



**CITY COUNCIL MEETING
GLADSTONE, MISSOURI
MONDAY, DECEMBER 11, 2023**

The City Council will meet in Closed Executive Session at 5:40 pm, Monday, December 11, 2023, Gladstone Community Center, 6901 North Holmes, Gladstone, Missouri. The Closed Executive Session is closed pursuant to RSMo. Open Meeting Act Exemption 610.021 (1) for Litigation and Confidential or Privileged Communications with Legal Counsel, 610.021(3) Personnel, and 610.021(9) Employee Groups.

OPEN STUDY SESSION 6:40 PM

- 1. Audit Report** – Staff from BT&Co. will present the audit information for fiscal year 2023.
- 2. Planning Sustainable Places (PSP) Grant Update** – Director Nebergall will present an update on the Grant Project and discuss revised design options.

REGULAR MEETING 7:30 PM

TENTATIVE AGENDA

- 1. Meeting Called to Order.**
- 2. Roll Call.**
- 3. Pledge of Allegiance to the Flag of the United States of America.**

4. **Approval of the Agenda.**
5. **Approval of the November 13, 2023, Closed City Council Meeting Minutes.**
6. **Approval of the November 13, 2023, Regular City Council Meeting Minutes.**
7. **Communications from the Audience:** *Members of the public are invited to speak about any topic not listed on the agenda. While speaking, please state your name and address for the record and limit comments to 5 minutes.*
8. **Communications from City Council.**
 - Board and Commission Appointments.
 - Presentation for Retiring Board and Commission members.
9. **Communications from the City Manager.**

10. **CONSENT AGENDA**

RESOLUTION R-23-81 A Resolution authorizing Change Order No. 2 in the amount of \$62,978.99 to the contract with Metro Asphalt, Incorporated, for the FY24 Mill and Overlay Program Project TP2406.

RESOLUTION R-23-82 A Resolution authorizing Change Order No. 1 in the amount of \$64,800.00 to the contract with Ace Pipe Cleaning, Incorporated, for the FY24 Sewer Cleaning and Televising Project SP2489.

RESOLUTION R-23-83 A Resolution authorizing acceptance of a proposal from American Equipment Company for the purchase and installation of snow removal equipment in the total amount of \$224,965.00.

RESOLUTION R-23-84 A Resolution authorizing acceptance of a proposal from Olathe Ford for the Purchase of Three (3) Ford F-650 Dump Trucks in the total amount of \$236,490.00.

CONSIDER FINANCIAL REPORT FOR 4 MONTHS ENDING OCTOBER 31, 2023.

REGULAR AGENDA

- 11. FIRST READING BILL NO. 23-38** An Ordinance authorizing the City Manager to execute an agreement between the City of Gladstone and the Kansas City Area Transportation authority to provide IRIS Public Transportation Services from January 1, 2024, through June 30, 2024.
- 12. Other Business.**
- 13. Adjournment.**

Representatives of the News Media may obtain copies of this notice by contacting:

City Clerk Kris Keller
City of Gladstone
7010 North Holmes
Gladstone, MO 64118
816-423-4096

Posted at 3:30 pm
December 7, 2023



Department of Finance Memorandum

DATE: December 7, 2023

TO: Robert M. Baer – City Manager

FROM: Dominic Accurso – Director of Finance

RE: Auditor's Presentation

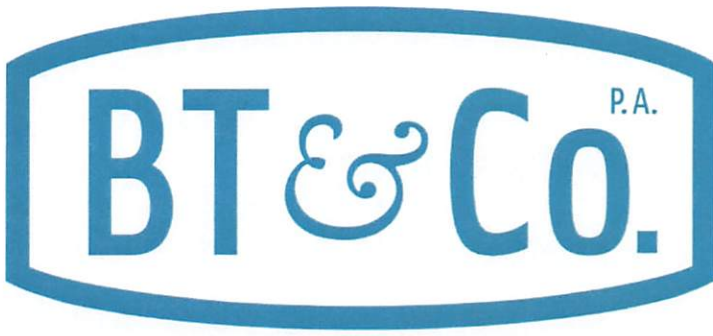
With the 2023 fiscal year audit substantially complete, we have received the draft Report to the Mayor and City Council from our auditors (report to follow memo). This report satisfies the auditor's responsibility to communicate certain matters to those charged with governance. The matters include the responsibilities of the auditors with regard to the financial statements, planning, timing, and scope of the audit, along with auditor's adjustments and findings. The management representation letter is also part of the report. The letter attests to the accuracy of the financial statements that we have submitted to the auditors for their analysis.

Overall, the audit is progressing very well with minimal audit adjustments. The majority of adjustments on pages 16 through 19 are entity wide adjustments (EW). These are adjustments that convert the fund financial statements (fixed assets, long term debt, and deferred inflows or outflows are not recognized) to the Government Wide Financial Statements (resemble private sector financial statements). These adjustments are not corrections to the financials, but are necessary to show the differences between the Government Wide Financial Statements and the Governmental Fund Financial Statements. There are also a couple of adjustments that have to do with new Government Accounting Standards (GASB) 87 and 96 (lease and SBITA's)

As of December 6th, staff is working towards the final steps to complete the audit. The final Annual Comprehensive Annual Financial Report (ACFR) should be available on the City's website by the end of the month. I would like to thank and recognize Financial Systems Analyst Robert Daniels and the staff from BT&Co. for their exceptional work on this year's audit.

Staff from BT&Co., will present this information during the December 11th open study session. They will also discuss new reporting requirements as well as address any questions or concerns from the City Council.

Should you have any questions or concerns, please contact me at your convenience.



Certified Public Accountants

CITY OF GLADSTONE, MISSOURI

Report to the Honorable Mayor and City Council
_____, 2023



Certified Public Accountants

_____, 2023

Honorable Mayor and City Council
City of Gladstone, Missouri
7010 N. Holmes Street
Gladstone, Missouri 64118

We are pleased to present this report related to our audit of the financial statements and compliance of the City of Gladstone, Missouri for the year ended June 30, 2023. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the City's financial and compliance reporting process.

This report is intended solely for the information and use of the City Council and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the City.

[FIRM SIGNATURE]

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CITY OF GLADSTONE, MISSOURI
Report to the Honorable Mayor and City Council
_____, 2023

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Required Communications

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
Our Responsibilities with Regard to the Financial Statement Audit	Our responsibilities under auditing standards generally accepted in the United States of America; <i>Government Auditing Standards</i> issued by the Comptroller General of the United States; the provisions of the Single Audit Act; Uniform Guidance; and OMB's <i>Compliance Supplement</i> have been described to you in our arrangement letter dated August 14, 2023. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.
Overview of the Planned Scope and Timing of the Financial Statement Audit	We have issued a separate communication dated October 20, 2023 regarding the planned scope and timing of our audit and identified significant risks.
Accounting Policies and Practices	<p>Preferability of Accounting Policies and Practices</p> <p>Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.</p> <p>Adoption of, or Change in, Accounting Policies</p> <p>Management has the ultimate responsibility for the appropriateness of the accounting policies used by the City. Following is a description of a Governmental Accounting Standards Board (GASB) Statement that was adopted during the year:</p> <p>GASB Statement No. 96 <i>Subscription-Based Information Technology Arrangements</i> increases the usefulness of the financial statement by requiring recognition of certain subscription assets and liabilities for</p>

Area	Comments
	<p>subscriptions that previously were classified as operating subscriptions.</p>
	<p>Significant Accounting Policies</p>
	<p>We did not identify any significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p>
	<p>Significant Unusual Transactions</p>
	<p>We did not identify any significant unusual transactions.</p>
	<p>Management's Judgments and Accounting Estimates</p>
	<p>Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached "Summary of Significant Accounting Estimates."</p>
<p>Audit Adjustments</p>	<p>Audit adjustments proposed by us and recorded by the City are summarized in the attached representation letter.</p>
<p>Uncorrected Misstatements</p>	<p>We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.</p>
<p>Departure from the Auditors' Standard Report</p>	<p>Expected Emphasis-of-Matter Paragraph</p> <p>The City implemented a new accounting standard during the year. Below is a draft of the paragraph to be included in the auditors' report:</p>
	<p>Emphasis of Matter</p> <p>As discussed in Note 1 to the financial statements, the City implemented Governmental Accounting Standards Board Statement No. 96, <i>Subscription-Based Information Technology Arrangements</i>. Our opinion is not modified with respect to this matter.</p>
<p>Other Information Included in Annual Reports</p>	<p>Our responsibility for other information included in annual reports is to read the information and consider whether its content or the manner of its presentation is materially inconsistent with the financial information covered by our auditors'</p>

Area	Comments
	<p>report, whether it contains a material misstatement of fact or whether the other information is otherwise misleading. We read the City's introductory and statistical sections. We did not identify material inconsistencies with the audited financial statements.</p>
<p>Observations About the Audit Process</p>	<p>Disagreements with Management</p>
	<p>We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.</p>
	<p>Consultations with Other Accountants</p>
	<p>We are not aware of any consultations management had with other accountants about accounting or auditing matters.</p>
	<p>Significant Issues Discussed with Management</p>
	<p>No significant issues arising from the audit were discussed with or the subject of correspondence with management.</p>
	<p>Significant Difficulties Encountered in Performing the Audit</p>
	<p>We did not encounter any significant difficulties in dealing with management during the audit.</p>
	<p>Difficult or Contentious Matters That Required Consultation</p>
	<p>We did not encounter any significant and difficult or contentious matters that required consultation outside the engagement team.</p>
	<p>Significant Written Communications Between Management and Our Firm</p>
	<p>Copies of certain written communications between our firm and the management of the City, including the representation letter provided to us by management, are attached.</p>

CITY OF GLADSTONE, MISSOURI

Summary of Significant Accounting Estimates

Year Ended June 30, 2023

The following describes the significant accounting estimates reflected in the City's June 30, 2023, financial statements:

Estimate	Accounting Policy	Management's Estimation Process	Basis for Our Conclusion on Reasonableness of Estimate
Total OPEB liability	The total OPEB liability is computed by an independent actuarial firm. The disclosure is based upon numerous assumptions and estimates, including the expected rate of investment return, the interest rate used to determine the present value and medical care cost trend rates.	The rate of return is based on historical and general market data.	Review of information supporting the estimate resulted in our conclusion that the estimate appears reasonable.
Net pension asset	The net pension asset is computed by an independent actuarial firm hired by LAGERS.	Management of the City obtained and reviewed the GASB Statement No. 68, Employer Reporting Accounting Schedules as of June 30, 2023. Management compared the City's employer contributions as shown on these schedules to the City's actual contributions and recalculated its net pension asset.	Review of management's analysis resulted in our conclusion that the estimate appears reasonable.
Fair value of investments	The fair value of investments is computed by the custodians of the investments.	Management obtained and reviewed the year-end valuations prepared by the custodians.	Review of the investment information prepared by the custodians resulted in our conclusion that the estimates appear reasonable.

Leases assets and lease obligations payable	The lease assets and lease obligations payable are computed by an independent firm hired by the City.	The lease obligations payable are measured at the present value of payments expected to be made during the lease term, and the lease assets are measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.	Review of management's analysis resulted in our conclusion that the estimate appears reasonable.
Leases receivable and deferred inflows	The leases receivable and deferred inflows are computed by an independent firm hired by the City.	The leases receivable are measured at the present value of lease payments expected to be received during the lease term, and the deferred inflows are measured at the value of the leases receivable plus payments received at or before the commencement of the lease term that relate to future periods.	Review of management's analysis resulted in our conclusion that the estimate appears reasonable.
Subscription-Based Information Technology Agreements	The SBITA assets and SBITA obligations payable are computed by an independent firm hired by the City.	The SBITA obligations payable are measured at the present value of payments expected to be made during the subscription term, and the SBITA assets are measured at the amount of the initial measurement of the subscription liability, plus any payments made to the other party at or before the commencement of the SBITA term and certain direct costs.	Review of management's analysis resulted in our conclusion that the estimate appears reasonable.

BT&Co., P.A.
4301 SW Huntoon Street
Topeka, Kansas 66604-1659

This representation letter is provided in connection with your audit of the basic financial statements of the City of Gladstone, Missouri (the City) as of and for the year ended June 30, 2023 for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, that as of the date of the auditors' report:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated August 14, 2023 for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We have identified and included all organizations that are a part of our financial reporting entity as defined in Section 2100 of the Governmental Accounting Standards Board (GASB) Codification, including all component units, joint ventures, and jointly governed organizations.
3. We have reported major governmental and enterprise funds as required by GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
5. We acknowledge our responsibility for the design, implementation, and maintenance of controls to prevent and detect fraud.
6. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP, and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.

