of Pleasant Hill.

Kratom and, more specifically, concentrated and synthetic derivatives such as 7-OH have become an increasing public health concern due to their opioid-like effects, potential for abuse and chemical dependence, and availability through retail establishments. The proposed ordinance is intended to address these concerns by limiting access to these products within the City.

The ordinance distinguishes between a traditional "Kratom Product" and prohibited "Kratom Derivatives." The prohibition specifically applies to products containing Kratom derivatives, including concentrated 7-OH, pseudoindoxyl, and synthetic isomers or derivatives of Mitragynine intended to produce psychoactive effects.

Under the proposed ordinance, it would be unlawful to manufacture, sell, provide, distribute, offer for sale, or knowingly possess a prohibited Kratom derivative or 7-OH product within the City. The ordinance also provides law enforcement with the authority to seize prohibited products and establishes penalties for violations.

If approved by the City Council, staff recommends an education and compliance period for local retailers before enforcement begins on November 12, 2026 (30 days).

Staff will identify retail establishments within the City that may sell these products and hand-deliver a copy of the newly adopted ordinance to each establishment. At the time of delivery, the business will be advised that it has thirty (30) days to cease the sale and distribution of, and remove from its inventory, products prohibited by the ordinance.

This approach provides businesses with direct notice of the new local regulations and a reasonable opportunity to voluntarily comply before enforcement action is taken. Following the ten-day notification period, violations will be subject to enforcement in accordance with the ordinance.

Staff Recommendations

Staff recommends approval of Bill No. 26-40, Amending Chapter 28 of the Code of Ordinances to prohibit Kratom derivatives and 7-Hydroxymitragynine (7-OH), with staff proceeding with direct notification to affected local retailers and providing a ten-day compliance period following notification.

Financial Information

- N/A

Attachments

- Bill No. 26-40

Bill No. 26-40

ORDINANCE NO. ____

AN ORDINANCE OF THE CITY OF PLEASANT HILL, MISSOURI AMENDING CHAPTER 28 OF THE CODE OF ORDINANCES TO ADD A NEW SECTION PROHIBITING THE SALE, DISTRIBUTION, AND POSSESSION OF KRATOM AND 7-HYDROXYMITRAGYNINE (7-OH)

WHEREAS, the City of Pleasant Hill, Missouri has substantial interest in protecting the public health, safety and welfare of its residents; and

WHEREAS, Kratom and its highly potent derivative, 7-OH, have emerged as substances of concern due to their opiod-like effects, high potential for abuse, and risk of chemical dependence; and

WHEREAS, the United States Food and Drug Administration (FDA) has not approved Kratom or 7-OH for any medical use and has repeated issued warnings regarding the consumption of these substances; and

WHEREAS, health officials and surrounding municipalities in the Kansas City metropolitan area have recently linked synthetic 7-OH and highly concentrated Kratom products to addiction, adverse health events, and overdoses; and

WHEREAS, the City Council of Pleasant Hill deems it necessary to prohibit the sale, distribution, and possession of Kratom and 7-OH within city limits to protect public health and limit access to these unregulated substances.

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

Section 1. The City Code of the City of Pleasant Hill, Missouri, Chapter 28, Article III, is hereby amended by adding Section 28-115, to read as follows:

Section 28-115 Kratom and 7-Hydroxymitragnine (7-OH) Prohibited.

A. Definitions. For the purposes of this Article, the following words and phrases shall have the meanings defined below:

1. **"Kratom Derivative"** means any product containing alkaloids derived from the plant *Mitragyna speciosa* (Kratom) that have been isolated, extracted, or chemically modified to produce a potent intoxicating effect, specifically including:
    a) 7-Hydroxymitragynine (7-OH) in concentrations exceeding that found naturally in the raw plant material;
    b) Pseudoindoxyl;
    c) Any synthetic isomer or derivative of Mitragynine intended to produce psychoactive effects.

2. **"Kratom Product"** means any product, including food, beverages, or dietary supplements, containing any part of the leaf of the plant *Mitragyna speciosa* or an extract thereof, provided it does not contain a "Kratom Derivative" as defined above.

3. **"7-Hydroxymitragynine (7-OH)"** means the terpenoid indole alkaloid derivative found within the *Mitragyna speciosa* plant, whether naturally occurring, concentrated, or synthetically manufactured.

4. **"Person"** means any individual, corporation, partnership, Limited Liability Company, or other business entity.

5. **"Sell" or "Sale"** means to transfer, give, exchange, or barter for any consideration.

6. **"Distribute"** means to deliver, sell, offer for sale, transfer, trade, or give away, whether or not for commercial or retail purposes.

7. **"Possess"** means to have physical control or dominion over a substance, whether on one's person or property.

B. Sale and Distribution Prohibited. It shall be unlawful for any person, retailer, or business entity to manufacture, sell, provide, distribute, or offer for sale any product containing a Kratom Derivative or 7-OH within the corporate limits of the City of Pleasant Hill.

C. Possession Prohibited. It shall be unlawful for any person, retailer, or business entity to knowingly possess any product containing a Kratom Derivative or 7-OH within the corporate limits of the City of Pleasant Hill.

D. Enforcement and Seizure. Any Kratom Derivative or 7-OH product found in violation of this Section may be seized by law enforcement as contraband and destroyed in accordance with standard Pleasant Hill Police Department evidence destruction procedures.

E. Penalty. Any person or entity violating any provision of this Section shall be deemed guilty of an ordinance violation and, upon conviction thereof, may be punished by a fine of up to $500.00 and/or incarceration for a term not to exceed ninety (90) days. Each day a violation continues, and each individual retail transaction in violation of this Section, shall constitute a separate offense.

Section 2. Severability. If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance.

Section 3. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Ordinance, as determined by the City Clerk, may be corrected with the endorsement of the Mayor without the need to come before the City Council.

Section 4. Effective Date. This Ordinance shall be in full force and effect from and after thirty (30) days after its passage and approval (November 12, 2026).

Read by title only and adopted by the City Council of the City of Pleasant Hill, Missouri, this _____ day of _____, 2026.

_____
Don Donovan, Mayor

ATTESTED:

_____
Jodie Beatty, City Clerk

Agenda Item Cover Sheet

Agenda Title:

- Bill No. 26-41 - An Ordinance of the City of Pleasant Hill, Missouri Amending Certain Regulations in the Unified Development Code Relating to Temporary Sign Code Standards.

Department/Contact Person:

- Missy Gentry, Development Coordinator

Background Information:

- Council placed a 60 day moratorium on enforcement of all organizational community event signs on March 2, 2026 until a resolution could be found regarding the allowance of temporary off-premise signs.
- During a work session with Planning & Zoning Commission on April 27, 2026 City Council tasked the Commission with reviewing the temporary and off-premise sign code to determine a way to allow for temporary off-premise signage. At this same meeting a 90 day extension of the moratorium was granted.
- Planning & Zoning reviewed both the temporary and off-premise sign code and developed amendments to allow for temporary off-premise signs.
- A public hearing was scheduled for August, 2026, however due to the lack of quorum the hearing was rescheduled to October 6, 2026.
- On September 14, 2026 City Council granted a 90 day extension of the moratorium to allow for the rescheduled public hearing to be completed and City Council to make a determination.
- Planning and Zoning held a public hearing on October 6, 2026 and recommended approval of the amendment to allow for temporary off-premise signs with additional size, location and time frame regulations.
- The proposed amendments would allow temporary off-premise signs, providing community organizations with the ability to advertise events at locations other than where the event is being held. Previously, these signs were prohibited under the City’s sign regulations. The amendments establish requirements for the placement, size, spacing, and duration of temporary signs, along with a permitting process that allows permit fees to be waived for local civic groups.

