

**TENTATIVE AGENDA**  
**RAYTOWN BOARD OF ALDERMEN**  
**JUNE 2, 2026**  
REGULAR SESSION NO. 28  
RAYTOWN CITY HALL  
10000 EAST 59<sup>TH</sup> STREET  
RAYTOWN, MISSOURI 64133  
7:00 P.M.  
AND  
ONLINE ZOOM WEBINAR

ZOOM.US/JOIN  
PASSCODE: 470960  
WEBINAR ID: 859 3122 9524

Invocation/Pledge of Allegiance  
Roll Call

Proclamations/Presentations

- ★ Proclamation recognizing Raytown High School Theater Students and Staff
- ★ Special Recognition Proclamation

Public Comments

**STUDY SESSION**

1.

**Fiscal Year 2024-2025 Audit Presentation**  
**Troutt Beeman & Co. P.C.**

2.

**Parks & Recreation Annual Report**  
**Dave Turner, Parks & Recreation Director**

**LEGISLATIVE SESSION**

**3. CONSENT AGENDA**

All matters listed under the Consent Agenda are considered to be routine by the Board of Aldermen and will be enacted by one motion without separate discussion or debate. An item designated for the Consent Agenda may be removed from the Consent Agenda at the request of the Mayor or an Alderman, where there is no objection by the remaining members of the Board. If there is an objection to removal of an item from the Consent Agenda, the item may be removed by a motion and vote of the Board.

**3a. Approval of the May 19, 2026 Board of Aldermen meeting minutes.**

**3b. R-3810-26: A RESOLUTION AUTHORIZING AND APPROVING THE APPOINTMENT OF WENDY MCDERMOTT AS THE WARD 5 REPRESENTATIVE TO THE SPECIAL SALES TAX REVIEW COMMITTEE. Point of Contact: Teresa M Henry, City Clerk.**

## REGULAR AGENDA

### NEW BUSINESS

**4. Public Hearing:** A public hearing to consider a text amendment to Chapter 50 related to Accessory Residential Use.

**4a. FIRST READING: Bill No. 6710-26, Section XIII: AN ORDINANCE** AMENDING CHAPTER 50 OF THE CODE OF ORDINANCES OF THE CITY OF RAYTOWN, MISSOURI, TO ESTABLISH, DEFINE AND REGULATE "ACCESSORY RESIDENTIAL USE," WITHIN THE CITY OF RAYTOWN, JACKSON COUNTY, MISSOURI. Point of Contact: Ron Knisley, Community Development Director.

**5. Public Hearing:** A public hearing to consider a Conditional Use Permit related to property located at 6204 Arlington Avenue.

**5a. FIRST READING: Bill No. 6711-26, Section XIII: AN ORDINANCE** APPROVING ISSUANCE OF A CONDITIONAL USE PERMIT TO THE PAUL CHANEY FOUNDATION TO OPERATE AN "ANIMAL CARE, GENERAL" FACILITY WITH "ACCESSORY RESIDENTIAL USE" AT 6204 ARLINGTON AVE. IN AN NC, NEIGHBORHOOD COMMERCIAL, DISTRICT WITHIN THE CITY OF RAYTOWN, JACKSON COUNTY, MISSOURI. Point of Contact: Ron Knisley, Community Development Director.

**6. R-3811-26: A RESOLUTION** AUTHORIZING THE CITY ADMINISTRATOR TO ENTER INTO AN AGREEMENT WITH MCCONNELL & ASSOCIATES FOR THE TERRY COPELAND PARK PHASE II PROJECT IN AN AMOUNT NOT TO EXCEED \$1,800,000 FOR FISCAL YEAR 2025-2026. Point of Contact: Dave Turner, Parks & Recreation Director.

### COMMUNICATIONS

7. Communication from the Mayor
8. Communication from the City Administrator
9. Communication from the Board of Aldermen

### ADJOURNMENT

**CITY OF RAYTOWN, MISSOURI**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**OCTOBER 31, 2025**

**CITY OF RAYTOWN, MISSOURI**

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CITY OF RAYTOWN, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ending October 31, 2025  
Unaudited

The management team for the City of Raytown, Missouri (the City) offers our readers this narrative overview and analysis of the financial activities of the City for the fiscal year ended October 31, 2025.

Finances for this City are multifaceted and quite complex. As such, management desires for this narrative to be We hope you find these comments helpful as you read through them.

### **Financial Highlights**

The assets and deferred outflows for the City of Raytown, Missouri (the City) exceeded its liabilities and deferred inflows at the close of the 2025 fiscal year by \$57,433,796 (net position).

The City's total net position increased \$13,765,688 from 2024 with governmental activities increased totaling \$9,898,411 and business-type activities increased totaling \$3,867,277. The change is the result of growth in capital assets.

The City's General Fund balance decreased \$808,614 to an ending fund balance of \$12,403,764 as of the fiscal year ended October 31, 2025.

The City's total long-term obligations decreased \$3,638,048 from 2024 with the governmental activities accounting for \$2,589,389 decrease, and business-type activities accounting for \$1,048,659 decrease as the City continues to reduce its long-term obligations.

### **Overview of the Financial Statements**

This discussion and analysis is provided as an introduction to the basic financial statements. The basic financial statements consist of three components: government-wide financial statements, fund financial statements, and notes to the basic financial statements. This report also contains required and other supplementary information in addition to the basic financial statements.

**Government-wide financial statements.** The government-wide financial statements are a broad overview of the City's finances presented in a manner similar to that of a private business. These statements provide both long-term and short-term information about the City's overall financial status.

The statement of net position presents all City's assets, deferred outflows, liabilities, and deferred inflows with the difference reported as net position. Net position is an important measure of the City's overall financial health. The increases and decreases in net position can be monitored to determine whether the City's financial position is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flow. Thus, revenues and expenses are reported in this statement for certain items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

The government-wide financial statements report governmental activities of the City, which are principally supported by taxes and intergovernmental revenues, and business-type activities of the City, which are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities for the City include general government, parks and recreation, community development and public affairs, public safety, and public works. The business-type activities for the City include the sanitary sewerage system.

CITY OF RAYTOWN, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ending October 31, 2025  
Unaudited

**Fund financial statements.** Fund financial statements focus on individual parts of the City's government. These statements report the City's operations in more detail than the government-wide 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 uses fund accounting to ensure compliance with finance-related legal requirements. These funds are divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as 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. This information may be useful in evaluating the City's near-term financing requirements.

The focus of governmental funds is narrower than that of the government-wide financial statements, thus it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This may enable the reader to 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.

**Proprietary funds.** There are two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Internal service funds are an accounting mechanism used to accumulate and allocate costs internally among the City's various functions. The City currently does not use internal service funds.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements since the resources of those funds are not available to support the City's operations. The accounting used for fiduciary funds is much like that used for proprietary funds.

**Notes to the basic financial statements.** The notes provide additional information that is essential to obtain a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also contains certain required supplementary information that further explains and supports the information in the financial statements. This report also contains other supplementary information that provides certain combining and individual fund statements and schedules.

CITY OF RAYTOWN, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Year Ending October 31, 2025  
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**Government-Wide Financial Analysis**

The following table reflects the condensed Statement of Net Position as of October 31, 2024 and 2025:

CITY OF RAYTOWN, MISSOURI  
**Condensed Statement of Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current assets	\$ 25,381,567	\$ 29,662,089	\$ 8,726,197	\$ 7,785,836	\$ 34,107,764	\$ 37,447,925
Noncurrent assets	39,274,645	31,252,190	18,334,872	16,147,888	57,609,517	47,400,078
Deferred outflows of resources	2,197,137	2,522,059	238,583	239,068	2,435,720	2,761,127
<b>Total assets and deferred outflows of resources</b>	<b>\$ 66,853,349</b>	<b>\$ 63,436,338</b>	<b>\$ 27,299,652</b>	<b>\$ 24,172,792</b>	<b>\$ 94,153,001</b>	<b>\$ 87,609,130</b>
Current liabilities	\$ 6,090,896	\$ 5,448,317	\$ 2,955,707	\$ 2,593,161	\$ 9,046,603	\$ 8,041,478
Noncurrent liabilities	24,716,437	27,527,293	1,366,148	2,467,957	26,082,585	29,995,250
Deferred inflows of resources	1,568,129	5,881,252	21,888	23,042	1,590,017	5,904,294
<b>Total liabilities and deferred inflows of resources</b>	<b>\$ 32,375,462</b>	<b>\$ 38,856,862</b>	<b>\$ 4,343,743</b>	<b>\$ 5,084,160</b>	<b>\$ 36,719,205</b>	<b>\$ 43,941,022</b>
<b>Net Position:</b>						
Net investment in capital assets	\$ 37,415,866	\$ 29,325,152	\$ 16,165,033	\$ 12,855,716	\$ 53,580,899	\$ 42,180,868
Restricted	9,598,886	9,335,033	517,398	496,756	10,116,284	9,831,789
Unrestricted	[12,536,865]	[14,080,709]	6,273,478	5,736,160	[6,263,387]	[8,344,549]
<b>Total net position</b>	<b>\$ 34,477,887</b>	<b>\$ 24,579,476</b>	<b>\$ 22,955,909</b>	<b>\$ 19,088,632</b>	<b>\$ 57,433,796</b>	<b>\$ 43,668,108</b>

As indicated earlier, net position may serve as a useful indicator of the City's financial position. The City's assets and deferred outflows exceeded its liabilities and deferred inflows by \$34,477,877 for the City's governmental activities and \$22,955,909 for the City's business-type activities for a total of \$57,433,796 at the close of the 2025 fiscal year.

The largest portion of the City's net position, \$53,580,899, reflects its net investment in capital assets (e.g., land, construction in progress, buildings, improvements, machinery and equipment, and infrastructure, net of related debt). The City uses capital assets to provide services to citizens; therefore, these assets are not available for future spending.

The City currently has a deficit unrestricted net position related to governmental activities due to the economic development project on 350 Highway. In 2007, the City issued tax increment and sales tax revenue bonds in the amount of \$39,990,000 to fund certain development project costs. These bonds were refinanced in September 2019, which improved the payment amounts and shortened the repayment period. Certain debt service payments are subject to annual appropriations, but not backed by the full faith and credit of the City. This obligation has resulted in the City recording the obligation with no reportable capital asset.

CITY OF RAYTOWN, MISSOURI  
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The following table reflects the revenues and expenses from the City's activities for the years ended October 31, 2024 and 2025.

CITY OF RAYTOWN, MISSOURI  
**Changes in Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 1,152,074	\$ 961,424	\$ 8,769,448	\$ 8,328,503	\$ 9,921,522	\$ 9,289,927
Operating grants and contributions	1,793,998	1,740,216	-	-	1,793,998	1,740,216
Capital grants and contributions	7,528,821	345,702	1,565,561	220,017	9,094,382	565,719
General revenues:						
Property tax	2,059,831	2,024,701	-	-	2,059,831	2,024,701
Sales tax	12,012,305	11,686,031	-	-	12,012,305	11,686,031
Franchise tax	3,506,441	3,768,988	-	-	3,506,441	3,768,988
Intergovernmental activity tax	1,577,244	1,637,954	-	-	1,577,244	1,637,954
Miscellaneous	139,385	177,033	146,808	122,808	286,193	299,841
Investment earnings	1,054,096	1,343,746	338,971	329,451	1,393,067	1,673,197
<b>Total revenues</b>	<b>30,824,195</b>	<b>23,685,795</b>	<b>10,820,788</b>	<b>9,000,779</b>	<b>41,644,983</b>	<b>32,686,574</b>
<b>Expenses:</b>						
General government	3,356,479	3,439,205	-	-	3,356,479	3,439,205
Parks and recreation	1,280,970	1,190,671	-	-	1,280,970	1,190,671
Community development	1,526,994	1,334,333	-	-	1,526,994	1,334,333
Public safety	8,877,325	7,525,611	-	-	8,877,325	7,525,611
Public works	5,357,931	4,721,791	-	-	5,357,931	4,721,791
Interest on long term debt	526,085	603,452	-	-	526,085	603,452
Sewer	-	-	6,953,511	6,876,324	6,953,511	6,876,324
<b>Total expenses</b>	<b>20,925,784</b>	<b>18,815,063</b>	<b>6,953,511</b>	<b>6,876,324</b>	<b>27,879,295</b>	<b>25,691,387</b>
Transfers in (out)	-	20,944	-	[20,944]	-	-
<b>Change in net position</b>	<b>9,898,411</b>	<b>4,891,676</b>	<b>3,867,277</b>	<b>2,103,511</b>	<b>13,765,688</b>	<b>6,995,187</b>
Net position, beginning	24,580,476	19,688,800	19,088,632	16,985,121	43,669,108	36,673,921
<b>Net position, ending</b>	<b>\$ 34,478,887</b>	<b>\$ 24,580,476</b>	<b>\$ 22,955,909</b>	<b>\$ 19,088,632</b>	<b>\$ 57,434,796</b>	<b>\$ 43,669,108</b>

CITY OF RAYTOWN, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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**Governmental Activities**

Governmental activities increased the City's net position by \$9,898,411. Governmental fund revenues increased \$7,118,456 over 2024 due to spending of ARPA funded projects. The largest single revenue category for the City of Raytown remains taxes, including property, sales, and franchise taxes. This line totaled \$17,578,577 or 58% of total governmental revenue.

Governmental activities expenses increased \$2,110,721 for the fiscal year ended October 31, 2025, compared to the prior year.

**Business-type Activities**

The Sanitary Sewer Fund is responsible for the total business-type activities for the City. In 2025, revenues increased by \$1,840,953 due to ARPA projects. Business-type operating expenses increased \$78,947 from 2024. The expenses in these statements do not include principal and premium payments made to the sewer bonds of \$1,122,333, the change in net position with this included would result in an increase of \$2,744,944.

**Financial Analysis of the City's Funds**

**Governmental Funds**

As of the end of the 2025 fiscal year, the City's governmental funds have a combined fund balance of \$23,331,247, which represents a decrease of \$443,609 over 2024. This can largely be attributed to increased capital projects and lower rates on investments generating lower investment earnings.

**General Fund**

The fund balance of the General Fund decreased \$808,614 during the fiscal year compared to a \$1,228,149 increase in 2024. The General Fund unassigned ending fund balance was \$8,296,384 or 56% of current year revenues and 49% of current year expenditures and transfers out.

The General Fund revenues were \$14,805,545 compared to \$14,599,078 in 2024 which represents an increase of \$206,919 or 1.41% over 2024. The majority of the increase is related to licenses/fees and intergovernmental activity.

General Fund expenditures, including transfers out, were \$16,956,931 compared to \$14,737,963 in 2024 which represents an increase of \$2,218,968 or 15.2%. The increase was due to the police department being fully staffed throughout FY2025 and ARPA funds being transferred to funds with construction projects funded by ARPA projects.

**Tax Increment Finance Fund**

The TIF Fund revenues were \$1,661,243 compared to \$1,727,379 in 2024, which represents a decrease of \$66,136. The decrease was due to lower sales tax receipts from TIF sales.

The TIF Fund expenditures were \$3,208,054 compared to \$3,207,600 in 2024 which represents a stable expense trend for the TIF Bonds and Debt Service.

The ending fund balance of the Tax Increment Finance (TIF) Fund was \$4,351,499 on October 31, 2025, an increase of \$162,216 from 2024.

CITY OF RAYTOWN, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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**Transportation Sales Tax Fund**

The Transportation Sales Tax Fund balance increased \$149,491 during the fiscal year. This is the result of lower expenses than budgeted

**Other Governmental Funds (Combined)**

Other Governmental funds represent multiple combined funds which include Park, Risk Management, Capital Improvements, Public Safety Sales Tax, and others. Notably, the Storm Water and Capital Sales Tax Funds were reclassified to major funds in fiscal year 2025. The major funds and other government funds are combined for reporting purposes only.

The other Governmental funds combined revenues and transfers in 2025 were \$3,971,091 compared to \$6,104,216 in 2024, which includes an increase in capital projects in the reclassified Capital Sales Tax Fund and the Storm Water Fund.

Combined expenditures and transfers out for other Governmental Funds were \$4,461,168 compared to \$5,927,596 in 2024, which represents a decrease of \$1,466,428. This represents a change within financial reporting entity, with capital sales tax fund and stormwater fund were reclassified from nonmajor to major fund.

The combined fund balance of the other governmental funds decreased by \$485,477 to an ending balance of \$3,149,778 as of October 31, 2025. This also represents a change within financial reporting entity (nonmajor to major fund).

**Proprietary Funds**

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

The Sanitary Sewer fund operating revenues were consistent with prior years in 2025 coming in at \$8,769,448 compared to operating revenues of \$8,328,503 in 2024. Operating expenses increased \$78,947 due to the average rise in the cost of sewer treatment of approximately 5% per year.

The net position of the Sanitary Sewer fund at the end of the year increased by \$3,867,277 to an ending balance of \$22,955,909. Of the ending net position \$16,165,033 is the City's investment in capital assets. The amount of \$517,398 is restricted for debt service and \$6,273,478 is unrestricted. The City is attempting to build an unrestricted net position to provide stability in funding for needed infrastructure and maintenance in future years.

**General Fund Actual to Budget Analysis**

Actual revenues and transfers - in were \$2,022,789 less than the final budget. Actual expenditures and transfers out were \$2,922,172 less than the final budget. The positive variance occurred across most departments and functions primarily related to personnel costs due to some vacancies in personnel positions as previously mentioned.

The City far exceeded City Resolution 2039-08 requiring a contingency reserve equal to 17% of the prior year expenditures. This creates an excellent cushion in the case of an unforeseen crisis.

CITY OF RAYTOWN, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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Unaudited

**Capital Asset Administration**

The City's investment in capital assets for its governmental and business-type activities as of October 31, 2025, amounts to \$55,734,718 compared to \$45,460,236 in 2024 (net of accumulated depreciation). The increase of \$10,274,482 is related construction in progress on multiple federally, state, and sales tax funded projects.

The following table reflects the capital asset activity for the years ended October 31, 2024 and 2025:

CITY OF RAYTOWN, MISSOURI  
**Capital Assets (Net of Depreciation)**

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	\$ 1,512,590	\$ 1,502,090	\$ 433,393	\$ 433,393	\$ 1,945,983	\$ 1,935,483
Construction in progress	7,191,357	3,443,665	2,304,156	843,525	9,495,513	4,287,190
Buildings and improvements	3,643,560	2,928,566	-	-	3,643,560	2,928,566
Equipment and vehicles	2,970,517	2,541,514	226,902	117,788	3,197,419	2,659,302
Infrastructure	22,081,819	18,896,513	15,370,421	14,753,182	37,452,240	33,649,695
<b>Total</b>	<b>\$ 37,399,843</b>	<b>\$ 29,312,348</b>	<b>\$ 18,334,872</b>	<b>\$ 16,147,888</b>	<b>\$ 55,734,715</b>	<b>\$ 45,460,236</b>

For additional information on capital assets, see Note 4 to the basic financial statements.

**Debt Administration**

At the end of fiscal year 2025, the City had a total of \$30,582,896 outstanding debt compared to \$34,220,944 in 2024. This was a decrease of \$3,638,042 from the previous year, largely due to the continued Debt Service payments for the sewer and TIF bond principal.

The following table reflects changes in the City's long-term debt for the years ended October 31, 2024 and 2025:

CITY OF RAYTOWN, MISSOURI  
**Long-Term Debt Analysis**

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Tax increment and sales tax revenue bonds (including premium)	\$ 15,950,000	\$ 18,320,000	\$ -	\$ -	\$ 15,950,000	\$ 18,320,000
Revenue bonds (including premium)	-	-	2,169,841	3,265,075	2,169,841	3,265,075
Compensated absences	1,201,818	1,212,762	60,043	57,448	1,261,861	1,270,210
Net Pension	10,422,669	10,256,146	325,470	274,298	10,748,139	10,530,444
Developer obligation	25,872	304,787	-	-	25,872	304,787
Net OPEB obligation	206,603	255,442	16,627	23,819	223,230	279,261
SBITA Agreements	203,953	251,167	-	-	203,953	251,167
<b>Total</b>	<b>\$ 28,010,915</b>	<b>\$ 30,600,304</b>	<b>\$ 2,571,981</b>	<b>\$ 3,620,640</b>	<b>\$ 30,582,896</b>	<b>\$ 34,220,944</b>

**Requests for Information**

This financial report is designed to provide the reader with a general overview of the City's finances. Questions or requests for more information concerning any of the information provided in this report should be directed to Finance Director, Finance Department, City of Raytown, 10000 E 59<sup>th</sup> Street, Raytown, MO 64133.



## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor  
and Members of the  
Board of Alderman  
City of Raytown, 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 Raytown, Missouri (the City), as of the year ended October 31, 2025, 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 present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of October 31, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City 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 fifteen months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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, 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 Supplemental Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Missouri Local Government Employees Retirement System, OPEB, and Budgetary Comparison Information on pages iii through ix and 52 through 63 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 managements responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Raytown, Missouri's basic financial statements. The combining and individual non-major fund financial statements and other budgetary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements and budgetary schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. We have applied certain limited procedures to the 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 managements 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.

*Twitt, Beeman & Co., P.C.*

Harrisonville, Missouri  
May 14, 2026

**CITY OF RAYTOWN, MISSOURI  
STATEMENT OF NET POSITION  
OCTOBER 31, 2025**

	<b>Primary Government</b>		
	<b>Governmental</b>	<b>Business-type</b>	<b>Total</b>
	<b>Activities</b>	<b>Activities</b>	
<b>ASSETS</b>			
Pooled cash and investments	\$ 16,658,071	\$ 5,737,414	\$ 22,395,485
Cash and investments-restricted	3,567,370	517,398	4,084,768
Taxes receivable	2,270,675	-	2,270,675
Due from other governments	524,596	-	524,596
Grants receivable	30,163	-	30,163
Accrued interest	60,087	18,163	78,250
Accounts receivable, net of allowance	1,197,807	2,405,501	3,603,308
Loan receivable	97,054	-	97,054
Fines receivable, net of allowance	9,990	-	9,990
Due from other funds	19,107	(19,079)	28
Inventories	34,681	-	34,681
Prepaid expenses	911,966	66,800	978,766
Lease receivable	620,394	-	620,394
Land held for future use	1,034,432	-	1,034,432
Right of use assets - SBITA (net of amortization)	219,976	-	219,976
Capital assets:			
Land and construction in progress	8,703,947	2,737,549	11,441,496
Buildings and improvements	8,645,708	-	8,645,708
Vehicles and equipment	11,170,947	941,958	12,112,905
Distribution system	-	31,205,825	31,205,825
Infrastructure	78,090,464	-	78,090,464
Less: accumulated depreciation	<u>(69,211,223)</u>	<u>(16,550,460)</u>	<u>(85,761,683)</u>
Total capital assets	<u>37,399,843</u>	<u>18,334,872</u>	<u>55,734,715</u>
Total assets	<u>64,656,212</u>	<u>27,061,069</u>	<u>91,717,281</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Other post-employment benefits	108,748	9,406	118,154
Debt refunding	-	10,157	10,157
Pension	<u>2,088,389</u>	<u>219,020</u>	<u>2,307,409</u>
Total deferred outflows of resources	<u>2,197,137</u>	<u>238,583</u>	<u>2,435,720</u>
Total assets and deferred outflows of resources	<u>66,853,349</u>	<u>27,299,652</u>	<u>94,153,001</u>
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	2,211,807	780,472	2,992,279
Retainage payable	288,830	122,963	411,793
Unapplied payments	-	124,495	124,495
Customer deposits	25,370	693,573	718,943
Courts bonds payable	141,615	-	141,615
Long-term liabilities:			
Due within one year:			
Bonds, leases, and contracts	2,498,677	1,168,943	3,667,620
Compensated absences	795,801	36,928	832,729
Accrued interest	128,796	28,333	157,129
Due in more than one year:			
Bonds, leases, and contracts	13,655,276	1,000,896	14,656,172
Net pension	10,422,669	325,470	10,748,139
Developer obligations	25,872	-	25,872
Other post-employment benefits	206,603	16,627	223,230
Compensated absences	<u>406,017</u>	<u>23,155</u>	<u>429,172</u>
Total liabilities	<u>30,807,333</u>	<u>4,321,855</u>	<u>35,129,188</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
American rescue plan act (ARP)	397,787	-	397,787
Police grant	50,325	-	50,325
Wellness credit	16,876	-	16,876
Debt refunding	96,145	-	96,145
Other post-employment benefits	253,060	21,888	274,948
Leases	562,546	-	562,546
Pension	<u>191,390</u>	<u>-</u>	<u>191,390</u>
Total deferred inflows of resources	<u>1,568,129</u>	<u>21,888</u>	<u>1,590,017</u>
<b>NET POSITION</b>			
Net investment in capital assets	37,415,866	16,165,033	53,580,899
Restricted for:			
Capital projects	2,678,455	-	2,678,455
Parks	622,680	-	622,680
Public works	961,165	-	961,165
Public safety	1,113,883	-	1,113,883
Debt service	4,222,703	517,398	4,740,101
Unrestricted	<u>(12,536,865)</u>	<u>6,273,478</u>	<u>(6,263,387)</u>
Total net position	<u>34,477,887</u>	<u>22,955,909</u>	<u>57,433,796</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 66,853,349</u>	<u>\$ 27,299,652</u>	<u>\$ 94,153,001</u>

See accompanying notes.

**CITY OF RAYTOWN, MISSOURI  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED OCTOBER 31, 2025**

	Net (Expense) Revenue and Changes in Net Position					
	Functions/Programs	Expenses	Charges for Services	Primary Government		Total
				Operating Grants and Contributions	Capital Grants and Contributions	
<b>Primary government:</b>						
Governmental activities:						
General government	\$ 3,356,479	\$ 369,125	\$ 2,000	\$ 766,253	\$ (2,219,101)	\$ (2,219,101)
Public safety	8,877,325	266,288	22,135	-	(8,588,902)	(8,588,902)
Community development	1,526,994	309,529	-	-	(1,217,465)	(1,217,465)
Public works	5,357,931	145,975	1,769,863	6,246,767	2,804,674	2,804,674
Parks and recreation	1,280,970	61,157	-	515,801	(704,012)	(704,012)
Interest on long-term debt	526,085	-	-	(526,085)	-	(526,085)
Total governmental activities	<u>20,925,784</u>	<u>1,152,074</u>	<u>1,793,998</u>	<u>7,528,821</u>	<u>(10,450,891)</u>	<u>(10,450,891)</u>
<b>Business-type activities:</b>						
Water and sewer	6,953,511	8,769,448	-	1,565,561	-	3,381,498
Total business-type activities	<u>6,953,511</u>	<u>8,769,448</u>	<u>-</u>	<u>1,565,561</u>	<u>-</u>	<u>3,381,498</u>
<b>Total primary government</b>	<b>\$ 27,879,295</b>	<b>\$ 9,921,522</b>	<b>\$ 1,793,998</b>	<b>\$ 9,094,382</b>	<b>(10,450,891)</b>	<b>(7,069,393)</b>
<b>General revenues:</b>						
Taxes:						
Property taxes, levied for general purposes					1,373,736	1,373,736
Property taxes, levied for specific purposes					686,095	686,095
Franchise taxes and other taxes					3,506,441	3,506,441
Sales taxes					12,012,305	12,012,305
Intergovernmental activity tax					1,577,244	1,577,244
Investment earnings					1,054,096	1,393,067
Miscellaneous revenue					139,385	286,193
Total general revenues, special items, and transfers					<u>20,349,302</u>	<u>20,835,081</u>
Change in net position					9,896,411	13,765,688
Net position - beginning					24,579,476	43,668,108
Net position - ending					<u>\$ 34,477,887</u>	<u>\$ 57,433,796</u>

See accompanying notes.