7. The methods, assumptions and data used in making accounting estimates result in estimates that are appropriate for financial statement measurement and disclosure purposes and have been consistently selected and applied in making the estimates. Significant judgments made in making the estimates have taken into account all relevant information of which we are aware. Appropriate specialized skills or expertise has been applied in making the estimates. We have also appropriately considered alternative assumptions or outcomes. All disclosures related to the estimates, including disclosures describing estimation uncertainty, are complete and reasonable in the context of U.S. GAAP. No subsequent events have occurred that would require adjustment to the estimates and related disclosures included in the financial statements.
8. Related-party transactions have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Types of related party transactions engaged in by the City include:
 - a. Those with component units for which the City is accountable.
 - b. Interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements and guarantees.
9. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.
10. The City is following either its established accounting policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or is following paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes.
11. The financial statements include all fiduciary activities required by GASB Statement No. 84, *Fiduciary Activities*, as amended.
12. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.
13. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
14. Management has followed applicable laws and regulations in adopting, approving and amending budgets.
15. Risk disclosures associated with deposit and investment securities are presented in accordance with GASB requirements.
16. Provisions for uncollectible receivables have been properly identified and recorded.
17. Capital assets, including infrastructure, intangible assets, and right of use assets, are properly capitalized, reported and, if applicable, depreciated.

18. The City has properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt and disclosed any unused lines of credit, collateral pledged to secure debt, terms in the debt agreements related to significant default or termination events with finance-related consequences and significant subjective acceleration clauses in accordance with GASB Statement No. 88.
19. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
20. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
21. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
22. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
23. The City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and appropriately disclosed, and net position is properly recognized under the policy.
24. The government has disclosed the entities with which it has a tax abatement agreement, the total gross amount of taxes abated during the period, the specific taxes that were abated and whether any commitments other than to reduce taxes were made as part of any tax abatement agreement as required by GASB Statement No. 77.
25. The City has recorded and disclosed in the financial statements all:
 - a. Compensating balance arrangements or other legal restrictions of cash balances.
 - b. Security agreements as defined in the Uniform Commercial Code.
 - c. Liens or encumbrances on assets or revenues, or assets or revenues which were pledged as collateral for any liability, or which were subordinated in any way.
 - d. Contractual obligations for construction or capital assets not included in the liabilities or encumbrances recorded on the books.
 - e. Leases.
 - f. Significant estimates and material concentrations.
 - g. Risk financing activities.
 - h. The effect on the financial statements of GASB Statements that have been issued but have not yet been adopted.
 - i. Debt issue provisions.
26. We have no plans or intentions that may materially affect the carrying value or classification of assets or liabilities. In that regard:
 - a. The City has no plans or intentions to discontinue the operations of any activities or programs or to discontinue any significant operations.
 - b. The City has no significant amounts of idle property and equipment.

27. We are responsible for making the accounting estimates included in the basic financial statements. Those estimates reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take. In that regard, adequate provisions have been made:
- To reduce receivables to their estimated net collectable amounts.
 - To reduce investments, intangibles, and other assets which have permanently declined in value to their realizable values.
 - For pension obligations, post-retirement benefits other than pensions, and deferred compensation agreements attributable to employee services rendered through June 30, 2023.
28. The City has no:
- Material transactions that have not been properly recorded in the accounting records underlying the financial statements.
 - Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency. In that regard, we specifically represent that we have not been designated as, or alleged to be, a "potentially responsible party" by the Environmental Protection Agency in connection with any environmental contamination.
 - Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed.
 - Lines of credit or similar arrangements.
 - Financial guarantees or other contingent liabilities.
 - Repurchase agreements.
 - Liabilities that are subordinated in any way to any other actual or possible liabilities.
 - Debt issue repurchase options or agreements or sinking fund debt repurchase ordinance requirements.
 - Special or extraordinary items.
 - Arbitrage rebate liabilities.
 - Impairments of capital assets.
 - Authorized but unissued debt.
29. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private, or to special assessment bond holders, that is not disclosed in the financial statements.
30. We have complied with all aspects of laws, regulations and provisions of contracts and agreements that would have a material effect on the financial statements in the event of noncompliance.
31. We believe the implementation of the GASB Statements No. 96, *Subscription-Based Information Technology Arrangements* is appropriate.
32. We have reviewed and approved the proposed adjusting journal entries to the financial statements included in the attached schedule. We will record these entries, as applicable, in our accounting system as of June 30, 2023.
33. We have no knowledge of any uncorrected misstatements in the financial statements.

Information Provided

34. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the governing board and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
35. All transactions have been recorded in the accounting records and are reflected in the basic financial statements.
36. We have disclosed to you the results of our assessment of risk that the basic financial statements may be materially misstated as a result of fraud.
37. It is our responsibility to establish and maintain internal control over financial reporting. One of the components of an entity's system of internal control is risk assessment. We hereby represent that our risk assessment process includes identification and assessment of risks of material misstatement due to fraud. We have shared with you our fraud risk assessment, including a description of the risks, our assessment of the magnitude and likelihood of misstatements arising from those risks, and the controls that we have designed and implemented in response to those risks.
38. We have no knowledge of allegations of fraud or suspected fraud, affecting the City's basic financial statements involving:
 - a. Management.
 - b. Employees who have significant roles in internal control.
 - c. Others where the fraud could have a material effect on the basic financial statements.
39. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's basic financial statements received in communications from employees, former employees, analysts, regulators, or others.
40. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations.
41. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
42. We have disclosed to you the identity of all of the City's related parties and all the related-party relationships and transactions of which we are aware.
43. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the City's ability to record, process, summarize, and report financial data.
44. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

45. We agree with the findings of the specialists in evaluating the total other postemployment benefit liability, the net pension asset, lease assets and liabilities, and software subscription assets and liabilities, and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give instructions, or cause any instructions to be given, to the specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
46. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.
47. With respect to the proposed adjustments to the trial balances identified during the audit and the preparation and completion of the basic financial statements and notes performed in the course of the audit:
 - a. We have made all management decisions and performed all management functions;
 - b. We assigned an appropriate individual to oversee the services;
 - c. We evaluated the adequacy and results of the services performed, and made an informed judgment on the results of the services performed;
 - d. We have accepted responsibility for the results of the services; and
 - e. We have accepted responsibility for all significant judgments and decisions that were made.

Supplementary Information

48. With respect to supplementary information presented in relation to the basic financial statements as a whole:
 - a. We acknowledge our responsibility for the presentation of such information.
 - b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.
49. With respect to the required supplementary information presented as required by GASB to supplement the basic financial statements:
 - a. We acknowledge our responsibility for the presentation of such required supplementary information.
 - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by U.S. GAAP.
 - a. The methods of measurement or presentation have not changed from those used in the prior period.

Compliance Considerations

In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm that management:

50. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.

51. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the auditee.
52. Is not aware of any instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.
53. Is responsible 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.
54. Acknowledges its responsibility for the design, implementation, and maintenance of controls to prevent and detect fraud.
55. Has a process to track the status of audit findings and recommendations.
56. Has identified for the auditor previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
57. Is not aware of any investigations or legal proceedings that have been initiated with respect to the period under audit.
58. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

Very truly yours,

CITY OF GLADSTONE, MISSOURI

Robert Baer, City Manager

Date Signed _____

Dominic Accurso, Director of Finance

Date Signed _____

City of Gladstone, Missouri

Year End: June 30, 2023

Adjusting Journal Entries

Number	Date	Name	Account No	Debit	Credit
1	6/30/2023	Compensated absences			-2,327,535.00
1	6/30/2023	Fund Balance		2,676,772.00	
1	6/30/2023	General Administration			-201,019.00
1	6/30/2023	Finance			-44,158.00
1	6/30/2023	Public Safety			-125,617.00
1	6/30/2023	Public Works			-22,482.00
1	6/30/2023	Community Development			-4,689.00
1	6/30/2023	Parks & Recreation		48,728.00	
Entity-wide entry to record accrued compensated absences					
2	6/30/2023	Compensated Absences Short Term Payable	501-0000-000-00-00-216200 ENT01	32,245.00	
2	6/30/2023	Compensated Absences Short Term Payable	501-0000-000-00-00-216200 ENT01		-29,658.37
2	6/30/2023	Compensated Absences Long Term	501-0000-000-00-00-234000 ENT01		-21,682.00
2	6/30/2023	Compensated Absences Long Term	501-0000-000-00-00-234000 ENT01	28,668.75	
2	6/30/2023	AO - Compensated Absence	501-0000-900-99-99-490032 ENT01		-10,563.00
2	6/30/2023	AO - Compensated Absence	501-0000-900-99-99-490032 ENT01	989.62	
To reverse adding the FICA expense twice					
5	6/30/2023	Interest Payable			-287,448.00
5	6/30/2023	Fund Balance		184,935.00	
5	6/30/2023	Interest Expense		102,513.00	
Entity-wide entry to record accrued interest on debt					
6	6/30/2023	Deferred outflows - OPEB		126,523.00	
6	6/30/2023	Deferred inflows - OPEB			-249,340.00
6	6/30/2023	OPEB liability			-312,548.00
6	6/30/2023	Fund Balance		445,515.00	
6	6/30/2023	General Administration			-1,400.00
6	6/30/2023	Finance			-1,688.00
6	6/30/2023	Public Safety			-1,296.00
6	6/30/2023	Public Works			-1,947.00
6	6/30/2023	Community Development			-1,086.00
6	6/30/2023	Parks & Recreation			-2,733.00
6	6/30/2023	Deferred Outflows-OPEB	501-0000-000-00-00-190100 ENT01	9,110.00	
6	6/30/2023	Deferred Inflows-OPEB	501-0000-000-00-00-200100 ENT01	3,505.00	
6	6/30/2023	OPEB Long Term Liability	501-0000-000-00-00-233000 ENT01		-17,000.00
6	6/30/2023	Benefits/Health Insurance	501-0000-473-70-72-415330 ENT01	1,395.00	
6	6/30/2023	Benefits/Health Insurance	501-0000-473-70-73-415330 ENT01	2,374.00	
6	6/30/2023	Benefits/Health Insurance	501-0000-474-70-74-415330 ENT01	616.00	
Entity-wide entry to record the total OPEB liability and related deferred inflows deferred outflows					
7	6/30/2023	Deferred outflows - pension		3,226,164.00	
7	6/30/2023	Deferred inflows - pension			-841,682.00
7	6/30/2023	LAGERS asset		4,273,909.00	
7	6/30/2023	Fund Balance			-5,509,767.00
7	6/30/2023	General Administration			-158,401.00
7	6/30/2023	Finance			-191,016.00
7	6/30/2023	Public Safety			-146,676.00
7	6/30/2023	Public Works			-220,305.00
7	6/30/2023	Community Development			-122,788.00

7	6/30/2023	Parks & Recreation		-309,438.00
7	6/30/2023	Deferred Outflows-Pension	501-0000-000-00-00-190000 ENT01	251,757.00
7	6/30/2023	Deferred Inflows-Pension	501-0000-000-00-00-200000 ENT01	292,192.00
7	6/30/2023	Wages & Salaries	501-0000-473-70-72-410110 ENT01	-100,284.00
7	6/30/2023	Wages & Salaries	501-0000-473-70-73-410110 ENT01	-170,799.00
7	6/30/2023	Wages & Salaries	501-0000-474-70-74-410110 ENT01	-44,276.00
7	6/30/2023	Assets/LAGERS	501-0000-000-00-00-233200 BTC ENT01	-228,590.00

Entity-wide entry to record the net pension liability and related deferred inflows and deferred outflows.