Financial Information:

- N/A

Staff Recommendation:

- Staff recommends approval as submitted.

Attachments:

- Ordinance

BILL NO. 26-41

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF PLEASANT HILL, MISSOURI, AMENDING CERTAIN REGULATIONS IN THE UNIFIED DEVELOPMENT CODE RELATING TO TEMPORARY SIGN CODE STANDARDS.

WHEREAS, the City wishes to clarify and update the regulations for temporary signs; and

WHEREAS, the City Council now desires to amend Article 9, of the Unified Development Code.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PLEASANT HILL, MISSOURI, AS FOLLOWS:

Section 1. That Article 9 of the Unified Development Code is hereby amended as stated below.

Section 9.02E Temporary Signs. Temporary signs shall require an approved sign permit.~~are exempt from the sign permit process, provided they are within the allowance specified for the zoning district standards of this Article. Temporary signs shall comply within~~ Temporary signs shall be in compliance with Section 9.05E

Section 9.04N Off-premise signs are prohibited except as follows:

1. Temporary real estate signs which are located on a common area outlot, approved by the property owner's association.
2. **Temporary signs in compliance with Section 9.05E**

Section 9.05E Temporary Signs. Temporary signs are subject to the following limitations in addition to the temporary sign allowance in Section 9.03C

1. ~~The display time for temporary signs shall be 120 days per sign per calendar year regardless of size or number of signs displayed.~~ **The display time for temporary signs shall be 15 day periods with no more than six (6) periods or 90 days per calendar year. Signs may be placed for no more than two (2) consecutive periods at a time. If two (2) consecutive periods are used, a minimum of 30 days between placements shall be required.**

2. It shall be the property owner's responsibility to see that the temporary sign is removed when the display time has exceeded the applicable regulatory time limit.
3. ~~There shall be at least 25 feet between other temporary signs.~~ **Signs measuring 6 square feet or less and no more than 3 feet in height must be spaced a minimum of 5 feet apart regardless of the number of signs. Signs measuring larger than 6 square feet and more than 3 feet in height must be placed a minimum of 25 feet apart regardless of the number of signs.**
4. Temporary signs shall not be illuminated or painted with light-reflecting paint.
5. Temporary signs shall be constructed of rigid material, and securely anchored so as not to pose a distraction or hazard to drivers. Non-rigid materials (such as banners) which are secured by a support or frame to avoid distraction of flapping may be used as a freestanding temporary sign if set back at least 30 feet front eh pavement edge of the fronting roadway.
6. The Community Development Director or Code Enforcement Officer shall be authorized to extend the duration of display time for temporary signage pertaining to the sale of that property once per calendar year, until such a time as the property is sold.
7. The Community Development Director or Code Enforcement Officer shall be authorized to require the removal of any temporary sign that has exceeded its display time.
8. Election Signs. In addition to or as an exception to the temporary sign standards of 9.05-E, temporary signs pertaining to an election season, the period beginning 60 days prior to an election and ending 15 days after an election,shall comply with the following:
    i. During an election season, a property owner may place a temporary sign no larger than 6 square feet in residentially-zoned areas or 23 square feet for all other zoning classifications for races on the ballot.
    ii. The successful candidate for a primary election is not required to collect signs until the end of the general election in accordance with the parameters outlined.

9. **Permit will be required for all temporary signs and will be issued per lot/location regardless of the number of signs as long as the above provisions are met. A $25 application fee will be assessed for each lot/location.**
10. **Permit fees may be waived for local civic groups that submit an application.**

Section 3. That all ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed.

Section 4. That this Ordinance shall be in full force and effect upon approval of the City Council.

Section 5. That should any section, sentence or clause of this Ordinance be declared invalid or unconstitutional, such declaration shall not affect the validity of the remaining sections, sentences, or clauses.

PASSED and APPROVED by the City Council for the City of Pleasant Hill, Missouri, this ____ day of _____ , 2026.

_____
Mayor: Don Donovan

ATTEST:

_____
City Clerk: Jodie Wasson

Agenda Item Cover Sheet

Agenda Title:

- Strategic Plan Adoption

Department/Contact Person:

- Kristen Dorman - City Administrator

Background Information:

- This summer, the City engaged Everstrive Solutions to facilitate a strategic planning process to establish a shared vision for Pleasant Hill and identify the City's priorities for the next five years. The process began with a City Council retreat on August 13, 2026, during which the governing body discussed its vision for the community, identified four key focus areas, and established initial priorities within each area.
- Following the Council retreat, City staff participated in a facilitated workshop to further develop the goals and objectives necessary to advance the Council's priorities. The resulting Strategic Plan establishes the following four focus areas:
    - Economic Development - A diverse, resilient economy that creates opportunity, strengthens the tax base, and reinforces Pleasant Hill's sense of place.
    - Communication & Customer Service - Open, proactive, and professional communication characterized by responsiveness, accountability, transparency, and follow-through.
    - Infrastructure - Safe, reliable, and well-maintained infrastructure that meets current needs and anticipates future growth.
    - Community Experience - A safe, growing, and connected community with pride and small-town character.
- The Strategic Plan includes proposed goals and supporting objectives within each focus area. Once adopted, the Strategic Plan is intended to guide City decision-making, resource allocation, annual budgeting, departmental work plans, and staff goals over the next five years.
- At its previous meeting, the City Council reviewed the proposed draft plan and indicated that no changes were necessary.

Financial Information:

- The Strategic Plan will be used to develop annual work plans and budget allocations. There is no immediate financial impact.

Staff Recommendation:

- Staff recommends adoption of the Five-Year Strategic Plan

Attachments:

- Bill No. 26-43: Resolution adopting the Strategic Plan
- 2026-2031 Strategic Plan Document

Bill No. 26-43

RESOLUTION NO. _____

A RESOLUTION OF THE CITY OF PLEASANT HILL, MISSOURI, ADOPTING THE FIVE-YEAR STRATEGIC PLAN.

WHEREAS, the City of Pleasant Hill recognizes the importance of establishing a shared vision and strategic priorities to guide the City's future growth, development, and delivery of municipal services; and

WHEREAS, the City engaged Everstrive Solutions to facilitate a strategic planning process involving the City Council and City staff; and

WHEREAS, the City Council participated in a strategic planning retreat to establish a shared vision for the community and identify priorities for the next five years; and

WHEREAS, following the Council retreat, City staff participated in a facilitated workshop to further develop goals and objectives supporting the Council's identified priorities; and

WHEREAS, the resulting Five-Year Strategic Plan establishes four key focus areas: Economic Development, Communication and Customer Service, Infrastructure, and Community Experience; and

WHEREAS, the City Council desires to formally adopt the Strategic Plan to guide City priorities, resource allocation, and future decision-making.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PLEASANT HILL, MISSOURI, AS FOLLOWS:

SECTION 1. The City Council hereby adopts the City of Pleasant Hill Five-Year Strategic Plan, attached hereto as Exhibit A and incorporated herein by reference.

