



**REGULAR MEETING
AGENDA
CITY OF CREVE COEUR
CITY COUNCIL
300 NORTH NEW BALLAS RD
DECEMBER 8, 2025
7:00 PM**

ZOOM MEETING INFORMATION

Members of the public may access live audio and/or video by accessing the following:

<https://us02web.zoom.us/j/82647233132>

phone: 1 312 626 6799

Webinar ID: 826 4723 3132

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

COMMENTS FROM THE GENERAL PUBLIC An opportunity for members of the public to address the City Council regarding issues or concerns not already on the agenda for this meeting. Those wishing to speak will be asked to limit comments to three minutes and to complete a speaker card.

ACCEPTANCE OF THE AGENDA

ANNOUNCEMENTS

The City Council meets the 2nd and 4th Monday of each month

6:00 p.m. - 7:00 p.m. - Work Session

7:00 p.m. - Regular Meeting of the City Council

PRESENTATION

1. Annual Comprehensive Financial Report for Year Ending June 30, 2025.

Summary: Victoria Dailey with Sikich CPA LLC will present the results of the Annual Comprehensive Financial Report (ACFR) for the Year Ending June 30, 2025, as well as the Auditor's Communication to the Mayor and City Council and the Single Audit Report. The Audit Committee reviewed the reports on November 18, 2025 and had no comments or changes.

CONSENT AGENDA

2. Approval of November 24, 2025, City Council Work Session Minutes

3. Approval of November 24, 2025, Regular Meeting Minutes



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BILLS PAYABLE REPORT

For Information Only: Invoices Paid Listing 11/20/25 to 12/3/25

UNFINISHED BUSINESS

- 4. Substitute Bill No. 6202 — An Ordinance changing the classification of NAICS Use Code 518210 Data Processing, Hosting, and Related Services from Permitted to Conditional Uses in certain Zoning Districts as regulated in Section 405.210 and Table A of the Zoning Ordinance, of the Code of Ordinances of the City of Creve Coeur. Final Reading and Passage.**
Summary: Staff recommends a zoning text amendment to change Data Processing, Hosting, and Related Services (NAICS 518210) from a permitted use to a conditional use in the Planned Office, Research Office, Planned Community, Core Business, and Light Industrial districts. The Planning and Zoning Commission recommended approval on November 17, 2025.
- 5. Bill No. 6203 — An Ordinance of the City of Creve Coeur, approving a contract agreement entered by and between Saint Louis County, for and on behalf of Saint Louis County and the Saint Louis County and Municipal Police Academy Board of Managers, and the City of Creve Coeur, for the services of a City of Creve Coeur Police Officer as an instructor. Final Reading and Passage.**
Summary: Staff recommends continuing the partnership with the St. Louis County & Municipal Police Academy by assigning a Police Officer to serve as a full-time instructor.

NEW BUSINESS

- 6. Bill No. 6204 — An Ordinance amending Division 3 of Chapter 605, Article II, of the City of Creve Coeur Municipal Code, currently pertaining to coin-operated machines and devices. First Reading.**
Summary: The current code regarding amusement devices, juke boxes and vending machines refers strictly to "coin-operated". The proposed ordinance incorporates current alternative payment methods and other non-substantive clarifications.
- 7. Resolution No. 1843 — A Resolution of the City Council of the City of Creve Coeur, Missouri, approving the revised Anti-Fraud and Corruption Policy of the City.**



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Summary: The Resolution approves a revision to the annual vendor gift limit in light of inflation since 2009 and other nonsubstantive changes.

- 8. Resolution No. 1844 — A Resolution of the City Council of the City of Creve Coeur, Missouri, authorizing the execution of a contract with FGM Architects for the creation of the final design and bid documents of the Concessions and Pro Shop Renovation Project at the Dielmann Recreation Complex in an amount of \$58,740.00**

Summary: Staff recommends entering into an agreement with FGM Architects for the creation of final design and bid documents for the renovation project of the concession, concessions seating area, pro shop and the east meeting room in the amount of \$58,740.

BUSINESS FROM MAYOR AND CITY COUNCIL

- 9. *Council Liaison Reports***

BUSINESS FROM CITY ADMINISTRATOR

- 10. Dr. Venable Memorial Update**

Summary: Staff will provide the Council with an update on the memorial artwork and Staff's work with the artists, city engineers and art consultant.

- 11. Public Works Grant Application Proposed Schedule**

Summary: Public Works staff seek Council input on a proposed grant application schedule aligned with the City's capital priorities.

ADJOURNMENT

Pursuant to Section 610.022 RSMo., the City Council could, at any time during the meeting, vote to close the public meeting and move to closed session to discuss matters relating to litigation, legal actions and/or communications from the City Attorney as provided under Section 610.021(1) RSMo. and/or personnel matters under Section 610.021(13) RSMo. And/or employee matters under Section 610.021(3) RSMo. and/or real estate matters under Section 610.021(2) or other matters as permitted by Chapter 610.

Posted by: _____



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Date/Time posted: _____

If you need special accommodations to attend a meeting, services may be arranged by contacting the Office of the City Administrator in advance.



CITY OF CREVE COEUR, MISSOURI

AUDITOR'S COMMUNICATION TO THE MAYOR AND CITY COUNCIL

For the Year Ended June 30, 2025

SIKICH.COM

CITY OF CREVE COEUR, MISSOURI
AUDITOR’S COMMUNICATION TO THE MAYOR AND CITY COUNCIL
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12655 Olive Blvd., Suite 200
St. Louis, MO 63141
314.275.7277

SIKICH.COM

November 19, 2025

Honorable Mayor and Members of the City Council
City of Creve Coeur, Missouri

As part of our audit process, we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by auditing standards. Our communication at the beginning of our audit process was sent to you on May 13, 2025.

In addition, auditing standards requires the communication of internal control related matters to those charged with governance. Our management letter including future accounting pronouncements, as well as a listing of the audit adjustments posted by the City of Creve Coeur, Missouri (the City), if any, and passed audit adjustments are enclosed within this document.

This information is intended solely for the use of the Mayor, City Council and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



Sikich CPA LLC
By: Victoria Dailey, CPA
Principal

12655 Olive Blvd., Suite 200
St. Louis, MO 63141
314.275.7277

SIKICH.COM

November 19, 2025

Honorable Mayor
Members of the City Council
City of Creve Coeur, Missouri

Ladies and Gentlemen:

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 Creve Coeur, Missouri (the City) for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 12, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year, except for the year ending June 30, 2025, the City adopted GASB Statement No. 101, *Compensated Absences*. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

Management's estimate of depreciation and amortization expense of its tangible and intangible capital assets (including infrastructure assets) is based upon management's assumptions regarding the useful lives of these assets.

Management's estimate of the net pension liability (including deferred outflows and inflows of resources) of the City's pension plan is based on the actuarial valuation performed by LAGERS actuary.

Management's estimate of the total OPEB liability (including deferred outflows and inflows of resources) of the City's OPEB plan is based on the actuarial valuation performed by the City's actuary.

Management makes various other accounting estimates related to investments, long-term debt, donations, and allowance for doubtful accounts. These estimates are based on market value and historical experience.

We evaluated the key factors and the assumptions used to develop the above estimates and determined they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements considered to be material, either individually or in the aggregate. Two journal entries were material to the financial statements, see journal entry #1 on the attached schedule related to the Capital Improvement Fund and journal entry #6 related to the Enterprise Fund. Refer to the attached schedule labeled Adjusting Journal Entries for a summary of the corrected misstatements.

In addition, we assisted the City in preparing year-end close journal entries for the governmental activities for the financial statements and related notes. All journal entries prepared by us have been reviewed, approved, and if applicable recorded by management in the books and records. Refer to the attached schedule labeled Conversion Journal Entries for a summary of the journal entries for the governmental activities.

The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 19, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and the required supplemental information (RSI), as listed in the table of contents of the financial report, that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were also engaged to report on the combining and individual fund financial statements and schedules, as listed in the table of contents of the financial report, which accompany the financial statements but are not RSI. With respect to this information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled this information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not supplemental information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Restriction on Use

This information is intended solely for the information and use of management, the Mayor, and the City Council, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Sikich CPA LLC

Sikich CPA LLC
By: Victoria Dailey, CPA
Principal

City of Creve Coeur

Adjusting Journal Entries

Number	Date	Name	Account No	Debit	Credit
1	6/30/2025	ACCOUNTS RECEIVABLE	02-1599 02		-47,993.00
1	6/30/2025	ACCOUNTS RECEIVABLE	02-1599 02	30,596.00	
1	6/30/2025	UNRESTRICTED FUND BALANCE	02-3999 02	263,359.00	
1	6/30/2025	OTHER AGENCY FUNDING	02-4737 02		-215,366.00
1	6/30/2025	OTHER AGENCY FUNDING	02-4737 02		-30,596.00
To record restatement for Old Olive-Lindbergh Blvd grant recorded to revenue in prior year and still not collected but will be collected in in FY26					
2	6/30/2025	ACCUMULATED AMORTIZATION	06-1820 06		-29,987.00
2	6/30/2025	LEASE LIABILITY SHORT TERM	06-2891 06		-1,654.00
2	6/30/2025	LEASE LIABILITY LONG TERM	06-2892 06	1,654.00	
2	6/30/2025	LEASE LIABILITY LONG TERM	06-2892 06	29,502.00	
2	6/30/2025	AMORTIZATION EXPENSE	06-00-00-7325 06	29,987.00	
2	6/30/2025	Interest Expense	06-00-00-7326 06	3,544.00	
2	6/30/2025	EQUIPMENT	06-14-33-9503 06		-33,046.00
To record the lessee activity					
3	6/30/2025	LESSOR RECEIVABLE	06-1597 06		-17,362.00
3	6/30/2025	LEASE DEFERRED INFLOW	06-2824 06	21,459.00	
3	6/30/2025	INTEREST REVENUE	06-4704 06		-4,097.00
To record the lessor activity					
4	6/30/2025	ACCRUED VACATION	06-2114 06		-16,172.00
4	6/30/2025	UNRESTRICTED FUND BALANCE	06-3999 06	16,172.00	
To record restatement for GASB Statement No. 101					
5	6/30/2025	ACCRUED VACATION	06-2114 06		-2,599.00
5	6/30/2025	SALARIES - FULL TIME EMPLOYEES	06-14-31-5101 06	2,599.00	
To record change in accrued sick due to GASB Statement No. 101					

Number	Date	Name	Account No	Debit	Credit
6	6/30/2025	Deferred outflows - Pension	06-1900 06	144,453.00	
6	6/30/2025	Deferred inflows - Pension	06-2900 06		-7,114.00
6	6/30/2025	Net pension liability	06-2950 06		-55,944.00
6	6/30/2025	PENSION CONTRIBUTION	06-14-32-5241 06		-33,904.00
6	6/30/2025	PENSION CONTRIBUTION	06-14-33-5241 06		-9,066.00
6	6/30/2025	PENSION CONTRIBUTION	06-14-33-5241 06		-38,425.00
To record LAGERS GASB 68 activities for the enterprise fund					
7	6/30/2025	PROPERTY TAX RECEIVABLE	01-1520 GEN	5,890.00	
7	6/30/2025	DEFERRED REVENUE	01-2803 GEN		-5,890.00
7	6/30/2025	PROPERTY TAX RECEIVABLE	16-1520 16	20,143.00	
7	6/30/2025	DEFERRED REVENUE	16-2803 16		-20,143.00
To record AR and deferred revenues related to the property taxes					

City of Creve Coeur

Year End: June 30, 2025

Conversion Journal Entries

Number	Date	Name	Account No	Reference	Debit	Credit
1	6/30/2025	Land	90-1810 GW	PY FS	8,311,027.00	
1	6/30/2025	Buildings Improv & Park Improvements	90-1811 GW	PY FS	22,594,199.00	
1	6/30/2025	Right of Way	90-1812 GW	PY FS	157,602.00	
1	6/30/2025	Vehicles	90-1813 GW	PY FS	3,207,331.00	
1	6/30/2025	Equipment, Furniture and Fixtures	90-1814 GW	PY FS	2,695,723.00	
1	6/30/2025	CIP	90-1815 GW	PY FS	7,368,025.00	
1	6/30/2025	Infrastructure, streets, sidewalks, etc.	90-1816 GW	PY FS	80,771,538.00	
1	6/30/2025	Accumulated Depreciation	90-1899 GW	PY FS		-69,993,578.00
1	6/30/2025	Deferred outflows - Pension	90-1900 GW	PY FS	11,117,601.00	
1	6/30/2025	GO Bonds Payable-Long Term	90-2000 GW	PY FS		-7,045,000.00
1	6/30/2025	Bond Premium	90-2002 GW	PY FS		-133,081.00
1	6/30/2025	Compensated Absences-Long Term	90-2003 GW	PY FS		-554,244.00
1	6/30/2025	Accrued Interest	90-2005 GW	PY FS		-68,662.00
1	6/30/2025	Net Pension Liability/Asset - OPEB	90-2100 GW	PY FS		-2,163,143.00
1	6/30/2025	Deferred Outflows - OPEB	90-2101 GW	PY FS	158,405.00	
1	6/30/2025	Deferred Inflows - OPEB	90-2102 GW	PY FS		-508,888.00
1	6/30/2025	Net Pension Liability	90-2500 GW	PY FS		-4,575,907.00
1	6/30/2025	Deferred Inflows - Pension	90-2600 GW	PY FS		-585,687.00
1	6/30/2025	Net Position	90-3999 GW	PY FS		-55,111,867.00
1	6/30/2025	Net Position	90-3999 GW	PY FS	7,732,325.00	
1	6/30/2025	Net Position	90-3999 GW	PY FS	68,662.00	
1	6/30/2025	Net Position	90-3999 GW	PY FS	2,513,626.00	
1	6/30/2025	Net Position	90-3999 GW	PY FS		-5,956,007.00
To record beginning balances						
2	6/30/2025	CIP	90-1815 GW	3504	3,716,970.00	
2	6/30/2025	BUILDINGS AND IMPROVEMENTS	02-61-71-9501 02	3504		
2	6/30/2025	PARK AND RECREATION	02-61-71-9506 02	3504		-1,729,434.00
2	6/30/2025	STREETS	02-61-71-9510 02	3504		-717,935.00
2	6/30/2025	PARK DEVELOPMENT PROJECTS	05-61-71-9506 05	3504		-1,172,241.00
2	6/30/2025	STORMWATER PROJECTS	05-61-71-9509 05	3504		-97,360.00
To record current year construction in progress						
3	6/30/2025	Buildings Improv & Park Improvements	90-1811 GW		2,959,601.00	
3	6/30/2025	CIP	90-1815 GW			-4,602,773.00
3	6/30/2025	Infrastructure, streets, sidewalks, etc.	90-1816 GW		1,643,172.00	
To record CIP deletions						

Number	Date	Name	Account No	Reference	Debit	Credit
4	6/30/2025	CAPITAL CONTRIBUTIONS	06-4902 06		2,772,108.00	
4	6/30/2025	Transfer in	06-4999 06			-2,772,108.00
4	6/30/2025	CIP	90-1815 GW			-2,772,108.00
4	6/30/2025	Transfer out	90-9401 GW		2,772,108.00	
		To delete Ice Arena that was transferred to the enterprise fund				
5	6/30/2025	CIP	90-1815 GW			-919,370.00
5	6/30/2025	STORMWATER PROJECTS	05-61-71-9509 05		919,370.00	
		To delete CIP turned over to MSD				
6	6/30/2025	Accumulated Depreciation	90-1899 GW	3504		-4,570,094.00
6	6/30/2025	Depreciation - General Government	90-7321 GW	3504	431,827.00	
6	6/30/2025	Depreciation Public Safety	90-7322 GW	3504	532,466.00	
6	6/30/2025	Depreciation Public Works	90-7323 GW	3504	3,584,395.00	
6	6/30/2025	Depreciation Comm Dev	90-7325 GW	3504	21,406.00	
		To record current year depreciation				
7	6/30/2025	DEFERRED REVENUE	01-2803 GEN	3261	5,890.00	
7	6/30/2025	DEFERRED REVENUE COURT	01-2831 GEN	3261	145,630.00	
7	6/30/2025	REAL PROPERTY TAXES	01-4101 GEN	3261		
7	6/30/2025	MUNI COURT FINES AND FORFEITURES	01-4602 GEN	3261		-569.00
7	6/30/2025	DEFERRED REVENUE	16-2803 16	3261	20,143.00	
7	6/30/2025	Net Position	90-3999 GW	3261		-145,061.00
7	6/30/2025	Net Position	90-3999 GW	3261		-5,890.00
7	6/30/2025	Net Position	90-3999 GW	3261		-20,143.00
		To record change in unavailable revenues				
8	6/30/2025	GO Bonds Payable-Long Term	90-2000 GW	4202, 4205	1,960,000.00	
8	6/30/2025	GO Bonds Payable-Long Term	90-2000 GW	4202, 4205	490,000.00	
8	6/30/2025	GO Bonds Payable-Current Portion	90-2001 GW	4202, 4205		-1,960,000.00
8	6/30/2025	Bond Premium	90-2002 GW	4202, 4205	13,308.00	
8	6/30/2025	Accrued Interest	90-2005 GW	4202, 4205	19,783.00	
8	6/30/2025	Amortization Expense	90-5000 GW	4202, 4205		-19,783.00
8	6/30/2025	Amortization Expense	90-5000 GW	4202, 4205		-13,308.00
8	6/30/2025	DEBT PRINCIPAL PAYMENT	16-61-71-9514 16	4202, 4205		-490,000.00
		to record the change in debt and accrued interest and amortize bond premium				
9	6/30/2025	Net Pension Liability/Asset - OPEB	90-2100 GW	4155, 4156.6	399,581.00	
9	6/30/2025	Net Pension Liability/Asset - OPEB	90-2100 GW	4155, 4156.6	208,480.00	
9	6/30/2025	Deferred Outflows - OPEB	90-2101 GW	4155, 4156.6		-44,460.00
9	6/30/2025	Deferred Inflows - OPEB	90-2102 GW	4155, 4156.6		-259,407.00

Number	Date	Name	Account No	Reference	Debit	Credit
9	6/30/2025	Net OPEB Liability-Current	90-2103 GW	4155, 4156.6		-208,480.00
9	6/30/2025	PENSION CONTRIBUTION	01-12-11-5241 GEN	4155, 4156.6		-14,328.00
9	6/30/2025	PENSION CONTRIBUTION	01-21-11-5241 GEN	4155, 4156.6		-58,950.00
9	6/30/2025	PENSION CONTRIBUTION	01-31-11-5241 GEN	4155, 4156.6		-14,644.00
9	6/30/2025	PENSION CONTRIBUTION	01-32-61-5241 GEN	4155, 4156.6		-7,792.00
		to record adjustments for OPEB				
10	6/30/2025	Compensated Absences-Long Term	90-2003 GW	4106.2		-251,918.00
10	6/30/2025	Net Position	90-3999 GW	4106.2	251,918.00	
		To record restatement for GASB 101				
11	6/30/2025	Compensated Absences-Long Term	90-2003 GW	4106		-77,417.00
11	6/30/2025	SALARIES - FULL TIME EMPLOYEES	01-16-11-5101 GEN	4106	552.00	
11	6/30/2025	SALARIES - FULL TIME EMPLOYEES	01-21-11-5101 GEN	4106	57,309.00	
11	6/30/2025	SALARIES - FULL TIME EMPLOYEES	01-31-11-5101 GEN	4106	12,729.00	
11	6/30/2025	SALARIES - FULL TIME EMPLOYEES	01-32-11-5101 GEN	4106	6,827.00	
		To record change in compensated absences				
12	6/30/2025	Compensated Absences-Long Term	90-2003 GW	4106.2		-38,015.00
12	6/30/2025	Compensated Absences-Long Term	90-2003 GW	4106.2	876,065.00	
12	6/30/2025	Compensated absences-Current Portion	90-2004 GW	4106.2		-876,065.00
12	6/30/2025	SALARIES - FULL TIME EMPLOYEES	01-16-11-5101 GEN	4106.2	7,834.00	
12	6/30/2025	SALARIES - FULL TIME EMPLOYEES	01-21-11-5101 GEN	4106.2	22,071.00	
12	6/30/2025	SALARIES - FULL TIME EMPLOYEES	01-31-11-5101 GEN	4106.2	4,389.00	
12	6/30/2025	SALARIES - FULL TIME EMPLOYEES	01-32-11-5101 GEN	4106.2	3,721.00	
		To record change in GASB 101				
13	6/30/2025	Vehicles	90-1813 GW	3504		-413,717.00
13	6/30/2025	Equipment, Furniture and Fixtures	90-1814 GW	3504		-80,670.00
13	6/30/2025	Infrastructure, streets, sidewalks, etc.	90-1816 GW	3504		-721,964.00
13	6/30/2025	Accumulated Depreciation	90-1899 GW	3504	721,964.00	
13	6/30/2025	Accumulated Depreciation	90-1899 GW	3504	80,670.00	
13	6/30/2025	Accumulated Depreciation	90-1899 GW	3504	413,717.00	
		To record current year deletions				
14	6/30/2025	Buildings Improv & Park Improvements	90-1811 GW	3504	232,635.00	
14	6/30/2025	Vehicles	90-1813 GW	3504	581,998.00	
14	6/30/2025	Equipment, Furniture and Fixtures	90-1814 GW	3504	282,182.00	
14	6/30/2025	Infrastructure, streets, sidewalks, etc.	90-1816 GW	3504	2,730,238.00	
14	6/30/2025	VEHICLES	01-21-22-9502 GEN	3504		-286,136.00
14	6/30/2025	EQUIPMENT	01-21-22-9503 GEN	3504		-27,148.00
14	6/30/2025	EQUIPMENT	01-31-41-9503 GEN	3504		-20,060.00
14	6/30/2025	BUILDINGS AND IMPROVEMENTS	02-61-71-9501 02	3504		-9,975.00

Number	Date	Name	Account No	Reference	Debit	Credit
14	6/30/2025	STREETS	02-61-71-9510 02	3504		-2,730,238.00
14	6/30/2025	CAPITAL EQUIPMENT	02-61-71-9516 02	3504		-106,672.00
14	6/30/2025	CAPITAL EQUIPMENT	02-61-71-9516 02	3504		-256,002.00
14	6/30/2025	CAPITAL EQUIPMENT	05-61-71-9516 05	3504		-33,011.00
14	6/30/2025	SITework AND BUILDING CONSTRUCTION	15-61-71-9501 15	3504		-222,660.00
14	6/30/2025	COMPUTER SOFTWARE	19-21-23-7332 19	3504XXXX		-23,025.00
14	6/30/2025	VEHICLES	19-21-23-9502 19	3504		-39,860.00
14	6/30/2025	EQUIPMENT	19-21-23-9503 19	3504		-72,266.00
To record current year additions						
15	6/30/2025	Deferred outflows - Pension	90-1900 GW	4155	547,927.00	
15	6/30/2025	Net Pension Liability	90-2500 GW	4155		-1,173,074.00
15	6/30/2025	Deferred Inflows - Pension	90-2600 GW	4155	279,384.00	
15	6/30/2025	PENSION CONTRIBUTION	01-12-11-5241 GEN	4155	155,826.00	
15	6/30/2025	PENSION CONTRIBUTION	01-21-11-5241 GEN	4155		-119,946.00
15	6/30/2025	PENSION CONTRIBUTION	01-31-11-5241 GEN	4155	199,463.00	
15	6/30/2025	PENSION CONTRIBUTION	01-32-61-5241 GEN	4155	110,420.00	
To record LAGERS adjustments						

PASSED ADJUSTMENTS

	City of Creve Coeur, Missouri		Governmental Activities	
	(CLIENT)		(FUND OR FUND TYPE)	
	<u>6/30/2025</u>			
<u>Description</u>	<u>Assets/ Deferred Outflows of Resources</u>	<u>(Liabilities/ Deferred Inflows of Resources)</u>	<u>(Net Position)</u>	<u>Change in Net Position</u>
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period related to the unrecorded right to use subscription asset and related liability	\$ 178,822	\$ (160,606)	\$ (18,216)	\$ -
To record the current year effect of not recording the subscription right to use asset and related subscription liability	(68,372)	65,889	-	2,483
To record the current year effect of capital assets overstated in the prior year and adjusted in the current year	-	-	919,370	(919,370)
Totals	\$ 110,450	\$ (94,717)	\$ 901,154	\$ (916,887)

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314.275.7277

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MANAGEMENT LETTER

Honorable Mayor and Members of the City Council
City of Creve Coeur, Missouri

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Creve Coeur (the City) as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the City's system of internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

During our audit, we identified a certain matter which we communicated to management. While this matter is operational in nature, it may include internal control deficiencies that do not meet the definition of a significant deficiency or material weakness. We have chosen to communicate this matter in this communication. As discussed on the following page, we identified a certain comment to management. This letter does not affect our report dated November 19, 2025, on the financial statements of the City. The City's written response to the comment identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of the Mayor, City Council and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Sikich CPA LLC

St. Louis, Missouri
November 19, 2025

CONTROL DEFICIENCY

Comment

We noted a restatement of beginning balances due to an error correction related to grant revenues.

Recommendation

We recommend the City review the recognition of grant receivables and related revenue to ensure amounts are properly recorded.

OTHER COMMENTS

Future Accounting Pronouncements

GASB Statement No. 103, *Financial Reporting Model Improvements*, improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses. This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. This Statement requires governments to present budgetary comparison information using a single method of communication--RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI. The requirements of this Statement are effective for fiscal year ending June 30, 2026.

OTHER COMMENTS (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, requires certain types of capital assets to be disclosed separately in the capital asset note disclosures. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset. The requirements of this Statement are effective for fiscal year ending June 30, 2026.

Sikich is a global company specializing in technology-enabled professional services.

Now with more than 1,900 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

AUTOMOTIVE		CONSTRUCTION & REAL ESTATE	
DISTRIBUTION & SUPPLY CHAIN	GOVERNMENT	HIGH-TECH	
LIFE SCIENCES	MANUFACTURING	NOT-FOR-PROFIT & HIGHER EDUCATION	
PRIVATE EQUITY		PROFESSIONAL SERVICES	

SPECIALIZED SERVICES

ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES

- Outsourced Accounting
- Audit & Assurance
- Consulting Services
- Employee Benefit Plan Audits
- International Tax
- Tax

TECHNOLOGY

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Cybersecurity & Compliance
- Digital Transformation Consulting

ADVISORY

- Forensic & Valuation Services
- Governance, Risk & Compliance Services
- Human Capital Management & Payroll Consulting
- Insurance Services
- Investment Banking
- Marketing & Communications
- Retirement Plan Services
- Regulatory, Quality & Compliance
- Site Selection & Business Incentives
- Succession Planning
- Supply Chain
- Transaction Advisory Services
- Wealth Management
- Workforce Risk Management

Sikich practices in an alternative practice structure in accordance with the AICPA Professional Code of Conduct and applicable law, regulations, and professional standards. Sikich CPA LLC is a licensed CPA firm that provides audit and attest services to its clients, and Sikich LLC and its subsidiaries provide tax and business advisory services to its clients. Sikich CPA LLC has a contractual arrangement with Sikich LLC under which Sikich LLC supports Sikich CPA LLC's performance of its professional services. Sikich LLC and its subsidiaries are not licensed CPA firms.

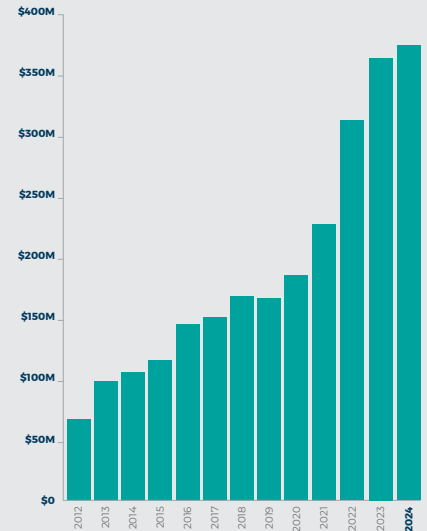
"Sikich" is the brand name under which Sikich CPA LLC and Sikich LLC provide professional services. The entities under the Sikich brand are independently owned and are not liable for the services provided by any other entity providing services under the Sikich brand. The use of the terms "our company", "we" and "us" and other similar terms denote the alternative practice structure of Sikich CPA LLC and Sikich LLC.

Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC. Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

WHO WE ARE

TOTAL PERSONNEL **1,900+**

2024 REVENUE **\$375M**



OFFICE LOCATIONS

Ahmedabad, GJ
Alexandria, VA
 703.836.1350
 703.836.6701
Bangalore, KA
Boston, MA
 508.485.5588
Chattanooga, TN
 423.954.3007
Chicago, IL
 312.648.6666
Cleveland, OH
 330.864.6661
Coimbatore, TN
Decatur, IL
 217.423.6000
Indianapolis, IN
 317.842.4466

Los Angeles, CA*
 877.279.1900
Sacramento, CA*
 925.577.5144
Milwaukee, WI
 262.754.9400
Naperville, IL
 630.566.8400
Peoria, IL
 309.694.4251
Princeton, NJ
 609.285.5000
Springfield, IL
 217.793.3363
St. Louis, MO
 314.275.7277

**Perform only Technology and Advisory services*

CULTURE

Our dynamic work culture fosters learning, growth and innovation, attracting top-notch team members who see the big picture. Sikich's culture is built on a flexible, trusting work environment and the key pillars of Absolute Integrity, Bias for Action, Continuous Innovation and Servant Leadership. We believe our people are our greatest asset and work hard to ensure that all team members feel empowered, comfortable and valued.



CERTIFICATIONS & AWARDS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the **American Institute of Certified Public Accountants' Governmental Audit Quality Center** and the **Employee Benefit Plan Audit Quality Center**.

We adhere to the strict requirements of membership, which assure we meet the highest standards of audit quality. **In 2023, Sikich received its 12th consecutive unmodified ("pass") peer review report**, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

Sikich ranks among the **top 30 firms nationally** on the **Accounting Today Top 100 Firms list**.



Sikich is among the **50 firms that place on Inside Public Accounting's 2024 Best of the Best Firms**, an exclusive list that ranks organizations on key areas of management, growth and strategic vision.



Sikich is a **Microsoft Dynamics' 2023/2024 Inner Circle** award recipient, a recognition that places Sikich in the **top 1% of all Microsoft Business Applications partners globally**.



We also maintain the **Oracle NetSuite 5 Star Award** and are among the **top three U.S. partners of Oracle NetSuite**.



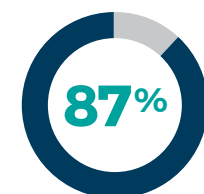
Sikich ranks on the **Redmond Channel Partner Magazine's top 350 Microsoft partners in the U.S.**, **CRN's Top 500 Managed Service Providers**, **CRN's Top 500 Solution Providers** and **Channel Futures' MSP 501**.



NET PROMOTER SCORE

The firm's overall Net Promoter Score (NPS) is 87%.

This is a measure of our clients' willingness to recommend Sikich's services and products. An NPS of 50% is considered excellent, and 70% NPS is considered world-class.





City of Creve Coeur, Missouri

Annual Comprehensive Financial Report

For the Year Ended June 30, 2025



CITY OF CREVE COEUR, MISSOURI

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2025

REPORT PREPARED AND SUBMITTED BY THE
FINANCE DEPARTMENT

SHARON STOTT, INTERIM CITY ADMINISTRATOR
AND
LORI OBERMOELLER, DIRECTOR OF FINANCE

CITY OF CREVE COEUR, MISSOURI
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INTRODUCTORY SECTION



city
of

CREVE COEUR

300 North New Ballas Road • Creve Coeur, Missouri 63141
(314) 432-6000 • Fax (314) 872-2539
www.crevecoeurmo.gov

November 19, 2025

To the Honorable Mayor, Members of the
City Council, and Citizens of Creve Coeur, Missouri:

The Annual Comprehensive Financial Report of the City of Creve Coeur, Missouri (the City) for the fiscal year ended June 30, 2025 is hereby submitted for your review. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data is accurate, in all material respects, and is reported in a manner designed to present fairly the City's financial position and results of operations. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

Accounting principles generally accepted in the United States of America (GAAP) requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of a Management Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with the analysis. The City's MD&A can be found immediately following the independent auditor's report.

The City provides a wide range of services including: police protection, street maintenance, limb chipping and leaf pick-up programs, park maintenance, capital improvements, planning and zoning, building permit issuance and inspection, code enforcement, health and sanitation (including recycling), and cultural and recreational services.

The City is an independent reporting entity clearly within the criteria established by the Governmental Accounting Standards Board.

CITY OF CREVE COEUR, MISSOURI

The City is located in St. Louis County approximately 15 miles west of downtown St. Louis. Creve Coeur is home to a number of prominent corporations and institutions, including Bayer Corporation, the Donald Danforth Plant Science Center, Missouri Baptist University, Mercy Hospital St. Louis and Barnes-Jewish West County Hospital. Initially a farming community, the City has developed into a thriving community in central St. Louis County with beautiful neighborhoods, 100 acres of parkland, and one of the most dynamic business centers in the region.

The City was one of many unincorporated communities that grew along Olive Street Road. Its name, which means "broken heart" in French, comes from nearby Creve Coeur Lake. When the City was

incorporated in December 1949, less than one square mile housed a population of 1,875. Today, the population of the City is 18,8364, spanning 10.3 square miles with 8,668 housing units.

The City is a home rule municipal corporation operating under its own charter adopted by the voters in 1976. The City operates under the City Administrator form of government. The City Council consists of eight members, two representatives for each of the City's four wards. Each council member is elected to a two-year term. The Mayor is elected for a term of three years. The Mayor with concurrence of the City Council appoints the City Administrator who oversees the daily operations of the City. The City Administrator appoints all department directors with City Council approval.

FINANCIAL INFORMATION

In developing the City's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable assurance that assets are effectively safeguarded and those transactions are executed in accordance with management's authorization and are properly recorded. The concept of reasonable assurance recognizes the cost of a control should not exceed the benefits likely to be derived and that the evaluation of cost and benefits require estimates and judgments by management. Within this framework, we believe that the City's system of internal accounting controls adequately safeguards assets and provides reasonable assurance of proper recording of financial transactions.

Budgeting Controls: City Charter requires annual budgets for all governmental City funds and activities. In addition, the City Charter requires the annual preparation of a five-year Capital Improvement Program with the proposed capital expenditures for the ensuing fiscal year, be incorporated into the annual operating budget. Budgetary control is maintained by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. Appropriations lapse at year-end to the extent that they have not been expended; however, encumbrances generally are re-appropriated as part of the following year's budget. The City Council exercises control over budgeted expenditures throughout the fiscal year. The City Administrator may make appropriation transfers within the operating expenditures and capital outlays of each department.

ECONOMIC DEVELOPMENT

Substantial economic growth continued in the City during Fiscal Year 2025. Some of the major developments approved or constructed in Fiscal Year 2025 included:

1. Olia Village, 10300 Olive Boulevard. The rezoning and site concept plan for this 96-acre mixed-use master-planned development were approved in 2023. The project will include a mix of retail, residential, office, and hotel uses on the former Bayer West campus. Site work began in summer 2024 and is ongoing. The site development plan for the first phase—featuring a grocery store and a multi-tenant retail building—was approved in fall 2025.
2. M1 Bank, 11557 Olive Boulevard. A renovation of the former Fresh Market building was approved for a new 17,566-square-foot M1 Bank branch with drive-through services. Construction began in summer 2024 and remains underway.

3. Chaminade College Preparatory School Residence Hall, 425 South Lindbergh Avenue. Construction of a new 29,000-square-foot, 82-person residence hall on the Chaminade campus was completed in summer 2025.
4. Drury Plaza Hotel, 11980 Olive Boulevard. An extensive interior and exterior renovation of this large hotel was completed in spring 2025.

These developments reflect the City's ongoing economic strength. With its strong focus on medical services, ag-tech, and technology, the City is well positioned for continued success in the future.

MAJOR INITIATIVES

During Fiscal Year 2025, the City undertook or continued several major initiatives, including:

1. Commencing construction on the Old Olive/Lindbergh intersection improvement project, with completion anticipated in summer 2026. The City secured STP grants and other funding sources to help support project costs.
2. Advancing stormwater efforts, including design work for nine projects, construction of four stormwater management projects, and two additional projects are on hold.
3. Continuing Park planning and drafting site development plans for Lake School Park.
4. Beginning construction of the Venable Park Memorial and other park improvements.
5. Completing replacement of the refrigerant system at the Creve Coeur Ice Arena.
6. Replacing the roof on the salt dome at the Public Works Maintenance Facility.
7. Bidding and awarding contracts for roof replacements at both the Dielmann Recreation Center and the Public Works Maintenance Facility.
8. Completing annual infrastructure programs, including asphalt, micro-surfacing, concrete, and sidewalk improvements.
9. Finalizing design for the Craig Road Improvement Project (Olive Blvd to Old Ballas Road), which includes concrete curb replacement, ADA sidewalk upgrades, and reconstruction of two intersections. This is an STP Grant project.
10. Securing an STP Grant for the N. New Ballas Road Phase 3 Improvement Project.

LONG-TERM FINANCIAL PLANNING

The City of Creve Coeur continues to face the challenge of rising service costs amid relatively flat revenues. Although revenue growth from FY2022 to FY2024 outpaced that of the previous decade, FY2025 sales and utility tax revenues—which together make up 61% of the City's operating revenues—declined by 3%. Long-term projections indicate that revenue growth will likely remain flat or even decline. In response, the City Council placed a 1.25% Local Use Tax on the November ballot, which voters approved overwhelmingly. This new revenue source is expected to generate between \$626,000 and \$1.2 million annually, helping to narrow the gap between revenues and expenditures in the coming years. Additional revenue potential exists with the new Olia Village development; however, its fiscal impact remains uncertain and may take two to five years to materialize. As a result, the City may need to consider additional revenue measures, such as restructuring business license fees or exploring other new revenue sources.

FY2025 revenues for all governmental funds appear to be down by slightly more than \$2 million, or 6.4%, largely due to the absence of one-time grant and reimbursement revenues for capital projects.

The primary factor contributing to this decrease is the more than \$2 million in ARPA funds that were recognized as revenue in the previous fiscal year.

FY2025 expenditures across all governmental funds decreased by \$2.6 million, or 8.6%, primarily due to reduced spending on Parks and Stormwater projects. In addition, the previous year included more than \$2 million in contributions to the City's Legacy Pension Plan to fund a permanent Cost of Living Adjustment (COLA), including a retroactive adjustment back to 2002.

Overall, both revenues and expenditures were slightly lower in FY2025 across all governmental funds. The City ended the year with a \$2.5 million surplus, compared to a \$1.5 million surplus in FY2024. The FY2026 budget projects most revenues to remain relatively flat; however, the passage of the 1.25% Local Use Tax in November 2025 is expected to help bolster revenues and bridge the gap between revenues and expenditures over the next few years, until the Olia Village project begins generating revenue.

FY2026 expenditures for all governmental funds are expected to increase by approximately \$4.5 million, or 15.1%, compared to FY2025. This increase is primarily driven by an additional \$2 million principal payment on the 2017 Bond Debt, made possible by excess bond proceeds and available debt service funds. It also includes a \$1.4 million increase in the General Fund due to higher personnel costs from a 6–7% salary increase and rising benefit costs, including insurance and pension contributions. In addition, capital project spending is anticipated to increase by \$1 million.

In FY2025, the City allocated \$7 million in General Fund reserves for future facility needs and \$2 million for emergency or unidentified street improvements. Beginning in FY2026, the City will add \$1 million annually to the future facility reserve until it reaches a total of \$10 million by FY2028. The goal is to fund approximately half the cost of a new government center through these reserves, with the remainder to be financed.

The City develops a strategic plan every three years to establish consensus on key goals and objectives and to maintain focus on priority initiatives. The most recent plan was completed in 2025, and the City has already made substantial progress on many of its goals. Additional details and updates can be found on the City's website.

INDEPENDENT AUDIT

State Statutes and the City Charter require an annual audit of the books, financial records, and transactions that comprise all funds of the City by an independent Certified Public Accountant selected by the City Council. The external auditors met with the City's Audit Committee at the start of the field work and at the conclusion of the fieldwork. The Audit Committee met together and privately with the external auditors and management to ensure review and oversight. The auditor's report on the basic financial statements is included in the financial section of this report.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its annual comprehensive financial report for the fiscal year ended June 30, 2024. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. The City has received this award since 1993.

To be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such an annual comprehensive financial report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements.

A Certificate of Achievement is valid for the period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

ACKNOWLEDGEMENTS

This report would not be possible without the assistance of the entire administrative staff of the City. We want to especially acknowledge the dedicated services of the staff of the Finance Department and Administrative Services Department. These staff members were key contributors in establishing the City's accounting systems. In addition, we would like to thank our auditors, Sikich CPA LLC, for their help in formulating this report.

Finally, we wish to extend our sincere gratitude to the Mayor, Members of the City Council, Finance and Audit Committee for their leadership and support, without which the preparation of this comprehensive report would not be possible.

Respectfully submitted,



Sharon Stott
Interim City Administrator



Lori Obermoeller
Director of Finance

CITY OFFICIALS

MAYOR

Robert Hoffman

CITY COUNCIL

Ward I

Mark Manlin
Donna Spence

Ward II

Nicole Greer
Kimberly Norwood

Ward III

David Z. Hoffman
Drew Newman

Ward IV

Mara G. Berry
Scott Saunders

ADMINISTRATIVE STAFF

Interim City Administrator

Sharon M. Stott, MBA

City Attorney*

Carl Lumley

Prosecuting Attorney*

Stephanie Karr

Alternate Prosecuting Attorney*

Matthew T. Brown

Municipal Judge*

Timothy Engelmeyer

Provisional Municipal Judge*

Mary Bruntrager

City Clerk

Kellie Henke

Chief of Police

Jeffrey Hartman

Director of Finance

Lori Obermoeller, CPFO, MBA

Director of Public Works

Jim Heines

Director of Community Development

Jason W. Jaggi, AICP

Chief Building Official

Gregory B. Tate, CBO, MCP

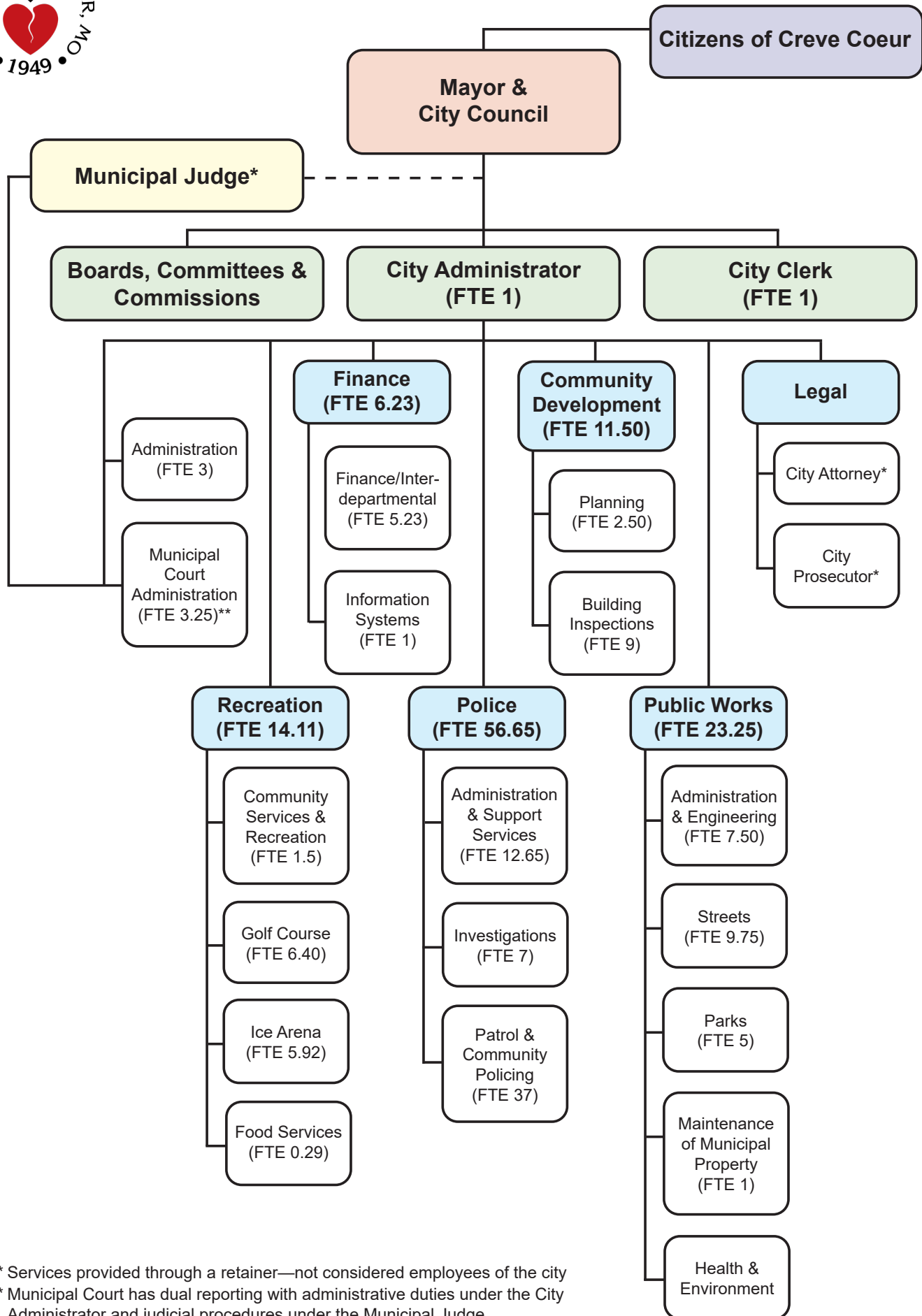
Director of Recreation

Jason E. Valvero

**Independent contractors.*



Organizational Chart



* Services provided through a retainer—not considered employees of the city

** Municipal Court has dual reporting with administrative duties under the City Administrator and judicial procedures under the Municipal Judge



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Creve Coeur
Missouri**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

12655 Olive Blvd., Suite 200
St. Louis, MO 63141
314.275.7277

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of the City Council
City of Creve Coeur, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Creve Coeur, Missouri (the City), as of and for the year ended June 30, 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Creve Coeur, Missouri, as of June 30, 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 (GAAP).

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City 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.

Emphasis of Matter

As discussed in Note 15, in fiscal year 2025, the City adopted Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*, which decreased beginning net position and increased liabilities of the governmental activities, business-type activities, and the Enterprise Fund. The City also corrected an error from prior periods in the reporting of grant revenue in the Capital Improvement Fund. This correction decreased fund balance and receivables in the Capital Improvement Fund and decreased net position and receivables in the governmental activities. Our opinions are not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with GAAP and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate to 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.

Other Matters

Required Supplementary Information

GAAP require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules, as listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Sikich CPA LLC

St. Louis, Missouri
November 19, 2025

12655 Olive Blvd., Suite 200
St. Louis, MO 63141
314.275.7277

SIKICH.COM

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Mayor and City Council
City of Creve Coeur, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Creve Coeur Missouri (the City) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 19, 2025.

Report on Internal Control over Financial Reporting.

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich CPA LLC

St. Louis, Missouri
November 19, 2025

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

CITY OF CREVE COEUR, MISSOURI

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2025

Management of the Finance Department of the City of Creve Coeur, Missouri (the "City") provides this narrative overview and analysis of the City's financial activities and performance of the City for the fiscal year ended June 30, 2025. We encourage readers to consider the information that we have furnished in our letter of transmittal at the front of this report along with the City's financial statements, including the footnotes that follow this Management's Discussion and Analysis (MD&A).

Financial Highlights

- On a government-wide basis the assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources for the most recent fiscal year by \$95,433,993. The City has unrestricted net position totaling \$30,801,149, which can be used to fund the City's functions/programs.
- At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$39,494,395, an increase of \$2,253,376 in comparison with the prior year. Approximately 42% of this total amount, \$16,585,533, is available for spending at the City's discretion.
- At the end of the current fiscal year, the General Fund's unassigned fund balance was \$16,585,533, or 90.97% of total General Fund expenditures. This reflects a decrease from the prior year due to setting aside additional funds for the upcoming Government Center building project.

Overview of the Financial Statements

This MD&A is intended to serve as an introduction to the City's financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains required supplemental information in addition to the basic financial statements.

Government-wide Financial Statements

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

The *statement of net position* presents information on all of the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City 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 related cash flows.

Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and accrued vacation leave).

CITY OF CREVE COEUR, MISSOURI

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, parks and recreation, judicial, planning, public works, public safety, and community development. The City operates business-like activities at the Ice Arena and Municipal Golf Course.

Fund Financial Statements

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

Governmental Funds

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

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

The City maintains several individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Capital Improvement Fund, and Parks & Stormwater Fund, which are considered to be major funds. Data from the other governmental funds is presented in a single column as "Other Governmental Funds - Nonmajor."

The City adopts an annual appropriated budget for all funds. Budgetary comparison statements have been provided for all budgeted funds to demonstrate legal compliance with the respective adopted budget.

Proprietary Funds

The City maintains Enterprise Funds to report the same functions presented as business-type activities in the government-wide financial statements. The City uses Enterprise Funds to account for the operations at its Ice Arena and Municipal Golf Course.

Proprietary Funds provide the same type of information as the government-wide financial statements, only in more detail.

CITY OF CREVE COEUR, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Notes to the Basic Financial Statements

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

Required Supplemental Information

In addition to the basic financial statements and accompanying notes, certain required supplemental information can be found following the notes to financial statements.

Other Supplemental Information

The individual fund statements and other supplemental information are presented immediately following the required supplemental information.

Government-wide Financial Analysis - Financial Analysis of the City as a Whole

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$95,433,993 at the close of the most recent fiscal year.

The largest portion of the City's net position reflects its investment in capital assets (e.g., land, buildings, park facilities, machinery and equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

CITY OF CREVE COEUR, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

The City's condensed statement of net position as compared to the prior year is as follows:

Statement of Net Position
June 30, 2025 and 2024

	Governmental Activities		Business-type Activities		Totals	
	2025	2024	2025	2024	2025	2024
ASSETS						
Current and other assets	\$ 42,853,860	42,201,966	1,334,021	1,058,371	44,187,881	43,260,337
Capital assets, net	54,394,318	55,111,867	4,912,380	2,285,124	59,306,698	57,396,991
Total assets	97,248,178	97,313,833	6,246,401	3,343,495	103,494,579	100,657,328
DEFERRED OUTFLOWS OF RESOURCES	11,774,015	11,276,006	149,911	-	11,923,926	11,276,006
LIABILITIES						
Long-term liabilities	15,024,435	14,471,375	233,077	100,609	15,257,512	14,571,984
Other liabilities	3,236,681	4,858,515	99,332	106,273	3,336,013	4,964,788
Total liabilities	18,261,116	19,329,890	332,409	206,882	18,593,525	19,536,772
DEFERRED INFLOWS OF RESOURCES	1,037,797	1,094,575	316,389	353,660	1,354,186	1,448,235
NET POSITION						
Net investment in capital assets	47,859,737	47,611,698	4,858,183	2,201,425	52,717,920	49,813,123
Restricted	11,914,924	11,732,543	-	-	11,914,924	11,732,543
Unrestricted	29,948,619	28,821,133	852,530	604,454	30,801,149	29,425,587
Total net position	\$ 89,723,280	88,165,374	5,710,713	2,805,879	95,433,993	90,971,253

The City's net position on an entity-wide basis increased during the current fiscal year ending June 30, 2025. The long-term liabilities and deferred outflows relate to the debt for the General Obligation Bond for the Police Building and renovation of the existing City Hall, as well as the pension and other post-employment benefit liabilities. Current liabilities decreased during the current fiscal year ending June 30, 2025 by \$1,628,775 due mainly to the nearly \$1 million now being recognized as revenue from the ARPA funds. Long-Term Liabilities increased \$685,528 mainly as a result of an increase in the pension liability.

