

Public Notice posted in accordance with
RSMO. 610 as amended
By: Kimberly Barfield, City Clerk

Date/Time Posted: Friday, February 20, 2026
3:00 PM

**City of Pacific
300 Hoven Drive
Pacific, MO 63069**

**ADMINISTRATIVE COMMITTEE MEETING AGENDA
MONDAY, FEBRUARY 23, 2026 AT 5:00 P.M.**

This meeting is open to the public. The meeting will be streamed live on the City of Pacific YouTube channel: <https://www.youtube.com/channel/UC9dxzhHqWbPuIQJC1N6TSig>

- 1. Call to Order**
- 2. Roll Call**
- 3. Approve Agenda**
- 4. Approve the Minutes from the February 9, 2026 meeting**
- 5. Public Participation**
- 6. New Business**
 - a. Review/Discuss Budget Changes from the City Administrator
- 7. Old Business**
 - a. Discuss the Committee Questions from the February 9, 2026 Meeting
- 8. Miscellaneous**
- 9. Adjourn**

The Administrative Committee will consider and act upon the Matters listed above and such others as may be presented at the Meeting and determined to be appropriate for discussion at that time. The City of Pacific is working to comply with the Americans with Disabilities Act mandates. Individuals who require accommodation to attend a meeting should contact City Hall (636-271-0500) at least twenty-four hours in advance.

Alderman members:
Alderman Cleeve
Alderman Kelley
Alderman Gass

Administrative Committee
300 Hoven Drive
Pacific, MO 63069

The Administrative Committee was held on Monday, February 9, 2026 at the Government Center, 300 Hoven Drive, Pacific, MO 63069 at 4:00 PM.

I. Call to Order

The meeting was called to order by Chairman Cleeve.

II. Roll Call

Present at Roll Call: Chairman Cleeve, Alderman Kelley, Alderman Gass. Others present: Administrator Litterell, City Clerk Barfield.

III. Pledge of Allegiance

IV. Approve Agenda

Motion made by Alderman Gass, seconded by Alderman Kelley to approve the agenda. A voice vote was taken with an affirmative result. Nays: none. Chairman Cleeve declared the motion carried.

IV. Minutes from March 25, 2025

Motion made by Chairman Kelley, seconded by Alderman Gass to approve the minutes from March 25, 2025. Chairman Cleeve asked for any discussion. **A voice vote was taken with an affirmative result. Nays: none. Abstain: none. Chairman Cleeve declared the motion carried.**

V. Public Participation – Chairman Cleeve stated there was no one in the audience and no speaker cards.

VI. New Business

a. Review/discuss City of Pacific Fiscal 2025 Financial Audit

Chairman Cleeve stated his questions were answered at the Board meeting. He asked for comments. Alderman Gass stated he thought the revenue was not going to come in as expected. He thought we needed to cut back. Regarding the speaker for the audit presentation, Alderman Gass thought he was hard to understand. Alderman Cleeve stated one item was there was instances of non-compliance.

- One item was getting vendors cleared before we signed with them. City Clerk Barfield stated when she asked about this it was something printed from Sam.gov.

MoDot, prior was doing this, but she did not have the sheet from the site. We have First & Osage coming up, and Union St. coming up and she contacted the engineers for the project, and they have sent over the required paperwork. The contractors are in good standing. There has not been a policy wrote for it.

Alderman Kelley stated there are five issues, and she wanted something in writing from the clerk or administrator about why it happened and what is in place now. She continued that it seems we have overspent again, and how is this happening? Then, going forward, how does it affect this year? Where are the funds coming from to correct?

Alderman Cleeve stated we could go through them.

- 2025-01 2023 Wastewater proceeds not recorded in general ledger. City Clerk Barfield stated this was addressed last year, but because the audit was late it is showing up again. This is the COP where UMB was the bank, when pay request came in, UMB paid them directly. The bank account was on there, but the expenses were not recorded correctly. It should not be on the next audit.
- 2025-02 - July, August, September expenses - Alderman Cleeve stated basically it looks like we need to make sure those expenditures are recorded in the correct year. City Clerk Barfield stated this was one invoice that was missed. Annette helped with pulling these. It is a process of just going through them and pulling them. We have something in place; it was just missed.
- 2025-03 Correction of prior year errors - City Clerk Barfield stated this was grant revenues received later in the year, after June 30th was closed out. She continued the \$ 2.875 million is the money from Franklin County and it came in after year end. The auditor stated it should have went to the prior year. The other one was grant money received after year end. She continued that part of the problem is knowing how to book it. The auditors were going to circle back with me about it, but it has not happened yet.
- 2025-04 - Omitted bank account for payroll - City Clerk Barfield stated since she started as clerk in 2007 it has never been on the general ledge. It was treated as a pass-through account. Now, in January the money in there is insurance and payroll. Since there was \$ 120,000 in there, they said this should hit the general ledger. This process is still being worked out.
- 2025-05 - Sam.gov - which was discussed earlier.