SECTION 2. The Strategic Plan shall serve as a guiding document for establishing City priorities, developing annual budgets, allocating resources, and aligning departmental work plans and initiatives with the City's long-term vision.

SECTION 3. This Resolution shall be in full force and effect from and after its passage by the City Council.

PASSED AND APPROVED by the City Council of the City of Pleasant Hill, Missouri, this ___ day of _____, 2026.

By: _____
Don Donovan, Mayor

ATTEST:

_____
Jodie Wasson, City Clerk

OUR VISION:

Pleasant Hill honors its past and preserves its small-town character while connecting our community, investing in people and infrastructure, and growing with purpose toward a safe, vibrant, and self-reliant future.

KEY FOCUS AREAS:

ECONOMIC DEVELOPMENT	A diverse, resilient economy that creates opportunity, strengthens the tax base, and reinforces Pleasant Hill's sense of place.
COMMUNICATION & CUSTOMER SERVICE	Open, proactive, and professional communication, characterized by responsiveness, accountability, transparency, and follow-through.
INFRASTRUCTURE	Safe, reliable, and well-maintained infrastructure that meets current needs and anticipates future growth.
COMMUNITY EXPERIENCE	A safe, growing, and connected community with pride and small-town character.

ECONOMIC DEVELOPMENT

A diverse, resilient economy that creates opportunity, strengthens the tax base, and reinforces Pleasant Hill's sense of place.

GOAL 1 CREATE A DEVELOPMENT-FRIENDLY ENVIRONMENT

1.1 Outline development processes and procedures on website and make readily available
1.2 Educate governing body, developers, and citizens about the Unified Development Code (UDC)
1.3 Conduct an annual review of the UDC to ensure codes are not hindering development
1.4 Conduct a periodic review of the Comprehensive Plan/Future Land Use Plan

GOAL 2 ATTRACT AND RETAIN BUSINESSES UTILIZING THE ECONOMIC DEVELOPMENT COUNCIL

2.1 Establish and support the Economic Development Council as the City's primary economic development advisory board
2.2 Develop an economic development strategy/work plan to address business attraction, retention, marketing, redevelopment, incentive policies, and regional partnerships
2.3 Identify and address barriers to development, including available sites, infrastructure needs, and development readiness
2.4 Secure a hotel market study to determine the types of overnight accommodations that should be initiated in the community
2.5 Conduct a housing study to identify future market needs and evaluate appropriate recommendations for implementation
2.6 Identify strategies to encourage reinvestment in existing commercial properties and vacant buildings/storefronts

GOAL 3 ENSURE FINANCIAL STABILITY

3.1 Secure voter approval for a use tax
- **3.1a** Identify what the revenue will fund and establish a timeline
- **3.1b** Implement a public education program

3.2 Institute long-range financial planning, including multi-year financial forecasting

COMMUNICATION & CUSTOMER SERVICE

Open, proactive and professional communication characterized by responsiveness, accountability, transparency and follow-through.

GOAL 1 IMPLEMENT AN EFFECTIVE COMMUNICATION STRATEGY

1.1 Implement a comprehensive communication plan that identifies appropriate digital and traditional media, including newsletters, website and social media

1.2 Website redesign/refresh to ensure easy navigation and access to information

GOAL 2 CREATE A CULTURE OF EXCELLENCE IN PUBLIC SERVICE

2.1 Invest in employee training and professional development to strengthen customer service, leadership, and organizational effectiveness

- **2.1a** Customer Service Training for all employees
- **2.1b** Supervisory Training

2.2 Evaluate service demands, staffing levels, and organizational capacity to ensure the City can effectively meet the needs of the community

2.3 Become an employer of choice to recruit and retain high quality employees and reduce costly turnover

- **2.3a** Conduct a pay and classification study
- **2.3b** Improve employee engagement through a cross-functional employee committee
- **2.3c** Review and update the employee handbook

GOAL 3 IMPROVE RESPONSIVENESS AND TIMELINESS TO CITIZEN REQUESTS

3.1 Update and/or develop standard operating procedures and policies

3.2 Implement a Resident Experience cross-departmental team to identify areas for improvement in customer service

- **3.2a** Inventory most common interactions and identify the most frustrating or confusing processes

3.3 Identify a project tracking/project management software or system to ensure continued progress and timeliness on project completion

3.4 Explore options and invest in an automated request management/tracking system to help communicate and close the loop with residents that have reported concerns

3.5 Establish consistent standards and policies regarding timelines and follow-up

INFRASTRUCTURE

Safe, reliable and well-maintained infrastructure that meets current needs and anticipates future growth.

GOAL 1 DEVELOP AN APPROACH TO ADDRESS STORMWATER NEEDS

1.1 Conduct a stormwater master planning study to identify needs and associated costs

GOAL 2 ENHANCE STREET MAINTENANCE

2.1 Conduct a street assessment to identify needs
2.2 Prioritize street improvement projects
2.3 Identify funding for street improvements

GOAL 3 IMPROVE AND PROACTIVELY MAINTAIN THE WATER AND WASTEWATER SYSTEMS

3.1 Continue water line replacement projects in the approved DNR plan
3.2 Continue improvements to lift stations and sewer lining
3.3 Implement proactive wastewater system maintenance, including camera inspection and jetting programs
3.4 Implement a fire hydrant replacement program

GOAL 4 DIVERSIFY FUNDING FOR INFRASTRUCTURE NEEDS

4.1 Develop and maintain a 5-year capital improvement program
4.2 Explore grant opportunities
4.3 Explore alternative funding mechanisms such as a stormwater utility and use of neighborhood improvement districts, capital improvement districts, etc.
4.4 Regularly evaluate utility rates

GOAL 5 MAINTAIN CITY FACILITIES FOR EFFECTIVE PUBLIC SERVICES

5.1 Develop a Facilities Master Plan to assess existing facilities, deferred maintenance, and future needs

COMMUNITY EXPERIENCE

A safe, growing, and connected community with pride and small-town character.

GOAL 1 CREATE MEMORABLE EXPERIENCES THROUGH PARKS, EVENTS AND PUBLIC SPACES

1.1 Improve the fairgrounds with updated amenities for additional events
1.2 Enhance recreational programming for all ages and demographics
1.3 Continue events promoting community policing

GOAL 2 IDENTIFY ADDITIONAL PARK FUNDING TO FURTHER DEVELOP AND MAINTAIN THE PARK SYSTEM

2.1 Ensure the appropriate staffing and resources are in place to meet public expectations
2.2 Review and implement the trail master plan
2.3 Work with the Park Board to advance identified priorities for the continued improvement of the City's parks system

GOAL 3 STRENGTHEN PARTNERSHIPS WITH COMMUNITY ORGANIZATIONS TO ADVANCE SHARED COMMUNITY PRIORITIES

3.1 Identify opportunities to collaborate with community organizations on events, programs, services, and community initiatives
3.2 Establish standard operating procedures for City participation in events
3.3 Develop a resource identifying community organizations' services

GOAL 4 ENHANCE PLEASANT HILL'S APPEARANCE, IDENTITY, AND SENSE OF PLACE

4.1 Administer code enforcement services consistently, working with property owners to obtain compliance while maintaining individual and community pride
4.2 Develop a coordinated approach to community gateways, wayfinding, signage, and other placemaking improvements

Agenda Item Cover Sheet

Agenda Title

- Discussion | Distance Modifications - Packaged Liquor, Smoke Shops, Marijuana Facilities

Department / Contact Person

- Nici Wilson - Assistant City Administrator
- Missy Gentry - Development Coordinator

Background Information

Following the guidance provided by City Council, staff has worked with legal counsel to develop proposed distance and separation requirements for the aforementioned business classifications. Legal counsel has prepared the proposed ordinances for Council's review and consideration.