CITY OF CREVE COEUR, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

The City's condensed statement of activities as compared to the prior year is as follows:

Statement of Activities
For the Fiscal Years Ended June 30, 2025 and 2024

	Governmental Activities		Business-type Activities		Totals	
	2025	2024	2025	2024	2025	2024
REVENUES						
Program revenues:						
Charges for services	\$ 2,408,689	2,118,926	1,740,326	1,575,402	4,149,015	3,694,328
Operating grants and contributions	2,848,680	2,221,871	-	-	2,848,680	2,221,871
Capital grants and contributions	2,002,648	2,174,021	-	87,480	2,002,648	2,261,501
General revenues:						
Taxes	20,268,743	20,738,958	-	-	20,268,743	20,738,958
Investment income	1,922,341	2,060,369	20,301	21,925	1,942,642	2,082,294
American Recovery Plan Act	-	2,152,000	-	-	-	2,152,000
Miscellaneous	676,253	202,862	-	-	676,253	202,862
Gain on sale of capital assets	105,043	86,200	-	-	105,043	86,200
Total revenues	<u>30,232,397</u>	<u>31,755,207</u>	<u>1,760,627</u>	<u>1,684,807</u>	<u>31,993,024</u>	<u>33,440,014</u>
EXPENSES						
General government	4,053,829	1,219,391	-	-	4,053,829	1,219,391
Public safety	9,278,653	3,394,677	-	-	9,278,653	3,394,677
Public works	10,368,587	7,916,408	-	-	10,368,587	7,916,408
Community Development	1,480,049	835,396	-	-	1,480,049	835,396
Interest on long-term debt	205,988	201,881	-	-	205,988	201,881
Recreation Center	-	-	1,611,729	1,608,642	1,611,729	1,608,642
Total expenses	<u>25,387,106</u>	<u>13,567,753</u>	<u>1,611,729</u>	<u>1,608,642</u>	<u>26,998,835</u>	<u>15,176,395</u>
Increase (Decrease) in Net Position Before Transfers	4,845,291	18,187,454	148,898	76,165	4,994,189	18,263,619
Transfers	<u>(2,772,108)</u>	<u>-</u>	<u>2,772,108</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (Decrease) in Net Position	2,073,183	18,187,454	2,921,006	76,165	4,994,189	18,263,619
NET POSITION, JULY 1, AS PREVIOUSLY REPORTED	<u>88,165,374</u>	<u>69,977,920</u>	<u>2,805,879</u>	<u>2,729,714</u>	<u>90,971,253</u>	<u>72,707,634</u>
RESTATEMENT - GASB 101	(251,918)	-	(16,172)	-	(268,090)	-
RESTATEMENT - ERROR CORRECTION	(263,359)	-	-	-	(263,359)	-
NET POSITION, JULY 1, AS RESTATED	<u>87,650,097</u>	<u>69,977,920</u>	<u>2,789,707</u>	<u>2,729,714</u>	<u>90,439,804</u>	<u>72,707,634</u>
NET POSITION, JUNE 30	<u>\$ 89,723,280</u>	<u>88,165,374</u>	<u>5,710,713</u>	<u>2,805,879</u>	<u>95,433,993</u>	<u>90,971,253</u>

CITY OF CREVE COEUR, MISSOURI

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Significant Changes in Fund Net Position

Governmental activities experienced a \$4,845,291 increase in net position before transfers mainly as a result of the City expenditures being less than revenues. Overall governmental revenues decreased mainly due to one-time ARPA funds of \$2,152,000 that was recognized as revenue in the previous year. However, without this one-time revenue source in FY2024, FY2025 revenues would have increased \$629,190. Below are some significant changes to revenues for FY2025:

1. Licenses and permits increased \$254,502 or 17.6% with most of this due to an increase in escrow forfeitures from building permits.
2. The City received over \$3.8 from the ARPA Funds in FY2022 and in FY2023. Therefore, this money is classified as unearned revenue until it is expensed; \$874,125 of ARPA funds were recognized this year. \$55,125 of the ARPA funds have been recorded as unearned revenue in the General Fund until the final amounts are spent.
3. Sales tax revenue decreased \$197,363 or 1.6%.
4. Utility tax revenue decreased \$206,297 or 3.3% with most of this decrease due to telephone receipts.

Expenses increased by \$11,819,353, largely because the prior fiscal year recognized a significant amount of deferred outflows related to the pension plan. These deferred outflows stemmed from differences between expected and actual experience, primarily due to salary increases. The increase in deferred outflows recorded in the prior year will be recognized as pension expense in future years.

The Statement of Activities presents the government's financial position using full accrual accounting, which includes revenues, expenses, and adjustments for deferred outflows and inflows. Although it may appear that expenses increased this year based on the Statement of Activities, this is primarily the result of prior-year accrual adjustments rather than a true increase in spending during the current fiscal year.

Financial Analysis of the City's Funds

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

Governmental Funds

The focus of the City's governmental funds is to provide information on inflows and balances of available expendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year 2025, the unassigned fund balance of the General Fund was \$16,585,533 while the total fund balance was \$27,456,217. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and transfers out. Unassigned fund balance represents 91% of total General Fund current expenditures and transfers out of \$18,231,233 while total fund balance represents 150.6%.

CITY OF CREVE COEUR, MISSOURI
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

The General Fund’s balance increased by \$2,710,921, or 11%, compared to the prior year. Revenues exceeded expenditures by \$1,777,658, which is \$271,507 less than last year’s total of \$2,049,165. Key changes in this year’s General Fund activity include:

Revenues were \$263,720 higher than last year. Notable factors include:

- A \$254,502 increase in licenses and permits.
- A \$110,759 increase in intergovernmental revenues, of which \$72,739 was from the 10% gasoline tax increase.
- A \$92,389 increase in charges for police services due to St. Louis County reimbursing the City for an officer serving as a County Academy Instructor.
- A \$233,627 increase in investment revenue driven by higher interest rates, partially offset by a \$185,448 decrease in the market-to-market gain. Overall, investment income increased by \$48,179.
- A one-time refund of \$211,804 from the West Central Dispatch Center reserves.
- A \$175,491 decrease in sales tax revenue.
- A \$206,297 decrease in utility license revenues, primarily due to lower telephone receipts.

Expenditures increased by \$535,227 compared to the previous year, primarily due to the following factors:

- The City provided a 2% Cost of Living Adjustment (COLA) for all employees and an average 4% salary increase, except for police officers and sergeants, who received a 3.5% COLA and a 3.5% step increase (approximately \$500,000 for all adjustments). In addition, the City was closer to being fully staffed.
- Capital equipment purchases increased by \$65,971.
- The prior year included \$624,163 related to funding the City’s legacy pension plans, which incorporated a 0.75% COLA retroactive to 2002.

Changes in fund balances for the other governmental funds are summarized as follows:

- **Capital Improvement Fund:** The ending fund balance decreased by \$900,482. Of this amount, \$263,359 resulted from restating the Old Olive–Lindbergh Blvd grant, which had been recorded as revenue in the prior fiscal year but will not be collected until FY2026. Revenues declined by \$1,997,142, primarily because ARPA funds were recognized as revenue in the previous fiscal year to cover budgeted projects planned for those funds. Expenditures decreased slightly by \$72,438.
- **Parks & Stormwater Fund:** The fund balance increased by \$177,329, largely due to fewer completed budgeted projects in FY2025. Revenues decreased by \$264,441 from the prior year, reflecting a one-time donation of \$469,434 for Venable Park received in FY2024, partially offset in FY2025 by \$272,197 from the St. Louis Sewer District for the Deer Creek Project, and a \$54,019 decline in investment income. Expenditures decreased by \$1,613,870, primarily due to the completion of Millennium Park improvements in the prior fiscal year. Additionally, there was a budgeted transfer out of \$565,998 to the General Fund to offset parks and stormwater operating and maintenance costs.
- **Nonmajor Funds:** Collectively, the nonmajor funds—which include the Sewer Lateral Fund, Debt Service Fund, Police Building Fund, and Public Safety Fund—increased by \$265,608. The Public Safety Fund contributed \$111,035 of this increase, driven by higher sales tax revenues from the first full year of the new 3% recreational marijuana sales tax. The Debt Service Fund increased by \$349,014 due to higher assessed valuations. These gains were partially offset by decreases of \$180,508 in the Police Building Fund and \$13,933 in the Sewer Lateral Fund.

CITY OF CREVE COEUR, MISSOURI
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

Proprietary Funds

The City maintains an Enterprise Fund to account for operations at the Municipal Golf Course and Ice Arena. In 2025, the Enterprise Fund reported an operating gain of \$132,141, which includes \$166,859 in depreciation expense and \$29,987 in amortization expense. Operating revenues increased \$164,924 across all three divisions, with the Golf Course showing the largest growth—an increase of \$156,863 compared to the prior fiscal year. Excluding depreciation and amortization, operating expenditures for FY2025 totaled \$1,411,339, which was \$4,660 more than last fiscal year and \$328,987 less than FY2025 operating revenues of \$1,740,326.

Capital Assets

At June 30, 2025, the City has invested \$140,020,460 in a broad range of capital assets, including land, buildings, park facilities, machinery and equipment, and infrastructure which has been depreciated by \$80,713,762. Depreciation and amortization expense for the year ended June 30, 2025 amounted to \$4,806,755.

Capital Assets, Net of Depreciation
June 30, 2025 and 2024

	Governmental Activities		Business-type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Capital assets, net of depreciation						
Land	\$ 8,311,027	8,311,027	637,500	637,500	8,948,527	8,948,527
Right-of-way	157,602	157,602	-	-	157,602	157,602
Construction in progress	2,790,744	7,368,025	-	-	2,790,744	7,368,025
Buildings and improvements	14,444,365	11,879,704	4,052,539	1,409,803	18,496,904	13,289,507
Equipment, Furniture, and Fixtures	835,572	736,196	171,240	156,733	1,006,812	892,929
Vehicles	1,031,119	889,621	-	-	1,031,119	889,621
Infrastructure	26,823,889	25,769,692	-	-	26,823,889	25,769,692
Intangible capital assets, net of amortization						
Equipment	-	-	51,101	81,088	51,101	81,088
Total	<u>\$ 54,394,318</u>	<u>55,111,867</u>	<u>4,912,380</u>	<u>2,285,124</u>	<u>59,306,698</u>	<u>57,396,991</u>

Additional information on the City's capital assets can be found in Note 6 in the notes to the basic financial statements.

CITY OF CREVE COEUR, MISSOURI
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

Long-term Debt

At June 30, 2025, the City had outstanding long-term debt obligations for governmental activities in the amount of \$7,596,367 compared to \$7,732,325 in 2024.

The City's governmental activities debt is detailed below:

Outstanding Long-term Debt Obligations
June 30, 2025 and 2024

	Governmental Activities		Business-type Activities		Totals		Percent Change
	2025	2024	2025	2024	2025	2024	
General obligation							
bonds	\$ 6,555,000	7,045,000	-	-	6,555,000	7,045,000	-7%
Plus - Premium	119,773	133,081	-	-	119,773	133,081	-10%
	6,674,773	7,178,081	-	-	6,674,773	7,178,081	-7%
Leases payable	-	-	54,197	83,699	54,197	83,699	-35%
Compensated absences	921,594	554,244	38,461	16,910	960,055	571,154	68%
Total	<u>\$ 7,596,367</u>	<u>7,732,325</u>	<u>92,658</u>	<u>100,609</u>	<u>7,689,025</u>	<u>7,832,934</u>	-2%

Additional information on the City's long-term debt can be found in Note 10 in the notes to the basic financial statements.

General Fund Budgetary Highlights

The General Fund ended the year with a budget basis operating surplus of \$1,777,658, \$271,507 less than FY2024.

Other financing sources and uses resulted in a net increase of \$933,263 to the budgetary fund balance for FY2025. Beginning in FY2025, 20% of the Public Safety Sales Tax is transferred to the General Fund to help offset public safety pension costs. Previously, this 20% was paid directly out of the Public Safety Fund to cover a portion of the Legacy Pension Plan costs; however, with the elimination of the Legacy Pension Plan, all public safety pension expenses are now recorded in the General Fund, necessitating the transfer.

In addition, 20% of the Parks & Stormwater Fund is transferred to the General Fund to offset a portion of parks and stormwater operations and maintenance costs. Other financing sources also include a \$500,000 transfer from the General Fund to the Capital Fund, representing the City’s allocation of the County Road & Bridge Tax for public road, street, and bridge improvements funded through the Capital Fund. Proceeds from the sale of capital assets also contributed to the other financing sources.

Overall, the final net change in fund balance for FY2025 is an increase of \$2,710,921.

Overall, the General Fund ended FY2025 with favorable budget variances for expenditures.

CITY OF CREVE COEUR, MISSOURI
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

Some of the major differences between the original budget and the final budget resulted in an increase of \$1,754,127 in revenues over expenditures. Revenues exceeded the budget by \$1,375,990, while expenditures came in \$378,137 below budget. Key highlights of these differences include:

- Investment income was \$955,651 over budget, primarily due to increases in fair market values.
- Charges for services were \$91,407 over budget, reflecting reimbursement from the County for an officer serving as the County Academy Instructor.
- Licenses and permits revenue exceeded the budget by \$536,675, largely driven by new permits from the recently initiated Olia Village Development.
- Personnel costs were \$115,821 under budget, primarily due to hiring replacement employees at lower starting salaries and delays in filling vacant positions.

Economic Factors and Next Year's Budget

The City’s governmental funds increased by \$2,516,735, or 6.8%, during the fiscal year ending June 30, 2025, due to revenues coming in higher and expenditures coming in lower than expected. In addition to the stronger revenue performance, governmental expenditures decreased primarily because personnel costs were lower than anticipated. This was largely the result of turnover, which led to lower salaries for replacement employees and delays in filling vacant positions.

Prior to FY2022, the City experienced relatively flat revenue growth, with General Fund revenues increasing an average of only 1.07% per year over the previous decade. After the COVID pandemic, from FY2022 through FY2024, sales and utility taxes saw significant increases. However, beginning in FY2025, these revenues declined by 3.1%, which accounts for 61% of the City’s General Fund revenue.

Given the expectation of relatively flat revenue growth moving forward, the City Council placed a 1.25% Local Use Tax on the November 2025 ballot, which passed overwhelmingly. This Local Use Tax will help offset the lost from the long-term global trend of shopping from brick-and-mortar stores to online shopping, as well as expenditures purchased from out-of-state vendors who do not collect the local sales tax. The Local Use Tax will take effect on April 1, 2026, and is projected to generate between \$626,000 and \$1,200,000 annually. Additionally, as the Olia Village development progresses over the next two to five years, it is expected to further strengthen future revenue sources. The City will continue to update revenue projections on an annual basis.

For FY2026, the City is budgeting the following (in thousands):

	Governmental Funds						Enterprise Fund
	General Fund	Capital Improvements Fund	Park & Stormwater Improvements Fund	Police Building Fund	Lateral Sewer Fund	Public Safety Sales Tax Fund	Dielman Center
Revenues	\$ 18,414	\$ 7,409	\$ 3,716	\$ -	\$ 138	\$ 1,649	\$ 1,599
Expenditures	19,238	8,853	2,785	1,034	180	684	1,552
Transfers (out) in	187	1,400	(541)	-	-	(1,046)	-
Fund balance (utilization) increase	\$ (637)	\$ (44)	\$ 390	\$ (1,034)	\$ (42)	\$ (81)	\$ 47

CITY OF CREVE COEUR, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

The City budgeted a General Fund deficit of \$636,858 for FY2026. Until the Local Use Tax was approved in November 2025, the City anticipated using reserves over the next five years to cover the negative net change in fund balance. With this new revenue source taking effect on April 1, 2026, the anticipated gap is expected to be bridged over the coming years.

Revenues from Golf, Ice, and Food operations within the business-type activities are projected to remain relatively flat, following several record years since FY2021, the height of the pandemic. Expenditures, however, are expected to continue rising, and by FY2029, they are projected to exceed revenues, reducing the ending fund balance. As a result, these business-type activities will require careful monitoring in the coming years.

Based on the five-year projections, no transfers from the General Fund to the Enterprise Fund are anticipated, as the Enterprise Fund maintains a healthy reserve balance.

Requests for Information

This financial report, prepared by the Director of Finance, is designed to provide a general overview of the City's finances for all those interested in understanding the City's financial status. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Lori Obermoeller
Director of Finance
City of Creve Coeur, Missouri
300 North New Ballas Road
Creve Coeur, Missouri 63141

BASIC FINANCIAL STATEMENTS

CITY OF CREVE COEUR, MISSOURI

STATEMENT OF NET POSITION

June 30, 2025

	Primary Government		
	Governmental Activities	Business-type Activities	Totals
ASSETS			
Cash, cash equivalents and investments	\$ 35,080,323	\$ 942,239	\$ 36,022,562
Cash, cash equivalents and investments - restricted	2,508,640	-	2,508,640
Receivables (net)			
Governmental agencies	3,207,216	-	3,207,216
Public utility taxes	541,278	-	541,278
Court fines	183,445	-	183,445
Lease	-	333,881	333,881
Interest	116,071	-	116,071
Other	-	53,754	53,754
Note receivable	1,210,774	-	1,210,774
Prepaid items	6,113	4,147	10,260
Capital assets			
Land, right of way, and construction in progress	11,259,373	637,500	11,896,873
Other capital assets, net of accumulated depreciation/amortization	43,134,945	4,274,880	47,409,825
 Total assets	 97,248,178	 6,246,401	 103,494,579
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	11,665,528	144,453	11,809,981
Deferred amounts related to OPEB	108,487	5,458	113,945
 Total deferred outflows of resources	 11,774,015	 149,911	 11,923,926
 Total assets and deferred outflows of resources	 109,022,193	 6,396,312	 115,418,505

(This statement is continued on the following page.)

CITY OF CREVE COEUR, MISSOURI

STATEMENT OF NET POSITION (Continued)

June 30, 2025

	Primary Government		
	Governmental Activities	Business-type Activities	Totals
LIABILITIES			
Accounts payable	\$ 1,218,853	\$ 24,825	\$ 1,243,678
Accrued interest	48,879	-	48,879
Accrued liabilities	487,147	33,328	520,475
Escrow payables	1,349,389	-	1,349,389
Court bonds payable	6,123	-	6,123
Unearned revenue	126,290	41,179	167,469
Long-term liabilities			
Due within one year	3,034,559	79,603	3,114,162
Due in more than one year	4,760,302	23,041	4,783,343
Due in more than one year - net pension liability	5,748,981	55,944	5,804,925
Due in more than one year - total other postemployment benefits liability	1,480,593	74,489	1,555,082
Total liabilities	18,261,116	332,409	18,593,525
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts related to pensions	306,303	7,114	313,417
Deferred amounts related to OPEB	731,494	36,801	768,295
Deferred amounts related to leases	-	309,275	309,275
Total deferred inflows of resources	1,037,797	353,190	1,390,987
Total liabilities and deferred inflows of resources	19,298,913	685,599	19,984,512
NET POSITION			
Net investment in capital assets	47,859,737	4,858,183	52,717,920
Restricted			
Public safety	1,543,814	-	1,543,814
Sewer lateral	216,485	-	216,485
Parks and stormwater	3,529,891	-	3,529,891
Debt service	1,166,283	-	1,166,283
Capital projects	5,441,512	-	5,441,512
Opioid settlement	16,939	-	16,939
Unrestricted	29,948,619	852,530	30,801,149
TOTAL NET POSITION	\$ 89,723,280	\$ 5,710,713	\$ 95,433,993

See accompanying notes to financial statements.

CITY OF CREVE COEUR, MISSOURI

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2025

FUNCTIONS/PROGRAMS	Program Revenues				Net Revenues (Expenses) And Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
PRIMARY GOVERNMENT							
Government activities							
General government	\$ 4,053,829	\$ 368,830	\$ 25,074	\$ -	\$ (3,659,925)	\$ -	\$ (3,659,925)
Public safety	9,278,653	626,093	166,312	-	(8,486,248)	-	(8,486,248)
Public works	10,368,587	31,680	2,657,294	2,002,648	(5,676,965)	-	(5,676,965)
Community development	1,480,049	1,382,086	-	-	(97,963)	-	(97,963)
Interest on long-term debt	205,988	-	-	-	(205,988)	-	(205,988)
Total governmental activities	25,387,106	2,408,689	2,848,680	2,002,648	(18,127,089)	-	(18,127,089)
Business-type activities							
Recreation center	1,611,729	1,740,326	-	-	-	128,597	128,597
TOTAL PRIMARY GOVERNMENT	\$ 26,998,835	\$ 4,149,015	\$ 2,848,680	\$ 2,002,648	(18,127,089)	128,597	(17,998,492)
General Revenues							
Taxes							
Property					1,815,566	-	1,815,566
Sales tax					12,187,040	-	12,187,040
Utility					6,131,109	-	6,131,109
Other					135,028	-	135,028
Investment income					1,922,341	20,301	1,942,642
Gain on sales of capital assets					105,043	-	105,043
Miscellaneous					676,253	-	676,253
Transfers					(2,772,108)	2,772,108	-
Total					20,200,272	2,792,409	22,992,681
CHANGE IN NET POSITION					2,073,183	2,921,006	4,994,189
NET POSITION, BEGINNING OF YEAR, AS PREVIOUSLY REPORTED					88,165,374	2,805,879	90,971,253
Restatement - Change in accounting principle					(251,918)	(16,172)	(268,090)
Restatement - error correction					(263,359)	-	(263,359)
NET POSITION, BEGINNING OF YEAR, AS RESTATED					87,650,097	2,789,707	90,439,804
NET POSITION, END OF YEAR	\$ 89,723,280	\$ 5,710,713	\$ 95,433,993				

See accompanying notes to financial statements.

CITY OF CREVE COEUR, MISSOURI

BALANCE SHEET
GOVERNMENTAL FUNDS

June 30, 2025

	Major Funds			Nonmajor Funds	
	General Fund	Capital Improvement Fund	Parks and Stormwater Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash, cash equivalents and investments	\$ 25,237,538	\$ 3,960,805	\$ 3,166,258	\$ 2,715,722	\$ 35,080,323
Cash, cash equivalents and investments - restricted	1,480,001	-	-	1,028,639	2,508,640
Receivables (net)					
Government agencies	1,210,261	1,242,437	482,987	271,531	3,207,216
Public utility taxes	541,278	-	-	-	541,278
Court fines	183,445	-	-	-	183,445
Interest	116,071	-	-	-	116,071
Other	-	-	-	-	-
Note receivable	1,210,774	-	-	-	1,210,774
Prepaid items	6,113	-	-	-	6,113
TOTAL ASSETS	\$ 29,985,481	\$ 5,203,242	\$ 3,649,245	\$ 4,015,892	\$ 42,853,860
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 421,497	\$ 241,617	\$ 515,846	\$ 39,893	\$ 1,218,853
Accrued liabilities	474,445	6,285	5,782	635	487,147
Escrow payables	1,349,389	-	-	-	1,349,389
Court bonds payable	6,123	-	-	-	6,123
Unearned revenues	126,290	-	-	-	126,290
Total liabilities	2,377,744	247,902	521,628	40,528	3,187,802
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues					
Property taxes	5,890	-	-	20,143	26,033
Court	145,630	-	-	-	145,630
Total deferred inflows of resources	151,520	-	-	20,143	171,663
Total liabilities and deferred inflows of resources	2,529,264	247,902	521,628	60,671	3,359,465

(This statement is continued on the following page.)

CITY OF CREVE COEUR, MISSOURI

BALANCE SHEET (Continued)
GOVERNMENTAL FUNDS

June 30, 2025

	Major Funds		Nonmajor Funds		
	General Fund	Capital Improvement Fund	Parks and Stormwater Fund	Other Governmental Funds	Total Governmental Funds
FUND BALANCES					
Nonspendable					
Prepaid items	\$ 6,113	\$ -	\$ -	\$ -	\$ 6,113
Note receivable	1,210,774	-	-	-	1,210,774
Restricted					
Public safety	-	-	-	1,543,814	1,543,814
Sewer lateral	-	-	-	216,485	216,485
Parks and stormwater	-	-	3,127,617	-	3,127,617
Debt service	-	-	-	1,166,283	1,166,283
Capital projects	-	4,801,856	-	1,028,639	5,830,495
Opioid settlement	16,939	-	-	-	16,939
Committed for					
Capital projects	9,000,000	-	-	-	9,000,000
Assigned to					
Capital projects	-	153,484	-	-	153,484
Subsequent budget	636,858	-	-	-	636,858
Unassigned	16,585,533	-	-	-	16,585,533
Total fund balances	27,456,217	4,955,340	3,127,617	3,955,221	39,494,395
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 29,985,481	\$ 5,203,242	\$ 3,649,245	\$ 4,015,892	\$ 42,853,860

See accompanying notes to financial statements.

CITY OF CREVE COEUR, MISSOURI

**RECONCILIATION OF THE FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION**

June 30, 2025

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 39,494,395
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore, are not reported in the governmental funds. The cost of the assets is \$127,741,640 and the accumulated depreciation is \$73,347,322.	54,394,318
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Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds	
Unavailable revenues	171,663
OPEB-related deferred outflows	108,487
OPEB-related deferred inflows	(731,494)
Pension-related deferred outflows - LAGERS	11,665,528
Pension-related deferred inflows - LAGERS	(306,303)

Certain liabilities are not due and payable in the current period from current financial resources, and therefore, are not reported in the governmental funds	
Accrued compensated absences	(921,594)
Accrued interest on outstanding debt	(48,879)
Net pension liability	(5,748,981)
Other postemployment benefits liability	(1,679,087)
Bonds payable	(6,555,000)
Unamortized bond premium	<u>(119,773)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 89,723,280</u></u>
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CITY OF CREVE COEUR, MISSOURI

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2025

	Major Funds			Nonmajor Funds	
	General Fund	Capital Improvement Tax Fund	Parks and Stormwater Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
General property and sales taxes	\$ 6,500,132	\$ 2,320,473	\$ 2,727,817	\$ 2,454,184	\$ 14,002,606
Public utility licenses	6,131,109	-	-	-	6,131,109
Other taxes	-	-	-	135,028	135,028
Licenses and permits	1,696,995	-	-	-	1,696,995
Municipal facilities	78,401	-	-	-	78,401
Intergovernmental	2,332,630	1,728,943	295,184	-	4,356,757
Fines and forfeitures	618,274	-	-	-	618,274
Investment income	1,705,671	71,453	53,186	92,031	1,922,341
Miscellaneous and charges for services	445,679	235,024	-	10,000	690,703
Total revenues	19,508,891	4,355,893	3,076,187	2,691,243	29,632,214
EXPENDITURES					
Current					
General government	3,497,520	-	-	-	3,497,520
Public safety	8,349,885	-	-	314,930	8,664,815
Public works	4,008,011	180,912	173,693	153,605	4,516,221
Community development	1,355,128	-	-	-	1,355,128
Capital outlay	520,689	5,844,275	2,159,167	460,971	8,985,102
Debt service					
Principal	-	-	-	490,000	490,000
Interest and other costs	-	-	-	206,307	206,307
Total expenditures	17,731,233	6,025,187	2,332,860	1,625,813	27,715,093
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,777,658	(1,669,294)	743,327	1,065,430	1,917,121
OTHER FINANCING SOURCES (USES)					
Transfers in	1,365,820	500,000	-	-	1,865,820
Transfers (out)	(500,000)	-	(565,998)	(799,822)	(1,865,820)
Insurance recoveries	-	494,571	-	-	494,571
Sales of capital assets	67,443	37,600	-	-	105,043
Total other financing sources (uses)	933,263	1,032,171	(565,998)	(799,822)	599,614
NET CHANGE IN FUND BALANCES	2,710,921	(637,123)	177,329	265,608	2,516,735
FUND BALANCES, BEGINNING OF YEAR, AS PREVIOUSLY REPORTED	24,745,296	5,855,822	2,950,288	3,689,613	37,241,019
Error correction	-	(263,359)	-	-	(263,359)
FUND BALANCES, BEGINNING OF YEAR, AS RESTATED	24,745,296	5,592,463	2,950,288	3,689,613	36,977,660
FUND BALANCES, END OF YEAR	\$ 27,456,217	\$ 4,955,340	\$ 3,127,617	\$ 3,955,221	\$ 39,494,395

See accompanying notes to financial statements.

CITY OF CREVE COEUR, MISSOURI

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2025

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 2,516,735
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Amounts reported for governmental activities in the statement of activities
are different because:

Capital outlays are reported in the governmental funds as expenditures.

However, in the statement of activities, the cost of those assets is allocated
over their estimated useful lives and reported as depreciation expense.

This is the amount by which capital outlays over the capitalization threshold
of (\$3,852,546) exceeded the depreciation (\$4,570,095) in the current period. (717,549)

Revenues in the statement of activities that do not provide current financial
resources are not reported in the governmental funds financial statements

Increase in unavailable revenues 569

The governmental funds report bond proceeds as an other financing source,
while repayment of bond principal is reported as an expenditure. In the
statement of net position, however, issuing debt increases long-term liabilities
and does not affect the statement of activities. Similarly, repayment of principal
is an expenditure in the governmental funds financial statements but reduces the
long-term liability in the statement of net position. Also, the governmental funds
report the effect of premiums, discounts and similar items when debt is first issued,
whereas these amounts are deferred and amortized in the statement of activities.

Repayment of bond principal	\$ 490,000	
Amortization of bond premium	<u>13,308</u>	503,308

Under the modified accrual basis of accounting used in the governmental funds
financial statements, expenditures are not recognized for transactions that are
not normally paid with expendable available financial resources. In the statement
of activities, however, which is presented on the accrual basis of accounting,
expenses and liabilities are reported regardless of when financial resources
are available. The net changes of these items are

Accrued compensated absences	(115,432)
Accrued interest on bonds	19,783
Other postemployment benefits	211,532
Pension expense - LAGERS	<u>(345,763)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ <u>2,073,183</u>
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See accompanying notes to financial statements.

CITY OF CREVE COEUR, MISSOURI

STATEMENT OF NET POSITION
ENTERPRISE FUND

June 30, 2025

CURRENT ASSETS

Cash and cash equivalents	\$ 942,239
Accounts receivable	53,754
Lease receivable	333,881
Prepaid items	<u>4,147</u>
Total current assets	<u>1,334,021</u>

NONCURRENT ASSETS

Capital assets	
Land	637,500
Other capital assets, net of accumulated depreciation and amortization	<u>4,274,880</u>
Total noncurrent assets	<u>4,912,380</u>
Total assets	<u>6,246,401</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred amounts related to pensions	144,453
Deferred amounts related to OPEB	<u>5,458</u>
Total deferred outflows of resources	<u>149,911</u>

CURRENT LIABILITIES

Accounts payable	24,825
Current portion of leases payable	31,156
Current portion of compensated absences	38,461
Current portion of total OPEB liability	9,986
Accrued liabilities	33,328
Unearned revenues	<u>41,179</u>
Total current liabilities	<u>178,935</u>

NONCURRENT LIABILITIES

Leases payable	23,041
Due in more than one year - net pension liability	55,944
Due in more than one year - total OPEB liability	<u>74,489</u>
Total noncurrent liabilities	<u>153,474</u>
Total liabilities	<u>332,409</u>

DEFERRED INFLOWS OF RESOURCES

Leases	309,275
Deferred amounts related to pensions	7,114
Deferred amounts related to OPEB	<u>36,801</u>
Total deferred inflows of resources	<u>353,190</u>

NET POSITION

Net investment in capital assets	4,858,183
Unrestricted	<u>852,530</u>
TOTAL NET POSITION	<u><u>\$ 5,710,713</u></u>

See accompanying notes to financial statements.

CITY OF CREVE COEUR, MISSOURI

**STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION -
ENTERPRISE FUND**

For the Year Ended June 30, 2025

OPERATING REVENUES

Food service	\$ 74,241
Golf course	735,699
Ice arena	<u>930,386</u>
Total operating revenues	<u>1,740,326</u>

OPERATING EXPENSES

Food service	45,662
Golf course	633,548
Ice arena	732,129
Depreciation	166,859
Amortization	<u>29,987</u>
Total operating expenses	<u>1,608,185</u>

OPERATING INCOME	<u>132,141</u>
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NONOPERATING REVENUE (EXPENSES)

Investment income	20,301
Interest expense	<u>(3,544)</u>
Total nonoperating revenues (expenses)	<u>16,757</u>

INCOME BEFORE CAPITAL CONTRIBUTIONS	148,898
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CAPITAL CONTRIBUTIONS	<u>2,772,108</u>
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CHANGE IN NET POSITION	<u>2,921,006</u>
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NET POSITION, BEGINNING OF YEAR, AS PREVIOUSLY REPORTED	2,805,879
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Restatement - Change in accounting principle	<u>(16,172)</u>
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NET POSITION, BEGINNING OF YEAR, AS RESTATED	<u>2,789,707</u>
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NET POSITION, END OF YEAR	<u><u>\$ 5,710,713</u></u>
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See accompanying notes to financial statements.

CITY OF CREVE COEUR, MISSOURI

**STATEMENT OF CASH FLOWS
ENTERPRISE FUND**

For the Year Ended June 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from customers and users	\$ 1,712,040
Payments to suppliers	(553,243)
Payments to employees	<u>(835,473)</u>
Net cash flows from operating activities	<u>323,324</u>

**CASH FLOWS FROM NONCAPITAL
FINANCING ACTIVITIES**

None	<u>-</u>
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**CASH FLOWS FROM CAPITAL AND
RELATED FINANCING ACTIVITIES**

Acquisition and construction of capital assets	(51,994)
Principal payments	(29,502)
Interest paid	<u>(3,544)</u>
Net cash flows from capital and related financing activities	<u>(85,040)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received on investments	<u>16,204</u>
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NET INCREASE IN CASH AND CASH EQUIVALENTS 254,488

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR 687,751

CASH AND CASH EQUIVALENTS, END OF YEAR \$ 942,239

(This statement is continued on the following page.)

CITY OF CREVE COEUR, MISSOURI

**STATEMENT OF CASH FLOWS
ENTERPRISE FUND (Continued)**

For the Year Ended June 30, 2025

**RECONCILIATION OF OPERATING INCOME TO NET
CASH FLOWS FROM OPERATING ACTIVITIES**

Operating income	<u>\$ 132,141</u>
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation/amortization	196,846
(Increase) decrease in	
Accounts receivable	(38,462)
Prepays	(62)
Deferred outflows - pension related	(144,453)
Deferred outflows - OPEB	(5,458)
Increase (decrease) in	
Accounts payable	(21,175)
Accrued liabilities	4,058
Compensated absences	5,379
Net pension liability	55,944
OPEB liability	84,475
Unearned revenues	10,176
Deferred inflows - pension related	7,114
Deferred inflows - OPEB	<u>36,801</u>
 Total adjustments	 <u>191,183</u>

NET CASH FROM OPERATING ACTIVITIES	<u><u>\$ 323,324</u></u>
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NONCASH TRANSACTIONS

Capital contribution	<u>\$ 2,772,108</u>
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TOTAL NONCASH TRANSACTIONS	<u><u>\$ 2,772,108</u></u>
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See accompanying notes to financial statements.

CITY OF CREVE COEUR, MISSOURI

NOTES TO FINANCIAL STATEMENTS

June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies applied by the City of Creve Coeur, Missouri (the City) in the preparation of the accompanying combined financial statements are summarized below:

a. The Financial Reporting Entity

The financial statements of the City include the financial activities of the City and any component units, entities which are financially accountable to the City. The City does not currently have any component units.

b. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., statement of net position and statement of activities) report information on all the activities of the primary government. The effect of interfund activity has been removed from these statements, with the exception of interfund services provided and used. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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 or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and a major individual Enterprise Fund are reported as separate columns in the fund financial statements.

c. Measurement Focus, Basis of Accounting, and Financial Statement 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 recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

Governmental funds 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 measurable and 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. An exception is made for grant revenues, which are deemed available if received within one year after the end of the fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due (i.e., matured).

Property taxes, 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. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

General Fund - This fund is the general operating fund of the City. It is used to account for all financial resources except those accounted for in another fund.

Capital Improvement Fund - This fund is used to account for financial resources to be used for the acquisition, construction, or improvements of major capital facilities and infrastructure (other than those financed by proprietary funds and trust funds).

Parks and Stormwater Fund - This fund is used to account for a ½ cent sales tax dedicated to only parks and stormwater control. The funds will be used for capital improvements per the City's parks master plan and stormwater plan, and maintenance of the City's parks and stormwater facilities.

The City reports the following major proprietary fund:

Recreation Fund - This fund is used to account for the operations of the City's food service, public golf course, and ice arena.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

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 and other charges and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation. The principal operating revenues of the Enterprise Fund are charges to customers for sales and services. Operating expenses for the Enterprise Fund include the costs of sales and services, administrative expenses, and depreciation and amortization expense on tangible and intangible capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

d. Fund Balance Classification and Policies

The fund balance amounts are reported in the following applicable categories listed from the most restrictive to the least restrictive:

Nonspendable - The portion of fund balance that is not in a spendable form or is required to be maintained intact.

Restricted - The portion of fund balance that is subject to external restrictions and constrained to specific purposes imposed by agreement, through constitutional provisions, or by enabling legislation.

Committed - The portion of fund balance with constraints or limitations by formal action (ordinance) of the City Council, the highest level of decision-making authority.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Fund Balance Classification and Policies (Continued)

Assigned - The portion of fund balance that the City intends to use for a specific purpose as determined by the Mayor and City Council officials to which the Mayor and City Council have designated authority. At this time, no city official is empowered to assign fund balance without City Council approval.

Unassigned - Amounts that are available for any purpose; these positive amounts are reported only in the General Fund. Any negative amounts in the governmental funds would also be reported as unassigned.

The fund balance of the City's General Fund has been accumulated to provide stability and flexibility to respond to unexpected adversity and/or opportunities. The target is to maintain a rolling beginning unassigned fund balance of not less than 33.33% (four months) of average annual operating expenditures for the prior two fiscal years.

When both restricted and unrestricted resources are available, the City will spend the most restricted amounts before the least restricted. The order in the use of funds therefore would be restricted, committed, assigned, and unassigned.

e. Net Position

Net position represents the difference between assets and deferred outflows and liabilities and deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation and amortization, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, granters or laws or regulations of other governments.

All remaining net position is reported as unrestricted. The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

f. Interfund Activity

Interfund transfers (if applicable) are reported as other financing sources/uses in governmental funds. interfund receivables and payables are eliminated in the statement of net position to reduce the "grossing up" effect on assets and liabilities within the governmental activities column.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Cash, Cash Equivalents, and Investments

The City considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents. State statutes authorize the City to invest in obligations of the U.S. Treasury, federal agencies, commercial paper, collateralized public deposits (certificates of deposit), banker's acceptances, local government investment pools, and repurchase agreements. Pension Funds may invest in mutual funds.

Investments are stated at amortized cost if the investment has a maturity date of less than one year from the purchase date. Also, investments in external investment pools in accordance with GASB Statement No. 79 are stated at amortized cost. All other investments are stated at fair value. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

h. Restricted Assets

The following assets are classified as restricted on the balance sheet and the statement of net position:

- Certain proceeds from general obligation bonds whose use is limited by applicable bond covenant and restrictions.
- Court bonds and escrow assets which are payable to third parties.

i. Allowance for Doubtful Accounts

Court fines are shown net of an allowance for uncollectible accounts of \$144,630.

j. Prepaid Items

Payments made to vendors for services that will benefit periods beyond the fiscal year-end are recorded as prepaid items. Prepaid items are recorded as expenditures when consumed rather than when purchased. Prepaid items are equally offset by a fund balance reserve which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Capital Assets

Capital assets, which include property, equipment, and infrastructure (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and the enterprise fund in the fund financial statements. Capital assets are defined by the City as assets with an initial cost of more than \$5,000 for governmental activities and \$750 for business-type activities and/or the enterprise fund and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Depreciation is being computed on the straight-line method, using asset lives as follows:

Assets	Years
Infrastructure	20-30
Buildings and improvements	15-40
Equipment, furniture and fixtures	3-15
Vehicles	3-10

Intangible assets represent the City's right-to-use a leased asset. These intangible assets, as defined by GASB Statement No. 87, *Leases*, are for lease contracts of nonfinancial equipment assets.

l. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section 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 (revenue) until that time.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

m. 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.

n. Compensated Absences

Under terms of the City's personnel policy, employees are granted vacations based on length of service. Vacations accrue on January 1 of each year. Upon termination, the employee is paid for unused vacation. Vested or accumulated vacation leave accrued at year-end is expected to be used by the employee during the following fiscal year. Accrued vacation is recorded in the government-wide and proprietary fund financial statements. Sick leave is accumulated based upon length of service and is available only to provide compensation during periods of illness. A liability for sick leave earned as of year-end that will more likely than not be used by employees as time off in future years has been recorded in the government wide and proprietary fund financial statements. Compensated absences are recognized in the governmental funds when due and payable and when separation has occurred before year end.

o. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance cost, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

p. Interfund Transactions

Transfers of resources from a fund receiving revenue to the fund through which the resources are to be expended are recorded as transfers. Such transfers are reported as other financing sources (uses) in the governmental fund types and transfers in the proprietary fund type.

Elimination of interfund activity has been made for governmental activities in the government-wide financial statements.

q. Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and the accompanying notes. Actual results could differ from those estimates.

r. New Accounting Pronouncement

During the current year, the City implemented GASB Statement 101, *Compensated Absences*. In addition to the value of unused vacation time owed to employees upon separation of employment, the City now recognizes an estimated amount of sick leave earned as of year-end that will be used by employees as time off in future years or settled via certain non-cash means as part of the liability for compensated absences. The effect of the change in accounting principle is summarized in Note 15.

2. CASH, CASH EQUIVALENTS, AND INVESTMENTS

a. Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the City's deposits may not be returned, or the City will not be able to recover collateral securities in the possession of an outside party. The City's bank deposits are required by state law to be secured by the deposit of certain securities specified at RSMo 30.270 with the City or trustee institution. The value of the securities must amount to the total of the City's cash not insured by the Federal Deposit Insurance Corporation.

As of June 30, 2025, the City's bank balances were entirely secured or collateralized with securities held by the City or by its agent in the City's name or by a letter of credit.

CITY OF CREVE COEUR, MISSOURI
NOTES TO FINANCIAL STATEMENTS (Continued)

2. CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

a. Deposits (Continued)

The City participates in the Missouri Securities Investment Program (MOSIP). MOSIP is an external investment pool in which the City's monies are pooled with other entities' monies to purchase investments that are permitted by state statutes. The City's monies are used to purchase a pro-rata share of the pool. A board of directors provides governance and oversight of MOSIP's operations. The Board seeks to maintain a stable net position value of \$1 per share.

b. Investments

As of June 30, 2025, the City had the following investments:

	Fair Value	Maturities					Credit Risk
		No Maturity	Less Than One Year	1 - 5 Years	6 - 10 Years	More Than 10 years	
Primary Government							
Money market	\$ 305,292	\$ -	\$ 305,292	\$ -	\$ -	\$ -	N/A
Negotiable certificates of deposit	29,120,475	-	7,278,529	21,841,946	-	-	N/A
Federal farm credit banks	1,474,885	-	497,120	977,765	-	-	AA+
Federal home loan banks	3,495,006	-	1,802,169	1,692,837	-	-	AA+
External investment pool	24	-	24	-	-	-	N/A
Total primary government	34,395,682	-	9,883,134	24,512,548	-	-	
TOTAL INVESTMENTS	\$ 34,395,682	\$ -	\$ 9,883,134	\$ 24,512,548	\$ -	\$ -	

The City has the following recurring fair value measurements as of June 30, 2025:

Investments	Fair Value	Level 1 Input	Level 2 Input	Level 3 Input
Primary Government				
Negotiable certificates of deposit	\$ 29,120,475	\$ 29,120,475	\$ -	\$ -
Federal farm credit banks	1,474,885	-	1,474,885	-
Federal home loan banks	3,495,006	-	3,495,006	-
TOTAL PRIMARY GOVERNMENT INVESTMENTS AT FAIR VALUE LEVEL	\$ 34,090,366	\$ 29,120,475	\$ 4,969,891	\$ -
TOTAL INVESTMENT BY FAIR VALUE LEVEL	\$ 34,090,366	\$ 29,120,475	\$ 4,969,891	\$ -

2. CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

b. Investments (Continued)

The City's money market mutual funds and external investment pool are reported at amortized cost and are not subject to fair level value.

Credit Risk - is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City's policy states that they minimize credit risk by prequalifying the financial institutions, broker/dealers, intermediaries, and advisors with which the City will do business and diversifying the portfolio to reduce potential losses on individual securities.

Interest Rate Risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The City's policy states that they minimize interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and investing primarily in shorter term securities.

Concentration of Credit Risk - is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City's policy states that they minimize concentration of credit risk by reviewing the diversification standard periodically.

Custodial Credit Risk - 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 the investments or collateral securities that are in the possession of an outside party. In accordance with its policy, the City addresses custodial risk by prequalifying institutions with which the City places investments, diversifying the investment portfolio, and maintaining a standard of quality for investments.

3. NOTE RECEIVABLE

In October 2008, the City approved the Olive/Graeser Transportation Development District (TDD). The TDD has separate corporate powers and is legally separate from the City. In addition, the City Council does not appoint a voting majority of the TDD Board, the City cannot impose its will on the TDD, and the City does not have any administrative involvement. Therefore, it is not included in the reporting entity. The City elected to purchase the TDD's 2010 Series A revenue development note totaling \$1,260,000 on January 31, 2012. The note will be outstanding until the earlier of repayment or October 1, 2050. The note bears interest at a rate of Prime plus 200 basis points, not to exceed 10%. Interest rate cannot be less than 5.55%. For the year ended June 30, 2025, the interest rate was 9.75%. The note and accrued interest will be repaid by a 1% TDD sales tax on all retail sales made in the TDD, but only after paying certain fees and expenses owed to the trustee

3. NOTE RECEIVABLE (Continued)

or paying agent. The sales tax revenue within the TDD available for debt service will not be at a level needed to pay the interest accruing on the note during the foreseeable future. Very little, if any, principal is anticipated being repaid on the note during the next twelve months or in the near-term until there is growth of additional retailers within the TDD or sales growth by existing retailers. The note receivable balance was \$1,210,774 at June 30, 2025, which included accrued interest.

Note receivable activity was as follows for the year ended June 30, 2025:

	Balance June 30, 2024	Additions	Payments Received	Balance June 30, 2025
2010 Series A revenue development note	\$ 1,210,774	\$ -	\$ -	\$ 1,210,774

4. INTERFUND TRANSFERS

Interfund transfers were made to: (1) transfer unrestricted revenues collected in the General Fund to finance capital improvements in other funds in accordance with budgetary authorization; (2) fund a portion of the police salary adjustment costs paid from the General Fund; and (3) transfer funds collected in the Parks and Stormwater Fund to the General Fund to finance maintenance and operations.

For the year ended June 30, 2025, in accordance with the adopted budget, the General Fund transferred \$500,000 to the Capital Improvement Tax Fund and received transfers of \$799,822 from the Public Safety Fund and \$565,998 from the Parks and Stormwater Fund.

5. REAL ESTATE TAXES

Real estate taxes are levied in October of each year on the assessed value as of the prior January 1 for all real property located in the City. Property taxes attach as an enforceable lien on property as of January 1 and are due upon receipt of billing and become delinquent after December 31.

Property tax revenue is recognized to the extent it is collected within the current period or expected to be collected within 60 days after year-end is unavailable on the fund financial statements and recognized as revenue in the government-wide financial statements.

All property tax assessment, billing, and collection functions are handled by the St. Louis County government. Taxes collected are remitted to the City by the St. Louis County Collector (the County Collector) in the month subsequent to the actual collection date. Taxes held by the County Collector, if any, are included in municipal taxes receivable in the accompanying fund financial statements.

CITY OF CREVE COEUR, MISSOURI
NOTES TO FINANCIAL STATEMENTS (Continued)

6. CAPITAL ASSETS

Capital asset activity was as follows for the year ended June 30, 2025:

	Balance June 30, 2024	Additions and Transfers	Deletions and Transfers	Balance June 30, 2025
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 8,311,027	\$ -	\$ -	\$ 8,311,027
Right-of-way	157,602	-	-	157,602
Construction in progress	7,368,025	4,083,069	8,660,350	2,790,744
Total capital assets not being depreciated	15,836,654	4,083,069	8,660,350	11,259,373
Capital assets being depreciated				
Infrastructure	80,771,538	4,373,410	721,964	84,422,984
Buildings and improvements	22,594,199	3,192,237	-	25,786,436
Equipment, furniture and fixtures	2,695,723	282,182	80,670	2,897,235
Vehicles	3,207,331	581,998	413,717	3,375,612
Total capital assets being depreciated	109,268,791	8,429,827	1,216,351	116,482,267
Less: Accumulated depreciation for				
Infrastructure	55,001,846	3,319,213	721,964	57,599,095
Buildings and improvements	10,714,495	627,576	-	11,342,071
Equipment, furniture and fixtures	1,959,527	182,806	80,670	2,061,663
Vehicles	2,317,710	440,500	413,717	2,344,493
Total accumulated depreciation	69,993,578	4,570,095	1,216,351	73,347,322
Total capital assets being depreciated, net	39,275,213	3,859,732	-	43,134,945
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 55,111,867	\$ 7,942,801	\$ 8,660,350	\$ 54,394,318

CITY OF CREVE COEUR, MISSOURI
NOTES TO FINANCIAL STATEMENTS (Continued)

6. CAPITAL ASSETS (Continued)

	Balance June 30, 2024	Additions and Transfers	Deletions and Transfers	Balance June 30, 2025
Business-type Activities				
Capital assets not being depreciated				
Land	\$ 637,500	\$ -	\$ -	\$ 637,500
Total capital assets not being depreciated	637,500	-	-	637,500
Intangible capital assets being amortized				
Equipment	120,985	-	-	120,985
Total intangible capital assets being amortized	120,985	-	-	120,985
Tangible capital assets being depreciated				
Buildings and improvements	7,908,874	2,772,108	-	10,680,982
Equipment, furniture and fixtures	699,909	66,594	16,301	750,202
Vehicles	63,937	25,214	-	89,151
Total tangible capital assets being depreciated	8,672,720	2,863,916	16,301	11,520,335
Less: Accumulated amortization for intangible capital assets				
Equipment	39,897	29,987	-	69,884
Total accumulated amortization for intangible capital assets	39,897	29,987	-	69,884
Less: Accumulated depreciation for tangible capital assets				
Buildings and improvements	6,499,071	129,372	-	6,628,443
Equipment, furniture and fixtures	543,176	52,087	16,301	578,962
Vehicles	63,937	25,214	-	89,151
Total accumulated depreciation for tangible capital assets	7,106,184	206,673	16,301	7,296,556
Total tangible and intangible capital assets being depreciated and amortized, net	1,647,624	2,627,256	-	4,274,880
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	\$ 2,285,124	\$ 2,627,256	\$ -	\$ 4,912,380

During the year ended June 30, 2025, the Governmental Activities transferred capital assets with a cost of \$2,811,922 and accumulated depreciation of \$39,814.

6. CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows for the year ended June 30, 2025:

	<u>Amount</u>
Governmental Activities	
Public works, including depreciation of infrastructure assets	\$ 3,584,395
Public safety	532,467
Community development	21,406
General government	<u>431,827</u>
 TOTAL GOVERNMENTAL ACTIVITIES	 <u><u>\$ 4,570,095</u></u>
 Business-Type Activities	
Recreation center	<u><u>\$ 206,673</u></u>

Amortization expense was charged to functions/programs of the primary government as follows for the year ended June 30, 2025:

Business-Type Activities	
Recreation center	<u><u>\$ 29,987</u></u>

7. DEFERRED COMPENSATION PLAN

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Plan assets are held in trust for the exclusive benefit of participants and their beneficiaries.

8. PENSION PLAN

a. Plan Description

The City participates in LAGERS which provides certain retirement, disability and death benefits to plan members and beneficiaries. 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.

8. PENSION PLAN (Continued)

a. Plan Description (Continued)

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. The pension obligation is typically liquidated by the general fund, or the respective fund from which the employee is paid.

Benefits Provided

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

	<u>2025 Valuation</u>
Benefit multiplier	2% for life
Final average salary	Five years
Member contributions	4%

During fiscal year ending June 30, 2025, the benefit program remained at 2% for life under the L-6 benefit program.