8	6/30/2023	Land and land rights	9,954,034.00	
8	6/30/2023	Construction in progress	20,424,906.00	
8	6/30/2023	Buildings	36,878,027.00	
8	6/30/2023	Improvements	17,050,369.00	
8	6/30/2023	Machinery and Equipment	12,976,195.00	
8	6/30/2023	Infrastructure	186,067,041.00	
8	6/30/2023	Accumulated Depreciation		-188,145,820.00
8	6/30/2023	Fund Balance		-86,275,001.00
8	6/30/2023	OFS - Sales of capital assets	48,900.00	
8	6/30/2023	Gain/loss on disposal	159,220.00	
8	6/30/2023	General Administration	165,771.00	
8	6/30/2023	Finance	218,530.00	
8	6/30/2023	Public Safety	845,909.00	
8	6/30/2023	Public Works	3,363,466.00	
8	6/30/2023	Community Development	427,299.00	
8	6/30/2023	Parks & Recreation	594,053.00	
8	6/30/2023	Non-departmental	197,345.00	
8	6/30/2023	Capital outlay		-14,950,244.00

Entity-wide entry to record capital asset activity.

9	6/30/2023	Lease Payable		-10,941,501.00
9	6/30/2023	DNR loan payable		-41,266.00
9	6/30/2023	Loan Payable		-1,261,377.00
9	6/30/2023	Revenue Bonds Payable		
9	6/30/2023	COP's payable		-31,502,601.00
9	6/30/2023	Premium on LT debt		-1,538,887.00
9	6/30/2023	Fund Balance	49,069,334.00	
9	6/30/2023	OFS - Debt proceeds		
9	6/30/2023	Interest Expense		-85,027.00
9	6/30/2023	Interest Expense	112.00	
9	6/30/2023	Principal		-3,698,787.00

Entity-wide entry to record debt.

10	6/30/2023	GASB87 Lease Receivable	101-0000-000-00-00-115920 GF01A	-625,785.00
10	6/30/2023	GASB87 Accrued Interest Receivable	101-0000-000-00-00-136110 GF01A	2,332.00
10	6/30/2023	GASB87 Deferred Inflow of Resources	101-0000-000-00-00-229800 GF01A	641,955.00
10	6/30/2023	Interest Revenue	101-0000-200-00-00-361101 GF01A	-2,332.00
10	6/30/2023	Interest Revenue	101-0000-200-00-00-361101 GF01A	-17,424.00
10	6/30/2023	Lease Revenue	101-0000-200-00-00-362201 GF01A	-641,955.00
10	6/30/2023	Development Agreements Downtown	101-0000-221-99-99-440151 GF01A	-70,000.00
10	6/30/2023	Lease Principal	101-0000-900-99-99-490035 GF01A	56,448.00
10	6/30/2023	Lease Interest	101-0000-900-99-99-490036 GF01A	13,552.00
10	6/30/2023	GASB87 Lease Receivable	202-0000-000-00-00-115920 SRF01A	-494,188.00
10	6/30/2023	GASB87 Accrued Interest Receivable	202-0000-000-00-00-136110 SRF01A	10,332.00
10	6/30/2023	GASB87 Deferred Inflow of Resources	202-0000-000-00-00-229800 SRF01A	505,878.00
10	6/30/2023	Interest Revenue	202-0000-200-00-00-361101 SRF01A	-10,332.00
10	6/30/2023	Interest Revenue	202-0000-200-00-00-361101 SRF01A	-30,812.00
10	6/30/2023	Lease Revenue	202-0000-200-00-00-362201 SRF01A	-505,878.00
10	6/30/2023	NKC Natatorium User Fee	202-0000-600-00-00-333800 SRF01A	525,000.00
10	6/30/2023	Development Agreements	450-0000-552-50-52-440150 GF01V	-198,000.00

10	6/30/2023	Lease Principal	450-0000-900-99-99-490035 GF01V	151,373.00	
10	6/30/2023	Lease Interest	450-0000-900-99-99-490036 GF01V	46,627.00	
10	6/30/2023	AO - Lease Revenue Contra Account	101-0000-900-99-99-369990 BTC GF01A	643,209.00	

Fund Level Entry to book activity for Lease Receivable and Lease Payable

11	6/30/2023	Right-to-Use Asset		3,287,719.00	
11	6/30/2023	Interest Payable			-15,101.00
11	6/30/2023	Lease Liability			-3,066,329.00
11	6/30/2023	Lease Liability		207,821.00	
11	6/30/2023	Fund Balance		10,792.00	
11	6/30/2023	Community Development			-151,373.00
11	6/30/2023	Non-departmental			-56,448.00
11	6/30/2023	Accumulated Amortization			-431,860.00
11	6/30/2023	Interest Expense			-1,151.00
11	6/30/2023	Amortization Expense		215,930.00	

Entity-wide entry to record lease activity

12	6/30/2023	Contractual	101-0000-221-99-99-440160 GF01A		-46,328.00
12	6/30/2023	Equipment Capital	101-0000-663-60-63-460400 GF01A	25,686.00	
12	6/30/2023	Lease Principal	101-0000-900-99-99-490035 GF01A	44,787.00	
12	6/30/2023	Lease Interest	101-0000-900-99-99-490036 GF01A	1,541.00	
12	6/30/2023	OFS - Inception of SBITA (Proceeds)	101-0000-200-00-00-373001BTC GF01A		-25,686.00

Fund Level Entry to book activity for SBITA Payable

13	6/30/2023	Right-to-Use Asset (SBITA)		606,684.00	
13	6/30/2023	Right-to-Use Asset (SBITA)		27,687.00	
13	6/30/2023	Interest Payable			-4,109.00
13	6/30/2023	Subscription Liability			-234,064.00
13	6/30/2023	Subscription Liability			-25,687.00
13	6/30/2023	Subscription Liability		44,787.00	
13	6/30/2023	Fund Balance			-372,620.00
13	6/30/2023	OFS - Inception of SBITA (Proceeds)		25,687.00	
13	6/30/2023	Finance			-2,000.00
13	6/30/2023	Non-departmental			-44,787.00
13	6/30/2023	Capital outlay			-25,687.00
13	6/30/2023	Accumulated Amortization (SBITA)			-87,098.00
13	6/30/2023	Interest Expense		4,109.00	
13	6/30/2023	Amortization Expense		87,098.00	

Entity-wide entry to record SBITA activity

14	6/30/2023	Premium on Bonds	501-0000-000-00-00-231110 ENT01	3,275.00	
14	6/30/2023	COPS Interest	501-0000-721-99-99-470930 ENT01		-3,275.00

True up premium on bond.

PBC - 1	6/30/2023	Cash	101-0000-000-00-00-100000 GF01A	698.00	
PBC - 1	6/30/2023	Overtime	101-0000-332-30-32-410120 GF01A	1,695.00	
PBC - 1	6/30/2023	Uniforms	101-0000-336-30-32-420240 GF01A		-2,393.00
PBC - 1	6/30/2023	Cash	602-0000-000-00-00-100000 GF01C		-920.00
PBC - 1	6/30/2023	Accounts Payable	602-0000-000-00-00-201000 GF01C	817.00	
PBC - 1	6/30/2023	Overtime	602-0000-333-30-33-410120 GF01C	103.00	
PBC - 1	6/30/2023	Cash	603-0000-000-00-00-100000 GF01D	2,950.00	
PBC - 1	6/30/2023	Accounts Payable	603-0000-000-00-00-201000 GF01D		-605.00
PBC - 1	6/30/2023	Overtime	603-0000-333-30-33-410120 GF01D		-2,345.00
PBC - 1	6/30/2023	Cash	613-0000-000-00-00-100000 GF01F	14.00	
PBC - 1	6/30/2023	Overtime	613-0000-333-30-33-410120 GF01F		-14.00

PBC - 1	6/30/2023	Cash	627-0000-000-00-00-100000 GF01L	-2,393.00
PBC - 1	6/30/2023	Uniforms	627-0000-336-30-32-420240 GF01L	2,393.00

PBC - To adjust grant funds

PBC - 2	6/30/2023	Cash	101-0000-000-00-00-100000 GF01A	-334,404.00
PBC - 2	6/30/2023	Due from Other Funds	101-0000-000-00-00-139999 GF01A	334,404.00
PBC - 2	6/30/2023	Cash	401-0000-000-00-00-100000 CPF02	334,404.00
PBC - 2	6/30/2023	Due to Other Funds	401-0000-000-00-00-299999 CPF02	-334,404.00

PBC entries to negative cash

PBC - 3	6/30/2023	Cash	501-0000-000-00-00-100000 ENT01	370,000.00
PBC - 3	6/30/2023	Revenue Bond Reserve Account	501-0000-000-00-00-151540 ENT01	-250,000.00
PBC - 3	6/30/2023	Depreciation Replacement Account	501-0000-000-00-00-151550 ENT01	-120,000.00

PBC entry to zero restricted cash in CWSS after bond paid off.

DRAFT



Department of Public Works Memorandum

DATE: December 4, 2023

TO: Robert M. Baer, City Manager

FROM: Timothy A. Nebergall, Director of Public Works

RE: PSP Grant Project Update

The purpose of this study session is to present a revised plan for the PSP Grant Project that incorporates comments received from the business community and the Gladstone City Council. The revised plan maintains key elements of the original project including access management, placemaking, and multi-modal amenities and further addresses concerns related to individual business access, traffic disruption during construction, and future development.

The most significant change in the revised plan is the elimination of the north hybrid roundabout at NE 70th Terrace. Elimination of this feature is expected to reduce traffic impacts and result in a project savings of nearly \$1-M. These funds could be redirected to other project goals including the burying of overhead utilities.

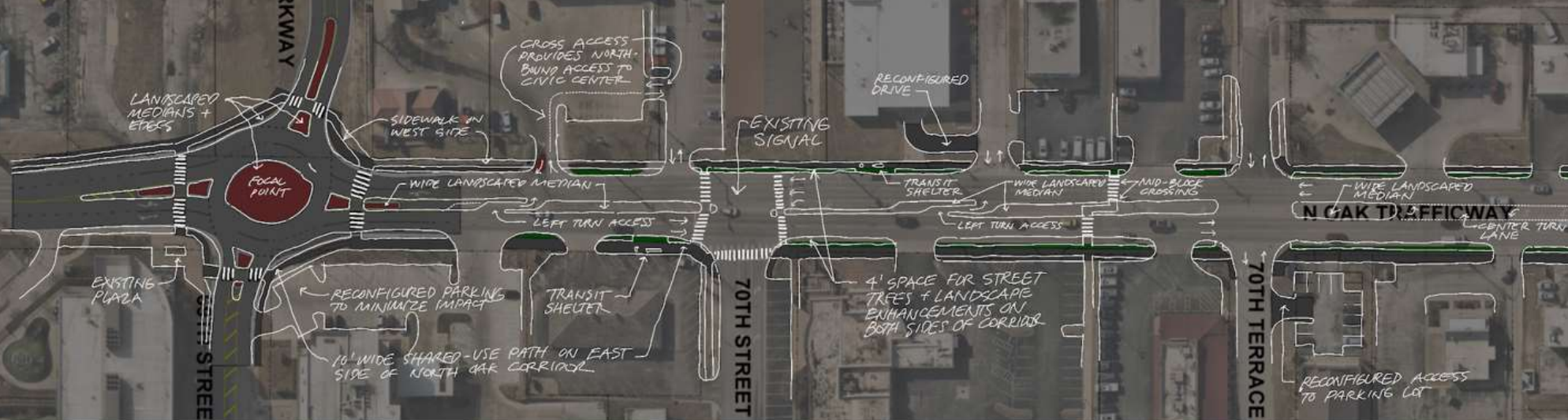
Furthermore, the revised plan incorporates a wider center median for the installation of protected left turn lanes at key locations. Placemaking features including art and landscaping were maintained in the revised plan with the focal point at NE 69th Street. The look and feel of these features can be developed during detailed design should the City Council choose to move forward.

Lastly, the revised plan consists of constructing approximately 250-feet of the proposed Gladstone Parkway to further promote new development. Staff is seeking input from the City Council prior to presenting the revised plan to the public and development of a financing package to complete the improvements.

If you have any questions, please feel free to contact me at your convenience.

NORTH OAK CORRIDOR CONCEPT

CONFLUENCE NOVEMBER 30, 2023 GLADSTONE, MO





**MINUTES
REGULAR CITY COUNCIL MEETING
GLADSTONE, MISSOURI
NOVEMBER 13, 2023**

PRESENT: Mayor Jean Moore
Mayor Pro Tem Tina Spallo
Councilman Bill Garnos
Councilman R.D. Mallams
Councilman Les Smith

City Manager Bob Baer
Assistant City Manager Austin Greer
City Attorney Chris Williams
City Clerk Kris Keller

Item No. 1. On the Agenda. Meeting Called to Order.

Mayor Moore opened the Regular City Council Meeting Monday, November 13, 2023, at 7:37 pm.