The proposed amendments would incorporate these distance and separation requirements into the Unified Development Code (UDC). Should Council wish to proceed with the proposed amendments, staff will initiate the required public notification and hearing processes before Planning and Zoning.

All other provisions governing liquor licensing and marijuana facilities would remain within their respective sections of the City Code, outside of the UDC, as currently established.

Ordinance Summaries

- **Liquor licenses:**

City Code currently imposes a 100 foot distance requirement between licenses for the sale of intoxicating liquor and any school, church, or other place of religious worship. The Code allows the City Council to waive this distance requirement. The proposed amendments would modify this restriction depending on the type of license. The proposed Section X.i. would establish a 500 foot distance requirement between liquor licenses for the sale of intoxicating liquor in the original package. Section X.ii would establish a 300 foot distance requirement between a liquor license for the sale of intoxicating liquor in the original package and any school, church, or other place of religious worship. This is the maximum amount of distance the Council can require, according to State law. Section X.iii would continue the current 100 foot distance requirement for all liquor licenses for the sale of intoxicating liquor, but it would not apply to the two scenarios covered above. In other words, the current 100 foot distance requirement would apply to all other types of liquor licenses for the sale of intoxicating liquor. X.iv would establish how the

distance is measured, which is generally by the walkable path between locations. This is the same method of measurement for the proposed tobacco/smoke shop ordinance and for marijuana facilities. X.v is carried over from current City Code, which provides that these distance requirements do not apply to church, school, civic, service, fraternal, veteran, political, or charitable organizations that have federal tax exemptions. This ordinance would put these provisions into the Unified Development Code, due to their nature of being land use restrictions. The ordinance would also amend the liquor license section of the Code to reference these Unified Development Code restrictions on issuance of licenses. These restrictions would apply to new licenses that are issued after this ordinance is approved. They would not apply to licenses that are currently established.

- **Smoke shops:**

City Code does not currently have specific regulations for tobacco and/or smoke shops. This proposed ordinance would define tobacco and/or smoke shops as a retail store primarily used for the sale of tobacco, e-cigarettes, and/or vaping products, along with related accessories and paraphernalia. This new use would not include marijuana dispensaries or a tobacco department of a larger commercial establishment where the sales from the department are less than 5% of the business's total sales. This proposed ordinance would add a use category to the land use table, which would allow tobacco and/or smoke shops in C1 and C2 districts as a permitted use. This is a use that is currently permitted in these zones as a retail facility. Defining the term and adding it to the land use table allows the City to impose additional regulations. The restriction that is proposed is a 500 foot distance requirement from another tobacco and/or smoke shop, an elementary or secondary school, licensed daycare, or church. The distance is measured by the walkable path between locations. This is the same method of measurement for the proposed liquor license ordinance and for marijuana facilities. These restrictions would apply to new licenses that are issued after this ordinance is approved. They would not apply to licenses that are currently established.

- **Marijuana facilities:**

City Code currently imposes a distance requirement between a marijuana facility and an elementary or secondary school, licensed daycare, or church, as well as residentially zoned districts. These requirements are currently located outside of the UDC. Because they are land use restrictions, they are proposed to be removed from the rest of the City Code and put into the UDC. Overall, this proposed ordinance removes distance requirements from Chapter 5 and puts that language into the UDC. Distance measurements would be reduced from 1,000 feet to 500 feet.

In the proposed ordinance, Section 5-4 is removed from City Code Chapter 5 and put into the UDC. This section is unmodified except for lowering the distance requirement from 1,000 feet to 500 feet. Sections 5-5, 5-6, and 5-7 are likewise amended by removing the distance requirements from Chapter 5 and putting them into the UDC. As proposed, the ordinance would lower the distance requirement between marijuana facilities and an elementary or secondary school, licensed daycare, or church, residentially zoned districts, or other marijuana facility from

1,000 feet to 500 feet. The Council may reduce this distance if the applicant shows good cause for such reduction.

Financial Information

- Applicable publication costs for the public hearings

Attachments

- Proposed Draft Ordinances

BILL NO. ____ **ORDINANCE NO. ____**

AN ORDINANCE OF THE CITY OF PLEASANT HILL, MISSOURI REGARDING DISTANCE REQUIREMENTS FOR LIQUOR LICENSES FOR THE SALE OF INTOXICATING LIQUOR IN THE ORIGINAL PACKAGE, NOT TO BE CONSUMED UPON PREMISES WHERE SOLD

WHEREAS, the City Council is authorized by 89.020, RSMo. to regulate and restrict the height, number of stories, and size of buildings and other structures, the percentage of lot that may be occupied, the size of yards, courts, and other open spaces, the density of population, the preservation of features of historical significance, and the location and use of buildings, structures and land for trade, industry, residence or other purposes; and

WHEREAS, a public hearing was held before the Planning and Zoning Commission on _____, and the Planning and Zoning Commission recommended approval of this Ordinance;

WHEREAS, the City Council has determined that it is in the best interest of the public health, welfare, and safety to regulate the distance between the locations of establishments holding liquor licenses for the sale of intoxicating liquor in the original package, not to be consumed upon the premises where sold.

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

Section 1. The Unified Development Code of the City of Pleasant Hill, Missouri, Section 4.04 shall be amended to include the following:

X. Liquor license for the sale of intoxicating liquor.

i. No liquor license for the sale of intoxicating liquor in the original package, not to be consumed upon the premises where sold shall be issued when the establishment is located within 500 feet from another establishment with such license.

ii. No liquor license for the sale of intoxicating liquor in the original package, not to be consumed upon the premises where sold shall be issued when the establishment is located within 300 feet from any school, church, or other building regularly used as a place of religious worship.

iii. Except for as provided above, no license shall be granted for the sale of intoxicating liquor within 100 feet of any school, church or other building regularly used as a place of religious worship, unless the applicant for the license shall first obtain the consent in writing of the city council, except that when a school, church or place of worship shall hereafter be established within 100 feet of any place of business licensed to sell intoxicating liquor, the license shall not be denied for being within the prohibited distance.

iv. The distance shall be measured from the external wall of the liquor license establishment closest in proximity to the then-existing liquor license establishment, school, church, or other building regularly used as a place of religious worship to

Drafter's note: Language to be deleted is shown ~~thus~~; language to be added is shown **thus**.