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

	<u>Total</u>
Inactive employees or beneficiaries currently receiving benefits	101
Inactive employees entitled to but not yet receiving benefits	48
Active employees	<u>103</u>
TOTAL	<u><u>252</u></u>

8. PENSION PLAN (Continued)

a. Plan Description (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 4.00% of their gross pay to the pension plan. Employer contribution rates are 7.30% (General) and 7.00% (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	7.00%, net of investment expenses

The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire and Public Safety groups.

Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.

The actuarial assumptions used in the February 28, 2025 valuation were based on the results of an actuarial experience study for the period March 1, 2010, through February 28, 2015.

8. PENSION PLAN (Continued)

a. Plan Description (Continued)

Actuarial Assumptions (Continued)

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>
Equity	39%
Fixed income	23%
Real assets	33%
Strategic assets	7%
Alpha portfolio	5%
Cash/leverage	(7)%

Discount Rate

The discount rate used to measure the total pension liability is 7% for General and 7% for Police. 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 CREVE COEUR, MISSOURI
NOTES TO FINANCIAL STATEMENTS (Continued)

8. PENSION PLAN (Continued)

a. Plan Description (Continued)

Changes in Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
Balances at June 30, 2024	\$45,402,810	\$40,826,903	\$ 4,575,907
Changes for the year			
Service cost	1,040,190	-	1,040,190
Interest cost	3,120,942	-	3,120,942
Differences between expected and actual experience	2,464,864	-	2,464,864
Contributions - city	-	1,426,212	(1,426,212)
Contributions - employees	-	424,950	(424,950)
Net investment income	-	2,515,973	(2,515,973)
Benefit payments, including refunds	(2,704,189)	(2,704,189)	-
Administrative expense	-	(28,436)	28,436
Other (net transfer)	-	1,058,279	(1,058,279)
Net changes	3,921,807	2,692,789	1,229,018
BALANCES AT JUNE 30, 2025	\$49,324,617	\$43,519,692	\$ 5,804,925

CITY OF CREVE COEUR, MISSOURI
NOTES TO FINANCIAL STATEMENTS (Continued)

8. PENSION PLAN (Continued)

a. Plan Description (Continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

	General		
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Total pension liability	\$ 22,120,589	\$ 19,792,495	\$ 17,826,464
Plan fiduciary net position	18,424,681	18,424,681	18,424,681
NET PENSION LIABILITY (ASSET)	\$ 3,695,908	\$ 1,367,814	\$ (598,217)

	Police		
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Total pension liability	\$ 33,435,653	\$ 29,532,122	\$ 26,293,816
Plan fiduciary net position	25,095,011	25,095,011	25,095,011
NET PENSION LIABILITY	\$ 8,340,642	\$ 4,437,111	\$ 1,198,805

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

For the year ended June 30, 2025, the City recognized government-wide pension expense of \$1,690,580. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows	Deferred Inflows
Deferred amounts to be recognized in pension expense in future periods		
Differences between expected and actual experience	\$ 11,598,119	\$ (267,147)
Changes of assumptions	58,971	(46,270)
Net difference between projected and actual earnings	152,891	-
TOTAL DEFERRED AMOUNTS TO BE RECOGNIZED IN PENSION EXPENSE IN FUTURE PERIODS	\$ 11,809,981	\$ (313,417)

8. PENSION PLAN (Continued)

a. Plan Description (Continued)

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

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

Years Ending June 30,	Net Deferred Outflows (Inflows) of
2026	\$ 1,934,397
2027	1,889,895
2028	1,844,290
2029	1,756,769
2030	1,480,176
Thereafter	<u>2,591,037</u>
TOTAL	<u>\$ 11,496,564</u>

9. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

The City of Creve Coeur Other Postemployment Benefit (OPEB) plan (the Plan) provides OPEB for certain eligible employees who retire from the City. The Plan is a single-employer defined benefit OPEB Plan that is administered by the City. The benefits and benefit levels are governed by City policy. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The Plan does not issue a stand-alone financial report.

The Plan, stated in the City's Personnel Policy, was established by City Ordinance, which assigns the authority to establish and amend plan benefit provisions to the City. The contribution requirements of the City and plan members are established and may be amended by the City.

9. OTHER POSTEMPLOYMENT BENEFITS (Continued)

b. Benefits Provided

The Plan provides healthcare benefits to employees defined as City retirees until attainment of Medicare Eligibility Age. Employees hired before July 1, 2001 must contribute the employee portion of the monthly premium. Employees hired after July 1, 2001 must contribute the entire monthly premium less \$300 paid by the City. Medical and prescription drug benefits are available to retirees in the St. Louis Area Insurance Trust's (SLAIT) self-insured pool. Retirees may elect to cover spouses and eligible dependent children. Surviving spouses can continue coverage after the retiree's death through COBRA. Since retirees pay the premium for each year, the City's share of any premium cost is determined on the basis of a blended rate or implicit rate subsidy calculation.

Employees who are eligible for normal or early retirement are eligible for OPEB benefits. General employees are eligible for Normal retirement at age 60 with five years of service or Early retirement at age 55 with five years of service. Police employees are eligible for Normal retirement at age 55 with five years of service or Early retirement at age 50 with five years of service.

Active employee medical contributions paid by the City effective July 1, 2025, are as follows:

	Hired Prior to July 1, 2001	Hired After July 1, 2001
Employee	\$ 654.94	\$ 300.00
Employee + spouse	1,343.21	300.00
Employee + children	1,219.00	300.00
Family	1,840.12	300.00

Retiree medical contributions effective July 1, 2025, are as follows:

	Total Monthly Premium	Retiree Share of Monthly Premium	City Share of Monthly Premium
Retiree	\$ 776.40	\$ 476.40	\$ 300.00
Retiree + spouse	1,630.49	1,330.49	300.00
Retiree + children	1,475.22	1,175.22	300.00
Family	2,251.62	1,951.62	300.00

9. OTHER POSTEMPLOYMENT BENEFITS (Continued)

c. Employees Covered by Benefit Terms

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

Inactive employees currently receiving benefits	19
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>99</u>
TOTAL	<u>118</u>

d. Total OPEB Liability

The City's total OPEB liability of \$1,763,562 was measured as of June 30, 2025 and was determined by an actuarial valuation as of June 30, 2025.

e. Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2025 actuarial valuation was determined by a simplified actuarial valuation as of June 30, 2025, using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

Inflation	2.40%
Salary increase	3.00%
Discount rate	5.20% (formerly 4.00%)
Healthcare cost trend rates	Medical cost trend rate of 6.80% for 2025, gradually decreasing to an ultimate rate of 6.20% for 2040 and beyond
Actuarial cost method	Entry-age normal based on level percentage of projected salary
Amortization method	N/A

The discount rate was based on the index rate for 20-year tax-exempt general obligation bonds.

9. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Actuarial Assumptions and Other Inputs (Continued)

Mortality rates were based on the RP-2014 Group Employee Mortality, Male and Female tables for pre-retirement mortality and the RP-2014 Group Annuity Mortality, Healthy Male and Female tables for post-retirement mortality.

f. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Total OPEB liability at June 30, 2024	<u>\$ 2,163,143</u>
Changes for the year	
Service cost	87,292
Interest on total OPEB liability	112,483
Effect of plan changes	-
Effect of assumptions, changes or inputs	(404,833)
Benefit payments	<u>(194,523)</u>
Net change in total OPEB liability	<u>(399,581)</u>
TOTAL OPEB LIABILITY AT JUNE 30, 2025	<u><u>\$ 1,763,562</u></u>

g. Impact of Changes of Benefit Terms

Effective July 1, 2024, the retiree medical contribution changed to \$300 per month for employees hired on or after July 1, 2001 regardless of coverage.

h. Impact of Plan Experience

The Plan has not had a formal actuarial experience study performed.

i. Impact of Changes of Assumptions

The Plan's discount rate, which is based on the index rate for 20-year tax exempt general obligation bonds, and the medical trends have been updated to reflect inflation trends. The discount rate increased from 4.00% as of June 30, 2024 to 5.20% as of June 30, 2025.

9. OTHER POST-EMPLOYMENT BENEFITS (Continued)

j. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% point lower (4.20%) or 1% point higher (6.20%) than the current discount rate:

	1% Decrease (4.20%)	Current Discount Rate (5.20%)	1% Increase (6.20%)
Total OPEB liability	\$ 1,842,204	\$ 1,763,562	\$ 1,694,077

k. Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% point lower or 1% point higher than the current healthcare cost trend rates:

	1% Decrease	Current Trend	1% Increase
Total OPEB liability	\$ 1,721,704	\$ 1,763,562	\$ 1,807,521

l. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the City recognized OPEB expense of \$98,809. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	\$ -	\$ (181,646)
Changes of assumptions	113,945	(586,649)
TOTAL	\$ 113,945	\$ (768,295)

CITY OF CREVE COEUR, MISSOURI
NOTES TO FINANCIAL STATEMENTS (Continued)

9. OTHER POST-EMPLOYMENT BENEFITS (Continued)

1. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense in future periods as follows:

<u>Years Ending June 30,</u>	<u>Net Deferred Outflows (Inflows) of</u>
2026	\$ (100,967)
2027	(94,183)
2028	(102,287)
2029	(103,756)
2030	(104,864)
Thereafter	<u>(148,293)</u>
TOTAL	<u>\$ (654,350)</u>

10. LONG-TERM DEBT

The following is a summary of changes in long-term liabilities for the year ended June 30, 2025:

	<u>Balance June 30, 2024, As Restated</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2025</u>	<u>Amounts Due Within One Year</u>
Governmental Activities					
General obligation bonds					
Series 2017	\$ 7,045,000	\$ -	\$ 490,000	\$ 6,555,000	\$ 1,960,000
Add: Unamortized bond premium	133,081	-	13,308	119,773	-
General obligation bonds, net	<u>7,178,081</u>	<u>-</u>	<u>503,308</u>	<u>6,674,773</u>	<u>1,960,000</u>
Net pension liability	4,575,907	1,173,074	-	5,748,981	-
Total OPEB liability	2,163,143	-	484,056	1,679,087	198,494
Compensated absences*	806,162	115,432	-	921,594	876,065
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$14,723,293</u>	<u>\$ 1,288,506</u>	<u>\$ 987,364</u>	<u>\$ 15,024,435</u>	<u>\$ 3,034,559</u>

CITY OF CREVE COEUR, MISSOURI
NOTES TO FINANCIAL STATEMENTS (Continued)

10. LONG-TERM DEBT (Continued)

	Balance June 30, 2024, As Restated	Additions	Reductions	Balance June 30, 2025	Amounts Due Within One Year
Business-Type Activities					
Leases payable	\$ 83,699	\$ -	\$ 29,502	\$ 54,197	\$ 31,156
Net pension liability	-	55,944	-	55,944	-
Total OPEB liability	-	84,475	-	84,475	9,986
Compensated absences*	33,082	5,379	-	38,461	38,461
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 116,781	\$ 145,798	\$ 29,502	\$ 233,077	\$ 79,603

*Beginning balances were restated due to the implementation of GASB Statement No. 101, *Compensated Absences*, for governmental activities and business-type activities. Compensated absences increases and decreases are shown net.

The general obligation bonds payable are liquidated by the Debt Service Fund. The leases payable are liquidated by the Enterprise Fund. The total OPEB liability is generally liquidated by the General Fund.

General Obligation Bonds

General obligation bonds are supported by a pledge of the City's full faith and credit. These bonds, which are reported in the government-wide statement of net position, were issued to finance a new police station on the current government center property and to make certain renovations to the existing building. The general obligation bonds are to be repaid from future property tax levies. The bonds bear interest at rates ranging from 2.000% to 3.125% and mature through 2037. The City paid an extra principal payment in July 2025 which reduced the remaining interest to be paid in the amount of \$475,406.

The annual debt service requirements to maturity of bonded debt outstanding as of June 30, 2025, are as follows:

Years Ending June 30,	Principal	Interest	Total
2026	\$ 1,960,000	\$ 146,638	\$ 2,106,638
2027	515,000	135,275	650,275
2028	530,000	122,400	652,400
2029	550,000	106,500	656,500
2030	565,000	90,000	655,000
2031 - 2034	2,435,000	185,400	2,620,400
TOTAL	\$ 6,555,000	\$ 786,213	\$ 7,341,213

CITY OF CREVE COEUR, MISSOURI
NOTES TO FINANCIAL STATEMENTS (Continued)

10. LONG-TERM DEBT (Continued)

Lease Payable

The City entered into a lease agreement on February 10, 2023 to lease golf carts for use by the public golf course in the business-type fund. The City is required to make monthly fixed payments of \$5,340 from May through September of each year to September 2025. The lease has an interest rate of 5.52%.

The City entered into a lease agreement on April 1, 2023 to lease a copier for use by the ice arena in the business-type fund. The City is required to make monthly fixed payments of \$95 through March 2028. The lease has an interest rate of 3.99%

The annual debt service requirements to maturity of leases payable as of June 30, 2025, are as follows:

Years Ending June 30,	Principal	Interest	Total
2026	\$ 31,156	\$ 2,020	\$ 33,176
2027	22,200	297	22,497
2028	841	11	852
TOTAL	\$ 54,197	\$ 2,328	\$ 56,525

11. INSURANCE PROGRAMS

The City, along with various other local governments, participates in an insurance trust for workers' compensation, general liability matters, and health insurance (St. Louis Area Insurance Trust - SLAIT). The purpose of this trust is to distribute the cost of self-insurance over similar entities. The trust requires an annual premium payment to cover estimated claims payable and reserves for claims from each entity. The members of the trust have no legal interest in the assets, liabilities, or fund balances of the insurance trust; however, the City retains a contingent liability to fund its pro rata share of any deficit incurred by the trust should the trust cease operations at some future date. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years. The trust has contracted with an insurance agent to handle all administrative matters, including processing of claims filed.

12. LESSOR DISCLOSURES

The City entered into a lease agreement in May 1999 which was later amended in August 2016, to lease a cell tower through June 8, 2039. Payments increase each year by 3%. This lease is noncancelable and maintains an interest rate of 1.769%. The City collected \$17,362 and recognized a \$21,459 reduction in the related deferred inflow of resource. The remaining lease receivable and offsetting deferred inflow of resources for this agreement are \$333,881 and \$309,275 respectively, as of June 30, 2025.

13. JOINT VENTURE

The City, in cooperation with two other municipalities, created a joint police and emergency dispatching service which was organized in 2010. The administration of the joint dispatching venture is overseen by a board of directors, comprised of the City Administrator from each of the participating municipalities. This joint venture was established to share operating costs of a central dispatching center, thereby saving overall expenses incurred by each participating municipality. In addition, the joint effort is expected to improve service and increase the likelihood of obtaining grant funds.

This joint venture has not currently enhanced or hindered the City's financial operations. The City is jointly liable for their representative share of current and potential liabilities. The City does not have any equity interest in the joint venture. A separately issued financial report can be obtained for this joint venture by contacting the City's finance department.

For the year ended June 30, 2025, the City paid \$645,666 for dispatching assessments.

14. CONTINGENCIES AND COMMITMENTS

The City has various voluntary deferred compensation plans for the benefit of the City Administrator and Department Managers. Such plans provide for direct contributions by the employee with additional current contributions by the City annually based upon salary. The amount that the City is required to contribute may increase in future years. The City is required to contribute to the plans only during the term of the City Administrator's and Department Managers' employment.

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's attorney, the resolution of these matters will not have material adverse effect on the financial condition of the City.

15. ERROR CORRECTION AND RESTATEMENTS TO BEGINNING BALANCES

During the current year, the City implemented GASB Statement No. 101, *Compensated Absences*. In addition to the value of unused vacation owed to employees upon separation of employment, the City now recognizes an estimated amount of sick leave earned as of year-end that will be used by employees as time off in future years as part of the liability for compensated absences. The effects of the change in accounting principle which increased liabilities and decreased net position are summarized below in the "Restatement - GASB 101 implementation" row in the table below. The City also corrected an error relating to grants that should not have been recorded in the prior year which decreased fund balance/net position and decreased grant receivables as summarized in the error correction row in the table below:

	Governmental Activities	Business-Type Activities	Capital Improvement Fund	Enterprise Fund
NET POSITION/FUND BALANCE, JUNE 30, 2024, AS PREVIOUSLY REPORTED	\$88,165,374	\$ 2,805,879	\$ 5,855,822	\$ 2,805,879
Restatement - GASB 101 implementation	(251,918)	(16,172)	-	(16,172)
Error correction - grants	(263,359)	-	(263,359)	-
NET POSITION/FUND BALANCE, JUNE 30, 2024, AS RESTATED	<u>\$87,650,097</u>	<u>\$ 2,789,707</u>	<u>\$ 5,592,463</u>	<u>\$ 2,789,707</u>

16. SUBSEQUENT EVENT

Management has evaluated subsequent events through November 19, 2025, the date which the financial statements were available for issue and no other events require disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND**

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
General property taxes	\$ 824,867	\$ 824,867	\$ 790,265	\$ (34,602)
Sales tax	5,768,377	5,768,377	5,709,867	(58,510)
Total taxes	6,593,244	6,593,244	6,500,132	(93,112)
Public utility licenses				
Electric	3,843,399	3,843,399	3,747,294	(96,105)
Gas	783,533	783,533	726,773	(56,760)
Telephone	789,586	789,586	661,923	(127,663)
Water	769,620	769,620	810,254	40,634
Cable television franchise fees	257,170	257,170	142,605	(114,565)
Right of way and fiber optic franchise fees	41,986	41,986	42,260	274
Total public utility licenses	6,485,294	6,485,294	6,131,109	(354,185)
Licenses and permits				
Occupation and merchants' licenses	212,949	212,949	240,803	27,854
Liquor licenses	34,391	34,391	31,988	(2,403)
Vending machine licenses	2,520	2,520	2,120	(400)
Emergency alarm licenses	125	125	75	(50.00)
Building permits	675,000	675,000	772,756	97,756
Occupancy permits	107,800	107,800	89,105	(18,695)
Sign permits	6,000	6,000	5,650	(350)
Street excavation fees	26,190	26,190	31,680	5,490
Dog park license fees	11,745	11,745	7,953	(3,792)
Miscellaneous zoning and other fees	83,600	83,600	514,865	431,265
Total licenses and permits	1,160,320	1,160,320	1,696,995	536,675
Municipal facilities				
Community center				
Park rental	19,000	19,000	24,901	5,901
Gymnasium rental	16,000	16,000	23,040	7,040
Recreational programs	29,000	29,000	30,460	1,460
Total municipal facilities	64,000	64,000	78,401	14,401

(This schedule is continued on the following pages.)

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND (Continued)**

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES (Continued)				
Intergovernmental				
Grant income	\$ 93,765	\$ 93,765	\$ 166,812	\$ 73,047
New car sales tax	287,487	287,487	300,830	13,343
Cigarette tax	29,490	29,490	24,574	(4,916)
Gasoline and motor fuel tax	778,206	778,206	767,880	(10,326)
Road and bridge tax	1,100,900	1,100,900	1,072,534	(28,366)
Total intergovernmental	2,289,848	2,289,848	2,332,630	42,782
Fines, forfeitures, and charges for services				
Municipal court fines	37,370	37,370	30,488	(6,882)
Traffic violations fines	494,900	494,900	378,741	(116,159)
Police service contracts	80,789	80,789	209,045	128,256
Total fines, forfeitures, and charges for services	613,059	613,059	618,274	5,215
Investment income	750,000	750,000	1,705,671	955,671
Miscellaneous and charges for services	177,135	177,136	445,679	268,543
Total revenues	18,132,900	18,132,901	19,508,891	1,375,990
EXPENDITURES				
General government				
Legislative				
Personnel services	174,000	174,000	174,901	901
Operating	109,720	109,720	100,328	(9,392)
Total legislative	283,720	283,720	275,229	(8,491)
Administrative				
Personnel services	929,316	929,316	913,382	(15,934)
Operating	413,846	413,846	353,837	(60,009)
Capital outlay	1,000	1,000	-	(1,000)
Total administrative	1,344,162	1,344,162	1,267,219	(76,943)

(This schedule is continued on the following pages.)

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND (Continued)**

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
EXPENDITURES (Continued)				
General government (Continued)				
Community services				
Personnel services	\$ 121,371	\$ 121,371	\$ 112,076	\$ (9,295)
Operating	39,115	39,115	32,392	(6,723)
Capital outlay	-	-	120	120
Total community services	160,486	160,486	144,588	(15,898)
Maintenance of municipal property				
Personnel services	97,695	97,695	97,257	(438)
Operating	186,376	211,376	216,250	4,874
Capital outlay	18,000	18,000	11,537	(6,463)
Total maintenance of municipal property	302,071	327,071	325,044	(2,027)
Finance				
Personnel services	846,130	846,130	849,098	2,968
Operating	692,314	692,314	647,999	(44,315)
Capital outlay	-	-	4,321	4,321
Total finance	1,538,444	1,538,444	1,501,418	(37,026)
Public safety				
Administrative				
Personnel services	1,478,175	1,478,175	1,510,108	31,933
Operating	816,603	816,603	799,175	(17,428)
Capital outlay	3,550	3,550	468	(3,082)
Total administrative	2,298,328	2,298,328	2,309,751	11,423
Investigations				
Personnel services	1,048,180	1,048,180	988,831	(59,349)
Operating	37,448	37,448	35,349	(2,099)
Capital outlay	3,550	3,550	3,132	(418)
Total investigations	1,089,178	1,089,178	1,027,312	(61,866)

(This schedule is continued on the following pages.)

CITY OF CREVE COEUR, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND (Continued)

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
EXPENDITURES (Continued)				
Public safety (Continued)				
Patrol				
Personnel services	\$ 4,819,961	\$ 4,819,961	\$ 4,760,203	\$ (59,758)
Operating	244,915	244,915	256,219	11,304
Capital outlay	203,540	464,096	464,980	884
Total patrol	5,268,416	5,528,972	5,481,402	(47,570)
Public works				
Administrative				
Personnel services	566,122	566,122	594,202	28,080
Operating	88,182	88,182	86,388	(1,794)
Capital outlay	3,500	3,500	2,472	(1,028)
Total administrative	657,804	657,804	683,062	25,258
Street				
Personnel services	901,685	901,685	897,949	(3,736)
Operating	919,825	894,825	852,667	(42,158)
Capital outlay	21,500	21,500	30,235	8,735
Total street	1,843,010	1,818,010	1,780,851	(37,159)
Health and welfare				
Operating	874,900	874,900	863,043	(11,857)
Parks				
Personnel services	426,189	426,189	421,175	(5,014)
Operating	288,045	288,045	290,115	2,070
Capital outlay	5,500	5,500	5,264	(236)
Total parks	719,734	719,734	716,554	(3,180)
Community development				
Administrative				
Personnel services	410,872	410,872	329,141	(81,731)
Operating	115,160	115,160	43,479	(71,681)
Capital outlay	500	500	394	(106)
Total administrative	526,532	526,532	373,014	(153,518)

(This schedule is continued on the following page.)

CITY OF CREVE COEUR, MISSOURI

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND (Continued)

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
EXPENDITURES (Continued)				
Community development (Continued)				
Building				
Personnel services	\$ 865,393	\$ 865,393	\$ 920,945	\$ 55,552
Operating	44,415	76,286	61,563	(14,723)
Capital outlay	350	350	238	(112)
Total building	910,158	942,029	982,746	40,717
Total expenditures	17,816,943	18,109,370	17,731,233	(378,137)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	315,957	23,531	1,777,658	1,754,127
OTHER FINANCING SOURCES (USES)				
Transfers in	1,365,820	1,365,820	1,365,820	-
Transfers (out)	(500,000)	(500,000)	(500,000)	-
Sale of capital assets	25,200	25,200	67,443	42,243
Total other financing sources (uses)	891,020	891,020	933,263	42,243
NET CHANGE IN FUND BALANCE	<u>\$ 1,206,977</u>	<u>\$ 914,551</u>	2,710,921	<u>\$ 1,796,370</u>
FUND BALANCE, BEGINNING OF YEAR			24,745,296	
FUND BALANCE, END OF YEAR			<u>\$ 27,456,217</u>	

(See independent auditor's report.)

CITY OF CREVE COEUR, MISSOURI

NOTES TO BUDGETARY COMPARISON INFORMATION

June 30, 2025

BUDGETS AND BUDGETARY ACCOUNTING

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. Prior to July 1, the City Administrator submits to the City Council a proposed operating budget for the fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- b. Public hearing meetings are held to obtain taxpayer comments.
- c. Prior to July 1, the budget is adopted by the City Council.
- d. Budgets are adopted on a basis generally consistent with GAAP. Expenditures may not legally exceed budgeted appropriations at the department level for the General Fund and at the fund level for all other budgeted funds.
- e. Current year budget includes supplemental appropriations. A motion from the City Council is required to transfer budgeted amounts between funds, or to transfer substantial budgeted amounts between departments within any fund or for any revisions that would alter the total expenditures of any fund. Management can transfer budgeted amounts within departments, except salary expenditures, without City Council approval.

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION LIABILITY AND RELATED RATIOS
MISSOURI LOCAL GOVERNMENT EMPLOYEE'S RETIREMENT SYSTEM (LAGERS)**

Last Eight Fiscal Years

FISCAL YEAR ENDED JUNE 30,	2025	2024	2023	2022	2021	2020	2019	2018
TOTAL PENSION LIABILITY								
Service cost	\$ 1,040,190	\$ 585,368	\$ 424,495	\$ 416,846	\$ 432,456	\$ 397,225	\$ 363,540	\$ 118,482
Interest on total pension liability	3,120,942	287,124	271,960	251,352	217,328	168,425	131,257	4,140
Benefit changes	-	29,140,012	-	-	-	-	-	1,656,786
Differences between expected and actual experience	2,464,864	12,242,853	144,219	(303,116)	(66,310)	110,666	10,716	(122,622)
Assumption changes	-	-	-	-	(45,175)	36,479	22,412	-
Benefit payments and refunds	(2,704,189)	(1,311,009)	(115,452)	(34,800)	(19,034)	(6,909)	(5,913)	(995)
Net change in total pension liability	3,921,807	40,944,348	725,222	330,282	519,265	705,886	522,012	1,655,791
Total pension liability beginning	45,402,810	4,458,462	3,733,240	3,402,958	2,883,693	2,177,803	1,655,791	-
TOTAL PENSION LIABILITY - ENDING	49,324,617	45,402,810	4,458,462	3,733,240	3,402,958	2,883,689	2,177,803	1,655,791
PLAN FIDUCIARY NET POSITION								
Contributions - employer	1,426,212	33,368,929	359,541	289,017	303,592	326,192	308,706	265,666
Contributions - employee	424,950	1,140,828	190,409	154,701	192,809	198,409	151,798	660,010
Pension plan net investment income	2,515,973	1,848,578	127,278	5,155	592,175	22,533	72,503	53,966
Benefit payments	(2,704,189)	(1,311,009)	(115,452)	(34,800)	(19,034)	(6,909)	(5,913)	(995)
Administrative expense	(28,436)	(22,676)	(16,148)	(7,850)	(6,792)	(9,287)	(7,739)	(4,869)
Other (net transfer)	1,058,279	1,878,095	(83,755)	1,323	(1,194)	(12,995)	(9,110)	(8,783)
Net change in plan fiduciary net position	2,692,789	36,902,745	461,873	407,546	1,061,556	517,943	510,245	964,995
Plan fiduciary net position beginning	40,826,903	3,924,158	3,462,285	3,054,739	1,993,183	1,475,240	964,995	-
PLAN FIDUCIARY NET POSITION - ENDING	43,519,692	40,826,903	3,924,158	3,462,285	3,054,739	1,993,183	1,475,240	964,995
EMPLOYER'S NET POSITION LIABILITY	\$ 5,804,925	\$ 4,575,907	\$ 534,304	\$ 270,955	\$ 348,219	\$ 890,506	\$ 702,563	\$ 690,796

FISCAL YEAR ENDED JUNE 30,	2025	2024	2023	2022	2021	2020	2019	2018
Plan fiduciary net position as a percentage of the total pension liability	88.23%	89.92%	88.02%	92.74%	89.77%	69.12%	67.74%	58.28%
Covered payroll	\$ 8,916,453	\$ 8,069,137	\$ 4,765,533	\$ 3,967,089	\$ 4,254,336	\$ 4,189,259	\$ 3,808,285	\$ 3,627,761
Employer's net pension liability as a percentage of covered payroll	65.10%	56.71%	11.21%	6.83%	8.19%	21.26%	18.45%	19.04%

Benefit changes - During fiscal year ending June 30, 2024, the benefit program was changed from 1.50% for life, plus 0.50% to age 65 under the LT-8(65) benefit program to 2.00% for life under the L-6 benefit program. The City's legacy pension plan was transferred into LAGERS during fiscal year 2024.

Changes of assumptions - None during the current fiscal year.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

The City joined LAGERS in fiscal year 2018.

(See independent auditor's report.)

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
MISSOURI LOCAL GOVERNMENT EMPLOYEE'S RETIREMENT SYSTEM (LAGERS)**

Last Eight Years*

FISCAL YEARS ENDED JUNE 30,	2025	2024	2023	2022	2021	2020	2019	2018
Actuarially determined pension contributions	\$ 1,426,213	\$ 1,184,592	\$ 359,773	\$ 294,301	\$ 298,830	\$ 326,671	\$ 307,776	\$ 265,666
Contributions in relation to the actuarially determined contribution	1,426,213	1,184,592	359,773	294,301	298,830	326,368	307,776	265,666
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 303	\$ -	\$ -
Covered payroll	\$ 8,669,195	\$ 7,670,814	\$ 4,762,103	\$ 3,939,440	\$ 4,047,591	\$ 4,159,800	\$ 3,783,885	\$ 3,272,453
Contributions as a percentage of covered payroll	16.45%	15.44%	7.55%	7.47%	7.38%	7.85%	8.13%	8.12%

Notes to schedule:

Methods and assumptions used to determine contribution rates for the most recent year include

Valuation date	February 28/29 of each year; the roll-forward of total pension liability from February 29, 2025 to June 30, 2025, reflects expected service cost and interest reduced by actual benefit payments.
Actuarial cost method	Entry-age normal cost and modified terminal funding.
Amortization method	Level percentage of payroll, closed.
Remaining amortization period	Multiple bases from 9 to 23.
Asset valuation method	Five-year smoothed market, 20% corridor.
General inflation	2.75% wage inflation; 2.25% price inflation.
Salary increases	2.75% to 6.75% including wage inflation.
Investment rate of return	7%, net of investment expenses.
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire and Public Safety groups.

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

(See independent auditor's report.)

CITY OF CREVE COEUR, MISSOURI

SCHEDULE OF CHANGES IN THE EMPLOYER'S TOTAL OTHER
POSTEMPLOYMENT BENEFIT LIABILITY AND RELATED RATIOS
POSTEMPLOYMENT MEDICAL AND PRESCRIPTION PLAN FOR EMPLOYEES OF THE CITY

Last Eight Years*

FISCAL YEARS ENDED JUNE 30,	2025	2024	2023	2022	2021	2020	2019	2018
TOTAL OPEB LIABILITY								
Service cost	\$ 87,292	\$ 49,317	\$ 65,096	\$ 79,160	\$ 82,938	\$ 60,001	\$ 61,557	\$ 60,575
Interest costs	112,483	94,037	81,372	60,168	66,788	105,533	114,882	109,156
Effect of plan changes	-	194,452	-	-	(197,042)	-	-	-
Effect of economic/demographic gains or losses	-	-	-	(249,807)	-	-	-	-
Changes in assumptions of other inputs	(404,833)	(366,308)	68,320	(175,824)	7,688	13,902	67,457	(55,529)
Benefit payments and refunds	(194,523)	(159,283)	(193,146)	(180,621)	(205,533)	(185,050)	(205,833)	(185,866)
Net change in OPEB liability	(399,581)	(187,785)	21,642	(466,924)	(245,161)	(5,614)	38,063	(71,664)
Total OPEB liability, beginning	2,163,143	2,350,928	2,329,286	2,796,210	3,041,371	3,046,985	3,008,922	3,080,586
TOTAL OPEB LIABILITY - ENDING	\$ 1,763,562	\$ 2,163,143	\$ 2,350,928	\$ 2,329,286	\$ 2,796,210	\$ 3,041,371	\$ 3,046,985	\$ 3,008,922
Covered-employee payroll	\$ 8,916,453	\$ 8,069,137	\$ 7,489,953	\$ 6,776,517	\$ 7,007,624	\$ 7,758,346	\$ 7,058,245	\$ 7,011,239
Employer's total OPEB liability as a percentage of covered-employee payroll	19.78%	26.81%	31.39%	34.37%	39.90%	39.20%	43.17%	42.92%

Notes to Required Supplementary Information

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions."

Impact of Changes of Benefit Terms

Effective January 1, 2021, spouse medical premiums are increased by \$200 for each spouse that could attain coverage through their own employer's medical plan. Effective July 1, 2024, for retirees hired on or after July 1, 2001, the City will pay \$300 per month regardless of coverage.

Impact of Plan Experience

The Plan has not had a formal actuarial experience study performed.

Impact of Change of Assumptions

As of June 30, 2022, the discount rate was 3.54% (formerly 2.16% as of June 30, 2021). As of June 30, 2023, the discount rate increased to 3.65%. The medical trend assumption was updated to reflect inflation trends and increased to 6.00% from 5.30%.

As of June 30, 2024, the discount rate increased to 4%. The medical trend assumption increased to 6.80%. The annual salary increase decreased from 4% to 3%. The mortality rates were updated and based on the RP-2014 Group Employee and Annuity Mortality tables from the Pub-2010 Mortality tables.

As of June 30, 2025, the discount rate increased to 5.20% from 4.00%

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

(See independent auditor's report.)

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

**NONMAJOR GOVERNMENTAL FUNDS AND
MAJOR CAPITAL PROJECTS FUNDS**

CITY OF CREVE COEUR, MISSOURI

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2025

	<u>Special Revenue</u>		<u>Capital Projects</u>		
	Sewer Lateral Fund	Public Safety Fund	Police Building Fund	Debt Service Fund	Total
ASSETS					
Cash, cash equivalents and investments	\$ 228,457	\$ 1,320,982	\$ -	\$ 1,166,283	\$ 2,715,722
Cash, cash equivalents and investments - restricted	-	-	1,028,639	-	1,028,639
Receivables					
Governmental agencies	-	251,388	-	20,143	271,531
TOTAL ASSETS	\$ 228,457	\$ 1,572,370	\$ 1,028,639	\$ 1,186,426	\$ 4,015,892
LIABILITIES					
Accounts payable	\$ 11,337	\$ 28,556	\$ -	\$ -	\$ 39,893
Accrued liabilities	635	-	-	-	635
Total liabilities	11,972	28,556	-	-	40,528
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues					
Property taxes	-	-	-	20,143	20,143
Total deferred inflows of resources	-	-	-	20,143	20,143
FUND BALANCES					
Restricted for					
Public safety	-	1,543,814	-	-	1,543,814
Sewer lateral	216,485	-	-	-	216,485
Debt service	-	-	-	1,166,283	1,166,283
Capital projects	-	-	1,028,639	-	1,028,639
Total fund balances	216,485	1,543,814	1,028,639	1,166,283	3,955,221
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 228,457	\$ 1,572,370	\$ 1,028,639	\$ 1,186,426	\$ 4,015,892

(See independent auditor's report.)

CITY OF CREVE COEUR, MISSOURI

COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2025

	<u>Special Revenue</u>		<u>Capital Projects</u>		
	<u>Sewer</u>		<u>Police</u>		
	<u>Lateral</u>	<u>Public Safety</u>	<u>Building</u>	<u>Debt</u>	
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Service</u>	<u>Total</u>
				<u>Fund</u>	
REVENUES					
General property and sales taxes	\$ -	\$ 1,428,883	\$ -	\$ 1,025,301	\$ 2,454,184
Other taxes	135,028	-	-	-	135,028
Investment income	4,644	25,215	42,152	20,020	92,031
Miscellaneous	-	10,000	-	-	10,000
Total revenues	139,672	1,464,098	42,152	1,045,321	2,691,243
EXPENDITURES					
Current					
Public safety	-	314,930	-	-	314,930
Public works	153,605	-	-	-	153,605
Capital outlay	-	238,311	222,660	-	460,971
Debt service					
Principal	-	-	-	490,000	490,000
Interest and other costs	-	-	-	206,307	206,307
Total expenditures	153,605	553,241	222,660	696,307	1,625,813
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,933)	910,857	(180,508)	349,014	1,065,430
OTHER FINANCING USES					
Transfers (out)	-	(799,822)	-	-	(799,822)
NET CHANGE IN FUND BALANCE	(13,933)	111,035	(180,508)	349,014	265,608
FUND BALANCES, BEGINNING OF YEAR	230,418	1,432,779	1,209,147	817,269	3,689,613
FUND BALANCES, END OF YEAR	\$ 216,485	\$ 1,543,814	\$ 1,028,639	\$ 1,166,283	\$ 3,955,221

(See independent auditor's report.)

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
MAJOR CAPITAL IMPROVEMENT CAPITAL PROJECTS FUND**

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
General property and sales taxes	\$ 2,320,586	\$ 2,320,586	\$ 2,320,473	\$ (113)
Intergovernmental	3,721,360	3,721,360	1,728,943	(1,992,417)
Investment income	193,643	193,643	71,453	(122,190)
Miscellaneous	-	-	235,024	235,024
Total revenues	6,235,589	6,235,589	4,355,893	(1,879,696)
EXPENDITURES				
Public works	180,226	180,226	180,912	686
Capital outlay	6,053,058	10,502,141	5,844,275	(4,657,866)
Total expenditures	6,233,284	10,682,367	6,025,187	(4,657,180)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,305	(4,446,778)	(1,669,294)	2,777,484
OTHER FINANCING SOURCES				
Transfers in	500,000	500,000	500,000	-
Insurance recoveries	-	-	494,571	494,571
Sale of capital assets	20,000	20,000	37,600	17,600
Total other financing sources	520,000	520,000	1,032,171	512,171
NET CHANGE IN FUND BALANCE	<u>\$ 522,305</u>	<u>\$ (3,926,778)</u>	(637,123)	<u>\$ 3,289,655</u>
FUND BALANCE, BEGINNING OF YEAR, AS PREVIOUSLY REPORTED			5,855,822	
Restatement - error correction			(263,359)	
FUND BALANCE, BEGINNING OF YEAR, AS RESTATED			<u>5,592,463</u>	
FUND BALANCE, END OF YEAR			<u>\$ 4,955,340</u>	

(See independent auditor's report.)

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -
MAJOR PARKS AND STORMWATER CAPITAL FUND**

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Sales taxes	\$ 2,858,291	\$ 2,858,291	\$ 2,727,817	\$ (130,474)
Intergovernmental	281,643	281,643	295,184	13,541
Investment income	227,624	227,624	53,186	(174,438)
Total revenues	3,367,558	3,367,558	3,076,187	(291,371)
EXPENDITURES				
Public works	175,728	175,728	173,693	(2,035)
Capital outlay	4,057,000	5,113,629	2,159,167	(2,954,462)
Total expenditures	4,232,728	5,289,357	2,332,860	(2,956,497)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(865,170)	(1,921,799)	743,327	2,665,126
OTHER FINANCING USES				
Transfers (out)	(565,998)	(565,998)	(565,998)	-
NET CHANGE IN FUND BALANCE	<u>\$ (1,431,168)</u>	<u>\$ (2,487,797)</u>	177,329	<u>\$ 2,665,126</u>
FUND BALANCE, BEGINNING OF YEAR			<u>2,950,288</u>	
FUND BALANCE, END OF YEAR			<u>\$ 3,127,617</u>	

(See independent auditor's report.)

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR SEWER LATERAL SPECIAL REVENUE FUND**

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Other taxes	\$ 135,500	\$ 135,500	\$ 135,028	\$ (472)
Investment income	10,000	200	4,644	4,444
Total revenues	145,500	135,700	139,672	3,972
EXPENDITURES				
Public works	179,238	179,238	153,605	(25,633)
NET CHANGE IN FUND BALANCE	<u>\$ (33,738)</u>	<u>\$ (43,538)</u>	(13,933)	<u>\$ 29,605</u>
FUND BALANCE, BEGINNING OF YEAR			<u>230,418</u>	
FUND BALANCE, END OF YEAR			<u>\$ 216,485</u>	

(See independent auditor's report.)

CITY OF CREVE COEUR, MISSOURI**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR PUBLIC SAFETY FUND**

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
General property and sales taxes	\$ 1,496,925	\$ 1,496,924	\$ 1,428,883	\$ (68,041)
Investment income	65,000	65,000	25,215	(39,785)
Miscellaneous	17,000	17,000	10,000	(7,000)
Total revenues	1,578,925	1,578,924	1,464,098	(114,826)
EXPENDITURES				
Public safety	380,742	403,767	314,930	(88,837)
Capital outlay	252,850	315,519	238,311	(77,208)
Total expenditures	633,592	719,286	553,241	(166,045)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	945,333	859,638	910,857	51,219
OTHER FINANCING USES				
Transfers (out)	(799,822)	(799,822)	(799,822)	-
NET CHANGE IN FUND BALANCE	<u>\$ 145,511</u>	<u>\$ 59,816</u>	111,035	<u>\$ 51,219</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,432,779</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,543,814</u>	

(See independent auditor's report.)

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR POLICE BUILDING FUND**

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Investment income	\$ 50,848	\$ 50,848	\$ 42,152	\$ (8,696)
Total revenues	50,848	50,848	42,152	(8,696)
EXPENDITURES				
Capital outlay	210,000	222,660	222,660	-
Total expenditures	210,000	222,660	222,660	-
NET CHANGE IN FUND BALANCE	<u>\$ (159,152)</u>	<u>\$ (171,812)</u>	(180,508)	<u>\$ (8,696)</u>
FUND BALANCE, BEGINNING OF YEAR			<u>1,209,147</u>	
FUND BALANCE, END OF YEAR			<u>\$ 1,028,639</u>	

(See independent auditor's report.)

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR DEBT SERVICE FUND**

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
General property taxes	\$ 964,600	\$ 964,600	\$ 1,025,301	\$ 60,701
Investment income	19,190	19,190	20,020	830
Total revenues	983,790	983,790	1,045,321	61,531
EXPENDITURES				
Debt service				
Principal	490,000	490,000	490,000	-
Interest and other costs	206,308	206,308	206,307	(1)
Total expenditures	696,308	696,308	696,307	(1)
NET CHANGE IN FUND BALANCE	<u><u>\$ 287,482</u></u>	<u><u>\$ 287,482</u></u>	349,014	<u><u>\$ 61,532</u></u>
FUND BALANCE, BEGINNING OF YEAR			<u>817,269</u>	
FUND BALANCE, END OF YEAR			<u><u>\$ 1,166,283</u></u>	

(See independent auditor's report.)

ENTERPRISE FUNDS

CITY OF CREVE COEUR, MISSOURI

**COMBINING SCHEDULE OF REVENUES AND EXPENSES
RECREATIONAL FUND**

For the Year Ended June 30, 2025

	Food Service Department	Golf Course Department	Ice Arena Department	Total
OPERATING REVENUES				
Greens fees	\$ -	\$ 564,765	\$ -	\$ 564,765
Cart rental and merchandise sales	-	133,602	-	133,602
Food	14,789	-	-	14,789
Beverages	59,452	-	-	59,452
Admissions	-	-	73,316	73,316
Hockey league rental	-	-	225,811	225,811
Skate rental and sharpening	-	-	14,691	14,691
Skating lessons	-	-	74,462	74,462
Figure skating contracts	-	-	29,430	29,430
Ice activities	-	-	470,545	470,545
Miscellaneous	-	37,332	42,131	79,463
Total operating revenues	74,241	735,699	930,386	1,740,326
OPERATING EXPENSES				
Personnel services	461	425,568	453,304	879,333
Operating expenses	45,201	207,980	278,825	532,006
Depreciation	-	21,006	145,853	166,859
Amortization	-	28,952	1,035	29,987
Total operating expenses	45,662	683,506	879,017	1,608,185
OPERATING INCOME	28,579	52,193	51,369	132,141
NONOPERATING REVENUE (EXPENSES)				
Investment income	-	18,301	2,000	20,301
Interest expense	-	(3,407)	(137)	(3,544)
Total nonoperating revenue (expenses)	-	14,894	1,863	16,757
INCOME BEFORE CAPITAL CONTRIBUTIONS	28,579	67,087	53,232	148,898
Capital contributions	-	-	2,772,108	2,772,108
CHANGE IN NET POSITION	<u>\$ 28,579</u>	<u>\$ 67,087</u>	<u>\$ 2,825,340</u>	<u>2,921,006</u>
NET POSITION, BEGINNING OF YEAR, AS PREVIOUSLY REPORTED				2,805,879
Restatement - GASB 101				<u>(16,172)</u>
NET POSITION, BEGINNING OF YEAR, AS PREVIOUSLY RESTATED				<u>2,789,707</u>
NET POSITION, END OF YEAR				<u><u>\$ 5,710,713</u></u>

(See independent auditor's report.)

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES AND EXPENSES
RECREATIONAL FUND - BUDGET AND ACTUAL
FOOD SERVICE DEPARTMENT**

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
OPERATING REVENUES				
Food	\$ 13,500	\$ 13,500	\$ 14,789	\$ 1,289
Beverages	47,000	47,000	59,452	12,452
Total operating revenues	60,500	60,500	74,241	13,741
OPERATING EXPENSES				
Personnel services	9,195	9,195	461	(8,734)
Operating expenses	46,142	46,142	45,201	(941)
Total operating expenses	55,337	55,337	45,662	(9,675)
OPERATING INCOME	\$ 5,163	\$ 5,163	\$ 28,579	\$ 23,416

(See independent auditor's report.)

CITY OF CREVE COEUR, MISSOURI

SCHEDULE OF REVENUES AND EXPENSES RECREATIONAL FUND - BUDGET AND ACTUAL GOLF COURSE DEPARTMENT

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
OPERATING REVENUES				
Greens fees	\$ 440,000	\$ 440,000	\$ 564,765	\$ 124,765
Cart rental and merchandise sales	112,300	112,300	133,602	21,302
Miscellaneous	32,807	32,807	37,332	4,525
Total operating revenues	585,107	585,107	735,699	150,592
OPERATING EXPENSES				
Personnel services	431,884	431,884	425,568	(6,316)
Operating expenses	298,051	298,051	207,980	(90,071)
Depreciation	-	-	21,006	21,006
Amortization	-	-	28,952	28,952
Total operating expenses	729,935	729,935	683,506	(46,429)
OPERATING INCOME (LOSS)	(144,828)	(144,828)	52,193	197,021
NON-OPERATING REVENUE (EXPENSES)				
Investment income	2,000	2,000	18,301	16,301
Interest expense	-	-	(3,407)	(3,407)
Total non-operating revenue	2,000	2,000	14,894	12,894
CHANGE IN NET POSITION	\$ (142,828)	\$ (142,828)	\$ 67,087	\$ 209,915

(See independent auditor's report.)

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES AND EXPENSES
RECREATIONAL FUND - BUDGET AND ACTUAL
ICE ARENA DEPARTMENT**

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
OPERATING REVENUES				
Admissions	\$ 61,000	\$ 61,000	\$ 73,316	\$ 12,316
Hockey league rental	193,000	193,000	225,811	32,811
Skate rental and sharpening	13,200	13,200	14,691	1,491
Skating lessons	56,000	56,000	74,462	18,462
Figure skating contracts	34,280	34,280	29,430	(4,850)
Ice activities	426,500	426,500	470,545	44,045
Miscellaneous	42,552	42,552	42,131	(421)
Total operating revenues	826,532	826,532	930,386	103,854
OPERATING EXPENSES				
Personnel services	402,142	402,142	453,304	51,162
Operating expenses	278,505	278,505	278,825	320
Depreciation	-	-	145,853	145,853
Amortization	-	-	1,035	1,035
Total operating expenses	680,647	680,647	879,017	198,370
OPERATING INCOME (LOSS)	145,885	145,885	51,369	(94,516)
NON-OPERATING REVENUE (EXPENSES)				
Investment income	2,000	2,000	2,000	-
Interest expense	-	-	(137)	(137)
Total non-operating revenue (expenses)	2,000	2,000	1,863	(137)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	147,885	147,885	53,232	(94,653)
Capital contributions	-	-	2,772,108	2,772,108
CHANGE IN NET POSITION	\$ 147,885	\$ 147,885	\$ 2,825,340	\$ 2,677,455

(See independent auditor's report.)

STATISTICAL SECTION

This part of the City of Creve Coeur's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplemental information says about the City's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have been changed over time.	71-76
Revenue Capacity These schedules contain information to help the reader assess the City most significant local revenue source, the property tax.	77-82
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	83-85
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	86-88
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	89-91

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

CITY OF CREVE COEUR, MISSOURI

NET POSITION BY COMPONENT

Last Ten Fiscal Years

	June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
GOVERNMENTAL ACTIVITIES										
Net investment in capital assets	\$ 47,859,737	\$ 47,611,698	\$ 43,479,515	\$ 42,590,084	\$ 42,459,853	\$ 43,331,409	\$ 44,165,291	\$ 45,380,008	\$ 47,597,255	\$ 48,271,627
Restricted	11,914,924	11,732,543	11,272,527	10,891,013	6,400,650	2,505,278	1,949,617	992,308	56,916	37,125
Unrestricted	29,948,619	28,821,133	15,225,878	10,478,495	17,332,106	10,903,770	9,335,127	7,356,220	11,504,290	12,424,865
TOTAL GOVERNMENTAL ACTIVITIES NET POSITION	<u>\$ 89,723,280</u>	<u>\$ 88,165,374</u>	<u>\$ 69,977,920</u>	<u>\$ 63,959,592</u>	<u>\$ 66,192,609</u>	<u>\$ 56,740,457</u>	<u>\$ 55,450,035</u>	<u>\$ 53,728,536</u>	<u>\$ 59,158,461</u>	<u>\$ 60,733,617</u>
BUSINESS-TYPE ACTIVITIES										
Net investment in capital assets	\$ 4,858,183	\$ 2,201,425	\$ 2,340,682	\$ 2,626,350	\$ 2,870,763	\$ 2,787,456	\$ 3,054,445	\$ 3,343,764	\$ 3,420,324	\$ 3,436,167
Unrestricted	852,530	604,454	389,032	209,352	93,196	31,226	144,619	125,838	144,963	31,819
TOTAL BUSINESS-TYPE ACTIVITIES NET POSITION	<u>\$ 5,710,713</u>	<u>\$ 2,805,879</u>	<u>\$ 2,729,714</u>	<u>\$ 2,835,702</u>	<u>\$ 2,963,959</u>	<u>\$ 2,818,682</u>	<u>\$ 3,199,064</u>	<u>\$ 3,469,602</u>	<u>\$ 3,565,287</u>	<u>\$ 3,467,986</u>
PRIMARY GOVERNMENT										
Net investment in capital assets	\$ 52,717,920	\$ 49,813,123	\$ 45,820,197	\$ 45,216,434	\$ 45,330,616	\$ 46,118,865	\$ 47,219,736	\$ 48,723,772	\$ 51,017,579	\$ 51,707,794
Restricted	11,914,924	11,732,543	11,272,527	10,891,013	6,400,650	2,505,278	1,949,617	992,308	56,916	37,125
Unrestricted	30,801,149	29,425,587	15,614,910	10,687,847	17,425,302	10,934,996	9,479,746	7,482,058	11,649,253	12,456,684
TOTAL PRIMARY GOVERNMENT NET POSITION	<u>\$ 95,433,993</u>	<u>\$ 90,971,253</u>	<u>\$ 72,707,634</u>	<u>\$ 66,795,294</u>	<u>\$ 69,156,568</u>	<u>\$ 59,559,139</u>	<u>\$ 58,649,099</u>	<u>\$ 57,198,138</u>	<u>\$ 62,723,748</u>	<u>\$ 64,201,603</u>

Source: Basic financial statements.