City Clerk Barfield stated an e-mail has been sent to the representative from CLA about balances and if money needs to be moved. They have not responded yet.

Discuss the recommendation from CliftonLarsonAllen, LLP regarding the creation of a financial/accounting position.

b. Review/Discuss Status of Current Fiscal 2026 budget

Alderman Cleeve stated in his review of the December financials, mid-year revenues and expenditures were on pace. Cash flow and balances are concerning. He thought general fund was an issue. He shows the balance was a \$ -50,045. Last year ending was

\$-260,000. On page 56, there is a prior year unaudited number that is a negative. City Clerk Barfield stated there is a little bit of a cash flow battle.

- Police recruiting expenses are over \$ 3.9
- Line 329-04; Franklin Co 911 PSAP is over, and questioned how we were that wrong.
- 31-2478-10; court supplies are over for the entire year. City Clerk Barfield thought she had to have a printer.
- 60-239-05 Mant. of equipment over \$ 4,000
- 60-335-16 Recruiting is over \$ 11,000, City Clerk Barfield thought there was a bill received after year end.
- 23-43-294-10 Trans - electric is over \$ 10,000 for the year
- 24-56-240-00 Storm materials is \$ 13,000 over for the year
- 41-80-239-05 - Water, Equipment maintenance over \$ 22,000 for the year
- 42-85-243-00 - Sewer miscellaneous \$ 9,300 over for the year
- Expense overruns in building maintenance and community development, 11-41-239-15 is over \$ 39,057 and professions services/planning consulting in community development. He is going to assume some of this is Data center related. City Clerk Barfield stated the city has not received a recent bill from GBA. There was discussion about using GBA services and finding someone in house.
- Tourism tax fund had a negative current year balance, page 60 - this is \$ -26,652.59 and \$ -107,967.05 prior year unaudited. This is on the balance sheets.
- Uncollected revenues in:
 - 11-01-910-00 One Cent sales
 - 11-01-916-00 Utility phone tax
 - 11-01-916-10 Nat gas
 - 11-01-918-00 Cable TV almost zero
 - 11-08-987-00 School Resource officer
 - 23-01-915-00 No budget in reserve gas receipts but revenue received
 - 11-02-939-00 Building permits high

Alderman Gass stated he still had concerns about the budgeted expenses over revenues. City Clerk Barfield stated he was looking at not using any of the balances and more expenses budgeted than revenues. Committee members agreed the expenses need to be reviewed along with revenues. Discussion followed regarding ways to cut expenses. Administrator Litterell stated he would look at the revenues and the expenses and propose some changes. There was further discussion regarding the road projects. He recommended halting one of the projects for a couple years. There were also some lift station expenses that could be reviewed. Administrator Litterell stated he reviewed the revenues for the last six years, and there is not a steady revenue stream. In 2023-2024 it seems revenues were up due to home construction. Alderman Gass thought there was some work being done that could be done by Public Works. He continued that some of the streets MoDot takes care of are also falling apart. He continued the entrance to B&H needs looked at also.

VII. Old Business - none.

VIII. Miscellaneous – none.

IX. Adjourn

Motion made by Alderman Kelley, seconded by Alderman Gass to adjourn. A voice vote was taken with an affirmative result. Opposed: none. Abstain: none.

The meeting adjourned at 6:00 P.M.

Expenses

11-30-265-00	Recuring expenses	This is physical exam charges, psychological and agility testing out of this line. Because we had more open position than expected and some were hired and left, this is over. Hopefully next year it will not be this high.
11-30-319-04	Franklin Co. 911 PSAP	Auditors booked AT&T bill for this back as an accrual
11-31-278-10	Court Supplies: Office	New printer and computer needed
11-60-239-05	Maint. Equipment	CTI invoice for \$4,212.00 (this was for new maintenance agreement)
11-60-335-16	Recruiting	\$ 18,480 was billed after 6/30/25 and I do not believe this will be an accrual
23-43-294-10	Transportation electric	There was mis-posting of \$ 11,032.50
24-56-240-00	Storm Materials	RB is reviewing
41-80-239-05	Water MT: Equip	RB is reviewing
42-85-243-00	Sewer Misc	RB is reviewing
11-41-239-15	Mt: Building	The transfer from contingency covered the large expese. The rest are cleaning services, bug spraying, etc.
11-45-320-00	Planning Consultant	This is GBA Expenditures
11-45-335-00	Professional Services	I am correcting a mis-positng of \$ 41,916 that should have went to 11-45-320-00. The amount that will be left is \$ 27,950.67 which is an auditor journal entry for accrual services