**CITY OF RAYTOWN, MISSOURI  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
OCTOBER 31, 2025**

	General	Transportation Sales Tax	Capital Sales Tax	TIF	Storm Water	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
Pooled cash and investments	\$ 10,004,410	\$ 300,266	\$ 2,506,862	\$ 605,188	\$ 486,101	\$ 2,755,244	\$ 16,658,071
Cash and investments-restricted	135,343	-	-	3,119,258	262,444	50,325	3,567,370
Taxes receivable	1,295,306	296,556	244,164	22,275	20,347	392,027	2,270,675
Accounts receivable, net of allowance	89,966	-	-	-	1,107,841	-	1,197,807
Grants receivable	-	-	-	-	-	30,163	30,163
Fines receivable, net of allowance	9,990	-	-	-	-	-	9,990
Due from other funds	105,935	-	-	300,583	-	2,021	408,539
Due from agency funds	28	-	-	-	-	-	28
Due from other governments	155,484	-	-	369,112	-	-	524,596
Inventory	34,681	-	-	-	-	-	34,681
Accrued interest	36,639	891	7,216	2,062	3,545	9,734	60,087
Lease receivable	620,394	-	-	-	-	-	620,394
Loan receivable	-	-	-	-	-	97,054	97,054
Land held for future use	1,034,432	-	-	-	-	-	1,034,432
Prepays	751,421	-	-	-	-	160,545	911,966
<b>Total assets</b>	<b>\$ 14,274,029</b>	<b>\$ 597,713</b>	<b>\$ 2,758,242</b>	<b>\$ 4,418,478</b>	<b>\$ 1,880,278</b>	<b>\$ 3,497,113</b>	<b>\$ 27,425,853</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 423,225	\$ 129,027	\$ 27,401	\$ 66,979	\$ 976,212	\$ 126,643	\$ 1,749,487
Retainage payable	-	-	-	-	288,830	-	288,830
Accrued expenses	434,427	-	-	-	-	27,893	462,320
Court bonds payable	141,615	-	-	-	-	-	141,615
Due to other funds	137,749	68,875	52,386	-	4,852	125,598	389,460
Other liabilities	25,370	-	-	-	-	-	25,370
<b>Total liabilities</b>	<b>1,162,386</b>	<b>197,902</b>	<b>79,787</b>	<b>66,979</b>	<b>1,269,894</b>	<b>280,134</b>	<b>3,057,082</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
American Rescue Plan Act	135,343	-	-	-	262,444	-	397,787
Police grant	-	-	-	-	-	50,325	50,325
Leases	562,546	-	-	-	-	-	562,546
Wellness credit	-	-	-	-	-	16,876	16,876
Court fines	9,990	-	-	-	-	-	9,990
<b>Total deferred inflows or resources</b>	<b>707,879</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>262,444</b>	<b>67,201</b>	<b>1,037,524</b>
<b>FUND BALANCES</b>							
Nonspendable:							
Prepays	751,421	-	-	-	-	160,545	911,966
Inventory	34,681	-	-	-	-	-	34,681
Land held for future use	1,034,432	-	-	-	-	-	1,034,432
Restricted:							
Capital projects	-	-	2,678,455	-	347,940	-	3,026,395
Parks and recreation	-	-	-	-	-	639,875	639,875
Debt service	-	-	-	4,351,499	-	-	4,351,499
Public works	-	399,811	-	-	-	970,559	1,370,370
Public safety	-	-	-	-	-	1,178,154	1,178,154
Committed for:							
Emergency reserve	2,286,846	-	-	-	-	-	2,286,846
Assigned to:							
General government	-	-	-	-	-	200,645	200,645
Unassigned	8,296,384	-	-	-	-	-	8,296,384
<b>Total fund balances</b>	<b>12,403,764</b>	<b>399,811</b>	<b>2,678,455</b>	<b>4,351,499</b>	<b>347,940</b>	<b>3,149,778</b>	<b>23,331,247</b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b>\$ 14,274,029</b>	<b>\$ 597,713</b>	<b>\$ 2,758,242</b>	<b>\$ 4,418,478</b>	<b>\$ 1,880,278</b>	<b>\$ 3,497,113</b>	<b>\$ 27,425,853</b>

See accompanying notes.

**CITY OF RAYTOWN, MISSOURI**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE**  
**STATEMENT OF NET POSITION**  
**OCTOBER 31, 2025**

Fund balances - total governmental funds \$ 23,331,247

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position. 37,399,843

Right of use assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position. 219,976

Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. (128,796)

Deferred pension and other post-employment benefit inflows and outflows are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position:

Inflows	(444,450)
Outflows	<u>2,197,137</u>
	<u>1,752,687</u>

Deferred debt refunding is not included in the fund financial statement, but is included in the governmental activities of the Statement of Net Position. (96,145)

Other long-term assets are not available to pay for current period and, therefore, are reported as unavailable revenue in the funds. 9,990

Long-term liabilities are not due and payable in the current period and are not included in the fund financial statement, but are included in the government-wide statements:

Bonds and capital leases	(16,153,953)
Other post-employment benefits	(206,603)
Development obligations	(25,872)
Net pension	(10,422,669)
Compensated absences	<u>(1,201,818)</u>
	<u>(28,010,915)</u>

Net Position of Governmental Activities in the Statement of Net Position \$ 34,477,887

See accompanying notes.

**CITY OF RAYTOWN, MISSOURI**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED OCTOBER 31, 2025**

	General Fund	Transportation Sales Tax	Capital Sales Tax	TIF	Storm Water	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>							
Taxes	\$ 11,081,023	\$ 1,822,424	\$ 1,495,886	\$ -	\$ 124,657	\$ 3,054,587	\$ 17,578,577
Licenses and permits	734,754	-	-	-	-	-	734,754
Intergovernmental	1,950,390	-	607,861	1,577,244	6,246,767	515,801	10,898,063
Charges for services	99,483	-	-	-	-	61,157	160,640
Fees and fines	257,538	-	-	-	-	-	257,538
Investment earnings	636,576	16,614	98,853	83,999	39,486	178,588	1,054,096
Other	45,781	-	-	-	1,750	80,958	128,489
<b>Total revenues</b>	<b>14,805,545</b>	<b>1,839,038</b>	<b>2,202,600</b>	<b>1,661,243</b>	<b>6,412,640</b>	<b>3,891,091</b>	<b>30,812,157</b>
<b>EXPENDITURES</b>							
Current:							
Current expenditures:							
General government	2,961,022	-	-	-	-	47,884	2,908,906
Public safety	8,091,965	-	-	-	-	392,466	8,484,451
Public works	2,593,464	435,934	-	-	152,450	53,575	3,235,423
Parks and recreation	-	-	-	-	-	1,184,678	1,184,678
Community development	1,521,316	-	-	284,593	-	-	1,805,909
Capital outlay	28,775	626,457	1,560,764	-	7,245,141	1,209,676	10,670,813
Debt service:							
Principal	47,214	-	-	2,370,000	-	-	2,417,214
Interest and other charges	7,786	-	-	553,461	-	-	561,247
<b>Total expenditures:</b>	<b>15,151,542</b>	<b>1,062,391</b>	<b>1,560,764</b>	<b>3,208,054</b>	<b>7,397,591</b>	<b>2,888,239</b>	<b>31,268,641</b>
Excess (deficiency) of revenues over expenditures	(345,997)	776,647	641,836	(1,546,811)	(984,951)	1,002,792	(456,484)
<b>OTHER FINANCING SOURCES (USES)</b>							
Sale of capital assets	-	-	8,275	-	-	4,600	12,875
Transfers in	1,342,772	-	-	1,709,027	1,178,400	80,000	4,310,199
Transfers out	(1,805,369)	(627,156)	(290,126)	-	(14,659)	(1,572,869)	(4,310,199)
<b>Total other financing sources and (uses)</b>	<b>(462,617)</b>	<b>(627,156)</b>	<b>(281,851)</b>	<b>1,709,027</b>	<b>1,163,741</b>	<b>(1,488,269)</b>	<b>12,875</b>
Net change in fund balances:	(608,614)	149,491	359,985	162,216	178,790	(485,477)	(443,609)
Fund balances - beginning	13,212,378	250,320	2,318,470	4,189,283	169,150	3,635,255	23,774,856
Fund balances - ending	\$ 12,403,764	\$ 399,811	\$ 2,678,455	\$ 4,351,499	\$ 347,940	\$ 3,149,778	\$ 23,331,247

See accompanying notes.

**CITY OF RAYTOWN, MISSOURI**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED OCTOBER 31, 2025**

Net change in fund balances - total governmental funds: \$ (443,609)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. This is the amount by which capital outlays, which are over the capitalization threshold, exceeded depreciation in the current period:

Capital outlay	10,670,813
Capital outlay expensed	(302,120)
Depreciation and amortization expense	(2,325,193)
	8,043,500

Governmental funds report debt proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of debt principal as an expenditure. In contrast, the Statement of Net Position reports repayment as a reduction to long-term liabilities. This is the amount by which proceeds exceed repayments,

Repayment of principal	2,417,214
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Deferred debt refunding	16,024
Deferred court fines	(837)
Pension and OPEB expense	(442,878)
Accrued interest not reflected on governmental funds	19,138
Developer obligation	278,915
Compensated absences	10,944
	(118,694)

Change in net position of governmental activities	\$ 9,898,411
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**CITY OF RAYTOWN, MISSOURI  
STATEMENT OF NET POSITION  
PROPRIETARY FUND  
OCTOBER 31, 2025**

	<b>Sewer Utility</b>
<b>ASSETS</b>	
Current assets:	
Pooled cash and investments	\$ 5,737,414
Cash and investments-restricted	517,398
Receivables, net of allowance:	
Billed	634,632
Unbilled	1,770,869
Interest	18,163
Prepaid expenses	66,800
Total current assets	8,745,276
Non-current assets,	
Capital assets, net	18,334,872
Total assets	27,080,148
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Other post-employment benefits	9,406
Debt refunding	10,157
Pension	219,020
Total deferred outflows of resources	238,583
 Total assets and deferred outflows of resources	 \$ 27,318,731
 <b>LIABILITIES</b>	
Current liabilities:	
Accounts and retainage payable	\$ 811,816
Accrued expenses	91,619
Unapplied payments	124,495
Accrued interest payable	28,333
Due to other funds	19,079
Customer deposits	693,573
Compensated absences	36,928
Bonds, notes, and loans payable	1,168,943
Total current liabilities	2,974,786
Non-current liabilities:	
Compensated absences	23,155
Net pension	325,470
Other post-employment benefits	16,627
Bonds, notes, and loans payable	1,000,896
Total non-current liabilities	1,366,148
Total liabilities	4,340,934
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Other post-employment benefits	21,888
 <b>NET POSITION</b>	
Net investment in capital assets	16,165,033
Restricted for debt service	517,398
Unrestricted	6,273,478
Total net position	22,955,909
 Total liabilities, deferred inflows of resources, and net position	 \$ 27,318,731

See accompanying notes.

**CITY OF RAYTOWN, MISSOURI**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION --**  
**PROPRIETARY FUND**  
**FOR THE YEAR ENDED OCTOBER 31, 2025**

	<b>Sewer Utility</b>
<b>REVENUES:</b>	
Charges for services	\$ 8,769,448
Miscellaneous	<u>146,808</u>
Total operating revenues	<u>8,916,256</u>
<b>OPERATING EXPENSES:</b>	
Personnel services	1,052,089
Contractual services	372,144
Materials and supplies	107,004
Maintenance and repairs	67,418
Sewer services	4,478,487
Depreciation and amortization	737,273
Bad debts	<u>27,345</u>
Total operating expenses	<u>6,841,760</u>
Operating income	<u>2,074,496</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>	
Intergovernmental	1,565,561
Interest income	338,971
Interest expense	<u>(111,751)</u>
	<u>1,792,781</u>
Increase in net position	<u>3,867,277</u>
Total net position - beginning	<u>19,088,632</u>
Total net position - ending	<u>\$ 22,955,909</u>

See accompanying notes.

**CITY OF RAYTOWN, MISSOURI**

**STATEMENT OF CASH FLOWS -- PROPRIETARY FUND  
FOR THE YEAR ENDED OCTOBER 31, 2025**

	<b>Sewer Utility</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Received from customers	\$ 8,784,252
Payments to employees and fringe benefits	(995,103)
Payments for operations	(4,703,255)
Net cash provided by operating activities	3,085,894
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Acquisition and construction of capital assets	(2,924,258)
Principal paid on capital debt and leases	(1,122,333)
Interest paid on capital debt and leases	(125,688)
Net cash used by capital and related financing activities	(4,172,279)
<b>CASH FLOWS FROM INVESTING ACTIVITIES,</b>	
Investment received	329,564
Net increase in cash and cash equivalents	808,740
Cash and cash equivalents, Beginning of the year	5,446,072
Cash and cash equivalents, End of the year	\$ 6,254,812
Cash and investments	5,737,414
Restricted cash and investments	517,398
Total cash and restricted cash and investment	\$ 6,254,812
Reconciliation of operating income to net cash provided by operating activities,	
Operating income	\$ 2,074,496
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation and amortization expense	737,273
Changes in assets and liabilities:	
Receivables, net	(130,850)
Pension and OPEB related deferrals and assets	43,302
Prepaid items	8,646
Accounts payable and accrued expenses	339,090
Accrued interest payable	13,937
Total adjustments	1,011,398
Net cash provided by operating activities	\$ 3,085,894

See accompanying notes.

**CITY OF RAYTOWN, MISSOURI  
STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
OCTOBER 31, 2025**

	<b>Police Pension Trust</b>	<b>Total Custodial Funds</b>
<b>ASSETS</b>		
Pooled cash and investments	\$ 10,714,828	\$ 72,416
Taxes receivable	-	127,268
Total assets	<u>\$ 10,714,828</u>	<u>\$ 199,684</u>
<b>LIABILITIES</b>		
Due to others	\$ -	\$ 199,656
Due to other funds	-	28
Total liabilities	-	199,684
<b>NET POSITION</b>		
Held in trust for pension benefits	10,714,828	-
Total liabilities and net position	<u>\$ 10,714,828</u>	<u>\$ 199,684</u>

See accompanying notes.

**CITY OF RAYTOWN, MISSOURI  
STATEMENT OF CHANGES IN NET POSITION  
FIDUCIARY FUNDS  
OCTOBER 31, 2025**

	<b>Police Pension Trust</b>	<b>Total Custodial Funds</b>
<b>Additions</b>		
Employer contributions	\$ 709,963	\$ -
Property taxes collected for other governments	-	88,968
Investment earnings:		
Interest and dividends	372,412	1,169
Net appreciation in fair value of investments	1,103,448	-
Total investment earnings	1,475,860	90,137
Total additions	2,185,823	90,137
<b>Deductions</b>		
Benefits paid	1,547,522	-
Property taxes distributed to other governments	-	89,247
Administrative expenses and other	207,487	890
Total deductions	1,755,009	90,137
Change in net position	430,814	-
Net position, beginning of year	10,284,014	-
Net position, end of year	\$ 10,714,828	\$ -

See accompanying notes.

### **NOTES TO FINANCIAL STATEMENTS**

The Notes to the Financial Statements include a summary of the accounting policies followed and information used by the City that are judged to be most appropriate for full disclosure in the preparation of the financial statements.

## CITY OF RAYTOWN, MISSOURI

### NOTES TO FINANCIAL STATEMENTS

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The financial statements of the City of Raytown, Missouri (the City), have been prepared in conformity with generally accepted accounting principles (GAAP) 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 more significant of the City's accounting policies are described below:

Reporting Entity: The City of Raytown, Missouri, was incorporated in 1950 and covers an area of approximately ten square miles in Jackson County, Missouri. Raytown is a fourth class city and operates under the mayor/board of aldermen form of government and provides services to its residents in many areas, including law enforcement, sewer services, community enrichment and development, and various social services. Fire protection and EMS services are provided by a fire district, which is a separate government entity. The City Administrator is the chief administrative officer of the City.

The accompanying financial statements present the City's primary government and its blended component unit: the City of Raytown, Missouri Tax Increment Financing (TIF) Commission (the Commission). The Commission is governed by an eleven-member board. Six members are appointed by the City's Board of Aldermen and the remaining five members are appointed by the respective taxing districts' boards. Although the Commission is legally separate, the Commission is reported as a blended component unit because its sole function is to use TIF as a method to finance economic development through payments in lieu of taxes (PILOTs) and economic activity taxes (EATs). The Commission does not issue separate financial statements.

Government-Wide and Fund Financial Statements: The government-wide financial statements include the statement of net position and the statement of activities. Government-wide statements report information on all of the activities of the City and its component units. *Governmental activities*, which are normally supported by taxes and governmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government's sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

# CITY OF RAYTOWN, MISSOURI

## NOTES TO FINANCIAL STATEMENTS

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

#### Government-Wide and Fund Financial Statements (Continued):

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function 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 as general revenues.

Separate fund financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and the major individual enterprise fund are reported as separate columns in the respective fund financial statements. Non-major funds include other Special Revenue and Capital Projects funds. The combined amounts for these funds are reflected in a single column in the Governmental fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for non-major funds are presented with Combining and Individual Fund Statements and Schedules.

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recognized when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences, claims, and judgments are reported only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

**CITY OF RAYTOWN, MISSOURI**

**NOTES TO FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued):

Property taxes that are not available for current year operations are shown as deferred inflows of resources in the Governmental Funds Balance Sheet. Property taxes are levied each year on all taxable real and personal property in the City. The City's property tax is levied each September 1 on the assessed value as of the prior January 1. Property taxes are billed in total by November 1 following the levy date and considered delinquent after January 1. On January 1, a lien attaches to all property for which taxes are unpaid.

Franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Charges for sales and services (other than utility) and miscellaneous revenues are generally recorded as revenue when received in cash because they are generally not measurable until actually received.

The City reports the following major governmental funds:

The General Fund is the main operating fund. Expenditures from this fund provide basic City services, such as police protection, planning, inspection, engineering, animal control, civil defense, municipal court, and overall basic services such as finance and data processing, personnel, and general administration of the City.

Revenue sources include taxes, which include property taxes, sales taxes, franchise taxes, and cigarette taxes. Other revenues include other fees and licenses, and revenue gathered from the municipal court and investment earnings.

The Transportation Sales Tax Fund accounts for sales tax collected and other resources to be used for road and bridge projects within the City and operation and maintenance of the City's streets, curbs, etc.

The Capital Sales Tax Fund accounts for incremental property and sales taxes to be used for the maintenance and construction of capital projects.

The TIF Fund accounts for taxes collected and expended for operations of the City's tax increment financing plans.

The Storm Water Fund accounts for voter approved sales tax for maintenance and improvements for City storm water.

The City reports the following non-major governmental funds:

The Park Fund accounts for property taxes levied for health-related programs.

The Public Safety Sales Tax Fund accounts for the voter-approved sales tax for the public safety.

**CITY OF RAYTOWN, MISSOURI**

**NOTES TO FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued):

The Risk Management Fund accounts for insurance and related expenses not directly attributable to any one department or fund.

The Capital Improvements Fund accounts for the revenues and expenditures paid for maintaining and improving the City's streets and storm sewer system. The ongoing revenue and expenditures are for the Ditzler CID.

Proprietary fund financial statements are used to account for activities, which are similar to those found in the private-sector. The measurement focus is upon determination of net income, financial position, and cash flows. The City reports the following major proprietary fund:

The Sewer Utility Fund accounts for the provision of sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, billing, collection, and related debt service.

On the proprietary fund financial statements, operating revenues are those that flow directly from the operations of the activity, i.e., charges to customers or users who purchase or use the goods or services of that activity. Operating expenses are those that are incurred to provide those goods or services. Non-operating revenues and expenses are items such as investment income and interest expense that are not a result of the direct operations of the activity.

Fiduciary fund financial statements are custodial in nature and are merely clearing accounts for assets held by the City as an agent for individuals, private organization, or other governments. Fiduciary funds are excluded from government-wide financial statements.

The Police Pension Trust Fund accounts for the activity of the Policeman's Frozen Retirement Plan.

Agency Funds:

The Raytown Highway 350 Transportation Development District (TDD) Fund accounts for taxes collected on behalf of the TDD.

The Ditzler CID Fund accounts for taxes collected on behalf of the CID.

## CITY OF RAYTOWN, MISSOURI

### NOTES TO FINANCIAL STATEMENTS

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Budgets: The reported budgetary data represents the final approved budget after amendments as adopted by the Board of Alderman. Annual operating budgets are adopted for the General Fund, Special Revenue Funds, Capital Projects Funds, and Proprietary Funds. Missouri law requires budgets to be adopted for all governmental funds. The City prepares its budgets on the modified accrual basis of accounting for its governmental funds and the accrual basis for its proprietary funds. The Board of Alderman has amended the budget at various times during the year and has performed the following procedures in establishing the City's budget:

- (1) Prior to September 30, the City Administrator submits to the Board of Alderman a proposed operating budget for the fiscal year commencing the following November 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) Public hearings are conducted to obtain taxpayer comments.
- (3) Prior to November 1, the budget is legally enacted through the passage of an ordinance.
- (4) The City Administrator is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund greater than \$20,000 for non-budgeted purchases and \$30,000 for budgeted purposes must be approved by the Board of Alderman. This constitutes the City's legal level of budgetary control.
- (5) Appropriations lapse at year-end, but may be reappropriated in the following fiscal year.

Net Position - Government-Wide Statements: Net Position is displayed in three components:

- (1) Net investment in capital assets component of net position: 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 improvements of those assets.
- (2) Restricted component of net position: Consists of restricted assets, reduced by liabilities and deferred inflows of resources related to those assets, with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (b) law through constitutional provisions or enabling legislation.
- (3) Unrestricted component of net position: Consists of the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of "net investment in capital assets" or the "restricted" component of net position.

It is the City's policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

## CITY OF RAYTOWN, MISSOURI

### NOTES TO FINANCIAL STATEMENTS

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Fund Equity: In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

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

*Committed fund balance* - These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Board of Alderman—the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Board of Alderman removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

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

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

When both restricted and unrestricted resources are available for use, it is the City's policy to use externally restricted resources first, then unrestricted resources—committed, assigned, and unassigned—in order as needed.

The City has a stabilization policy established by ordinance of 17% of last year's audited expenditures as an emergency reserve. Park, Transportation Sales Tax, Capital Sales Tax, and Public Safety Sales Tax Funds have a 5% projected revenue reserve. These reserves may only be appropriated by Board action.

Interfund Receivables and Payables: Transactions between funds that are representative of cash overdrafts from pooled cash and investing are reported as interfund receivables or payables.

# CITY OF RAYTOWN, MISSOURI

## NOTES TO FINANCIAL STATEMENTS

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Pooled Cash, Investments, and Restricted Assets: State statutes authorize the City to invest in banking institutions and obligations of municipalities, repurchase agreements, U.S. government agency obligations, and obligations of the U.S. Treasury. Cash resources of the individual governmental fund types are combined to form a pool of cash and investments. At October 31, 2025, the City's cash was deposited in demand accounts, CDs, and money markets. Investments with maturities of less than one year are stated at cost, which approximates fair value. All investments are stated at cost, which approximates fair value. Interest income on pooled cash and investments is allocated based upon each fund's respective average cash balance.

Certain proceeds of federal grants are classified as restricted assets on the balance sheet because their use is limited by applicable grant agreements. Assets are also restricted for debt service reserve requirements.

Statement of Cash Flows: A statement of cash flows has been presented in accordance with GASB Statement 9 for the Proprietary Fund. For purposes of the statement of cash flows, all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered to be cash equivalents.

Interfund Activity: 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 transfers and are included in the results of operations of both Governmental and Proprietary Funds.

Inventory: Inventory, which consists principally of maintenance supplies and gasoline, is valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund inventories are recorded as expenditures when purchased.

Compensated Absences: Accumulated vacation and sick leave, that is expected to be liquidated with expendable available financial resources, is reported as an expenditure and a fund liability of the governmental fund that will pay it. Accumulated vacation and sick leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

Unearned Revenues: Governmental funds report deferred inflows when resources are received by the City before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when government has a legal claim to the resources, revenue is recognized. Proprietary funds report unearned revenues when resources are received by the City before services are provided. In subsequent periods after services have been provided revenue is recognized.

## CITY OF RAYTOWN, MISSOURI

### NOTES TO FINANCIAL STATEMENTS

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Capital Assets: Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets (e.g., roads and bridges), are reported in the applicable government or business-type activities columns in the government-wide statements. Capital assets are defined as assets with a cost of \$5,000 to \$100,000 depending on asset class and expected useful lives in excess of one year. Capital assets are recorded at historical cost if purchased or constructed, or at estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

All reported capital assets except land and CIP are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following estimated lives: Buildings and improvements 25 - 40 years, office equipment and furniture 7 - 10 years, computer equipment 3 - 5 years, infrastructure 20 - 75 years, vehicles and equipment 5 - 15 years.

Deferred Outflows/Inflows of Resources: In addition to assets, the statement of net position will sometimes report a separate element for deferred outflows of resources. This separate financial statement element represents a consumption of net asset that applies to a future period(s) and will not be recognized as an outflow of resources, or expenses/expenditures, until then. The City reports deferred charge on refunding, pension/other post-employment benefit contributions made after the measurement date, pension changes in assumptions, pension net differences between projected and actual investment earnings and pension differences between expected and actual experience as deferred outflows of resources.

In addition to liabilities, the statement of net position will sometimes report a separate element for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period(s) and will not be recognized as an inflow of resources, or revenues, until that time. The City reports debt refunding, ARPA, wellness credit, leases, pension/OPEB differences between expected and actual experience, the net difference between projected and actual earnings, and changes of assumptions.

Other Post-Employment Benefits (OPEB): The fiduciary net position of the plan has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes the purpose of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to the OPEB, and OPEB expense, information about assets, liabilities and additions to/deductions from the City's fiduciary net position. Benefit payments are recognized when due and payable in accordance with the benefit terms. There are no investments as this is a "pay as you go" plan.

Long-Term Obligations: Long-term debt is recognized as a liability of a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

## CITY OF RAYTOWN, MISSOURI

### NOTES TO FINANCIAL STATEMENTS

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Encumbrances: Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of the formal budgetary control. Encumbrances outstanding at year-end, if any, are reported as reservations of fund balance for subsequent year expenditures. When expenditures are incurred in subsequent years relating to amounts previously encumbered, such amounts are, if material, reappropriated in the year expended.

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

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

Leases: The City is a lessor for 2 lease agreements. A lease receivable and a deferred inflow of resources is recognized at the commencement of the lease term. The lease receivable is measured at the present value of the lease payments expected to be received during the lease term. The deferred inflows of resources should be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relates to future periods.

The City uses the estimated incremental borrowing rate to calculate the present value of lease payments when the rate implicit in the lease is not known. The City includes lease extension and termination options in the lease term, if after considering relevant economic factors, it is reasonably certain the City or lessee will exercise the option. The City has elected to combine lease and non-lease components for all lease contracts and also has not recognized RTU assets and lease liabilities for lease terms for 12 months or less.

Receivables: Accounts receivable for sewer service is accounted for in the Sewer Fund and include billed amounts as well as an accrual for the earned but unbilled services from the previous billing date through October 31, 2025. Receivables in the General Fund represent charges for services, taxes, intergovernmental and loans. All receivables are stated net of allowances for uncollectible accounts.