CITY OF CREVE COEUR, MISSOURI

CHANGES IN NET POSITION

Last Ten Fiscal Years

	For the Years Ended June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
EXPENSES										
Governmental activities										
General government	\$ 4,053,829	\$ 1,219,391	\$ 3,610,281	\$ 8,559,310	\$ 2,603,544	\$ 3,352,344	\$ 3,694,436	\$ 4,414,064	\$ 3,847,788	\$ 3,816,798
Public safety	9,278,653	3,394,677	7,791,880	7,936,609	2,839,917	7,475,356	7,588,435	8,062,364	7,294,707	7,161,156
Public works	10,368,587	7,916,408	7,587,697	8,109,920	6,052,349	6,748,030	6,931,109	7,801,003	6,565,453	6,320,068
Community development	1,480,049	835,396	1,166,553	1,356,415	419,065	1,426,912	1,512,723	1,593,856	1,435,456	1,417,196
Interest and fiscal charges	205,988	201,881	241,156	246,567	257,302	268,199	278,349	288,622	193,508	-
Total governmental activities expenses	25,387,106	13,567,753	20,397,567	26,208,821	12,172,177	19,270,841	20,005,052	22,159,909	19,336,912	18,715,218
Business-type activities										
Recreation center	1,611,729	1,608,642	1,637,709	1,471,952	1,454,456	1,349,854	1,391,738	1,355,119	1,363,639	1,321,202
Total primary government expenses	26,998,835	15,176,395	22,035,276	27,680,773	13,626,633	20,620,695	21,396,790	23,515,028	20,700,551	20,036,420
PROGRAM REVENUES										
Governmental activities										
Charges for services										
General government	368,830	319,821	630,503	830,858	670,547	433,288	486,480	456,423	437,159	406,135
Public safety	626,093	611,886	560,935	575,192	684,588	601,375	707,226	553,993	624,012	1,000,796
Public works	31,680	26,320	73,392	1,415,494	1,256,629	801,760	716,104	887,973	766,469	820,924
Community development	1,382,086	1,160,899	1,081,868	1,119,640	991,603	33,918	34,214	32,723	28,583	38,037
Operating grants and contributions	2,848,680	2,221,871	2,075,771	1,827,628	1,949,591	1,706,806	1,773,361	1,789,780	1,753,857	1,799,905
Capital grants and contributions	2,002,648	2,174,021	829,082	979,194	-	437,297	381,551	611,433	662,851	537,672
Total governmental activities program revenues	7,260,017	6,514,818	5,251,551	6,748,006	5,552,958	4,014,444	4,098,936	4,332,325	4,272,931	4,603,469
Business-type activities										
Charges for services										
Recreation center	1,740,326	1,575,402	1,460,825	1,302,574	1,152,343	967,322	1,121,200	1,054,880	1,228,705	1,068,062
Operating grants and contributions	-	-	-	40,513	37,500	-	-	-	-	-
Capital grants and contributions	-	87,480	-	-	-	-	-	-	-	-
Total business-type activities program revenues	1,740,326	1,662,882	1,460,825	1,343,087	1,189,843	967,322	1,121,200	1,054,880	1,228,705	1,068,062
Total primary government program revenues	9,000,343	8,177,700	6,712,376	8,091,093	6,742,801	4,981,766	5,220,136	5,387,205	5,501,636	5,671,531

CITY OF CREVE COEUR, MISSOURI

CHANGES IN NET POSITION (Continued)

Last Ten Fiscal Years

	For the Years Ended June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
NET REVENUES (EXPENSES)										
Governmental activities	\$ (18,127,089)	\$ (7,052,935)	\$ (15,146,016)	\$ (19,460,815)	\$ (6,619,219)	\$ (15,256,397)	\$ (15,906,116)	\$ (17,827,584)	\$ (15,063,981)	\$ (14,111,749)
Business-type activities	128,597	54,240	(176,884)	(128,865)	(264,613)	(382,532)	(270,538)	(300,239)	(134,934)	(253,140)
Total primary government net revenues (expenses)	(17,998,492)	(6,998,695)	(15,322,900)	(19,589,680)	(6,883,832)	(15,638,929)	(16,176,654)	(18,127,823)	(15,198,915)	(14,364,889)
GENERAL REVENUES AND OTHER										
CHANGE IN NET POSITION										
Governmental activities										
Taxes										
Property	1,815,566	1,824,419	1,843,170	1,667,113	1,722,300	1,821,136	1,664,257	1,395,387	563,490	539,318
Sales	12,187,040	12,384,404	11,845,836	10,131,706	7,155,079	7,842,205	8,328,955	7,715,670	7,107,947	7,166,389
Utility	6,131,109	6,394,529	6,372,856	5,301,872	5,074,729	5,699,666	5,905,257	6,023,630	5,630,711	5,964,434
Other	135,028	135,606	29,262	32,902	35,277	37,628	36,382	40,798	47,316	53,056
American recovery plan	-	2,152,000	660,111	-	-	-	-	-	-	-
Investment income	1,922,341	2,060,369	206,588	(1,072,363)	170,224	798,585	735,686	256,808	165,081	288,161
Gain on sale of capital assets	105,043	86,200	53,284	-	68,996	39,367	-	22,917	50,307	-
Miscellaneous	676,253	202,862	201,813	549,882	1,468,603	308,232	957,078	208,221	156,093	123,550
Transfers	(2,772,108)	-	(48,576)	-	-	-	-	(204,215)	(232,120)	(500,225)
Total governmental activities general revenues and other change in net position	20,200,272	25,240,389	21,164,344	16,611,112	15,695,208	16,546,819	17,627,615	15,459,216	13,488,825	13,634,683
Business-type activities										
Investment income	20,301	21,925	15,108	608	172	2,150	-	39	115	532
Insurance recoveries	-	-	-	-	12,842	-	-	-	-	-
Transfers	2,772,108	-	48,576	-	-	-	-	204,215	232,120	500,225
Total business-type activities general revenues and other change in net position	2,792,409	21,925	63,684	608	13,014	2,150	-	204,254	232,235	500,757
Total primary government general revenues and other change in net position	22,992,681	25,262,314	21,228,028	16,611,720	15,708,222	16,548,969	17,627,615	15,663,470	13,721,060	14,135,440
CHANGE IN NET POSITION										
Governmental activities	2,073,183	18,187,454	6,018,328	(2,849,703)	9,075,989	1,290,422	1,721,499	(2,368,368)	(1,575,156)	(477,066)
Business-type activities	2,921,006	76,165	(113,200)	(128,257)	(251,599)	(380,382)	(270,538)	(95,985)	97,301	247,617
TOTAL PRIMARY GOVERNMENT	\$ 4,994,189	\$ 18,263,619	\$ 5,905,128	\$ (2,977,960)	\$ 8,824,390	\$ 910,040	\$ 1,450,961	\$ (2,464,353)	\$ (1,477,855)	\$ (229,449)

Source: Basic financial statements.

CITY OF CREVE COEUR, MISSOURI

FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
GENERAL FUND										
Nonspendable	\$ 1,216,887	\$ 1,225,329	\$ 1,228,357	\$ 1,222,303	\$ 1,239,137	\$ 1,229,736	\$ 1,258,658	\$ 1,511,272	\$ 1,276,446	\$ 1,289,083
Restricted	16,939	12,263	20,336	1,896,930	-	-	-	-	-	-
Committed	9,000,000	4,000,000	3,000,000	2,200,000	2,949,533	2,949,533	-	-	-	-
Assigned	636,858	-	495,373	-	-	-	-	337,816	483,280	288,970
Unassigned	16,585,533	19,507,704	19,018,135	15,865,397	16,251,536	14,055,321	16,286,427	13,890,502	14,278,724	14,544,490
TOTAL GENERAL FUND	\$ 27,456,217	\$ 24,745,296	\$ 23,762,201	\$ 21,184,630	\$ 20,440,206	\$ 18,234,590	\$ 17,545,085	\$ 15,739,590	\$ 16,038,450	\$ 16,122,543
ALL OTHER GOVERNMENTAL FUNDS										
Nonspendable	\$ -	\$ 1,128	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	11,884,694	12,494,595	12,027,637	10,118,067	6,629,863	3,701,574	4,877,968	9,731,920	10,522,350	37,125
Committed	-	-	-	-	-	2,118,358	1,998,714	1,887,040	1,702,929	2,188,311
Assigned	153,484	-	-	-	-	-	-	-	-	-
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 12,038,178	\$ 12,495,723	\$ 12,027,637	\$ 10,118,067	\$ 6,629,863	\$ 5,819,932	\$ 6,876,682	\$ 11,618,960	\$ 12,225,279	\$ 2,225,436

Source: Basic financial statements.

CITY OF CREVE COEUR, MISSOURI

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	For the Years Ended June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
REVENUES										
General property and sales taxes	\$ 14,002,606	\$ 14,199,077	\$ 13,552,759	\$ 12,754,330	\$ 9,708,634	\$ 9,526,980	\$ 9,854,378	\$ 9,109,694	\$ 7,673,835	\$ 7,707,270
Public utility licenses	6,131,109	6,394,529	6,700,135	5,623,250	5,396,414	5,699,665	5,905,256	6,023,630	5,630,712	5,964,434
Other taxes	135,028	135,606	135,551	136,188	135,967	137,879	136,425	134,540	134,821	131,711
Licenses and permits	1,696,995	1,442,493	1,369,023	1,879,503	1,610,411	1,157,838	1,142,844	1,169,663	1,018,615	1,060,723
Municipal facilities	78,401	59,147	66,694	53,981	17,535	34,997	72,462	81,432	93,113	96,981
Intergovernmental	4,356,757	6,547,892	3,568,427	2,950,297	1,981,661	2,181,781	2,134,189	2,413,260	2,462,358	2,300,743
Fines and forfeitures	618,274	596,267	519,705	530,227	644,322	563,021	667,939	534,376	600,744	1,000,843
Investment income	1,922,341	2,060,369	206,588	(1,072,363)	170,224	798,585	735,686	257,277	165,081	288,161
Miscellaneous and charges for services	690,703	214,437	312,309	849,141	1,502,885	421,909	1,055,370	252,257	165,204	220,023
Total revenues	29,632,214	31,649,817	26,431,191	23,704,554	21,168,053	20,522,655	21,704,549	19,976,129	17,944,483	18,770,889
EXPENDITURES										
General government	3,497,520	3,910,325	3,448,559	3,595,640	2,773,517	2,964,942	2,936,220	2,937,923	3,159,421	3,262,373
Public safety	8,664,815	9,968,074	7,443,504	6,713,914	7,109,639	7,496,345	7,302,121	7,517,294	6,899,238	6,515,068
Public works	4,516,221	4,166,354	3,820,164	3,235,831	3,282,366	3,389,371	3,362,777	3,271,193	3,388,121	3,479,473
Community development	1,355,128	1,297,317	1,198,265	1,183,382	1,476,340	1,527,547	1,505,714	1,411,244	1,399,051	1,334,521
Capital outlay	8,985,102	10,300,856	4,777,214	3,669,994	3,186,988	4,838,056	8,877,393	5,234,058	3,990,650	2,960,201
Debt service										
Principal	490,000	480,000	1,045,000	455,000	440,000	430,000	420,000	320,000	-	-
Interest	206,307	215,905	247,384	261,306	270,106	283,006	291,406	244,986	-	-
Bond issuance costs and other	-	-	15,287	318	636	-	250	636	151,631	-
Total expenditures	27,715,093	30,338,831	21,995,377	19,115,385	18,539,592	20,929,267	24,695,881	20,937,334	18,988,112	17,551,636
REVENUES OVER (UNDER) EXPENDITURES	1,917,121	1,310,986	4,435,814	4,589,169	2,628,461	(406,612)	(2,991,332)	(961,205)	(1,043,629)	1,219,253
OTHER FINANCING SOURCES (USES)										
Transfers in	1,865,820	3,093,345	1,323,014	1,739,528	596,366	629,802	531,167	1,200,000	400,000	400,000
Transfers out	(1,865,820)	(3,093,345)	(1,323,014)	(1,739,528)	(596,366)	(629,802)	(531,167)	(1,200,000)	(400,000)	(400,000)
Insurance recoveries	494,571	79,140	-	-	-	-	-	-	-	-
Sale of capital assets	105,043	61,055	51,327	3,460	77,810	39,367	54,549	56,026	115,998	53,280
Issuance of bonds	-	-	-	-	-	-	-	-	10,635,000	-
Bond premium	-	-	-	-	-	-	-	-	208,381	-
Total other financing sources (uses)	599,614	140,195	51,327	3,460	77,810	39,367	54,549	56,026	10,959,379	53,280
NET CHANGES IN FUND BALANCES	\$ 2,516,735	\$ 1,451,181	\$ 4,487,141	\$ 4,592,629	\$ 2,706,271	\$ (367,245)	\$ (2,936,783)	\$ (905,179)	\$ 9,915,750	\$ 1,272,533
Debt service as a percentage of noncapital expenditures	3.3%	3.3%	4.5%	4.5%	4.2%	4.2%	3.1%	N/A	N/A	N/A
Fines and forfeitures as a percentage of general operating revenues	2.2%	3.1%	3.3%	2.2%	3.3%	2.9%	5.1%	4.0%	4.6%	7.4%

Source: Basic financial statements.

CITY OF CREVE COEUR, MISSOURI

PROGRAM REVENUES BY FUNCTIONS/PROGRAMS

Last Ten Fiscal Years

FUNCTIONS/PROGRAMS	June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
PRIMARY GOVERNMENT										
Governmental activities										
General government	\$ 393,904	\$ 355,552	\$ 603,503	\$ 840,708	\$ 674,552	\$ 433,288	\$ 486,480	\$ 456,423	\$ 437,159	\$ 406,135
Public safety	792,405	740,419	674,541	575,192	684,588	1,055,125	746,070	615,270	686,920	1,071,479
Public works	4,691,622	4,257,948	2,864,639	4,212,466	3,200,654	2,492,113	2,792,622	3,226,475	3,118,603	3,080,129
Community development	1,382,086	1,160,899	1,081,868	1,119,640	993,164	33,918	73,764	34,157	30,249	45,726
Total governmental activities	7,260,017	6,514,818	5,224,551	6,748,006	5,552,958	4,014,444	4,098,936	4,332,325	4,272,931	4,603,469
Business-type activities										
Recreation center	1,740,326	1,662,882	1,460,825	1,343,087	1,189,843	967,322	1,121,200	1,054,880	1,228,705	1,068,062
TOTAL PRIMARY GOVERNMENT	<u>\$ 9,000,343</u>	<u>\$ 8,177,700</u>	<u>\$ 6,685,376</u>	<u>\$ 8,091,093</u>	<u>\$ 6,742,801</u>	<u>\$ 4,981,766</u>	<u>\$ 5,220,136</u>	<u>\$ 5,387,205</u>	<u>\$ 5,501,636</u>	<u>\$ 5,671,531</u>

Source: Basic financial statements.

CITY OF CREVE COEUR, MISSOURI

TAX REVENUES BY SOURCE - GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	Property	Sales	Franchise and Public Service	Sewer Lateral	Total
2025	\$ 1,815,566	\$ 12,187,040	\$ 6,131,109	\$ 135,028	\$ 20,268,743
2024	1,814,673	12,384,404	6,394,529	135,606	20,729,212
2023	1,706,923	11,845,836	6,372,856	135,551	20,061,166
2022	1,530,925	11,223,406	4,828,371	136,188	17,718,890
2021	1,586,333	8,240,746	4,593,033	135,967	14,556,079
2020	1,684,774	7,842,206	5,699,665	137,879	15,364,524
2019	1,525,424	8,328,954	5,905,256	136,425	15,896,059
2018	1,394,024	7,715,670	6,023,630	134,540	15,267,864
2017	565,888	7,107,947	5,630,712	134,821	13,439,368
2016	540,881	7,166,389	5,964,434	131,711	13,803,415

Source: Required supplementary information and basic financial statements.

CITY OF CREVE COEUR, MISSOURI
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Calendar Year	Real Property	Personal Property	Railroads And Utilities	Total Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Assessed Value As A Percentage Of Actual Value
2025	2024	\$ 1,159,958,820	\$ 160,101,280	\$12,191,904	\$ 1,332,252,004	0.150 *	\$ 5,710,239,917	23.3 %
2024	2023	1,133,806,860	171,218,480	12,596,743	1,317,622,083	0.149 *	5,656,904,269	23.3
2023	2022	1,011,081,620	171,171,210	10,476,491	1,192,729,321	0.155 *	5,072,530,955	23.5
2022	2021	1,004,028,350	159,926,260	10,714,468	1,174,669,078	0.155 *	5,021,698,487	23.4
2021	2020	1,002,505,260	147,927,770	10,432,432	1,160,865,462	0.157 *	4,891,026,881	23.7
2020	2019	984,836,820	152,195,430	9,747,807	1,146,780,057	0.157 *	4,841,257,311	23.7
2019	2018	874,487,810	150,073,580	8,428,855	1,032,990,245	0.165 *	4,343,736,577	23.8
2018	2017	881,952,780	139,885,830	9,750,787	1,031,589,397	0.145 *	4,315,659,767	23.9
2017	2016	822,297,210	138,314,730	9,469,166	970,081,106	0.068 *	4,045,195,714	24.0
2016	2015	813,636,250	124,026,720	9,870,668	947,533,638	0.071 *	3,912,975,119	24.2
2015	2014	760,034,050	122,154,990	9,028,873	891,217,913	0.072 *	3,695,388,826	24.1

Source: St. Louis County Website Dec 31 Roll

*Commencing in 2003, Missouri State Law required the City to calculate a separate tax rate for residential real estate, agricultural real estate, commercial real estate, and personal property. The tax rate stated above for each year after 2003 reflects a re-blended rate for the various types of taxable property.

CITY OF CREVE COEUR, MISSOURI
PROPERTY TAX RATES - DIRECT AND ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

	June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
City of Creve Coeur*										
Operating	0.0680	0.0670	0.0730	0.0730	0.0750	0.0750	0.0830	0.0630	0.0680	0.0690
Debt Service	0.0820	0.0820	0.0820	0.0820	0.0820	0.0820	0.0820	0.0820	-	-
Overlapping governments:										
State of Missouri	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
County General	0.1630	0.1490	0.1650	0.1650	0.1760	0.1760	0.1950	0.1950	0.2060	0.2060
County Health/Hospital	0.1000	0.1000	0.1110	0.1110	0.1180	0.1180	0.1310	0.1310	0.1380	0.1380
County Park Maintenance	0.0360	0.0360	0.0400	0.0400	0.0420	0.0420	0.0460	0.0460	0.0490	0.0490
County Bond Retirement	0.0050	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190
County Road and Bridge	0.0750	0.0750	0.0830	0.0830	0.0880	0.0880	0.0980	0.0980	1.0300	0.1030
St. Louis Community College	0.2628	0.2619	0.2787	0.2787	0.1987	0.1986	0.2129	0.2112	0.2185	0.2176
Special School District	0.9648	0.9616	1.0158	1.0158	1.1077	1.1077	1.1980	1.1912	1.2409	1.2348
Metro Zoo Park and Museum	0.2347	0.2340	0.2455	0.2455	0.2532	0.2549	0.2724	0.2694	0.2795	0.2777
Dev. Disability-Productive	0.0640	0.0640	0.0710	0.0710	0.0750	0.0750	0.0840	0.0840	0.0880	0.0880
St. Louis County Library	0.1870	0.1870	0.2060	0.2060	0.2350	0.2120	0.2340	0.2340	0.2460	0.2460
Parkway School District	3.3654	3.2883	3.6390	3.6390	3.8330	3.7661	4.0640	3.9857	4.2163	4.4617
Ladue School District	3.6100	3.6100	3.6100	3.6100	3.5497	3.5425	3.8237	3.8107	3.9195	3.5339
Pattonville School District	3.8259	3.8590	4.2858	4.2858	4.4662	4.4662	4.8800	4.8800	4.8800	4.8800
Metro Sewer District	0.0997	0.0997	0.1041	0.1041	0.1078	0.1077	0.1170	0.1159	0.1196	0.0876
Metro Sewer District Extension	0.0997	0.0997	0.1041	0.1041	0.1078	0.1077	0.1170	0.1159	0.1196	0.0195
Creve Coeur-Frontenac Sewer	-	-	-	-	-	-	-	-	-	-
University City Sewer Water	-	-	-	-	-	-	-	-	-	0.0930
Deer Creek Sewer District	0.0630	0.0620	0.0660	0.0660	0.0690	-	-	-	-	0.0830
West Overland Fire Protection District	1.5620	1.5330	1.7510	1.7510	1.8340	1.8130	2.0830	2.0970	2.0170	2.0170
Creve Coeur Fire Protection District	0.9100	0.9080	0.9750	0.9750	1.0280	1.0000	1.0920	1.1260	1.1790	1.1550

Source: St. Louis County website. Tax-Rates-Summary. (Rates stated per \$100 assessed valuation)

*Rate for residential property.
STL County Rate Book 2024
City-Fire-Sewer District Tax Code 108AE

CITY OF CREVE COEUR, MISSOURI
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2025			2016		
	Taxable Assessed Valuation	Rank	Percentage Of Total City Taxable Assessed Value	Taxable Assessed Valuation	Rank	Percentage Of Total City Taxable Assessed Value
RNSI City Place Owner LLC	\$ 38,498,690	1	2.92 %	\$ 37,975,250	2	4.26 %
Bayer Research/Monsanto Company	36,999,340	2	2.81	52,952,980	1	5.94
Mercy Hospital East Communities	30,677,860	3	2.33	-	-	-
Emerson Rd LLC (formerly I & G Direct Real Estate 18, LP)	21,910,400	4	1.66	23,604,800	3	2.65
Missouri American Water/St. Louis Co Water	17,659,180	5	1.34	5,664,230	8	0.64
Asbury Automotive St. Louis, LLC	11,349,020	6	0.86	10,026,660	5	1.13
Transition Property Holdings LLC	11,246,850	7	0.85	-	-	-
10300 Olive LLC	10,860,160	8	0.82	-	-	-
AVBH VICINO LLC	9,259,610	9	0.70	-	-	-
Waterfront Creve Coeur MO LLC (Formerly Cross Creek Multifamily Apartments LP)	8,800,040	10	0.67	5,878,910	7	0.66
St. Josephs Convent of Mercy	-	-	-	5,412,130	9	0.61
MRES CP6 Holdings LP	-	-	-	12,085,220	4	1.36
Joe H. Scott Sr./Scott Properties	-	-	-	6,610,990	6	0.74
Caplaco Nine Inc	-	-	-	5,310,110	10	0.60
TOTAL	<u><u>\$ 197,261,150</u></u>		<u><u>14.97 %</u></u>	<u><u>\$ 165,521,280</u></u>		<u><u>18.57 %</u></u>

Source: St. Louis County website - 2025 is displaying the principal taxpayers from 2024 as this is the most current information available

CITY OF CREVE COEUR, MISSOURI
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Tax Levy Year	Net Tax Levy (1)	Current Tax Collections	Percent Collected As Current	Delinquent Tax Collections	Total Tax Collections	Total Collections As Percent Of Levy	Outstanding Delinquent Taxes	Outstanding Delinquent Taxes As Percent Of Levy
2025	2024	\$ 1,931,570	\$ 1,823,301	94.4 %	\$ (2,322)	\$ 1,820,979	94.3 %	\$ 22,146	1.15 %
2024	2023	1,900,135	1,871,265	98.5	(14,134)	1,857,131	97.7	24,468	1.29
2023	2022	1,761,622	1,734,345	98.5	(3,165)	1,731,180	98.3	41,865	2.38
2022	2021	1,568,653	1,555,240	99.1	(1,072)	1,554,168	99.1	25,104	1.60
2021	2020	1,711,040	607,620	35.5	(1,124,824)	1,732,444	101.3	5,737	0.34
2020	2019	1,692,331	1,700,129	100.5	9,984	1,710,113	101.1	1,271	0.08
2019	2018	1,585,844	1,570,353	99.0	(21,971)	1,548,382	97.6	10,661	0.67
2018	2017	1,452,839	1,443,206	99.3	(28,976)	1,414,230	97.3	10,570	0.73
2017	2016	593,291	587,102	99.0	(12,721)	574,381	96.8	6,704	1.13
2016	2015	581,463	578,325	99.5	(29,207)	549,118	94.4	9,576	1.65

Source: St. Louis County Department of Revenue Collection Division

- (1) Originally adjusted for strike offs and additions by St. Louis Board of Equalization after 1978.
Effective Tax Levy Year 2017 includes tax levy associated with Creve Coeur Prop P for the Police Building construction.
This amount is not adjusted by the County for any changes in assessed value after billing has taken place or for new construction
billing between January 1st and June 1st; therefore, it is possible for the collections to appear to be more than 100%.
- (2) Data for delinquent tax collection, excluding penalties and interest, is not available by levy year.

CITY OF CREVE COEUR, MISSOURI
SALES TAX RATES, DIRECT AND OVERLAPPING
LAST TEN FISCAL YEARS

For The Years Ended June 30	City Direct Rate	St. Louis County	State Of Missouri	Direct And Overlapping	Taxable Sales (1)
2025	4.250 %	3.513 %	4.225 %	11.988 %	\$ 545,468,707
2024	4.250	3.513	4.225	11.988	562,753,574
2023	1.250	3.513	4.225	8.988	527,540,940
2022	1.250	3.513	4.225	8.988	482,238,294
2021	1.250	3.513	4.225	8.988	426,494,688
2020	0.750	3.513	4.225	8.488	458,547,068
2019	0.750	3.513 **	4.225	8.488	475,718,191
2018	0.750	3.388 *	4.225	8.363	449,133,947
2017	0.750	2.888	4.225	7.863	492,360,659
2016	0.750	2.888	4.225	7.863	496,501,301

(1) Taxable sales reported by the Missouri Department of Revenue. State law prohibits the disclosure of specific taxpayer information.

Note: The City participates in the county-wide sales tax sharing pool, which is generally distributed based on population.

Note: The City's direct rate is made up of the following:

0.500 % Capital improvements sales tax
0.250 % Local option sales tax effective January 2011
0.500 % Park & Stormwater sales tax effective April 2021
3.000 % Adult Marijuana sales tax effective in 2024

St. Louis County The 1% County-wide sales tax is included in the St. Louis County Rate
0.500 % * Public Safety Prop P effective October 2017
0.125 % ** Sales Tax(Zoo) effective November 2018

CITY OF CREVE COEUR, MISSOURI

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities	Business-Type Activities	Total Primary Government	Percentage Of Personal Income (1)	Per Capita(1)
	General Obligation Bonds (2)	Lease Payable			
2025	\$ 6,674,773	\$ 54,197	\$ 6,728,970	0.44%	\$ 357
2024	7,178,081	83,699	7,261,780	0.50%	393
2023	7,668,588	111,635	7,780,223	0.54%	419
2022	8,724,095	-	8,724,095	0.63%	468
2021	9,189,602	-	9,189,602	0.64%	493
2020	9,640,109	-	9,640,109	0.91%	541
2019	10,080,616	-	10,080,616	0.95%	565
2018	10,511,123	-	10,511,123	1.00%	589
2017	10,841,630	-	10,841,630	1.03%	608
2016	-	-	-	-	-

Source: Details regarding the City's outstanding debt can be found in the notes to the financial statements

(1) See Demographics and Economic Statistics Table

(2) Face amount of bonds plus unamortized premium

CITY OF CREVE COEUR, MISSOURI
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
JUNE 30, 2025

Name Of Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share Of Overlapping Debt
St. Louis County	\$ 59,790,000	3.82 %	\$ 2,283,978
Parkway School District	357,710,014	12.86	46,001,508
Ladue School District	194,392,179	18.61	36,176,385
Pattonville School District	100,120,000	3.48	3,484,176
Monarch Fire District	6,550,000	4.34	284,270
West Overland Fire District	2,780,000	10.65	296,070
Creve Coeur Fire	<u>12,530,000</u>	59.66	<u>7,475,398</u>
Subtotal	733,872,193		96,001,785
City of Creve Coeur	<u>6,674,773</u>	100.00	<u>6,674,773</u>
TOTAL DIRECT AND OVERLAPPING DEBT	<u><u>\$ 740,546,966</u></u>		<u><u>\$ 102,676,558</u></u>

Source: Information was obtained by contacting the taxing jurisdiction and the St. Louis County Collector's office. The percentage applicable to the City is based on the jurisdiction's assessed value within the boundaries of the City.

CITY OF CREVE COEUR, MISSOURI
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	June 30,									
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Debt limit	<u>\$ 133,225,200</u>	<u>\$ 131,762,208</u>	<u>\$ 119,272,932</u>	<u>\$ 117,466,908</u>	<u>\$ 116,086,546</u>	<u>\$ 114,678,006</u>	<u>\$ 103,299,025</u>	<u>\$ 103,158,940</u>	<u>\$ 97,008,111</u>	<u>\$ 94,753,364</u>
Net debt applicable to limit	6,674,773	7,178,081	7,668,588	8,724,095	9,189,602	9,640,109	10,080,616	10,511,123	10,841,630	-
Less: Amount available in debt service fund	<u>(1,166,283)</u>	<u>(817,269)</u>	<u>(462,793)</u>	<u>(817,965)</u>	<u>(752,786)</u>	<u>(586,711)</u>	<u>(362,136)</u>	<u>(258,532)</u>	<u>-</u>	<u>-</u>
Total net debt applicable to limit	<u>5,508,490</u>	<u>6,360,812</u>	<u>7,205,795</u>	<u>7,906,130</u>	<u>8,436,816</u>	<u>9,053,398</u>	<u>9,718,480</u>	<u>10,252,591</u>	<u>10,841,630</u>	<u>-</u>
LEGAL DEBT MARGIN	<u>\$ 127,716,711</u>	<u>\$ 125,401,396</u>	<u>\$ 112,067,137</u>	<u>\$ 109,560,778</u>	<u>\$ 107,649,730</u>	<u>\$ 105,624,607</u>	<u>\$ 93,580,545</u>	<u>\$ 92,906,349</u>	<u>\$ 86,166,481</u>	<u>\$ 94,753,364</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	4.13%	4.83%	6.04%	6.73%	7.27%	7.89%	9.41%	9.94%	11.18%	0.00%

Note: Bonded indebtedness is limited by Sections 95.111 and 95.120 of the Missouri Revised Statutes (1986) to 10% of the assessed value of taxable tangible property.

CITY OF CREVE COEUR, MISSOURI
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Population (1)	Median Household Income (1)	Total Personal Income (1)	Per Capita Income (1)	Unemployment Rate (2)
2025	18,834	119,454	\$ 1,523,237,418	\$ 80,877	4.5
2024	18,457	115,120	1,454,706,912	78,816	3.2
2023	18,565	100,810	1,443,243,100	77,740	3.2
2022	18,660	95,699	1,375,503,240	73,714	2.3
2021	18,622	96,319	1,425,812,052	76,566	5.3
2020	17,833	88,350	1,055,624,435	59,195	9.0
2019	17,833	88,350	1,055,624,435	59,195	3.2
2018	17,833	88,350	1,055,624,435	59,195	3.2
2017	17,833	88,350	1,055,624,435	59,195	3.6
2016	17,833	88,350	1,055,624,435	59,195	4.5

(1) Source: 2018 thru 2022 Census & U.S. Bureau of Census

(2) Source: Missouri Department of Economic Development for St. Louis County

CITY OF CREVE COEUR, MISSOURI
PROPERTY VALUE AND CONSTRUCTION
LAST TEN FISCAL YEARS

Fiscal Year	Calendar Year	Total Estimated Actual Value (1)	New Construction (2)				Alterations And Additions (2)		Building
			Commercial		Residential		Number Of Permits	Estimated Cost Of Construction	Demolitions (2) Number Of Permits
			Number Of Permits	Estimated Cost Of Construction	Number Of Permits	Estimated Cost Of Construction			
2025	2024	5,710,239,917	1	\$ 55,000	13	\$ 12,259,192	576	\$ 81,128,214	11
2024	2023	5,656,904,269	4	43,519,593	10	7,644,000	521	40,061,779	13
2023	2022	5,072,530,955	4	39,910,418	9	6,060,000	535	59,163,925	15
2022	2021	5,021,698,487	5	60,658,387	12	7,328,690	649	82,053,411	19
2021	2020	4,891,026,881	4	62,070,016	6	4,919,000	1131	111,664,327	10
2020	2019	4,841,257,311	3	20,935,395	17	11,641,106	1302	68,892,357	24
2019	2018	4,343,736,577	4	10,697,000	19	12,839,490	1333	71,746,160	44
2018	2017	4,315,659,767	6	31,341,876	18	8,763,246	1350	73,837,539	23
2017	2016	4,045,195,714	1	5,366,000	32	16,073,170	1191	68,495,046	29
2016	2015	3,912,975,119	7	30,974,548	48	22,179,779	1102	48,216,828	23

(1) Source: St. Louis County Department of Revenue

(2) Source: The City's Building Department

CITY OF CREVE COEUR, MISSOURI
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer	2025			2016		
	Employees	Rank	Percent Of Total City Employment	Employees	Rank	Percent Of Total City Employment
Mercy Hospital St. Louis	5,040	1	22.04 %	8,971	1	17.02 %
Bayer Corp Science LP formerly Monsanto	4,000	2	17.49	4,170	2	7.91
Barnes West	645	3	2.82	493	4	0.94
CGI Technologies and Solutions Inc.	501	4	2.19	-	-	-
St Louis Arc Inc	450	5	1.97	-	-	-
Signature Medical Group	369	6	1.61	-	-	-
London Stock Exchange Group	365	7	1.60	-	-	-
First Bank	323	8	1.41	-	-	-
Plaza Motor Company	291	9	1.27	400	7	0.76
Midwest Series of Lockton Companies LLC	254	10	1.11	200	17	0.38
Commerce Bank	232	11	1.01	225	11	0.43
Hicuity Health Inc	221	12	0.97	-	-	-
Sunrise Telecom Inc.	220	13	0.96	-	-	-
Parc Provence Management LLC	196	14	0.86	-	-	-
Armanino Advisory LLC	195	15	0.85	-	-	-
Enterprise Bank & Trust	193	16	0.84	-	-	-
Assuredpartners Advisory LLC	185	17	0.81	-	-	-
United Biosource LLC	176	18	0.77	-	-	-
Royal Canin USA, Inc.	168	19	0.73	-	-	-
Schnucks	160	20	0.70	-	-	-
Reuters Information Technology, Inc.	-	-	-	1,000	3	1.90
SSM Healthcare Corporation	-	-	-	450	5	0.85
Daugherty Systems, Inc.	-	-	-	448	6	0.85
Intellteach	-	-	-	350	8	0.66
Busey Bank formerly Pulaski Financial Ctr	-	-	-	300	9	0.57
Tubular Steel Inc	-	-	-	253	10	0.48
Soft Surroundings	-	-	-	225	12	0.43
Ceridian Corporation	-	-	-	218	13	0.41
Cassidy Turley Commercial Real Estate Service	-	-	-	217	14	0.41
Rabo Agrifinance Inc	-	-	-	217	15	0.41
Advanced ICU Care Inc	-	-	-	216	16	0.41
AMC Theatres West Olive 16	-	-	-	180	18	0.34
Brown, Smith, Wallace	-	-	-	180	19	0.34
Isle of Capri Casinos	-	-	-	160	20	0.30
TOTAL	14,184		62.03 %	18,873		37.67 %

Source: Business License database

CITY OF CREVE COEUR, MISSOURI
FULL-TIME CITY GOVERNMENT EMPLOYEES BY FUNCTIONS/PROGRAMS
LAST TEN FISCAL YEARS

FUNCTIONS/PROGRAMS	June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General government:										
Legislative services	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.7	1.7	1.0
Legal services	-	-	-	-	-	-	1.0	-	-	-
Administrative services	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Municipal court	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0
Finance	4.0	4.0	4.0	4.0	4.0	5.0	4.0	5.0	5.0	5.0
Information services	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Community services	1.2	1.2	1.2	1.2	1.2	0.7	0.7	0.7	0.7	0.7
Maintenance of municipal property	1.0	1.0	1.0	1.0	2.5	2.5	1.7	1.7	1.7	1.7
Police:										
Officers	50.0	50.0	49.0	49.0	49.0	49.0	50.0	50.0	50.0	50.0
Civilians	5.3	5.3	5.0	5.0	4.0	3.0	3.0	4.3	4.3	4.0
Public works:										
Administration	4.3	4.3	4.3	3.3	3.5	3.5	4.0	5.0	5.0	5.0
Street maintenance	8.8	8.8	9.0	9.0	9.0	9.0	10.0	11.0	11.0	11.0
Parks maintenance	5.0	5.0	5.0	4.0	3.5	3.5	3.3	3.3	3.3	3.3
Community development	11.5	11.5	12.5	13.5	13.5	13.5	13.0	13.0	13.0	13.0
Capital improvement - administration	1.5	1.5	1.5	1.0	1.0	1.0	1.0	-	-	-
Ice arena	3.0	3.0	3.0	3.0	3.0	2.5	2.5	2.5	2.5	2.5
Golf course	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8
Sewer lateral	0.2	0.2	0.2	0.2	-	-	-	-	-	-
Parks and stormwater	1.5	1.5	2.0	1.0	-	-	-	-	-	-
TOTAL	109.0	109.0	109.5	107.0	106.0	105.0	106.0	109.0	109.0	109.0

Source: The City's Annual Budget Document
Schedule only includes full-time City personnel positions

CITY OF CREVE COEUR, MISSOURI
OPERATING INDICATORS BY FUNCTIONS/PROGRAMS
LAST TEN FISCAL YEARS

	June 30,									
FUNCTIONS/PROGRAMS	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Police-Patrol										
Arrests	625	567	572	501	364	790	889	790	655	991
Traffic citations	3,281	3,714	3,348	2,651	3,688	4,431	4,414	4,202	3,899	6,821
Crime reports	917	1,042	1,051	1,001	906	920	1,016	1,035	999	973
Accident reports	1,100	1,202	1,118	1,031	778	1,122	1,429	1,474	1,412	1,489
Warrants	154	149	142	148	152	83	170	115	101	173
Public Works										
Road repair-tons of mix	129	286	240	72	81	143	1,011	194	182	182
Linear feet of storm pipe cleared	-	-	-	60	60	100	-	50	-	-
Traffic control signs serviced	900	1,155	380	578	153	365	190	129	185	201
Leaves collected-cubic yards	10,872	11,885	11,855	12,511	14,568	15,107	15,450	13,663	14,590	14,244
Weed violations issued	425	174	125	65	58	47	52	93	54	38
Acres mowed and maintained	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820
Trees and shrubs planted	174	417	267	406	321	458	313	78	28	9
Planning and Building										
Site development/concept plans	10	25	36	26	25	22	9	9	17	11
Rezoning applications	-	4	1	-	1	-	1	3	-	-
Text amendments	5	9	8	3	3	2	7	4	2	4
Building permits issued	1,196	1,125	1,150	1,426	1,422	1,322	1,356	1,374	1,224	1,154
Building inspections completed	6,502	5,498	6,095	7,496	8,500	6,027	7,716	6,163	6,251	5,482
Finance and Administration										
Merchant licenses issued	1,571	1,442	1,408	1,283	1,056	1,016	1,176	1,008	939	971
Payroll checks issued	4,131	3,973	3,885	3,395	3,538	3,596	3,581	3,776	3,729	3,762
Accounts payable processed	4,540	4,560	4,864	4,518	5,749	4,581	4,218	4,293	4,938	4,469
Website page views	511,000	283,000	252,000	259,844	248,057	238,673	365,800	362,696	432,380	451,242
Requests for public records	149	121	136	86	76	58	120	133	105	91

Source: The City's Internal Department Reports

CITY OF CREVE COEUR, MISSOURI
CAPITAL ASSETS STATISTICS BY FUNCTIONS/PROGRAMS
LAST TEN FISCAL YEARS

	June 30,									
FUNCTIONS/PROGRAMS	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Marked patrol units	18	17	15	13	13	14	17	11	11	16
Sectors	5	5	5	5	5	5	5	5	5	5
Public Works										
Miles of streets	79	79	79	79	79	79	162	157	157	157
Street lights and signals	131	123	123	123	123	123	121	121	121	121
Parks and Recreation										
Number of parks	6	6	6	6	6	6	7	7	7	7
Acres of parks	110.6	94.2	94.2	94.2	94.2	94.2	95	95	95	95
Tennis courts	7	7	7	7	8	8	8	8	8	8
Pickleball courts	2	2	2	2	0	0	0	0	0	0
Ice arena	1	1	1	1	1	1	1	1	1	1
Golf course	1	1	1	1	1	1	1	1	1	1

Source: The City's Capital Assets Inventory Report



CITY OF CREVE COEUR, MISSOURI

SINGLE AUDIT REPORT

For the Year Ended June 30, 2025

The background of the lower half of the page is an abstract composition of overlapping, semi-transparent geometric shapes, primarily triangles and polygons, in shades of gray and white, creating a complex, layered effect.

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CITY OF CITY COEUR, MISSOURI
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Mayor and Members of the City Council
City of Creve Coeur, Missouri

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Creve Coeur, Missouri's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibility for the Auditor Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance

requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance Section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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, as of and for the year ended June 30, 2025, and the related notes to financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 2, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich CPA LLC

St. Louis, Missouri
December 2, 2025

CITY OF CREVE COEUR, MISSOURI

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2025

Federal Grantor	Pass-Through Grantor	Program Title	Federal ALN Number	Program/Grant Number	Expenditures
U.S. Department of Justice	N/A	Bulletproof Vest Partnership Program	16.607	N/A	\$ 11,297
U.S. Department of Justice	N/A	Federal Equitable Sharing	16.922	N/A	5,908
		Total U.S. Department of Justice			17,205
U.S. Department of Transportation	Missouri Department of Transportation	Highway Planning and Construction	20.205	STP-5563(603)	80,000
	Missouri Department of Transportation	Highway Planning and Construction	20.205	STP-5526(649)	24,452
	Missouri Department of Transportation	Highway Planning and Construction	20.205	STP-5526(649)	(27,577)
					76,875
U.S. Department of Transportation	Missouri Department of Transportation	Blue Print Grant	20.601	BPCSL9KZ	8,500
U.S. Department of Transportation	Missouri Department of Transportation	Alcohol Open Container Requirements	20.607	24-154-AL-097	14,404
	Missouri Department of Transportation	Alcohol Open Container Requirements	20.607	25-ENF-03-091	43,860
					58,264
		Highway Safety Cluster:			
U.S. Department of Transportation	Missouri Department of Transportation	State and Community Highway Safety	20.600	24-PT-02-021	140
	Missouri Department of Transportation	State and Community Highway Safety	20.600	24-PT-02-103	1,590
	Missouri Department of Transportation	State and Community Highway Safety	20.600	25-PT-02-094	6,335
					8,065
U.S. Department of Transportation	Missouri Department of Transportation	National Priority Safety Programs	20.616	24-M2HVE-05-014	3,351
	Missouri Department of Transportation	National Priority Safety Programs	20.616	25-M2HVE-05-009	748
					4,099
		Total Highway Safety Cluster			12,164
		Total U.S. Department of Transportation			155,803
U.S. Department of Treasury	N/A	COVID-19 Coronavirus State and Local Recovery Funds	21.027*	N/A	926,625
		Total U.S. Department of Treasury			926,625
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 1,099,633

*Denotes major federal program.

CITY OF CREVE COEUR, MISSOURI

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2025

Note 1 - Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards has been prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (GASB). It is a summary of the activity of the City's federal awards programs prepared on the accrual basis of accounting. Accordingly, expenditures are recognized when the liability has been incurred and revenues are recognized when the qualifying expenditure has been incurred. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years, if any.

Note 2 - Other Information

The City did not receive any federal insurance or noncash assistance and provided no federal awards to subrecipients during the year ended June 30, 2025.

Note 3 - Indirect Cost Rate

The City did not elect the federal 10% de minimis indirect cost rate for the year ended June 30, 2025.

CITY OF CREVE COEUR, MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2025

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

_____ Yes X None reported

Noncompliance material to financial statements noted?

_____ Yes X No

Federal Awards

Internal Control over major federal programs:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified?

_____ Yes X None reported

Type of auditor's report issued on compliance major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CRF 200.516(a)?

_____ Yes X No

Identification of major federal programs:

ALN Number(s)

Name of Federal Program or Cluster

21.027

COVID-19 Coronavirus State and Local Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

 X Yes _____ No

CITY OF CREVE COEUR, MISSOURI

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended June 30, 2025

Section II - Findings - Financial Statement Audit

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Summary Schedule of Prior Audit Findings

None



**WORK SESSION MEETING
MINUTES
CITY OF CREVE COEUR
CITY COUNCIL
300 NORTH NEW BALLAS RD
NOVEMBER 24, 2025
6:00 PM**

CALL TO ORDER

A work session meeting of the City Council of the City of Creve Coeur was called to order by Mayor Robert Hoffman at the City Council Chamber, 300 North New Ballas Rd, City of Creve Coeur Government Center, Creve Coeur, MO 63141 on Monday, November 24, 2025, at 6:01 PM.

ROLL CALL

Mayor Robert Hoffman
Council Member, Ward 1 Mark Manlin
Council Member, Ward 1 Donna Spence
Council Member, Ward 2 Nicole Greer
Council Member, Ward 2 Kimberly Norwood
Council Member, Ward 3 David Hoffman
Council Member, Ward 3 Drew Newman
Council Member, Ward 4 Mara Berry
Council Member, Ward 4 Scott Saunders

Staff Present: Interim City Administrator Sharon Stott, City Attorney Carl Lumley, Director of Community Development Jason Jaggi, Director of Finance Lori Obermoeller, Interim Director of Public Works Jim Heines, Interim Assistant Director of Public Works Dione Garson, Chief of Police Jeffrey Hartman, and City Clerk Kellie Henke.

DISCUSSION ITEMS

1. Approval of November 10, 2025, City Council Work Session Minutes

RESULT: APPROVED (UNANIMOUS)

MOVER: Greer

SECONDER: Newman

AYES: Manlin, Spence, Greer, Norwood, Hoffman, Newman, Berry, Saunders

The vote on the motion being 8 ayes and 0 nays, motion carried.

2. Bayer East Comprehensive Plan Update - Incentive Review Criteria

Andy Struckhoff, of PGAV Planners, discussed the incentive process used for the 2024 Olia Village project and presented proposed criteria for the City Council to consider for possible incentive requests for the Bayer East campus (see Exhibit A, Slides 30–39).



**WORK SESSION MEETING
MINUTES
CITY OF CREVE COEUR
CITY COUNCIL
300 NORTH NEW BALLAS RD
NOVEMBER 24, 2025
6:00 PM**

He reviewed the original and final incentive structures for Olia Village, including real property tax abatement, formation of a Community Improvement District (CID), formation of a Transportation Development District (TDD), and sales and use tax exemptions on qualified building materials.

In response to Council Member Manlin's question, Mr. Struckhoff outlined the advantages and disadvantages of both the Tax Increment Financing (TIF) and Chapter 353 tax abatement.

In response to Council Member Spence's question, Director of Community Development Jason Jaggi explained that the Olia Village incentive request will differ from the Bayer East project because Bayer will be retaining a portion of its property. He added that the City's process is unique in that tax incentive discussions typically occur after a project demonstrates community support and aligns with the Comprehensive Plan update. Following review by the Planning and Zoning Commission, the tax incentive process begins when the developer submits a formal request, that includes a redevelopment plan, to the City. Interim City Administrator Sharon Stott pointed out that under the City's incentive review criteria, the amount of financial support is assessed as a percentage of total development costs. For Olia Village, the level of support was 6.7%, much lower than average for the region.

The discussion also covered incentive negotiations, review criteria, and the overall review process. It was noted that incentive requests are evaluated alongside the zoning application for Council consideration, following receipt of the Planning & Zoning Commission's recommendation and completion of public review and hearings. Depending on the specific incentive program, statutes may require public comment as part of any ordinance approving incentives.

In response to Council Member Spence's question, Mr. Struckhoff explained that while the City may require a developer to substantiate its development costs, such documentation is not mandated by state statute. During the Olia Village incentive negotiations, PGAV and the City Council assisted in reviewing the submitted figures and related information. He noted that PGAV serves as both planning consultants and development finance consultants.

Also discussed were the next steps, which include finalizing and adopting the Comprehensive Plan Update and evaluating the development of a potential incentive policy. Mr. Jaggi noted that such a policy could be adopted by resolution and used to establish guidelines, criteria, and processes that can be shared with the community and developers to clarify how the Council reviews incentive requests.



**WORK SESSION MEETING
MINUTES
CITY OF CREVE COEUR
CITY COUNCIL
300 NORTH NEW BALLAS RD
NOVEMBER 24, 2025
6:00 PM**

Ms. Stott added that, ultimately, the Council is not obligated to take any action if it determines that a project does not warrant support or lacks a justifiable need.

ADJOURNMENT

The meeting was adjourned at 6:45 p.m.

Submitted by:

Kellie Henke
City Clerk

Dr. Robert Hoffman
Mayor

DRAFT

Bayer East Campus: Comprehensive Plan Update

City Council Incentives Discussion – November 10, 2025

Agenda

- Understand Purpose
- Review Incentives
- Recent Experience
- Incentive Review Criteria/Policy Considerations
- Next Steps

Purpose

Comprehensive Plan Update:

- Update the 2017 Creve Coeur Comprehensive Plan and 39North Master Plan to reflect the City's vision for the Bayer East Campus Site; understanding how this site can reflect the community's vision and fit within City's overall plan for the future
- Led by Planning & Zoning

Incentive Policy:

- Provides guidance for any use of incentives for development in this area in the future
- Led by City Council

Statutory Development Incentives

The State of Missouri enables Counties and Municipalities the ability to create individual areas within which taxes may be abated or redirected or within which additional taxes may be imposed.

The deployment of these mechanisms must be for a defined public purpose and also must conform with an adopted plan.

Statutory Development Incentives Include:

1. Tax Increment Financing
2. Tax Abatement
3. Community Improvement District
4. Transportation Development District

Goal – use available tools, when necessary, to create the type of development community desires

Tax Increment Financing ("TIF")

The Real Property Tax Increment Allocation Redevelopment Act (99.800-865 R.S.Mo.):

1. **Sources of Revenue:** Incremental revenues generated within the district; 100% incremental property tax revenues and 50% incremental economic activity taxes
2. **Eligible Uses of Funds:** Public capital improvements; property assembly (including acquisition and demolition of buildings); costs of rehabilitation, reconstruction, or repair or remodeling of existing buildings and fixtures; relocation costs
3. **Formation:** By governing body of City; requires TIF Commission review and public hearing
4. **Powers & Limitations:** Requires adoption of Redevelopment Plan which describes the project, redevelopment project costs, sources of funds to pay costs, type and term of sources of funds to pay costs, type and term of obligations, cost-benefit analysis, eligibility analysis and other findings per the TIF Act; must pass "but for" test

Tax Increment Financing ("TIF")

Governance: Governed by City; Incremental revenues allocated to a Special Allocation Fund maintained by the City

Borrowing Authority: Financial Obligations secured by Special Allocation Fund and may be issued by the City; Obligations shall not be a general obligation of the political subdivision and cannot exceed 23 years; Obligations may only be payable out of any funds or properties other than those specifically pledged as security

What is TIF?

THE TIF CONCEPT

TIF is a **public/private partnership tool** that is **an incentive to overcome development challenges.**

TIF enables an Area to **fund its own revitalization** by **using incremental (new) taxes** to pay for certain eligible project costs

- Up-to 100% of incremental property taxes.
- Up-to 50% of incremental sales taxes.

Projects that are expected to bring “net new” tax revenues to Missouri may qualify for “Super TIF”.