Revenues

11-01-910-00	One Cent Sales Tax	Revenue comes in monthly -
11-01-916-00	Utility Phone Tax	Revenue comes in monthly
11-01-916-10	Natural gas	Revenue comes in monthly
11-01-918-00	Cable TV	Zero revenue collected last year
11-08-987-00	School Resource Officers	This is billed quarterly - currently due for Oct-Nov-Dec In April will be billed for Jan-Feb-March In June will be billed for April-May-June
23-01-915-00	Reserve Gas Receipts	Received monthly, shoud be budgeted for
23-01-914-00	Road & Bridge	I would not change this unless you amend it to revenue of \$ 8,000 I am not expecting much more for this line The amount of revenue last year wash changed by an auditor adjustment and reduced to \$ 9,xxx
23-01-915-00	Reseve Gas Receipts	This is monthly revenue and should be budgeted for
11-02-939-00	Building permits	There as a large building permit paid for in July for Logistic Park of \$ 73,xxx

Year ending 6-30-2025 Audit Staff Comments

- 2025-01 Wastewater proceeds not recorded in general ledger.
This represented the Certificates of Participation paid through UMB.
Going forward will need to obtain guidance from auditor on case-by-case basis in this situation

- 2025-02 Expenses received after June 30 but posted in current year
Going forward this is part of the additional help or third party help, verifying
what should still be posted back to June 30th and what should not. There was one
invoice missed in 6-30-25 audit

- 2025-03 Correction of prior year errors - This was grant money received after June 30th
but was for projects completed before June 30th. Going forward staff will
need to verify with auditor on a case-by-case basis how this is handled

- 2025-04 Payroll bank account - this has been treated as a pass-thru account in the past
and not been on the general ledger since I started this position in 2007.
Auditor has given entries to start this process of recording debits and credits

- 2025-05 Modot clearance of contractors on Sam.gov website. Engineer for project
does this. PW Commissioner or City Clerk will follow-up with each
project

Budget Reduction Suggestions

General Fund

Community development	Reduction	New Budget
11-204-00 Building Abatement	\$7,000	\$0.00
11-330-00 Data & Stats Services	\$17,000	\$0.00
Police		
11-257-00 Professional services	\$1250	\$0.00
11-408.00 Vehicles	\$23,100	\$0.00
11- 418-10 Gun range improvements	\$10,000	\$0.00
11-498-00 Computers	\$13,500	\$2000.00
Historical Society		
11-217-21 Plaque program	\$7500	\$0.00
Tourism		
13-243-95 Centennial Celebration	\$5,000	\$ 27,988.46
13-244-00 Marketing & Promotions	\$9,000	\$ 25,818.65
13-406-00 Equipment	\$500	\$1605.70
13-419-10 Furniture	\$500	\$500.00
Transportation		
23-540-45 Integram Construction	\$65,000	\$0.00
23-540-50 Integram Dr Engineering	\$65,000	\$0.00
23-540-60 Union St Paving	\$450,000	\$0.00
23-540-70 Hogan Subdivision Phase 2	\$450,000	\$0.00
23-701-18 Hwy N	\$71042	\$0.00
23-701-27 Union St TAP project	\$1,115,480	\$0.00
23-701-29 1st and Osage	\$1,030,472	\$0.00
Parks		

24-460-10 Disc Golf	\$3000	\$2000.00
24-462-00 Adams Garden	\$1500	\$1000.00
467-00 Park Improvements	\$3800	\$2200.00
24-480-10 Liberty Plaques	\$10,000	\$0.00

Stormwater

56-334-00 Storm planning services	\$47,000	\$0.00
56-336-00 Industrial Dr. storm water	\$52,596	\$0.00

Waterworks

41-480-05 Waterlines & meters	\$174,000	\$0.00
41-480-12 Hogan Subdivision Water main imp.	\$200,000	\$0.00
41-480-13 Union St water main imp.	\$535,000	\$0.00

Total reduction	\$4,368,240	
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Revenue

23-08-981-45 Union St Federal Dollars	\$892,384	\$0.00
23-08-981-46 1 st and Osage Federal Dollars	\$824,378	\$0.00
Revenue Reduction	\$1,716,762	