**CITY OF RAYTOWN, MISSOURI**

**NOTES TO FINANCIAL STATEMENTS**

2. DEPOSITS AND INVESTMENTS:

At October 31, 2025, the carrying amount of the City's cash on hand and demand deposits in financial institutions was \$5,405 and \$10,587,789, respectively. The bank balances of demand deposits were fully covered with a combination of FDIC insurance and pledged collateral held in the name of the City. All deposits were held by a qualified depository.

At October 31, 2025, the City's cash and investments consisted of the following:

	<u>Primary government</u>	<u>Fiduciary funds</u>	<u>Total</u>
Investments:			
Short-term investments held in trust	\$ 3,636,656	\$ -	\$ 3,636,656
MOSIP	12,733,441	-	12,733,441
Pension trust investments	<u>-</u>	<u>10,518,469</u>	<u>10,518,469</u>
	<u>16,370,097</u>	<u>10,518,469</u>	<u>26,888,566</u>
Cash on hand	5,405		5,405
Deposits	<u>10,104,751</u>	<u>268,775</u>	<u>10,373,526</u>
	<u>10,110,156</u>	<u>268,775</u>	<u>10,378,931</u>
Total	<u>\$ 26,480,253</u>	<u>\$ 10,787,244</u>	<u>\$ 37,267,497</u>

Deposits and investments of the City are reflected in the government-wide financial statements as follows:

	<u>Government- Wide Statement of Net Position</u>	<u>Fiduciary Funds Statement of Net Position</u>	<u>Total</u>
Pooled cash and cash equivalents	\$ 22,395,485	\$ 72,416	\$ 22,467,901
Restricted cash and investments	<u>4,084,768</u>	<u>10,714,828</u>	<u>14,799,596</u>
	<u>\$ 26,480,253</u>	<u>\$ 10,787,244</u>	<u>\$ 37,267,497</u>

**CITY OF RAYTOWN, MISSOURI**  
**NOTES TO FINANCIAL STATEMENTS**

2. DEPOSITS AND INVESTMENTS (Continued):

At October 31, 2025, the City had the following investments and maturities:

	Level 1	Maturity
Investments by fair value level:		
US Treasuries	\$ 1,200,584	8/15/2026-9/30/27
Citizens Financial Group	52,146	3/5/2033
Mass Mutual DET Corporate Trust GIC	314,893	1/1/2028
Amgen Sr GLBL NT	87,974	3/2/2033
MOSIP CD/Term	6,924,000	12/12/2025 - 10/7/2026
Corporate bonds, stocks and notes	7,562,002	
Total investments by fair value level	16,141,599	
Investments measured by the net asset value:		
Bank Midwest Money Market	1,421,735	
MOSIP Liquid Series	5,809,441	
Fidelity Treasury Fund Class III	1,697,523	
Morgan Stanley Institutional Liquidity Fund	202,505	
Lord Abbett Short Duration Income Instl	149,254	
Fidelity Investment ST Treas Bond	195,170	
Northern Funds Inst. Government	214,508	
DFA Funds US Small Cap Fund	343,092	
MFS International Value R6	95,083	
DFA Funds Emerging Mkts Core Equity	463,116	
Vanguard Group REIT Index Fund	155,540	
Total investments measured at net asset value	10,746,967	
Total investments	\$ 26,888,566	

**CITY OF RAYTOWN, MISSOURI**  
**NOTES TO FINANCIAL STATEMENTS**

2. DEPOSITS AND INVESTMENTS (Continued):

Credit Risk:

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Credit risk is measured using credit quality ratings of investments in debt securities as described by nationally recognized rating agencies such as Standard & Poor's and Moody's. Concentration of credit risk is the risk of loss attributed to the magnitude of investment in a single issuer.

Missouri State Statutes authorize the City, with certain restrictions, to deposit funds in open accounts, time deposits, and certificates of deposit. Statutes also require that collateral pledged have a fair market value equal to 100% of the funds on deposit, less insured amounts. Collateral securities must be held by the City or a disinterested third party and must be of the kind prescribed by statutes and approved by the State. 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 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.

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. The City has elected to use the segmented time distribution method of disclosure for its interest rate risk.

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 custodial credit risk of investments is the risk that, in the event of the failure of the counterparty to a transaction, the City will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The City's policy is to collateralize demand deposits with securities held by the financial institution's agent and in the City's name.

**CITY OF RAYTOWN, MISSOURI**

**NOTES TO FINANCIAL STATEMENTS**

**3. RECEIVABLES:**

As a result of providing sanitation services to its citizens, the City has extended credit to them. Accounts receivable are presented net of allowance for doubtful accounts of \$158,658 for the Sewer Utility Fund.

The City has entered into a development agreement with Gregory Square Partners, LLC and the Ditzler Community Improvement District (CID). Under the agreement, the City provided funding totaling \$850,000 to be used to finance a portion of the development cost of the project and development of certain real property located at the intersection of Gregory Boulevard and Ditzler Avenue. Under the terms of the agreement, the City is scheduled to be reimbursed for the \$850,000 in funding over a period not to exceed 20 years, including interest at 6.5%, from CID sales taxes generated from taxable sales within the CID district. The outstanding balance under the agreement is \$97,054 as of October 31, 2025.

**4. CAPITAL ASSETS:**

Capital asset activity for the year ended October 31, 2025, consisted of the following:

	Balance 11/1/2024	Additions	Retirements	Balance 10/31/2025
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 1,502,090	\$ 10,500	\$ -	\$ 1,512,590
Construction in progress	<u>3,443,665</u>	<u>8,890,412</u>	<u>5,142,720</u>	<u>7,191,357</u>
Total capital assets not being depreciated	<u>4,945,755</u>	<u>8,900,912</u>	<u>5,142,720</u>	<u>8,703,947</u>
Capital assets being depreciated:				
Buildings and improvements	7,706,605	939,103	-	8,645,708
Infrastructure	73,409,680	4,680,784	-	78,090,464
Vehicles and equipment	<u>10,192,210</u>	<u>990,614</u>	<u>11,877</u>	<u>11,170,947</u>
Total capital assets being depreciated	<u>91,308,495</u>	<u>6,610,501</u>	<u>11,877</u>	<u>97,907,119</u>
Less: Accumulated depreciation				
Buildings and improvements	4,778,039	224,109	-	5,002,148
Infrastructure	54,513,167	1,495,478	-	56,008,645
Vehicles and equipment	<u>7,650,696</u>	<u>561,611</u>	<u>11,877</u>	<u>8,200,430</u>
Total accumulated depreciation	<u>66,941,902</u>	<u>2,281,198</u>	<u>11,877</u>	<u>69,211,223</u>
Total capital assets being depreciated, net	<u>24,366,593</u>	<u>4,329,303</u>	<u>-</u>	<u>28,695,896</u>
Total governmental activities capital assets, net	<u>\$ 29,312,348</u>	<u>\$ 13,230,215</u>	<u>\$ 5,142,720</u>	<u>\$ 37,399,843</u>

**CITY OF RAYTOWN, MISSOURI**  
**NOTES TO FINANCIAL STATEMENTS**

4. CAPITAL ASSETS (Continued):

Capital asset activity for the year ended October 31, 2025, consisted of the following (Continued):

	Balance 11/1/2024	Additions	Retirements	Balance 10/31/2025
<b>Business-type activities:</b>				
Capital assets not being depreciated:				
Land	\$ 433,393	\$ -	\$ -	\$ 433,393
Construction in progress	<u>843,525</u>	<u>2,736,017</u>	<u>1,275,386</u>	<u>2,304,156</u>
Total capital assets not being depreciated	<u>1,276,918</u>	<u>2,736,017</u>	<u>1,275,386</u>	<u>2,737,549</u>
Capital assets being depreciated:				
Vehicles and equipment	813,160	128,798	-	941,958
Distribution system	<u>29,870,997</u>	<u>1,334,828</u>	<u>-</u>	<u>31,205,825</u>
Total capital assets being depreciated	<u>30,684,157</u>	<u>1,463,626</u>	<u>-</u>	<u>32,147,783</u>
Less: Accumulated depreciation:				
Vehicles and equipment	695,372	19,684	-	715,056
Distribution system	<u>15,117,815</u>	<u>717,589</u>	<u>-</u>	<u>15,835,404</u>
Total accumulated depreciation	<u>15,813,187</u>	<u>737,273</u>	<u>-</u>	<u>16,550,460</u>
Total capital assets being depreciated, net	<u>14,870,970</u>	<u>726,353</u>	<u>-</u>	<u>15,597,323</u>
Total business-type activities capital assets, net	<u>\$ 16,147,888</u>	<u>\$ 3,462,370</u>	<u>\$ 1,275,386</u>	<u>\$ 18,334,872</u>

Depreciation expense was charged to the function/programs of the primary government as follows:

Governmental activities:	
General government	\$ 123,832
Parks	97,134
Public safety	238,044
Public works	<u>1,822,188</u>
Total depreciation expense, governmental	<u>2,281,198</u>
Business-type activities,	
Sewer Utility	<u>\$ 737,273</u>

Land held for Redevelopment: The City has acquired title to certain land that is not used in the City's continuing operations but is instead held by the City for future redevelopment projects. At October 31, 2025, the carrying value of the land was \$1,034,432.

CITY OF RAYTOWN, MISSOURI

NOTES TO FINANCIAL STATEMENTS

5. DEFINED PENSION PLAN:

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

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

	2025 Valuation
Benefit Multiplier:	1.75%
Final Average Salary:	5 years
Member Contributions:	4%

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

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

Inactive employees or beneficiaries currently receiving benefits	75
Inactive employees entitled to but not yet receiving benefits	128
Active employees	107
	<hr style="border-top: 1px solid black;"/>
	<hr style="border-top: 3px double black;"/>
	310

**CITY OF RAYTOWN, MISSOURI**

**NOTES TO FINANCIAL STATEMENTS**

5. DEFINED PENSION PLAN (Continued):

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 4% to the pension plan. Employer contribution rates are 14.6% General and 10.3% Police of annual covered payroll.

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

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

Inflation	2.75% wage inflation; 2.25% price inflation
Salary Increase	2.75% to 6.75% including wage inflation
Investment rate of return	7.0%, net of investment expenses

Mortality rates were based on the PubG-2010, PubNS-2010, and PubBS-2010 mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2010.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

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

**CITY OF RAYTOWN, MISSOURI**

**NOTES TO FINANCIAL STATEMENTS**

5. DEFINED PENSION PLAN (Continued):

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

**Changes in the Net Pension Liability**

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at 6/30/2024	\$ 27,567,067	\$ 24,738,768	\$ 2,828,299
Changes for the year:			
Service Cost	777,374	-	777,374
Interest	1,922,055	-	1,922,055
Difference between expected and actual experience	-	-	-
Change in assumptions	499,986	-	499,986
Contributions - employer	-	956,507	(956,507)
Contributions - employee	-	308,006	(308,006)
Net investment income	-	1,543,000	(1,543,000)
Benefit payments, including refunds	(999,400)	(999,400)	-
Administrative expense	-	(32,229)	32,229
Other changes	-	(252,817)	252,817
Net changes	2,200,015	1,523,067	676,948
Balances at 6/30/2025	\$ 29,767,082	\$ 26,261,835	\$ 3,505,247

Sensitivity of the net pension liability to changes in the discount rate: The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.00%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower 6.00% or one percentage point higher 8.00% than the current rate.

	Current Single Discount		
	1% Decrease 6.00%	Rate Assumption 7.00%	1% Increase 8.00%
Total Pension Liability (TPL)	\$ 34,238,705	\$ 29,767,082	\$ 26,095,632
Plan Fiduciary Net Position	26,261,835	26,261,835	26,261,835
Net Position Liability/(Asset) (NPL)	\$ 7,976,870	\$ 3,505,247	\$ (166,203)

**CITY OF RAYTOWN, MISSOURI**  
**NOTES TO FINANCIAL STATEMENTS**

5. DEFINED PENSION PLAN (Continued):

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

For the year ended October 31, 2025 the employer recognized pension expense of \$1,436,638. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources		Net Deferred Resources
	<u>Governmental</u>	<u>Business-type</u>	<u>Governmental</u>	<u>Business-type</u>	
Differences in experience	\$ 904,140	\$ 50,981	\$ (127,186)	\$ -	\$ 827,935
Differences in assumptions	9,622	-	(14)	-	9,608
Excess (deficit) investment returns	887,078	108,075	-	-	995,153
Contributions subsequent to the measurement date*	<u>287,550</u>	<u>59,964</u>	<u>-</u>	<u>-</u>	<u>347,514</u>
Total	<u>\$ 2,088,390</u>	<u>\$ 219,020</u>	<u>\$ (127,200)</u>	<u>\$ -</u>	<u>\$ 2,180,210</u>

\*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the Net Pension Liability for the year ending October 31, 2025.

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

<u>Year Ending</u>	<u>Net Deferred Outflows of Resources</u>
2024	\$ 1,089,022
2025	449,619
2026	214,451
2027	79,604
2028	-
Thereafter	-
	<u>\$ 1,832,696</u>

**Payable to the Pension Plan**

At October 31, 2025, the City reported a payable of \$110,726 for the outstanding amount of contributions due to the pension plan.

**CITY OF RAYTOWN, MISSOURI**  
**NOTES TO FINANCIAL STATEMENTS**

6. POLICE OFFICERS' RETIREMENT PLAN (FROZEN):

**General information about the plan**

Plan description: Commissioned officers of the Police Department hired before December 31, 2013 are members of the Police Officers' Retirement Fund Pension Plan. The plan is a single-employer plan administered by the City. Benefit Trust Company Inc. acts as the investment advisor and custodian for the plan. The financial statements of this plan are included in the Pension Trust Fund in the accompanying basic financial statements of the City.

The plan was amended and restated effective December 31, 2013. Under the amendment and restated plan, benefits were frozen as of December 31, 2013, no new participants are allowed to enter the plan, and all active participants as of December 31, 2013 are 100% vested. The plan does not issue a separate financial statement.

Benefits provided: The Plan provides retirement, disability and death benefits to plan members and beneficiaries. Officers who retire at age 55 with 20 or more years of service are entitled to an allowance for life based on the benefit program information provided below.

2024 Valuation	
Benefit Multiplier:	2.5% up to 20 years, plus 1% times the next 10 years
Final Average Salary:	5 highest calendar years of compensation out of last 10 years
Member Contributions:	0%

Employees covered by benefit terms: At January 1, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	45
Inactive employees entitled to but not yet receiving benefits	24
Active employees	12
	81

Contributions: The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer do not contribute to the pension plan.

CITY OF RAYTOWN, MISSOURI

NOTES TO FINANCIAL STATEMENTS

6. POLICE OFFICERS' RETIREMENT PLAN (FROZEN) (Continued):

Net Pension Liability: The employer's net pension liability was measured as of January 1, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2025.

Actuarial Assumptions: The total pension liability in the January 1, 2025, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Salary Increase	4.0% (plan is frozen, scale is for death benefits only)
Investment rate of return	7.0% (net of investment fees, 2.5% inflation component)

Mortality rates were based on the Public Safety 2010 tables for employees and annuitants projected with generational improvements using scale MP-2024 (adjusted MP-2021).

The actuarial assumptions used in the January 1, 2025 valuation were based on past experience of the plan.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity	65.00%	8.50%
Fixed Income	35.00%	4.25%

Discount rate: The discount rate used to measure the total pension liability is 7.0%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

**CITY OF RAYTOWN, MISSOURI**  
**NOTES TO FINANCIAL STATEMENTS**

6. POLICE OFFICERS' RETIREMENT PLAN (FROZEN) (Continued):

**Changes in the Net Pension Liability**

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balances at 12/31/2023	\$ 17,668,283	\$ 9,966,138	\$ 7,702,145
Changes for the year:			
Service Cost	25,193	-	25,193
Interest	1,185,981	-	1,185,981
Difference between expected and actual experience	164,515	-	164,515
Change in assumptions	-	-	-
Contributions - employer	-	693,670	(693,670)
Contributions - employee	-	-	-
Net investment income	-	1,162,912	(1,162,912)
Benefit payments, including refunds	(1,501,774)	(1,501,774)	-
Administrative expense	-	(21,640)	21,640
Other changes	-	-	-
Net changes	(126,085)	333,168	(459,253)
Balances at 12/31/2024	\$ 17,542,198	\$ 10,299,306	\$ 7,242,892

Sensitivity of the net pension liability to changes in the discount rate: The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.0%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower 6.0% or one percentage point higher 8.0% than the current rate.

	Current Single Discount		
	1% Decrease 6.0%	Rate Assumption 7.0%	1% Increase 8.0%
	Total Pension Liability (TPL)	\$ 19,178,747	\$ 17,542,198
Plan Fiduciary Net Position	10,299,306	10,299,306	10,299,306
Net Position Liability/(Asset) (NPL)	\$ 8,879,441	\$ 7,242,892	\$ 5,848,493

**CITY OF RAYTOWN, MISSOURI**

**NOTES TO FINANCIAL STATEMENTS**

6. POLICE OFFICERS' RETIREMENT PLAN (FROZEN) (Continued):

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

For the year ended October 31, 2025 the employer recognized pension expense of \$724,033. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences in experience	\$ -	\$ -
Differences in assumptions	-	-
Excess (deficit) investment returns	-	64,190
Total	<u>\$ -</u>	<u>\$ 64,190</u>

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

<u>Year Ending</u>	<u>Net Deferred Inflows of Resources</u>
2025	\$ 67,389
2026	232,552
2027	(265,224)
2028	(98,907)
2029	-
Thereafter	-
	<u>\$ (64,190)</u>

**Payable to the Pension Plan**

At October 31, 2025, the City reported a payable of \$0 for the outstanding amount of contributions due to the pension plan.

7. DEFERRED COMPENSATION PLAN:

Beginning on January 1, 2013, the City offers all employees not governed by a collective bargaining agreement a deferred compensation plan created in accordance with the Internal Revenue Code Section 401(a). Under the plan, the City matches 50% of employee contributions, up to 2% of the employee's annual salary deferrals to the plan. The payroll for the employees covered by the plan was \$4,131,456 during the year. Total gross payroll was \$8,118,610. For the year ended October 31, 2025, the City contributed \$78,508 to the plan.

**CITY OF RAYTOWN, MISSOURI**  
**NOTES TO FINANCIAL STATEMENTS**

8. LONG-TERM DEBT:

Changes in long-term debt of the City for the year ended October 31, 2025, consisted of the following:

<b>Governmental Activities</b>					
	<b>Balance November 1, 2024</b>	<b>Additions</b>	<b>Payments/ Adjustments</b>	<b>Balance October 31, 2025</b>	<b>Due in One year</b>
Revenue bonds	\$ 18,320,000	\$ -	\$ 2,370,000	\$ 15,950,000	\$2,450,000
SBITA agreements	251,167	-	47,214	203,953	48,677
	<u>18,571,167</u>	<u>-</u>	<u>2,417,214</u>	<u>16,153,953</u>	<u>2,498,677</u>
Other liabilities:					
OPEB	227,245	-	20,642	206,603	-
Net pension	10,256,146	166,523	-	10,422,669	-
Compensated absences*	1,212,762	-	10,944	1,201,818	795,801
	<u>11,696,153</u>	<u>166,523</u>	<u>31,586</u>	<u>11,831,090</u>	<u>795,801</u>
Total	<u>\$ 30,267,320</u>	<u>\$ 166,523</u>	<u>\$ 2,448,800</u>	<u>\$ 27,985,043</u>	<u>\$3,294,478</u>
<b>Business-Type Activities</b>					
	<b>Balance November 1, 2024</b>	<b>Additions</b>	<b>Payments/ Adjustments</b>	<b>Balance October 31, 2025</b>	<b>Due in One year</b>
Revenue Bonds	\$ 3,265,075	\$ -	\$ 1,107,716	\$ 2,157,359	\$1,158,590
Bond (discount) / premium	27,098	-	14,616	12,482	10,353
	<u>3,292,173</u>	<u>-</u>	<u>1,122,332</u>	<u>2,169,841</u>	<u>1,168,943</u>
Other liabilities:					
OPEB	23,819	-	7,192	16,627	-
Net pension	274,298	51,172	-	325,470	-
Compensated absences*	57,448	2,595	-	60,043	36,928
	<u>355,565</u>	<u>53,767</u>	<u>7,192</u>	<u>402,140</u>	<u>36,928</u>
Total	<u>\$ 3,647,738</u>	<u>\$ 53,767</u>	<u>\$ 1,129,524</u>	<u>\$ 2,571,981</u>	<u>\$1,205,871</u>

\* Current year compensated absence activity is shown net

**CITY OF RAYTOWN, MISSOURI**  
**NOTES TO FINANCIAL STATEMENTS**

8. LONG-TERM DEBT (Continued):

The compensated absences liability attributable to governmental activities will be liquidated primarily by the General Fund. The liability for compensated absences has been calculated using the vesting method, which leaves amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Total City debt at October 31, 2025, consisted of the following:

Governmental funds:

\$28,800,000, Series 2019 TIF refunding revenue bonds, issued for the refunding of Series 2007 TIF revenue bonds, due in annual installments of \$1,930,000 to \$2,875,000, through February 1, 2031, interest at 3.23%	\$ 15,950,000
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SBITA agreements	<u>203,953</u>
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Total governmental funds	<u>\$ 16,153,953</u>
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Proprietary fund:

\$7,590,000, Series 2006A sewerage system revenue bonds, due in annual installments of \$35,000 to \$580,000, through July 1, 2026, interest at 4.0% to 5.25%	\$ 580,000
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\$5,495,000, Series 2007A sewerage system revenue bonds, due in annual installments of \$180,000 to \$405,000, through January 1, 2028, interest at 4.0% to 4.75%	1,160,000
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\$1,226,857, Series 2021 sewerage system refunding revenue bonds, issued for the refunding of Series 2013 sewerage system revenue bonds, due in annual installments of \$199,451 to \$208,769, through July 1, 2027, interest at 1.62%	417,359
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Bond premium	<u>12,482</u>
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Total proprietary fund	<u>\$ 2,169,841</u>
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**CITY OF RAYTOWN, MISSOURI**  
**NOTES TO FINANCIAL STATEMENTS**

8. LONG-TERM DEBT (Continued):

Aggregate annual principal and interest payments applicable to long-term debt are:

Years ending October 31,	Principal	Interest	Governmental Revenue Bonds
2026	\$ 2,450,000	\$ 475,618	\$ 2,925,618
2027	2,530,000	395,191	2,925,191
2028	2,610,000	312,180	2,922,180
2029	2,700,000	226,423	2,926,423
2030	2,785,000	137,840	2,922,840
2031	2,875,000	46,431	2,921,431
	<u>\$ 15,950,000</u>	<u>\$ 1,593,683</u>	<u>\$ 17,543,683</u>

Years ending October 31,	Principal	Interest	Business -Type Revenue Bonds
2026	\$ 1,158,590	\$ 76,211	\$ 1,234,801
2027	593,769	29,523	623,292
2028	405,000	8,859	413,859
	<u>\$ 2,157,359</u>	<u>\$ 114,593</u>	<u>\$ 2,271,952</u>

Years ending October 31,	Principal	Interest	Governmental Subscription Liability
2026	\$ 48,678	\$ 6,322	\$ 55,000
2027	50,186	4,814	55,000
2028	51,742	3,258	55,000
2029	53,347	1,654	55,001
	<u>\$ 203,953</u>	<u>\$ 16,048</u>	<u>\$ 220,001</u>

**CITY OF RAYTOWN, MISSOURI**

**NOTES TO FINANCIAL STATEMENTS**

8. LONG-TERM DEBT (Continued):

Bond Reserve Accounts:

Rates and fees established and charged were sufficient to satisfy bond covenant responsibilities for the sewer fund for the year ended October 31, 2025.

The Missouri State Constitution permits a city, by a vote of either two-thirds or four-sevenths of the voting electorate, depending on the date of the election, to incur general obligation indebtedness for "city purposes" not to exceed 10% of the assessed value of taxable tangible property and to incur additional general obligation indebtedness not to exceed, in the aggregate, an additional 10% of the assessed value of taxable tangible property, for the purpose of acquiring rights-of-way, construction, extending and improving streets and avenues, and/or sanitary or storm sewer systems, and purchasing or constructing waterworks, electric, or other light plants, provided the total general obligation indebtedness does not exceed 20% of the assessed valuation of taxable property.

9. LEASES:

The City has entered into two agreements to lease tower space. The lease agreements expire in 2041 and 2046, assuming that all renewal options are exercised by the lessees. During 2025, the City received \$36,005 in lease revenue which represents the total amount of inflows of resources recognized in the reporting period from leases.

The following represents the future minimum lease revenue due for governmental activities under the lease arrangements as of October 31:

Year	Principal	Interest	Total
2026	\$ 22,235	\$ 19,840	\$ 42,075
2027	24,482	19,078	43,560
2028	26,019	18,267	44,286
2029	28,359	17,379	45,738
2030	29,295	16,443	45,738
2031-2035	177,334	66,204	243,538
2036-2040	164,772	35,477	200,249
2041-2045	128,806	14,165	142,971
2046	19,092	233	19,325
	\$ 620,394	\$ 207,086	\$ 827,480

**CITY OF RAYTOWN, MISSOURI**

**NOTES TO FINANCIAL STATEMENTS**

10. RESTRICTED CASH:

Restricted cash and investments at October 31, 2025, consisted of the following:

<u>Account</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Sewer Utility Fund</u>	<u>Total</u>
Grants	\$ 135,343	\$ 312,769	\$ -	\$ 448,112
Reserve for debt service	<u>-</u>	<u>3,119,258</u>	<u>517,398</u>	<u>3,636,656</u>
	<u>\$ 135,343</u>	<u>\$ 3,432,027</u>	<u>\$ 517,398</u>	<u>\$ 4,084,768</u>

11. LEGAL MATTERS:

There are a number of claims or lawsuits to which the City is, or may be, a party as a result of certain law enforcement activities, injuries and various other matters and complaints arising in the ordinary course of activities. The City's management and legal counsel believe that the potential claims against the City not covered by insurance, if any, resulting from such matters, would not materially affect the financial position of the City.

12. PLEDGED REVENUES:

The City, other taxing districts and governmental entities have pledged a portion of future incremental property tax and sales tax revenues (TIF revenues) to repay the tax increment and sales tax revenue bonds described above. TIF revenues were projected to produce sufficient funds to meet debt service requirements over the life of the bonds. Should the normal TIF revenues (50% of incremental activity taxes) including those of other taxing districts and governmental entities not be sufficient to meet the required debt service obligations, the City, subject to annual appropriation, further covenants to appropriate the City's remaining 50% portion (effectively 100%) of the economic activity taxes generated by the project and other legally available funds of the City in an amount equal to the principal and interest of the bonds due in the next fiscal year. Incremental taxes are pledged to make payments on these obligations for a period not to exceed 23 years.

For the current year, the City made debt service payments on the tax increment and sales tax revenue bonds totaling \$2,923,461. The incremental tax revenues generated by the 350 Highway TIF plan began in October 2009. For the year ended October 31, 2025, the City's incremental tax revenues totaled \$1,577,244. The remaining funds necessary to meet the current year debt service requirements were derived from incremental activity tax revenues from other taxing districts and governmental entities, and interest income totaling \$1,346,217.

**CITY OF RAYTOWN, MISSOURI**

**NOTES TO FINANCIAL STATEMENTS**

12. PLEDGED REVENUES (Continued):

The City has entered into a developer agreement whereby the developer financed project costs that have been certified by the City as eligible to be reimbursed related to Phase 2 of the 350 Highway TIF Project. These obligations are to be paid from Phase 2 Economic Activity Taxes (EATs) revenues in excess of 125% of the debt service payments of the related tax increment and sales tax revenue bonds. For the current year, debt service on the obligation totaled \$278,915 in principal payments. The remaining balance as of October 31, 2025 is \$25,872.