TIF TERMINOLOGY

- Redevelopment Plan
- Redevelopment Project
- Redevelopment Area
- “Blighted Area”
- “Conservation Area”
- Redevelopment Project Area
- Payments in Lieu of Taxes (PILOTs)
- Economic Activity Taxes (EATs)
- Special Allocation Fund

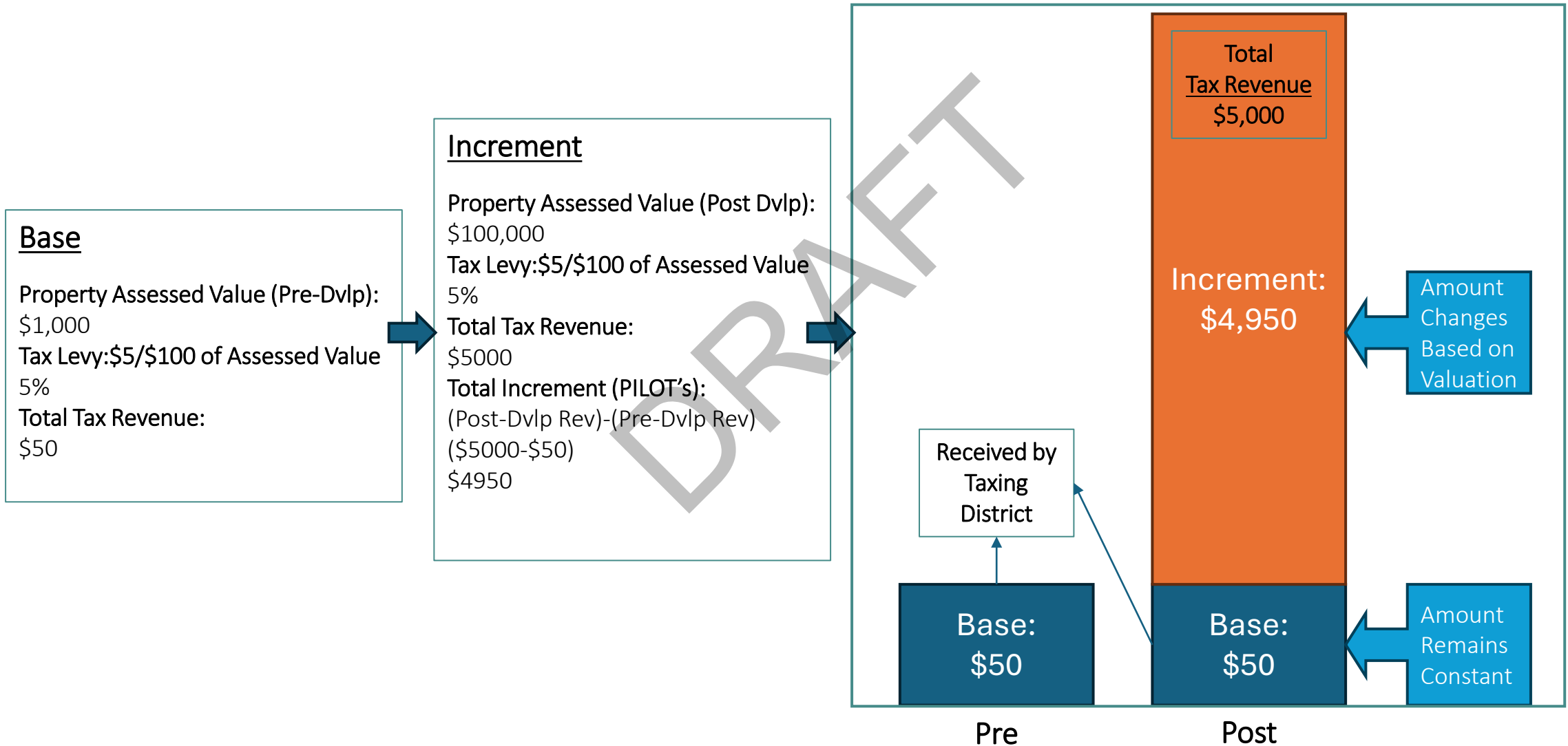
“Blighted Area” Definition

(1) "**Blighted area**", an area which, by reason of the predominance of insanitary or unsafe conditions, deterioration of site improvements, or the existence of conditions which endanger life or property by fire and other causes, or any combination of such factors, retards the provision of housing accommodations or constitutes an economic or social liability or a menace to the public health, safety, or welfare in its present condition and use;

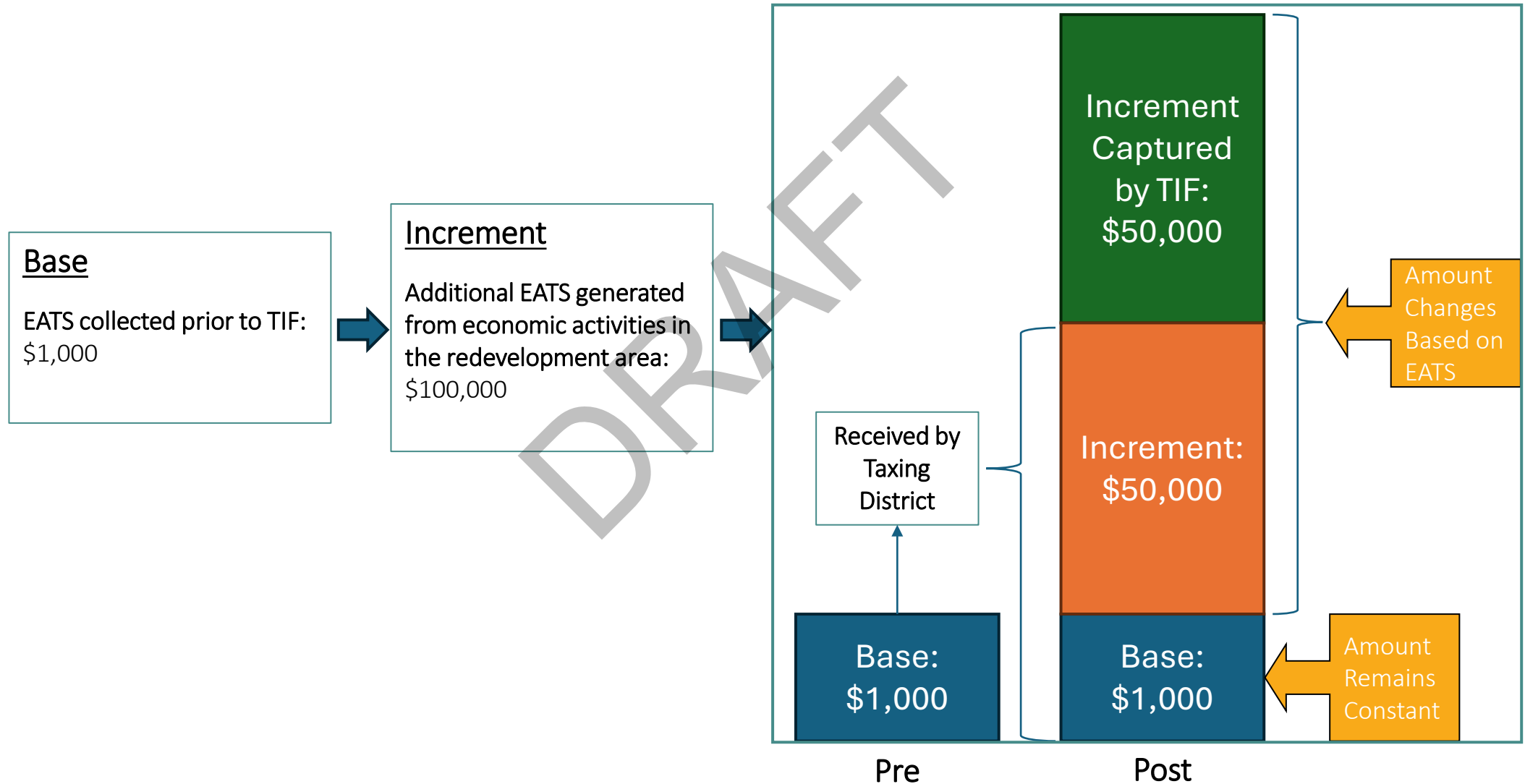
“Conservation Area” Definition

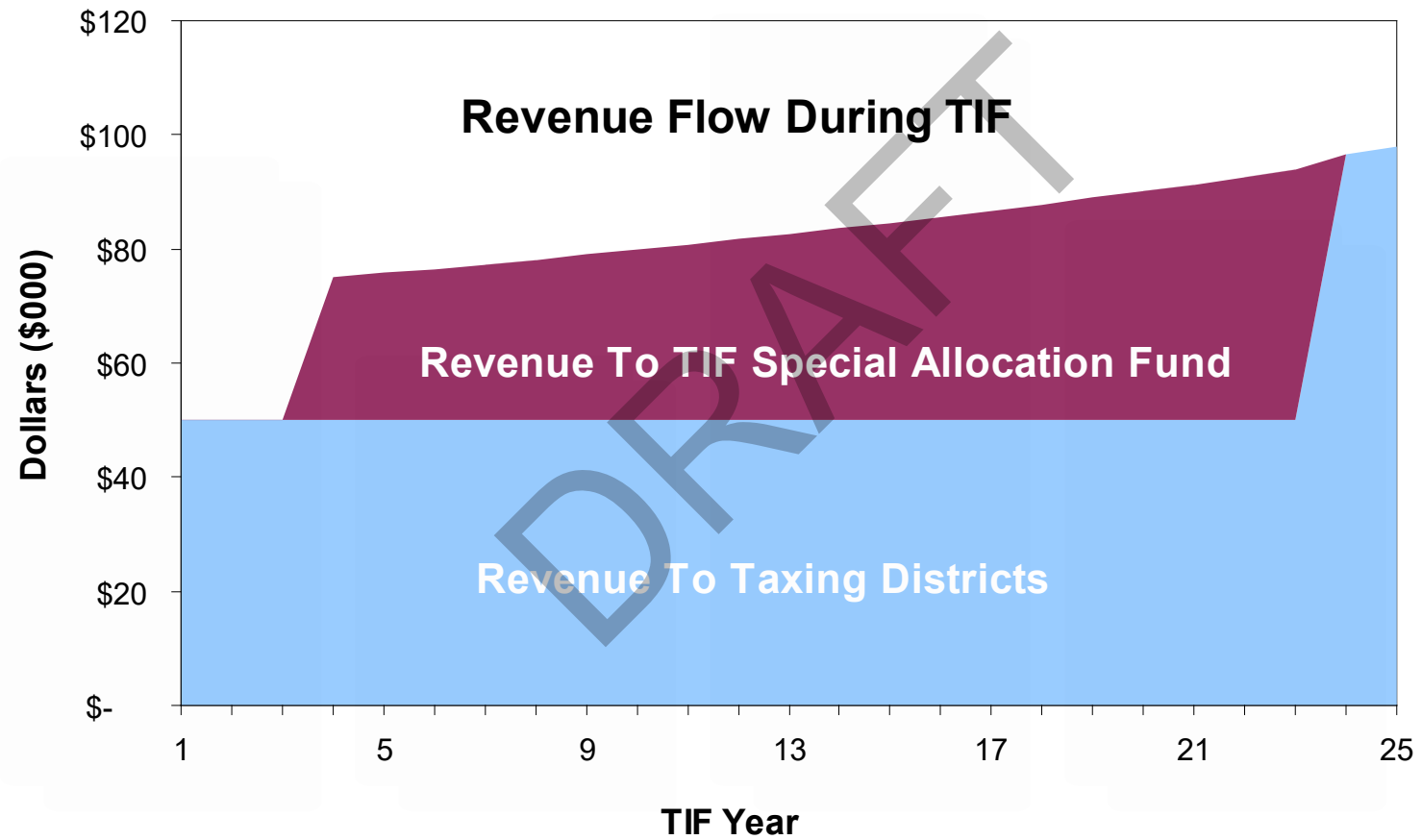
(3) "**Conservation area**", any improved area within the boundaries of a redevelopment area located within the territorial limits of a municipality in which fifty percent or more of the structures in the area have an age of thirty-five years or more. Such an area is not yet a blighted area but is detrimental to the public health, safety, or welfare and may become a blighted area because of any one or more of the following factors: dilapidation; obsolescence; deterioration; illegal use of individual structures; presence of structures below minimum code standards; abandonment; excessive vacancies; overcrowding of structures and community facilities; lack of ventilation, light or sanitary facilities; inadequate utilities; excessive land coverage; deleterious land use or layout; depreciation of physical maintenance; and lack of community planning. A conservation area shall meet at least three of the factors provided in this subdivision for projects approved on or after December 23, 1997. For all redevelopment plans and projects approved on or after January 1, 2022, in retail areas, a conservation area shall meet the dilapidation factor as one of the three factors required under this subdivision;

TIF: Property Tax Base and Increment (PILOTs)



TIF: Economic Activity Tax Base and Increment (EATs)





What is the TIF Process?

TIF COMMISSION ESTABLISHED

This is an advisory body made up of representatives from affected taxing jurisdictions that makes recommendation to a governing body.

THE REDEVELOPMENT PLAN

Details required findings: “Blighted Area” or “Conservation Area”

The “but for” Test

Conformance with the Comprehensive Plan

Redevelopment Project must be approved within 10 years of Redevelopment Area designation/TIF approval.

THE COST-BENEFIT ANALYSIS

TIF Act defines this document as a “fiscal impact analysis” on all affected taxing jurisdictions showing the impact whether the Project is built with TIF or not built.

THE REDEVELOPMENT AGREEMENT

Binding agreement(s) between City and developer(s) outlining the obligations of both parties and the conditions for developing a property

TIF Pros and Cons

Pros:

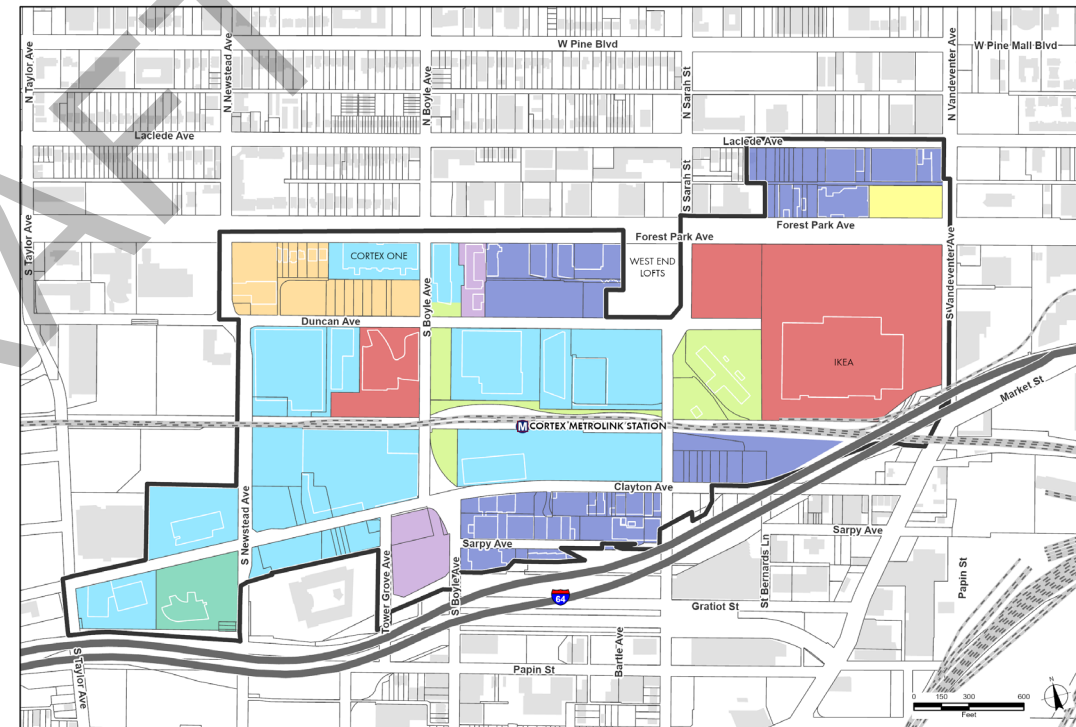
1. Public process
2. City can be in the driver's seat
3. Flexibility
4. Ability to monetize incremental revenues

Cons (or challenges):

1. Time period limitations
2. Requirement for a specific project often leads to developer-driven TIFs
3. Other taxing entities involved in TIF Commission

TIF Example-Cortex Innovation District

The Cortex Innovation Community is a vibrant, 200-acre hub of business, innovation, and technology integrated into St. Louis' historic Central West End and Forest Park Southeast neighborhoods.



Proposed Land Use

Retail	Health Care	Office / Research / Residential
Open Space	Residential / Office / Retail	Mixed-Use, Multi-Family Residential, Office, Lab / Research Space, Retail
Hotel / Office / Retail	Office / Lab / Research	

City of St. Louis, Missouri
PCAW PLANNERS

Note: Structured parking utilized in all areas as needed

Transportation Development District

Transportation Development Districts (TDD) (238.200-238.275 R.S.Mo.):

1. Sources of Revenue:

1. Property tax not to exceed \$0.10 per \$100 assessed valuation or
2. Sales tax not to exceed 1%;
3. District may also levy tolls or special assessments for improvements benefiting the project

2. Eligible Uses of Funds: Transportation Infrastructure

3. Formation: By City or County, by voter petition, local transportation authority petition, property owner petition; must be approved by a majority of those voting

Transportation Development District



Powers & Limitations:

1. A TDD may lease or purchase and/or sell real or personal property necessary for its purposes.
2. May borrow money and issue bonds, notes, and other obligations.
3. May contract with local or federal agencies.
4. May generally act as necessary to accomplish its purposes consistent with the TDD Act.

Transportation Development District



Governance:

1. Managed by a district board with Local Authority oversight and MoDOT oversight for their right-of-way;
2. Board may consist of at least 5 nor more than 15 persons with one MODOT and one or more Local Authority advisors;
3. Election by voters or property owners required for approval of special assessment, tax or funding method

Borrowing Authority: District may contract and incur liabilities, may borrow money and issue bonds, notes and other obligations; May issue bonds payable from its revenues but may not exceed 40 years

Transportation Development District



Borrowing Authority:

1. District may borrow money and issue bonds, notes and other obligations;
2. Bonds, notes or other obligations may be paid from TDD revenues but such obligations may not exceed a term of 40 years.

DRAFT

TDD Pros and Cons

Pros:

1. Public process
2. Ability to monetize revenues
3. Multiple options for generating revenue
4. 40-year financing term

Cons:

1. Limited applicability of revenues only to transportation infrastructure projects

DRAFT

Community Improvement District



Community Improvement District (CID) (Section 67.1401, R.S.Mo.):

1. Sources of Revenue:

1. Sales tax up to 1%.
2. Special assessments approved by petition or any reasonable method of assessment.
3. Taxes on real property and/or business license or approved by qualified voters.

2. Eligible Uses of Funds:

1. Public capital improvements.
2. Private capital improvements (located in a blighted area).
3. Services (e.g., marketing).

Community Improvement District

Formation: By governing body of City, pursuant to submittal of a petition signed by a majority property owners by assessed value and number within the proposed CID.

Powers & Limitations:

1. Petition for district formation specifies area and duration of district.
2. Maximum rate of taxes.
3. Method and maximum rate of assessment.
4. Activities permitted in a “blighted area” are broader than those permitted in an area that is not subject to a “blighted area” determination.

Community Improvement District

Governance: Program managed by district board, with annual report to City; Board to consist of 5-30 members, appointed by City or elected by "qualified voters" of district, depending on petition; petition may identify original members; annual levy of taxes/assessments set by Board (within petition limits); District may be terminated by City, upon majority of property owners, by value and per capita

Borrowing Authority: Board may issue obligations payable solely from district revenues and assets pledged; District obligations are not general obligations of the district, unless approved by supermajority of voters in district. Limited to a term of 27 years.

CID Pros and Cons

Pros:

1. Public process.
2. Flexible applicability of revenues.
3. Flexibility with respect to revenue generation (i.e., sales tax, property tax, or special assessment).

Cons:

1. Limited term of 27 years.

DRAFT

Chapter 353 RSMo. Tax Abatement

Urban Redevelopment Corporations Law (Ch. 353, R.S. Mo.):

Mechanism: The City may authorize a 100% abatement of taxes paid on improvements in years 1-10 and a 50% abatement of taxes in years 11-25 on properties owned by the Corporation; the Corporation may accept grants or loans from government agencies.

Note: Districts providing emergency services may request reimbursement of up-to 100% of their property taxes abated.

Eligible Use: Clearance, replanning, reconstruction or rehabilitation of blighted areas, and the construction of such structures as may be appropriate

NOTE: CH 353 also requires that the governing body make a finding that the area in question is a “blighted area.” The definition of “blighted area” in CH 353 is the same as defined in the TIF Act.

Chapter 353 RSMo. Tax Abatement

Formation:

1. Creation of an Urban Redevelopment Corporation and registration with the Secretary of State.
2. The articles of agreement or association shall be prepared, subscribed and acknowledged, and filed in the office of the secretary of state pursuant to the general corporations laws of the state CH 353
3. Application to the City for the authorization of a Development Plan
4. Approval requires a public hearing and the granting of rights and powers by City via ordinance and consistent with Chapter 353.

Chapter 353 RSMo. Tax Abatement

Powers & Limitations:

1. Corporation can only operate in an area with a Development Plan.
2. Powers of the Corporation must be authorized by the governing municipality.
3. Tax abatement must be authorized by the governing municipality.

DRAFT

Chapter 100 RSMo. Tax Abatement

Property Tax Abatement Mechanism: A municipality may effectuate tax abatement through the purchase or construction of a development project and then leasing the project back to a business. In this way, since the property is owned by the municipality, it is exempt from property taxes however a payment in lieu of taxes may be requested from taxing districts that provide emergency services.

Sales Tax Abatement Mechanism: Section 144.062 RSMo provides for the exemption of sales and use taxes paid on construction materials for certain projects. This action requires a valid exemption certificate and a letter from the municipality.

CH 353 Tax Abatement Pros and Cons

Pros:

1. Public process.
2. The ability on the part of the City to impose Payments In Lieu of Taxes (PILOTs) to moderate the amount of tax abatement provided by the statute.
3. Common definition of “blighted area.”
4. Statute permits 25-years of tax abatement, but the City can permit a shorter timeframe if desired.

Cons:

1. Abatement also addresses commercial surcharge tax revenues.

Tax Abatement + CID + TDD

Local Example – Olia Village, Creve Coeur, MO



Olia Village – Original Incentive Request

1. Chapter 353 Tax Abatement for 25 years measured from the start of the calendar year following substantial completion of the first portions of each phase as follows:
 - a. 95% abatement of incremental value years 1-5;
 - b. 75% abatement of incremental value years 6-10
 - c. 50% abatement of incremental value years 11-25
2. Community Improvement District Special Assessment in coordination with tax abatement
3. Community Improvement District 1% Sales Tax for up-to 27 years
4. Transportation Development District 0.5% Sales Tax for up-to 40 years
5. Chapter 100 Sales Tax Exemption on Construction Materials.

Olia Village – Final Incentive Structure

1. Real Property Tax abatement, as provided under Chapter 353 of the Missouri Revised Statutes.
 - a. 75% of real property taxes abated years 1-10 for each of the 17 lots starting upon completion of development of each lot, exclusive of land value and improvements as of 2023 (the “base year”)
 - b. 50% of real property taxes abated years 11-25
 - c. Notwithstanding the above, there will be no tax abatement on any lot upon which townhomes or other single-family residences are constructed
2. Formation of a Community Improvement District (CID) – 1% sales tax for up to 27 years and a special assessment in coordination with the proposed tax abatement
3. Formation of a Transportation Development District (TDD) – 0.5% sales tax for up to 40 years
4. Sales and use tax exemption on qualified building materials for construction of site work, as provided under Chapter 100 of the Missouri Revised Statutes

Olia Village – Incentive Negotiation

Series of meetings and rounds of review:

- Internal City Review – by Staff and Council
- Outside Review – by PGAV
- Stakeholder Feedback – from School District and others
- Revised Requests from Developer

Results:

- Reduced Tax Abatement 20% in the first five years
- Removed residential townhomes from tax abatement

Incentive Review Criteria

1. Considered based on demonstration of need.
2. Targeted to address the need utilizing the appropriate incentive program.
3. Service Provision - Does the incentivize development positively impact the ability of the City and other jurisdictions to provide services? This includes emergency services.
4. School District - Will the project house students? If so, will it generate sufficient tax revenue to support education costs?
5. Conformance with the Comprehensive Plan.
6. Consider the amount of incentives as a percentage of total development costs.
 1. Average amount of support is around 17%
 2. Communities typically hold a threshold of support based on the percentage of total development costs.
7. No financial risk or liability to the City.
8. Performance guarantees.

Incentive Review Process

1. Information gathering: Assess the Need
2. Understanding the project from the developer's perspective
 - Development costs
 - Return on investment
 - Use of incentives - pay-as-you-go or financial obligations?
3. City's perspective
 - Impact on tax revenue and ability to provide service
 - Coordinating with overlapping jurisdictions (e.g., school, County, fire)
 - Policy precedents
 - Conformance with the community's plan
4. City to engage planning consultant and legal bond counsel to assist in the review and analysis of any incentive requests

Timing: Review of incentive requests happens in tandem with zoning applications for Council review after P&Z Commission recommendation has been received.

Public review/hearing and comments as part of any ordinance to approve incentives (these may be required by statute based on the specific incentive program)

Next Steps

Comprehensive Plan Update

- Completion and adoption in December 2025-January 2026 by P&Z

Incentive Policy - Principles for the use of incentives to support development

- Presented to Council for consideration – January



**REGULAR MEETING
MINUTES
CITY OF CREVE COEUR
CITY COUNCIL
300 NORTH NEW BALLAS RD
NOVEMBER 24, 2025
7:00 PM**

CALL TO ORDER

A regular meeting of the City Council of the City of Creve Coeur was called to order by Mayor Robert Hoffman at the City Council Chamber, 300 North New Ballas Rd, City of Creve Coeur Government Center, Creve Coeur, MO 63141 on Monday, November 24, 2025, at 7:00 PM p.m.

PLEDGE OF ALLEGIANCE

Mayor Hoffman led the Pledge of Allegiance.

ROLL CALL

Mayor Robert Hoffman
Council Member, Ward 1 Mark Manlin
Council Member, Ward 1 Donna Spence
Council Member, Ward 2 Nicole Greer
Council Member, Ward 2 Kimberly Norwood
Council Member, Ward 3 David Hoffman
Council Member, Ward 3 Drew Newman
Council Member, Ward 4 Mara Berry
Council Member, Ward 4 Scott Saunders

Staff Present: Interim City Administrator Sharon Stott, City Attorney Carl Lumley, Director of Community Development Jason Jaggi, Director of Finance Lori Obermoeller, Interim Director of Public Works Jim Heines, Interim Assistant Director of Public Works Dione Garson, Chief of Police Jeffrey Hartman, Information Systems Coordinator Chris Tumbarello, and City Clerk Kellie Henke.

COMMENTS FROM THE GENERAL PUBLIC

Mayor Hoffman announced that former Mayor Harold Dielmann passed away on Friday, November 21, 2025, at the age of 96. He noted that Mr. Dielmann served the City of Creve Coeur as Mayor from 1966 to 1985 and again from 2003 to 2012, and that he was instrumental to the political careers of many and to the development of the City. He will be dearly missed

No one from the public requested to speak.

ACCEPTANCE OF THE AGENDA



**REGULAR MEETING
MINUTES
CITY OF CREVE COEUR
CITY COUNCIL
300 NORTH NEW BALLAS RD
NOVEMBER 24, 2025
7:00 PM**

RESULT: APPROVED (UNANIMOUS)

MOVER: Saunders

SECONDER: Greer

AYES: Manlin, Spence, Greer, Norwood, Hoffman, Newman, Berry, Saunders

The vote on the motion being 8 ayes and 0 nays, motion carried.

ANNOUNCEMENTS

*The City Council meets the 2nd and 4th Monday of each month
6:00 p.m. - 7:00 p.m. - Work Session
7:00 p.m. - Regular Meeting of the City Council*

CONSENT AGENDA

RESULT: APPROVED (UNANIMOUS)

MOVER: Saunders

SECONDER: Greer

AYES: Manlin, Spence, Greer, Norwood, Hoffman, Newman, Berry, Saunders

The vote on the motion being 8 ayes and 0 nays, motion carried.

- 1. Approval of November 10, 2025, Regular Meeting Minutes**

BILLS PAYABLE REPORT

For Information Only: Invoices Paid Listing 11/6/25 to 11/19/25

UNFINISHED BUSINESS

- 2. Bill No. 6199 — An Ordinance authorizing the exercise of the power of eminent domain to obtain temporary construction easements necessary for the Fernview Drive Sidewalk Project – Phase 1. Final Reading and Passage.**

City Clerk read Bill No. 6199 for the final time.

Mayor Hoffman reminded attendees of the citizen comment procedures, including completing a speaker card, announcing their city of residence or zip code, directing comments to the Council, speaking only from the podium, and limiting remarks to three minutes.



**REGULAR MEETING
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300 NORTH NEW BALLAS RD
NOVEMBER 24, 2025
7:00 PM**

- Pati Trout, resident of Creve Coeur – Opposed
- Fawn Lunau-Aslin, resident of 63141 – Opposed
- Andrew Gerrard, resident of Creve Coeur – In support
- Joe Rohlman, resident of Creve Coeur – In support
- Shannon Rohlman, resident of Creve Coeur – In support
- Emily McCarty, resident of 63141 – Opposed to the use of eminent domain
- Bonnie Winingham, resident of Creve Coeur – Opposed to the sidewalk plans as presented
- Cyndie Davis, resident of Creve Coeur – Opposed
- Stephan Tomlinson, resident of Creve Coeur – In support
- Hannah Tomlinson, resident of 63141 – In support
- HJ Gattuso, resident of Creve Coeur – Opposed
- Dan Kessler, resident of 63141 – In support

Interim Director of Public Works Jim Heines submitted for the record additional written public comments regarding the project that were received after the meeting agenda packet was published (see Exhibit A).

Council Member Newman acknowledged the emails sent by Ms. Davis prior to the meeting and confirmed they were read. He stated that the concerns of those directly impacted by the sidewalks should be weighed more heavily than others. He also noted the addition of one new signature on the recently submitted petition, resulting in approximately 20–25% of respondents opposing the project, indicating that more residents appear to be in favor than not. Regarding safety, he stated he did not understand the argument that the lack of prior safety incidents on Fernview is a reason not to proceed with the sidewalk project. He also noted that any changes, large or small, may affect the project plans as the project moves forward. He commented on the east side versus west-side assessment, noting that staff initially reviewed a west-side alignment, but halfway through that analysis the estimated costs had already matched those of the east side, resulting in staff discontinuing further review of the west-side option.

Council Member Greer expressed gratitude for the thorough work completed by staff and fellow Council Members and appreciated the heartfelt statements shared by Council Members Hoffman and Newman during the previous discussion. She also thanked the public for their participation.



**REGULAR MEETING
MINUTES
CITY OF CREVE COEUR
CITY COUNCIL
300 NORTH NEW BALLAS RD
NOVEMBER 24, 2025
7:00 PM**

Council Member Manlin read a statement in support of the project, summarized the key considerations, and thanked everyone for their involvement. He encouraged the approval of the project.

Council Member Spence thanked everyone for their participation and emphasized the importance of public engagement in municipal government. She noted that the input provided has been heard.

Council Member Norwood agreed with the comments made by Council Members Manlin and Greer and thanked the public for their active participation.

Council Member Saunders also thanked the community for their engagement.

Mayor Hoffman thanked the public for their continued engagement and encouraged them to keep attending meetings and sharing their input.

Ms. Davis clarified that she believes safety measures should be implemented and expressed concern that no safety mitigation efforts have been attempted in the area before reaching the extreme measure of adding sidewalks. She noted that no alternative options have been considered.

Council Member Manlin asked about the project timeline if approved. Interim Director Heines explained that a right-of-way consultant would meet with each affected property owner regarding the project and the City's offer. He stated that one appraisal would be conducted, followed by a second confirmation appraisal.

Mayor Hoffman noted ongoing discussions with the Police Department regarding stop signs and speeding in the area.

Council Member Newman requested that lighting be addressed as part of the project or future project.

Council Member Spence stated that she will provide suggestions to improve communication with the public.

RESULT: APPROVED (UNANIMOUS)

MOVER: Saunders

SECONDER: Greer

AYES: Manlin, Spence, Greer, Norwood, Hoffman, Newman, Berry, Saunders

The vote on the motion being 8 ayes and 0 nays, motion carried. Bill No. 6199 becomes Ordinance No. 5971.



**REGULAR MEETING
MINUTES
CITY OF CREVE COEUR
CITY COUNCIL
300 NORTH NEW BALLAS RD
NOVEMBER 24, 2025
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3. Bill No. 6200 — An Ordinance restoring Section 210.015 to the Code of Ordinances regarding Domestic Violence. Final Reading and Passage.

City Clerk read Bill No. 6200 for the final time.

RESULT: APPROVED (UNANIMOUS) MOVER: Saunders SECONDER: Hoffman7 AYES: Manlin, Spence, Greer, Norwood, Hoffman, Newman, Berry, Saunders

The vote on the motion being 8 ayes and 0 nays, motion carried. Bill No. 6200 becomes Ordinance No. 5972.

4. Bill No. 6201 - An Ordinance Amending Title III of the Code of Ordinances, Schedule IX, Table IX-A, to add the Cul-de-Sac, in the North Eastern Most Corner of Beacon Hill Lane, Designated as No Parking. Final Reading and Passage.

City Clerk read Bill No. 6201 for the final time.

RESULT: APPROVED (UNANIMOUS) MOVER: Saunders SECONDER: Spence AYES: Manlin, Spence, Greer, Norwood, Hoffman, Newman, Berry, Saunders

The vote on the motion being 8 ayes and 0 nays, motion carried. Bill No. 6201 becomes Ordinance No. 5973.

NEW BUSINESS

5. Bill No. 6202 — An Ordinance changing the classification of NAICS Use Code 518210 Data Processing, Hosting, and Related Services from Permitted to Conditional Uses in certain Zoning Districts as regulated in Section 405.210 and Table A of the Zoning Ordinance, of the Code of Ordinances of the City of Creve Coeur. First Reading.

City Clerk read Bill No. 6202 for the first time.



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Director of Community Development Jason Jaggi provided an overview of the proposed changes, including reclassifying data centers from permitted uses in most commercial districts to conditional uses, which would require review and final approval by the City Council based on a recommendation from the Planning and Zoning Commission (see Exhibit B). He also gave a brief background on data centers, their industry impacts, and the economic development rationale. Mr. Jaggi stated that the Planning and Zoning Commission recommended approval at their meeting on November 17, 2025.

Council Member Berry noted that her research indicated that data centers typically use significant amounts of water and electricity. Mr. Jaggi confirmed this and added that noise is also a potential concern. He explained that changing data centers from permitted uses to conditional uses allows the City to better understand the use and place restrictions to mitigate potential impacts.

In response to a question from Council Member Berry, Mr. Jaggi stated that all applications would be reviewed by the Planning and Zoning Commission, which would provide recommendations to the City Council for final approval.

Council Member Newman noted that, based on his experience in the tech industry, he understands the importance of data centers for purposes such as artificial intelligence.

Council Member Saunders inquired whether data center uses for hospital operations could be incorporated as a conditional use. Mr. Jaggi stated that staff would review this request.

Council Member Spence thanked Mr. Jaggi for his work and acknowledged that the data center industry is evolving, noting that such facilities are becoming increasingly common.

Council Member Greer also thanked Mr. Jaggi for proactively addressing this growing trend but cautioned against framing it strictly as economic development. She also noted potential concerns regarding lighting.

- 6. Bill No. 6203 — An Ordinance of the City of Creve Coeur, approving a contract agreement entered by and between Saint Louis County, for and on behalf of Saint Louis County and the Saint Louis County and Municipal Police Academy Board of Managers, and the City of Creve Coeur, for the services of a City of Creve Coeur Police Officer as an instructor. First Reading.**



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City Clerk read Bill No. 6203 for the first time.

Chief of Police Jeffrey Hartman provided an overview of the agreement, noting that Officer Zuckerman is currently serving as a full-time instructor at the St. Louis County and Municipal Police Academy. The proposed contract extension through 2026 would allow him to continue in this role.

BUSINESS FROM MAYOR AND CITY COUNCIL

7. Council Liaison Reports

Council Member Manlin stated that the Stormwater Committee recently met to discuss the project review process with the Metropolitan St. Louis Sewer District (MSD).

Council Member Newman reported that the Parks and Historic Preservation Committee recently met and began discussions regarding a new playground at Lake School Park for Fiscal Year 2026.

Mayor Hoffman thanked the public for their participation in tonight's discussion and expressed appreciation to Public Works staff, including Jim Heines, Interim Assistant Director of Public Works Dione Garson, and Interim City Administrator Sharon Stott, for their work on the project.

Council Member Spence shared observations from the recent Fernview project, noting the need for better awareness of Council procedures. She stated that staff could have resolved certain discrepancies and suggested that new Council members be briefed on long-term initiatives at the start of their term, ideally coordinated by the City Council President. She also thanked Mr. Heines, Ms. Garson, and Ms. Stott for their contributions. Additionally, she noted that residents lead very busy lives and emphasized the importance of improving communication with the public.

BUSINESS FROM CITY ADMINISTRATOR

8. To Cancel the Second Regularly Scheduled Meeting in December 2025.

To give the Mayor authorization to cancel the second regularly scheduled City Council meeting in December 2025.



**REGULAR MEETING
MINUTES
CITY OF CREVE COEUR
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RESULT: APPROVED (UNANIMOUS)

MOVER: Saunders

SECONDER: Spence

AYES: Manlin, Spence, Greer, Norwood, Hoffman, Newman, Berry, Saunders

The vote on the motion being 8 ayes and 0 nays, motion carried.

ADJOURNMENT

Council Member Saunders made a motion, seconded by Council Member Malin, to adjourn to executive session for legal advice, litigation, and personnel.

RESULT: APPROVED (UNANIMOUS)

MOVER: Saunders

SECONDER: Manlin

AYES: Manlin, Spence, Greer, Norwood, Hoffman, Newman, Berry, Saunders

The vote on the motion being 8 ayes and 0 nays, motion carried.

The meeting was adjourned to executive session at 8:19 p.m.

Submitted by:

Kellie Henke
City Clerk

Dr. Robert Hoffman
Mayor



Dione Garson <dgarson@crevecoeurmo.gov>

Fwd: [Mayor-Council] Sidewalk project

1 message

Exhibit A**Sharon Stott** <sstott@crevecoeurmo.gov>

Mon, Nov 24, 2025 at 12:35 PM

To: Dione Garson <dgarson@crevecoeurmo.gov>, Jim Heines <jheines@crevecoeurmo.gov>, Kevin Mulligan

<kmulligan@crevecoeurmo.gov>

----- Forwarded message -----

From: **Lin Tomlinson** <lin.tomlinson@gmail.com>

Date: Mon, Nov 24, 2025 at 12:32 PM

Subject: [Mayor-Council] Sidewalk project

To: <mayor-council@crevecoeurmo.gov>

Hi-

I'm a Creve Coeur resident and a parent of a student at Bellerive Elementary. (I also work at St. Louis Children's Hospital and spend a lot of time rehabilitating pediatric patients who have suffered traumatic brain injuries from car vs. pedestrian accidents.) I will always be pro-sidewalk, especially in an area that is so closely linked between a school and commercial areas. I drive through Fernwood several times a week, and it seems like an obvious location needing sidewalks for increased safety for children as well as accessibility for anyone with mobility differences. I am unable to attend tonight, but please take my message as a strong sign of support for this potential project.

Thank you,

Lin Casper, 431 Magna Carta 63141

Sent from my iPhone

--

Sharon Stott
Interim City Administrator
City of Creve Coeur
300 N. New Ballas Road
Creve Coeur, MO 63141
P| 314-872-2516
F| 314-872-2539
sstott@crevecoeurmo.gov
www.creve-coeur.org



Jim Heines <jheines@crevecoeurmo.gov>

Fwd: Please Support the Fernview Sidewalk Project

Kellie Henke <khenke@crevecoeurmo.gov>

Mon, Nov 24, 2025 at 9:03 AM

To: Jim Heines <jheines@crevecoeurmo.gov>, Dione Garson <dgarson@crevecoeurmo.gov>, Kevin Mulligan <kmulligan@crevecoeurmo.gov>

FYI

Kellie Henke, MRCC

City Clerk | City of Creve Coeur

300 N. New Ballas Rd. | Creve Coeur, MO 63141

Main: (314) 872-2517

khenke@crevecoeurmo.gov | www.crevecoeurmo.gov |



----- Forwarded message -----

From: **Stephan Tomlinson** <stephan.tomlinson@gmail.com>

Date: Mon, Nov 24, 2025 at 9:02 AM

Subject: Re: Please Support the Fernview Sidewalk Project

To: <mayor-council@crevecoeurmo.gov>, <rhoffman@crevecoeurmo.gov>, <dspence@crevecoeurmo.gov>, <mmanlin@crevecoeurmo.gov>, <knorwood@crevecoeurmo.gov>, <ngreer@crevecoeurmo.gov>, <dnewman@crevecoeurmo.gov>, <dhoffman@crevecoeurmo.gov>, <ssaunders@crevecoeurmo.gov>, <mberry@crevecoeurmo.gov>

All,

Before we go into the meeting tonight, I wanted to forward two additional pieces of information to you for consideration. First, I think it is relevant for us all to bear in mind that 2024 saw record pedestrian fatalities in our metro area (see <https://www.stlpr.org/government-politics-issues/2025-05-01/report-shows-st-louis-region-sees-its-deadliest-year-for-pedestrians>).

Finally, I wanted to forward an article from 2011. I do not know this boy's family, and therefore I would not feel it appropriate to discuss his name in a public hearing. I also do not know, based on the article, whether or not the boy was on a stretch of road with a sidewalk, if he was using the sidewalk, or if the road at issue conformed to the plan being proposed for Fernwood. I do not mean to suggest that sidewalks would have prevented this tragedy. I do however hope to highlight that the risk and danger of pedestrian accidents is very real, and has happened before in our community. See https://www.komu.com/news/cross-country-runner-hit-by-suv-dies/article_a7303884-2331-5c0a-a050-20dd19b23fb5.html. Let's take action to reduce the risk of these kinds of tragedies in our community.

I'll see you all tonight.

Thank you,
Stephan

On Mon, Nov 3, 2025 at 11:02 AM Stephan Tomlinson <stephan.tomlinson@gmail.com> wrote:

Members of the Creve Coeur City Council,

Thank you so much for reconsidering the Fernview Sidewalk Project. This is an incredibly important project to many of the families that live in the neighborhood. I know you have heard a lot about sidewalks lately, but luckily Creve Coeur is not the first city to consider making an investment like this. Based on the available data, we know that sidewalks **significantly improve safety** (for pedestrians, children, and motorists) and we know that sidewalks **increase property values**! Not only that, but sidewalks make for healthier communities. When sidewalks are available, people use them!

Sidewalks improve SAFETY for our community and our children:

1. A 2022 study "concluded that the likelihood of a pedestrian crash per mile along roadways with no sidewalk is three times greater than the likelihood of a crash per mile with the presence of a sidewalk." See *Investigating the correlation between sidewalks and pedestrian safety* <https://pubmed.ncbi.nlm.nih.gov/35007964/>.
2. Installing sidewalks cuts the risk of a pedestrian being struck by a car by 50% and [p]revious research found that a site with a paved sidewalk is 88.2% less likely to be a crash site than one without. See *The Effects of Pedestrian Environments on Walking Behaviors and Perception of Pedestrian Safety* <https://www.mdpi.com/2071-1050/13/16/8728?>.
3. Another study found that "[v]ehicle–pedestrian collisions are 1.5 to 2 times more likely to occur on roadways without sidewalks". See *Pedestrian Safety: A Road Safety Manual for Decision-Makers and Practitioners* https://www.grsproadsafety.org/wp-content/uploads/2023/05/PedestrianSafety_eng.pdf.

Sidewalks INCREASE property values:

1. **A NATCO Study (attached) found a \$3000 increase in property values related to the presence of sidewalks**
2. **AARP fact sheet here:** <https://www.aarp.org/livable-communities/info-2014/sidewalks-fact-sheet.html> - The AARP found that given two nearly identical houses, one with a five-foot-wide sidewalk will sell for \$4,000 to \$34,000 more.
3. Marketwatch and Redfin reported that even a one point increase in a home's walkability score can lead to a 1% increase in a home's property value (avg of \$3250.00). See <https://www.marketwatch.com/story/how-walk-score-boosts-your-homes-value-2016-08-11>.

Another important factor to consider is that sidewalks make our neighborhood more welcoming. Some people cannot drive. Individuals with mobility issues, sight issues, or hearing impairment issues, may not feel safe walking along a paved shoulder. We have a chance with this project to make our neighborhood safer and more welcoming for our entire community. **This is especially important for our neighborhood given Bellerive Elementary's focus on serving children with hearing impairment.**

Sidewalks are a rare public policy slam dunk. The proposed sidewalks will build on the agreements and investments the city has already made and will be built in the city's existing right of way. The proposed ordinance deals with TEMPORARY construction easements, essentially giving the city the ability to complete the project within its existing property interest.

Please support the Fernview sidewalk project. I look forward to seeing you next Monday. If you have any questions in the meantime, please don't hesitate to call me at 314-537-3744.

Thank you,
Stephan



Jim Heines <jheines@crevecoeurmo.gov>

Fernview sidewalk project

Pati Trout <ptrout@idonotes.com>

Mon, Nov 24, 2025 at 8:01 AM

To: sstott@crevecoeurmo.gov, Kellie Henke <khenke@crevecoeurmo.gov>, cyndieconnect@gmail.com, Jim Heines <jheines@crevecoeurmo.gov>

To further my information gathering, please provide traffic studies/plans/mitigation/discussions, including but not limited to internal EMail and those to council, completed before and during the planning process for the above project.

It is noted in previous conversations that nothing had been provided/published for many years, yet discussed behind the scenes, no historical information provided either, leaving residents and some council members totally uninformed.

It is also noted the ADA requirement for sidewalks is only 3 feet in width. How is this lesser requirement being ignored? Why does Ladue Road, a much more travelled street, have the sidewalk with curb next to the street?

I have requested the previous grant documents (both denied and accepted) be provided in EMail, hopefully in time to review before tonight's meeting.

The meeting packet leaves many questions, as this is not ALL the information available. All proposal information should be available to the residents ... it IS their yard being destroyed.

And again, my issue with not having ONE individual with all the documents !!!

If I have difficulty getting info, think how it is for other residents!

Patricia (Pati) Trout
314-805-8750



Jim Heines <jheines@crevecoeurmo.gov>

Fernview Drive (East) Sidewalks

Cyndie Davis <cyndieconnect@gmail.com>

Mon, Nov 24, 2025 at 9:06 AM

To: mayor-council@crevecoeurmo.gov, "sstott@crevecoeurmo.gov" <sstott@crevecoeurmo.gov>, jheines@crevecoeurmo.gov

Cc: hjmo@att.net, fawn lunau <babydeerfawn@gmail.com>

All,

As we've stated previously, Creve Coeur is not in a position to make a decision on this project because proper due diligence has not been completed. There are too many options that have not been properly vetted. Also, pushing the eminent domain question to the agenda for the same night does not allow property owners time to consider any comments made tonight or respond to them prior to a discussion or vote on eminent domain. We're being pushed into a corner because Creve Coeur has chosen to take federal grant money prior to formulating/vetting a complete plan and is now up against a deadline. This seems to be a pattern considering the prior instance where Creve Coeur had to return federal grant money and the instance where Creve Coeur accepted money from Holy Cross Lutheran Church for sidewalks along Olive and Fernview that also had to be returned. At this point, it would be better to return this grant money as well and establish a better process for the acceptance of money from any entity. Being able to demonstrate that a proper due diligence process has been implemented would go a long way towards rehabilitating Creve Coeur's reputation and ability to receive future grants.

We are also concerned about the misleading numbers being referenced in connection with this sidewalk proposal. The city has not received a request for sidewalks on Fernview Drive (East) from 850 surrounding property owners and there is no information supporting the idea that all 850 surrounding property owners would use the proposed sidewalks. Also, the 49 people referenced in the city's latest presentation are not impacted property owners (only a few, at best) and it is not clear how many households those 49 people represent. There should be much more consideration given to the property owners who are directly impacted. There are 12 property owners from the Fernview Drive (East) section of this project who have signed the petition we've provided and at least two others who have spoken out against this plan along with property owners on the other streets involved in the proposal. An update to this will be provided later today.

Reminder: Each property owner is the owner of their entire property. Creve Coeur has a right-of-way that allows for the use of our property in that right-of-way which should only be done responsibly, after proper due diligence, and without devaluing our properties. This does not require a lengthy or complicated explanation.

Listed below are the key reasons why we are against the proposed sidewalks on our properties:

1. This proposal includes the SMALLEST PROPERTIES in Creve Coeur and it is unfair for the city to attempt to retrofit sidewalks on lots of this size that were not designed for them. Taking away the use of 10' of our land and driveways is a significant detriment to the livability of these properties. We have repeatedly been told to compare this project to Mosley Road; however, there is no comparison. These sidewalks are 5' wide, but Mosley Road has much larger lots and the sidewalks are directly adjacent to the street. This effectively creates a raised shoulder. Fernview already has a shoulder where people walk today with no record of pedestrian-involved incidents. Also, the absence of the lead-in green space or "tree lawn" directly contradicts Jim Heines response to Bonnie Winingham where he states the goal is to comply with FHWA and AASHTO recommendations of including "tree lawns" between the street and the sidewalk. This guideline is not followed on Graeser or Spoede either. Why is there an exception for these streets, but proposed for Fernview Drive (East) where we have much smaller lots?
2. SAFETY: While this has never been stated as the primary reason for this project, it appears now to be the key issue. Along those lines the council should consider the following:
 - There is no record of pedestrian-involved incidents on Fernview Drive. The incidents referenced by the council in the September council meeting were not on our street. If the council is considering incidents from other areas, then sidewalks should be placed on both sides of all streets in Creve Coeur.
 - The STOP signs that were on Fernview (both directions) at Ferntop were removed about the time the Bellerive Farm Estates subdivision was developed. These STOP signs were a key safety measure to slow traffic at a point where the sight-distance is limited. **(Robert, in our walk through of the area on 12/4/24 to view the poor physical state of the sidewalks in the Fernwood Subdivision, you pointed out the need for STOP signs at the Fernview/Ferntop intersection, unprompted by us, and said you were going to check into them. We have not heard back from you on this. Can you provide us with an update on the steps you've taken?)** Also, in Jim Heines response to Bonnie Winingham's 11/13/25 email he states that this intersection would require a mid-block crossing with flashing beacons that are costly (installation &

maintenance) and not recommended by city staff for this reason. Since the proposed sidewalks would only be on one side of the street, a lot of people will need to cross the street to get to them. This is the biggest safety issue and it's being ignored to save money. What is the city's plan for providing safe crossing for everyone to get to the sidewalks?

- Every time we raise concerns about the lack of a police presence and ticketing for speeders on Fernview Drive, the first comment we get from the police department is regarding their concern that those speeding tickets would be issued to our neighbors. At this point we've heard this enough to know that there simply is no appetite for enforcing the speed limit on Fernview Drive. Why is that? Is there an exception that allows people to speed in their own neighborhood? It seems anyone who is speeding should be given a ticket. No exceptions!
- There have been several opportunities to ease traffic on Fernview Drive by creating another traffic outlet as new developments were built, but in each case the city/county deferred to the builders and canceled those plans. This has had a direct negative impact on Fernview Drive by dramatically increasing the amount of traffic on our street. We are now being asked to give up the use of 10' of our properties because this requirement was waived for the developers. New development is nice, but not at the cost of safety.
- We would like to see the city put as much effort into traffic calming on Fernview Drive as has been made on Chasselle Lane...where they also have pushed back against sidewalks and have not been required to implement them. The special treatment is noted and we have to wonder if it's due to this subdivision having someone on the council for the past 20-ish years.