Item No. 2. On the Agenda. Roll Call.

Mayor Moore stated that all Councilmembers were present and there was a quorum.

Item No. 3. On the Agenda. Pledge of Allegiance to the Flag of the United States of America.

Mayor Moore asked all to join in the Pledge of Allegiance to the Flag of the United States of America.

Item No. 4. On the Agenda. Approval of the Agenda.

The agenda was approved as published.

Item No. 5. On the Agenda. Approval of the October 23, 2023, Closed City Council Meeting Minutes.

Councilman Mallams moved to approve the minutes of the October 23, 2023, Closed City Council meeting as presented. **Councilman Smith** seconded. The Vote: “aye”, Councilman Smith, Councilman Mallams, Councilman Garnos, Mayor Pro Tem Spallo, and Mayor Moore. (5-0)

Item No. 6. On the Agenda. Approval of the October 23, 2023, Regular City Council Meeting Minutes.

Councilman Mallams moved to approve the minutes of the October 23, 2023, Regular City Council meeting as presented. **Councilman Smith** seconded. The Vote: “aye”, Councilman Smith, Councilman Mallams, Councilman Garnos, Mayor Pro Tem Spallo, and Mayor Moore. (5-0)

Item No. 7. On the Agenda. Communications from the Audience.

There were no communications from the audience.

Item No. 8. On the Agenda. Communications from City Council.

Mayor Moore announced the November 17, 2023 Police Headquarters Renovation and Expansion Ribbon Cutting at 10:00 am and invited all to join. She also announced the Mayor's Christmas Tree Lighting Ceremony that will be held on Tuesday, November 28, 2023 at 6:00 pm at Linden Square and invited everyone.

Item No. 9. On the Agenda. Communications from the City Manager.

City Manager Baer reported that the Gladstone Magazine Fall Edition will be mailed soon. He recognized the retirement of Mark Mejia for his many years of employment at the Community Center, and announced there will be a reception at the Community Center on November 30, 2023 at 3:00 pm.

Item No. 10. On the Agenda. **CONSENT AGENDA.**

Following the Clerks' reading:

Councilman Smith moved to approve the Consent Agenda as published. **Councilman Mallams** seconded. The Vote: "aye", Councilman Smith, Councilman Mallams, Councilman Garnos, Mayor Pro Tem Spallo, and Mayor Moore. (5-0)

Councilman Smith moved to approve **RESOLUTION R-23-77**, A Resolution authorizing the City Manager to execute a Park Development and Naming Rights Agreement with Variety of Greater Kansas City – Tent 8. **Councilman Mallams** seconded. The Vote: "aye", Councilman Smith, Councilman Mallams, Councilman Garnos, Mayor Pro Tem Spallo, and Mayor Moore. (5-0)

Councilman Smith moved to approve **RESOLUTION R-23-78**, A Resolution authorizing Change Order No. 3 in the amount of \$85,652.50 to the contract with Lan-Tel Communications Services Incorporated, for the FY23 Curb, Gutter, and Sidewalk Program – Phase 2 Project TP2305. **Councilman Mallams** seconded. The Vote: "aye", Councilman Smith, Councilman Mallams, Councilman Garnos, Mayor Pro Tem Spallo, and Mayor Moore. (5-0)

Councilman Smith moved to approve **RESOLUTION R-23-79**, A Resolution authorizing the City Manager to execute a contract with Centric Construction Group, LLC in the total amount not to exceed \$919,958.00 for the City Hall Interior Remodel Project CP2359. **Councilman Mallams** seconded. The Vote: "aye", Councilman Smith, Councilman Mallams, Councilman Garnos, Mayor Pro Tem Spallo, and Mayor Moore. (5-0)

Councilman Smith moved to approve the **BUILDING PERMIT** for Walmart Grocery Pick Up Expansion, 7207 N. Prospect, Gladstone, Missouri. **Councilman Mallams** seconded. The Vote: "aye", Councilman Smith, Councilman Mallams, Councilman Garnos, Mayor Pro Tem Spallo, and Mayor Moore. (5-0)

Councilman Smith moved to approve the **FINANCIAL REPORT 3 MONTHS ENDING September 2023**. **Councilman Mallams** seconded. The Vote: "aye", Councilman Smith, Councilman Mallams, Councilman Garnos, Mayor Pro Tem Spallo, and Mayor Moore. (5-0)

REGULAR AGENDA.

Item No. 11. On the Agenda. **FIRST READING BILL NO. 23-36** An Ordinance approving the Final Plat of the Northland Innovation Campus – Lots 1, 2 & 3 and directing the appropriate officials

to affix their signatures to said Plat for recording; and approving the form and execution of a First Amendment to the Parking Lease in connection with the approval of the Final Plat.

Mayor Pro Tem Spallo moved **BILL NO. 23-36** be placed on its First Reading. **Councilman Garnos** seconded. The Vote: “aye”, Councilman Smith, Councilman Mallams, Councilman Garnos, Mayor Pro Tem Spallo, and Mayor Moore. (5-0) The Clerk read the Bill.

Mayor Pro Tem Spallo moved to accept the First Reading of **BILL NO. 23-36** waive the rule and place the Bill on its Second and Final Reading. **Councilman Garnos** seconded. The Vote: “aye”, Councilman Smith, Councilman Mallams, Councilman Garnos, Mayor Pro Tem Spallo, and Mayor Moore. (5-0) The Clerk read the Bill.

Mayor Pro Tem Spallo moved to accept the Second and Final Reading of **BILL NO. 23-36** and enact the Bill as **Ordinance 4.655**. **Councilman Garnos** seconded.

Mayor Moore requested an explanation to clarify the Ordinance. Doug Stone, Attorney for the project, reported that he represents the current tenant. He explained that there is an undeveloped portion of the parking lot; therefore, breaking the full lot into two separate lots, allows the City to keep the undeveloped portion and the surfaced parking lot and the building would be one parcel. The Parking Lease Amendment provides the surfaced parking lot to be purchased with the building.

Roll Call vote: “Aye:”- The Vote: “aye”, Councilman Smith, Councilman Mallams, Councilman Garnos, Mayor Pro Tem Spallo, and Mayor Moore. (5-0) **Mayor Moore** stated **BILL NO. 23-36** stands enacted as **Ordinance Number 4.655**.

Item No. 12. On the Agenda. **FIRST READING BILL NO. 23-37**, an Ordinance approving a Public Service Agreement by and between the City of Gladstone, Missouri and the Gladstone Economic Betterment Council and authorizing the Mayor to execute the agreement on behalf of the City.

Councilman Mallams moved **BILL NO. 23-37** be placed on its First Reading. **Councilman Smith** seconded. The Vote: “aye”, Councilman Smith, Councilman Mallams, Councilman Garnos, Mayor Pro Tem Spallo, and Mayor Moore. (5-0) The Clerk read the Bill.

Councilman Mallams moved to accept the First Reading of **BILL NO. 23-37**, waive the rule and place the Bill on its Second and Final Reading. **Councilman Smith** seconded. The Vote: “aye”, Councilman Smith, Councilman Mallams, Councilman Garnos, Mayor Pro Tem Spallo, and Mayor Moore. (5-0) The Clerk read the Bill.

Councilman Mallams moved to accept the Second and Final Reading of **BILL NO. 23-37** and enact the Bill as **Ordinance 4.656**. **Councilman Smith** seconded.

Roll Call vote: “Aye:”- The Vote: “aye”, Councilman Smith, Councilman Mallams, Councilman Garnos, Mayor Pro Tem Spallo, and Mayor Moore. (5-0) **Mayor Moore** stated **BILL NO. 23-37** stands enacted as **Ordinance Number 4.656**.

Item No. 13. On the Agenda. **RESOLUTION R-23-80**, A Resolution adopting a Mission Statement, Vision Statement, and Goals for the City of Gladstone, Missouri for 2024.

Councilman Smith moved to approve **RESOLUTION R-23-80**, A Resolution adopting a Mission Statement, Vision Statement, and Goals for the City of Gladstone, Missouri for 2024. **Mayor Pro Tem Spallo** seconded. The Vote: “aye”, Councilman Smith, Councilman Mallams, Councilman Garnos, Mayor Pro Tem Spallo, and Mayor Moore. (5-0)

Item No. 14. On the Agenda. Other Business.

There was no other business.

Item No. 15. On the Agenda. Adjournment.

Mayor Moore adjourned the November 13, 2023, Regular City Council meeting at 7:53 pm.

Respectfully submitted:

Kris Keller, City Clerk

Approved as presented: _____

Approved as modified: _____

Jean B. Moore, Mayor

**AGENDA ITEM #8 COUNCIL COMMUNICATIONS
BOARD & COMMISSION APPOINTMENT RECOMMENDATIONS
FOR CITY COUNCIL ACTION DECEMBER 11, 2023**

<u>BOARD/COMMISSION</u>	<u>TERM EXPIRATION</u>
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BOARD OF ZONING ADJUSTMENT

New Appointment	Cody McElroy	December 2028
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CAPITAL IMPROVEMENTS PROGRAM

Reappointment	Pete Hall	December 2026
Reappointment	Beverly Johnson	December 2026
Reappointment	Bob Wilson	December 2026

CODE BOARD OF APPEALS

Reappointment	Kathy Timmerman	December 2026
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ENVIRONMENTAL MANAGEMENT ADVISORY COMMITTEE

Reappointment	Jim Butler, Jr.	December 2026
Reappointment	Jared Cole	December 2026

NEIGHBORHOOD COMMISSION

Reappointment	Chris Spurgeon	December 2026
New Appointment	Robyn Downing	December 2026
New Appointment	Kathleen Deppele-Stearns	December 2026

PARKS AND RECREATION ADVISORY BOARD

Reappointment	R. Scott Hanover	December 2026
Reappointment	Tammy McFerran	December 2026
Reappointment	Jocelyn Rivard	December 2026

PLANNING COMMISSION

Reappointment	Gary Markenson	December 2027
Reappointment	Cameron Nave	December 2027
New Appointment	Joseph Brancato (partial term)	December 2026

TAX INCREMENT FINANCING COMMISSION

Reappointment	Dave Stanley	December 2027
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Request for Council Action

RES ☒ # R-23-81

BILL ☐ # City Clerk Only

ORD # City Clerk Only

Date: 12/5/2023

Department: Public Works

Meeting Date Requested: 12/11/2023

Public Hearing: Yes ☐ Date: [Click here to enter a date.](#)

Subject: Change Order No. 2 to the FY24 Mill and Overlay Program, Project TP2406

Background: The contract for Project TP2406 was awarded to Metro Asphalt, Incorporated, as authorized by Resolution R-23-23. Change Order No. 1, authorized by Resolution R-23-60, expanded the scope of work to include Mill, Overlay, and Striping of the City Hall Parking Lot and Mill and Overlay of NE 70th Terrace from N. Holmes West to the Dead End. Change Order No. 2 included the Mill and Overlay of NW 53rd Terrace from N. Wyandotte to the City limits, due to a water main break and adjustments to final field measured quantities.

Budget Discussion: A financial breakdown of the contract is as follows:

Original Contract Amount:	\$ 848,965.00
Change Order 1	<u>70,263.50</u>
Total approved to date:	919,228.50
Change Order 2	<u>62,978.99</u>
Revised Contract Amount:	<u>\$ 982,207.49</u>

Funds are available in CIST and TST.

Public/Board/Staff Input: N/A

Provide Original Contracts, Leases, Agreements, etc. to: City Clerk and Vendor

Timothy A. Nebergall
Department Director/Administrator

CW
City Attorney

BB
City Manager

RESOLUTION NO. R-23-81

A RESOLUTION AUTHORIZING CHANGE ORDER NO. 2 IN THE AMOUNT OF \$62,978.99 TO THE CONTRACT WITH METRO ASPHALT, INCORPORATED, FOR THE FY24 MILL AND OVERLAY PROGRAM PROJECT TP2406.

WHEREAS, additional work under the FY24 Mill and Overlay Program Project TP2406 has been determined necessary and is recommended by the Director of Public Works.

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

THAT, the City Manager of the City of Gladstone, Missouri, is hereby authorized to execute Change Order No. 2 to the FY24 Mill and Overlay Program, Project TP2406 with Metro Asphalt, Incorporated, as follows:

Original Contract Amount:	\$ 848,965.00
Change Order 1	<u>70,263.50</u>
Total approved to date:	919,228.50
Change Order 2	<u>62,978.99</u>
Revised Contract Amount:	<u>\$ 982,207.49</u>

FURTHER, THAT, funds for such purpose are authorized from the Capital Improvement Sales Tax Fund and the Transportation Sales Tax Fund.