13. TAX REVENUES:

Tax revenues, including interest and penalties collected thereon, for the year ended October 31, 2025, are as follows:

Type	General Fund	Special Revenue Funds
Property	\$ 1,336,478	\$ 667,486
Railroad	37,258	18,609
Franchise	3,445,202	-
City sales	4,248,157	-
Use sales	2,013,928	-
Public safety sales	-	1,994,520
Park/stormwater sales	-	498,629
Capital improvement sales	-	1,495,886
Transportation sales	-	1,822,424
	\$ 11,081,023	\$ 6,497,554

The assessed valuation of the tangible property for the purpose of local taxation as of August 28, 2024, was as follows:

Real estate	\$ 429,562,812
Personal property	78,182,241
	\$ 507,745,053

The tax levy per \$100 of assessed valuation of tangible real and personal property for the calendar year 2025 was as follows:

General Fund	\$ 0.2604
Park Fund	0.1301
	\$ 0.3905

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.

**CITY OF RAYTOWN, MISSOURI**  
**NOTES TO FINANCIAL STATEMENTS**

14. INTERFUND BALANCES:

Interfund receivable and payable balances at October 31, 2025, were as follows:

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 105,963	\$ 137,749
Special Revenue Funds:		
Risk management	-	88,785
Transportation sales tax	-	68,875
TIF	300,583	-
Park	2,021	5,890
Capital sales tax	-	52,386
Public safety sales tax	-	30,923
Storm water	-	4,852
Agency Fund,		
350 Highway TDD	-	28
Sewer Utility	-	19,079
	<u>\$ 408,567</u>	<u>\$ 408,567</u>

Transfers during the year ended October 31, 2025, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 1,342,772	\$ 1,805,389
Special Revenue Funds:		
Transportation sales tax		627,156
Public safety sales tax		1,536,538
Risk management	80,000	
TIF	1,709,027	
Park	-	36,331
Capital sales tax		290,126
Storm water	<u>1,178,400</u>	<u>14,659</u>
	<u>\$ 4,310,199</u>	<u>\$ 4,310,199</u>

In general, transfers are used to (1) move revenues from the fund that collects the money to the fund that expends the money, (2) move receipts restricted or earmarked for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in a fund to provide operating advances to other funds in accordance with budgetary authorizations.

CITY OF RAYTOWN, MISSOURI

NOTES TO FINANCIAL STATEMENTS

15. 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 for which the City carries commercial insurance. There have been no significant reductions in insurance coverage from the prior year and no significant losses in the past three fiscal years.

16. COMMITMENTS AND CONTINGENCIES:

Construction commitments at October 31, 2025 consisted of \$4,315,602 spread across several projects and funds.

17. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS:

**General information about the OPEB plan**

Plan Description: The City provides for a continuation of medical, pharmacy, dental and vision insurance benefits to eligible early retirees and their spouses. The plan is administered by Midwest Public Risk (MPR) and is an agent multiple-employer plan. No separate financial report is issued for the plan.

Benefits Provided: 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.

Funding Policy: The City requires the retirees to pay 125% of the premiums charged to active employees. Retirees and spouses have the same benefits as active employees. Effective July 1, 2018, retirees are charged 135% of plan premiums. However, all retiree coverage terminates upon Medicare entitlement or if payment is not received on a timely basis. The City contributed \$7,000 to the plan during fiscal year 2025.

At July 1, 2023, the following employees were covered by the benefit terms:

Active employees	101
Retires and covered spouses	<u>1</u>
	<u>102</u>

Net OPEB Liability: The employer's net OPEB liability of \$223,230 was measured as of October 31, 2025, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2023.

**CITY OF RAYTOWN, MISSOURI**

**NOTES TO FINANCIAL STATEMENTS**

17. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued):

**Actuarial Assumptions:** The total OPEB liability in the July 1, 2023, actuarial valuation was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

	<u>2023 Valuation</u>
Inflation	2.75%
Salary increases	3.00%
Discount rate	4.33%
Actuarial cost method	Entry Age Normal - Level Percent of Pay
Healthcare cost trend rates	7.25% for 2025 decreasing by .25% per year to an ultimate rate of 5.0% for 2033 and later years.

The discount rate was based on an index for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Healthy life mortality rates were based on the Society of Actuaries Pub-2010 Public Retirement Plans Headcount-weighted General and Public Safety Mortality Tables using Scale MP-2021 Full Generational Improvement. Disabled life mortality rates were based on the Society of Actuaries Pub-2010 Public Retirement Plans Disabled Retirees Headcount-weighted General and Public Safety Mortality Tables using Scale MP-2021 Full Generational Improvement.

**Changes in the Net OPEB Liability:**

	<u>OPEB Liability</u>
Balance at 11/1/2024	\$ 251,064
Charges of the year:	
Service cost	15,026
Interest	11,003
Changes of benefits terms	-
Differences between expected and actual experiences	24,398
Changes in assumptions and inputs	(71,261)
Benefit payments	(7,000)
Net changes	<u>(27,834)</u>
Balance at 10/31/2025	\$ <u>223,230</u>

**Discount Rate Sensitivity Analysis:** The following presents the Net OPEB Liability of the City, calculated using a discount rate of 4.33%, as well as what the Net OPEB Liability would be using a discount rate 1% less (3.33%) and 1% greater (5.33%) than the current rate.

	1% Decrease	Discount Rate	1% Increase
	3.33%	4.33%	5.33%
Total OPEB Liability	<u>\$ 246,132</u>	<u>\$ 223,230</u>	<u>\$ 203,103</u>

**CITY OF RAYTOWN, MISSOURI**

**NOTES TO FINANCIAL STATEMENTS**

17. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued):

Healthcare Cost Trend Analysis: The following presents the Net OPEB liability of the City, considering a 1% decrease and 1% increase of the current rate due to healthcare cost factors such as medical inflation, utilization of healthcare services, plan design and technology developments.

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	<u>\$ 195,765</u>	<u>\$ 223,230</u>	<u>\$ 256,093</u>

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB:**

For the year ended October 31, 2025, the City reported OPEB expense of \$5,904. The City reported deferred outflows and inflows of resources related to OPEB as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in assumptions	\$ 45,993	\$ 151,121
Differences between expected and actual experience	72,161	123,827
Total	<u>\$ 118,154</u>	<u>\$ 274,948</u>

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expenses as follows:

<u>Fiscal Year Ending</u>	<u>Net Deferred Outflows of Resources</u>
2026	\$ (20,125)
2027	(20,125)
2028	(20,127)
2029	(18,295)
2030	(20,257)
Thereafter	<u>(57,865)</u>
	<u>\$ (156,794)</u>

18. FROZEN PENSION PLAN:

Prior to participating in LAGERS and the Police Officers' Retirement fund, the City offered two defined benefit pension plans for its employees. Upon entering into LAGERS and the Police Officers' Retirement Fund, the City transferred the obligation for all future payments under the plans to an outside insurance company. The City has no future obligations to contribute any additional amounts to these plans, and no amounts were paid during the year ended October 31, 2025. Accordingly, no provisions for the related assets have been made in the accompanying financial statements. Benefits paid from these plans during the year ended October 31, 2025, totaled \$22,368

**CITY OF RAYTOWN, MISSOURI**

**NOTES TO FINANCIAL STATEMENTS**

19. TAX ABATEMENTS:

Tax abatements are granted under the Urban Redevelopment program described under Chapter 353 of the RSMo, Tax Increment Financing program described under Section 99.800 RSMo, the Industrial Development program described under Chapter 100 of RSMo, and the Enhanced Enterprise Zone program described under Sections 135.950 to 135.973 of RSMo. For each of these programs, property taxes are abated by reducing the assessed valuation of the associated properties. For the fiscal year ended October 31, 2025, taxes abated for the City in connection with the Chapter 353, and Tax Increment Financing program were estimated at \$7,522, and \$26,748, respectively.

20. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY:

For the year ended October 31, 2025, in violation of Missouri state statutes and the City's budgetary process, the City had actual expenditures in excess of budget in the following funds:

Special Revenue Funds:	
TIF Fund	\$ 90,317
Capital Improvement Fund	<u>898</u>
	<u>\$ 91,215</u>

For the year ended October 31, 2025, in violation of Missouri state statutes and the City's budgetary process, the City had budgeted a deficit without adequate fund balance in the following fund:

Special Revenue Funds:	
Stormwater	\$ 29,906
Transportation Sales Tax	<u>211,715</u>
	<u>\$ 241,621</u>

**CITY OF RAYTOWN, MISSOURI**

**NOTES TO FINANCIAL STATEMENTS**

21. INTERGOVERNMENTAL REVENUE:

Intergovernmental revenue during the year ended October 31, 2025, consisted of the following:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Sewer Utility</u>
Federal:			
US Department of Treasury, American Rescue Plan Act	\$ 158,392	\$ 6,854,628	\$ 1,565,561
US Department of Justice, Public Safety Grants	22,135	-	-
US Department of Housing and Development, Community Project Funding Grant	-	61,642	-
Department of Interior, Land and Water Conservation	-	432,609	-
State:			
Department of Revenue:			
Motor Vehicle Sales Tax	346,525	-	-
Motor Vehicle Fuel Tax	1,271,942	-	-
Motor Vehicle Fees	135,396	-	-
Department of Conservation, TRIM	-	21,550	-
County,			
TDD, CID, Pilot	-	1,577,244	-
Local,			
Truman Heartland Community Foundation	<u>16,000</u>	<u>-</u>	<u>-</u>
	<u>\$ 1,950,390</u>	<u>\$ 8,947,673</u>	<u>\$ 1,565,561</u>

22. CHANGES WITHIN THE FINANCIAL REPORTING ENTITY:

The following table represents changes in major funds in the financial statement:

	<u>Reporting Units Affected by Adjustments of Beginning Balances</u>		
	<u>Funds</u>		
	<u>Capital Sales Tax</u>	<u>Storm Water</u>	<u>Nonmajor Governmental</u>
Fund balance - beginning, as previously reported	\$ -	\$ -	\$ 6,122,875
Change from nonmajor to major fund	<u>2,318,470</u>	<u>169,150</u>	<u>(2,487,620)</u>
Fund balance - beginning as adjusted	<u>\$ 2,318,470</u>	<u>\$ 169,150</u>	<u>\$ 3,635,255</u>

23. EVALUATION OF SUBSEQUENT EVENTS:

The City has evaluated subsequent events through May 14, 2026, the date which the financial statements were available to be issued. In March 2026, the City issued \$7,200,000 of Series 2026 General Obligation Bonds.

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**REQUIRED SUPPLEMENTARY INFORMATION**  
**OTHER THAN MD&A**

CITY OF RAYTOWN, MISSOURI  
REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net Pension Liability and Related Ratios - LAGERS  
Last 10 Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<i>Fiscal year ending June 30,</i>										
<b>Total Pension Liability</b>	\$ 777,374	\$ 685,918	\$ 629,298	\$ 637,770	\$ 582,947	\$ 542,561	\$ 583,567	\$ 656,159	\$ 558,483	\$ 533,362
Service Cost	1,922,055	1,728,760	1,610,984	1,529,148	1,498,722	1,408,726	1,358,106	1,289,245	1,057,979	922,257
Interest on the Total Pension Liability	-	-	-	-	-	-	-	-	(1,773,928)	-
Benefit Changes	-	-	-	-	-	-	-	-	3,722,090	152,189
Difference between expected and actual experience	499,986	1,276,884	267,232	(203,302)	155,345	(119,154)	(695,796)	(460,643)	-	591,243
Assumption Changes	-	-	-	-	(318,364)	-	-	-	-	-
Benefit Payments	(999,400)	(931,708)	(757,260)	(822,350)	(724,537)	(529,787)	(498,198)	(500,347)	(347,807)	(331,216)
<b>Net Change in Total Pension Liability</b>	2,200,015	2,739,854	1,750,254	1,141,266	1,194,113	1,303,346	747,679	984,414	3,216,817	1,867,835
<b>Total Pension Liability beginning</b>	27,567,067	24,827,213	23,076,959	21,935,693	20,741,580	19,438,234	18,690,555	17,706,141	14,489,324	12,621,489
<b>Total Pension Liability ending</b>	\$ 29,767,082	\$ 27,567,067	\$ 24,827,213	\$ 23,076,959	\$ 21,935,693	\$ 20,741,580	\$ 19,438,234	\$ 18,690,555	\$ 17,706,141	\$ 14,489,324
<b>Plan Fiduciary Net Position</b>	\$ 956,507	\$ 923,070	\$ 817,229	\$ 776,394	\$ 756,313	\$ 680,823	\$ 677,189	\$ 727,010	\$ 800,985	\$ 822,633
Contributions-employer	308,006	290,347	248,536	238,834	239,946	222,306	225,529	258,512	181,359	-
Contributions-employee	1,542,990	1,236,043	833,873	14,728	5,042,650	210,376	989,825	1,627,298	1,364,033	(27,096)
Pension Plan Net Investment Income	(999,400)	(931,708)	(757,260)	(822,350)	(724,537)	(529,787)	(498,198)	(500,347)	(347,807)	(331,216)
Benefit Payments	(32,229)	(31,706)	(84,867)	(24,315)	(22,616)	(28,249)	(24,769)	(17,249)	(17,199)	(17,003)
Pension Plan Administrative Expense	(52,817)	(78,294)	(71,497)	(230,386)	250,214	(13,301)	24,388	6,240	(1,977)	(1,534)
Other	1,723,057	1,407,752	1,036,014	(47,105)	5,541,970	542,188	1,393,964	2,101,464	1,979,394	445,784
<b>Net Change in Plan Fiduciary Net Position</b>	24,738,768	23,331,016	22,295,002	22,342,107	16,800,137	16,257,969	14,864,005	12,762,541	10,783,147	10,337,863
<b>Plan Fiduciary Net Position beginning</b>	\$ 26,461,825	\$ 24,738,768	\$ 23,331,016	\$ 22,295,002	\$ 22,342,107	\$ 16,800,137	\$ 16,257,969	\$ 14,864,005	\$ 12,762,541	\$ 10,783,147
<b>Plan Fiduciary Net Position ending</b>	\$ 3,305,257	\$ 2,828,299	\$ 1,496,197	\$ 781,957	\$ (406,414)	\$ 3,941,443	\$ 3,180,265	\$ 3,826,550	\$ 4,943,600	\$ 3,706,177
<b>Employer Net Pension Liability (Asset)</b>										
<b>Plan Fiduciary Net Position as a percentage of the Total Pension Liability</b>	88.90%	89.74%	93.97%	96.61%	101.85%	81.00%	83.64%	79.53%	72.08%	74.42%
<b>Covered Employee Payroll</b>	\$ 7,910,685	\$ 7,016,299	\$ 5,880,209	\$ 5,872,753	\$ 5,976,817	\$ 6,104,807	\$ 5,358,307	\$ 6,106,704	\$ 6,973,652	\$ 7,456,923
<b>Employer's Net Pension Liability as a percentage of covered employee payroll</b>	41.78%	40.31%	25.44%	13.31%	-6.80%	64.56%	59.35%	62.66%	70.89%	49.70%

Notes to schedule:  
none

**CITY OF RAYTOWN, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CONTRIBUTIONS - LAGERS**  
 Last 10 Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$984,626	\$900,673	\$855,912	\$817,975	\$763,808	\$723,455	\$674,187	\$711,773	\$757,076	\$806,116
Contributions in relation to the actuarially determined contribution	984,626	900,673	855,912	817,975	763,808	723,455	674,187	711,773	757,076	806,116
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$7,932,614	\$7,256,051	\$6,504,914	\$6,215,243	\$5,979,254	\$5,889,623	\$5,548,441	\$6,083,327	\$7,295,746	\$7,437,737
Contributions as a percentage of covered-employee payroll	12.41%	12.41%	13.16%	13.16%	12.77%	12.28%	12.15%	11.70%	10.38%	10.84%

Valuation date 2/28/2025

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

Methods and assumption used to determine contribution rates :

- Actuarial cost method Entry age normal and modified terminal funding
- Amortization method A level percentage of payroll amortization method is used to amortize the UAAAL over a closed period of years.
- Remaining amortization period Multiple bases from 5 to 15 years
- Asset valuation method 5 year smoothed market, 20% corridor
- Inflation 2.75% wage inflation; 2.25% price inflation
- Salary increases 7.0%, net of investment expenses
- Investment rate of return Experience-based table of rate that are specific to the type of eligibility condition
- Retirement age 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 PubMS-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 Tables for males and females of Police, Fire and Public Safety groups.
- Mortality Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.
- Other information None

CITY OF RAYTOWN, MISSOURI  
REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net Pension Liability and Related Ratios - Police (Frozen)  
Last 10 Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<i>Fiscal year ending December 31,</i>											
<b>Total Pension Liability</b>	\$ 25,193	\$ 25,206	\$ 25,215	\$ 35,220	\$ 20,260	\$ 20,407	\$ 20,437	\$ 15,509	\$ 15,526	\$ 12,633	\$ 12,863
Service Cost	1,185,981	1,201,109	1,205,992	1,241,753	1,244,830	1,236,977	1,272,784	1,291,090	1,255,628	1,211,255	1,193,469
Interest on the Total Pension Liability	164,515	159,630	158,138	38,703	175,443	139,039	(379,418)	(100,898)	263,758	148,107	(167,955)
Difference between expected and actual experience	-	(130,686)	-	816,886	(51,159)	150,340	(45,424)	(277,355)	-	207,116	-
Assumption Changes	(1,501,774)	(1,470,833)	(1,445,969)	(1,453,379)	(1,450,204)	(1,428,693)	(1,248,899)	(1,107,281)	(1,008,095)	(974,294)	(899,749)
Benefit Payments	(126,085)	(215,574)	(56,624)	679,283	(60,830)	118,070	(380,520)	(178,935)	526,817	604,817	138,428
<b>Net Change in Total Pension Liability</b>	17,668,283	17,883,857	17,940,481	17,261,198	17,322,028	17,203,958	17,584,478	17,763,413	17,236,596	16,631,779	16,493,351
<b>Total Pension Liability beginning</b>	\$ 17,542,198	\$ 17,668,283	\$ 17,883,857	\$ 17,940,481	\$ 17,261,198	\$ 17,322,028	\$ 17,203,958	\$ 17,584,478	\$ 17,763,413	\$ 17,236,596	\$ 16,631,779
<b>Total Pension Liability ending</b>	\$ 35,215	\$ 25,206	\$ 25,215	\$ 35,220	\$ 20,260	\$ 20,407	\$ 20,437	\$ 15,509	\$ 15,526	\$ 12,633	\$ 12,863
<b>Plan Fiduciary Net Position</b>	\$ 693,670	\$ 697,222	\$ 660,895	\$ 648,688	\$ 635,147	\$ 590,127	\$ 593,459	\$ 608,134	\$ 562,862	\$ 510,320	\$ 509,880
Contributions-employer	1,162,912	1,455,035	(1,690,835)	1,620,779	1,142,827	1,981,217	(678,399)	1,373,429	633,761	(157,302)	512,776
Pension Plan Net Investment Income	(1,501,774)	(1,470,833)	(1,445,969)	(1,453,379)	(1,450,204)	(1,428,693)	(1,248,899)	(1,107,281)	(1,008,095)	(974,294)	(899,749)
Benefit Payments	(21,640)	(23,530)	(23,226)	(23,594)	(30,661)	(33,985)	(20,035)	(21,491)	(12,748)	(14,400)	(99,319)
Plan Administrative expense	333,168	657,894	(2,499,135)	792,494	297,109	1,108,666	(1,353,874)	852,791	175,780	(635,676)	23,588
<b>Net Change in Plan Fiduciary Net Position</b>	9,966,138	9,308,244	11,807,379	11,014,885	10,717,776	9,609,110	10,962,984	10,110,193	9,934,413	10,570,089	10,546,501
<b>Plan Fiduciary Net Position beginning</b>	\$ 10,299,306	\$ 9,966,138	\$ 9,308,244	\$ 11,807,379	\$ 11,014,885	\$ 10,717,776	\$ 9,609,110	\$ 10,962,984	\$ 10,110,193	\$ 9,934,413	\$ 10,570,089
<b>Plan Fiduciary Net Position ending</b>	\$ 20,265	\$ 7,702,145	\$ 8,575,613	\$ 6,133,102	\$ 6,246,313	\$ 6,604,252	\$ 7,594,848	\$ 6,621,494	\$ 7,653,220	\$ 7,302,183	\$ 6,061,690
<b>Employer Net Pension Liability (Asset)</b>											
<b>Total Pension Liability</b>	58.71%	56.41%	52.05%	65.81%	63.81%	61.87%	55.85%	62.34%	56.92%	57.64%	63.55%
<b>Covered Employee Payroll</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Employer's Net Pension Liability as a percentage of covered employee payroll</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Notes to schedule:

**CITY OF RAYTOWN, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CONTRIBUTIONS - Police (Frozen)**  
 Last 10 Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 693,670	\$ 697,222	\$ 660,895	\$ 648,688	\$ 635,147	\$ 590,127	\$ 593,459	\$ 608,134	\$ 562,862	\$ 513,291
Contributions in relation to the actuarially determined contribution	693,670	697,222	660,895	648,688	635,147	590,127	593,459	608,134	562,862	510,320
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,971
Covered-employee payroll									**	\$ 2,962,341
Contributions as a percentage of covered-employee payroll									**	17.21%
Valuation date	1/1/2024									
Notes	* Adjusted to reflect 14-month plan year									
	** Plan benefits frozen at 12/31/13. Pay data not reported after that date.									

Methods and assumption used to determine contribution rate:

- Actuarial cost method Traditional unit credit
- Amortization method Closed
- Remaining amortization period 20 years
- Asset valuation method 5 year smoothed market
- Salary increases 4% (Plan is frozen, scale is for death benefits only)
- Investment rate of return 7.0% net of fees, 2.5% inflation component
- Retirement age Age 55
- Mortality Public Safety 2010 mortality tables for employees and annuitants, projected with generational improvements using scale MP-2024 adjusted to MP-2021.
- Other information None

**CITY OF RAYTOWN, MISSOURI  
REQUIRED SUPPLEMENTARY INFORMATION**

**Schedule of Changes in OPEB Liability and Related Ratios  
Last 8 fiscal years**

	2025	2024	2023	2022	2021	2020	2019	2018
<b>Total OPEB Liability</b>								
Service Cost	\$ 15,026	\$ 12,007	\$ 10,696	\$ 20,785	\$ 17,238	\$ 16,125	\$ 19,763	\$ 29,277
Interest	11,003	17,101	13,612	8,373	6,734	10,699	16,053	19,533
Benefit Changes	-	-	-	-	-	-	(119,472)	(158,872)
Difference between expected and actual experience	24,398	(58,111)	41,994	(32,247)	37,739	(125,003)	-	-
Assumption Changes	(71,261)	(47,756)	(6,740)	(59,619)	15,491	65,371	21,521	(20,077)
Benefit Payments	(7,000)	(3,000)	(8,000)	(9,000)	(1,000)	(9,000)	(20,000)	(26,000)
<b>Net Change in Total OPEB Liability</b>	<b>(27,834)</b>	<b>(79,759)</b>	<b>51,562</b>	<b>(71,708)</b>	<b>76,202</b>	<b>(41,808)</b>	<b>(82,135)</b>	<b>(156,139)</b>
<b>Total OPEB Liability beginning</b>	<b>251,064</b>	<b>330,823</b>	<b>279,261</b>	<b>350,969</b>	<b>274,767</b>	<b>316,575</b>	<b>398,710</b>	<b>554,849</b>
<b>Total OPEB Liability ending</b>	<b>\$ 223,230</b>	<b>\$ 251,064</b>	<b>\$ 330,823</b>	<b>\$ 279,261</b>	<b>\$ 350,969</b>	<b>\$ 274,767</b>	<b>\$ 316,575</b>	<b>\$ 398,710</b>
<b>Covered Employee Payroll</b>								
<b>Total OPEB Liability as a percentage of covered employee payroll</b>	\$ 6,260,020	\$ 6,260,020	\$ 5,616,986	\$ 5,616,986	\$ 5,104,400	\$ 5,104,400	\$ 6,804,388	\$ 6,804,388
	3.57%	4.01%	5.89%	4.97%	6.88%	5.38%	4.65%	5.86%

**Notes to schedule:**

Only eight years are being shown, as other years come available they will be included until 10 years of data is shown.

CITY OF RAYTOWN, MISSOURI  
REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CONTRIBUTIONS - OPEB  
Last 8 Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018
Actuarially determined contribution	\$ 7,000	\$ 7,000	\$ 18,000	\$ 29,000	\$ 8,000	\$ 9,000	\$ 20,000	\$ 26,000
Contributions in relation to the actuarially determined contribution	7,000	4,000	10,000	20,000	7,000	9,000	20,000	26,000
Contribution deficiency (excess)	\$ -	\$ 3,000	\$ 8,000	\$ 9,000	\$ 1,000	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 6,260,020	\$ 6,260,020	\$ 5,616,986	\$ 5,616,986	\$ 5,104,400	\$ 5,104,400	\$ 6,804,388	\$ 6,804,388
Contributions as a percentage of covered-employee payroll	0.11%	0.06%	0.18%	0.36%	0.14%	0.18%	0.29%	0.38%

7/1/2023

The results of the July 1, 2023 valuation were projected to the measurement date using standard actuarial techniques.

Methods and assumption used to determine contribution rates:

Actuarial cost method  
Medical trend rate

Entry age normal - Level % of pay

Year	Trend
2023-2024	7.50%
2024-2025	7.25%
2025-2026	7.00%
2026-2027	6.75%
2027-2028	6.50%
2028-2029	6.25%
2029-2030	6.00%
2030-2031	5.75%
2031-2032	5.50%
2032-2033	5.25%
Thereafter	5.00%

Participation rate

The assumed retiree enrollment rate for future retiring employees is 20% for retirement age 60 to 63.5.

Healthy life mortality

10% for retirement age 55 to 59, and 10% for retirement age less than 55

Disabled life mortality

Society of Actuaries Pub-2016 Public Retirement Plans Headcount-Weighted General and Public Safety Mortality Tables using Scale MP-2021 Full Generational Improvement

Turnover Incidence

Society of Actuaries Pub-2016 Public Retirement Plans Disabled Retirees Headcount-Weighted General and Public Safety Mortality Tables using Scale MP-2021 Full Generational Improvement

Assumed turnover rates are based on rates used for the LAGERS pension actuarial valuation.

Turnover rates are not applied when retirement eligibility is achieved

Years of service	Police		General (Male)		General (Female)	
	Police	General (Male)	General (Male)	General (Female)	General (Female)	General (Female)
0-1	18%	20%	23%	23%	23%	23%
1-2	17%	18%	21%	21%	21%	21%
2-3	16%	16%	18%	18%	18%	18%
3-4	14%	14%	15%	15%	15%	15%
4-5	13%	13%	13%	13%	13%	13%
Age	Police	General (Male)	General (Male)	General (Female)	General (Female)	General (Female)
25	10.8%	8.8%	12.4%	12.4%	12.4%	12.4%
30	8.5%	7.1%	10.2%	10.2%	10.2%	10.2%
35	6.3%	5.6%	7.8%	7.8%	7.8%	7.8%
40	4.6%	4.1%	5.8%	5.8%	5.8%	5.8%
45	n/a	3.1%	4.4%	4.4%	4.4%	4.4%
50	2.1%	2.4%	3.5%	3.5%	3.5%	3.5%

CITY OF RAYTOWN, MISSOURI  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CONTRIBUTIONS - OPEB (Continued)  
 Last 7 Fiscal Years

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.