3. The MARKET VALUE (not assessed value) of our properties will be negatively impacted compared to the same/similar model homes on the west side of Fernview because:

- The west side properties will not have a 5' foot strip of concrete running across the entire front of their property and they will continue to enjoy the full use of their driveways.
- Creve Coeur does not properly maintain sidewalks and we will have a 5' foot strip of poorly-maintained concrete across the entire front of our properties. Anyone can look at the sidewalks on nearby streets and see the eyesore they are today.
- Our street has a well-established (60+ years), relaxed, rural look & feel. Which is a part of why our property values have held up despite the negative impact of the increased traffic and unchecked speeding. Adding sidewalks would be a significant (negative) change to the aesthetic of our street. Sidewalks will make it look hectic and cluttered. Again, this is clear when looking at the nearby streets that already have sidewalks. It is important to note that those sidewalks are not as wide as the planned sidewalks on Fernview Drive (East).
- A lot of the impacted property owners (10+) have larger front yards and very small backyards. Adding these sidewalks will greatly reduce their usable yard space. This will definitely have a negative impact on the property's value.
- Our homeowner's insurance will have increased liability costs (because we own the property on which the proposed sidewalks would be built), which will effectively lower the value of our property.
- A large amount of green space will be removed and replaced with concrete which will exacerbate existing flooding issues that many property owners on Fernview Drive (East) are already experiencing.... even with the installation of sump pumps. There have been many examples of flooding issues in the local news recently related to this specific issue. There is no reason to put property owners at risk of this.
- Additionally, many of the Fernview Drive (East) property owners will lose mature trees, bushes and other landscaping which will cost money to recreate elsewhere on their property and will take years to grow. (We are aware that this plan has been designed to spare certain properties that have elaborate landscaping vs. the rest of us. We do not agree with Creve Coeur's logic on this. There is no single property that should be valued more than any other property in this way. This is a very limited and uneven view from a sidewalk plan from 25+ years ago. We expect all our properties to be considered equally.)

4. PRECEDENT & FAIR TREATMENT - The city has already set a precedent for waiving sidewalk requirements (e.g. Chasselle Lane, Worthington Oaks, and others) so it's not clear to us why we are not allowed the same consideration. In particular, the special treatment for Chasselle Lane is noted and we have to wonder if it's due to this subdivision (Belle Coeur) having someone on the council for the past 20-ish years. They appear to be able to say anything to keep their properties off the list even though Chasselle Lane is identified as a secondary street in the sidewalk plan just live Fernview Drive. During the 2023 Town Hall meeting the Ward 4 council member (& Belle Coeur resident) Dan Tierney said they were not putting sidewalks on Chasselle Lane because they wanted to keep pedestrians in the street to slow down traffic. This does not make any sense and is clearly a desperate attempt to explain why Chasselle Lane is not and will not be on the list to get sidewalks. This statement was made in the presence of the mayor and the city administrator. Also, during the November 2019 Open House regarding this sidewalk plan, Scott Saunders (Ward 4 council member then & now and Chasselle Lane resident) said they like the rural feeling of their street so they would not be adding sidewalks. (We like the rural feeling of our street too!) Chasselle Lane is in fact one of the best candidates for sidewalks since the street is very narrow, does not have a shoulder, and the properties are much larger which would minimize the impact on the property owners. We would like more detail on why the treatment is so different between these two streets and property owners' wishes.

5. The COMMUNICATIONS & PROCESSES around this project have been mishandled at many points. Property owners have never been provided any detail on the changes that are being proposed to the sections of their properties that are outside of the right-of-way that require the temporary easement. These would be

- permanent changes that should have already been communicated to each property owner. Instead, we are hearing bits of information in the public meetings. For example, there was a reference to one property that will require a 30% change in the driveway incline. This is a significant and permanent change outside of the right-of-way. Having the information trickle out like this (by accident, it seems) does not inspire confidence or foster a sense of trust in the city or its handling of this proposed project. Why hasn't the city already communicated details of the proposed changes to the impacted property owners? Also, the letters we receive have not been clear and contain errors. For example, this last letter has a space that reads "[address]" where we can only assume a property address should be listed there. It also references "enclosed plan sheets 11 and 12" but nothing included with the letter has these labels. Are these sheets missing? Regarding the process, it has been very confusing and inconsistent. It is not at all clear what the proper process is for introducing or implementing any of this and reviewing the videos of prior meetings shows there is no real understanding by the council or city on the details of this proposal or the associated process. We are concerned that these missteps would continue if this project moves forward. A step back to truly consider what is best for Fernview Drive before any steps are taken would be the better plan.
6. Creve Coeur should be looking at recent studies that show the addition of sidewalks will only increase walkability in areas that are already highly walkable (i.e. people are walking to/from daily activities such as work, school, shopping, etc.) This does not describe Fernview Drive (East). Our properties currently have a walkability score of 6 (approximately) out of 100. This is not a highly walkable street.
 7. If sidewalks were required on Fernview, they should be on the west side where fewer property owners/driveways will be impacted. There are 21 properties/17 driveways on the east side, but only 15 properties/8 driveways on the west side (corrected counts). The fact that a retaining wall(s) would need to be built on a few properties **does not outweigh** the negative impact on our property values and the drastic reduction in the use of our driveways. Creve Coeur should be pushing for this extra expense solely to reduce the number of property owners who will be negatively impacted. The extra cost could be covered by reducing the sidewalk width to the actual requirement of 3' instead. Also, the bus stop is on Olive connecting to the west side of Fernview Drive. This would be beneficial to those who use the bus regularly. Again, we're talking about sidewalks that are not necessary, so **none** of this money is well spent. Creve Coeur should consider the plan that reduces the number of properties that will be negatively impacted and provides some benefit to bus riders. Nothing in the city's replies so far have changed our opinion on this.

We would like these points entered into the official records for this project and also like responses to the questions above.

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Thanks,
Cyndie



Jim Heines <jheines@crevecoeurmo.gov>

Re: Request for Temporary Construction Easements

Emily McCarty <mccartyemily01@gmail.com>

Sun, Nov 23, 2025 at 8:04 PM

To: Kevin Mulligan <kmulligan@crevecoeurmo.gov>

Cc: mayor-council@crevecoeurmo.gov, Jim Heines <jheines@crevecoeurmo.gov>, Dione Garson <dgarson@crevecoeurmo.gov>

Good evening, Kevin!

Thank you for emailing back with the information to my questions. Also, I was able to watch the video of the council meeting on the 10th. Would you or your team be able to chat briefly before tomorrow night's meeting to answer a few clarifying questions? My husband and I plan to arrive early at the meeting if you are available.

We appreciate your time and look forward to connecting.

Thanks again, and have a good night and day tomorrow.

Emily

On Wed, Nov 12, 2025 at 2:31 PM Kevin Mulligan <kmulligan@crevecoeurmo.gov> wrote:

Hello Emily,

Sorry you couldn't make it to the public meeting, but I hope your parent-teacher meetings went well. Below are answers to the questions you asked:

1. How does the City intend to resolve this conflict between the failed September 24 vote and the federal grant obligations? Have any changes been made to the Fernview sidewalk project since that meeting?

Answer: The City will present the proposed eminent domain authorization ordinance for public hearing and first reading on November 10, with a second reading and possible vote anticipated at the November 24 City Council meeting. If the ordinance is approved, negotiations with those residents where the temporary construction easements are needed would commence and the project would proceed. If it is not approved, Ordinance #5889, April 8, 2024, (which authorized approval of the grant) would need to be repealed at a future meeting and the granting agency notified. No changes have been made to the Fernview sidewalk project plan since the meeting on September 24.

2. Have the questions raised by residents at the September 24 meeting been addressed? If so, where can we access those responses or meeting notes?

Answer: Staff addressed many of the questions and comments during the August 25 public hearing, and will address any questions tonight in the public hearing or at the second reading on November 24. If you are unable to attend the meeting tonight, a recording of the meeting will be available immediately after the meeting on the City website.

Staff has addressed questions about impacts on property value and public safety in the staff memo (public in meeting packet) and will be addressing in the presentation.

3. You mentioned that you hope the improvements shown on the plans will encourage residents to provide easements. Please specify exactly what those improvements are, and what has changed from the last plan we were shown.

Answer: The improvements are the new sidewalk system. The project remains unchanged since it was initially presented at the public hearing on August 25, and will be presented again tonight at the public hearing.

The City will pay for easements if required by residents and provide additional landscaping for easements where appropriate.

4. Please provide the dated, house-by-house cost comparison between the east- and west-side alignments, including all driveway and landscaping impacts, as well as any available rationale for choosing the east side beyond "lower cost."

Answer: A house-by-house comparison was not in the design engineer's scope of work. House-by-house comparisons are not a typical component of a feasibility study. The City looks for the lowest overall qualified cost alternative.

The west side of the roadway has the following construction challenges:

- A mid-block crossing would be required at Ferntop. Mid-block crossing should be only used when absolutely necessary.
 - The west side of the street has areas that would require more clearing & grubbing, fill, cut, and grading.
 - Some properties along the west side of the roadway would require the construction or reconstruction of retaining walls (example, 919 Fernview Drive, 945 Fernview Drive, and 1059 Fernview Drive).
5. Has the City considered using the existing 32 feet of total road width (11-foot driving lanes with a 5-foot shoulder on each side) to reconfigure or narrow the lanes slightly, thereby allowing for the placement of a sidewalk adjacent to the roadway, thereby avoiding the need to take any property from homeowners? If not, why?

Answer: The City discussed an option of narrowing the lanes years during the open houses in 2021 and 2022; however, the residents who attended at the time were opposed to it because they did not want to lose any street parking along Fernview Drive.

The plan does not take any property on a permanent basis. The sidewalk will be constructed in the right of way. All easements are temporary.

Please feel free to reach out with any further comments or questions.

Thank you,
Kevin Mulligan, PE
Civil Engineer
City of Creve Coeur
300 N. New Ballas Rd
Creve Coeur, MO 63141
Office: (314) 442-2067

On Sun, Nov 9, 2025 at 7:58 PM Emily McCarty <mccartyemily01@gmail.com> wrote:

Dear Mr. Mulligan,

My name is Emily McCarty, and I live on Fernview Drive. I'm writing on behalf of many Fernview neighbors to request clarification and documentation regarding the Fernview sidewalk project and the related discussions of eminent domain and federal grant compliance.

At the September 24, 2025, City Council meeting, a bill authorizing the City to use eminent domain as a last resort for the Fernview sidewalk project did not pass. In your recent letter dated October 20th, you stated that this created a conflict with an existing ordinance that accepts a federal grant for the project, which requires the City to agree to all grant terms, including the potential use of eminent domain as a last resort. You indicated that there will be a first reading of the new bill at the November 10, 2025, City Council meeting, which will include the required public hearing and notification process for affected property owners.

You stated the City's goal is to reach a mutual agreement with property owners regarding temporary construction easements. However, you also mentioned that, due to federal grant requirements and project deadlines, the City may again seek authorization for eminent domain if agreements cannot be reached. Please clarify what specific conditions would lead the City to pursue eminent domain rather than negotiation.

With that context, I would like to request clarification on the following:

1. How does the City intend to resolve this conflict between the failed September 24 vote and the federal grant obligations? Have any changes been made to the Fernview sidewalk project since that meeting?

2. Have the questions raised by residents at the September 24 meeting been addressed? If so, where can we access those responses or meeting notes?
3. You mentioned that you hope the improvements shown on the plans will encourage residents to provide easements. Please specify exactly what those improvements are, and what has changed from the last plan we were shown.
4. Please provide the dated, house-by-house cost comparison between the east- and west-side alignments, including all driveway and landscaping impacts, as well as any available rationale for choosing the east side beyond "lower cost."
5. Has the City considered using the existing 32 feet of total road width (11-foot driving lanes with a 5-foot shoulder on each side) to reconfigure or narrow the lanes slightly, thereby allowing for the placement of a sidewalk adjacent to the roadway, thereby avoiding the need to take any property from homeowners? If not, why?

Fernview residents continue to feel that we have not been given transparent data or meaningful engagement on decisions that directly affect our properties. We understand that deadlines are tied to federal funding, but communication and collaboration with impacted homeowners should not be secondary to these requirements.

Thank you for your time and continued service to the residents of Creve Coeur. I look forward to your response and to a clearer understanding of the City's current position and next steps. I do not think I will be able to attend the meeting tomorrow as I have parent-teacher conferences.

Sincerely,

Emily McCarty

Fernview Drive

If you have received this message by mistake, please notify the City of Creve Coeur IT department (it@crevecoeurmo.gov) and delete this message from your system. All email to and from the City are checked for viruses. Although this e-mail and any attachment(s) are believed to be free of any virus, worm, or other digital illness or defect that might affect any computer system that receives and opens this message, it is the responsibility of the recipient to make sure that it is free from any virus or other defect. The City does not accept, and specifically disclaims, any responsibility or liability for any loss or damage arising from the receipt or use of this message, and any attachment(s) in any way.



Jim Heines <jheines@crevecoeurmo.gov>

Re: Fernwood Sidewalk Plan

jwiningh <artteacher74@gmail.com>

Sun, Nov 23, 2025 at 2:32 PM

To: Jim Heines <jheines@crevecoeurmo.gov>, mayor-council@crevecoeurmo.gov, sstott@crevecoeurmo.gov

Dear Mayor and Members of the City Council,

It is more than a little disappointing that I have not received any response to my email from a week ago. As my elected officials, I expected at least a perfunctory response. Somehow this just illustrates my first point about the lack of communication surrounding this project.

Jeremy Winingham
12970 Fernway Ln
Fernwood Resident

On Sat, Nov 15, 2025, 3:38 PM jwiningh <artteacher74@gmail.com> wrote:

Dear Mayor and Members of the City Council,

I am writing as a concerned resident of Fernwood, where I have lived for the past 13 years. I wish to express my concerns regarding the proposed sidewalk project, in its current form, and the impact it will have on our community.

1. Communication

While there were one or two town hall meetings shortly after the pandemic, the plans discussed at that time bear little resemblance to the current proposal. Since then, as the plans have evolved, there has been a lack of effective communication with residents directly impacted by these changes. My wife and I only became aware of the revised plans two months ago after receiving a letter instructing us to review them. However, the actual plans were not included in the mailing. We learned of the full details only through neighbors who shared their copies of the letter. We have since attended several meetings to voice our concerns, but I feel that many of the changes were introduced too late in the process for proper public input.

I would also like to ask why certified mail was only used to notify residents about the most recent city council meeting. Had this tool been utilized earlier in the project, it would likely have ensured that residents were better informed throughout the planning stages.

2. Impact on Small Lots

As someone with more than a decade of experience in real estate, I understand plats, right-of-ways, and property value dynamics. However, I am concerned that the proposed changes to the sidewalk and green space will significantly impact the yards of many homes. For many buyers, the appeal of a property is based on its yard size, and the proposed sidewalks would reduce the usable yard space by nearly one-third, which would negatively affect property values.

In fact, if the proposed changes had been in place when my wife and I purchased our home, they would have most certainly deterred us from buying. My daughters, for instance, use our front and side yards for gymnastics, as our backyard is too small. Had the sidewalk and green space been proposed earlier, the reduced yard space would have been a deal-breaker for us.

3. Property Values

It is my belief that homes affected by the proposed sidewalk and green space will experience a decline in value. During the last meeting, there was significant emphasis placed on the city's assessed property values. However, I must stress that the city's assessed value is not an accurate representation of a home's market value. For example, 841 Fernview Dr has a 2025 assessed value of \$323,200, despite having recently sold for over \$600,000. Unlike the city assessment, the true market value of a property is determined by its condition, recent sales, and curb appeal—factors that the proposed changes may negatively affect. The reduced yard space and increased foot traffic from the sidewalk could make these homes less appealing to potential buyers, leading to a decrease in their market value.

4. Privacy and Safety Concerns

The proposed changes also raise concerns regarding the privacy of homeowners. With smaller lots, there is a real risk that residents will need to erect fences or hedges to maintain some degree of privacy. This is particularly important for families with children, such as my own. As I stated before, my children often practice gymnastics in our front yard, and the idea of pedestrians walking through what would feel like the center of our property is concerning. This would not only impact our privacy but also the safety of my children. I believe that privacy barriers such as fences or hedges should be considered as part of the city's planning process to ensure the well-being of families in the affected areas.

5. Sidewalk Safety

Finally, I would like to address the issue of sidewalk safety. Over the course of this project, the width of the sidewalks has increased from 3 feet to 5 feet, and now to 10 feet, when accounting for the green space. While I understand the importance of creating safe pedestrian pathways, I question whether the sidewalks need to be this intrusive. A 5-foot sidewalk, without additional green space, seems sufficient. This would allow for trees that were removed to be replaced in between the home and the sidewalk, as opposed to the current plan of between the street and the sidewalk.

It is also worth noting that if a 5ft green space is needed to ensure sidewalk safety, will the sidewalks along Olive Blvd, from Fernview to 270, be redone to include this? With the posted speed limit on Olive being 15mph higher, with most traveling between 10 and 20mph faster than that, wouldn't there be a greater need. Currently, less than 75% of that stretch of sidewalk has any green space and of the 25% that does, it is not 5ft.

Conclusion

In conclusion, I urge the City Council to carefully consider the concerns outlined above. The proposed changes have the potential to negatively impact property values, privacy, and the safety of residents. Moreover, the lack of adequate communication with the community has left many residents, including myself, feeling uninformed and unheard. I ask that the city take these concerns into account and work with the affected residents to find a solution that balances the needs of the community with the broader goals of the city.

Thank you for your attention to this matter. I look forward to your response and continued dialogue on this important issue.

Sincerely,

Jeremy Winingham
12970 Fernway Ln
Fernwood Resident



Jim Heines <jheines@crevecoeurmo.gov>

Fwd: [Mayor-Council] Fernview Sidewalk Project

Sharon Stott <sstott@crevecoeurmo.gov>

Thu, Nov 20, 2025 at 9:14 PM

To: Jim Heines <jheines@crevecoeurmo.gov>, Dione Garson <dgarson@crevecoeurmo.gov>

Sharon Stott
Interim City Administrator
City of Creve Coeur
300 N. New Ballas Road
Creve Coeur, MO 63141
P| 314-872-2516
F| 314-872-2539
sstott@crevecoeurmo.gov
www.creve-coeur.org

----- Forwarded message -----

From: **Alyson Willenborg** <alyson.willenborg@gmail.com>
Date: Thu, Nov 20, 2025, 8:23 PM
Subject: [Mayor-Council] Fernview Sidewalk Project
To: <mayor-council@crevecoeurmo.gov>

Hello,

I am writing in support of the Fernview Sidewalk Project. We have three young children that run, walk and bike around the neighborhood. A sidewalk would give our kids a safe way to visit friends in the area and gain more independence. We also like walking to Schnucks as a family and we feel that the most dangerous part of our walk is from our house to Olive due to the lack of sidewalks. Thank you for the work you have done for the Fernview Sidewalk Project.

Alyson Kim
13009 Ferntrails Ln, Creve Coeur, MO 63141



City Council
November 24, 2025

Application #25-032: Text Amendment to the Zoning Code to Amend Section 410.210, Table A, Pertaining to NAICS 518210, Data Processing, Hosting, And Related Services

Jason Jaggi, AICP Director of Community Development

PROPOSED CHANGES TO LAND USE TABLE (TABLE A)

P= Permitted Use, C = Conditional Use Permit Required															
Use Code	2012 NAICS Title	A	B	C	D	AR	HE	PH	PO	RO	MX	PC	GC	CB	LI
518210	Data Processing, Hosting, and Related Services								P_C	P_C		P_C		P_C	P_C



MEMORANDUM

DATE: December 3, 2025

TO: Sharon Stott, City Administrator

FROM: Lori Obermoeller, Director of Finance

SUBJECT: Invoices Paid Listing

For your information and transmittal to the City Council, attached is a list of paid invoices from November 20, 2025 to December 3, 2025 in the amount of \$615,032.33.



Creve Coeur, MO

Council Report of Invoices Paid Listing

By Fund

Payment Dates 11/20/2025 - 12/3/2025

Vendor Name	Payable Number	Payment Date	Description (Item)	Account Number	Payment Number	Amount
Fund: 01 - GENERAL FUND						
PAYROLL MS CONTRIBUTION	INV0002632	11/21/2025	ICMA ROTH IRA %	01-2319	DFT0011736	234.08
FAMILY SUPPORT DIVISION	INV0002633	11/21/2025	CHILD SUPPORT	01-2113	DFT0011737	159.02
CHILD SUPPORT OFFICE						
MOST MISSOURI 529 SAVINGS PLAN	INV0002634	11/21/2025	MOST 529 COLLEGE SAVINGS	01-2323	DFT0011738	525.00
PAYROLL MS CONTRIBUTION	INV0002635	11/21/2025	ICMA ROTH 457 %	01-2318	DFT0011739	6,010.23
PAYROLL MS CONTRIBUTION	INV0002635	11/21/2025	ICMA ROTH 457 \$	01-2318	DFT0011739	1,782.31
PAYROLL MS CONTRIBUTION	INV0002635	11/21/2025	MS ROTH IRA CATCHUP\$	01-2318	DFT0011739	40.00
PAYROLL MS CONTRIBUTION	INV0002635	11/21/2025	ICMA ROTH IRA \$	01-2319	DFT0011739	477.70
PAYROLL MS CONTRIBUTION	INV0002635	11/21/2025	ICMA 457 \$	01-2322	DFT0011739	403.86
PAYROLL MS CONTRIBUTION	INV0002635	11/21/2025	ICMA 457 %	01-2322	DFT0011739	3,350.06
PAYROLL MS CONTRIBUTION	INV0002635	11/21/2025	ICMA 457 \$	01-2322	DFT0011739	7,197.06
VOYA	INV0002636	11/21/2025	VOYA 457 %	01-2321	DFT0011740	504.22
VOYA	INV0002636	11/21/2025	VOYA 457\$	01-2321	DFT0011740	288.00
VOYA	INV0002636	11/21/2025	VOYA 457 %	01-2321	DFT0011740	135.72
DEPARTMENT OF TREASURY	INV0002637	11/21/2025	SOCIAL SECURITY	01-2102	DFT0011741	44,762.80
DEPARTMENT OF TREASURY	INV0002637	11/21/2025	MEDICARE	01-2103	DFT0011741	10,468.64
DEPARTMENT OF TREASURY	INV0002637	11/21/2025	FEDERAL WITHHOLDING	01-2104	DFT0011741	37,183.11
PAYROLL MISSOURI WITHHOLDING TAXES	INV0002638	11/21/2025	STATE WITHHOLDING	01-2105	DFT0011742	12,928.00
AMERICAN UNITED LIFE INSURANCE COMPANY	619325-NOV 25	11/25/2025	VOL AD&D NOV 25	01-2216	2777	68.60
MISSOURI DEPARTMENT OF REVENUE	CVC-OCT 25	11/25/2025	CRIME VICTIMS COMPENSAT	01-2413	69117	90.00
MISSOURI DEPARTMENT OF REVENUE	CVC-OCT 25	11/25/2025	MISC POLICE FUND REVENU	01-4604	69117	-4.44
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	VOL LIFE	01-2216	2776	1,494.84
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	VOL AD & D	01-2216	2776	92.73
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	SHORT TERM DIS	01-2222	2776	773.05
MISSOURI DEPARTMENT OF REVENUE	POST-OCT 25	11/25/2025	POST COMMISSION FUND O	01-2412	69116	13.00
DEPARTMENT OF TREASURY	INV0002648	11/28/2025	SOCIAL SECURITY	01-2102	DFT0011764	654.94
DEPARTMENT OF TREASURY	INV0002648	11/28/2025	MEDICARE	01-2103	DFT0011764	153.26
PAYROLL MISSOURI WITHHOLDING TAXES	INV0002649	11/28/2025	STATE WITHHOLDING	01-2105	DFT0011765	1.00

Council Report of Invoices Paid Listing
Payment Dates: 11/20/2025 - 12/3/2025

Vendor Name	Payable Number	Payment Date	Description (Item)	Account Number	Payment Number	Amount
ST LOUIS AREA HEALTH INSURANCE TRUST MEDICAL	1225	12/03/2025	GROUP HEALTH DEC 25	01-2211	2814	129,895.15
ST LOUIS AREA HEALTH INSURANCE TRUST MEDICAL	1225	12/03/2025	GROUP HEALTH DEC 25	01-2225	2814	3,735.48
QUADIENT FINANCE USA INC	PPLN01-11/14/25	12/03/2025	PREPAID POSTAGE	01-1652	2811	3,000.00
VSP CONSTRUCTION SERVICES INC	REFUND-02/25/25	12/03/2025	REFUND DEMO FEE - PERMIT	01-4420	69139	200.00
TORCH ELECTRONICS LLC	REFUND-11/07/25	12/03/2025	REFUND - VENDING LICENSE	01-4405	69138	100.00
						266,717.42
						266,717.42

Department: 11 - LEGISLATIVE SERVICES
Division: 12 - MAYOR AND CITY COUNCIL

ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	10.27.25 Council Dinner (Joi	01-11-12-6264	DFT0011732	341.07
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Council Dinner 10.13.25	01-11-12-6264	DFT0011732	7.19
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Council Dinner (Joint WS) 10.	01-11-12-6264	DFT0011732	22.97
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	CCO October Luncheon - CM	01-11-12-6264	DFT0011732	26.00
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	10.27.25 Council Dinner (Joi	01-11-12-6264	DFT0011732	216.20
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Evening Coffee with the May	01-11-12-6264	DFT0011732	59.93
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Council Dinner 10.13.25	01-11-12-6264	DFT0011732	364.53
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Donuts - Coffee with the Ma	01-11-12-6264	DFT0011732	55.17
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Decoration- Mayor Dec. App	01-11-12-7315	DFT0011732	34.97
SLMD INC	255154	11/25/2025	CITIZEN OF THE YEAR 2025 P	01-11-12-7304	2794	56.00
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	01-11-12-5234	2776	43.20
DRC FOODWORKS INC	H32584-GRATUITY	11/25/2025	2025 MAYOR APPRECIATION	01-11-12-7315	2783	734.10
Division 12 - MAYOR AND CITY COUNCIL Total:						1,961.33

Division: 13 - CITY CLERK

ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	IIMC Dues Renewal	01-11-13-6262	DFT0011732	195.00
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Card Stock	01-11-13-7304	DFT0011732	12.78
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	01-11-13-5234	2776	27.48
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD & D	01-11-13-5235	2776	2.40

Council Report of Invoices Paid Listing

Payment Dates: 11/20/2025 - 12/3/2025

Vendor Name	Payable Number	Payment Date	Description (Item)	Account Number	Payment Number	Amount
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	01-11-13-5236	2776	20.04
						Division 13 - CITY CLERK Total: 257.70
						Department 11 - LEGISLATIVE SERVICES Total: 2,219.03
Department: 12 - ADMINISTRATION						
Division: 11 - ADMINISTRATIVE						
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Pre-employment screening	01-12-11-6202	DFT0011732	46.22
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Yard Signs Prop 1	01-12-11-6203	DFT0011732	649.90
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Pryor Learning Webinar	01-12-11-6261	DFT0011732	124.24
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Business E-Newsletter Subscr	01-12-11-6262	DFT0011732	81.00
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	St. Louis Business Journal	01-12-11-6262	DFT0011732	98.71
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Adobe Creative Cloud Subscr	01-12-11-6262	DFT0011732	779.88
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	SLACMA Member Lunch - IC	01-12-11-6264	DFT0011732	40.00
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Agenda Review - \$44.59	01-12-11-6264	DFT0011732	44.59
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Agenda Review - \$44.59	01-12-11-6264	DFT0011732	44.59
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	MAGC Conference - Columbi	01-12-11-6265	DFT0011732	78.75
T MOBILE USA	971998911-11/21/25	11/25/2025	CITY PHONES ADMIN 10/21/	01-12-11-6253	69121	24.77
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	01-12-11-5234	2776	86.63
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD & D	01-12-11-5235	2776	7.58
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	01-12-11-5236	2776	62.00
PREFERRED RESOURCE NETWORK INC	16591	12/03/2025	EMPLOYEE ASISTANCE PROG	01-12-11-6203	2810	1,071.00
M.C.I. PRINTING INC	66530	12/03/2025	Newsletter Printing DEC 25	01-12-11-6203	2805	1,700.00
MERCY CORPORATE HEALTH	771901	12/03/2025	PRE-EMPLOYMENT SCREENI	01-12-11-6271	69133	134.30
MERCY CORPORATE HEALTH	772152	12/03/2025	PRE-EMPLOYMENT SCREENI	01-12-11-6271	69133	55.25
RICHARD DECOLLO	8488	12/03/2025	NEWSLETTER MAILING DEC	01-12-11-6203	69136	254.64
						Division 11 - ADMINISTRATIVE Total: 5,384.05
Division: 14 - MUNICIPAL COURT						
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	MACA FALL CONFERENCE HO	01-12-14-6265	DFT0011732	-9.09
T MOBILE USA	971998911-11/21/25	11/25/2025	CITY PHONES COURT 10/21/	01-12-14-6253	69121	24.77

Council Report of Invoices Paid Listing

Payment Dates: 11/20/2025 - 12/3/2025

Vendor Name	Payable Number	Payment Date	Description (Item)	Account Number	Payment Number	Amount
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	01-12-14-5234	2776	44.75
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD & D	01-12-14-5235	2776	3.92
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	01-12-14-5236	2776	38.27
Division 14 - MUNICIPAL COURT Total:						102.62
Department 12 - ADMINISTRATION Total:						5,486.67
Department: 13 - FINANCE						
Division: 11 - ADMINISTRATIVE						
PAYROLL MISSOURI WITHHOLDING TAXES	INV0002638	11/21/2025	STATE WITHHOLDING	01-13-11-6202	DFT0011742	0.50
T MOBILE USA	971998911-11/21/25	11/25/2025	CITY PHONES FIN 10/21/25-1	01-13-11-6253	69121	24.77
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	01-13-11-5234	2776	107.07
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD & D	01-13-11-5235	2776	9.37
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	01-13-11-5236	2776	52.95
AP TECHNOLOGY LLC	IN049553	11/25/2025	AP CHECK STOCK	01-13-11-7304	2778	538.44
PAYROLL MISSOURI WITHHOLDING TAXES	INV0002649	11/28/2025	STATE WITHHOLDING	01-13-11-6202	DFT0011765	0.50
Division 11 - ADMINISTRATIVE Total:						733.60
Division: 15 - INTERDEPARTMENTAL						
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Emp Recognition Luncheon	01-13-15-6272	DFT0011732	15.53
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Employee Wellness Its Fall Ya	01-13-15-6272	DFT0011732	36.45
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Candy for October events/pr	01-13-15-6272	DFT0011732	38.47
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Emp Wellness - Its Fall Y'All -	01-13-15-6272	DFT0011732	37.99
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Employee Wellness Its Fall Ya	01-13-15-6272	DFT0011732	1,018.27
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	CALENDAR-HARRIS & NOTEB	01-13-15-7312	DFT0011732	48.94
QUADIENT INC	62393589	11/25/2025	41614994-1074152 METER R	01-13-15-6266	2791	50.00
THOMAS MCGEE, L.C.	SLA250311	11/25/2025	8/28/25 CHARLES WURM AU	01-13-15-6220	69122	500.00
ST LOUIS AREA HEALTH INSURANCE TRUST MEDICAL	1225	12/03/2025	GROUP HEALTH DEC 25	01-13-15-5230	2814	16,030.12
ST LOUIS AREA HEALTH INSURANCE TRUST MEDICAL	1225	12/03/2025	GROUP HEALTH DEC 25	01-13-15-5230	2814	-200.00
ODP BUSINESS SOLUTIONS LLC	448481303001	12/03/2025	FOLDERS, CALENDAR, (3) TAP	01-13-15-7312	2809	114.16

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Vendor Name	Payable Number	Payment Date	Description (Item)	Account Number	Payment Number	Amount
KONICA MINOLTA BUSINESS SOLUTIONS	505495669	12/03/2025	ADMIN COPIER MAINTENAN	01-13-15-6213	69131	66.00
UNITED STATES POSTAL SERVICE	587012-12/02/25	12/03/2025	NEWSLETTER MAILING DEC	01-13-15-6269	DFT0011791	1,976.11
QUADIENT FINANCE USA INC	5876649	12/03/2025	INK CARTRIDGE FOR POSTAG	01-13-15-7304	2812	175.75
Division 15 - INTERDEPARTMENTAL Total:						19,907.79
Division: 51 - MIS OPERATIONS						
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	foam mic covers	01-13-51-6213	DFT0011732	39.96
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	SSD laptop drive 3pk foam	01-13-51-6213	DFT0011732	119.97
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	logitech wireless presenter	01-13-51-6213	DFT0011732	39.99
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	webcam keyboard brush	01-13-51-6213	DFT0011732	43.98
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	SD cards SD card reader	01-13-51-6213	DFT0011732	41.93
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	2-90w laptop power adapter	01-13-51-6213	DFT0011732	52.98
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	RA: 2 surge protectors	01-13-51-6213	DFT0011732	62.50
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	ipad case flash drives	01-13-51-6213	DFT0011732	87.01
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	RA: cable cords and surge pr	01-13-51-6213	DFT0011732	116.61
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	charging cables hdmi cable	01-13-51-6213	DFT0011732	107.80
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	RA: surge protectors long po	01-13-51-6213	DFT0011732	151.86
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	2-office home 2024 licenses	01-13-51-7332	DFT0011732	299.98
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Zoom subscription	01-13-51-7332	DFT0011732	63.99
T MOBILE USA	971998911-11/21/25	11/25/2025	CITY PHONES MIS 10/21/25-	01-13-51-6253	69121	24.77
CDW LLC	AG8233F	11/25/2025	HP COLOR LASERJET 4201DN	01-13-51-7331	2781	503.43
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	01-13-51-5234	2776	29.76
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD & D	01-13-51-5235	2776	2.60
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	01-13-51-5236	2776	21.70
DELL MARKETING LP	10848540644	12/03/2025	DELL PRO MICRO - REC POS	01-13-51-7331	2801	1,084.67
WINNING TECHNOLOGIES IN	34430	12/03/2025	PROFESSIONAL IT SERVICES	01-13-51-6202	2818	803.50
Division 51 - MIS OPERATIONS Total:						3,698.99
Department 13 - FINANCE Total:						24,340.38

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Vendor Name	Payable Number	Payment Date	Description (Item)	Account Number	Payment Number	Amount
Department: 14 - COMMUNITY SERVICES						
Division: 11 - ADMINISTRATIVE						
US BANK EQUIPMENT FINANCE	567413976	11/20/2025	DRC PRINTER USE CHARGES	01-14-11-6213	DFT0011749	44.52
BEGINNERS WORLD TENNIS	125	11/25/2025	NOV. TENNIS LESSONS	01-14-11-6202	2779	1,354.50
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	01-14-11-5234	2776	16.88
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD & D	01-14-11-5235	2776	1.47
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	01-14-11-5236	2776	12.24
Division 11 - ADMINISTRATIVE Total:						1,429.61
Department 14 - COMMUNITY SERVICES Total:						1,429.61
Department: 16 - MUNICIPAL FACILITIES MAINTENANCE						
Division: 11 - ADMINISTRATIVE						
HOME DEPOT CREDIT SERVICES	4134775	11/24/2025	RETURNED KEY	01-16-11-6212	69110	-4.97
SPIRE	5003001000-11/13/25	11/24/2025	300 N NEW BALLAS CITY HAL	01-16-11-6252	DFT0011754	340.69
HOME DEPOT CREDIT SERVICES	5613242	11/24/2025	SCREWDRIVER & KEY	01-16-11-6212	69110	20.71
HOME DEPOT CREDIT SERVICES	7611991	11/24/2025	COURT REHAB PAINT, EXTEN	01-16-11-6212	69110	132.17
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	EXTERIOR LIGHTS FOR SOUT	01-16-11-6212	DFT0011732	59.99
MISSOURI AMERICAN WATER CO	1017-210013915103-11/03/	11/25/2025	300 N NEW BALLAS RD DOM	01-16-11-6254	DFT0011756	1,159.91
UNIFIRST CORPORATION	1880217211	11/25/2025	MAINTENANCE UNIFORMS	01-16-11-7308	2797	10.02
T MOBILE USA	971998911-11/21/25	11/25/2025	CITY PHONES BLDG MAINT 1	01-16-11-6253	69121	24.77
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	01-16-11-5234	2776	20.78
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD & D	01-16-11-5235	2776	1.82
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	01-16-11-5236	2776	15.15
METROPOLITAN ST LOUIS SEWER DISTRICT	1482769-5-11/13/25	12/03/2025	300 N NEW BALLAS RD 1482	01-16-11-6254	DFT0011789	172.20
UNIFIRST CORPORATION	1880218502	12/03/2025	MAINTENANCE UNIFORMS	01-16-11-7308	2815	10.02
WIEGMANN ASSOCIATES	87572	12/03/2025	#252918 NOISE FROM HEAT	01-16-11-6211	2817	1,874.00
Division 11 - ADMINISTRATIVE Total:						3,837.26
Department 16 - MUNICIPAL FACILITIES MAINTENANCE Total:						3,837.26
Department: 21 - POLICE						
Division: 11 - ADMINISTRATIVE						
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	OCT ST LOUIS POST DISPATC	01-21-11-6262	DFT0011732	16.96

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Vendor Name	Payable Number	Payment Date	Description (Item)	Account Number	Payment Number	Amount
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	SEPT ST LOUIS POST DISPATC	01-21-11-6262	DFT0011732	16.96
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	REGISTRATION-GATEWAY AL	01-21-11-6264	DFT0011732	75.00
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	3) FBI NAA MONTHLY MEETI	01-21-11-6264	DFT0011732	45.00
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	LEO LUNCH MEETING-MCINT	01-21-11-6264	DFT0011732	15.00
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	LODGING 2025 IACP CONFER	01-21-11-6265	DFT0011732	1,060.28
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	MEALS DURING CJIS CONFER	01-21-11-6265	DFT0011732	20.27
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	MEALS DURING CJIS CONFE	01-21-11-6265	DFT0011732	21.53
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	EXCESS BAGGAGE FEES-2025	01-21-11-6265	DFT0011732	80.00
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	EXCESS BAGGAGE FEES-2025	01-21-11-6265	DFT0011732	80.00
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	SHADOW BOX FOR FRANCIS	01-21-11-7302	DFT0011732	15.99
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	CALEA MISC ITEMS	01-21-11-7304	DFT0011732	6.97
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	LARGE NITRIL GLOVES	01-21-11-7304	DFT0011732	71.88
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	SNACKS FOR CALEA ASSESSO	01-21-11-7306	DFT0011732	64.89
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	PRISONER MEALS	01-21-11-7309	DFT0011732	23.96
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	FOOD FOR PRISONERS	01-21-11-7309	DFT0011732	41.28
UNIFIRST CORPORATION	1880217211	11/25/2025	MAINTENANCE UNIFORMS	01-21-11-7308	2797	10.02
LEON UNIFORM CO INC	626889-80	11/25/2025	ADMIN UNIFORM CREDIT FO	01-21-11-7308	2786	-58.50
LEON UNIFORM CO INC	656306-80	11/25/2025	ADMIN UNIFORM CREDIT FO	01-21-11-7308	2786	-58.50
LEON UNIFORM CO INC	661090	11/25/2025	ADMIN UNIFORM PURCHAS	01-21-11-7308	2786	25.00
T MOBILE USA	971998911-11/21/25	11/25/2025	CITY PHONES POLICE 10/21/	01-21-11-6253	69121	54.52
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	01-21-11-5234	2776	321.82
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD & D	01-21-11-5235	2776	28.15
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	01-21-11-5236	2776	209.29
UNIFIRST CORPORATION	1880218502	12/03/2025	MAINTENANCE UNIFORMS	01-21-11-7308	2815	10.02
Division 11 - ADMINISTRATIVE Total:						2,197.79
Division: 21 - INVESTIGATION						
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	01-21-21-5234	2776	183.53

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Vendor Name	Payable Number	Payment Date	Description (Item)	Account Number	Payment Number	Amount
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD & D	01-21-21-5235	2776	16.08
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	01-21-21-5236	2776	132.86
Division 21 - INVESTIGATION Total:						332.47
Division: 22 - PATROL						
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	UNLIMITED CAR WASHES FO	01-21-22-6210	DFT0011732	512.73
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	SMART COLLAR TRACKING D	01-21-22-6262	DFT0011732	189.00
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	MEALS DURING MPCA FALL	01-21-22-6265	DFT0011732	27.79
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	MEALS DURING MPCA FALL	01-21-22-6265	DFT0011732	31.38
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	GAS DURING MPCA FALL WO	01-21-22-6265	DFT0011732	41.97
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	GAS DURING MPCA FALL WO	01-21-22-6265	DFT0011732	32.94
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	MEALS DURING MPCA FALL	01-21-22-6265	DFT0011732	18.01
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	LODGING DURING MPCA FAL	01-21-22-6265	DFT0011732	550.00
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	MEALS DURING MPCA FALL	01-21-22-6265	DFT0011732	24.00
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	PATROL CAMERA BATTERY	01-21-22-7302	DFT0011732	39.99
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	SUPPLIES FOR K9 FRIZBI	01-21-22-7304	DFT0011732	80.99
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	RANGE AND WEAPON SUPPL	01-21-22-7313	DFT0011732	16.11
URBAN SDK INC	1906	11/25/2025	TRAFFIC SPEED, VOLUME &	01-21-22-9503	2798	21,000.00
LEON UNIFORM CO INC	661130	11/25/2025	PATROL UNIFORM PURCHAS	01-21-22-7308	2786	308.00
SAFETY KLEEN SYSTEMS INC	98638967	11/25/2025	OIL	01-21-22-6210	69119	567.04
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	01-21-22-5234	2776	1,028.82
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD & D	01-21-22-5235	2776	90.08
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	01-21-22-5236	2776	695.22
MCCLAIN RADAR SERVICE	5217	12/03/2025	17 RADAR & 5 LIDAR CERTS	01-21-22-6211	69132	1,030.00
Division 22 - PATROL Total:						26,284.07
Department 21 - POLICE Total:						28,814.33

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Vendor Name	Payable Number	Payment Date	Description (Item)	Account Number	Payment Number	Amount
Department: 31 - PUBLIC WORKS						
Division: 11 - ADMINISTRATIVE						
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	PAPER CUTTER FOR OFFICE	01-31-11-7304	DFT0011732	34.19
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	IMMUNITY OIL MIXTURE FO	01-31-11-7304	DFT0011732	33.93
AMERICAN PUBLIC WORKS ASSOCIATION	000898482	11/25/2025	ANNUAL MEMBERSHIP RENE	01-31-11-6262	69113	245.00
TITLE PARTNERS AGENCY LLC	25-351314-PWR	11/25/2025	TITLE SEARCH FOR 29 SPOED	01-31-11-6203	69123	350.00
T MOBILE USA	971998911-11/21/25	11/25/2025	CITY PHONES PW ADMIN 10/	01-31-11-6253	69121	143.82
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	01-31-11-5234	2776	50.02
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD & D	01-31-11-5235	2776	4.37
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	01-31-11-5236	2776	36.47
Division 11 - ADMINISTRATIVE Total:						897.80
Division: 41 - STREET MAINTENANCE						
MISSOURI AMERICAN WATER CO	1017-210041137908-10/29/	11/20/2025	12301 CONWAY RD IRRIG 9/	01-31-41-6254	DFT0011755	139.87
MISSOURI AMERICAN WATER CO	1017-210041137908-10/29/	11/20/2025	309 S NEW BALLAS RD IRRIG	01-31-41-6254	DFT0011755	322.51
MISSOURI AMERICAN WATER CO	1017-210041137908-10/29/	11/20/2025	996 E RUE DE LA BANQU 9/2	01-31-41-6254	DFT0011755	164.91
MISSOURI AMERICAN WATER CO	1017-210041137908-10/29/	11/20/2025	241 S NEW BALLAS RD IRRIG	01-31-41-6254	DFT0011755	191.41
MISSOURI AMERICAN WATER CO	1017-210041137908-10/29/	11/20/2025	11702 OLIVE BLVD IRRIG 9/2	01-31-41-6254	DFT0011755	75.27
MISSOURI AMERICAN WATER CO	1017-210041137908-10/29/	11/20/2025	12536 OLIVE BLVD IRRIG 9/1	01-31-41-6254	DFT0011755	95.24
MISSOURI AMERICAN WATER CO	1017-210041137908-10/29/	11/20/2025	12136 OLIVE BLVD IRRIG 9/1	01-31-41-6254	DFT0011755	6,121.64
MISSOURI AMERICAN WATER CO	1017-210041137908-10/29/	11/20/2025	12015 OLIVE BLVD IRRIG 9/2	01-31-41-6254	DFT0011755	10,149.78
MISSOURI AMERICAN WATER CO	1017-210041137908-10/29/	11/20/2025	145 S NEW BALLAS RD IRRIG	01-31-41-6254	DFT0011755	145.46
MISSOURI AMERICAN WATER CO	1017-210041137908-10/29/	11/20/2025	201 N NEW BALLAS RD IRRIG	01-31-41-6254	DFT0011755	160.03
MISSOURI AMERICAN WATER CO	1017-210041240477-10/29/	11/20/2025	631 S NEW BALLAS RD IRRIG	01-31-41-6254	DFT0011748	659.77
MISSOURI AMERICAN WATER CO	1017-210041240477-10/29/	11/20/2025	599 S NEW BALLAS RD IRRIG	01-31-41-6254	DFT0011748	385.26
MISSOURI AMERICAN WATER CO	1017-210041240477-10/29/	11/20/2025	333 S NEW BALLAS RD IRRIG	01-31-41-6254	DFT0011748	77.15
MISSOURI AMERICAN WATER CO	1017-210041240477-10/29/	11/20/2025	298 N NEW BALLAS RD 9/19/	01-31-41-6254	DFT0011748	1,309.66

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Vendor Name	Payable Number	Payment Date	Description (Item)	Account Number	Payment Number	Amount
HOME DEPOT CREDIT SERVICES	4655314	11/24/2025	NEW BENCH GRINDERS FOR	01-31-41-6212	69110	287.70
HOME DEPOT CREDIT SERVICES	5024117	11/24/2025	50 CT CLEAR BAGS	01-31-41-7304	69110	52.00
HOME DEPOT CREDIT SERVICES	9521131	11/24/2025	CONCRETE TROWEL + TOW	01-31-41-6210	69110	25.47
HOME DEPOT CREDIT SERVICES	9521131	11/24/2025	CONCRETE TROWEL + TOW	01-31-41-7302	69110	52.97
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	MUD FLAP RODS	01-31-41-6210	DFT0011732	103.50
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	RAINPOINT WATER FLOW M	01-31-41-6212	DFT0011732	26.99
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	COFFEE MAKER FOR PWG (P	01-31-41-7304	DFT0011732	478.49
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	NEW LEAF SIGNS DEPOSIT	01-31-41-7311	DFT0011732	1,200.00
HUMAN RESOURCE STAFFIN	1001084699	11/25/2025	PW TEMPORARY EMPLOYEE	01-31-41-6207	2784	2,141.25
THE GREENWOOD GROUP LL	10700	11/25/2025	OLIVE WEST IRRIGATION REP	01-31-41-6212	2796	695.00
ABLE VENDING REPAIR	11-18-2025	11/25/2025	VENDING MACHINE REPAIR	01-31-41-6212	69112	200.00
POMPS TIRE SERVICE INC	1240055716	11/25/2025	TIRE REPAIR	01-31-41-6211	2790	202.78
UNIFIRST CORPORATION	1880217243	11/25/2025	PW UNIFORMS WEEK OF 11/	01-31-41-7308	2797	79.76
RUSH TRUCK CENTER	3044011691	11/25/2025	320 AIR LINE	01-31-41-6210	69118	29.48
K AND K SUPPLY	530921-000	11/25/2025	YELLOW STRIPING PAINT	01-31-41-7305	69115	96.60
NEUMAYER EQUIPMENT COMPANY INC	5648665-IN	11/25/2025	DDS TESTED ALL ATG FUNCTI	01-31-41-6212	2789	586.12
T MOBILE USA	971998911-11/21/25	11/25/2025	CITY PHONES STREETS 10/21	01-31-41-6253	69121	123.85
SAFETY KLEEN SYSTEMS INC	98638957	11/25/2025	WASTE OIL	01-31-41-6210	69119	131.25
SAFETY KLEEN SYSTEMS INC	98638967	11/25/2025	OIL	01-31-41-6210	69119	318.75
SAFETY KLEEN SYSTEMS INC	98638967	11/25/2025	OIL	01-31-41-6211	69119	318.74
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	01-31-41-5234	2776	187.61
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD & D	01-31-41-5235	2776	16.41
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	01-31-41-5236	2776	136.79
AMERENUE	2316025009-11/06/25	12/01/2025	10276 OLIVE PED LIGHTING	01-31-41-6251	DFT0011771	31.27
AMERENUE	2523023477-11/06/25	12/01/2025	OLIVE LINDBERGH INTERCHA	01-31-41-6250	DFT0011769	54.35
AMERENUE	5439133005-11/06/25	12/01/2025	10600 OLIVE BLVD STREET SI	01-31-41-6251	DFT0011774	44.38
SPIRE	7725111000-11/18/25	12/01/2025	996 RUE DE LA BANQUE 10/	01-31-41-6252	DFT0011777	207.93
HYSPECO INC	00903563	12/03/2025	315 FITTING	01-31-41-6211	2804	9.46
JOHNNY ON THE SPOT 347	0347-000273577	12/03/2025	PORTA JOHNS 11/01-11/30	01-31-41-6266	69130	424.32
MIDWESTERN SAFETY EQUIPMENT COMPANY INC	053177	12/03/2025	SAFETY SUPPLIES	01-31-41-7308	69134	135.75
HUMAN RESOURCE STAFFIN	1001084792	12/03/2025	PW TEMPORARY EMPLOYEE	01-31-41-6207	2803	1,763.19

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Vendor Name	Payable Number	Payment Date	Description (Item)	Account Number	Payment Number	Amount
NEW FRONTIER MATERIALS LLC	12906371	12/03/2025	TICKETS 43041562 & 430415	01-31-41-7305	2808	255.12
UNIFIRST CORPORATION	1880218527	12/03/2025	PW UNIFORMS WEEK OF 11/	01-31-41-7308	2815	79.76
SCOTWOOD INDUSTRIES INC	2006253	12/03/2025	ICE BAN FOR WINTER SALT 2	01-31-41-7310	69137	8,719.81
MCCONNELLS OF ST LOUIS INC	2510-123374	12/03/2025	211 CRAFTCO BLOCKS	01-31-41-7305	2806	1,777.50
RENTOKIL NORTH AMERICA INC	85682397	12/03/2025	PEST CONTROL - PWG - NOV	01-31-41-6212	2813	64.60
Division 41 - STREET MAINTENANCE Total:						41,056.91
Division: 43 - PARKS MAINTENANCE						
MISSOURI AMERICAN WATER CO	1017-210041137908-10/29/	11/20/2025	12100 CONWAY RD PARK 9/2	01-31-43-6254	DFT0011755	74.15
MISSOURI AMERICAN WATER CO	1017-210041137908-10/29/	11/20/2025	1000 BARNES WEST DR FRFL	01-31-43-6254	DFT0011755	7,226.42
MISSOURI AMERICAN WATER CO	1017-210041137908-10/29/	11/20/2025	601 COEUR DE VILLE DR 9/1	01-31-43-6254	DFT0011755	350.51
MISSOURI AMERICAN WATER CO	1017-210041240477-10/29/	11/20/2025	11370 ST PAUL ST PARK 9/23	01-31-43-6254	DFT0011748	71.91
MISSOURI AMERICAN WATER CO	1017-210041240477-10/29/	11/20/2025	10620 COUNTRY VIEW DR 9/	01-31-43-6254	DFT0011748	74.87
MISSOURI AMERICAN WATER CO	1017-210041240477-10/29/	11/20/2025	203 TOWNSEND ST 9/23/25-	01-31-43-6254	DFT0011748	12.17
HOME DEPOT CREDIT SERVICES	5521089	11/24/2025	COPPER PIPE PIECES FOR VE	01-31-43-6212	69110	18.14
HOME DEPOT CREDIT SERVICES	7622841	11/24/2025	BLOW OUT VALVE PARTS - VE	01-31-43-6212	69110	85.48
HOME DEPOT CREDIT SERVICES	7900094	11/24/2025	PAPER TOWELS FOR BATHRO	01-31-43-7301	69110	123.96
HOME DEPOT CREDIT SERVICES	8523466	11/24/2025	BLOW OUT VALVE PARTS - VE	01-31-43-6212	69110	67.63
HOME DEPOT CREDIT SERVICES	9521131	11/24/2025	CONCRETE TROWEL + TOW	01-31-43-6210	69110	8.49
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	MU FLAP RODS	01-31-43-6210	DFT0011732	34.50
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	AERATOR/SEEDER FOR PARK	01-31-43-6266	DFT0011732	352.00
HUMAN RESOURCE STAFFIN	1001084699	11/25/2025	PW TEMPORARY EMPLOYEE	01-31-43-6207	2784	713.75
POMPS TIRE SERVICE INC	1240055716	11/25/2025	TIRE REPAIR	01-31-43-6211	2790	67.60
UNIFIRST CORPORATION	1880217243	11/25/2025	PW UNIFORMS WEEK OF 11/	01-31-43-7308	2797	26.58
RUSH TRUCK CENTER	3044011691	11/25/2025	320 AIR LINE	01-31-43-6210	69118	9.82
SUNTRUP FORD INC	489272	11/25/2025	113 LIFT ASSEMBLY	01-31-43-6210	69120	78.78
T MOBILE USA	971998911-11/21/25	11/25/2025	CITY PHONES TAPPMAYER H	01-31-43-6224	69121	51.00
T MOBILE USA	971998911-11/21/25	11/25/2025	CITY PHONES PARKS 10/21/2	01-31-43-6253	69121	44.74
SAFETY KLEEN SYSTEMS INC	98638957	11/25/2025	WASTE OIL	01-31-43-6210	69119	43.75
SAFETY KLEEN SYSTEMS INC	98638967	11/25/2025	OIL	01-31-43-6210	69119	106.25