INTRODUCED, READ, PASSED, AND ADOPTED BY THE COUNCIL OF THE CITY OF GLADSTONE, MISSOURI, THIS 11TH DAY OF DECEMBER 2023.

Jean B. Moore, Mayor

ATTEST:

Kris Keller, City Clerk



Request for Council Action

RES ☒ # R-23-82

BILL ☐ # City Clerk Only

ORD # City Clerk Only

Date: 12/6/2023

Department: Public Works

Meeting Date Requested: 12/11/2023

Public Hearing: Yes ☐ Date: [Click here to enter a date.](#)

Subject: Change Order No. 1 to Ace Pipe Cleaning, Inc. for the FY24 Sewer Cleaning & Televising, Project SP2489.

Background: The contract for Project SP2489 was awarded to Ace Pipe Cleaning, Inc. as authorized by Resolution R-23-38. That contract includes cooperative pricing for sewer cleaning, televising, and related work under the terms and conditions of a similar Kansas City, Missouri contract in accordance with Section 67.330, et seq. of the Revised Statutes of Missouri, known as the "State-Local Technical Services Act." Change Order No. 1 modifies the scope of Gladstone's contract to include the field verification of water service line materials at approximately 200 locations across the City.

Budget Discussion: A financial breakdown of the contract is as follows:

Original Contract Amount:	\$ 100,000.00
Change Order 1	<u>64,800.00</u>
Revised Contract Amount:	<u>\$ 164,800.00</u>

Public/Board/Staff Input: The City is required to develop an inventory of private and public water service line materials by October 2024 in accordance with the EPA Lead and Copper Revisions (LCRR). The additional work will include the field verification of materials primarily by vacuum excavation. Vacuum excavation utilizes a combination of air or water and a vacuum system to excavate.

Provide Original Contracts, Leases, Agreements, etc. to: City Clerk and Vendor

Timothy A. Nebergall
Department Director/Administrator

CW
City Attorney

BB
City Manager

RESOLUTION NO. R-23-82

A RESOLUTION AUTHORIZING CHANGE ORDER NO. 1 IN THE AMOUNT OF \$64,800.00 TO THE CONTRACT WITH ACE PIPE CLEANING, INCORPORATED, FOR THE FY24 SEWER CLEANING AND TELEVISIONING PROJECT SP2489.

WHEREAS, additional work under the FY24 Sewer Cleaning and Televisioning Project has been determined necessary and is recommended by the Director of Public Works.

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

THAT, the City Manager of the City of Gladstone, Missouri, is hereby authorized to execute Change Order No. 1 to the FY24 Sewer Cleaning and Televisioning Project SP2489 with Ace Pipe Cleaning, Incorporated, as follows:

Original Contract Amount:	\$ 100,000.00
Change Order 1	<u>64,800.00</u>
Revised Contract Amount:	<u>\$ 164,800.00</u>

FURTHER, THAT, funds for such purpose are authorized from the Combined Waterworks and Sewerage System Fund.

INTRODUCED, READ, PASSED, AND ADOPTED BY THE COUNCIL OF THE CITY OF GLADSTONE, MISSOURI, THIS 11TH DAY OF DECEMBER 2023.

Jean B. Moore, Mayor

ATTEST:

Kris Keller, City Clerk



Request for Council Action

RES ☒ # R-23-83

BILL ☐ # City Clerk Only

ORD # City Clerk Only

Date: 12/5/2023

Department: Public Works

Meeting Date Requested: 12/11/2023

Public Hearing: Yes ☐ Date: [Click here to enter a date.](#)

Subject: Purchase of Snow Removal Equipment from American Equipment Company

Background: Staff reviewed the Kansas City Regional Purchasing Cooperative (KCRPC) for the purchase of snow removal equipment. The Mid-America Regional Council (MARC) established the KCRPC to increase the purchasing power of local governments through cooperative contracts.

Budget Discussion: Funds are budgeted as part of the 2023 Lease Purchase. Ongoing costs are estimated to be \$1,000 annually.

Public/Board/Staff Input: The snow removal equipment consists of dump beds, spreaders, and snowplows to be installed on three (3) new F-650 Dump Trucks to be purchased from Olathe Ford by separate Resolutions. Two (2) of the new trucks will be outfitted with a spreader and front plow, and one (1) truck will be outfitted with a spreader, front plow, and side wing plow.

Recommendation: It is the recommendation of the Department of Public Works to accept the bid of American Equipment Company for the purchase and installation of snow removal equipment in the total amount of \$224,965.00.

Provide Original Contracts, Leases, Agreements, etc. to: City Clerk and Vendor.

Timothy A. Nebergall
Department Director/Administrator

CW
City Attorney

BB
City Manager

RESOLUTION NO. R-23-83

A RESOLUTION AUTHORIZING ACCEPTANCE OF A PROPOSAL FROM AMERICAN EQUIPMENT COMPANY FOR THE PURCHASE AND INSTALLATION OF SNOW REMOVAL EQUIPMENT IN THE TOTAL AMOUNT OF \$224,965.00.

WHEREAS, staff reviewed the Kansas City Regional Purchasing Cooperative (KCRPC) established by the Mid-America Regional Council (MARC); and

WHEREAS, the Department of Public Works recommends the acceptance of the proposal from American Equipment Company for the purchase and installation of snow removal equipment in the total amount of \$224,965.00.

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

THAT, the City Manager of the City of Gladstone, Missouri, is hereby authorized to accept the proposal of American Equipment Company in the amount of \$224,965.00.

FURTHER, THAT, funds for such purpose are authorized from the 2023 Lease Purchase.

INTRODUCED, READ, PASSED, AND ADOPTED BY THE COUNCIL OF THE CITY OF GLADSTONE, MISSOURI, THIS 11TH DAY OF DECEMBER 2023.

Jean B. Moore, Mayor

ATTEST:

Kris Keller, City Clerk



Request for Council Action

RES ☒ # R-23-84

BILL ☐ # City Clerk Only

ORD # City Clerk Only

Date: 12/5/2023

Department: Public Works

Meeting Date Requested: 12/11/2023

Public Hearing: Yes ☐ Date: [Click here to enter a date.](#)

Subject: Purchase of three (3) Ford F-650 Dump Trucks from Olathe Ford

Background: Staff reviewed the Kansas City Regional Purchasing Cooperative (KCRPC) for the purchase of three (3) current model year Ford F-650 Dump Trucks. The Mid-America Regional Council (MARC) established the KCRPC to increase the purchasing power of local governments through cooperative contracts.

Budget Discussion: Funds are budgeted as part of the 2023 Lease Purchase. Ongoing costs are estimated to be \$2,500 annually.

Public/Board/Staff Input: Two (2) of these trucks will be outfitted with a spreader and front plow. The third truck will be outfitted with a spreader, front plow, and side wing plow. The snow removal equipment will be purchased from and installed by American Equipment Company and will be awarded by a separate Resolution. These new vehicles will replace the current 2009 International 7300 with snowplow spreader (Asset# 1411, VIN 1HTWAAAR89J133254), the current 2012 International 7300 with snowplow and spreader (Asset# 1457, VIN 1HTWDSSR1CJ126175), and the current 2013 Freightliner M2 108SD (Asset# 1477, VIN 1FVAG0DT2EHFK1676, which will be sold at public auction at a later date.

Recommendation: It is the recommendation of the Department of Public Works to accept the bid of Olathe Ford for the purchase of these three (3) Ford F-650 Dump Trucks in the combined total amount of \$236,490.00.

Provide Original Contracts, Leases, Agreements, etc. to: City Clerk and Vendor.

Timothy A. Nebergall
Department Director/Administrator

CW
City Attorney

BB
City Manager

RESOLUTION NO. R-23-84

A RESOLUTION AUTHORIZING ACCEPTANCE OF A PROPOSAL FROM OLATHE FORD FOR THE PURCHASE OF THREE (3) FORD F-650 DUMP TRUCKS IN THE TOTAL AMOUNT OF \$236,490.00.

WHEREAS, staff reviewed the Kansas City Regional Purchasing Cooperative (KCRPC) established by the Mid-American Regional Council (MARC); and

WHEREAS, the Department of Public Works recommends the acceptance of the proposal from Olathe Ford for the purchase of three (3) Ford F-650 Dump Trucks in the total amount of \$236,490.00.

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

THAT, the City Manager of the City of Gladstone, Missouri, is hereby authorized to accept the proposal of Olathe Ford in the amount of \$236,490.00.

FURTHER, THAT, funds for such purpose are authorized from the 2023 Lease Purchase.

INTRODUCED, READ, PASSED, AND ADOPTED BY THE COUNCIL OF THE CITY OF GLADSTONE, MISSOURI, THIS 11TH DAY OF DECEMBER 2023.

Jean B. Moore, Mayor

ATTEST:

Kris Keller, City Clerk



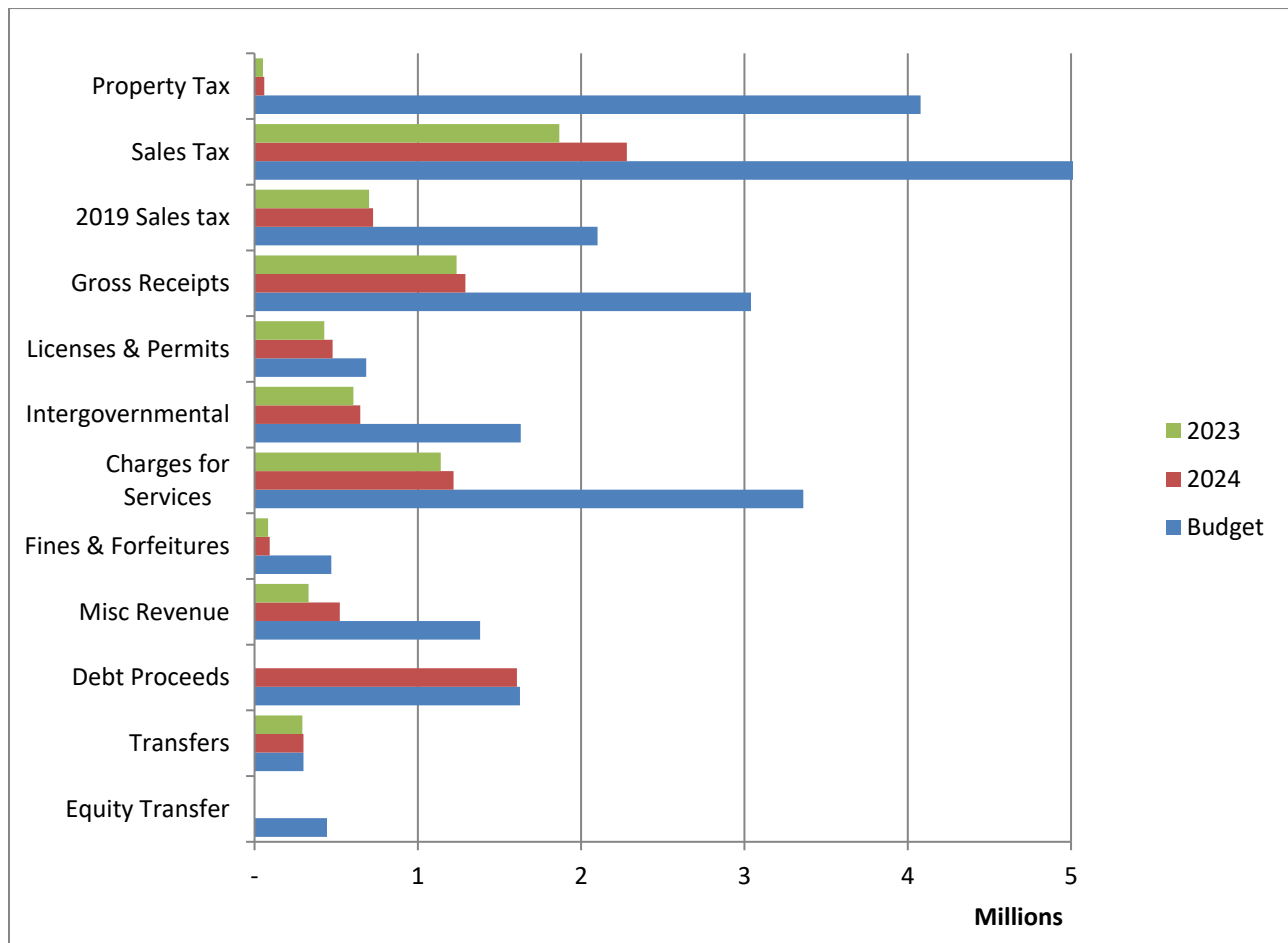
CITY OF GLADSTONE MISSOURI

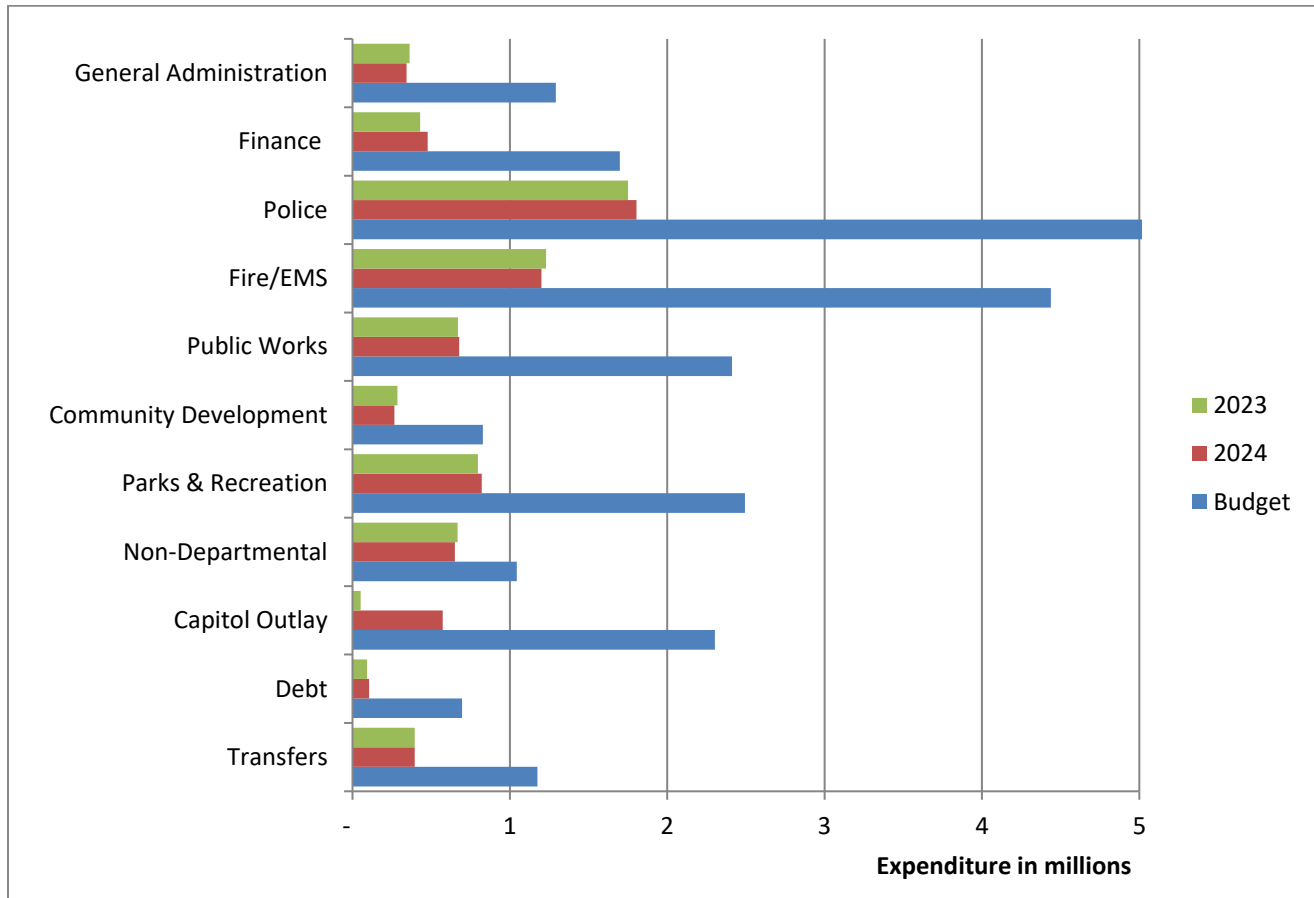
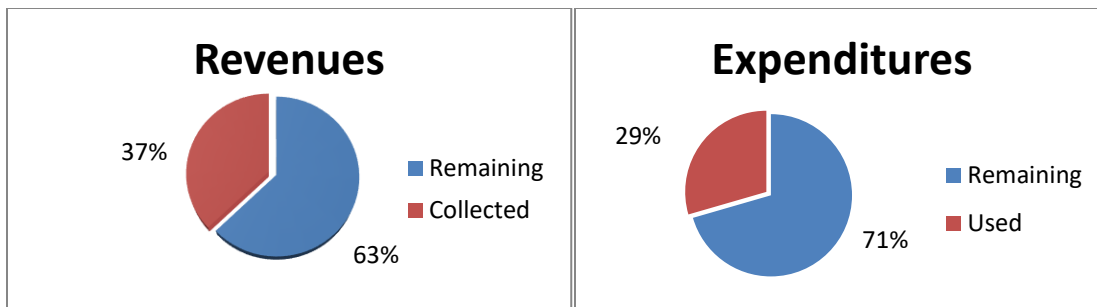
Financial Report for 4 Months Ending October 31, 2023

GENERAL FUND

General Fund Revenues

Total revenues for the General Fund through 4 months or 33% of this fiscal year are \$9,223,426 compared to total budgeted revenues for the year of \$24,812,915 or 37% of budgeted revenue (\$7,616,760 or 33% without debt proceeds or \$881,643 over prior year). Property tax revenue is \$59,843. Sales tax on a cash basis is \$2,279,795 or \$413,708 (22%) more than last year due to increases from use tax. The 2019 sales tax (1/2 cent sales tax passed in 2019) is \$725,811, an increase of 4%. Gross receipts taxes are \$1,290,962, an increase of \$53,761 or 4%. License and Permit revenues are \$478,400, 12% or \$51,350 more than FY23 due to business license renewals and building permits. Intergovernmental revenue is \$647,901 or \$42,522 (7%) over the previous year due to increased receipts from the state gas tax. Charges for Services are \$1,218,852 an increase of 7% or \$79,005 compared to the previous year. Fines and Forfeitures have increased from the same time last year to \$92,928 or 12%. Miscellaneous Revenue is \$522,267, an increase of \$191,098 due to interest income. Debt proceeds for the General Fund are \$1,606,666. Transfers into the fund are \$300,000. An equity transfer of \$443,470 is budgeted for the 2024 fiscal year.

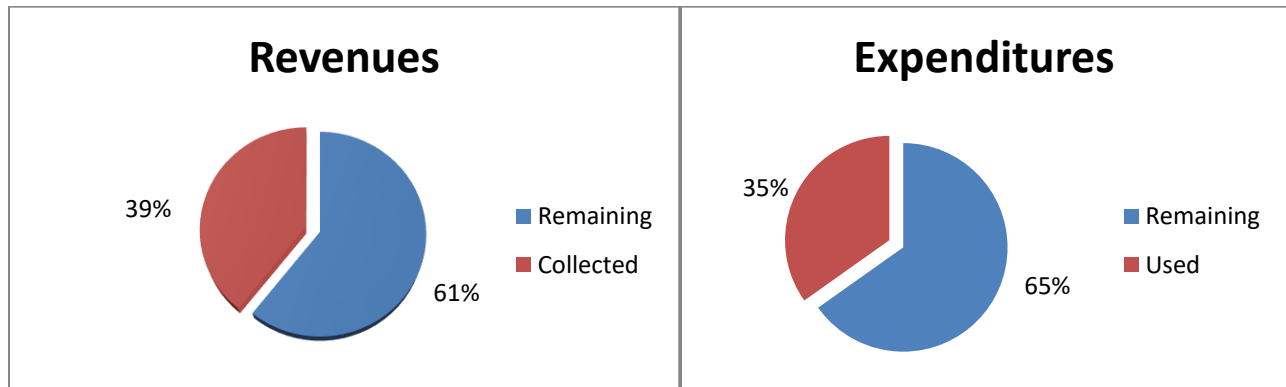
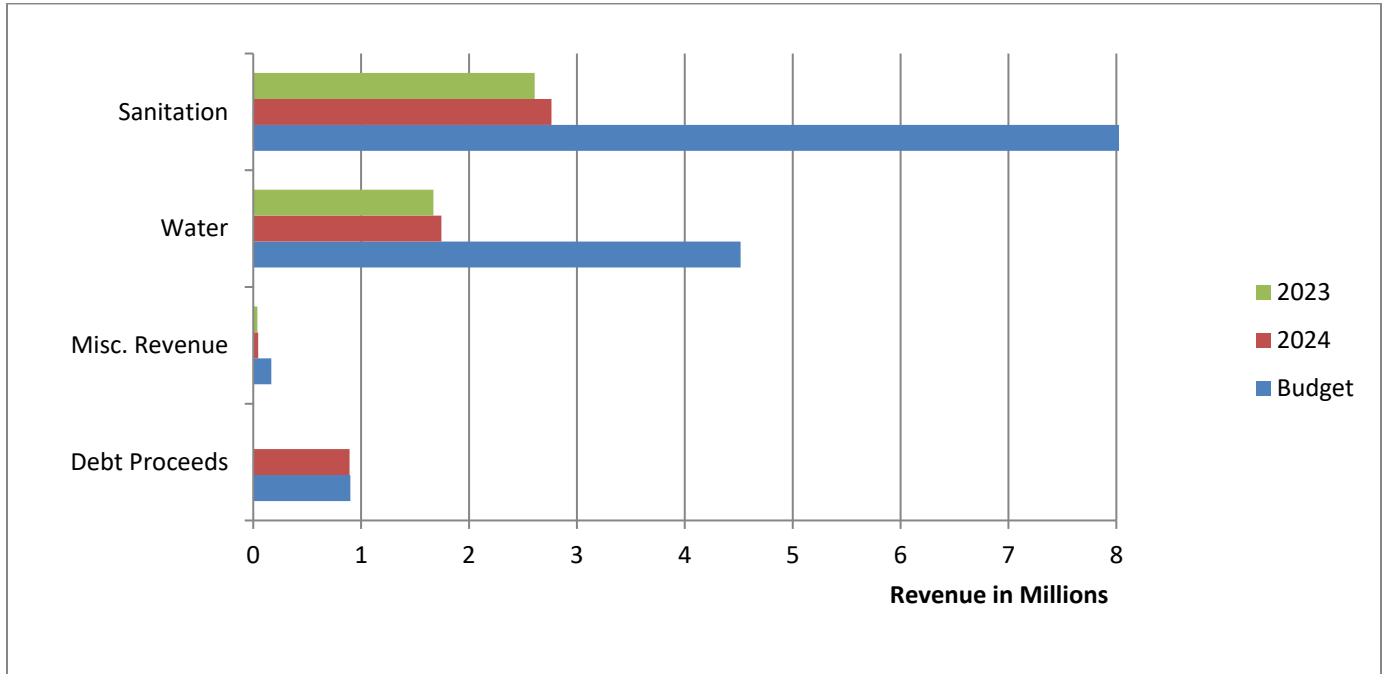