Age	Police	General (Male)	General (Female)
55	100.0%	n/a	n/a
55-59	n/a	3.0%	3.0%
60-61	n/a	10.0%	10.0%
62	n/a	25.0%	15.0%
63-64	n/a	20.0%	15.0%
65	n/a	25.0%	25.0%
66	n/a	25.0%	30.0%
67-68	n/a	20.0%	25.0%
69	n/a	20.0%	20.0%
70+	n/a	100.0%	100.0%

Disability Rates

Assumed rates are based on those used for the LAGERS pension actuarial valuation. Rates of disability were used to estimate the probability of becoming disabled.

Age	Police	General (Male)	General (Female)
30	0.11%	0.10%	0.03%
40	0.22%	0.18%	0.09%
45	0.34%	0.25%	0.15%
50	0.53%	0.37%	0.22%
55	0.88%	0.57%	0.32%
60	n/a	0.86%	0.45%

Other information: Only the eight years are being shown, as other years come available they will be included until 10 years of data is shown.

**CITY OF RAYTOWN, MISSOURI  
BUDGETARY COMPARISON SCHEDULE --  
GENERAL FUND  
FOR THE YEAR ENDED OCTOBER 31, 2025**

	<u>Budgeted Amounts</u>		<u>Actual Amounts, Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 10,898,779	\$ 10,898,779	\$ 11,081,023	\$ 182,244
Licenses and permits	515,900	515,900	734,754	218,854
Intergovernmental	4,354,877	4,354,877	1,950,390	(2,404,487)
Charges for services	83,150	83,150	99,483	16,333
Fees and fines	168,650	168,650	257,538	88,888
Investment earnings	600,000	600,000	636,576	36,576
Other	49,750	49,750	45,781	(3,969)
	<u>16,671,106</u>	<u>16,671,106</u>	<u>14,805,545</u>	<u>(1,865,561)</u>
<b>Total revenues</b>				
<b>EXPENDITURES</b>				
Current:				
General government	2,837,258	3,014,557	2,861,022	153,535
Public safety	7,879,669	7,962,512	8,091,965	(129,453)
Public works	2,815,908	2,842,867	2,593,464	249,403
Community development	1,590,310	1,740,310	1,521,316	218,994
Capital outlay	30,000	30,000	28,775	1,225
Debt service:				
Principal	-	-	47,214	(47,214)
Interest and other charges	-	-	7,786	(7,786)
	<u>15,153,145</u>	<u>15,590,246</u>	<u>15,151,542</u>	<u>438,704</u>
<b>Total expenditures</b>				
<b>Excess of revenues over expenditures</b>				
	<u>1,517,961</u>	<u>1,080,860</u>	<u>(345,997)</u>	<u>(1,426,857)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,500,000	1,500,000	1,342,772	(157,228)
Transfers out	<u>(3,029,440)</u>	<u>(4,288,857)</u>	<u>(1,805,389)</u>	<u>2,483,468</u>
<b>Total other financing sources (uses)</b>				
	<u>(1,529,440)</u>	<u>(2,788,857)</u>	<u>(462,617)</u>	<u>2,326,240</u>
<b>Net change in fund balances</b>				
	<u>\$ (11,479)</u>	<u>\$ (1,707,997)</u>	<u>(808,614)</u>	<u>\$ 899,383</u>
<b>Fund balances - beginning</b>			<u>13,212,378</u>	
<b>Fund balances - ending</b>			<u>\$ 12,403,764</u>	

**CITY OF RAYTOWN, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE --  
 TRANSPORTATION SALES TAX FUND  
 FOR THE YEAR ENDED OCTOBER 31, 2025**

	<u>Budgeted Amounts</u>		<u>Actual Amounts, Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 1,750,000	\$ 1,750,000	\$ 1,822,424	\$ 72,424
Investment earnings	37,000	37,000	16,614	(20,386)
Total revenues	<u>1,787,000</u>	<u>1,787,000</u>	<u>1,839,038</u>	<u>52,038</u>
<b>EXPENDITURES</b>				
Current,				
Public works	564,150	553,359	435,934	117,425
Capital outlay	<u>1,233,000</u>	<u>1,335,676</u>	<u>626,457</u>	<u>709,219</u>
Total expenditures	<u>1,797,150</u>	<u>1,889,035</u>	<u>1,062,391</u>	<u>826,644</u>
Excess (deficiency) of revenues over expenditures	<u>(10,150)</u>	<u>(102,035)</u>	<u>776,647</u>	<u>878,682</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(360,000)</u>	<u>(360,000)</u>	<u>(627,156)</u>	<u>(267,156)</u>
Net change in fund balances	<u>\$ (370,150)</u>	<u>\$ (462,035)</u>	149,491	<u>\$ 611,526</u>
Fund balances - beginning			<u>250,320</u>	
Fund balances - ending			<u>\$ 399,811</u>	

**CITY OF RAYTOWN, MISSOURI  
BUDGETARY COMPARISON SCHEDULE --  
CAPITAL SALES TAX FUND  
FOR THE YEAR ENDED OCTOBER 31, 2025**

	<u>Budgeted Amounts</u>		<u>Actual Amounts, Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 1,440,000	\$ 1,440,000	\$ 1,495,886	\$ 55,886
Intergovernmental	22,800	22,800	607,861	585,061
Investment earnings	85,000	85,000	98,853	13,853
 Total revenues	 <u>1,547,800</u>	 <u>1,547,800</u>	 <u>2,202,600</u>	 <u>654,800</u>
<b>EXPENDITURES</b>				
Capital outlay	<u>1,559,415</u>	<u>2,555,872</u>	<u>1,560,764</u>	<u>995,108</u>
 Excess (deficiency) of revenues over expenditures	 <u>(11,615)</u>	 <u>(1,008,072)</u>	 <u>641,836</u>	 <u>1,649,908</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	10,000	10,000	8,275	(1,725)
Transfers out	<u>(270,000)</u>	<u>(270,000)</u>	<u>(290,126)</u>	<u>(20,126)</u>
 Total other financing sources	 <u>(260,000)</u>	 <u>(260,000)</u>	 <u>(281,851)</u>	 <u>(21,851)</u>
 Net change in fund balances	 <u>\$ (271,615)</u>	 <u>\$ (1,268,072)</u>	 359,985	 <u>\$ 1,628,057</u>
 Fund balances - beginning			 <u>2,318,470</u>	
Fund balances - ending			 <u>\$ 2,678,455</u>	

**CITY OF RAYTOWN, MISSOURI  
BUDGETARY COMPARISON SCHEDULE --  
TIF FUND  
FOR THE YEAR ENDED OCTOBER 31, 2025**

	<u>Budgeted Amounts</u>		<u>Actual Amounts, Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 1,407,800	\$ 1,407,800	\$ 1,577,244	\$ 169,444
Investment earnings	70,000	70,000	83,999	13,999
Total revenues	<u>1,477,800</u>	<u>1,477,800</u>	<u>1,661,243</u>	<u>183,443</u>
<b>EXPENDITURES</b>				
Current,				
Community development	156,000	156,000	284,593	(128,593)
Debt Service:				
Principal	2,408,276	2,408,276	2,370,000	38,276
Interest and other charges	<u>553,461</u>	<u>553,461</u>	<u>553,461</u>	<u>-</u>
Total expenditures	3,117,737	3,117,737	3,208,054	(90,317)
Deficiency of revenues over expenditures	<u>(1,639,937)</u>	<u>(1,639,937)</u>	<u>(1,546,811)</u>	<u>93,126</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>1,713,000</u>	<u>1,713,000</u>	<u>1,709,027</u>	<u>(3,973)</u>
Net change in fund balances	<u>\$ 73,063</u>	<u>\$ 73,063</u>	162,216	<u>\$ 89,153</u>
Fund balances - beginning			<u>4,189,283</u>	
Fund balances - ending			<u>\$ 4,351,499</u>	

**CITY OF RAYTOWN, MISSOURI  
BUDGETARY COMPARISON SCHEDULE --  
STORM WATER FUND  
FOR THE YEAR ENDED OCTOBER 31, 2025**

	<u>Budgeted Amounts</u>		<u>Actual Amounts, Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 120,000	\$ 120,000	\$ 124,657	\$ 4,657
Intergovernmental	6,444,100	7,030,963	6,246,767	(784,196)
Investment earnings	32,500	32,500	39,466	6,966
Miscellaneous	-	-	1,750	1,750
Total revenues	<u>6,596,600</u>	<u>7,183,463</u>	<u>6,412,640</u>	<u>(770,823)</u>
<b>EXPENDITURES</b>				
Current,				
Public works	219,100	219,100	152,450	66,650
Capital outlay	<u>6,464,660</u>	<u>8,108,483</u>	<u>7,245,141</u>	<u>863,342</u>
Total expenditures	<u>6,683,760</u>	<u>8,327,583</u>	<u>7,397,591</u>	<u>929,992</u>
Deficiency of revenues over expenditures	<u>(87,160)</u>	<u>(1,144,120)</u>	<u>(984,951)</u>	<u>159,169</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	150,000	967,064	1,178,400	211,336
Transfers out	<u>(22,000)</u>	<u>(22,000)</u>	<u>(14,659)</u>	<u>7,341</u>
Total other financing sources	<u>128,000</u>	<u>945,064</u>	<u>1,163,741</u>	<u>218,677</u>
Net change in fund balances	<u>\$ 40,840</u>	<u>\$ (199,056)</u>	178,790	<u>\$ 377,846</u>
Fund balances - beginning			<u>169,150</u>	
Fund balances - ending			<u>\$ 347,940</u>	

**CITY OF RAYTOWN, MISSOURI  
COMBINING BALANCE SHEET --  
NONMAJOR GOVERNMENTAL FUNDS  
OCTOBER 31, 2025**

	<u>Park</u>	<u>Public Safety Sales Tax</u>	<u>Risk Management</u>	<u>Capital Improvements</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>					
Cash and investments	\$ 580,972	\$ 995,212	\$ 306,819	\$ 922,566	\$ 2,805,569
Taxes receivable, net	66,475	325,552	-	-	392,027
Grants receivable	30,163	-	-	-	30,163
Accrued interest	2,396	3,306	836	3,196	9,734
Loan receivable	-	-	-	97,054	97,054
Due from other funds	2,021	-	-	-	2,021
Prepaid expenses	54,914	31,874	73,757	-	160,545
<b>Total assets</b>	<b><u>\$ 736,941</u></b>	<b><u>\$ 1,355,944</u></b>	<b><u>\$ 381,412</u></b>	<b><u>\$ 1,022,816</u></b>	<b><u>\$ 3,497,113</u></b>
<b>LIABILITIES</b>					
Accounts payable	\$ 8,369	\$ 64,668	\$ 1,349	\$ 52,257	\$ 126,643
Accrued expenses	27,893	-	-	-	27,893
Due to other funds	5,890	30,923	88,785	-	125,598
<b>Total liabilities</b>	<b><u>42,152</u></b>	<b><u>95,591</u></b>	<b><u>90,134</u></b>	<b><u>52,257</u></b>	<b><u>280,134</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Police grant	-	50,325	-	-	50,325
Wellness credit	-	-	16,876	-	16,876
<b>Total deferred inflows of resources</b>	<b><u>-</u></b>	<b><u>50,325</u></b>	<b><u>16,876</u></b>	<b><u>-</u></b>	<b><u>67,201</u></b>
<b>Fund balances</b>					
Nonspendable,					
Prepaid items	54,914	31,874	73,757	-	160,545
Restricted:					
Public safety	-	1,178,154	-	-	1,178,154
Public works	-	-	-	970,559	970,559
Parks and recreation	639,875	-	-	-	639,875
Assigned to:					
General government	-	-	200,645	-	200,645
<b>Total fund balances</b>	<b><u>694,789</u></b>	<b><u>1,210,028</u></b>	<b><u>274,402</u></b>	<b><u>970,559</u></b>	<b><u>3,149,778</u></b>
<b>Total liabilities, deferred inflows, and fund balances</b>	<b><u>\$ 736,941</u></b>	<b><u>\$ 1,355,944</u></b>	<b><u>\$ 381,412</u></b>	<b><u>\$ 1,022,816</u></b>	<b><u>\$ 3,497,113</u></b>

**CITY OF RAYTOWN, MISSOURI  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE -- NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED OCTOBER 31, 2025**

	<u>Park</u>	<u>Public Safety Sales Tax</u>	<u>Risk Management</u>	<u>Capital Improvements</u>	<u>Total Governmental Funds</u>
<b>REVENUES:</b>					
Taxes	\$ 1,060,067	\$ 1,994,520	\$ -	\$ -	\$ 3,054,587
Intergovernmental	515,801	-	-	-	515,801
Charges for service	61,157	-	-	-	61,157
investment earnings	44,248	45,579	9,641	79,120	178,588
Miscellaneous	18,252	-	62,706	-	80,958
	<u>1,699,525</u>	<u>2,040,099</u>	<u>72,347</u>	<u>79,120</u>	<u>3,891,091</u>
<b>EXPENDITURES:</b>					
Current:					
General government	-	-	47,884	-	47,884
Parks and recreation	1,184,678	-	-	-	1,184,678
Public safety	-	392,486	-	-	392,486
Public works	-	-	-	53,575	53,575
Capital outlay	918,403	-	-	291,273	1,209,676
	<u>2,103,081</u>	<u>392,486</u>	<u>47,884</u>	<u>344,848</u>	<u>2,888,299</u>
Excess (deficiency) of revenues over expenditures	<u>(403,556)</u>	<u>1,647,613</u>	<u>24,463</u>	<u>(265,728)</u>	<u>1,002,792</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Sale of capital assets	4,600	-	-	-	4,600
Transfers in	-	-	80,000	-	80,000
Transfers out	(36,331)	(1,536,538)	-	-	(1,572,869)
	<u>(31,731)</u>	<u>(1,536,538)</u>	<u>80,000</u>	<u>-</u>	<u>(1,488,269)</u>
Net change in fund balances	(435,287)	111,075	104,463	(265,728)	(485,477)
Fund balances - beginning	<u>1,130,076</u>	<u>1,098,953</u>	<u>169,939</u>	<u>1,236,287</u>	<u>3,635,255</u>
Fund balances - ending	<u>\$ 694,789</u>	<u>\$ 1,210,028</u>	<u>\$ 274,402</u>	<u>\$ 970,559</u>	<u>\$ 3,149,778</u>

**CITY OF RAYTOWN, MISSOURI  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION -  
 FIDUCIARY FUNDS - CUSTODIAL FUNDS  
 YEAR ENDED OCTOBER 31, 2025**

	<b>350 Highway TDD</b>	<b>Ditzler CID</b>	<b>Total Custodial Funds</b>
<b>ASSETS</b>			
Pooled cash and investments	\$ 72,416	\$ -	\$ 72,416
Taxes receivable	14,552	112,716	127,268
Total assets	\$ 86,968	\$ 112,716	\$ 199,684
<b>LIABILITIES</b>			
Due to others	\$ 86,940	\$ 112,716	\$ 199,656
Due to other funds	28	-	28
Total liabilities	86,968	112,716	199,684
<b>NET POSITION</b>	-	-	-
Total liabilities and net position	\$ 86,968	\$ 112,716	\$ 199,684

**CITY OF RAYTOWN, MISSOURI  
 COMBINING STATEMENT OF CHANGES IN NET POSITION  
 FIDUCIARY FUNDS - CUSTODIAL FUNDS  
 OCTOBER 31, 2025**

	<b>350 Highway TDD</b>	<b>Ditzler CID</b>	<b>Total Custodial Funds</b>
<b>Additions</b>			
Taxes collected for other governments	\$ 88,968	\$ -	\$ 88,968
Interest and dividends	1,169	-	1,169
Total additions	90,137	-	90,137
<b>Deductions</b>			
Taxes distributed to other governments	89,247	-	89,247
Administrative expenses and other	890	-	890
Total deductions	90,137	-	90,137
Change in fiduciary net position	-	-	-
Net position, beginning of year	-	-	-
Net position, end of year	\$ -	\$ -	\$ -

**CITY OF RAYTOWN, MISSOURI  
BUDGETARY COMPARISON SCHEDULE --  
PARK FUND  
FOR THE YEAR ENDED OCTOBER 31, 2025**

	<b>Budgeted Amounts</b>		<b>Actual Amounts, Budgetary Basis</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Taxes	\$ 1,101,528	\$ 1,101,528	\$ 1,060,067	\$ (41,461)
Intergovernmental	3,066,000	3,066,000	515,801	(2,550,199)
Charges for services	50,600	50,600	61,157	10,557
Investment earnings	47,000	47,000	44,248	(2,752)
Miscellaneous	<u>13,000</u>	<u>13,000</u>	<u>18,252</u>	<u>5,252</u>
Total revenues	<u>4,278,128</u>	<u>4,278,128</u>	<u>1,699,525</u>	<u>(2,578,603)</u>
<b>EXPENDITURES</b>				
Current,				
Parks and recreation	1,283,871	1,283,871	1,184,678	99,193
Capital outlay	<u>3,215,000</u>	<u>4,089,395</u>	<u>918,403</u>	<u>3,170,992</u>
Total expenditures	<u>4,498,871</u>	<u>5,373,266</u>	<u>2,103,081</u>	<u>3,270,185</u>
Deficiency of revenues over expenditures	<u>(220,743)</u>	<u>(1,095,138)</u>	<u>(403,556)</u>	<u>691,582</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale capital assets	10,000	10,000	4,600	(5,400)
Transfers out	<u>(35,000)</u>	<u>(35,000)</u>	<u>(36,331)</u>	<u>(1,331)</u>
Total other financing sources (uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>(31,731)</u>	<u>(6,731)</u>
Net change in fund balances	<u>\$ (245,743)</u>	<u>\$ (1,120,138)</u>	<u>(435,287)</u>	<u>\$ 684,851</u>
Fund balances - beginning			<u>1,130,076</u>	
Fund balances - ending			<u>\$ 694,789</u>	

**CITY OF RAYTOWN, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE --  
 PUBLIC SAFETY SALES TAX FUND  
 FOR THE YEAR ENDED OCTOBER 31, 2025**

	<u>Budgeted Amounts</u>		<u>Actual Amounts, Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 1,900,000	\$ 1,900,000	\$ 1,994,520	\$ 94,520
Investment earnings	<u>44,500</u>	<u>44,500</u>	<u>45,579</u>	<u>1,079</u>
Total revenues	<u>1,944,500</u>	<u>1,944,500</u>	<u>2,040,099</u>	<u>95,599</u>
<b>EXPENDITURES</b>				
Current, Public Safety	<u>437,690</u>	<u>454,690</u>	<u>392,486</u>	<u>62,204</u>
Excess of revenues over expenditures	<u>1,506,810</u>	<u>1,489,810</u>	<u>1,647,613</u>	<u>157,803</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(1,522,772)</u>	<u>(1,522,772)</u>	<u>(1,536,538)</u>	<u>(13,766)</u>
Net change in fund balances	<u>\$ (15,962)</u>	<u>\$ (32,962)</u>	111,075	<u>\$ 144,037</u>
Fund balances - beginning			<u>1,098,953</u>	
Fund balances - ending			<u>\$ 1,210,028</u>	

**CITY OF RAYTOWN, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE --  
 RISK MANAGEMENT FUND  
 FOR THE YEAR ENDED OCTOBER 31, 2025**

	<u>Budgeted Amounts</u>		<u>Actual Amounts, Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Investment earnings	\$ 3,200	\$ 3,200	\$ 9,641	\$ 6,441
Miscellaneous	<u>50,000</u>	<u>50,000</u>	<u>62,706</u>	<u>12,706</u>
Total revenues	<u>53,200</u>	<u>53,200</u>	<u>72,347</u>	<u>19,147</u>
<b>EXPENDITURES</b>				
Current,				
General government	<u>121,100</u>	<u>121,100</u>	<u>47,884</u>	<u>73,216</u>
Excess (deficiency) of revenues over expenditures	<u>(67,900)</u>	<u>(67,900)</u>	<u>24,463</u>	<u>92,363</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>
Net change in fund balances	<u>\$ 12,100</u>	<u>\$ 12,100</u>	104,463	<u>\$ 92,363</u>
Fund balances - beginning			<u>169,939</u>	
Fund balances - ending			<u>\$ 274,402</u>	

**CITY OF RAYTOWN, MISSOURI  
 BUDGETARY COMPARISON SCHEDULE --  
 CAPITAL IMPROVEMENTS FUND  
 FOR THE YEAR ENDED OCTOBER 31, 2025**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts, Budgetary Basis</u>	<u>Budget Positive (Negative)</u>
<b>REVENUES</b>				
Investment earnings	\$ 125,000	\$ 125,000	\$ 79,120	\$ (45,880)
<b>EXPENDITURES</b>				
Current,				
Public works	18,950	18,950	53,575	(34,625)
Capital outlay	-	325,000	291,273	33,727
Total expenditures	18,950	343,950	344,848	(898)
Excess (deficiency) of revenues over expenditures	\$ 106,050	\$ (218,950)	(265,728)	\$ (46,778)
Fund balances - beginning			1,236,287	
Fund balances - ending			\$ 970,559	

# Raytown Parks & Recreation Department



**June 2025 – May 2026**

# Parks Staff

## Raytown Parks & Recreation

9 Park Board appointed citizens

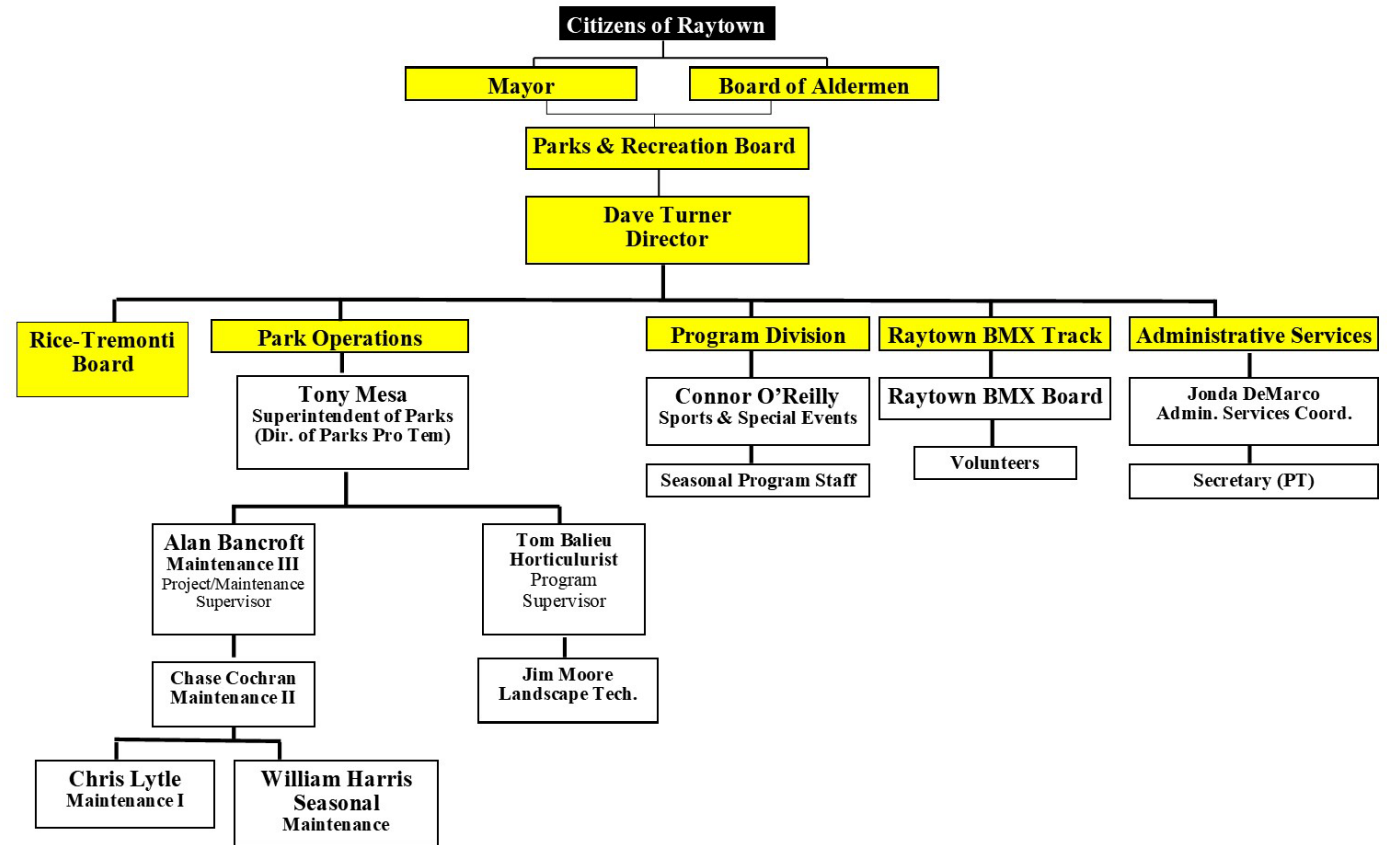
9 Full Time Employee's

3 Administrative office

6 Maintenance staff

8 BMX Board volunteers

10 Rice-Tremonti Board  
volunteers



# 2025 End of year Actuals

- Revenue: \$1,
- Expense: \$1,

## Revenue History

03	\$1,645,219
04	\$1,429,836
05	\$1,513,402
06	\$1,636,801
07	\$1,501,404
08	\$1,403,238
09	\$1,330,984
10	\$1,242,746
11	\$1,320,402
12	\$1,318,428
13	\$1,233,429
14	\$1,299,293
15	\$1,376,751
16	\$1,291,150
17	\$975,450
18	\$974,400
19	\$1,092,857
20	\$978,546
21	\$1,070,528
22	\$1,335,620
23	\$1,219,298
24	\$1,292,714

Due to grant fund project and the reimbursement schedule, our expenses were higher than the Parks revenue for FY 2024

# Revenue Sources End of FY2025

Revenue-\$ 1,738,668

• Property Tax	42.4%
• Sales Tax	21.5%
• Fees and Charges	3.8%
• Grants	31.6%
(\$550,053)	

# Expense Sources 2025 Actuals

Expenses	\$2,137,464	
Staffing	\$775,591	36.2%
Maintenance/Services	\$384,788	18%
Programs/Events	\$51,800	2.4%
Utilities	\$44,747	2.1%
Capital Improvements (Grant Projects)	\$857,941	40.1%
TIFF	\$36,112	1.6%

# Accomplishments and CIP

- LWCF Grant award for \$1,100,000 project, 50% matching
- OMNIBUS Grant award for \$3,000,000, 100% fully funded
- New Skate Park equipment February 2026
- TRIM Grant 2025 \$21.550, 90% reimbursed by MDC
- Tree City designation 24 years
- Security contractor for after park curfew checks
- Two new Sculpture in Raytown 2026-2028, and one in 2025-2027
- Raytown BMX State Race 2025 & 2026
- Raytown Little League at Little Blue Trace 2023-2026
- Parks Sales Tax passed in August 2025 by 74%.

# Ongoing Duties and Maintenance

- Maintains 176 acres of Park land, Shelter houses, playgrounds, and sporting fields.
- Median beautification 63<sup>rd</sup> ST, Raytown Rd & 50 Hwy, 63<sup>rd</sup> ST & Blue Ridge Cut-off, Gregory & Raytown Rd, Raytown City Hall, Street Scape, and the 10 Welcome to Raytown signs.
- Monitoring Budget expenditures and revenue for FY 2025-26.
- Reporting and bidding projects for grant redevelopment.
- Planning and Implementing Parks events and Programs.
- Snow removal in support of Public Works and Police.
- 100% Fully staffed.