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Vendor Name	Payable Number	Payment Date	Description (Item)	Account Number	Payment Number	Amount
SAFETY KLEEN SYSTEMS INC	98638967	11/25/2025	OIL	01-31-43-6211	69119	106.25
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	01-31-43-5234	2776	94.60
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD & D	01-31-43-5235	2776	8.26
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	01-31-43-5236	2776	68.97
SPIRE	7725111000-11/18/25	12/01/2025	996 RUE DE LA BANQUE 10/	01-31-43-6252	DFT0011777	207.93
HYSPECO INC	00903563	12/03/2025	315 FITTING	01-31-43-6211	2804	3.16
JOHNNY ON THE SPOT 347	0347-000273577	12/03/2025	PORTA JOHNS 11/01-11/30	01-31-43-6266	69130	424.32
MIDWESTERN SAFETY EQUIPMENT COMPANY INC	053177	12/03/2025	SAFETY SUPPLIES	01-31-43-7308	69134	45.25
HUMAN RESOURCE STAFFIN	1001084792	12/03/2025	PW TEMPORARY EMPLOYEE	01-31-43-6207	2803	587.73
WM NOBBE & COMPANY IN	11982382	12/03/2025	GATOR OIL AND OIL FILTER	01-31-43-6211	69140	31.37
METROPOLITAN ST LOUIS SEWER DISTRICT	1473499-0-11/13/25	12/03/2025	2 BARNES WEST DR 1473499	01-31-43-6224	DFT0011790	65.10
UNIFIRST CORPORATION	1880218527	12/03/2025	PW UNIFORMS WEEK OF 11/	01-31-43-7308	2815	26.58
Division 43 - PARKS MAINTENANCE Total:						11,312.02
Department 31 - PUBLIC WORKS Total:						53,266.73
Department: 32 - COMMUNIITY DEVELOPMENT						
Division: 11 - ADMINISTRATIVE						
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	P&Z FOOD MEETING	01-32-11-6264	DFT0011732	154.79
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	BAYER EAST OPEN HOUOSE -	01-32-11-6264	DFT0011732	84.48
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	BAYER EAST OPEN HOUSE - F	01-32-11-6264	DFT0011732	5.99
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	uber for J Jaggi - used card in	01-32-11-6265	DFT0011732	17.96
MCLAUGHLIN COURT REPORTING SERVICES INC	112025-1	11/25/2025	P&Z PROJECT 25-032 HEARI	01-32-11-6202	2787	142.40
T MOBILE USA	971998911-11/21/25	11/25/2025	CITY PHONES PLNING 10/21/	01-32-11-6253	69121	24.77
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	01-32-11-5234	2776	76.93
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD & D	01-32-11-5235	2776	6.73
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	01-32-11-5236	2776	54.92
MCLAUGHLIN COURT REPORTING SERVICES INC	112525-1	12/03/2025	P&Z PROJECT 25-1 BOA	01-32-11-6202	2807	80.00
Division 11 - ADMINISTRATIVE Total:						648.97
Division: 61 - BUILDING DEPARTMENT						
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	DINNER MABOI CONFERENC	01-32-61-6265	DFT0011732	21.75

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ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	HOTEL MABOI CONFERENCE	01-32-61-6265	DFT0011732	522.00
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	DINNER MABOI CONFERENC	01-32-61-6265	DFT0011732	21.80
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	HOTEL MABOI CONFERENCE	01-32-61-6265	DFT0011732	522.00
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	CREDIT OF TAX PAID TO IKEA	01-32-61-9504	DFT0011732	-14.36
T MOBILE USA	971998911-11/21/25	11/25/2025	CITY PHONES BUILDING 10/2	01-32-61-6253	69121	123.85
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	01-32-61-5234	2776	216.80
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD & D	01-32-61-5235	2776	18.98
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	01-32-61-5236	2776	151.72
AMERENUE	RPT0808-NOV 2025	12/03/2025	SUCCESSOR REPORT NOVEM	01-32-61-6262	69124	159.81
Division 61 - BUILDING DEPARTMENT Total:						1,744.35
Department 32 - COMMUNIITY DEVELOPMENT Total:						2,393.32
Fund 01 - GENERAL FUND Total:						388,504.75
Fund: 02 - CAPITAL IMPROVEMENT FUND						
Department: 61 - CIP						
Division: 71 - CIP						
HOME DEPOT CREDIT SERVICES	7611991	11/24/2025	COURT REHAB PAINT, EXTEN	02-61-71-9501	69110	339.97
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	COURT MULTI-PURPOSE REN	02-61-71-9501	DFT0011732	15.62
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	COURT MULTI-PURPOSE RO	02-61-71-9501	DFT0011732	559.02
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	COURT MULTI-PURPOSE RO	02-61-71-9501	DFT0011732	269.55
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	COURT MULTI-PURPOSE RO	02-61-71-9501	DFT0011732	197.40
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	CREDIT - COURT MULTI-PUR	02-61-71-9501	DFT0011732	-12.98
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	02-61-71-5234	2776	46.12
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD & D	02-61-71-5235	2776	4.04
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	02-61-71-5236	2776	33.63
Division 71 - CIP Total:						1,452.37
Department 61 - CIP Total:						1,452.37
Fund 02 - CAPITAL IMPROVEMENT FUND Total:						1,452.37

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Vendor Name	Payable Number	Payment Date	Description (Item)	Account Number	Payment Number	Amount
Fund: 05 - PARKS & STORMWATER FUND						
Department: 61 - CIP						
Division: 71 - CIP						
SWEETENS CONCRETE SERVICES LLC	20255053	11/25/2025	MALCOLM TERRACE CONCRE	05-61-71-9506	2795	18,130.00
IDEAL LANDSCAPE CONSTRUCTION INC	APP 1	11/25/2025	FY2025 STORMWATER - SWA	05-61-71-9509	2785	31,812.65
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	05-61-71-5234	2776	42.36
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD&D	05-61-71-5235	2776	3.71
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	05-61-71-5236	2776	30.90
G&W ENGINEERING CORPORATION	24820	12/03/2025	ADDITIONAL SERVICES - LAK	05-61-71-9506	69127	280.00
Division 71 - CIP Total:						50,299.62
Department 61 - CIP Total:						50,299.62
Fund 05 - PARKS & STORMWATER FUND Total:						50,299.62
Fund: 06 - MUNICIPAL ENTERPRISE FUND						
Department: 14 - COMMUNITY SERVICES						
Division: 31 - ICE ARENA						
US BANK EQUIPMENT FINANCE	567413976	11/20/2025	DRC PRINTER USE CHARGES	06-14-31-6213	DFT0011749	44.53
HOME DEPOT CREDIT SERVICES	2904194	11/24/2025	MALE HOSE-THREAD REPAIR	06-14-31-6212	69110	8.96
HOME DEPOT CREDIT SERVICES	6692886	11/24/2025	WASP SPRAY	06-14-31-6212	69110	6.97
HOME DEPOT CREDIT SERVICES	7108915	11/24/2025	TELESCOPING BASIN WRENC	06-14-31-6212	69110	19.98
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	MPRA Region 4 Meeting Britt	06-14-31-6261	DFT0011732	65.00
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	LTS Supplies	06-14-31-7304	DFT0011732	90.53
VESTIS GROUP INC	6170494937	11/25/2025	DRC MOP & TOWELS	06-14-31-7301	2799	32.36
ALL AMERICAN ICE LLC	7035	11/25/2025	OLY BLADES	06-14-31-6211	2775	985.46
RENTOKIL NORTH AMERICA INC	85682990	11/25/2025	PEST CONTROL DRC & MAIN	06-14-31-6212	2792	87.24
RHINE PARACO GAS OF ST LOUIS LLC	956393	11/25/2025	PROPANE FOR THE OLY	06-14-31-7307	2793	171.19
T MOBILE USA	971998911-11/21/25	11/25/2025	CITY PHONES GOLF 10/21/25	06-14-31-6253	69121	24.77
T MOBILE USA	971998911-11/21/25	11/25/2025	CITY PHONES ICE RINK 10/21	06-14-31-6253	69121	24.77
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	06-14-31-5234	2776	78.23
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD & D	06-14-31-5235	2776	6.85

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Vendor Name	Payable Number	Payment Date	Description (Item)	Account Number	Payment Number	Amount
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	06-14-31-5236	2776	42.77
MISSOURI AMERICAN WATER CO	1017-210013831861-11/04/	11/26/2025	11400 OLDE CABIN FIRE SER	06-14-31-6254	DFT0011758	97.33
SPIRE	4981701000-11/17/25	12/01/2025	11400 OLDE CABIN RD 10/18	06-14-31-6252	DFT0011775	1,545.35
CTM SERVICES	015803	12/03/2025	BOARD BRUSH FOR OLY	06-14-31-6211	2800	1,170.62
ZUMWALT CORPORATION	022412	12/03/2025	NEW GARAGE DOOR OPENE	06-14-31-9503	69141	1,628.00
VESTIS GROUP INC	6170497720	12/03/2025	DRC MOP & TOWELS	06-14-31-7301	2816	32.36
GRAINGER	9702673477	12/03/2025	FIX OUTDOOR HOSES	06-14-31-6212	2802	26.36
Division 31 - ICE ARENA Total:						6,189.63
Division: 32 - GOLF MAINTENANCE						
AMERENUE	5235018016-10/23/25	11/21/2025	11400 OLDE CABIN RD PUM	06-14-32-6250	69109	3.46
AMERENUE	5235018016-11/12/25	11/21/2025	11400 OLDE CABIN RD PUM	06-14-32-6250	69108	14.82
HOME DEPOT CREDIT SERVICES	4424678	11/24/2025	2 INCH GALVANIZED IRON 90	06-14-32-6212	69110	16.33
MTI DISTRIBUTING INC	1497441-00	11/25/2025	Fairway Mower for Golf Cour	06-14-32-9503	2788	55,000.00
RENTOKIL NORTH AMERICA INC	85682990	11/25/2025	PEST CONTROL DRC & MAIN	06-14-32-6212	2792	37.39
T MOBILE USA	971998911-11/21/25	11/25/2025	CITY PHONES GOLF MAINT 1	06-14-32-6253	69121	24.77
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	06-14-32-5234	2776	58.30
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD & D	06-14-32-5235	2776	5.10
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	06-14-32-5236	2776	42.49
ZUMWALT CORPORATION	022527	12/03/2025	GARAGE DOOR REPAIR	06-14-32-6212	69141	619.54
HARTKE NURSERY INC	2FWVDBRFH7QJ2	12/03/2025	STRAW FOR GOLF COURSE	06-14-32-6212	69128	48.55
Division 32 - GOLF MAINTENANCE Total:						55,870.75
Division: 33 - PRO-SHOP						
US BANK EQUIPMENT FINANCE	567413976	11/20/2025	DRC PRINTER USE CHARGES	06-14-33-6213	DFT0011749	44.53
VESTIS GROUP INC	6170494937	11/25/2025	DRC MOP & TOWELS	06-14-33-7301	2799	22.80
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	06-14-33-5234	2776	21.60
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD & D	06-14-33-5235	2776	1.89
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	06-14-33-5236	2776	15.75
SPIRE	4981701000-11/17/25	12/01/2025	11400 OLDE CABIN RD 10/18	06-14-33-6252	DFT0011775	662.00
VESTIS GROUP INC	6170497720	12/03/2025	DRC MOP & TOWELS	06-14-33-7301	2816	22.80
Division 33 - PRO-SHOP Total:						791.37
Division: 34 - FOOD SERVICES						
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Tax Credit for MNL Food	06-14-34-8315	DFT0011732	-52.38

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ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Wine for Re-sale	06-14-34-8316	DFT0011732	33.95
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	Wine for Re-sale	06-14-34-8316	DFT0011732	39.96
VESTIS GROUP INC	6170494937	11/25/2025	DRC MOP & TOWELS	06-14-34-7301	2799	18.40
BREAKTHRU BEVERAGE GROUP	123631649	12/03/2025	BEER FOR RESALE	06-14-34-8316	69125	241.15
PEPSICO BEVERAGE SALES LL	33773110	12/03/2025	PEPSI, MOUNTAIN DEW FOR	06-14-34-8317	69135	469.98
VESTIS GROUP INC	6170497720	12/03/2025	DRC MOP & TOWELS	06-14-34-7301	2816	18.40
Division 34 - FOOD SERVICES Total:						769.46
Department 14 - COMMUNITY SERVICES Total:						63,621.21
Fund 06 - MUNICIPAL ENTERPRISE FUND Total:						63,621.21

Fund: 11 - SEWER LATERAL FUND
Department: 61 - CIP
Division: 93 - SEWER LATERAL

BERNARD AND MARTHA SWAYKUS	00188-0580-03/13/25	11/25/2025	SANITARY SEWER LATERAL R	11-61-93-9315	69114	2,789.50
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LIFE	11-61-93-5234	2776	4.77
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	AD & D	11-61-93-5235	2776	0.42
AMERICAN UNITED LIFE INSURANCE COMPANY	G00619325-0000-000-11/17	11/25/2025	LTD	11-61-93-5236	2776	3.47
DAVID WELKENER	00188-5967-10/02/25	12/03/2025	SANITARY SEWER LATERAL R	11-61-93-9315	69126	4,191.25
JEFFREY ZUKE	00188-5968-10/06/25	12/03/2025	SANITARY SEWER LATERAL R	11-61-93-9315	69129	3,605.00
Division 93 - SEWER LATERAL Total:						10,594.41
Department 61 - CIP Total:						10,594.41
Fund 11 - SEWER LATERAL FUND Total:						10,594.41

Fund: 19 - PUBLIC SAFETY FUND
Department: 21 - POLICE
Division: 23 - PUBLIC SAFETY

ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	D BATTERIES	19-21-23-6212	DFT0011732	21.95
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	C BATTERIES	19-21-23-6212	DFT0011732	49.98
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	MEALS DURING 2025 FORD	19-21-23-6261	DFT0011732	7.42
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	MEALS DURING 2025 FORD	19-21-23-6261	DFT0011732	18.48
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	OC INSTRUCTOR RECERT CO	19-21-23-6261	DFT0011732	95.00
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	SABRE INSTRUCTOR COURSE	19-21-23-6261	DFT0011732	190.00

Council Report of Invoices Paid Listing

Payment Dates: 11/20/2025 - 12/3/2025

Vendor Name	Payable Number	Payment Date	Description (Item)	Account Number	Payment Number	Amount
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	MEALS DURING 2025 FORD	19-21-23-6261	DFT0011732	12.19
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	RECERTIFICATION FOR DEFE	19-21-23-6261	DFT0011732	475.00
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	REFUND SABRE INSTRUCTOR	19-21-23-6261	DFT0011732	-190.00
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	MEALS DURING 2025 FORD	19-21-23-6261	DFT0011732	3.59
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	LOUNGE SUPPLIES	19-21-23-7304	DFT0011732	10.98
ARVEST BANK OPERATIONS INC	PCARD PURCHASES OCT 25	11/24/2025	LOUNGE SUPPLIES	19-21-23-7304	DFT0011732	191.60
DELL MARKETING LP	10847783256	11/25/2025	3 HAVIS DOCKING STATION F	19-21-23-9503	2782	1,914.30
BRAUER SUPPLY CO	1782706	11/25/2025	6 FILTERS FOR THE FIRING RA	19-21-23-7313	2780	2,139.50
MISSOURI AMERICAN WATER CO	1017-220023905773-11/04/	11/26/2025	350 N NEW BALLAS RD FIRE	19-21-23-6254	DFT0011757	179.74
SPIRE	0076006378-11/18/25	12/01/2025	350 N NEW BALLAS RD 10/1	19-21-23-6252	DFT0011776	179.63
METROPOLITAN ST LOUIS SEWER DISTRICT	1225607-9-11/13/25	12/03/2025	PD SUMMARY BILLING 1225	19-21-23-6254	DFT0011788	112.21
Division 23 - PUBLIC SAFETY Total:						5,411.57
Department 21 - POLICE Total:						5,411.57
Fund 19 - PUBLIC SAFETY FUND Total:						5,411.57
Fund: 99 - POOLED CASH						
ARVEST BANK	3025-11/24/25	11/26/2025	EPAYMENT 11/26/25	99-2809	DFT0011768	94,874.68
ARVEST BANK	3025-12/01/25	12/03/2025	EPAYMENT 12/3/25	99-2809	DFT0011792	273.72
						95,148.40
						95,148.40
Fund 99 - POOLED CASH Total:						95,148.40
Grand Total:						615,032.33

Report Summary

Fund Summary

Fund	Payment Amount
01 - GENERAL FUND	388,504.75
02 - CAPITAL IMPROVEMENT FUND	1,452.37
05 - PARKS & STORMWATER FUND	50,299.62
06 - MUNICIPAL ENTERPRISE FUND	63,621.21
11 - SEWER LATERAL FUND	10,594.41
19 - PUBLIC SAFETY FUND	5,411.57
99 - POOLED CASH	95,148.40
Grand Total:	615,032.33

Account Summary

Account Number	Account Name	Payment Amount
01-11-12-5234	GROUP LIFE INSURANCE	43.20
01-11-12-6264	IN TOWN MEETINGS	1,093.06
01-11-12-7304	GENERAL SUPPLIES	56.00
01-11-12-7315	SPECIAL EVENTS	769.07
01-11-13-5234	GROUP LIFE INSURANCE	27.48
01-11-13-5235	ACCIDENTAL DEATH INS	2.40
01-11-13-5236	DISABILITY INSURANCE	20.04
01-11-13-6262	DUES MEMBERSHIPS &	195.00
01-11-13-7304	GENERAL SUPPLIES	12.78
01-12-11-5234	GROUP LIFE INSURANCE	86.63
01-12-11-5235	ACCIDENTAL DEATH INS	7.58
01-12-11-5236	DISABILITY INSURANCE	62.00
01-12-11-6202	TECHNICAL AND PERSO	46.22
01-12-11-6203	PROFESSIONAL SERVICE	3,675.54
01-12-11-6253	TELEPHONE	24.77
01-12-11-6261	EDUCATION & TRAINING	124.24
01-12-11-6262	DUES MEMBERSHIPS &	959.59
01-12-11-6264	IN TOWN MEETINGS	129.18
01-12-11-6265	TRAVEL & CONFERENCE	78.75
01-12-11-6271	MEDICAL SUPPLIES	189.55
01-12-14-5234	GROUP LIFE INSURANCE	44.75
01-12-14-5235	ACCIDENTAL DEATH INS	3.92
01-12-14-5236	DISABILITY INSURANCE	38.27
01-12-14-6253	TELEPHONE	24.77
01-12-14-6265	TRAVEL & CONFERENCE	-9.09
01-13-11-5234	GROUP LIFE INSURANCE	107.07
01-13-11-5235	ACCIDENTAL DEATH INS	9.37
01-13-11-5236	DISABILITY INSURANCE	52.95
01-13-11-6202	TECHNICAL AND PERSO	1.00

Account Summary

Account Number	Account Name	Payment Amount
01-13-11-6253	TELEPHONE	24.77
01-13-11-7304	GENERAL SUPPLIES	538.44
01-13-15-5230	HOSPITAL AND MEDICAL	15,830.12
01-13-15-6213	OFFICE EQUIPMENT MAI	66.00
01-13-15-6220	LIABILITY INSURANCE	500.00
01-13-15-6266	EQUIPMENT RENTAL	50.00
01-13-15-6269	POSTAGE	1,976.11
01-13-15-6272	EMPLOYEE RELATIONS	1,146.71
01-13-15-7304	GENERAL SUPPLIES	175.75
01-13-15-7312	OFFICE SUPPLIES	163.10
01-13-51-5234	GROUP LIFE INSURANCE	29.76
01-13-51-5235	ACCIDENTAL DEATH INS	2.60
01-13-51-5236	DISABILITY INSURANCE	21.70
01-13-51-6202	TECHNICAL AND PERSO	803.50
01-13-51-6213	OFFICE EQUIPMENT MAI	864.59
01-13-51-6253	TELEPHONE	24.77
01-13-51-7331	COMPUTER HARDWARE	1,588.10
01-13-51-7332	COMPUTER SOFTWARE	363.97
01-14-11-5234	GROUP LIFE INSURANCE	16.88
01-14-11-5235	ACCIDENTAL DEATH INS	1.47
01-14-11-5236	DISABILITY INSURANCE	12.24
01-14-11-6202	TECHNICAL AND PERSO	1,354.50
01-14-11-6213	OFFICE EQUIPMENT MAI	44.52
01-16-11-5234	GROUP LIFE INSURANCE	20.78
01-16-11-5235	ACCIDENTAL DEATH INS	1.82
01-16-11-5236	DISABILITY INSURANCE	15.15
01-16-11-6211	EQUIPMENT MAINTENA	1,874.00
01-16-11-6212	BUILDING AND GROUND	207.90
01-16-11-6252	NATURAL GAS	340.69
01-16-11-6253	TELEPHONE	24.77
01-16-11-6254	WATER AND SEWER	1,332.11
01-16-11-7308	WEARING APPAREL AND	20.04
01-1652	PREPAID POSTAGE	3,000.00
01-2102	FICA WITHHOLDING	45,417.74
01-2103	MEDICARE WITHHOLDIN	10,621.90
01-2104	FEDERAL TAX WITHHOL	37,183.11
01-2105	MISSOURI TAX WITHHOL	12,929.00
01-21-11-5234	GROUP LIFE INSURANCE	321.82
01-21-11-5235	ACCIDENTAL DEATH INS	28.15
01-21-11-5236	DISABILITY INSURANCE	209.29
01-21-11-6253	TELEPHONE	54.52
01-21-11-6262	DUES MEMBERSHIPS &	33.92

Account Summary

Account Number	Account Name	Payment Amount
01-21-11-6264	IN TOWN MEETINGS	135.00
01-21-11-6265	TRAVEL & CONFERENCE	1,262.08
01-21-11-7302	SMALL TOOLS	15.99
01-21-11-7304	GENERAL SUPPLIES	78.85
01-21-11-7306	MEMORIALS AND PLAQ	64.89
01-21-11-7308	WEARING APPAREL AND	-71.96
01-21-11-7309	FOOD FOR PRISONERS	65.24
01-2113	PAYROLL CHILD SUPPOR	159.02
01-21-21-5234	GROUP LIFE INSURANCE	183.53
01-21-21-5235	ACCIDENTAL DEATH INS	16.08
01-21-21-5236	DISABILITY INSURANCE	132.86
01-21-22-5234	GROUP LIFE INSURANCE	1,028.82
01-21-22-5235	ACCIDENTAL DEATH INS	90.08
01-21-22-5236	DISABILITY INSURANCE	695.22
01-21-22-6210	VEHICLE MAINTENANCE	1,079.77
01-21-22-6211	EQUIPMENT MAINTENA	1,030.00
01-21-22-6262	DUES MEMBERSHIPS &	189.00
01-21-22-6265	TRAVEL & CONFERENCE	726.09
01-21-22-7302	SMALL TOOLS	39.99
01-21-22-7304	GENERAL SUPPLIES	80.99
01-21-22-7308	WEARING APPAREL AND	308.00
01-21-22-7313	RANGE SUPPLIES	16.11
01-21-22-9503	EQUIPMENT	21,000.00
01-2211	HEALTH INSURANCE	129,895.15
01-2216	SUPPLEMENTAL LIFE	1,656.17
01-2222	SHORT TERM DISABILITY	773.05
01-2225	HEALTH INS PREM PAID	3,735.48
01-2318	ICMA ROTH 457	7,832.54
01-2319	ICMA ROTH IRA	711.78
01-2321	457 - VOYA	927.94
01-2322	457 - ICMA	10,950.98
01-2323	MOST PROGRAM	525.00
01-2412	PEACE OFFICER AND STA	13.00
01-2413	CVC - CRIME VICTIMS C	90.00
01-31-11-5234	GROUP LIFE INSURANCE	50.02
01-31-11-5235	ACCIDENTAL DEATH INS	4.37
01-31-11-5236	DISABILITY INSURANCE	36.47
01-31-11-6203	PROFESSIONAL SERVICE	350.00
01-31-11-6253	TELEPHONE	143.82
01-31-11-6262	DUES MEMBERSHIPS &	245.00
01-31-11-7304	GENERAL SUPPLIES	68.12
01-31-41-5234	GROUP LIFE INSURANCE	187.61

Account Summary

Account Number	Account Name	Payment Amount
01-31-41-5235	ACCIDENTAL DEATH INS	16.41
01-31-41-5236	DISABILITY INSURANCE	136.79
01-31-41-6207	TEMP PROFESSIONAL SE	3,904.44
01-31-41-6210	VEHICLE MAINTENANCE	608.45
01-31-41-6211	EQUIPMENT MAINTENA	530.98
01-31-41-6212	BUILDING AND GROUND	1,860.41
01-31-41-6250	ELECTRICITY	54.35
01-31-41-6251	STREET LIGHTING	75.65
01-31-41-6252	NATURAL GAS	207.93
01-31-41-6253	TELEPHONE	123.85
01-31-41-6254	WATER AND SEWER	19,997.96
01-31-41-6266	EQUIPMENT RENTAL	424.32
01-31-41-7302	SMALL TOOLS	52.97
01-31-41-7304	GENERAL SUPPLIES	530.49
01-31-41-7305	STREET & SIDEWALK MA	2,129.22
01-31-41-7308	WEARING APPAREL AND	295.27
01-31-41-7310	SNOW REMOVAL	8,719.81
01-31-41-7311	STREET SIGNS	1,200.00
01-31-43-5234	GROUP LIFE INSURANCE	94.60
01-31-43-5235	ACCIDENTAL DEATH INS	8.26
01-31-43-5236	DISABILITY INSURANCE	68.97
01-31-43-6207	TEMP PROFESSIONAL SE	1,301.48
01-31-43-6210	VEHICLE MAINTENANCE	281.59
01-31-43-6211	EQUIPMENT MAINTENA	208.38
01-31-43-6212	BUILDING AND GROUND	171.25
01-31-43-6224	TAPPMAYER HOUSE MAI	116.10
01-31-43-6252	NATURAL GAS	207.93
01-31-43-6253	TELEPHONE	44.74
01-31-43-6254	WATER AND SEWER	7,810.03
01-31-43-6266	EQUIPMENT RENTAL	776.32
01-31-43-7301	CHEMICALS & CLEANING	123.96
01-31-43-7308	WEARING APPAREL AND	98.41
01-32-11-5234	GROUP LIFE INSURANCE	76.93
01-32-11-5235	ACCIDENTAL DEATH INS	6.73
01-32-11-5236	DISABILITY INSURANCE	54.92
01-32-11-6202	TECHNICAL AND PERSO	222.40
01-32-11-6253	TELEPHONE	24.77
01-32-11-6264	IN TOWN MEETINGS	245.26
01-32-11-6265	TRAVEL & CONFERENCE	17.96
01-32-61-5234	GROUP LIFE INSURANCE	216.80
01-32-61-5235	ACCIDENTAL DEATH INS	18.98
01-32-61-5236	DISABILITY INSURANCE	151.72

Account Summary

Account Number	Account Name	Payment Amount
01-32-61-6253	TELEPHONE	123.85
01-32-61-6262	DUES MEMBERSHIPS &	159.81
01-32-61-6265	TRAVEL & CONFERENCE	1,087.55
01-32-61-9504	OFFICE EQUIPMENT	-14.36
01-4405	VENDING MACHINE LICE	100.00
01-4420	BUILDING PERMITS	200.00
01-4604	POLICE MISC REVENUE	-4.44
02-61-71-5234	GROUP LIFE INSURANCE	46.12
02-61-71-5235	ACCIDENTAL DEATH INS	4.04
02-61-71-5236	DISABILITY INSURANCE	33.63
02-61-71-9501	BUILDINGS AND IMPRO	1,368.58
05-61-71-5234	GROUP LIFE INSURANCE	42.36
05-61-71-5235	ACCIDENTAL DEATH INS	3.71
05-61-71-5236	DISABILITY INSURANCE	30.90
05-61-71-9506	PARK DEVELOPMENT PR	18,410.00
05-61-71-9509	STORMWATER PROJECTS	31,812.65
06-14-31-5234	GROUP LIFE INSURANCE	78.23
06-14-31-5235	ACCIDENTAL DEATH INS	6.85
06-14-31-5236	DISABILITY INSURANCE	42.77
06-14-31-6211	EQUIPMENT MAINTENA	2,156.08
06-14-31-6212	BUILDING AND GROUND	149.51
06-14-31-6213	OFFICE EQUIPMENT MAI	44.53
06-14-31-6252	NATURAL GAS	1,545.35
06-14-31-6253	TELEPHONE	49.54
06-14-31-6254	WATER AND SEWER	97.33
06-14-31-6261	EDUCATION & TRAINING	65.00
06-14-31-7301	CHEMICALS & CLEANING	64.72
06-14-31-7304	GENERAL SUPPLIES	90.53
06-14-31-7307	GASOLINE, PROPANE &	171.19
06-14-31-9503	EQUIPMENT	1,628.00
06-14-32-5234	GROUP LIFE INSURANCE	58.30
06-14-32-5235	ACCIDENTAL DEATH INS	5.10
06-14-32-5236	DISABILITY INSURANCE	42.49
06-14-32-6212	BUILDING AND GROUND	721.81
06-14-32-6250	ELECTRICITY	18.28
06-14-32-6253	TELEPHONE	24.77
06-14-32-9503	EQUIPMENT	55,000.00
06-14-33-5234	GROUP LIFE INSURANCE	21.60
06-14-33-5235	ACCIDENTAL DEATH INS	1.89
06-14-33-5236	DISABILITY INSURANCE	15.75
06-14-33-6213	OFFICE EQUIPMENT MAI	44.53
06-14-33-6252	NATURAL GAS	662.00

Account Summary

Account Number	Account Name	Payment Amount
06-14-33-7301	CHEMICALS & CLEANING	45.60
06-14-34-7301	CHEMICALS & CLEANING	36.80
06-14-34-8315	SANDWICHES AND HOT	-52.38
06-14-34-8316	BEER	315.06
06-14-34-8317	COFFEE,TEA & SOFT DRI	469.98
11-61-93-5234	GROUP LIFE INSURANCE	4.77
11-61-93-5235	ACCIDENTAL DEATH INS	0.42
11-61-93-5236	DISABILITY INSURANCE	3.47
11-61-93-9315	SEWER LATERAL REIMB	10,585.75
19-21-23-6212	BUILDING AND GROUND	71.93
19-21-23-6252	NATURAL GAS	179.63
19-21-23-6254	WATER AND SEWER	291.95
19-21-23-6261	EDUCATION & TRAINING	611.68
19-21-23-7304	GENERAL SUPPLIES	202.58
19-21-23-7313	RANGE SUPPLIES	2,139.50
19-21-23-9503	EQUIPMENT	1,914.30
99-2809	EPAYABLES LIABILITY	95,148.40
Grand Total:		615,032.33

Project Account Summary

Project Account Key	Payment Amount
None	563,813.60
210E	18,130.00
217E	280.00
412E	31,812.65
K9 UNITE	996.08
Grand Total:	615,032.33



MEMORANDUM

DATE: December 8, 2025
TO: Mayor Hoffman and City Council
FROM: Jason Jaggi, AICP, Director of Community Development
CC:
SUBJECT: **Substitute Bill No. 6202 Data Centers Text Amendment**

RECOMMENDATION:

Staff recommends consideration of Substitute Bill No. 6202 which now includes NAICS 518210 Data Processing, Hosting, and Related Services as a new Conditional Use in the Planned Hospital (PH) and Higher Education (HE) zoning districts.

BACKGROUND INFORMATION:

After receiving a favorable recommendation by the Planning and Zoning Commission, Bill No. 6202 was presented at the November 24th City Council meeting to change land use code NAICS 518210 Data Processing, Hosting, and Related Services, which includes data centers, from Permitted (by-right) uses to Conditional Uses in the following zoning districts: PO-Planned Office, RO-Research Office, PC-Planned Community, CB-Core Business, and LI-Light Industrial. The City Council seemed favorable to this amendment; however, the Council asked about the need to include these uses in the PH-Planned Hospital districts as a potential use within the two medical campuses in the City. Staff agrees that there could be a demand for this use within the medical campuses and has included NAICS 518210 as a Conditional Use within the PH zoning district. Staff has also revised the use table to include NAICS 518210 as a Conditional Use in the HE--Higher Education district, which includes the Missouri Baptist University campus, for the same reasons.

ATTACHMENTS:

Substitute Bill No. 6202

AN ORDINANCE CHANGING THE CLASSIFICATION OF NAICS USE CODE 518210 DATA PROCESSING, HOSTING, AND RELATED SERVICES FROM PERMITTED TO CONDITIONAL USES IN CERTAIN ZONING DISTRICTS AS REGULATED IN SECTION 405.210 AND TABLE A OF THE ZONING ORDINANCE, OF THE CODE OF ORDINANCES OF THE CITY OF CREVE COEUR

WHEREAS, an application was made by Jason Jaggi, Director of Community Development, City of Creve Coeur, to amend the zoning regulations pertaining to NAICS Use Code 518210 Data Processing, Hosting, and Related Services by changing the classification of such uses from Permitted to Conditional Uses as regulated in Section 405.210 and Table A; and

WHEREAS, the Planning and Zoning Commission of the City of Creve Coeur, Missouri, has recognized the need for such changes as set forth herein, to more effectively implement the goals of the Comprehensive Plan and the purposes of the Zoning Ordinance; and

WHEREAS, the Planning and Zoning Commission of the City of Creve Coeur, Missouri, held a public hearing thereon at the Creve Coeur Government Center on November 17, 2025, beginning at 6:00 p.m., or immediately following the close of the previous public hearing; and

WHEREAS, the Planning and Zoning Commission reviewed and, by a 7-0 vote recommended approval of the subject amendments at its meeting on November 17, 2025; and

WHEREAS, notice of said public hearing had previously been published at least 15 days prior to the hearing in the St. Louis Countian, a newspaper of general circulation in the City of Creve Coeur and otherwise posted and published in accordance with the Zoning Ordinance; and

WHEREAS, all persons who presented themselves at said meeting and desiring to be heard were given an opportunity to be heard and a copy of the proposed ordinance has been made available for public inspection prior to its consideration by the City Council; and the Bill was read by title in open meeting two times before final passage by the City Council; and

WHEREAS, the City Council being fully informed finds that amending the City Code of Ordinances would be in harmony with and bear a substantial relation to the public welfare, health, safety, comfort, and convenience of the citizens of the City of Creve Coeur and in the public interest,

NOW, THEREFORE, be it ordained by the City Council of the City of Creve Coeur, Missouri, as follows:

Section 1: Amendments to Table A, Permitted and Conditional Uses as referenced within Section 405.210 Regulation of Uses, of the City of Creve Coeur's Code of Ordinances shall be amended as to NAICS use code 518210 as follows:

P= Permitted Use, C = Conditional Use Permit Required															
Use Code	2012 NAICS Title	A	B	C	D	AR	HE	PH	PO	RO	MX	PC	GC	CB	LI
518210	Data Processing, Hosting, and Related Services						<u>C</u>	<u>C</u>	<u>PC</u>	<u>PC</u>		<u>PC</u>		<u>PC</u>	<u>PC</u>

Section 2. This ordinance shall become effective in accordance with Section 3.11 (g) of the City Charter.

ADOPTED THIS _____ DAY OF _____, 2025.

MARK MANLIN
PRESIDENT OF CITY COUNCIL

APPROVED THIS _____ DAY OF _____, 2025.

DR. ROBERT HOFFMAN
MAYOR

ATTEST:

KELLIE HENKE, MRCC
CITY CLERK



APPLICATION TO PLANNING AND ZONING COMMISSION
#25-032: TEXT AMENDMENT TO THE ZONING CODE TO AMEND SECTION
410.210, TABLE A, PERTAINING TO NAICS 518210, DATA PROCESSING,
HOSTING, AND RELATED SERVICES

FOR THE MEETING OF: Monday, November 17, 2025, 6:00 P.M.

REQUEST: Jason Jaggi, Director of Community Development, City of Creve Coeur, has submitted a zoning ordinance text amendment application to change the classification of Data Processing, Hosting, and Related Services (NAICS Use Code 518210) from Permitted Uses to Conditional Uses in the following zoning districts: PO-Planned Office, RO-Research Office, PC-Planned Community, CB-Core Business, and LI-Light Industrial. Conditional uses require review by the Planning and Zoning Commission with a public hearing and recommendation to the City Council for final approval. The submitted application amends Table A, Permitted and Conditional Uses as referenced within Section 405.210 Regulation of Uses. This land use category comprises establishments primarily engaged in providing infrastructure for hosting or data processing services, including facilities that are commonly referred to as Data Centers.

ADDITIONAL INFORMATION: Text Amendments to the Zoning Ordinance require a public hearing and review by the Planning and Zoning Commission with final approval by the City Council.

APPLICANT: Jason Jaggi
Director of Community Development
300 North New Ballas Road
Creve Coeur, MO 63141

REPORT PREPARED BY: Jason W. Jaggi, AICP, Director of Community Development

DATE: November 13, 2025

ATTACHMENTS: Draft Ordinance; Reference documents

Key Issues:

- Are the changes consistent with the purposes of the City Code?
- How does the use integrate with the surrounding uses?

Code References

- Section 410.210: Regulation of Uses
- Table A, Permitted and Conditional Uses

BACKGROUND AND REQUEST

Data centers have quickly become a focal point in the metropolitan area within the past several months. Recent proposals for data centers in the region have been met with considerable controversy and debate concerning land use, economic, and environmental impacts. Nonetheless, the demand for data centers is expected to grow with the emergence of artificial intelligence (AI) and the need for data storage.

Data centers are secure facilities that provide the necessary infrastructure to store and power computing equipment. They can take on many functions such as providing data storage, powering AI, or mining cryptocurrency. These facilities can range from sprawling hyperscale data centers located within industrial areas or on greenfield sites in suburban locations (similar to the proposed 400+ acre data center in St. Charles) or they can be smaller facilities occupying floors within an office building. The larger, standalone data centers have greater potential to impact the surrounding areas as they tend to require large external equipment to power and cool the facilities. Smaller data centers that occupy a floor or two of an office building may not create as much of a concern.

Based on staff's early research, the main impacts with data centers involve the consumption of water needed to cool the equipment and the electricity required to power these facilities. In addition, due to the mechanical equipment needed to meet the energy requirements, the potential exists for these uses to generate noises, creating a nuisance to surrounding areas.

From an industry perspective, data centers are considered part of the essential infrastructure supporting the nation's computing power. Data centers support online commerce, financial services, health care and most any function that involves the internet. Data that is saved in the cloud is stored in a data center. In September, Greater St. Louis Inc. issued a statement in support of growing the data center infrastructure. Several other organizations signed-on in support of the responsible growth of data centers, including the 39 North AgTech District. This statement is attached for reference.

ZONING CLASSIFICATION

The City of Creve Coeur currently utilizes the 2012 version of the NAICS code to regulate land uses. Data centers are classified under NAICS 518210 Data Processing, Hosting, and Related Services. This use classification is broad and includes all data processing and hosting type activities. The NAICS describes these uses as follows:

This industry comprises establishments primarily engaged in providing infrastructure for hosting or data processing services. These establishments may provide specialized hosting activities, such as web hosting, streaming services or application hosting; provide application service provisioning; or may provide general time-share mainframe facilities to clients. Data processing establishments provide complete processing and specialized reports from data supplied by clients or provide automated data processing and data entry services.

The current zoning code lists Use Code 518210 as a Permitted Use in the following zoning districts:

- PO-Planned Office
- RO-Research Office
- PC-Planned Community
- CB-Core Business
- LI-Light Industrial

The above zoning districts represent many of the City's commercial and light industrial zoning districts. The notable exception is the GC-General Commercial District. Permitted uses are allowed as a matter of right with no public hearing or Planning and Zoning Commission, City Council review. On the contrast, Conditional Uses consider the appropriateness of a proposed use taking into account the surrounding uses,

activities and conditions of the site and of surrounding areas. Conditional uses require public notice and a public hearing with Planning and Zoning Commission and City Council approval.

Based on the acceleration of these uses within the region and nationally, staff is proposing to change the classification of NAICS 518210, which includes data centers, from Permitted to Conditional uses.

COMPREHENSIVE PLAN REVIEW

The comprehensive plan, *Creve Coeur 2030*, was adopted in 2017. The plan establishes seven (7) primary goals (p. 15):

1. Placemaking and Community Identity
2. Residential Development and Preservation
3. Economic Growth and Community Services
4. Community Amenities and Facilities
5. Parks, Open Space and Environment
6. Transportation, Connectivity and Mobility
7. Community Sustainability, Health and Resilience

Under Goal #3 Economic Growth & Community Services, Strategy 3.6 states the following:

Work with the business community to develop recommendations for broadband, electrical, and other infrastructure as it impacts economic development.

This strategy is applicable to the proposed text amendment. Data centers provide the necessary infrastructure to support the digital services that we rely on in today's society. This industry is evolving as the technology changes. The proposed revisions are in line with Strategy 3.6 as they take a responsible approach to regulating these uses while maintaining the ability for them to locate within the City of Creve Coeur. The change in classification from a permitted use to a conditional use does not prohibit data centers. Rather, it provides the opportunity to better understand the operations of a specific use while giving the City the ability to mitigate any potential impacts. In the opinion of staff, this represents a balanced approach to regulation of these uses consistent with the Comprehensive Plan.

SUMMARY OF PROPOSED AMENDMENTS

The proposed changes are to Section 405.210 Regulation of Uses and Table A, which lists the permitted and conditional uses within each of the City's zoning districts. NAICS use code 518210 Data Processing, Hosting, and Related Services is proposed to be changed from P-Permitted Use to C-Conditional Use in the following zoning districts:

- Planned Office (PO)
- Research Office (RO)
- Planned Community (PC)
- Core Business (CB)
- Light Industrial (LI)

The portion of Table A for Use Code 518210 would be amended as follows:

P= Permitted Use, C = Conditional Use Permit Required															
Use Code	2012 NAICS Title	A	B	C	D	AR	HE	PH	PO	RO	MX	PC	GC	CB	LI
518210	Data Processing, Hosting, and Related Services								<u>P C</u>	<u>P C</u>		<u>P C</u>		<u>P C</u>	<u>P C</u>

CONCLUSION AND ACTION

In consideration of the rapid development of data centers, concerns associated with recent proposals in the region, and their potential impact, amendments to the zoning code are proposed to change the classification within the existing zoning districts where they are permitted as of right to conditional uses which would allow a public review and the ability of the City to consider the impacts for any specific proposal for these types of uses. Staff believes this is a responsible regulatory approach for these types of land uses.

MOTION

If the Planning and Zoning Commission believes the amendments are appropriate, the following would be a suitable motion for this application:

“I move to recommend approval to City Council for text amendments to the Zoning Code pertaining to NAICS 518210, Data Processing, Hosting, and Related Services as regulated within Section 405.210 and Tab A as described in the attached draft ordinance as part of Application 25-032 discussed at the Planning and Zoning Commission meeting of November 17, 2025.”

APPENDIX 1: COMPREHENSIVE PLAN

Included and attached by reference. See body of report for specific excerpts.

APPENDIX 2: ZONING CODE

Included and attached by reference. See body of report for specific excerpts.

AN ORDINANCE CHANGING THE CLASSIFICATION OF NAICS USE CODE 518210 DATA PROCESSING, HOSTING, AND RELATED SERVICES FROM PERMITTED TO CONDITIONAL USES IN CERTAIN ZONING DISTRICTS AS REGULATED IN SECTION 405.210 AND TABLE A OF THE ZONING ORDINANCE, OF THE CODE OF ORDINANCES OF THE CITY OF CREVE COEUR

WHEREAS, an application was made by Jason Jaggi, Director of Community Development, City of Creve Coeur, to amend the zoning regulations pertaining to NAICS Use Code 518210 Data Processing, Hosting, and Related Services by changing the classification of such uses from Permitted to Conditional Uses as regulated in Section 405.210 and Table A; and

WHEREAS, the Planning and Zoning Commission of the City of Creve Coeur, Missouri, has recognized the need for such changes as set forth herein, to more effectively implement the goals of the Comprehensive Plan and the purposes of the Zoning Ordinance; and

WHEREAS, the Planning and Zoning Commission of the City of Creve Coeur, Missouri, held a public hearing thereon at the Creve Coeur Government Center on November 17, 2025, beginning at 6:00 p.m., or immediately following the close of the previous public hearing; and

WHEREAS, the Planning and Zoning Commission reviewed and, by a 7-0 vote recommended approval of the subject amendments at its meeting on November 17, 2025; and

WHEREAS, notice of said public hearing had previously been published at least 15 days prior to the hearing in the St. Louis Countian, a newspaper of general circulation in the City of Creve Coeur and otherwise posted and published in accordance with the Zoning Ordinance; and

WHEREAS, all persons who presented themselves at said meeting and desiring to be heard were given an opportunity to be heard and a copy of the proposed ordinance has been made available for public inspection prior to its consideration by the City Council; and the Bill was read by title in open meeting two times before final passage by the City Council; and

WHEREAS, the City Council being fully informed finds that amending the City Code of Ordinances would be in harmony with and bear a substantial relation to the public welfare, health, safety, comfort, and convenience of the citizens of the City of Creve Coeur and in the public interest,

NOW, THEREFORE, be it ordained by the City Council of the City of Creve Coeur, Missouri, as follows:

Section 1: Amendments to Table A, Permitted and Conditional Uses as referenced within Section 405.210 Regulation of Uses, of the City of Creve Coeur's Code of Ordinances shall be amended as to NAICS use code 518210 as follows:

P= Permitted Use, C = Conditional Use Permit Required															
Use Code	2012 NAICS Title	A	B	C	D	AR	HE	PH	PO	RO	MX	PC	GC	CB	LI
518210	Data Processing, Hosting, and Related Services								<u>P</u> <u>C</u>	<u>P</u> <u>C</u>		<u>P</u> <u>C</u>		<u>P</u> <u>C</u>	<u>P</u> <u>C</u>

BILL NO. 6202

ORDINANCE NO. _____

Section 2. This ordinance shall become effective in accordance with Section 3.11 (g) of the City Charter.

ADOPTED THIS _____ DAY OF _____, 2025.

MARK MANLIN
PRESIDENT OF CITY COUNCIL

APPROVED THIS _____ DAY OF _____, 2025.

DR. ROBERT HOFFMAN
MAYOR

ATTEST:

KELLIE HENKE, MRCC
CITY CLERK



city
of

CREVE COEUR

File # _____

300 North New Ballas Road • Creve Coeur, Missouri 63141
(314) 872-2500/872-2501 • Fax (314) 872-2505 • Relay MO 1-800-735-2966
www.creve-coeur.org

TEXT AMENDMENT APPLICATION

PLEASE COMPLETE FRONT AND BACK PAGES

Applicant:	Applicant's Representative (if applicable):
Jason Jaggi, AICP Director of Community Development	
<i>Name</i>	<i>Name</i>
City of Creve Coeur	
<i>Company (If Applicable)</i>	<i>Company (If Applicable)</i>
300 North New Ballas Road	
<i>Address</i>	<i>Address</i>
Creve Coeur MO 63141	
<i>Address</i>	<i>Address</i>
Telephone # 314-872-2501	Telephone # _____
Fax # _____	Fax # _____
Email: jjaggi@crevecoeurmo.gov	Email: _____

Applicant's Status (Indicate one):

☒
☐
☐

City Official (Mayor, City Councilor, Planning Commissioner, Zoning Administrator)

Private Party (Financial, contractual, or proprietary interest)

Other Governmental Interest (Jurisdiction: _____)

The undersigned hereby requests to be placed on the Agenda for the Planning and Zoning Commission meeting at 6:30 P.M. on Monday, November 17, 2025.

Applicant's Signature

Applicant's Representative's Signature

November 17

Date

Date

Description of Request (attach additional sheets as needed): _____

Amend Table A Permitted and Conditional Uses to change NAICS 518210 Data Processing, Hosting, and Related Services from Permitted Uses in the PO-Planned Office, RO-Research Office, ~~PC-Planned Commercial, CB-Core Business, and LI-Light Industrial Districts to Conditional Uses.~~

Affected Section(s) of the Zoning or Subdivision Code: _____

Section 405.210 Regulation of Uses

Table A of the Zoning Ordinance, Permitted and Conditional Uses

Proposed Ordinance Language (attach additional sheets as needed): _____

See attached proposed changes to Table A for NAICS Use Code 518210 Data Processing, Hosting, and Related Services

Office Use Only

____ **Proposed Ordinance Language**

Received By: _____

____ **Fees Paid**

____ **Written Justification**

Date: _____



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Data center plans spark debate in St. Louis

Projects expected to grow, though not everyone is on board: A look at key issues

BRYCE GRAY
St. Louis Post-Dispatch

From St. Louis to St. Charles, the topic of data centers has generated debate and controversy in recent weeks. And the issues are not likely to fade any time soon, as data center projects are expected to grow in coming years with the continued rise of artificial intelligence and other digital activity.

The centers typically are large, sprawling facilities where computing equipment is stored — the hardware responsible for powering things like data storage and AI. With developers lining up to build such facilities, some public officials are vocal cheerleaders, seeking to attract the projects. But not all officials are on board, and many residents have become increasingly concerned.

Here's a look at the key issues:

What are the concerns?

The primary objections to data centers revolve around their extreme consumption of electricity and the need for large amounts of water to keep equipment cool. They also typically take up large tracts of land, with some covering hundreds of acres — raising questions about the best use for land, the loss of farms and the loss of habitat for threatened species.

The rise of data centers is intertwined with questions about how to beef up the grid and electric generation to power them — and whether the ratepaying public could be saddled with the costs.

Earlier this year, Ameren, the St. Louis-based electric utility, said dozens of potential data centers in its Missouri service area would require an average of 470 megawatts of power capacity each. Ameren's largest existing customer uses only about 30 megawatts of power capacity.

Please see DATA, Page A2

Data

From A1

And data centers aren't the only prospective big electricity users that are on the radar. Similar worries have recently echoed across Jefferson County, where a facility is on the brink of starting to mine Bitcoin, the digital cryptocurrency that collectively consumes more electricity than many countries. Meanwhile, as of May, Ameren also reported inquiries from 40 potential manufacturing projects, expected to each need an average of nearly 320 megawatts of capacity.

Do data centers create jobs?

Data centers will create construction jobs as new buildings go up or older structures are renovated, but they tend to support relatively few permanent jobs, according to various studies.

"Once data centers are built, they require relatively few employees since the facilities primarily house computers and servers," said a report published in July by the University of Michigan.

The projects can be a bad deal if public subsidies are involved, the study added.

"Despite claims of job creation, data centers typically generate few permanent positions relative to the scale of public subsidy they receive," it said.

Even some data center operators acknowledge the lack of permanent jobs that typically accompany the projects.

"Normally they are anonymous industrial sheds on the outskirts of town — ugly, boring slabs of steel that have zero connection to human beings, and often have close to zero human beings working inside. That sucks," wrote Patmos, a data hosting company, in a blog entry last week.