the closest point of the property line of the then-existing liquor license establishment, school, church, or other building regularly used as a place of religious worship. If the then-existing liquor license establishment, school, church, or other building regularly used as a place of religious worship is part of a larger structure, such as an office building or strip mall, the distance shall be measured to the entrance or exit of the then-existing liquor license establishment, school, church, or other building regularly used as a place of religious worship in proximity to the liquor license establishment. In the case of a facility that is part of a larger structure, such as an office building or strip mall, the distance between the liquor license establishment and the then-existing liquor license establishment, school, church, or other building regularly used as a place of religious worship shall be measured from the property line of the then-existing liquor license establishment, school, church, or other building regularly used as a place of religious worship to the liquor license establishment entrance or exit closest in proximity to the then-existing liquor license establishment, school, church, or other building regularly used as a place of religious worship. If the then-existing liquor license establishment, school, church, or other building regularly used as a place of religious worship is part of a larger structure, such as an office building or strip mall, the distance shall be measured to the entrance or exit of the then-existing liquor license establishment, school, church, or other building regularly used as a place of religious worship in proximity to the liquor license establishment. Measurements shall be made along the shortest path between the demarcation points that can be lawfully traveled by foot.

v. This section shall not apply to a license issued by the supervisor of alcohol and tobacco control or the City for the sale of intoxicating liquor pursuant to section RSMo 311.218 or to a license issued to any church, school, civic, service, fraternal, veteran, political, or charitable club or organization which has obtained an exemption from the payment of federal taxes.

Section 2. Section 4-80 of the Code of Ordinances of the City of Pleasant Hill, Missouri shall be amended to read as follows:

Sec. 4-80. - Proximity of premises to churches or schools.

No license shall be granted for the sale of intoxicating liquor **that is not in compliance with Section 4.04(X) of the Unified Development Code.** ~~within 100 feet of any school, church or other building regularly used as a place of religious worship, unless the applicant for the license shall first obtain the consent in writing of the city council, except that when a school, church or place of worship shall hereafter be established within 100 feet of any place of business licensed to sell intoxicating liquor, the license shall not be denied for being within the prohibited distance. This section shall not apply to a license issued by the supervisor of alcohol and tobacco control for the sale of intoxicating liquor pursuant to section RSMo 311.218 or to a license issued to any church, school, civic, service, fraternal, veteran, political, or charitable club or organization which has obtained an exemption from the payment of federal taxes.~~

Section 3. Severability. If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent

jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance.

Section 4. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Ordinance, as determined by the City Clerk, may be corrected with the endorsement of the Mayor without the need to come before the City Council.

Section 5. Effective Date. This Ordinance shall be in full force and effect from and after its passage and approval.

Read by title only and adopted by the City Council of the City of Pleasant Hill, Missouri, this _____ day of _____, 2026.

_____
Don Donovan, Mayor

ATTESTED:

_____
Jodie Wasson, City Clerk

Drafter's note: Language to be deleted is shown ~~thus~~; language to be added is shown **thus**.

BILL NO. ____ **ORDINANCE NO. ____**

AN ORDINANCE OF THE CITY OF PLEASANT HILL, MISSOURI REGARDING DISTANCE REQUIREMENTS FOR MARIJUANA FACILITIES

WHEREAS, the City of Pleasant Hill, Missouri has substantial interest in protecting the public health, safety and welfare of its residents; and

WHEREAS, the City Council desires to modify the location requirements for marijuana facilities.

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

Section 1. The City Code of the City of Pleasant Hill, Missouri, Sections 5-4, 5-5, 5-6, and 5-7 shall be amended to read as follows:

~~Sec. 5-4. - Provisions applicable to all marijuana facilities.~~
~~(a) A marijuana facility may not be located within 1,000 feet of a then existing elementary or secondary school, state-licensed child day-care center, or church (see section 5-1 for the definition of "then existing").~~
~~(b) In the case of a freestanding facility, the distance between the facility and the school, daycare, or church shall be measured from the external wall of the facility structure closest in proximity to the school, daycare, or church to the closest point of the property line of the school, daycare, or church. If the school, daycare, or church is part of a larger structure, such as an office building or strip mall, the distance shall be measured to the entrance or exit of the school, daycare, or church closest in proximity to the facility. In the case of a facility that is part of a larger structure, such as an office building or strip mall, the distance between the facility and the school, daycare, or church shall be measured from the property line of the school, daycare, or church to the facility's entrance or exit closest in proximity to the school, daycare, or church. If the school, daycare, or church is part of a larger structure, such as an office building or strip mall, the distance shall be measured to the entrance or exit of the school, daycare, or church closest in proximity to the facility. Measurements shall be made along the shortest path between the demarcation points that can be lawfully traveled by foot.~~
~~(c) No marijuana facility shall be located closer than 1,000 feet to any other dispensary or medical marijuana facility except when marijuana sales represent less than five percent of the dollar volume of business in a state or federally licensed pharmacy. Measurements shall be calculated in the same manner as for distance from schools.~~
~~(d) No marijuana facility shall be located within 1,000 feet of a residentially zoned district.~~
~~(e) The city council may reduce this distance by resolution if an applicant shows good cause for the same. The determination of what constitutes good cause shall be at the sole discretion of the city council.~~

Sec. 5-4. Reserved.

Sec. 5-5. – Marijuana dispensaries and offsite storage facilities.

(a) Marijuana dispensaries may operate an offsite storage facility for the storage of products and inventory. A single offsite storage facility may only be used by a single entity licensed as a marijuana dispensary. An offsite storage facility shall not be open to the public. An offsite storage facility shall comply with the same requirements of a dispensary in regard to location, security, and odor control.

~~(b) No marijuana dispensary shall be located closer than 1,000 feet to any other dispensary or medical marijuana facility except when marijuana sales represent less than five percent of the dollar volume of business in a state or federally licensed pharmacy. Measurements shall be calculated in the same manner as for distance from schools.~~

~~(c) No marijuana dispensary shall be located within 1,000 feet of a residentially zoned district.~~

~~(d) The city council may reduce this distance by resolution if an applicant shows good cause for the same. The determination of what constitutes good cause shall be at the sole discretion of the city council.~~

Sec. 5-6. - Marijuana-infused products manufacturing facility.

(a) No permit shall be issued or renewed for a marijuana-infused products manufacturing facility that does not meet the standards of this section.

(b) Distance requirement. No marijuana-infused products manufacturing facility using any combustible gases or CO 2 in the extraction process shall be located within ~~1,000~~ **500** feet of a then existing elementary or secondary school, licensed child daycare center, or church. Any other marijuana-infused products manufacturing facility may be located in any location where a medical marijuana dispensary may be located as detailed above. Measurements shall be in **accordance with Sec. 4.04 of the Unified Development Code**~~a method consistent with the city's existing liquor license measurement standard~~. The city council may reduce this distance by resolution if an applicant shows good cause for the same. The determination of what constitutes good cause shall be at the sole discretion of the city council.

(c) Outdoor operations or storage. All operations and all storage of materials, products, or equipment shall be within a fully secured area inside the building structure or outdoors on the property in an area enclosed by a fence with razor wire at least ten feet in height, not including the razor wire or such other alternative security measures approved by the city council.

(d) Onsite usage prohibited. No marijuana may be smoked, ingested, or otherwise consumed on the premises of any marijuana-infused products manufacturing facility at any time.