# Popular Programs and Events

- Raytown Youth Basketball League
- 50+ Softball league
- Tennis league and lessons
- Get Outdoors Day
- Fishing Derby
- Raytown Live Concert series
- BMX racing twice per week and State Race 2025 & 2026
- Festival of Trails September 12<sup>th</sup>, Rice-Tremonti Home
- Arbor Day tree planting

# Festival of Trails

## September 13, 2025

### EVENT SCHEDULE

#### Rice-Tremonti Home

8801 E. 66th Street | 10:00am to 5:00pm

- Bake Sale (whole pies) and ice cream treats
- Blacksmith
- Buffalo Soldiers 2:00pm - 3:30pm
- Craft Fair
- Food Trucks and Dining Tent
- Home tours, scheduled periodically
- Kids Crafts
- Kids Games by Connection Point and the River Church
- Living Historians
- Messner Bee Farm
- Missouri Free Trappers

- Sophie White portrayal 11:00am - 1:30pm
- Windy Hollow Historical Band
- Wool Spinning Demonstrations
- Information Booth presented by the Raytown Chamber

#### Raytown Live, Greenspace in Town Center in downtown Raytown

10009 62nd Street | 6:00pm - 8:00pm

- Food for purchase
- Kids Games
- Live Music – Levee Town Band 6:00pm



# Raytown Live 2026 Schedule

A promotional poster for the Raytown Live 2026 Summer Family Concert Series. The background features a purple and blue gradient with a stylized guitar and musical notes. On the left, there's a partial view of a person's leg in a blue jacket and a black sneaker. The text is arranged in a central column, listing the dates and bands for each concert. At the bottom, there's a QR code, the venue information, and the website URL.

**RAYTOWN Live 2026**  
**Summer Family Concert Series**

*May 9<sup>th</sup> Sass Monkey*  
*June 13<sup>th</sup> Flashback KC*  
*July 11<sup>th</sup> Canteloupe City*  
*August 8<sup>th</sup> The Vincents*  
*September 12<sup>th</sup> Platinum Express*

*Green Space - Downtown Raytown*  
*10009 E. 62<sup>nd</sup> St, Raytown, MO 64133*  
*7:00 - 9:00 p.m.*

[www.RaytownLive](http://www.RaytownLive)



# Future Plans

- Phase II development of 53<sup>rd</sup> ST property, Terry Copeland Park with OMNIBUS CPF grant funding.
- Redevelopment of Kenagy ADA compliance, OMNIBUS grant funding.
- Redevelop aging structures at Colman Park with grant funding
- Kritser Park playground replacement 2026.
- Follow Park Board 5 year schedule for CIP and infrastructure renovations.
- Add to trail system and interconnect to larger Metro wide trail systems.
- Attract and hire quality staff to maintain and enhance the Raytown Parks Department for the enjoyment of its citizens.

# Terry Copeland Park LWCF Project

## July 2024- May 2025



# Terry Copeland Park Phase II





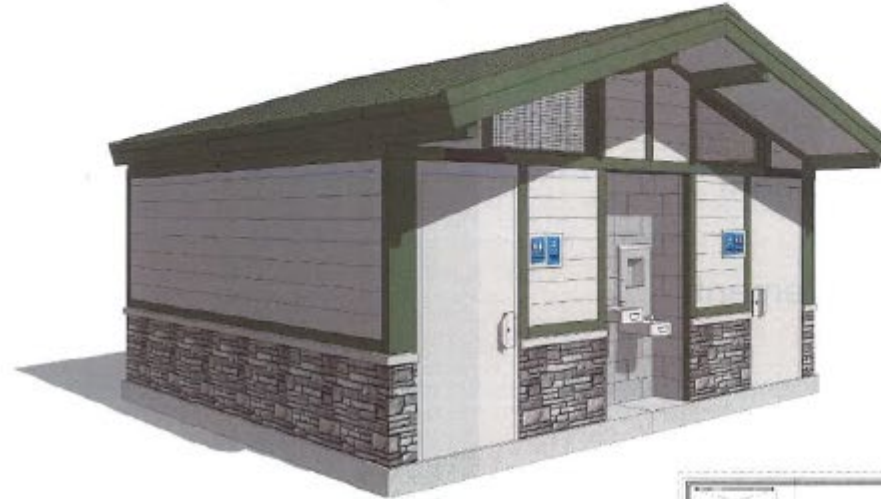
# C. LEE KENAGY PARK RESTROOMS

## Wishlist:

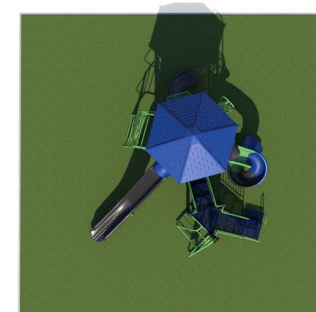
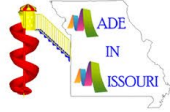
- Replace with same footprint
- 2-Unit Restroom Facility
- Metal Roof
- 10' Garage Door
- Pedestrian Door
- 15' x 15' Storage

## Discussion Items:

- Exterior electrical junctions
- Cameras
- Fountain controls



# Kritser Park New Playground



# Challenges of the Raytown Parks Department

- Staffing levels make it difficult to expand our duties.
- Vandalism, Ordinance violations, and Side Shows.
- Keeping Horticulture and Program staff on board.
- Sponsorships and donations for public events.
- Storage of Parks vehicles and maintenance equipment.
- Trouble keeping up with aging infrastructure and facilities, playgrounds and shelter houses.
- Ongoing security violations.
- FIFA World Cup and staff overtime expenses.

# Budget - Fixed Expenses

## 2025 Expense Budget

\$774,983	Personnel
\$264,988	Supplies & Services
\$ 93,500	Repairs & Maintenance
<u>\$ 57,300</u>	Utilities

**\$1,190,771 Fixed Expenses**

## Parks Revenue:

2017-	\$975,450
2018-	\$974,400
2019-	\$1,092,857
2020-	\$978,546
2021-	\$1,070,528
2022-	\$1,335,620
2023-	\$1,219,298
2024-	\$1,292,714

# City of Raytown Support

- Toni Alexander PIO has been very beneficial to Parks.
- Raytown Police increased presence.
- Public Works loaning equipment, machinery, and expertise.
- Finance & Administration supporting Parks long term and short term goals.

Special Thanks to Raytown volunteers: BMX Board, Rice-Tremonti Board, Connection Point Church, Chamber of Commerce, Raytown Rotary, Scouts, River Church, Graceway, High School Honor Society, Rotary Club, and many individuals who make Raytown a better place.

**MINUTES**  
**RAYTOWN BOARD OF ALDERMEN**  
**MAY 19, 2026**  
REGULAR SESSION NO. 27  
RAYTOWN CITY HALL  
10000 EAST 59<sup>TH</sup> STREET  
RAYTOWN, MISSOURI 64133  
7:00 P.M.  
AND  
ONLINE ZOOM WEBINAR

Mayor Michael McDonough called the May 19, 2026, Board of Aldermen Regular Meeting to order at 7:01 p.m. Alderman Loretha Hayden provided the invocation and led the pledge of allegiance.

Roll was called by Teresa Henry, City Clerk, and the attendance was as follows:

Present: Alderman Greg Walters, Alderman Theresa Tush, Alderman Loretha Hayden, Alderman Jim Aziere, Alderman Janet Emerson, Alderman Theresa Garza, Alderman Josh Morales, Alderman Bonnaye Mims, Alderman Diane Krizek

Absent: Alderman Latrice Thomas

**Proclamations/Presentations**

Mayor McDonough presented a proclamation to the following:

- Raytown Public Works for National Public Works Week 2026
- 2026 Herndon Center Culinary Team
- 2026 Raytown Middle School Track Team
- Raytown Quality Schools District leadership in recognition of their music students' participation in the 2026 Missouri Large Group, Small Ensemble, and Solo Music Contests.
- Pam Clark of Clark's Appliances

**Public Comments**

None

**STUDY SESSION**

1. Fiscal Year 2026 1<sup>st</sup> Quarter Financial Report  
Michael Graham, Finance Director

The item was presented by Michael Graham, Finance Director

**LEGISLATIVE SESSION**

**2. CONSENT AGENDA**

All matters listed under the Consent Agenda are considered to be routine by the Board of Aldermen and will be enacted by one motion without separate discussion or debate. An item designated for the Consent Agenda may be removed from the Consent Agenda at the request of the Mayor or an Alderman, where there is no objection by the remaining members of the Board. If there is an objection to removal of an item from the Consent Agenda, the item may be removed by a motion and vote of the Board.

- 2a. Approval of the May 5, 2026 Board of Aldermen meeting minutes.

Alderman Mims, seconded by Alderman Emerson, made a motion to adopt. The motion was approved by a vote of 9-0-1.

Ayes: Alderman Mims, Emerson, Garza, Hayden, Morales, Aziere, Tush, Walters, Thomas  
Nays: None  
Absent: Alderman Thomas

## **REGULAR AGENDA**

### **OLD BUSINESS**

- 3. SECOND READING: Bill No. 6709-26, Section XIII: AN ORDINANCE AMENDING CHAPTER 50, ARTICLE IV, OF THE CODE OF ORDINANCES OF THE CITY OF RAYTOWN, MISSOURI, TO AMEND THE DEFINITIONS OF "ANIMAL CARE, GENERAL," AND "ANIMAL CARE, LIMITED," AND TO REGULATE THEIR USES WITHIN THE CITY OF RAYTOWN, JACKSON COUNTY, MISSOURI.** Point of Contact: Ron Knisley, Community Development Director.

The item was read by title only by Teresa Henry, City Clerk.

Shana Kelly, Planning & Zoning Coordinator was present for any discussion.

Alderman Emerson, seconded by Alderman Mims, made a motion to adopt. The motion was approved by a vote of 9-0-1.

Ayes: Aldermen Emerson, Mims, Krizek, Aziere, Tush, Morales, Walters, Garza, Hayden  
Nays: None  
Absent: Alderman Thomas

**Became Ordinance 5801-26.**

### **NEW BUSINESS**

- 4. R-3807-26: A RESOLUTION AUTHORIZING AND APPROVING A BUDGET TRANSFER RELATED TO THE TRANSPORTATION SALES TAX FUND-STREET MAINTENANCE AND AMENDING THE FISCAL YEAR 2025-2026 BUDGET.** Point of Contact: Michael Graham, Finance Director.

The item was read by title only by Teresa Henry, City Clerk.

Michael Graham, Finance Director, presented the item.

Alderman Mims, seconded by Alderman Garza, made a motion to adopt. The motion was approved by a vote of 9-0-1.

Ayes: Aldermen Mims, Garza, Tush, Krizek, Emerson, Hayden, Morales, Walters, Aziere  
Nays: None  
Absent: Alderman Thomas

- 5. R-3808-26: A RESOLUTION AUTHORIZING AND APPROVING A FIRST AMENDMENT TO THE CURRENT TOWER LEASE AGREEMENT WITH CELLCO PARTNERSHIP D/B/A VERIZON WIRELESS FOR THE CELL TOWER ON PROPERTY LOCATED AT 10000 EAST 59TH STREET.** Point of Contact: Michael Graham, Finance Director.

The item was read by title only by Teresa Henry, City Clerk.

Michael Graham, Finance Director, and John Bales, Controller, presented the item.

Alderman Aziere, seconded by Alderman Mims, made a motion to adopt. The motion failed by a vote of 3-6-1.

Ayes: Aldermen Aziere, Mims, Emerson

Nays: Aldermen Walters, Garza, Hayden, Tush, Morales, Krizek

Absent: Alderman Thomas

**6. R-3809-26: A RESOLUTION** AUTHORIZING AND APPROVING THE PROFESSIONAL SERVICES OF SMICO CONTRACTING GROUP, LLC. FOR EMERGENCY SANITARY SEWER REPAIR LOCATED NEAR 8310 BOOTH AND EMERGENCY STORM WATER REPAIR NEAR 11617 E. 72ND STREET IN AN AMOUNT NOT TO EXCEED \$38,450.00. Point of Contact: Joey Carley, Public Works Director.

The item was read by title only by Teresa Henry, City Clerk.

Joey Carley, Public Works Director, presented the item.

Alderman Mims, seconded by Alderman Morales, made a motion to adopt. The motion was approved by a vote of 9-0-1.

Ayes: Aldermen Mims, Morales, Emerson, Krizek, Aziere, Tush, Walters, Garza, Hayden

Nays: None

Absent: Alderman Thomas

## **COMMUNICATIONS**

### **1. Communication from the Mayor**

Mayor McDonough spoke on recent events and City business.

### **2. Communication from the City Administrator**

Diane Egger, City Administrator, provided an update on the City's current projects and plans.

### **3. Communication from the Board of Aldermen**

Comments were made by Aldermen Garza, Hayden, and Mims

## **ADJOURNMENT**

Alderman Mims, seconded by Alderman Hayden, made a motion to adjourn. The motion was approved by a majority of those present.

The meeting adjourned at 8:43 p.m.

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Teresa M Henry, City Clerk, MRCC

**CITY OF RAYTOWN**  
**Request for Board Action**

---

**DATE SUBMITTED: 05/27/2026**

**MEETING DATE: June 2, 2026**

**SUBMITTED BY:**

**DEPARTMENT: Administration**

**Document Type:** Resolution

**SUBJECT/REQUEST**

**R-3810-26:** Special Sales Tax Review Committee Ward 5 Representative Appointment of Wendy McDermott

**BACKGROUND/JUSTIFICATION**

The Special Sales Tax Review Committee was originally established in 2002 to provide guidance and oversight on how money from the Transportation Sales Tax, Capital Improvement Sales Tax and Public Safety Sales Taxes approved by the voters is spent. In doing so, the Committee is required to meet at least once each quarter to monitor the plan.

The Committee is comprised of one citizen member from each of the five Wards selected by mutual agreement of the Aldermen elected to represent the Ward and the appointment of two additional citizen members by the Mayor. If the two Aldermen representing that Ward cannot agree on a citizen member, then each of the two Aldermen nominate a citizen member and the Board of Aldermen select the committee member by majority vote.

There is currently a vacancy on the Committee from Ward 5 and the Aldermen from Ward 5 have reached a consensus and recommend Wendy McDermott be appointed to fill the vacant position with a term expiring November 1, 2027 or until a successor is appointed.

To be qualified for appointment a citizen must meet the following criteria:

1. current resident
2. at least 21 years of age
3. citizen of US
4. resident of the City for at least one year prior to appointment.

**RECOMMENDED MOTION**

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**PREVIOUS ACTION**

---

**COMMISSION/COMMITTEE REVIEW**

**FINANCIAL IMPACT**

**REVIEWED BY**

Michael Graham  
Jennifer Baird  
Diane Egger  
Teresa Henry

**LIST OF REFERENCE DOCUMENTS ATTACHED**

1. Reso Appointing Wendy McDermott STOC Ward 5-2026  
2. Reso Appointing Wendy McDermott-STOC-06-2026-Application

**SUPPORTING DOCUMENTS  
(FOR CONTRACT ITEMS ONLY)**

**A RESOLUTION AUTHORIZING AND APPROVING THE APPOINTMENT OF WENDY MCDERMOTT AS THE WARD 5 REPRESENTATIVE TO THE SPECIAL SALES TAX REVIEW COMMITTEE**

**WHEREAS**, Resolution 1312-02 provides for appointment of a Special Sales Tax Review Committee; and

**WHEREAS**, such Special Sales Tax Review Committee is comprised of one citizen from each of the five Wards appointed by the Aldermen who represent that Ward and two citizens appointed at-large by the Mayor; and

**WHEREAS**, in the event the Aldermen representing the Ward are unable to agree on an individual to appoint to the Committee, each Alderman nominates a representative to serve on the Committee and the representative for the Ward is selected by a vote of the Board of Aldermen; and

**WHEREAS**, a vacancy exists in Ward 5 on the Special Sales Tax Review Committee and the Aldermen from Ward 5 recommend the appointment of Wendy McDermott to be the Ward 5 representative to the Special Sales Tax Review Committee.

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF RAYTOWN, MISSOURI, AS FOLLOWS:**

**THAT** Wendy McDermott, 8616 Ridgeway Court, Raytown, MO is hereby appointed as the Ward 5 member of the Special Sales Tax Review Committee, to fill the remainder of an unexpired term ending November 1, 2027, or until a successor is duly appointed.

**FURTHER THAT** this resolution shall be in full force and effect from and after the date of its passage and approval.

**PASSED AND ADOPTED** by the Board of Aldermen and **APPROVED** by the Mayor of the City of Raytown, Missouri, the 2<sup>nd</sup> day of June, 2026.

\_\_\_\_\_  
Michael McDonough, Mayor

ATTEST:

\_\_\_\_\_  
Teresa M. Henry, City Clerk

Approved as to Form:

\_\_\_\_\_  
Jennifer M Baird, City Attorney

**From:** [donotreply@form.govoffice.com](mailto:donotreply@form.govoffice.com)  
**To:** [Teresa M. Henry](#)  
**Subject:** Apply to Serve of Boards, Commissions, and Committees (form) has been filled out on your site.  
**Date:** Wednesday, May 20, 2026 1:22:24 PM

---

Your Site has received new information through a form.  
Form: Apply to Serve of Boards, Commissions, and Committees  
Site URL: [www.raytown.mo.us](http://www.raytown.mo.us)

-----  
Date: 2026-05-20

Full Name: Wendy McDermott  
Street Address: 8616 Ridgeway Ct  
Address City, State, Zip: Raytown MO 64138  
Phone: (913)205-3403  
Fax: (816)817-0805  
Email: [WMCDERMOTT@S1L.COM](mailto:WMCDERMOTT@S1L.COM)

Which board would you like to serve on?: Special Sales Tax Citizens Review Committee (SOTC/STOC) Ward 5  
I would like to serve on this Board or Commission because: I would like to get more involved with the city and be more a part of Raytown's future.

My strength(s) on this Board/Commission will be: Serving on a board requires a blend of governance, collaborative, and analytical strengths. I can meet those requirements.

Strategic thinking, financial literacy, and the ability to work cohesively in a group is necessary and i do these skills daily.

Trade/College/University/Degree/Date: Iowa State University, Bachelor Degree 2001  
Current Employer/Address/Position: Producing Branch Manager for Synergy One Lending  
10110 E 63rd St  
Raytown, MO 64138  
Past Employers/Address/Position/Dates:

Synergy One Lending, Inc., NMLS ID 1025894 logo  
Producing Branch Manager at Synergy One Lending

Synergy One Lending, Inc., NMLS ID 1025894 · Full-time

Oct 2019 - Present

Raytown, MO · On-site

Organization/Leadership Position(s)/Membership Date(s):  
Local business owner for over 24 years, financial industry  
I have served on the Board of Equalization for several years for Raytown, MO  
Executive Board on Raytown Chamber of Commerce currently

NMLS Member for 24 years

Do you have business or property interests that might place you in a conflict of interest situation should you be appointed to this Board/Commission? If so, please explain: I do not  
Are your personal and real estate taxes current? If not, you can provide an explanation if you choose: yes paid in full and up-to-date  
Do you anticipate that there will be times when you will not be able to attend the Board/Commission meeting? If

yes, how often to do you anticipate this would occur?: My schedule at night is fairly flexible. i see no missed meetings.

Do Not Click Reply - This e-mail has been generated from a SmartForm.

**CITY OF RAYTOWN**  
**Request for Board Action**

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**DATE SUBMITTED: 05/27/2026**

**MEETING DATE: June 2, 2026**

**SUBMITTED BY:**

**DEPARTMENT: Community Development**

**Document Type:** Ordinance

**SUBJECT/REQUEST**

**FIRST READING: Bill No. 6710-26, Section XIII: Text Amendment for Accessory Residential Use**

**BACKGROUND/JUSTIFICATION**

Staff proposes to establish a new land use, titled, "*Accessory Residential Use*," to allow for and regulate residential uses as an accessory in certain commercial zoning districts. Staff proposes to add the definition to Section 50-4 as follows:

*Accessory Residential Use*, means a residential use that is subordinate to the primary commercial use. Accessory Residential Uses are typically located on the non-street levels of a commercial structure or located in the non-public facing yard areas.

Staff proposes to include "*Accessory Residential Use*" in the Land Use Table, outlined in Section 50-107 on the City of Raytown Municipal Code, with the approval of a Conditional Use Permit in the following zoning district:

NC, Neighborhood Commercial

Staff proposes to include "*Accessory Residential Use*" in the Land Use Table, outlined in Section 50-107 on the City of Raytown Municipal Code, permitted by right in the following zoning district:

- TS, Town Square Overlay District

Staff Recommends that the following standing Condition of approval be placed on all establishments used for "*Accessory Residential Use*":

- a. Each residential unit shall have a minimum habitable floor area, excluding basements, open and screened porches and garages, of not less than 700 square feet for each multi-household dwelling unit.
- b. Must conform to all building and fire code requirements for dwelling units.
- c. If permitted in the NC, Neighborhood Commercial Zoning District, the total square footage of the building used for residential purposes must be less than the total square footage used for commercial purposes.

**RECOMMENDED MOTION**

**PREVIOUS ACTION**

**COMMISSION/COMMITTEE REVIEW**

Planning & Zoning Commission, May 7th, 2026 - recommended for approval.

**FINANCIAL IMPACT**

**REVIEWED BY**

Michael Graham  
Jennifer Baird  
Diane Egger  
Teresa Henry

**LIST OF REFERENCE DOCUMENTS ATTACHED**

1. ORD PZ.2026.03 Txt Amend - Accessory Residential - REVISED
2. Exhibit A
3. BofA June 2, 2026

**SUPPORTING DOCUMENTS  
(FOR CONTRACT ITEMS ONLY)**

**AN ORDINANCE AMENDING CHAPTER 50 OF THE CODE OF ORDINANCES OF THE CITY OF RAYTOWN, MISSOURI, TO ESTABLISH, DEFINE AND REGULATE “ACCESSORY RESIDENTIAL USE,” WITHIN THE CITY OF RAYTOWN, JACKSON COUNTY, MISSOURI**

**WHEREAS**, Application PZ-2026-04, submitted by the City of Raytown, proposes to amend Chapter 50 to establish, define, and regulate “*Accessory Residential Use*,” within the City of Raytown, Jackson County, Missouri; and

**WHEREAS**, the Application was considered by the Planning Commission on May 7, 2026, and by a vote of 8 in favor, 0 against, rendered a report to the Board of Aldermen recommending that the Application be approved; and

**WHEREAS**, after opening the public hearing, considering all testimony and the record, and then closing the public hearing, the Board of Aldermen finds and declares that the provisions hereinafter contained and enacted are in pursuant of and for the purpose of securing and promoting the public safety, health, and general welfare of persons in the City of Raytown and rendered a decision to approve the amendments to the Raytown Code of Ordinances, Chapter 50 to establish, define, and regulate “*Accessory Residential Use*,” within the City of Raytown.

**NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF RAYTOWN, MISSOURI, AS FOLLOWS:**

**SECTION 1 – APPROVAL OF AMENDMENTS.** The amendments to Chapter 50, to establish, define, and regulate “*Accessory Residential Use*,” within the City of Raytown are hereby amended as stated in Section 2.

**SECTION 2 – AMENDMENTS.** The amendments as shown on attached **Exhibit A** are hereby adopted.

**SECTION 3 – REPEAL OF ORDINANCES IN CONFLICT.** All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

**SECTION 4 – SEVERABILITY CLAUSE.** The provisions of this ordinance are severable and if any provision hereof is declared invalid, unconstitutional or unenforceable, such determination shall not affect the validity of the remainder of this ordinance.

**SECTION 5 – EFFECTIVE DATE.** This ordinance shall be in full force and effect from and after the date of its passage and approval.

**BE IT REMEMBERED** that the above was read two times by heading only, **PASSED and ADOPTED** by a majority of the Board of Aldermen and **APPROVED** by the Mayor of the City of Raytown, Jackson County, Missouri, this \_\_\_\_\_ day of June, 2026.

\_\_\_\_\_  
Michael McDonough, Mayor

ATTEST:

Approved as to Form:

\_\_\_\_\_  
Teresa M. Henry, City Clerk

\_\_\_\_\_  
Jennifer M. Baird, City Attorney

## Exhibit A

### Sec. 50-4 Definitions.

*Accessory Residential Use*, means a residential use that is subordinate to the primary commercial use. Accessory Residential Uses are typically located on the non-street levels of a commercial structure or located in the non-public facing yard areas.

### Sec. 50-107. – Land Use Table.

Zoning Districts																
	Residential Districts				Nonresidential Districts				Overlay Districts							
	R-1	R-2	R-3	MH	NC	HC	M	N	TS	FP	HO	P	CD	HP	AE	Conditions
<b>Accessory Residential Use</b>					<b>C</b>				<b>P</b>							<b>(31)</b>

### 31.

- a. Each residential unit shall have a minimum habitable floor area, excluding basements, open and screened porches and garages, of not less than 700 square feet for each multi-household dwelling unit.
- b. Must conform to all building and fire code requirements for dwelling units.
- c. If permitted in the NC, Neighborhood Commercial Zoning District, the total square footage of the building used for residential purposes must be less than the total square footage used for commercial purposes.



## Staff Report

**To:** City of Raytown, Planning & Zoning Commission

**From:** Shana Kelly, Economic Development Administrator

**Case #:** Text Amendment PZ-2026-04

**Planning & Zoning Meeting Date:** May 7, 2026

**Board of Aldermen Dates:** June 16, 2026, and July 7, 2026

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**Applicant:** City of Raytown

**Project Contact:** Shana Kelly, Economic Development Administrator

**Property Location:** Citywide

**Request:** Chapter 50, Article 4, of the Raytown Municipal Code to establish and regulate the use of "*Accessory Residential Use*" in certain commercial zoning districts.

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### **BACKGROUND INFORMATION:**

Staff proposes to establish a new land use, titled, "*Accessory Residential Use*," to allow for and regulate residential uses as an accessory in certain commercial zoning districts. Staff proposes to add the definition to Section 50-4 as follows:

*Accessory Residential Use*, means a residential use that is subordinate to the primary commercial use. Accessory Residential Uses are typically located on the non-street levels of a commercial structure or located in the non-public facing yard areas.

Staff proposes to include "*Accessory Residential Use*" in the Land Use Table, outlined in Section 50-107 on the City of Raytown Municipal Code, with the approval of a Conditional Use Permit in the following zoning district:

- NC, Neighborhood Commercial

Staff proposes to include "*Accessory Residential Use*" in the Land Use Table, outlined in Section 50-107 on the City of Raytown Municipal Code, permitted by right in the following zoning district:

- TS, Town Square Overlay District



Staff Recommends that the following standing Condition of approval be placed on all establishments used for “*Accessory Residential Use*”:

- a. Each residential unit shall have a minimum habitable floor area, excluding basements, open and screened porches and garages, of not less than 700 square feet for each multi-household dwelling unit.
- b. Must conform to all building and fire code requirements for dwelling units.
- c. If permitted in the NC, Neighborhood Commercial Zoning District, the total square footage of the building used for residential purposes must be less than the total square footage used for commercial purposes.

**Proposed Updates to the Land Use Table:**

Zoning Districts																
	Residential Districts				Nonresidential Districts				Overlay Districts							
	R-1	R-2	R-3	MH	NC	HC	M	N	TS	FP	HO	P	CD	HP	AE	Conditions
Accessory Residential Use					C				P							(31)

31.