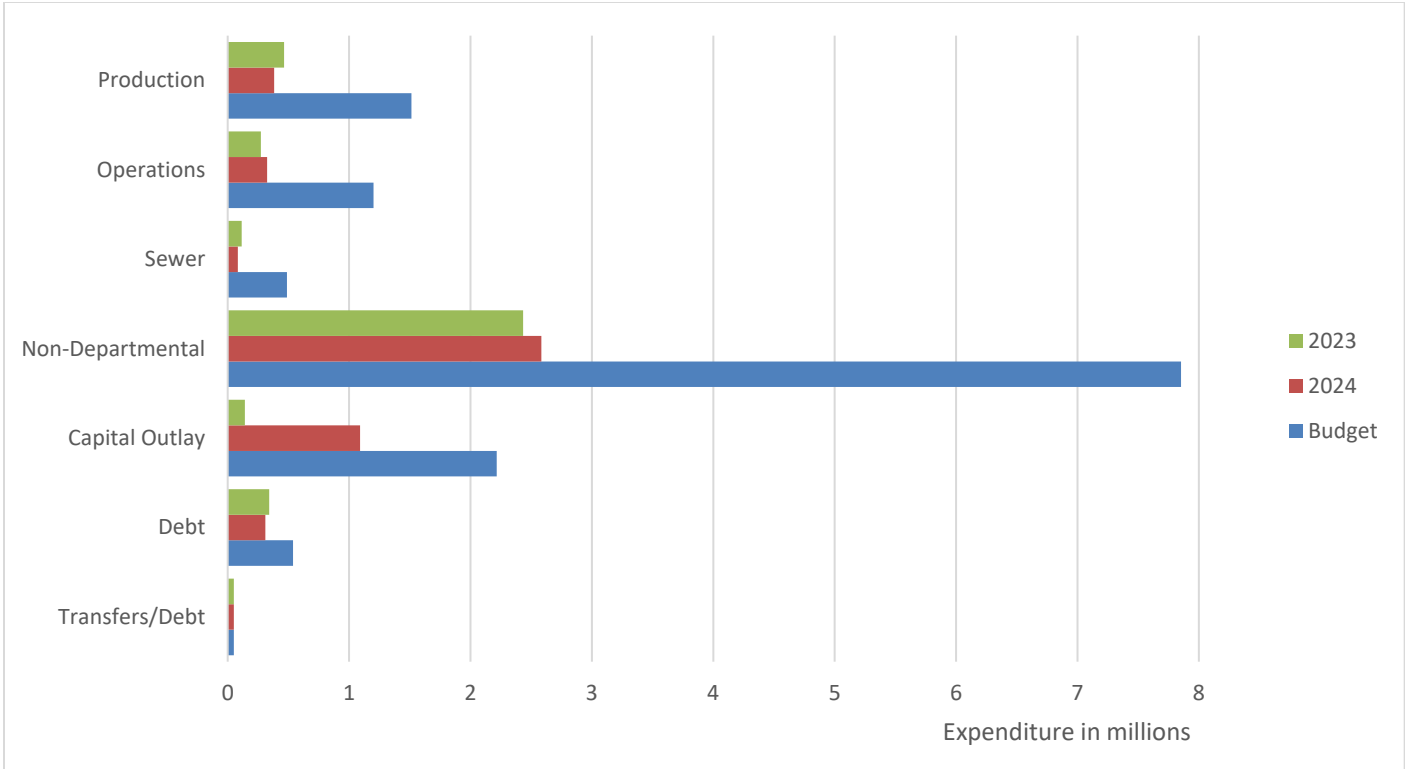
Expenditures through 4 months or 33% of this fiscal year amounted to \$7,316,140 or 29% of FY24 budgeted expenditures of \$24,812,915. This indicates that actual expenditures are 9% or \$583,159 more than last year's expenditures of \$6,732,981. General Administration expenditures are \$343,020, a decrease of \$20,237 or 6% due to changes in personnel. Finance expenditures have increased \$47,652 to \$477,512 due to changes in personnel. Police expenditures are \$1,805,045, an increase of \$54,237 (3%). Fire/EMS expenditures have decreased 2% to \$1,200,996 due to vehicle maintenance. Public Works expenditures are \$678,278 or 1% more than the prior year. Community Development expenditures are \$266,063, a decrease of 7%. Parks & Recreation expenditures are \$820,898, an increase of \$23,509 (3%) from the same time last year due to senior activities. Non-Departmental expenditures are \$650,749, a decrease of \$16,899 due to the the reallocation of cyber security insurance to the HR safety/loss control line item. Capital Outlay is \$572,989. Payments for debt have increased by \$13,619 to \$105,590 due to debt issuance cost for the 2024 lease purchases. Transfers from the General Fund are \$395,000 (same as previous year). Current revenues exceed current expenditures in the amount of \$1,907,286 (due to lease purchase proceeds).

COMBINED WATER AND SEWERAGE SYSTEM FUND

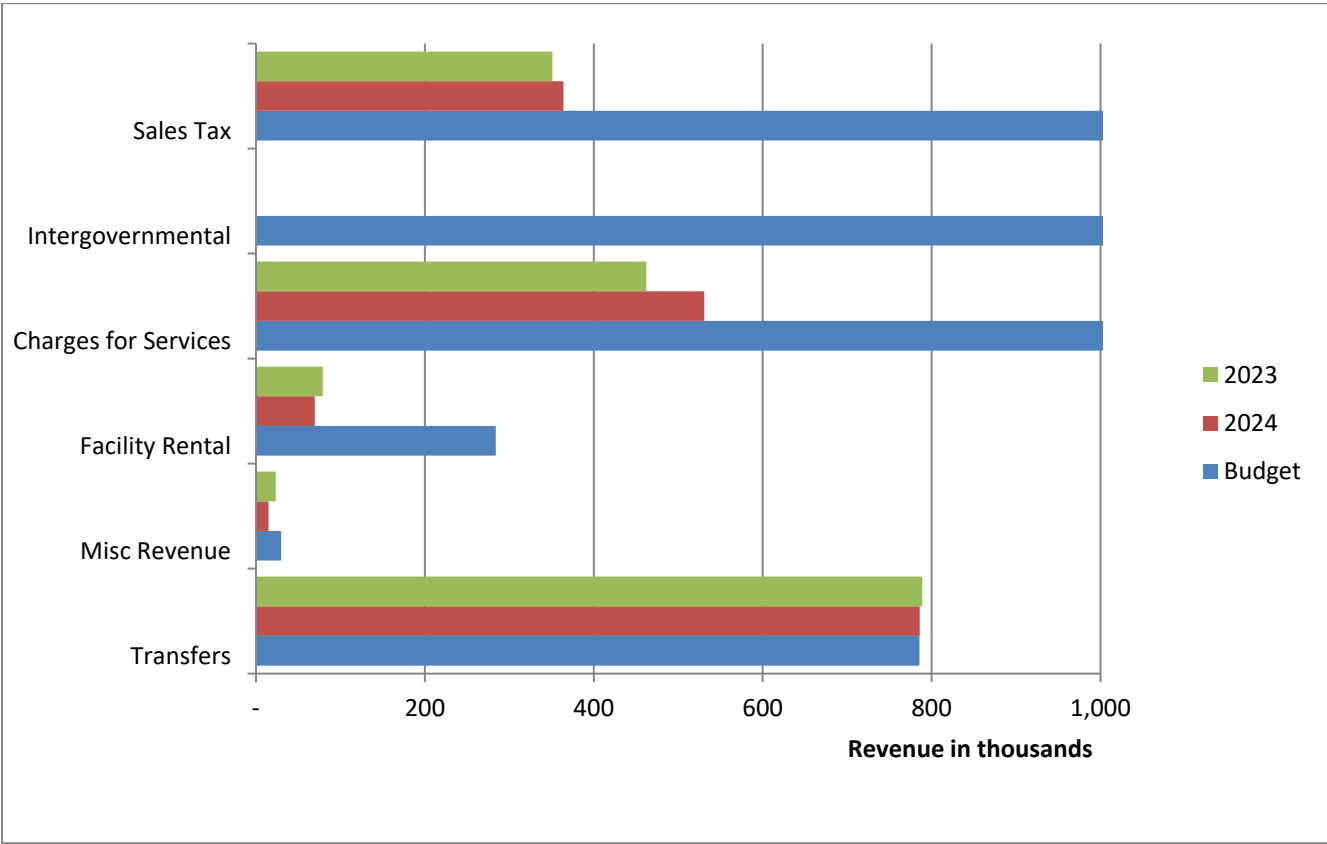
Total budgeted revenues for the fiscal year are \$13,860,435. Total revenues through 4 months or 33% of this fiscal year, amounted to \$5,447,832 or 39% of FY24 budgeted revenues (35% excluding debt proceeds) . Increases in both sanitation and water revenues are due to increased water and sewer rates. Debt proceeds of \$893,334 were received for the 2024 equipment lease purchases.

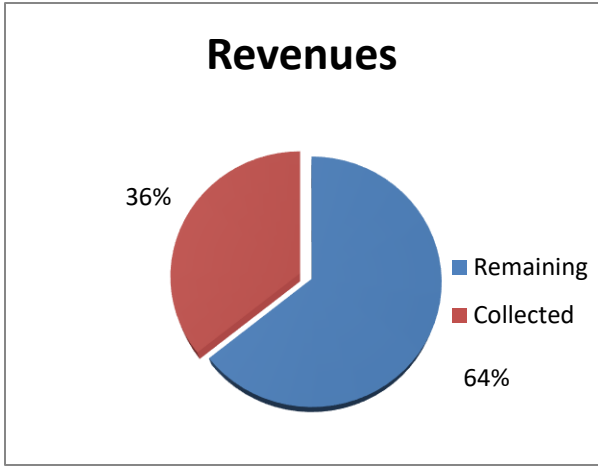


Total budgeted expenditures for the fiscal year are \$13,860,435. Total expenditures through 4 months or 33% of this fiscal year amounted to \$4,825,736 or 35% of FY24 budgeted expenditures. Production expenditures are \$383,242, a decrease of \$81,307 from the previous year due to the repair to the secondary basin (FY23). Operations division expenditures are \$324,864, an increase of \$51,039 due to the changes in personnel. Sewer division expenditures have decreased \$31,766 to \$83,028 due to timing of sewer line maintenance. Non-departmental expenditures are \$2,583,892, an increase of \$149,831 due to increased sewer charges for sewage treatment. Capital outlay is \$1,090,385 (purchase of Vactor). Payments for debt are comparable to the previous year at \$310,324. Current revenues exceed current expenditures by \$622,096 (without debt proceeds, expenditures exceed revenue by \$271,238).



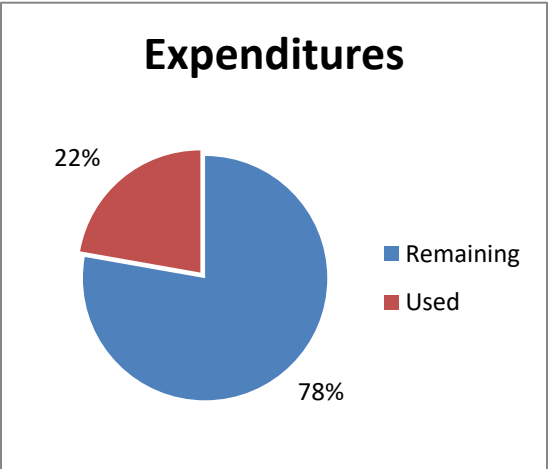
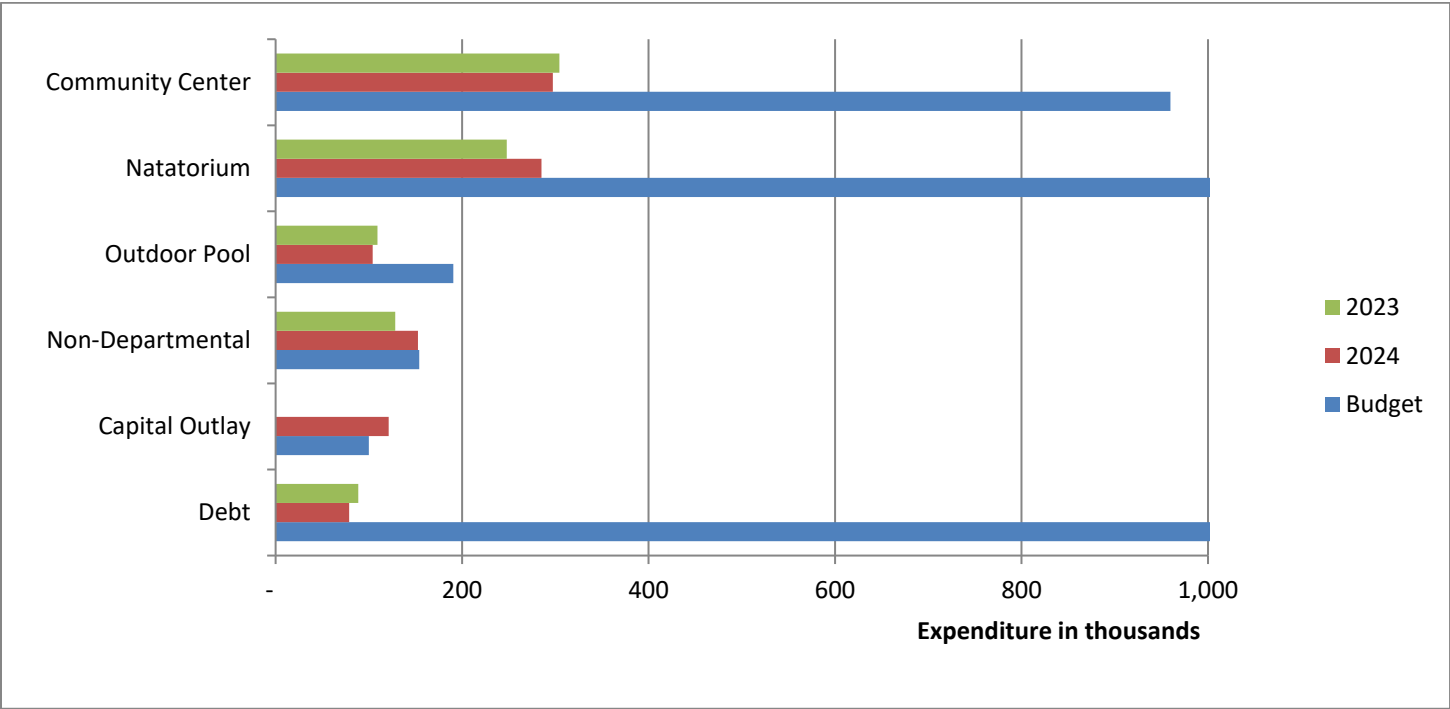
COMMUNITY CENTER AND PARKS TAX FUND