(e) Display of licenses required. The marijuana-infused products manufacturing facility license issued by the state shall be displayed in a prominent place in plain view near the front desk of the facility.

(f) The city may revoke the business license of the facility for violations of this section.

Sec. 5-7. – Marijuana cultivation and testing facilities.

(a) No permit shall be issued or renewed for a marijuana-cultivation or testing facility that does not meet the standards of this section.

(b) Distance requirement.

(1) No marijuana cultivation facility shall be located within ~~1,000~~ **500** feet of a then existing elementary or secondary school, state-licensed child day-care center, or church (see section 5-1 for the definition of "then existing").

(2) In the case of a freestanding facility, the distance between the facility and the school, daycare, or church shall be measured from the external wall of the facility structure closest in

proximity to the school, daycare, or church to the closest point of the property line of the school, daycare, or church. If the school, daycare, or church is part of a larger structure, such as an office building or strip mall, the distance shall be measured to the entrance or exit of the school, daycare, or church closest in proximity to the facility. In the case of a facility that is part of a larger structure, such as an office building or strip mall, the distance between the facility and the school, daycare, or church shall be measured from the property line of the school, daycare, or church to the facility's entrance or exit closest in proximity to the school, daycare, or church. If the school, daycare, or church is part of a larger structure, such as an office building or strip mall, the distance shall be measured to the entrance or exit of the school, daycare, or church closest in proximity to the facility. Measurements shall be made along the shortest path between the demarcation points that can be lawfully traveled by foot.

(3) The city council may reduce this distance by resolution if an applicant shows good cause for the same. The determination of what constitutes good cause shall be at the sole discretion of the city council.

(c) Outdoor operations or storage. All operations and all storage of materials, products, or equipment shall be within a fully secured area inside the building structure or outdoors on the property in an area enclosed by a fence with razor wire at least ten feet in height, not including the razor wire or such other alternative security measures approved by the city council.

(d) Onsite usage prohibited. No marijuana may be smoked, ingested, or otherwise consumed on the premises of any medical marijuana cultivation facility at any time.

(e) Display of licenses required. The medical marijuana cultivation facility license issued by the state shall be displayed in a prominent place in plain view near the front entrance of the facility.

(f) The city may revoke the business license of the facility for violations of this section after notice and an opportunity for a hearing.

Section 2. The Unified Development Code of the City of Pleasant Hill, Missouri, Section 4.04 shall be amended to include the following:

W. Marijuana Facilities. The following shall be defined by the definitions listed in Sec. 5-1 of the City Code of the City of Pleasant Hill.

(a) A marijuana facility may not be located within ~~1,000~~ 500 feet of a then existing elementary or secondary school, state-licensed child day-care center, or church (see section 5-1 for the definition of "then existing").

(b) In the case of a freestanding facility, the distance between the facility and the school, daycare, or church shall be measured from the external wall of the facility structure closest in proximity to the school, daycare, or church to the closest point of the property line of the school, daycare, or church. If the school, daycare, or church is part of a larger structure, such as an office building or strip mall, the distance shall be measured to the entrance or exit of the school, daycare, or church closest in proximity to the facility. In the case of a facility that is part of a larger structure, such as an office building or strip mall, the distance between the facility and the school, daycare, or church shall be measured from the property line of the school, daycare, or church to the facility's entrance or exit closest in proximity to the school, daycare, or church. If the school, daycare, or church is part of a larger structure, such as an office building or strip mall, the distance shall be measured to the entrance or exit of the school, daycare, or church closest in proximity to the facility.

Measurements shall be made along the shortest path between the demarcation points that can be lawfully traveled by foot.
(c) No marijuana facility shall be located closer than ~~1,000~~ 500 feet to any other dispensary or medical marijuana facility except when marijuana sales represent less than five percent of the dollar volume of business in a state or federally licensed pharmacy.
(d) No marijuana facility shall be located within ~~1,000~~ 500 feet of a residentially zoned district.
(e) No marijuana-infused products manufacturing facility using any combustible gases or CO 2 in the extraction process shall be located within ~~1,000~~ 500 feet of a then existing elementary or secondary school, licensed child daycare center, or church. Any other marijuana-infused products manufacturing facility may be located in any location where a medical marijuana dispensary may be located as detailed above. The city council may reduce this distance by resolution if an applicant shows good cause for the same. The determination of what constitutes good cause shall be at the sole discretion of the city council.
(f) The city council may reduce this distance by resolution if an applicant shows good cause for the same. The determination of what constitutes good cause shall be at the sole discretion of the city council.

Section 3. Severability. If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance.

Section 4. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Ordinance, as determined by the City Clerk, may be corrected with the endorsement of the Mayor without the need to come before the City Council.

Section 5. Effective Date. This Ordinance shall be in full force and effect from and after its passage and approval.

Read by title only and adopted by the City Council of the City of Pleasant Hill, Missouri, this _____ day of _____, 2026.

_____
Don Donovan, Mayor

ATTESTED:

_____
Jodie Wasson, City Clerk

Drafter's note: Language to be deleted is shown ~~thus~~; language to be added is shown **thus**.

BILL NO. ____ **ORDINANCE NO. ____**

AN ORDINANCE OF THE CITY OF PLEASANT HILL, MISSOURI REGARDING DISTANCE REQUIREMENTS FOR TOBACCO AND SMOKE SHOPS

WHEREAS, the City Council is authorized by 89.020, RSMo. to regulate and restrict the height, number of stories, and size of buildings and other structures, the percentage of lot that may be occupied, the size of yards, courts, and other open spaces, the density of population, the preservation of features of historical significance, and the location and use of buildings, structures and land for trade, industry, residence or other purposes; and

WHEREAS, a public hearing was held before the Planning and Zoning Commission on _____, and the Planning and Zoning Commission recommended approval of this Ordinance;

WHEREAS, the City Council has determined that it is in the best interest of the public health, welfare, and safety to regulate the distance between tobacco and/or smoke shops and certain other facilities where children are commonly present.

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

Section 1. The Unified Development Code of the City of Pleasant Hill, Missouri, Section 4.06, Definitions, shall be amended to include the following:

Retail – Tobacco and Smoke Shops. **Tobacco and/or smoke shop means a retail store used primarily for the sale of tobacco, e-cigarette, and/or vaping products and accessories where the trade or business carried on there is the sales of tobaccos, cigarettes, e-cigarettes, vapes, pipes, cigars, or smoking sundries, and paraphernalia associated with such sales, and in which the sale of other products is incidental. A tobacco and/or smoke shop shall not include a marijuana dispensary or a tobacco department of a larger commercial establishment such as a department store, grocery store, discount store, convenience store, or bar or retail store where sales from such department comprise less than five percent of the business's total volume of trade or sales.**

Section 2. The Unified Development Code of the City of Pleasant Hill, Missouri, Table 4-2 shall be amended to include the following:

	A	R1	R1-D	R2	R3	C1	C2	M1	M2
Retail – Tobacco and Smoke Shops						■	■		

Section 3. The Unified Development Code of the City of Pleasant Hill, Missouri, Section 4.04 shall be amended to include the following:

W. Retail – Tobacco and Smoke Shops. Tobacco and/or smoke shops shall not be located

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closer than 500 feet from a then-existing tobacco and/or smoke shop, elementary or secondary school, State-licensed child daycare center, or church. This distance shall be measured from the external wall of the tobacco and/or smoke shop structure closest in proximity to the then-existing tobacco and/or smoke shop, elementary or secondary school, State-licensed child daycare center, or church to the closest point of the property line of the then-existing tobacco and/or smoke shop, elementary or secondary school, State-licensed child daycare center, or church. If the then-existing tobacco and/or smoke shop, elementary or secondary school, State-licensed child daycare center, or church is part of a larger structure, such as an office building or strip mall, the distance shall be measured to the entrance or exit of the then-existing tobacco and/or smoke shop, elementary or secondary school, State-licensed child daycare center, or church in proximity to the tobacco and/or smoke shop. In the case of a facility that is part of a larger structure, such as an office building or strip mall, the distance between the tobacco and/or smoke shop and the then-existing tobacco and/or smoke shop, elementary or secondary school, State-licensed child daycare center, or church shall be measured from the property line of the then-existing tobacco and/or smoke shop, elementary or secondary school, State-licensed child daycare center, or church to the tobacco and/or smoke shop entrance or exit closest in proximity to the then-existing tobacco and/or smoke shop, elementary or secondary school, State-licensed child daycare center, or church. If the then-existing tobacco and/or smoke shop, elementary or secondary school, State-licensed child daycare center, or church is part of a larger structure, such as an office building or strip mall, the distance shall be measured to the entrance or exit of the then-existing tobacco and/or smoke shop, elementary or secondary school, State-licensed child daycare center, or church in proximity to the tobacco and/or smoke shop. Measurements shall be made along the shortest path between the demarcation points that can be lawfully traveled by foot.

Section 4. Severability. If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance.

Section 5. Scrivener's Errors. Typographical errors and other matters of a similar nature that do not affect the intent of this Ordinance, as determined by the City Clerk, may be corrected with the endorsement of the Mayor without the need to come before the City Council.

Section 6. Effective Date. This Ordinance shall be in full force and effect from and after its passage and approval.

Read by title only and adopted by the City Council of the City of Pleasant Hill, Missouri, this _____ day of _____, 2026.

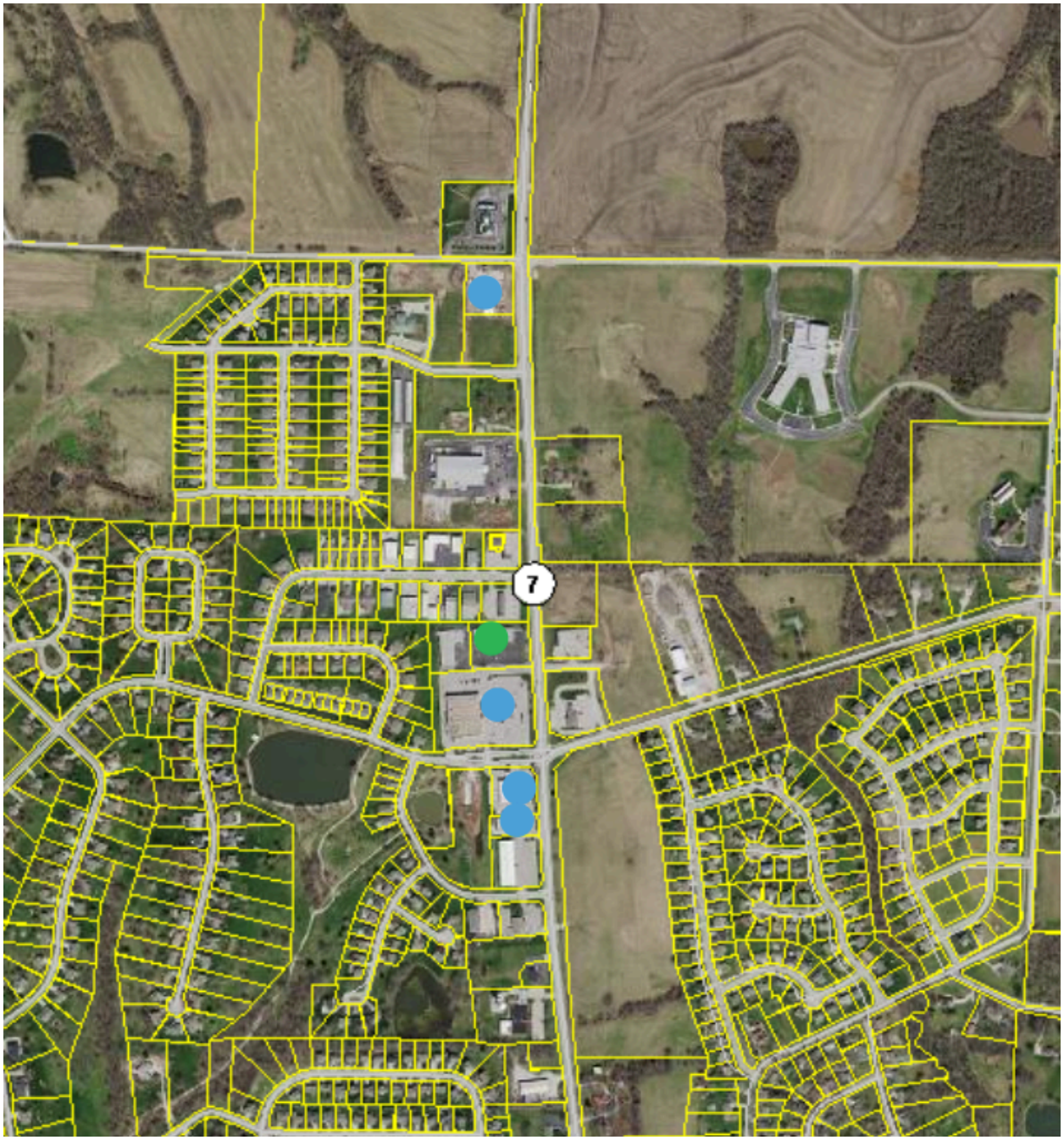
_____
Don Donovan, Mayor

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ATTESTED:

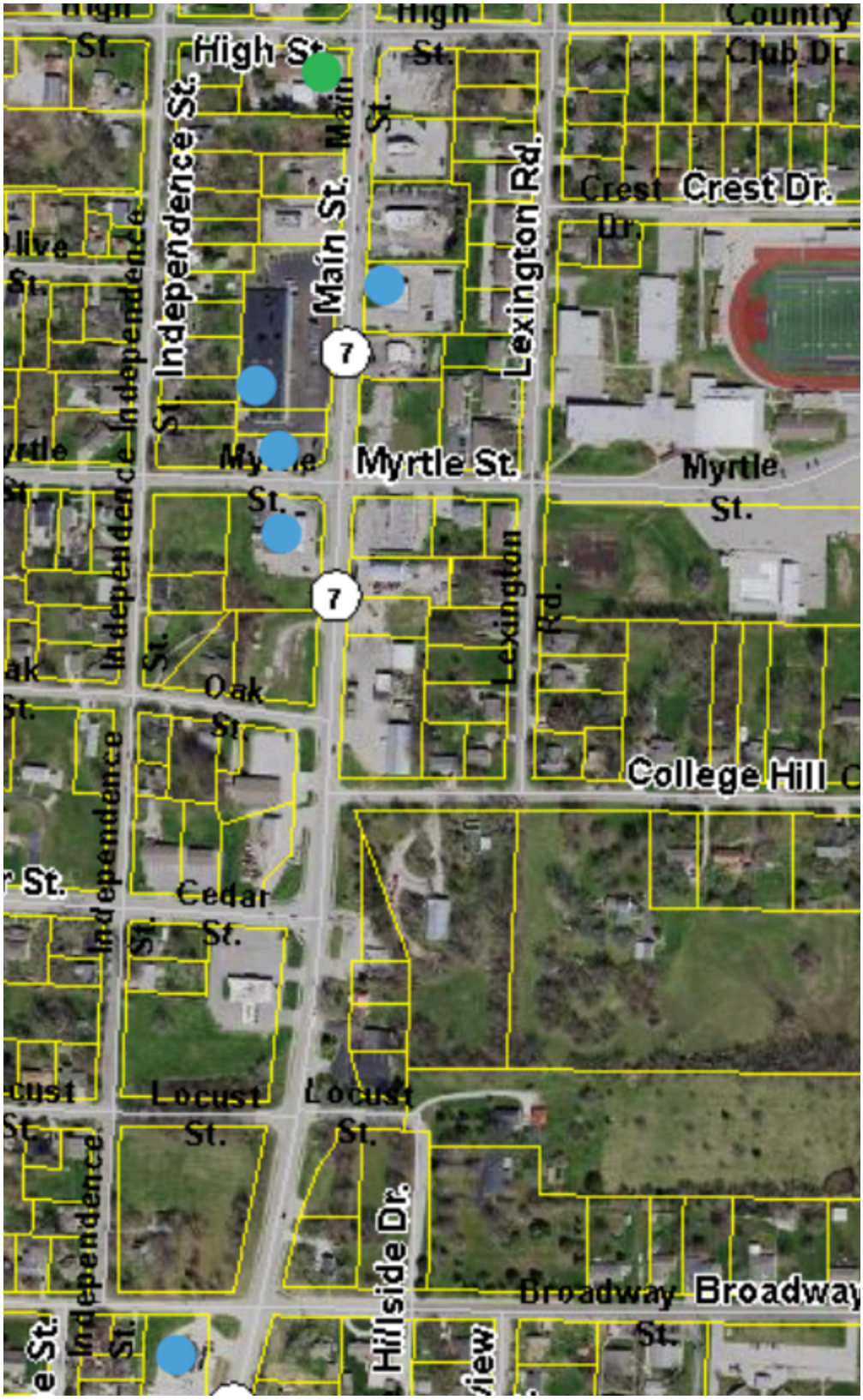
_____
Jodie Wasson, City Clerk

Drafter's note: Language to be deleted is shown ~~thus~~; language to be added is shown **thus**.



7 Hwy - North of Wildwood

Blue - Packaged Liquor
Green - Smoke Shops



7 Hwy - South of High Street/Country Club Drive

Agenda Item Cover Sheet

Agenda Title:

- FEMA Preliminary Map Updates

Department/Contact Person:

- Missy Gentry, Development Coordinator

Background Information:

FEMA flood maps provide flood hazard information in support of the National Flood Insurance Program (NFIP). Staff utilizes the flood mapping information in determining requirements for development within flood hazard areas to minimize potential damage caused by flooding within these designated areas.

The Federal Emergency Management Agency (FEMA) has been working to update the current flood hazard maps since 2022. Preliminary map updates have now been provided to affected communities for review and comment.

The current process includes the following:

- Communities have a 30-day comment period to review the preliminary maps and submit comments.
- Comments during this period are intended to address corrections to general information and data associated with the mapping, rather than challenges to the proposed flood hazard mapping itself.
- Following the comment period, FEMA will allow approximately 30–45 days to review and address submitted comments, complete processing, and register the information.
- Once this process is complete, a 90-day appeal period will begin. The anticipated timeframe for the appeal period to open is March 2027.
- FEMA will coordinate with City staff throughout the process to identify any necessary updates to the City's current floodplain management ordinance prior to implementation of the revised maps.
- The overall process from the preliminary map comment period through final adoption and implementation of the revised flood maps, including any necessary ordinance updates, is anticipated to take approximately two years.

City staff will continue to monitor the process and provide updates as additional information becomes available from FEMA.

Financial Information:

- None

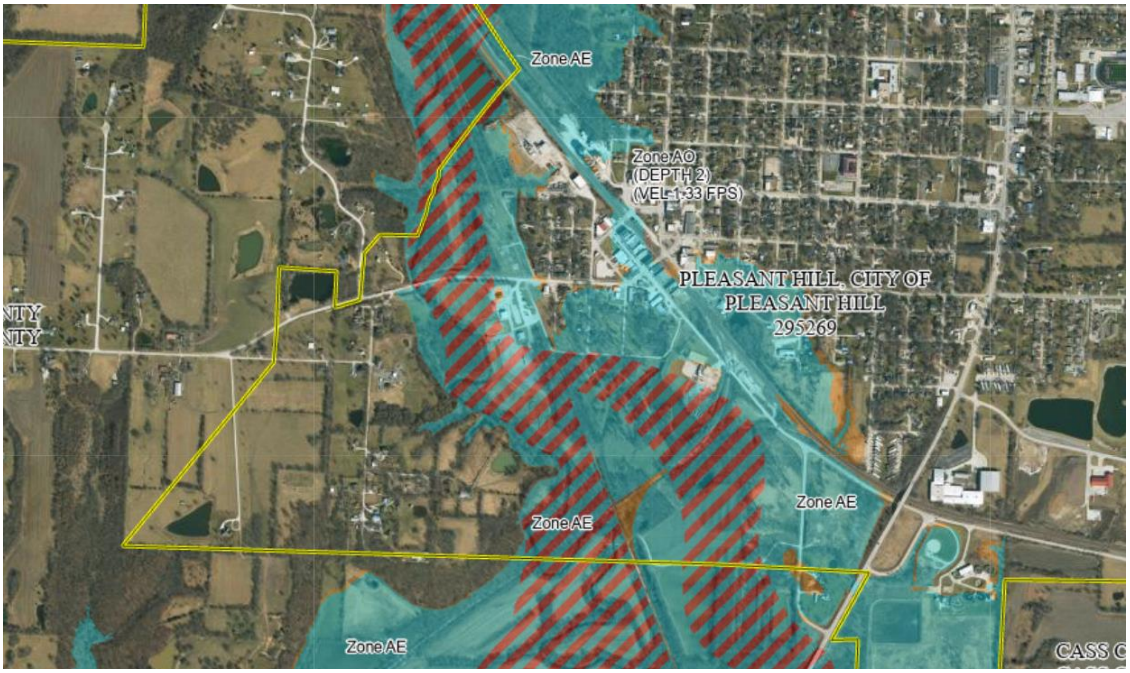
Staff Recommendation:

- Staff has no recommendations at this time and will continue to update the status as the project progresses.

Attachments:

- Example mapping changes

Current FEMA Map Area



Preliminary FEMA Map