- a. Each residential unit shall have a minimum habitable floor area, excluding basements, open and screened porches and garages, of not less than 700 square feet for each multi-household dwelling unit.
- b. Must conform to all building and fire code requirements for dwelling units.
- c. If permitted in the NC, Neighborhood Commercial Zoning District, the total square footage of the building used for residential purposes must be less than the total square footage used for commercial purposes.

**ATTACHMENTS:**

- Zoning Map
- Affidavit of Publication

**STAFF RECOMMENDATION:**

Staff recommends that the Planning Commission hold this public hearing, take testimony from all parties, and recommend **APPROVAL** to the Board of Aldermen of this application proposing



**Community Development Department**

Planning and Zoning Division

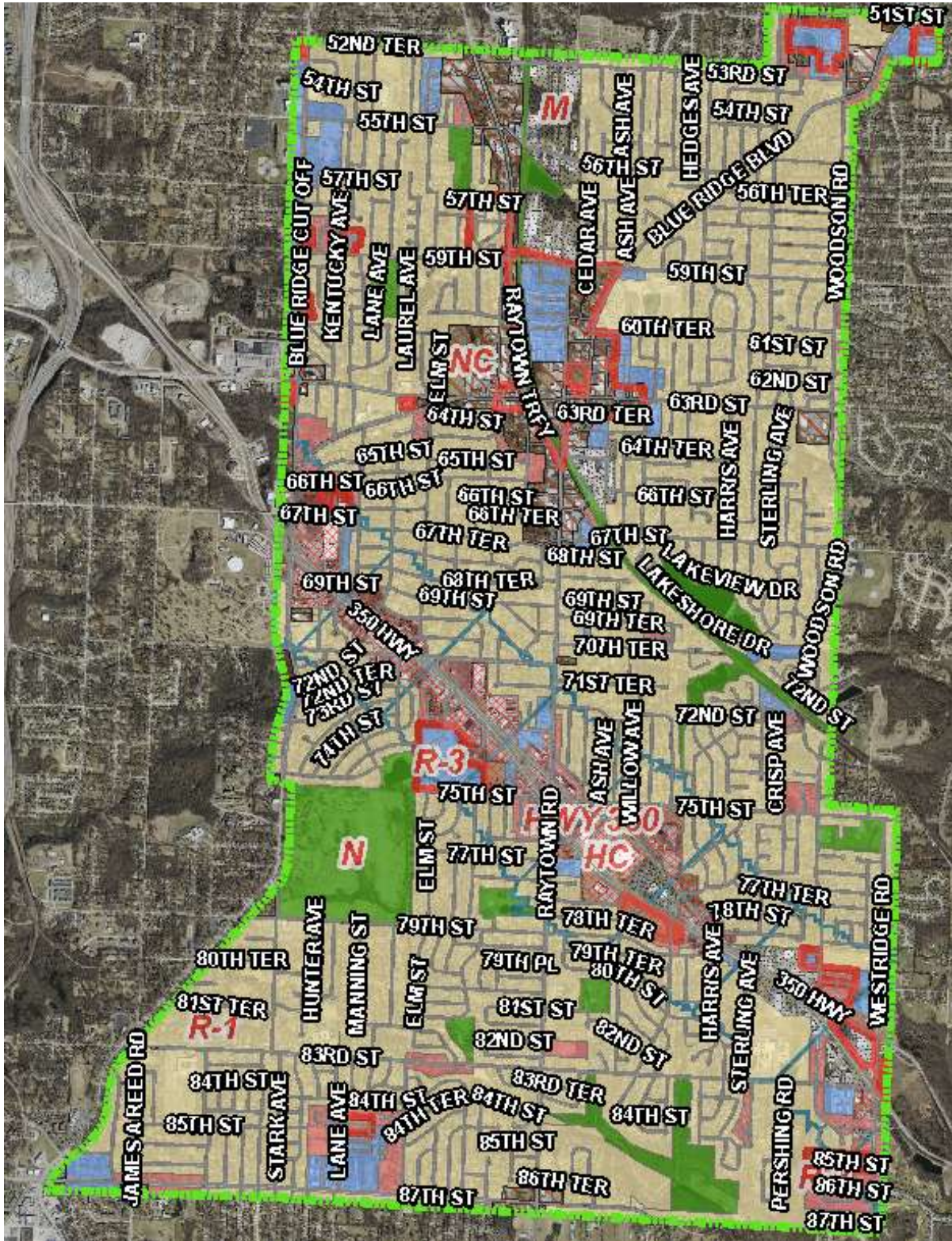
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various amendments to Chapter 50, Article 4, of the Raytown Municipal Code as pertains to zoning regulations for "*Accessory Residential Use*" establishments.



Zoning Map:





**CITY OF RAYTOWN**  
**Request for Board Action**

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**DATE SUBMITTED:** 05/27/2026

**MEETING DATE:** June 2, 2026

**SUBMITTED BY:**

**DEPARTMENT:** Community Development

**Document Type:** Ordinance

**SUBJECT/REQUEST**

**FIRST READING:** Bill No. 6711-26, Section XIII: Conditional Use Permit Application for 6204 Arlington Ave

**BACKGROUND/JUSTIFICATION**

The prospective landowners and applicants, representatives of the Paul Chaney Foundation, are seeking the approval of a Conditional Use Permit to operate an animal rescue, boarding, grooming, and dog training facility at 6204 Arlington Ave. They intend to partner with KC Paws, a local organization. In addition, they are requesting to utilize the two (2) existing second-story apartment units for residential living for staff members. The City of Raytown Board of Aldermen are considering a text amendment application to allow for "*Animal Care, General*," in the NC, Neighborhood Commercial Zoning District with the approval of a Conditional Use Permit. Approval of this Conditional Use Permit application for animal care will be contingent upon approval and adoption of this text code amendment.

"*Accessory Residential Use*," is not currently permitted in the NC, Neighborhood Commercial Zoning District, however, this application is running concurrently with a text amendment proposal to allow for such uses in this zoning district with the approval of a Conditional Use Permit. Approval of the residential use will be contingent upon the Board of Aldermen's approval of the text amendment to modify the zoning code.

Staff has received several letters of support for the application, which are included as an attachment to this report.

**RECOMMENDED MOTION**

**PREVIOUS ACTION**

**COMMISSION/COMMITTEE REVIEW**

Planning & Zoning Commission, May 7th, 2026 - recommended for approval.

**FINANCIAL IMPACT**

**REVIEWED BY**

Michael Graham Jennifer Baird Diane Egger Teresa Henry
---

**LIST OF REFERENCE DOCUMENTS ATTACHED**

- |  |
|--|
| 1. ORD PZ-2026-05 - CUP 6204 Arlington Ave - REVISED |
| 2. 2519_001  |

**SUPPORTING DOCUMENTS  
(FOR CONTRACT ITEMS ONLY)**

**AN ORDINANCE APPROVING ISSUANCE OF A CONDITIONAL USE PERMIT TO THE PAUL CHANEY FOUNDATION TO OPERATE AN “ANIMAL CARE, GENERAL” FACILITY WITH “ACCESSORY RESIDENTIAL USE” AT 6204 ARLINGTON AVE. IN AN NC, NEIGHBORHOOD COMMERCIAL, DISTRICT WITHIN THE CITY OF RAYTOWN, JACKSON COUNTY, MISSOURI**

**WHEREAS**, Application PZ-2026-05, was duly submitted on or about March 20, 2026, by The Paul Chaney Foundation, requesting approval of a Conditional Use Permit to operate an “*Animal Care, General*” facility with “*Accessory Residential Use*” on Property Located at 6204 Arlington Ave. Within an NC, Neighborhood Commercial, District in the City of Raytown, Jackson County, Missouri (the “Application”); and

**WHEREAS**, the Application was considered by the Planning Commission on May 7, 2026, and by a vote of 8 in favor, 0 against, rendered a report to the Board of Aldermen recommending that the Application be approved; and

**WHEREAS**, after opening the public hearing, considering all testimony and the record, and then closing the public hearing, the Board of Aldermen finds and declares that the provisions hereinafter contained and enacted are in pursuit of and for the purpose of securing and promoting the public safety, health, and general welfare of persons in the City of Raytown and rendered a decision to approve the Application.

**NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF RAYTOWN, MISSOURI, AS FOLLOWS:**

**SECTION 1 – APPROVAL OF CONDITIONAL USE PERMIT.** That the Application for approval of a Conditional Use Permit to operate an “*Animal Care, General*” facility with “*Accessory Residential Use*” on Property Located at 6204 Arlington Ave. within an NC, Neighborhood Commercial, District in the City of Raytown, Jackson, County, Missouri is hereby approved and issued to The Paul Chaney Foundation.

**SECTION 2 – CONDITIONS OF APPROVAL.** That the Application for approval of a Conditional Use Permit to operate an “*Animal Care, General*” facility with “*Accessory Residential Use*” on Property Located at 6204 Arlington Ave. within an NC, Neighborhood Commercial, District in the City of Raytown, Jackson, County, Missouri, be approved and issued to The Paul Chaney Foundation, subject to the following conditions as contained in the staff report and as approved by the Planning Commission:

1. Approval of the Conditional Use Permit allowing for “*Animal Care, General,*” is contingent upon approval and adoption of PZ-2026-03, a text amendment which will allow for “*Animal Care, General,*” to operate within the NC, Neighborhood Commercial zoning district with the approval of a Conditional Use Permit.
2. Approval of the Conditional Use Permit allowing for “*Accessory Residential Use,*” is contingent upon approval and adoption of PZ-2026-04, a text amendment which will allow for accessory residential uses to operate within the NC, Neighborhood Commercial zoning district with the approval of a Conditional Use Permit.

- 3. The business must comply with all applicable local, state and federal regulations, codes, ordinances, and laws.

**SECTION 3 – REPEAL OF ORDINANCES IN CONFLICT.** All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

**SECTION 4 – SEVERABILITY CLAUSE.** The provisions of this ordinance are severable and if any provision hereof is declared invalid, unconstitutional or unenforceable, such determination shall not affect the validity of the remainder of this ordinance.

**SECTION 5 – EFFECTIVE DATE.** This ordinance shall be in full force and effect from and after the date of its passage and approval.

**BE IT REMEMBERED** that the above was read two times by heading only, **PASSED and ADOPTED** by a majority of the Board of Aldermen and **APPROVED** by the Mayor of the City of Raytown, Jackson County, Missouri, this \_\_\_\_\_ day of June, 2026.

\_\_\_\_\_  
Michael McDonough, Mayor

ATTEST:

Approved as to Form:

\_\_\_\_\_  
Teresa M. Henry, City Clerk

\_\_\_\_\_  
Jennifer M. Baird, City Attorney



## Staff Report

**To:** City of Raytown, Planning & Zoning Commission

**From:** Shana Kelly, Economic Development Administrator

**Case #:** Conditional Use Permit PZ-2026-05

**Planning & Zoning Meeting Date:** May 7, 2026

**Board of Aldermen Dates:** June 2, 2026, and  
June 16, 2026



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**Applicant:** The Paul Chaney Memorial Foundation

**Location:** 6204 Arlington Ave.

**Ward:** 1

**Property Owner:** Monopoly Acquisitions LLC.

**Project Summary:** The applicant is requesting a Conditional Use Permit for the purpose of operating an “Animal Care, General,” facility at 6204 Arlington Ave with “Accessory Residential Use”.

**Staff Recommendation:** Staff recommends **Approval with Conditions** of the Conditional Use Permit Application. Conditions are outlined below.

---

**Background Information:** The perspective landowners and applicants, representatives of the Paul Chaney Foundation, are seeking the approval of a Conditional Use Permit to operate an animal rescue, boarding, grooming, and dog training facility at 6204 Arlington Ave. They intend to partner with KC Paws, a local organization. In addition, they are requesting to utilize the two (2) existing second-story apartment units for residential living for staff members. The City of Raytown Board of Aldermen are considering a text amendment application to allow for “Animal Care, General,” in the NC, Neighborhood Commercial Zoning District with the approval of a Conditional Use Permit. Approval of this Conditional Use Permit application for animal care will be contingent upon approval and adoption of this text code amendment.

“Accessory Residential Use,” is not currently permitted in the NC, Neighborhood Commercial Zoning District, however, this application is running concurrently with a text amendment



proposal to allow for such uses in this zoning district with the approval of a Conditional Use Permit. Approval of the residential use will be contingent upon the Board of Aldermen’s approval of the text amendment to modify the zoning code.

Staff has received several letters of support for the application, which are included as an attachment to this report.

**Zoning:** NC, Neighborhood Commercial

**Total Land Area:** 0.73 Acre

**Public Noticing:** *The Daily Record:* A public hearing notice was published in The Daily Record Kansas City, on **April 22, 2026**. A copy of the affidavit of publication is included with the attachments to this report. Letters to Residents and Property Owners were mailed to property owners within 185 feet of the subject property on **April 6, 2026**. A copy of the letter is included with the attachments to this report.

**Neighborhood Meeting:** The applicant held a neighborhood meeting on **April 16, 2026**. No one other than the applicants attended this meeting.

**Adjacent Properties:**

	<b>Zoning:</b>	<b>Current Land Use:</b>
<b>North:</b>	NC, Neighborhood Commercial	Single Family Homes
<b>South:</b>	NC, Neighborhood Commercial	Commercial Businesses
<b>East:</b>	NC, Neighborhood Commercial	Raytown Equestrian Park
<b>West:</b>	NC, Neighborhood Commercial	Retail Shopping Center – Center 63

**Street Classification:** Arlington Ave. is classified as a Local Street.

**Vehicular and Pedestrian Access:** The site is already developed. Vehicle access is provided via Arlington Ave. No pedestrian sidewalk is required at this time.

**Conditional Use Permit Factors to Be Considered:**

**1. The stability and integrity of the various zoning districts.**

The property has historically been used as an animal care facility. In addition, it is adjacent to the Raytown Equestrian Park. The proposed use aligns with the zoning district regulations.

**2. The conservation of property values.**

As mentioned above, this property has historically been used as an animal care facility and is adjacent to an equestrian center for horses. The building is currently vacant,



**Community Development Department**

Planning and Zoning Division

10000 E 59<sup>th</sup> Street • Raytown, MO 64133

Phone: 816-737-6014 • Fax: 816-737-6164

which has a negative impact on property values. Approval of this application will allow for the building to be occupied and could create a great asset to the community.

**3. Protection against fire casualties.**

The site has been constructed and designed to comply with the fire code.

**4. Observation of general police regulations.**

Approval of this application will not be in opposition to any police regulations.

**5. Prevention of traffic congestion.**

Any business will bring vehicular traffic to the area, however this business is not expected to generate more traffic than the street network has been designed to accommodate.

**6. Promotion of traffic safety and the orderly parking of motor vehicles.**

It is not expected that approval of the application will create traffic safety issues. Parking stalls are designated and clearly striped.

**7. Promotion of the safety of individuals and property.**

If operated correctly, the proposed animal care facility will be safe for individuals and property.

**8. Provisions for adequate light and air.**

The site is already developed and has adequate light and air.

**9. Prevention of overcrowding and excessive intensity of land uses.**

The site will not be overcrowded, so long as there are no more vehicles in the lot than the striped and designated parking spaces allow. Vehicles may not be parked anywhere other than the designated parking spaces.

**10. Provision for public utilities and schools.**

Public utilities to serve the proposed business already exist and will not affect the schools.

**11. Invasion by inappropriate uses.**



The proposed application is consistent with the way the property has been used in the past. Approval of the application is not an invasion of inappropriate use but rather has the potential to be a great community asset.

**12. Value, type and character of existing or authorized improvements and land uses.**

Approval of the Conditional Use Permit will add value to the property, which is currently vacant.

**13. Encouragement of improvements and land uses in keeping with overall planning.**

The Future Land Use Map of the newly adopted Comprehensive Plan, Raytown on the Rise, 2040, designates this property as "*Community Commercial*." The proposed use conforms to the commercial designation of the Future Land Use Map.

**14. Provision for orderly and proper renewal, development, and growth.**

As stated above, the proposed use conforms with the Future Land Use Map adopted with the new Comprehensive Plan, which designates the property as "Community Commercial." Approval of the application for use as an animal rescue, boarding, grooming, and dog training facility will be an asset to the community.

---

**PUBLIC WORKS:**

- **Items that require plan revision or additional documentation before engineering can recommend approval:**
  - NONE
- **Items that are conditions of approval:**
  - NONE
- **Comments that are not critical to engineering's recommendations for this specific submittal, but may be helpful in preparing future documents:**
  - NONE

---

**ATTACHMENTS:**

- Zoning Map
- Letters of Support
- Neighborhood Letter
- 185-ft Buffer Map
- List of Addresses within 185 feet
- Affidavit of Publication
- Application



- Street Classification Map
- 1996 Comprehensive Plan – Future Land Use Map

**Community Development Department**  
Planning and Zoning Division  
10000 E 59<sup>th</sup> Street • Raytown, MO 64133  
Phone: 816-737-6014 • Fax: 816-737-6164

---

Staff recommends that the Planning & Zoning Commission **Approve** Conditional Use Permit application **PZ-2026-05** subject to the following conditions:

1. Approval of the Conditional Use Permit allowing for "*Animal Care, General,*" is contingent upon approval and adoption of PZ-2026-03, a text amendment which will allow for "*Animal Care, General,*" to operate within the NC, Neighborhood Commercial zoning district with the approval of a Conditional Use Permit.
2. Approval of the Conditional Use Permit allowing for "*Animal Care, General,*" is contingent upon approval and adoption of PZ-2026-03, a text amendment which will allow for "*Animal Care, General,*" to operate within the NC, Neighborhood Commercial zoning district with the approval of a Conditional Use Permit.
3. Approval of the Conditional Use Permit allowing for "*Accessory Residential Use,*" is contingent upon approval and adoption of PZ-2026-04, a text amendment which will allow for accessory residential uses to operate within the NC, Neighborhood Commercial zoning district with the approval of a Conditional Use Permit.
4. The business must comply with all applicable local, state and federal regulations, codes, ordinances, and laws.

**Zoning Map:**



## Shana Kelly

---

**From:** Jennifer McWhirt  
**Sent:** Monday, April 27, 2026 9:34 AM  
**To:** Shana Kelly  
**Subject:** RE: KC Paws

I am writing today as the Director of Raytown Animal Services to express my strong support for KC PAWS (Protective Animal Welfare Society) joining our community. I believe their presence would be a significant asset to both our local pet owners and a vital partner for our Animal Services department.

KC PAWS has proactively reached out to discuss how they can support our city by:

**Expanding Placement:** Assisting in finding forever homes for Raytown shelter pets.

**Community Services:** Providing much-needed professional boarding and grooming services to residents.

**Specialized Medical Care:** Leveraging their long history of rehabilitating dogs rescued from cruelty and neglect.

Our community has recently seen an uptick in neglect cases. Having a group like KC PAWS—which is uniquely well-versed in the intensive medical and behavioral care required after a removal—would provide a critical support system right here in Raytown.

I welcome this partnership, which promises to enhance our animal welfare capabilities and provide valuable services to our citizens.

Sincerely,

Jennifer McWhirt

**Jennifer McWhirt**  
**Director Animal Services**  
**Animal Services**

Crossroads Community • Embracing Diversity • Growing Together

*Office:* (816) 737-6099 Direct

*Fax:* (816) 239- 0633

*Address:* 10312 E 63rd Street, Raytown MO. 64133

*Email:* [jenniferm@raytown.mo.us](mailto:jenniferm@raytown.mo.us)

**Connect With Us**



Michelle Lascon  
Executive Director  
KC PAWS (Kansas City Protective Animal Welfare Society)  
7833 Wornall Rd  
Kansas City, MO 64114  
michelle.kcpaws@gmail.com  
816-361-7829

April 2026

**Re: Zoning Approval / Conditional Use Permit – KC PAWS (6204 Arlington Ave, Raytown, MO)**

To Whom It May Concern,

I am writing on behalf of KC PAWS (Kansas City Protective Animal Welfare Society) to respectfully request approval for zoning and conditional use at 6204 Arlington Avenue in Raytown.

This property is uniquely well-suited for our intended use, as it was previously operated as a dog rescue facility. The building is already designed and structured to safely house and care for dogs, making the continuation of its use as an animal welfare facility both appropriate and the most logical use of the space. This transition represents a continuation of an established use rather than the introduction of a new or disruptive operation.

Since our founding in 2007, KC PAWS has been a pillar of the Kansas City rescue community. For nearly two decades, we have provided critical support for homeless, neglected, and abused animals—often taking in the most urgent and complex cases. Our work not only saves lives but also reduces strain on municipal shelters and animal control systems, helping cities manage growing animal welfare challenges more effectively.

Our expansion into Raytown represents a meaningful investment in the local community. In addition to lifesaving rescue work, KC PAWS will provide accessible services that directly benefit residents. These include expanded outreach and education programs, a community pet food pantry to support families facing financial hardship, and low-cost overnight boarding services.

These services contribute to measurable community impact by reducing pet surrender rates, decreasing the burden on public shelter systems, and helping families keep their pets in their homes. Keeping pets out of the shelter system ultimately reduces taxpayer-funded costs associated with animal control, intake, and long-term care.

Additionally, our presence will bring increased local engagement, volunteer opportunities, and partnerships with nearby businesses and service providers. Our facility will attract visitors, adopters, and clients to the area, contributing to local economic activity while maintaining a responsible and well-managed operation.

Communities across the region are currently facing an unprecedented animal welfare crisis, with shelters at or near capacity and rescues overwhelmed with intake requests. KC PAWS has consistently stepped up to meet this need, and we are prepared to continue doing so in a way that directly benefits the residents of Raytown.

We believe our presence will be a positive and valuable addition to the area—both as a continuation of the property's prior use and as a community-focused organization dedicated to service, education, and responsible animal care.

Thank you for your time and consideration. I would be happy to provide any additional information or answer any questions.

Sincerely,

**Michelle Lascon**  
Executive Director  
KC PAWS (Kansas City Protective Animal Welfare Society)



**MONOPOLY ACQUISITIONS, LLC**  
**PO BOX 515 RAYMORE MO 64083**  
**(816) 591-7105**  
**MONOPOLYPROPERTIESKC.COM**



**b April, 1 2026**

**Re: Letter of Support for Conditional Use Permit – KC PAWS (6204 Arlington Ave, Raytown, MO)**

To Whom It May Concern,

I am writing on behalf of Monopoly Acquisitions, LLC to express our full support for the conditional use permit request for KC PAWS at 6204 Arlington Avenue in Raytown.

We believe this is an excellent and appropriate use for the property and one that aligns well with the surrounding area. The previous business at this location operated in a very similar capacity, making this a natural continuation of use without introducing a disruptive change to the neighborhood.

Additionally, the presence of nearby properties, including a horse stable adjacent to the site, further supports the compatibility of this type of operation within the area. The proposed use by KC PAWS fits seamlessly into the existing character of the neighborhood.

Beyond compatibility, this organization provides a meaningful and much-needed service to the community. The City of Raytown, like many communities, faces ongoing challenges related to homeless and displaced animals. KC PAWS can help play an important role in addressing these needs by offering rescue help and boarding services that benefit both the animals and the residents of Raytown.

For these reasons, we strongly support the approval of this conditional use permit. We believe KC PAWS will be a valuable addition to the community and a positive use of the property.

Please feel free to contact me if you have any questions or need additional information.

Sincerely,  
Chris & Stacey Payne  
Monopoly Acquisitions, LLC

**Re: Letter of Support for Conditional Use Permit – KC PAWS (6204 Arlington Ave, Raytown, MO)**

To Whom It May Concern,

I am writing to express my full support for the conditional use permit request for KC PAWS, Protective Animal Welfare Society, at 6204 Arlington Avenue in Raytown. I believe this is an excellent and appropriate use for the property and one that aligns well with the surrounding area. The previous business at this location operated in a very similar capacity, making this a natural continuation of use without introducing a disruptive change to the neighborhood.

I have been a client and active supporter of Protective Animal Welfare Society for over 10 years. This organization is a central force in canine rescue, providing critical support for homeless, neglected, and abused animals, often taking in the most urgent and complex cases. This work not only saves lives, it reduces strain on municipal shelters and animal control systems, helping cities manage growing animal welfare challenges more effectively.

The expansion of KC PAWS into Raytown represents a meaningful investment in the local community. In addition to lifesaving rescue work, they will provide accessible services that directly benefit residents. These include expanded outreach and education programs, a community pet food pantry to support families facing financial hardship, and low-cost overnight boarding services.

For these reasons, we strongly support the approval of this conditional use permit. I believe KC PAWS will be a valuable addition to the community and positive use of the property.

Please feel free to contact me if you have any questions or need additional information.

Sincerely,

Kate Chaney

KC PAWS Board Chair

April 3, 2026  
Re: Case No: PZ-2026-05

Dear Property Owner/Tenant:

**Notice of Neighborhood Meeting and Public Hearings in Your Area**

The Raytown Community Development Department is processing a Conditional Use Permit application filed by Jeff Chaney of the Paul Chaney Memorial Foundation on behalf of the current property owner, requesting the approval of a Conditional Use Permit for an “*Animal Care, General,*” facility to be located at 6204 Arlington Ave. with residential dwellings for two (2) staff members located on the second floor. The applicant proposes to operate a facility for animal rescue, boarding, grooming, and dog training. This parcel consists of 0.733 acres of land and is located within the City of Raytown, Missouri. It is identified by Jackson County Parcel ID#: 45-210-08-29-00-0-00-000.

As a nearby owner or tenant, you are entitled to appear and provide comments at any of the public hearings on this matter or to provide written comments.

The applicant will be holding a neighborhood information meeting at Raytown City Hall at 9:00am on Thursday, April 16, 2026, to which you are invited to discuss the application directly with them. City Staff will not be present at this time. If you have any concerns or need more information about the application, we highly recommend that you attend this meeting.

A public hearing to consider this application will be held by the Raytown Planning & Zoning Commission at **6:00 PM on Thursday May 7, 2026**. The full packet and agenda will be available for view on the City of Raytown website on **Friday, May 1, 2026**.

The Raytown Board of Aldermen will also hold a public hearing regarding the above-described application, tentatively scheduled for 7:00 PM on **Tuesday, June 2, 2026**.

**All public hearings will take place in the Council Chambers at Raytown City Hall located at 10000 E 59<sup>th</sup> Street, Raytown, MO 64133.**

The public is invited to attend the neighborhood meeting and the public hearings to ask questions and provide comments regarding this application. Additional information regarding this application can be obtained from the Department of Community Development located in Raytown City Hall at 10000 East 59<sup>th</sup> Street, by phone at (816)737-6059 or by email at [shanak@raytown.mo.us](mailto:shanak@raytown.mo.us).

If you will require any special accommodations (i.e., qualified interpreter, large print reader, hearing assistance) to attend either of these public hearings, please notify the Department of Community Development at Raytown City Hall at (816)737-6014 no later than 48 hours prior to the applicable public hearing date.

# Raytown, MO



1 in. = 118ft.