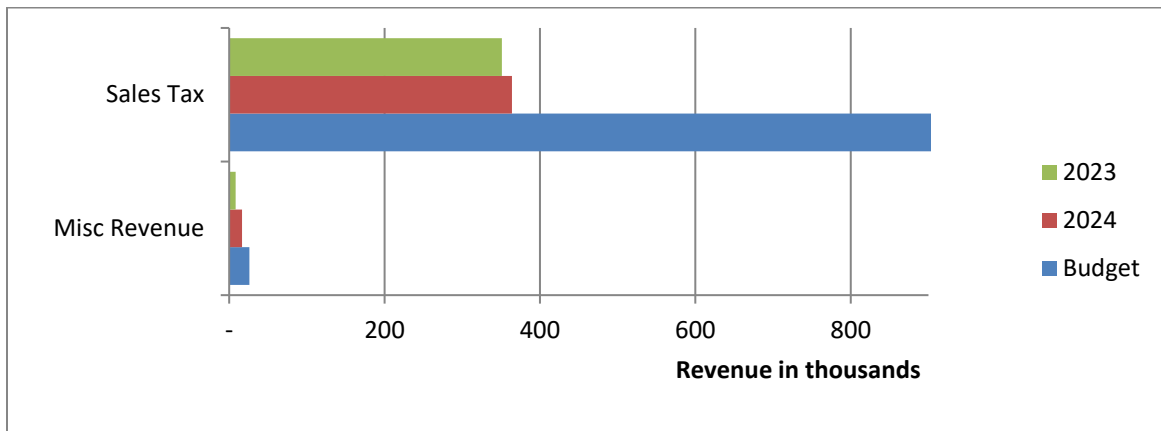
Total budgeted revenues for the fiscal year are \$4,935,650. Total revenues through 4 months or 33% of this fiscal year, amounted to \$1,765,187 or 36% of FY24 budgeted revenues. Sales tax received is \$364,044, an increase of \$13,074 (4%) from the previous year. Intergovernmental revenue consists of a charge to the North Kansas City School District for the natatorium \$725,000 and \$500,000 in ARPA funding. Revenue from the NKC School District is usually received in January and ARPA funding will be added at yearend. Charges for Services are \$530,697, an increase of \$68,561 (15%). Revenue from facility rental is \$69,919, a decrease of 12%. Miscellaneous revenue is \$14,829. Transfers to the fund are

\$786,000. There is no equity transfer budgeted for the fiscal year.

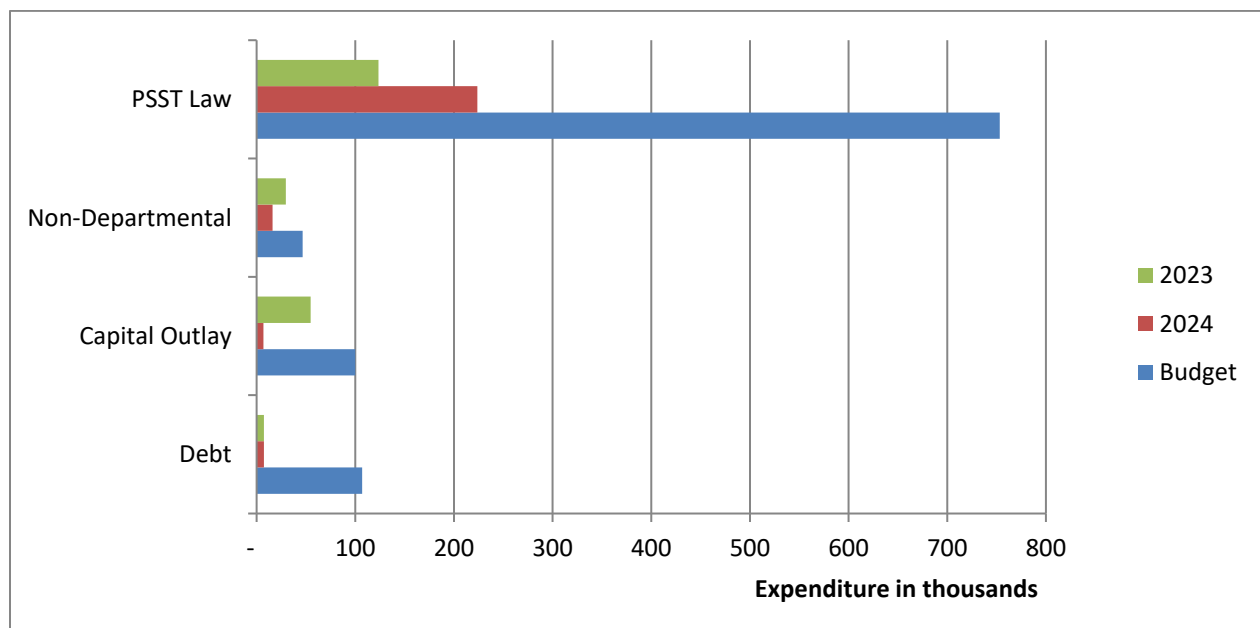
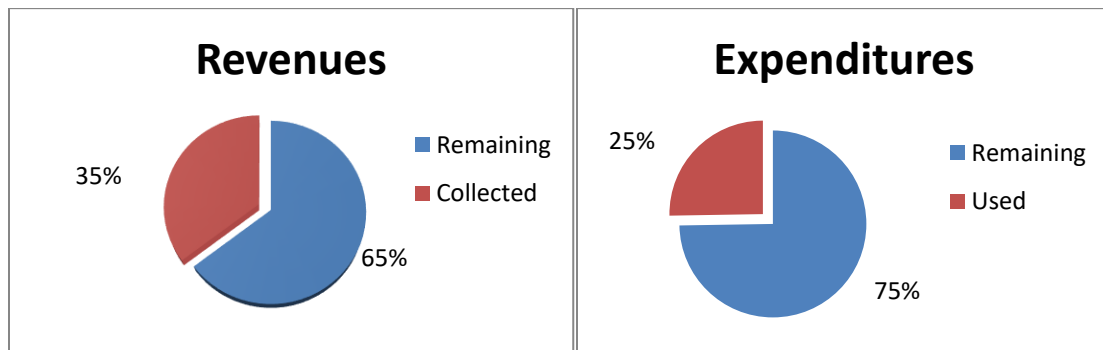


Total budgeted expenditures for the fiscal year are \$4,676,797. Total expenditures through 4 months or 33% of this fiscal year amounted to \$1,039,360 or 22% of FY24 budgeted expenditures. Community Center expenditures are \$297,257, or 2% less than the previous year. Natatorium expenditures are \$285,111, or 15% more than the previous year due to changes in personnel and building maintenance. Outdoor Pool expenditures are \$104,071. Non-departmental expenditures have increased 19% to \$152,687, due to increases in property and liability insurance. Capital outlay is \$121,339. Payment for debt is \$78,894. Current revenues exceed current expenditures by \$726,100.

PUBLIC SAFETY SALES TAX FUND



Total budgeted revenues for the fiscal year are \$1,076,000. Total revenues through 4 months or 33% of this fiscal year amounted to \$380,560 or 35% of FY24 budgeted revenues. Sales tax on a cash basis is \$364,038, or an increase of \$13,075 (4%). Miscellaneous revenue is \$16,522. An equity transfer for the PSST Fund is not budgeted, at this time.



Total budgeted expenditures for the fiscal year are \$1,006,872. Total expenditures through 4 months or 33% of this fiscal year are \$254,351 or 25% of the FY24 budgeted expenditures. Law division is \$223,783, an increase of \$100,221 from the same time last year due to filled positions. Non-Departmental is \$16,143, compared to \$29,641 during the previous year. Capital outlay is \$6,988. Payment for debt is \$7,438, comparable to the previous year. Current revenue over expense for the fund is \$126,208.

Respectfully submitted,

A handwritten signature in dark ink, reading "Dominic Accurso". The signature is written in a cursive, flowing style. The first letter "D" is large and loops around the first part of the name. The last name "Accurso" is written in a similar cursive style.

Dominic Accurso
Director of Finance



Request for Council Action

RES ☐ # City Clerk Only

BILL ☒ # 23-38

ORD ☒ # 4.657

Date: 12/6/2023

Department: General Administration

Meeting Date Requested: 12/11/2023

Public Hearing: Yes ☐ Date: [Click here to enter a date.](#)

Subject: An Ordinance authorizing the City Manager to execute an agreement between the City of Gladstone, Missouri and the Kansas City Area Transit Authority (KCATA) to provide IRIS public transportation services from January 1, 2024 through June 30, 2024.

Background: Beginning on July 1, 2023, the City of Gladstone and KCATA entered into a series of monthly agreements for IRIS public transportation services for a monthly obligation of \$7,000. The purpose for the monthly agreements was to provide a period of time to establish ridership numbers so that more accurate pricing could be identified. KCATA has asked that the \$7,000 per month pricing continue another six (6) months, which would end on June 30, 2024. Because KCATA has established a full six (6) month period of pricing, it is more efficient to sign a single six (6) month agreement for \$42,000 rather than continue the month to month agreements.

Budget Discussion: Funds are budgeted in the amount of \$ 42,000.00 from the TST Fund. Ongoing costs are estimated to be \$ NA annually. Previous years' funding was \$ NA.

Public/Board/Staff Input: Staff recommends approval of the proposed Bill.

Provide Original Contracts, Leases, Agreements, etc. to: City Clerk and Vendor.

Bob Baer
Department Director/Administrator

CW
City Attorney

BB
City Manager

AN ORDINANCE AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT BETWEEN THE CITY OF GLADSTONE, MISSOURI, AND THE KANSAS CITY AREA TRANSPORTATION AUTHORITY TO PROVIDE IRIS PUBLIC TRANSPORTATION SERVICES FROM JANUARY 1, 2024, THROUGH JUNE 30, 2024.

WHEREAS, the City Council of the City of Gladstone, Missouri, has determined that entering into a contract with the Kansas City Area Transportation Authority (KCATA) for IRIS public transportation services during the period of January 1, 2024, through June 30, 2024, will be beneficial to Gladstone residents; and

WHEREAS, the cost of IRIS public transit services to be provided by KCATA to the City of Gladstone, Missouri, will be \$7,000 per month or \$42,000.00 for the six (6) month term.

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

THAT, the City Manager is hereby authorized to execute a six (6) month agreement with the Kansas City Area Transportation Authority (KCATA) for IRIS public transit services at a cost not to exceed \$42,000.00.

FURTHER, THAT, expenditure of such funds is hereby authorized from the Transportation Sales Tax Fund.

INTRODUCED, READ, PASSED, AND ADOPTED BY THE COUNCIL OF THE CITY OF GLADSTONE, MISSOURI, THIS 11TH DAY OF DECEMBER 2023.

Jean B. Moore, Mayor

ATTEST:

Kris Keller, City Clerk

First Reading: December 11, 2023

Second Reading: December 11, 2023