235.2 117.59 0 235.2 Feet

This Cadastral Map is for informational purposes only. It does not purport to represent a property boundary survey of the parcels shown and shall not be used for conveyances or the establishment of property boundaries.  
THIS MAP IS NOT TO BE USED FOR NAVIGATION



- Legend**
- Road
  - ▭ Parcel
  - Address Point
  - ▭ City Limit

**Notes**

OCCUPANT  
9504 E 62ND ST  
RAYTOWN, MO 64133

ABELS LEO C, TRUSTEE  
1416 NE GEORGIAN PL  
LEE'S SUMMIT, MO 64064

MIKE AND MELISSA INVESTMENTS  
LLC  
26A YORK ST  
EPPING, 2121  
NEW SOUTH WALES

OCCUPANT  
9508 E 62ND ST  
RAYTOWN, MO 64133

WILSON RONALD LEE-TRUSTEE  
9503 E 79TH TER  
KANSAS CITY, MO 64138

OCCUPANT  
6126 ARLINGTON AVE  
RAYTOWN, MO 64133

ASHRAFI SHAUHIN S  
9505 E 62ND ST  
RAYTOWN, MO 64133

ABELS LEO C, TRUSTEE  
1416 NE GEORGIAN PL  
LEE'S SUMMIT, MO 64064

OCCUPANT  
9509 E 62ND ST  
RAYTOWN, MO 64133

ABELS LEO, TRUSTEE  
1416 NE GEORGIAN PL  
LEE'S SUMMIT, MO 64064

OCCUPANT  
9513 E 62ND ST  
RAYTOWN, MO 64133

OCCUPANT  
6212 ARLINGTON AVE  
RAYTOWN, MO 64133

WKN LLC  
9508 E 63RD ST  
RAYTOWN, MO 64133

COMMERICAL SHOPS &  
GARAGES LLC  
9508 E 63RD ST  
RAYTOWN, MO 64133

OWNER  
6218 ARLINGTON AVE  
RAYTOWN, MO 64133

RAYTOWN EQUESTRIAN PARK LLC  
9508 E 63RD ST  
RAYTOWN, MO 64133

OCCUPANT  
9400 E 63RD ST  
RAYTOWN, MO 64133

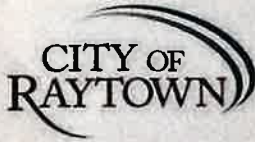
RAYTOWN WATER COMPANY  
10017 E 63RD ST STE 101  
KANSAS CITY, MO 64133

OCCUPANT  
9408 E 63RD ST  
RAYTOWN, MO 64133

1340 E 9TH STREET REALTY CORP  
184 NEW EGYPT RD  
LAKEWOOD, NJ 8701

OCCUPANT  
6134 RAYTOWN TRFY  
RAYTOWN, MO 64133





Community Development Department  
 Planning and Zoning Division  
 10000 E 59<sup>th</sup> Street • Raytown, MO 64133  
 Phone: 816-737-6014 • Fax: 816-737-6164

### PLANNING APPLICATION

Office Use Only	Application Type(s):
Case #:	
Fee Paid:	
PC Meeting Date:	
B of A Meeting Date:	
Newspaper Notice Date:	
Notice Letters Date:	

Project Info:	
Project Name: PAWS (KC Protective Animal Welfare Society)	
Project Address: 6204 Arlington Raytown, MO. 64133	
Existing Zoning:	Existing Land Use:
Proposed Zoning:	Proposed Land Use: Animal rescue + Residential living
Total Acreage: Approx 1 Acre	

Applicant:	
Name of Applicant:	Company (If Applicable):
<del>PAWS</del>	Paul Chaney Memorial Foundation
Address:	
7833 Wornall Rd	City: K.C. State: MO Zip: 64114
Phone:	Email:
816-305-0892	Jeff@chaneypainting.net
Applicant Signature:	
X	

Current Address

Michelle Lascon is manager of PAWS.  
 913-660-6249  
 michelle.kc.paws@gmail.com

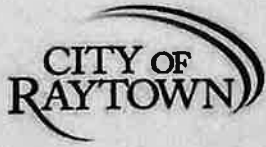


Community Development Department  
 Planning and Zoning Division  
 10000 E 59<sup>th</sup> Street • Raytown, MO 64133  
 Phone: 816-737-6014 • Fax: 816-737-6164

<b>Property Owner:</b>	
Name of Owner:	Company (If Applicable):
Jeff Choney	The Paul Choney Memorial Fund
Address:	
237 W. 62 <sup>nd</sup> St	City: Kc State: MO Zip: 64113
Phone:	Email:
816-305-0892	jeff@choneypainting.net
Property Owner Signature:	
x	

**Please Give a Detailed Description of the Proposal Below:**

We are looking to use the property as an animal rescue, boarding, grooming + dog training property. The 2 residential spaces located on top of the building will be used for housing for 2 of the PAWS employees.

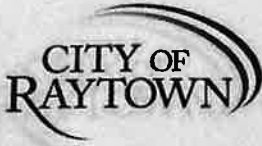


Community Development Department  
Planning and Zoning Division  
10000 E 59<sup>th</sup> Street • Raytown, MO 64133  
Phone: 816-737-6014 • Fax: 816-737-6164

**Additional Contact Information**

Please provide additional contact information if applicable below:

<b>Project Lead:</b>			
Name:	Company:		
N/A			
Address:	City:	State:	Zip:
Phone:	Email:		
<b>Developer:</b>			
Name:	Company:		
N/A			
Address:	City:	State:	Zip:
Phone:	Email:		
<b>Engineer:</b>			
Name:	Company:		
N/A			
Address:	City:	State:	Zip:
Phone:	Email:		
<b>Architect:</b>			
Name:	Company:		
N/A			
Address:	City:	State:	Zip:
Phone:	Email:		
<b>Surveyor:</b>			
Name:	Company:		
N/A			
Address:	City:	State:	Zip:
Phone:	Email:		



4. This property is more suited for the proposed use than its current use(s) because:

The property is currently set up as a dog rescue. It is perfect for our proposed use. The 2 units are already set up for residential use + they have been used that way in the past.

5. The proposed use could have the following detrimental effects on nearby parcels:

6. If the application is denied, the property owner(s) will face the following hardships:

If Paws is not able to use this property as an animal rescue + if we are not able to provide housing to our employees on site we will not be able to purchase the property.

7. Public facilities and utilities are adequate to serve the proposed use as follows:

There will be light vehicle traffic <sup>light</sup> + foot traffic. Plenty of yard space for the animals.

8. The proposed development implements the Comprehensive Plan in the following ways:

9. Additional comments:

Having employees living on site will allow for better care of the animals. ~~present~~ This will also allow us to have eyes on the property at all times ensure an issue arises.



RECEIPT (REC-036706-2026)  
FOR CITY OF RAYTOWN

**BILLING CONTACT**  
Mark Ungashick



Payment Date: 03/19/2026

Reference Number	Fee Name	Transaction Type	Payment Method	Amount Paid
CUP-000279-2026	Conditional Use Fee	Fee Payment	Credit Card	\$450.00
6204 ARLINGTON AVE RAYTOWN, MO 64133			<b>SUB TOTAL</b>	<b>\$450.00</b>
			<b>TOTAL</b>	<b>\$450.00</b>





2014-2015

HIGHWAY  
ARTERIAL  
COLLECTOR

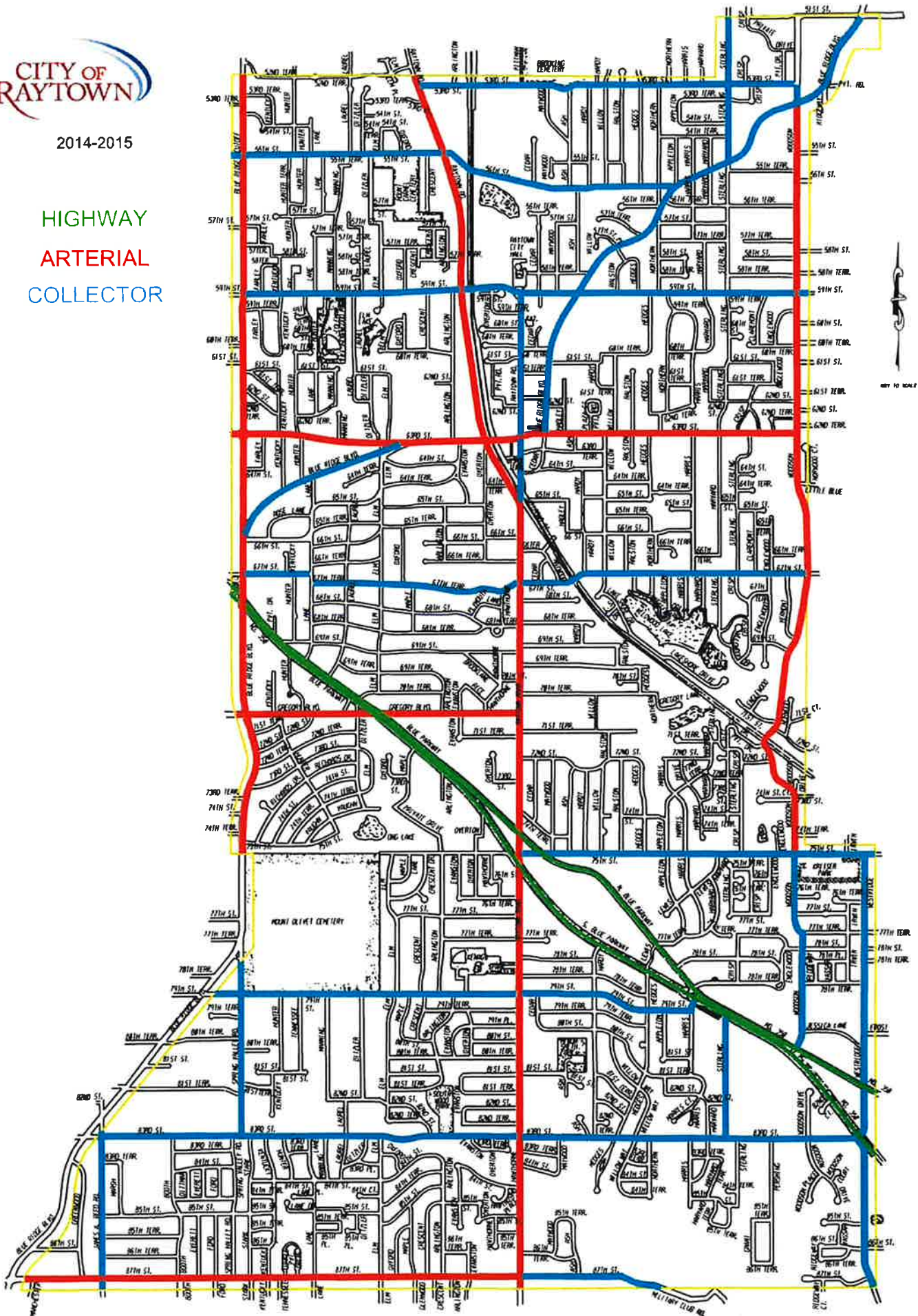
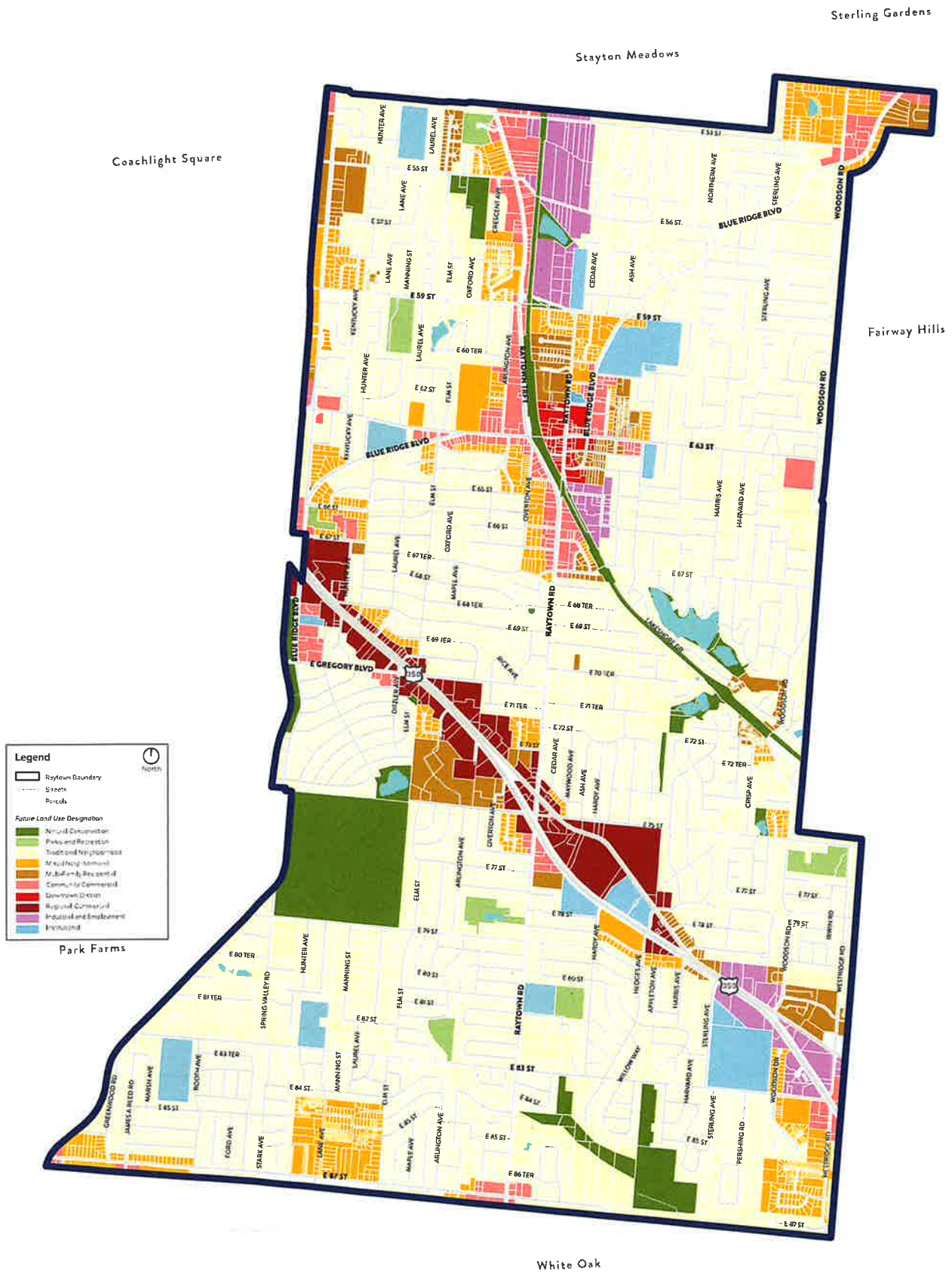


Figure 27: Future Land Use Map



**CITY OF RAYTOWN**  
**Request for Board Action**

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**DATE SUBMITTED: 05/19/2026**

**MEETING DATE: June 2, 2026**

**SUBMITTED BY:**

**DEPARTMENT: Parks**

**Document Type:** Ordinance

**SUBJECT/REQUEST**

**R-3811-26:** Entering into an agreement with McConnell & Associates for the Terry Copeland Park Phase II Project

**BACKGROUND/JUSTIFICATION**

This project is funded by the OMNIBUS Community Project Funding grant and is paid 100% by Congressional Federal funds. The project is to construct park features at the 53rd ST park property, Terry Copeland Park. Items to be built are a four-stall restroom with storage, water and electrical controls for the property. An ADA playground that serves multiple age groups and abilities, with an ADA turf surface. Splash Pad water feature that is a drain through system. Shelter house with seating for 100–120 people. Hard scape trail and sidewalks, ADA improvements to the parking area, and landscaping.

After completion of the demo of the 53rd ST park property using LWCF grant funds, and building a dog park as phase I, we have now received bids for phase II of the park renovation project and are ready to award the project.

Phase II of the Terry Copeland Park Project is anticipated to be completed in FY27, and this request is for Board approval of an agreement with the contractor and for project expenditures during FY26 not to exceed the current FY26 budgeted amount of \$1,800,000 for the project.

**RECOMMENDED MOTION**

approval as submitted

**PREVIOUS ACTION**

All three bids were graded by GBA engineers and Raytown Parks staff, and then compared. The aggregate scores and ranking are attached. The grant funds are set, and as scoring shows, McConnell & Associates delivered the best final bid based on facilities that will be delivered and on warranty of those facilities.

The Park Board and GBA engineers recommend accepting the bid from McConnell & Associates for the price, and for receiving the top grade among the bidders.

**COMMISSION/COMMITTEE REVIEW**

Reviewed by GBA engineers, Parks staff, and approved by the Raytown Park Board.

**FINANCIAL IMPACT**

Contractor:	McConnell & Associates
Amount of Request/Contract:	\$1,800,000
Amount Budgeted:	\$1,800,000
From Account Name:	Parks - Capital Expenditures - Omnibus

**REVIEWED BY**

Dave Turner Michael Graham Jennifer Baird Diane Egger Teresa Henry
--

**LIST OF REFERENCE DOCUMENTS ATTACHED**

1. Reso Terry Copeland Park-Phase II-McConnell & Associates Agreement
2. 3125_001

**SUPPORTING DOCUMENTS  
(FOR CONTRACT ITEMS ONLY)**

**A RESOLUTION AUTHORIZING THE CITY ADMINISTRATOR TO ENTER INTO AN AGREEMENT WITH MCCONNELL & ASSOCIATES FOR THE TERRY COPELAND PARK PHASE II PROJECT IN AN AMOUNT NOT TO EXCEED \$1,800,000 FOR FISCAL YEAR 2025-2026**

**WHEREAS**, the City of Raytown (the “City”) issued an invitation to bid on its Terry Copeland Park Phase II Project; and

**WHEREAS**, the Parks & Recreation Department received three (3) bids in response to the invitation and has determined that the bid submitted by McConnell & Associates in the amount of \$1,930,000.00 for the Terry Copeland Park Phase II Project was the most advantageous bid received; and

**WHEREAS**, the City finds McConnell & Associates meets all of the qualifications as the lowest and best bidder for the project; and

**WHEREAS**, the fiscal year 2025-2026 budget, approved by the Board of Aldermen in R-3750-25, on October 7<sup>th</sup>, 2025, includes \$1,800,000 for this OMNIBUS Project; and

**WHEREAS**, the Board of Aldermen find it is in the best interest of the City to enter into an agreement with McConnell & Associates for project expenditures during fiscal year 2025-2026 not to exceed the current budgeted amount of \$1,800,000.00 in fiscal year 2025-2026 for such purposes;

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF RAYTOWN, MISSOURI, AS FOLLOWS:**

**THAT** the Board of Aldermen find it is in the best interest of the City to enter into an agreement with McConnell & Associates attached hereto as Exhibit “A” and incorporated herein, for the Terry Copeland Park Phase II Project, and an amount not to exceed \$1,800,000 for fiscal year 2025-2026, is hereby authorized and approved; and

**FURTHER THAT** the City Administrator is hereby authorized to execute any and all documents and to take any and all actions necessary to effectuate the terms of the Agreement and exercise the authority granted herein on behalf of the City.

**PASSED AND ADOPTED** by the Board of Aldermen and **APPROVED** by the Mayor of the City of Raytown, Missouri, the 2<sup>nd</sup> day of June 2026.

\_\_\_\_\_  
Michael McDonough, Mayor

ATTEST:

Approved as to Form:

\_\_\_\_\_

\_\_\_\_\_

**RESOLUTION NO.: R-3811-26**

Teresa M. Henry, City Clerk

Jennifer M. Baird, City Attorney

**Raytown Park Board  
Minutes  
May 18, 2026**

**Attendance:**

**Park Board:** Brian Morris, Robbie Tubbs, Dave Thurman, Jourdan Price and Melina Alford attended in person and by Zoom- Jules Sneddon.

**Staff:** Dave Turner, Tony Mesa, Jonda DeMarco and by Zoom Connor O'Reilly

**Guests:** Minday McDaniel and Greg Walters attended in person and by Zoom- Angela Morgan of Tessere Architecture and Alderman Loretha Hayden

A quorum was declared present, and the meeting was called to order at 7:02pm. Robbie Tubbs made a motion to approve the minutes from April 20<sup>th</sup> and May 11<sup>th</sup>, 2026, meetings. Jourdan Price seconded, and the motion passed.

**Public Participation:**

**Reports of Officers:**

**President** –Brian attended local BMX Race on Wednesday, lots of fun, great organization.

**Vice President** – Jules visited the new skatepark very beautiful.

**Reports of Standing & Special Committees:**

Personnel – no report

Finance – no report

Program – no report

Buildings & Grounds – no report

Main Street – no report

**Staff Reports:**

Director – a written report was distributed

Superintendent of Parks – a written report was distributed

Recreation – a written report was distributed

**New Business:**

1. Terry Copeland Phase II project bid – Dave Thurman made a motion to accept bid from McConnell & Associates for the OMNIBUS grant project at Terry Copeland Park-5330 Raytown Road. Robbie Tubbs seconded, and the motion passed.
2. Tree Board, 25<sup>th</sup> Tree City USA – Melina Alford made a motion to empower Dave Turner to gather information to re-establish the tree board committee. Dave Thurman seconded, and the motion passed.

**Announcements:** Jourdan Price is resigning and her last meeting will be June 15, 2026

Robbie Tubbs made a motion to adjourn at 7:37pm. Melina Alford seconded and the motion passed.

Please note: June meeting will be on June 15, 2026

Awarding the bid for \$1,930,000 OMNIBUS grant project at Terry Copeland Park, 5330 Raytown RD.

Aspects of the project to include:

- Prefabricated concrete restroom with electrical and water controls to the park facilities, four individual stalls, with storage.
- Playground with ADA surface and accessibility, serving multiple ages, interests, and abilities.
- Splash pad with removable equipment to winterize and store on site. Draining to both sanitary sewer and storm sewer.
- Shelter house with 100-120 person capacity with lighting, electrical outlets, and tables.
- Hardscape sidewalks and trails between features.
- Landscaping, tree plantings, shade structures, and benches.
- ADA parking lot updates.

# Site Plan

1 OVERALL SITE PLAN



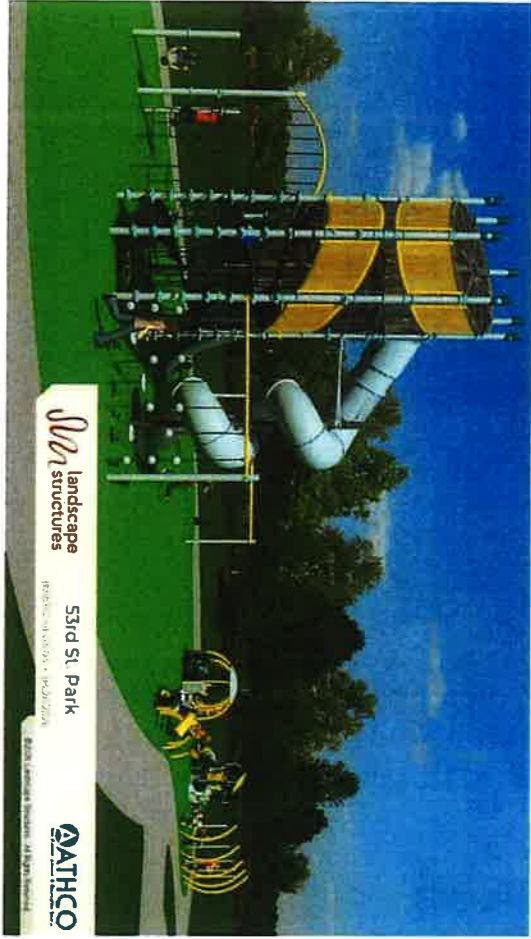


W landscape structures

53rd St. Park

1890A'S 01 01 01 - 0A-21/20A

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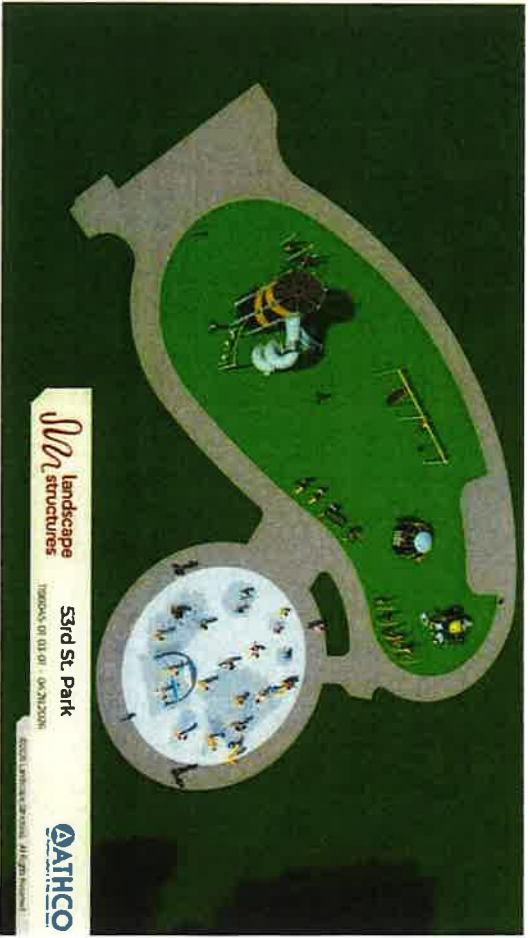


W landscape structures

53rd St. Park

1890A'S 01 01 01 - 0A-21/20A

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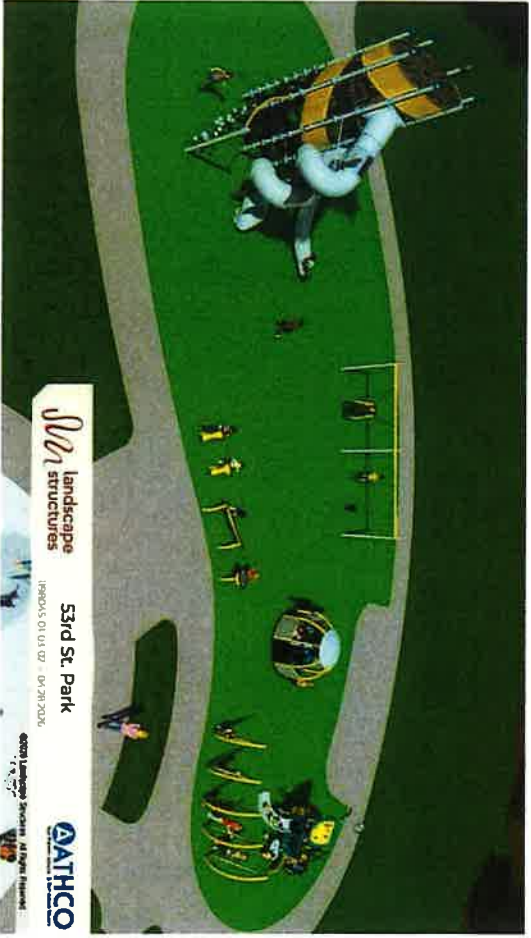


W landscape structures

53rd St. Park

1890A'S 01 01 01 - 0A-21/20A

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W landscape structures

53rd St. Park

1890A'S 01 01 01 - 0A-21/20A

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1



**MAC**  
MCCONNELL & ASSOCIATES  
WHEREVER YOU WALK, PARK, OR PLAY

85 points

2



**MegakC**

78 points

3



**PRIMETIME**  
CONTRACTING CORP.

54 points

---

**GBA**

5/13/2026  
 Copeland Park Phase II

	bid bond	non-callusive	Aff of work Authorization	Pay Bond	Surety auth letter
1	Prime Time	non-callusive	Base bid \$1,741,750	+ 187,250	\$1,929,000
2	Mega	non-callusive	Base bid \$1,710,000	+ 220,000	\$1,930,000
3	McLonnell	non-callusive	Base bid \$1,870,000	+ \$60,000	\$1,930,000
4			Base bid		