The company aims to create a more "humanized" data center

in the former home of the Kansas City Star newspaper, with space for coworking, conferences and concerts housed alongside computing equipment.

How many data centers are planned?

In a regulatory filing earlier this year, Ameren said it had fielded at least 37 requests from prospective data centers seeking to hook into the power grid in its Missouri service territory.

But it's not certain how many of the projects will ultimately be built. Ameren has said that "traditionally, the state wins 10-15% of new business attraction opportunities."

That percentage, though, could still mean a significant jump in power demand. Ameren and Evergy, the Kansas City-based utility, have both submitted proposals for how to handle such "large-load" projects to state regulators and how to make companies pay for the changes.

There are also questions about how many facilities could sprout in Missouri and the Midwest as a whole. Thus far, for instance, data centers have not spread uniformly across the U.S., clustering in states like Virginia, Texas and North Dakota.

Will there really be a boom?

It's not clear exactly how much of a data center boom we could see. Over the coming decades, some projections forecast just over 1% annual growth for electric demand in places like Missouri. And some officials warn that new technologies could emerge that upend forecasts of mushrooming power requirements.

Some experts also note historical parallels could serve as cautionary tales — like when similar predictions about runaway electricity needs accompanied the rise of the internet but



ETHAN COLBERT, POST-DISPATCH

Residents opposed to a proposed data center protest outside the St. Charles County Convention Center on Aug. 19, 2025. A St. Charles City Council meeting on the topic was moved to the convention center because a large crowd was expected.

were undermined by improvements in technology and energy efficiency.

What's happened in the St. Louis area?

Plans for a massive, 400-plus-acre data center in St. Charles were recently pursued by a Fortune 100 tech giant. But it was pulled off the table amid a firestorm of controversy and public opposition. City officials refused to identify the company, citing nondisclosure agreements. Further resistance was stoked by the revelation that local leaders, including St. Charles' mayor, were related to the landowners where the project was to be built.

Backers of the proposal claimed it would create 250 full-time jobs, but residents expressed skepticism about the figures.

In the wake of the controversy, St. Charles City Council members voted to ban data centers for one year, saying they would spend that time closely studying such facilities and their impact.

Shortly after, a local real estate investor unveiled plans to convert the shuttered Armory complex in Midtown St. Louis into a data center. Some officials and residents immediately questioned whether a data center was the best use for such a high-profile, centrally located structure. The investor is holding two town hall meetings this

month to share more information with the public.

Like in St. Charles, St. Louis' planning commission recommended a ban on data centers so staffers could study the issues and develop regulations. But Mayor Cara Spencer stopped short of a ban, instead announcing a special permitting process for data center proposals in the city. Developers would also need to address a list of questions about what the facilities would do, how much energy and water they'd consume, and what impact they would have on the surrounding area.

Bryce Gray - 314-340-8307
bgray@post-dispatch.com

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SEPTEMBER 22, 2025

St. Louis Must Build the Infrastructure of the Future

GREATER ST. LOUIS INC.

**As published in the St.
Louis Business Journal.**

St. Louis is a region that needs to grow, and our innovation community is working every day to make that happen. Technology, entrepreneurship, cutting-edge research, and skilled workers are central to attracting new ideas, new people, and new investment to the St. Louis region.

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The innovators, builders, and educators across our region are aligning their work to make St. Louis a

Information on St. Louis Tornado Recovery Efforts

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any other growth sector –
 relies on data.

As leaders of organizations
 focused on driving
 innovation and growth
 here in St. Louis, we have
 come together to say that
 for our region to grow and
 increase opportunity for
 all, we must build the
 infrastructure that
 supports the increasing
 amount of data upon
 which our current and
 future economy is being
 constructed.

For years, the
 organizations we lead have
 been laying a foundation
 for this ecosystem. We
 have developed
 programming to support
 homegrown entrepreneurs
 while opening doors to
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 Industries of the future like
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 geospatial, and advanced
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 dutifully cultivated here
 and are primed for growth.
 We've trained thousands of
 St. Louisans to fill high-
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compete with other regions across the country, we also need the infrastructure that powers modern innovation. Data centers, broadband, and other digital assets are the unseen foundation of today's economy. They enable the cloud services, artificial intelligence, and emerging technologies that entrepreneurs are using to launch companies and that corporations need to stay competitive.

Much like the railroads, highways, and other critical infrastructure on which we've come to rely for the past century, the regions that saw where the economy was headed and invested in infrastructure and systems reaped the benefits adding people, jobs, and investment, while the regions that did not were left behind.

The economy has reached a new crossroads, and if innovators and investors look at St. Louis and see a

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But if they look at St. Louis and see a region unwilling to plan for the future, they may look elsewhere.

Our community has worked tirelessly to position St. Louis as a hub where technology can thrive. That progress needs to maintain momentum. Without infrastructure that keeps pace with the industries of tomorrow, we risk falling behind in a race that other regions are running with urgency. Already, other communities across the country are welcoming billions of dollars in investment and positioning themselves as growth centers for the foreseeable future.

The opportunity is in front of us. If we continue to work together as community leaders, educators, investors, entrepreneurs, and policymakers, St. Louis can be the place where technology powers

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the thoughtful approach to technology infrastructure development recently announced by St. Louis Mayor Cara Spencer and supported by leaders in the Board of Aldermen. This approach recognizes the critical role developing this infrastructure will play in our growth as a region as well as the fact that individual projects should be judged on their own merits. Furthermore, in recognizing how essential data centers and other large-scale facilities are to supporting future growth and demand, this approach must also recognize the impact this critical infrastructure could have on energy supply, land availability, and the environment.

To truly serve the region, we must ensure these infrastructure investments are designed and managed in ways that support innovation and growth, protect community

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so the next generation of opportunity takes root in our city, not somewhere else.

- ***Dustin Allison,
Greater St. Louis,
Inc.***
- ***Gabe Angieri, Arch
Grants***
- ***Karen Branding,
Regional Business
Council***
- ***Emily Hemingway,
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- ***Elliott Kellner,
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STL



Urban Land
Institute

Local Guidelines for Data Center Development

By the ULI Americas Data Center Product Council



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About the Urban Land Institute

The Urban Land Institute is a global, member-driven organization comprising more than 48,000 real estate and urban development professionals dedicated to advancing the Institute's mission of shaping the future of the built environment for transformative impact in communities worldwide. ULI's interdisciplinary membership represents all aspects of the industry, including developers, property owners, investors, architects, urban planners, public officials, real estate brokers, appraisers, attorneys, engineers, financiers, and academics. Established in 1936, the Institute has a presence in the Americas, Europe, and Asia Pacific regions, with members in 84 countries.

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Project Team

Lead author

Hannah Miet,
President, Hannah Miet Consulting LLC

Urban Land Institute

ULI Americas Data Center Product Council

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1

Introduction: data centers 101

This paper seeks to demystify data centers and their purpose while offering a balanced model zoning ordinance for data center development that authorities having jurisdiction (AHJs) can adapt straight from the page. It also aims to provide a roadmap to data center development for local officials, planners, and other municipal decision-makers.

Data centers are still a relatively new land use, and they are often misunderstood or miscategorized. To be ready when data centers are proposed in your jurisdiction or to attract them, first it is important to understand their purpose in our society and how they function, as well as to have strategies to mitigate common challenges.

Essential infrastructure

In the morning, most of us brush our teeth or take a shower. We may not know where the water comes from or where it goes. We may not know that it is treated at a plant and arrives at our homes, where wastewater departs, is received in a facility, and is released into surface water systems.

These days, we often check our email or social media first thing in the morning, even before we shower or brush our teeth. The internet—like water, sewer, and power systems—has become part of our essential everyday infrastructure.

Water and sewage systems are typically financed and delivered by local cities or counties. Power is funded and delivered by a mix of public and private entities. Data centers, however, which form the backbone of the internet, are financed, developed, and operated primarily by privately held businesses. Unlike what occurs with other critical infrastructure systems, the development of data centers requires navigating a complex landscape of private property laws, environmental impact assessments, and local zoning regulations. Local officials, in other words, play a key role in ensuring access to the internet economy.

Purpose and function

A **data center** is a building that houses the infrastructure that supports the world's computing functions. This building is filled with servers that process and store the data commonly referred to as “the cloud.”

Processing and storage

Whenever you swipe your credit card, join a Zoom meeting, or

send an email, your virtual activity connects to a real place in the physical world: a data center.

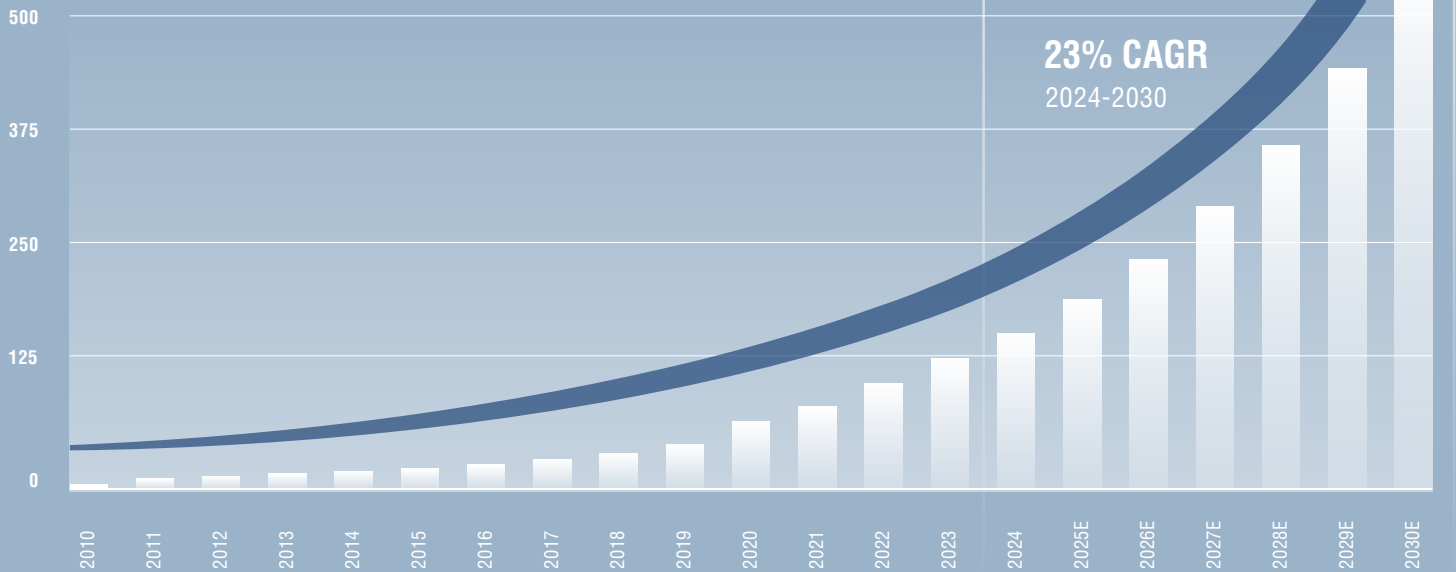
What gets processed in a data center? A better question: what does not? Data centers house our national security systems, including military communications. They enable online commerce, financial services, health care, and other essential services. Each app on your phone—even offline apps that

sync—and every activity on the internet requires a data center.

When you use your smartphone, that tiny device does not process your requests. Instead, your phone asks questions that get answered in data centers—usually in a fraction of a second.¹

Data centers' primary function is processing and accessing data, but they also store data, safeguarding sensitive information so it's inaccessible to hackers. When you save a file to the cloud, you are not storing it in the sky. A data center stores it, more efficiently and securely than a filing cabinet ever could.

Global data created annually in zettabytes



Source: JLL Research, IDC

The demand for more data center capacity

Our economy and communities were able to continue functioning during the Covid-19 pandemic—when schools, workplaces, and social gatherings shifted to the internet—thanks in large part to the support provided by data centers. This change also moved us further into an economy that exists, largely, online.

The rise of remote work and advancements in artificial intelligence (AI) that require high-density computing increased the demand for processing and data storage, thus requiring

more data center capacity. As a result, this property category has grown significantly.

If society and the economy continue the shift to the internet, we would seem to face a need for more data centers. Where these new data centers will be developed is a matter of great importance that requires several variables to come together. To discuss these variables, we first must discuss what a data center is.

Types of data centers

Corporate or enterprise data centers, which store and process a single organization's data, rose in prominence in the mid-1990s as the dot-com boom drove demand for fast internet connectivity and 24/7 operations. These data centers often store

the data of financial institutions—think American Express or Wells Fargo—that typically own and operate such facilities themselves, rather than leasing them from a provider.

¹ "One: You Use Data Centers," Where the Internet Lives, Google, podcast audio, <https://podcasts.apple.com/us/podcast/one-you-use-data-centers/id1541394865?i=1000501909698>.

At **colocation data centers**, which include **retail data centers**, third-party operators lease data center space—a certain number of server cabinets, for example, or kilowatts (kW) to multiple companies.

Wholesale data centers are a type of colocation data center where a third-party developer rents large portions of the space and energy capacity to one company—often, all of it.

Telecom data centers, owned by telecommunications companies such as Verizon, are where traffic from cell towers “switches” to the internet. These facilities tend to be smaller than the other data center types and require less energy.

Hyperscale data centers are built for a single customer: one of the large tech companies that provide many of the services we use every day—Google (Google Cloud), Amazon (AWS), Microsoft, and Meta. These companies sometimes own their own centers, and sometimes they lease them from a third-party developer. These centers are built based on the data demands of the hyperscaler.

The name *hyperscaler* emphasizes the ability to scale resources up or down quickly and efficiently to meet demand. These companies have a massive number of users and generate vast amounts of data, which together demand substantial processing power and storage capacity, especially as user bases grow unpredictably.

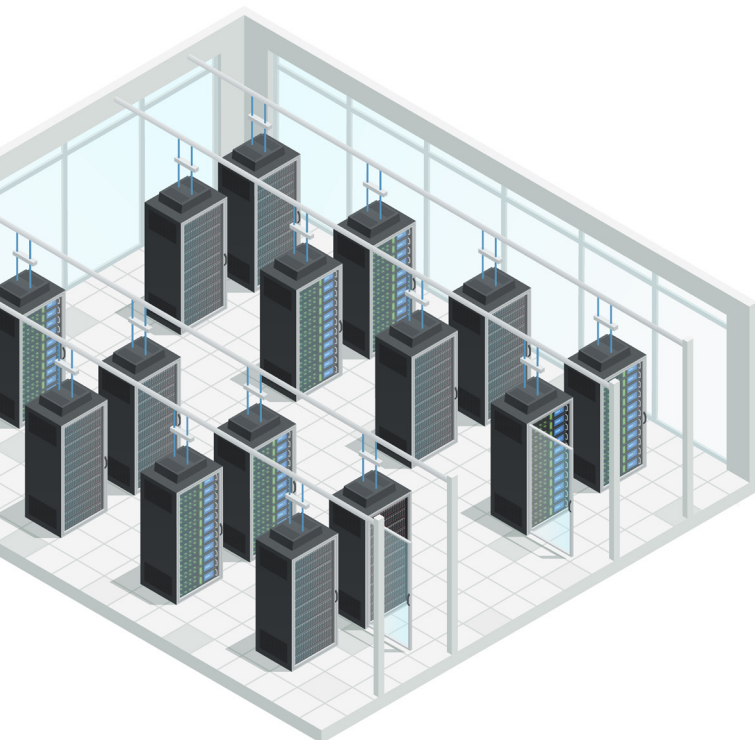
Differences from industrial warehouses

Data centers differ from other forms of commercial real estate. They constitute a relatively new category and, until recently, they were concentrated in select geographic areas. As a result, the buildings housing our essential internet infrastructure are widely misunderstood.

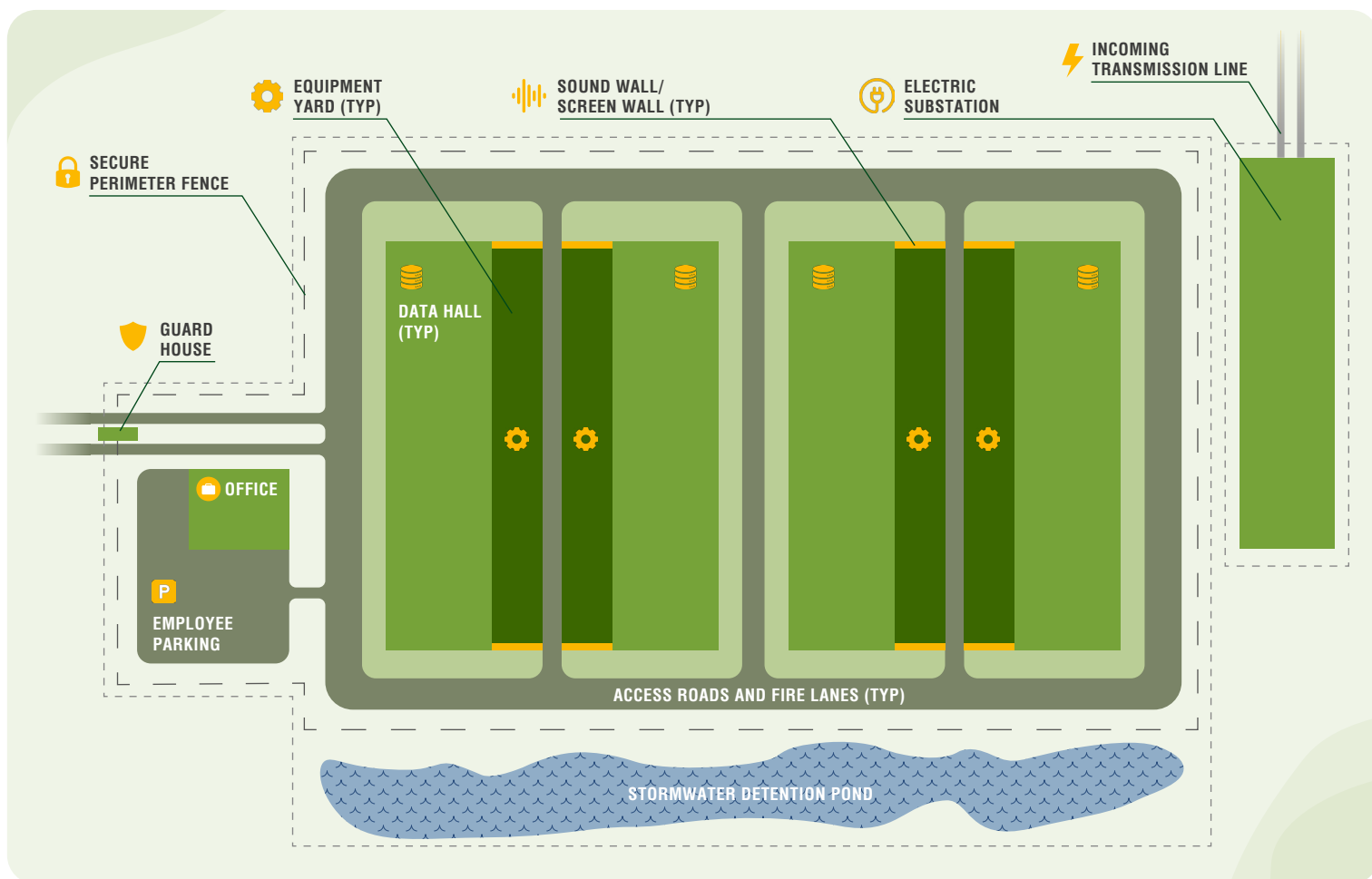
Typically, data centers are not explicitly mentioned in zoning codes. Instead, they fall under the umbrella of general industrial zoning uses. But because they store data, they are not typical warehouses. Their classification, as such, causes planning challenges, which we will detail further in a [later section](#).

Here's how data centers differ from industrial warehouses or factories:

- Data centers are more compatible with other uses nearby because, unlike factories or warehouses, they are odorless and lack truck traffic.
- They are often taller than traditional single-story warehouses. Data centers can be single-story or multistory. Single-story data centers start at around 30 feet (9.1 meters) and multi-story data centers go up from there.
- They require fewer employees once construction is complete, so long-term impacts on traffic, schools, and public services are minimal.
- They need fewer parking spaces and plumbing fixture counts than are typically mandated by industrial codes.
- Data centers require more robust underground and above-ground infrastructure.
- Unlike warehouses and factories, data centers have external electrical and mechanical equipment.
- Some data centers need multiple layers of redundancy, which we'll discuss [in a moment](#).
- Data centers require more security measures than industrial buildings, including 24/7/365 surveillance and controlled-access points.



Let's tour a hyperscale data center campus



Most of the data centers developed today are hyperscale data centers—typically within campuses. We tour one below.

Approaching the campus

As you approach a hyperscale data center campus, you are likely to encounter a fence or gate—often with a gatehouse—beyond which you may be able to see equipment yards and cooling equipment in the distance.

Security

Data center campuses have extensive security measures and strict protocols for employees and visitors. Infrared surveillance cameras and tall, anti-climb security fences that detect movement surround the property. A guard at the gatehouse checks guests' credentials outside. If you make it past this point—few people do—you will find another security checkpoint at the entrance to the data center building itself, where additional security personnel check badges.

Equipment yards

Before heading inside, let's first follow the winding campus driveway and stop at the mechanical and electrical equipment yards.

Electrical yards

In the electrical yards, you'll hear the low hum of static if you stand directly under the transmission lines. A nearby **utility substation transformer** receives this power and converts it down to the lower voltage needed for use inside. The medium-voltage power feeds into **switchgear** in the electrical yard—or another type of power distribution equipment that similarly dispenses electrical power throughout the data center.

Alongside the switchgear, you will see multiple generators that provide emergency power in case of an electrical utility outage. If they look like they aren't running, it's because they are usually turned off. Except during emergency outages, they are turned on only for monthly maintenance tests for a mere 30 minutes² and are quiet while running due to sound-attenuated enclosures.

2 GeneratorSource, "Data Center Generator Maintenance," GeneratorSource, January 2024, <https://www.generatorsource.com/blog/January-2024/Data-Center-Generator-Maintenance.aspx>.

Redundancy

Like hospitals, data centers require a high level of redundancy to ensure they never go down, and the generators are part of this preparedness. Redundancy is often also created through multiple power feeds. The servers have backup capacity, too. For instance, your inbox is stored on several servers so that if one fails, your emails remain accessible.

Mechanical yards

The mechanical yards operate similarly but typically focus on cooling rather than on power redundancy. On the ground, you'll find chillers that cool the data center. At some data centers, they are on the roof.

Heat is a byproduct of computer processing. The servers within data centers must remain cool to function correctly. There are multiple ways of to achieve this cooling, but for the purposes of this paper, we focus on three main categories: air-cooled chillers, water-cooled chillers, and evaporative cooling.

A highly efficient **air-cooled chiller system** is sealed in a closed loop and uses little to no water—less than the amount used in three single-family homes.

Both water-cooled and evaporative systems use more water and consume less electricity than air-cooled chiller systems. In an open-loop **water-cooled chiller system**, cooling towers evaporate water for cooling purposes. **Evaporative cooling** is primarily achieved by large air-handling units that move air

across a wet medium to evaporate water, which removes heat and cools the air in the data hall.

Data center structure

Let's now make our way through the security checkpoint and into the data center building itself. Inside, we find the **data hall**, where the servers sit in rows of tall racks along a series of aisles fed by **electrical distribution equipment**. Data halls are the *pièce de résistance* of any data center. Such a structure is typically designed from the data hall outward, with all supporting infrastructure responding directly to its needs.

If you examine the racks from the floor upward, you see bundles of colorful fiber optic cables (inside of which are thin strands of glass) connecting servers to switches and routers. These cables enable high-speed data transfer. Without them, we would be unable to access the web or many of the apps we use daily. The cables are organized in lanes that converge at massive **switches**.

Inside the data center building, you also find electrical rooms that house other critical power supply infrastructure. Battery-powered **uninterruptible power supply (UPS) systems** sit in large cabinets against the wall. In the event of a utility outage, these systems feed power to **power distribution units (PDUs)** inside the data hall. UPS systems are the first-used backup power source and often prevent use of the generators outside.

The importance of clustering

The internet is a network of interconnected networks, and so are data centers. **Clustering** refers to the practice of linking the servers at multiple data centers with high-speed, low-latency connections so they work together as a unified system. This interconnected group is called a cluster, and each server in the cluster is called a **node**.

Importantly, clustering requires physical proximity: locating multiple data centers close to one another geographically so that optical signals in fiber cables don't lose strength. That's why a huge portion of global internet traffic passes through major hubs such as northern Virginia's "Data Center Alley."

Clustering also requires interconnection—linking these data centers through high-speed, low-latency connections.

Reduced latency

One primary reason for data center clustering is to reduce **latency**, the time it takes for information to travel from its source to its destination. When data centers are geographically distant from each other, latency increases, which leads to slower application performance for end users, including the dreaded "spinning wheel of death." When data centers are

located near each other, data can travel shorter distances, and this information exchange runs faster. Due to quicker response times, the user experience improves.

Improved reliability

Clustering enhances redundancy. If one data center server goes offline, others in the cluster can take over, ensuring continuous service availability. Without clusters, one server failure could cause an outage with international implications. In the [appendix](#), we explore this concept further through a case study.

Load balancing

Clustered data centers allow for more efficient **load balancing**, the process of distributing network traffic across multiple servers at interconnected data centers. This practice prevents any single server or center from becoming overwhelmed.

Shared infrastructure

Data centers require conduits for power and, in some cases, water. When data centers cluster, they benefit from shared power and cooling infrastructure while also reducing the need for long-distance fiber optic connections.

2

What happens when data centers come to your region: opportunities, challenges, and mitigations

Data centers can provide significant economic benefits and other opportunities. Data center projects also introduce unique planning challenges, however. To be prepared, and to seize opportunities when appropriate, AHJs must understand these challenges and how to mitigate them.

Opportunities

Support essential national infrastructure

Data centers contribute to national infrastructure and economic growth. Also, they enable the digital economy by underpinning businesses of all sizes in virtually every industry.

According to the United States Department of Energy³, “At a national level, data centers are critical to supporting America’s economic growth by powering businesses and enabling continued leadership in innovation, including for AI applications.”

HERE’S HOW DATA CENTERS SUPPORT NATIONAL SECURITY AND ECONOMIC GROWTH:



They protect the privacy of all of the data within U.S. borders against cyber threats by powering security measures such as encryption, firewalls, and access controls.



Data centers also support the development and deployment of emerging tech. Data centers are the backbone of AI infrastructure, which requires rapid data processing, storage, and analysis at scale.



They host critical infrastructure for our emergency services, providing the necessary computing power and data storage to support communication networks, emergency response coordination, and real-time data analysis during crises.



On a macroscale, maintaining advanced data center infrastructure allows the U.S. to compete with such countries as China in the race for AI dominance, thus fostering economic growth and strengthening national security through technological leadership.



Our health care system depends on data centers. They enable a range of services, from telehealth visits to managing digital health records, and they even assist in providing data-analysis-informed diagnoses for patients.



On a microscale, data centers also improve businesses’ operational efficiency by democratizing access to supercomputer processing and secure cloud storage so that small businesses can compete more easily with larger corporations.

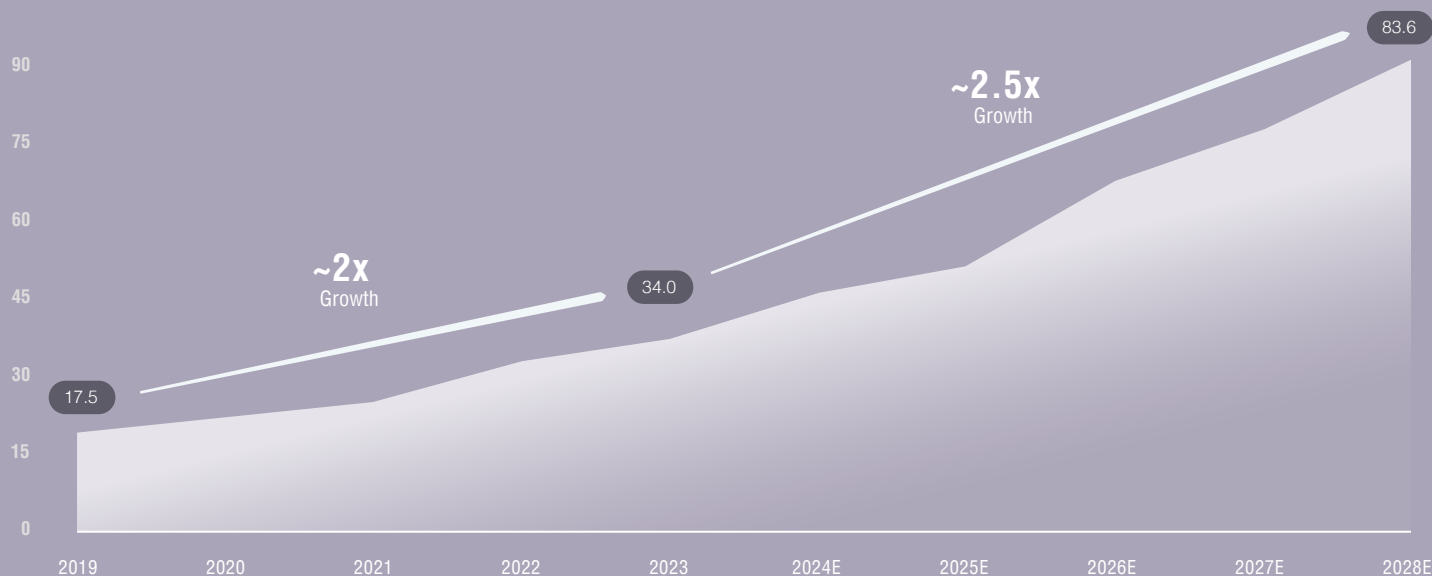


Banks and the rest of our financial ecosystem rely on data centers for their daily operations.

³ U.S. Department of Energy, “Clean Energy Resources to Meet Data Center Electricity Demand,” <https://www.energy.gov/policy/articles/clean-energy-resources-meet-data-center-electricity-demand>.

Increase much-needed processing and storage capacity

Growing global data center demand in gigawatts



Source: CBRE, DC Bytes

Our needs for data center capacity have grown—and continue to grow at a fast clip as we create more data.

If we don't build data centers that support this increasing data density, it could hamper the economy, business operations, and our daily lives.

On a microlevel, a lack of data center capacity or redundancy makes files and apps load slowly. On a macrolevel, if we don't build enough data centers to meet our growing storage and processing needs, there will be outages with international consequences, like the October 2021 Meta outage. We include a case study on this incident and its profound impacts in [the appendix](#).

Jobs

When data centers are in operation, they require fewer employees to operate than most other commercial properties, leaving minimal impacts on traffic in surrounding areas. A typical data center operates with fewer employees than other commercial or industrial facilities. Unlike industrial facilities, there is no fleet of trucks going in and out, which further minimizes traffic congestion.

More workers are present while the data center campus is under construction, though. Data center construction projects happen in phases, especially on larger campus developments, and these

phases can extend over several years. This phased approach often leads to misunderstandings regarding the permanency of the increased traffic. Clear communication about the nature and duration of construction phases can help manage expectations and reduce misunderstandings.

This phasing approach has a plus side, however. Data centers create local construction jobs for tradespeople who otherwise travel from job to job—with less fossil fuel consumption thanks to reduced commuting. Jobs related to data center construction typically provide these workers, sometimes called journey-people, with more stability and longer timelines, offering a higher quality of life. This outcome, in turn, can prevent or alleviate labor shortages and reduce renovation and building expenses in the area, benefiting homeowners and businesses.

Although the operational workforce of data centers is relatively small, people employed in these roles are well-compensated, often earning six-figure salaries without the need for significant training or a college degree. During both the construction and operational phases, data center jobs boost to the local economy because workers spend at retail stores, nearby restaurants, hotels, and suppliers.

Data centers also indirectly create many jobs across the broader economy. According to PricewaterhouseCoopers International Limited⁴ (PwC), each direct job in the U.S. data center industry

4 PwC, "Economic Impact Study of the US Data Center Industry," January 2021; "Data Centers and Ancillary Job Creation," TechIndustryReview, March 2022.

generates, on average, six ancillary jobs throughout the national economy. As a result, the total annual impact of the data center industry on national employment—combining direct, indirect, and induced effects from both construction and operations—grew from 2.9 million jobs in 2017 to 3.5 million jobs in 2021, representing a 20 percent increase.

Furthermore, the PwC study does not include jobs created by the cloud access and processing power that data centers enable. Data centers also facilitate zero-commute remote work across the country, further reducing fossil fuel consumption and contributing to a more sustainable economic model.

Tax revenue

Data centers provide municipalities with substantial economic and fiscal benefits through various forms of tax revenue (if unabated) that far exceed ones associated with other property types.

Hyperscale data centers are capital-intensive developments that can cost billions to construct—and are filled with high-value equipment and infrastructure. Taxes levied against them can be a windfall for AHJs.

A case in point: the data center tax base in Loudoun County, the central hub of North Virginia's Data Center Alley, increased from \$15.996 billion in 2023 to \$25.627 billion in 2024, constituting 58.5 percent of the municipality's total tax revenue.⁵

Data center owners pay two primary forms of property taxes. The first is real property tax, which applies to the land campuses are built on and the permanent structures that sit upon it, such as buildings. The second is personal property tax, which is levied on movable assets such as the servers and equipment inside data centers.

These revenues become significant boons to surrounding municipalities. In Loudoun, personal property tax revenue from computer equipment purchases for data centers surged by 170 percent in 2023, accounting for two and a half times the tax revenue.

The presence of data centers can also lower the overall tax burden for residents. In Loudoun, the general property tax rate

is set at \$0.87 per \$100 of assessed value; it would be \$1.33 (an additional 52 percent) but for the influx of data center developments, according to the county's executive director of economic development.⁶ Revenue from data centers accounts for \$0.47 of the tax rate, thereby alleviating the burden on other taxpayers.

Data center revenue can be channeled into net-zero programs and those related to health care, education, and other critical public services.

Data center revenue can be channeled into net zero programs and ones related to health care, education, and other critical public services. Revenue from data centers in Quincy, Washington, for example, has been used to fund local schools, public safety, and infrastructure improvements.⁷

By 2026, Loudoun County projects it will receive roughly \$1.4 billion in tax revenue from the personal property tax it levies on computer equipment alone.⁸ This amount constitutes nearly half of Loudoun County's entire fiscal 2021 budget of \$3 billion.

Community incentive packages

Data center operators also provide significant benefits through incentive packages negotiated with municipalities that can include funding for schools or public infrastructure projects. In multiple cases, hyperscalers have funded renewable energy plants and created workforce development programs in areas where they operate.

As part of AWS' \$10 billion data center campus investment in Mississippi, the company developed STEM-focused workforce training and career awareness programs for K-12 school systems and funded the state's first utility-scale wind farm.⁹ You can learn more about the community benefits the hyperscaler provided in [the appendix](#).

5 Emily Leayman, "Loudoun's Data Center Tax Base Jumps, Residential Increases Continue," Patch, February 8, 2024, <https://patch.com/virginia/ashburn/loudouns-data-center-tax-base-jumps-residential-increases-continue>.

6 Hanna Pampaloni, "Rizer: Land Value Increases Bring Benefits and Challenges," Loudoun Now, June 28, 2024, https://www.loudounnow.com/business/rizer-land-value-increases-bring-benefits-and-challenges/article_5b417aa8-3592-11ef-b587-f7ca7fd349c0.html.

7 Nick Parker, "Quincy Data Centers: The Data Center Conversation" (Presentation, Port of Quincy), <https://wedaonline.org/wp-content/uploads/2020/10/Port-of-Quincy-Presentation.pdf>.

8 "Loudoun Data Center Revenue Growth," Washington Business Journal, October 19, 2020, <https://www.bizjournals.com/washington/news/2020/10/19/loudoun-data-center-revenue-growth.html>.

9 Amazon Staff, "AWS plans to invest \$10 billion in Mississippi, the largest capital investment in the state's history," About Amazon, January 25, 2024, <https://www.aboutamazon.com/news/aws/aws-10-billion-investment-mississippi>.

The region that includes Fredericksburg, Virginia—an emerging exurban hyperscale campus market located southeast of Loudoun County—is a case study in how AHJs can attract landslide economic and fiscal benefits while mitigating potential concerns well in advance.

In March 2024 Virginia's governor, Glenn Youngkin, alongside other state and local elected officials, announced that AWS was making a \$35 billion dollar investment in data centers in

Spotsylvania, Caroline, Stafford, and Louisa counties, creating approximately 2,000 new jobs. Also announced was AWS' contribution of \$400,000 in community funds to those localities.

We explore how AHJs in the region did the work to prepare for and attract that investment in [the appendix](#), which also covers similar measures in [Elk Grove Village](#), Illinois, a unique suburban community northwest of downtown Chicago that modified its zoning code to attract data center development.

Challenges and mitigations

Sustainability

The sustainability of data centers is a significant concern for both AHJs, as well as for data center operators and developers, who ensure that their centers are designed and engineered to minimize emissions and other community impacts.

Grid impact

Let's address the misconception that data centers draw from the grid power that other customers, such as residential consumers and retail operators, could use. This concern is common among constituents when a data center is proposed in a municipality.

The grid is heavily regulated. Under existing federal regulations (and in Texas, the only state that regulates its own power grid), demand from a new customer cannot affect the reliability or availability of an existing customer.

Rather than taking power from the grid, new large-load customers such as data center operators face the challenge of finding readily available power that the utility can deliver—especially because many seek clean power sources.

According to the U.S. Department of Energy (DOE), as quoted in a recent article,¹⁰ data centers can actually catalyze the grid's clean energy transition: “Near-term data center driven electricity demand growth is an opportunity to accelerate the build-out of clean energy solutions, improve demand flexibility, and modernize the grid while maintaining affordability.”

Here's why: in many municipalities, energy providers are obligated to meet the power demands of various users. When a significant portion of demand comes from data center operators, many of which have strong commitments to using renewable energy, that activity accelerates the greening of the grid. These companies, driven by their climate goals, place considerable pressure on utility providers to adopt cleaner energy solutions.

“Near-term data center driven electricity demand growth is an opportunity to accelerate the build-out of clean energy solutions, improve demand flexibility, and modernize the grid while maintaining affordability.”

U.S. Department of Energy

Unlike AHJs, which cannot create the demand to push forward such changes themselves, data center operators wield considerable influence by creating substantial demand for renewable energy.

This dynamic forces utilities to accelerate and help finance their transition to greener energy sources, thereby modernizing the grid to meet contemporary environmental standards. Public officials have a critical role to play in this scenario. By ensuring the existence of clear and easy-to-follow guidelines for data center development within their jurisdictions, AHJs can become integral to the solution, thus fostering a cleaner energy infrastructure.

Conversely, discouraging data center development could inadvertently push these operations into regions with less stringent grid standards and undermine broader sustainability efforts. Thus, the collaboration between data center operators and local governments is pivotal in driving the clean energy transition and ensuring grid modernization.

¹⁰ U.S. Department of Energy, “Clean Energy Resources.”

Grid sustainability

Data center companies—third-party developers, operators, and hyperscalers among them—typically have far stricter carbon reduction commitments than do municipalities themselves.

- The top five hyperscalers have a combined renewable energy portfolio totaling more than 45 gigawatts (GW) worldwide, the equivalent of roughly 118,215 Tesla Model 3 motors¹¹ running on full power—and that figure doesn't include on-site generation.¹² Roughly 57 percent of global corporate wind and solar capacity tracked by S&P Global Commodity Insights is tied to these five companies alone.
- Amazon first committed to powering all of its operations, including AWS data centers, with 100 percent renewable energy by 2025. As of 2023, Amazon reported achieving this goal early, with 100 percent of its electricity consumption matched with renewable energy sources. The company also set a goal to reach net-zero emissions by 2040.¹³
- Microsoft committed to designing and operating data centers that are carbon negative, water positive, and zero waste before 2030, procuring 100 percent renewable energy on a global scale by 2025, and significantly expanding and decarbonizing local electricity grids.¹⁴
- Apple has committed to becoming carbon-neutral across its entire supply chain and product life cycle by 2030. This effort includes using nearly 10 GW of existing renewable energy and investing in new renewable generation.¹⁵
- Google, meanwhile, announced its goal in September 2020 to operate carbon-free, on clean local electricity, 24 hours a day, 7 days a week, 365 days a year by 2030. From 2010 to 2023, the company signed more than 115 agreements totaling in excess of 14 GW of clean energy generation capacity.¹⁶

- Meta committed to net zero emissions for its supply chain and to becoming water positive by 2030. The company plans to power all of its data centers with renewable energy by 2025.¹⁷

The methods through which hyperscalers and data center developers are working toward these goals include:

On-site generation: Some data centers have solar panels or other renewable energy sources installed directly on their premises. Wind and solar require a lot of land, however, and on-site land is usually scarce. As such, these projects typically provide only a small portion of data centers' total energy needs.

Power purchase agreements (PPAs): In a PPA, data center companies (the buyers) sign long-term contracts with renewable energy providers (the sellers) to purchase electricity from specific wind or solar farms. PPAs often support the development of new renewable energy, thus contributing to overall grid decarbonization and improving the grid mix for local residents and businesses.

Renewable energy certificates (RECs): Companies purchase RECs to offset their energy consumption, which supports the economics of clean energy development. RECs are not necessarily tied to the specific municipalities where data centers are located, though.

Investment in renewable projects: Hyperscalers often invest directly in the development of new renewable energy projects.

Diesel generators

The role of diesel generators at data centers is often misunderstood. As we [discussed elsewhere](#), these generators are present only as a backup power source.

Also worth noting is that diesel generators are subject to a comprehensive regulatory framework. The Environmental Protection Agency (EPA) sets federal standards implemented and enforced at the state level for generators, and states may

-
- 11 U.S. Department of Energy, "How Much Power is 1 Gigawatt?" Office of Energy Efficiency & Renewable Energy, <https://www.energy.gov/eere/articles/how-much-power-1-gigawatt>.
- 12 S&P Global Market Intelligence, "Datacenter Companies Continue Renewable Buying Spree, Surpassing 40 GW in US," S&P Global, <https://www.spglobal.com/market-intelligence/en/news-insights/research/datacenter-companies-continue-renewable-buying-spree-surpassing-40-gw-in-us>.
- 13 Amazon, "Climate Solutions," Amazon Sustainability, <https://sustainability.aboutamazon.com/climate-solutions>.
- 14 Microsoft, "Microsoft's Datacenter Community Pledge: To Build and Operate Digital Infrastructure That Addresses Societal Challenges and Creates Benefits for Communities," Microsoft Blog, accessed September 15, 2024, <https://blogs.microsoft.com/blog/2024/06/02/microsofts-datacenter-community-pledge-to-build-and-operate-digital-infrastructure-that-addresses-societal-challenges-and-creates-benefits-for-communities/>.
- 15 Apple Inc., "Apple's Climate Roadmap," Apple Newsroom, <https://www.apple.com/newsroom/2021/07/apples-climate-roadmap/>.
- 16 Google, "Build a Carbon-Free Future for Everyone," Google Sustainability, accessed September 15, 2024, <https://sustainability.google/projects/carbon-free-24x7/>.
- 17 Meta, "The Next Stage of our Climate Commitment: Net-Zero Supply Chain Emissions by 2030," Facebook Newsroom, <https://about.fb.com/news/2021/10/the-next-stage-of-our-climate-commitment-net-zero-supply-chain-emissions-by-2030/>.

have additional requirements.¹⁸ Once permitted, each diesel generator's operation is bound by strict regulations. Operators typically may run generators for only a limited number of hours per year for routine maintenance and inspection purposes.

Although it varies by facility, generators at data centers are typically used far less than these rules dictate. Generators' brief monthly operation to ensure proper functioning is comparable to running a pump system that's been inactive for an extended period—regular checks prevent potential issues that accompany prolonged inactivity, such as seized components or degraded lubricants.

Greener alternatives to diesel are in various stages of development, but none has been proved at scale yet.

Water sustainability

Cooling accounts for almost 40 percent of the total energy consumed by data centers, McKinsey and Company estimates.¹⁹ Several factors determine the type of cooling that is most sustainable yet still suitable for the job.

Air cooling can be more efficient at lower load percentages and smaller equipment capacities. It can also be sustainable at any scale when the data center is located in an area with a high percentage of renewable sources in the energy grid, including ones generated on site.

When cooling processes require water, nonpotable water sources can be used so as not to reduce the local drinking water supply. Nonpotable water is treated—either at a local plant or, in some cases, on site—to remove contaminants, solids, and impurities. Then recycled water is then distributed in plum-colored pipes, which accounts for the nickname the **purple pipe system**. To pursue it, companies often consider access to recycled wastewater an important factor in the early stages of site selection.

Hyperscalers have even helped AHJs finance such projects, though that's not always viable, which makes proximity to existing treatment facilities a key consideration. In 2012, Google funded the construction of the Sweetwater Creek Sidestream Plant in Douglas County, Georgia, which we explore further in [the appendix](#).

Electrical utility transmission and distribution

When developers vet a site for a data center, they consider whether there are adequate transmission lines. At the local level, there can be pushback against the building of new transmission lines, inside and outside a data center context. Local pushback against transmission lines increased by 57 percent from 2022 to 2023, according to Columbia Law School research.²⁰

This challenge exists not just for data centers but also for the clean energy transition. One truism says that the transition can't happen without transmission. Here's why: as more sectors such as transportation go electric, overall power demand is likely to increase, requiring greater transmission capacity. Grids in the U.S. are not connected, which is a problem because such clean energy sources as solar and wind are often located far from urban centers, where electricity is most needed. Connecting grids across the country requires a plethora of new transmission lines.

"By the 2030s, we need to build so many new lines that they would reach to the moon if they were strung together," says Bill Gates, cofounder of Microsoft, in a video on his YouTube channel. "And by 2050, we'll need to more than double the size of the grid, while replacing most of the existing wires."

Most transmission lines, built between the 1950s and the 1970s, are now outdated.²¹

How did we get here? For a long time, electricity generation was centralized, and there was no need for a connected grid. Large coal-powered plants and nuclear power plants produced massive amounts of electricity in specific locations. This electricity was then distributed widely to homes, businesses, and industries throughout a large area. Power flowed primarily in one direction: from centralized plants to distributed end users.

As we transition to clean grid sources, however, we need a less centralized, more distributed system. Unlike fossil fuel plants, renewable energy sources are often geographically dispersed, variable in output, and located far from major consumption centers. They require a shift to an interconnected grid with diverse, distributed sources, one that's more resilient to outages and increasingly frequent extreme weather events caused by climate change. This shift requires more cross-regional transmission or inter-regional transmission. It requires . . . transmission lines.

18 U.S. Environmental Protection Agency, "Regulations for Emissions from Heavy Equipment with Compression-Ignition Engines," <https://www.epa.gov/regulations-emissions-vehicles-and-engines/regulations-emissions-heavy-equipment-compression>.

19 Srini Bangalore et al., "Investing in the Rising Data Center Economy," McKinsey & Company, January 17, 2023, <https://www.mckinsey.com/industries/technology-media-and-telecommunications/our-insights/investing-in-the-rising-data-center-economy>.

20 "Opposition to Renewable Energy Facilities in the United States," Sabin Center for Climate Change Law, Columbia Law School, May 2023, https://scholarship.law.columbia.edu/sabin_climate_change/200/.

21 Bill Gates, "The Surprising Key to a Clean Energy Future," Gates Notes, January 24, 2023, <https://www.gatesnotes.com/Transmission>.

Often, constituents don't understand that transmission lines are an essential part of our sustainable future, even without data center demand. Properly communicating this message to a community isn't easy, but it's essential. Siting data centers near transmission infrastructure is most efficient, as doing so allows for use of the existing infrastructure and the associated rights of way for new infrastructure, if needed.

Sound

Another common community concern is sound. Most mitigations related to it are already baked into the development process. Data center designers, architects, and engineers tend to design data center campuses to mitigate impacts from sound upon nearby neighbors, including strategic placement of generators away from other uses. Developers typically employ on-site acoustic monitors as part of regulatory entitlements to ensure sound levels remain within acceptable limits.

Let's discuss where sounds occur at data center campuses. Remember the low hum in the equipment yards? It comes from cooling equipment. Screens and sound attenuators make it barely audible.

Generators make mechanical sounds, albeit only when they are turned on for testing or emergencies. Sound impacts can also be easily mitigated by housing generators in sound-attenuated enclosures with proper exhaust systems.

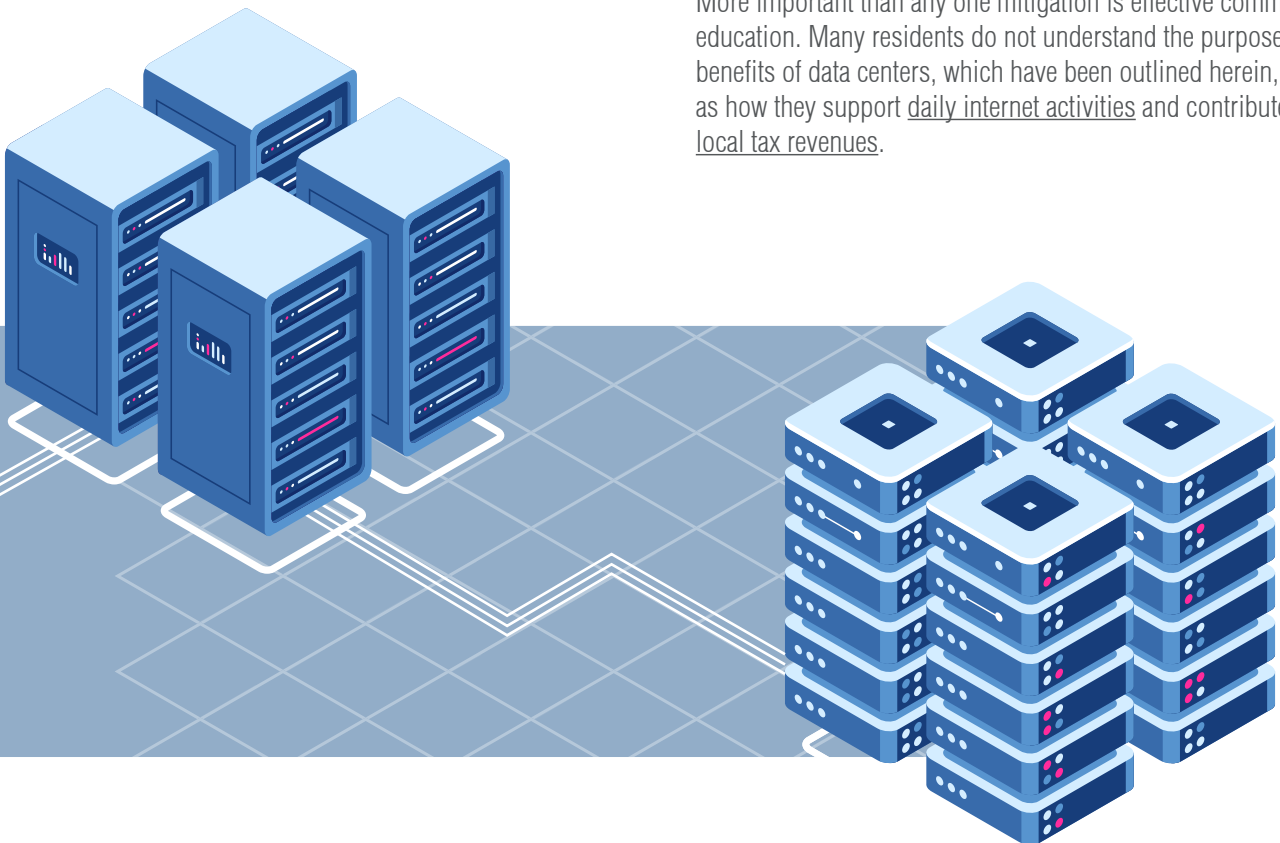
Aesthetics

Community members often raise concerns about whether data center campuses will look as if they fit into the community. This issue can be mitigated by:

- Creating buffer zones near residential and retail areas
- Employing glass façades in key areas to make data centers more closely resemble office buildings than industrial complexes
- Applying other exterior design techniques that use materials and colors to blend buildings into their surroundings, if required and appropriate to the context

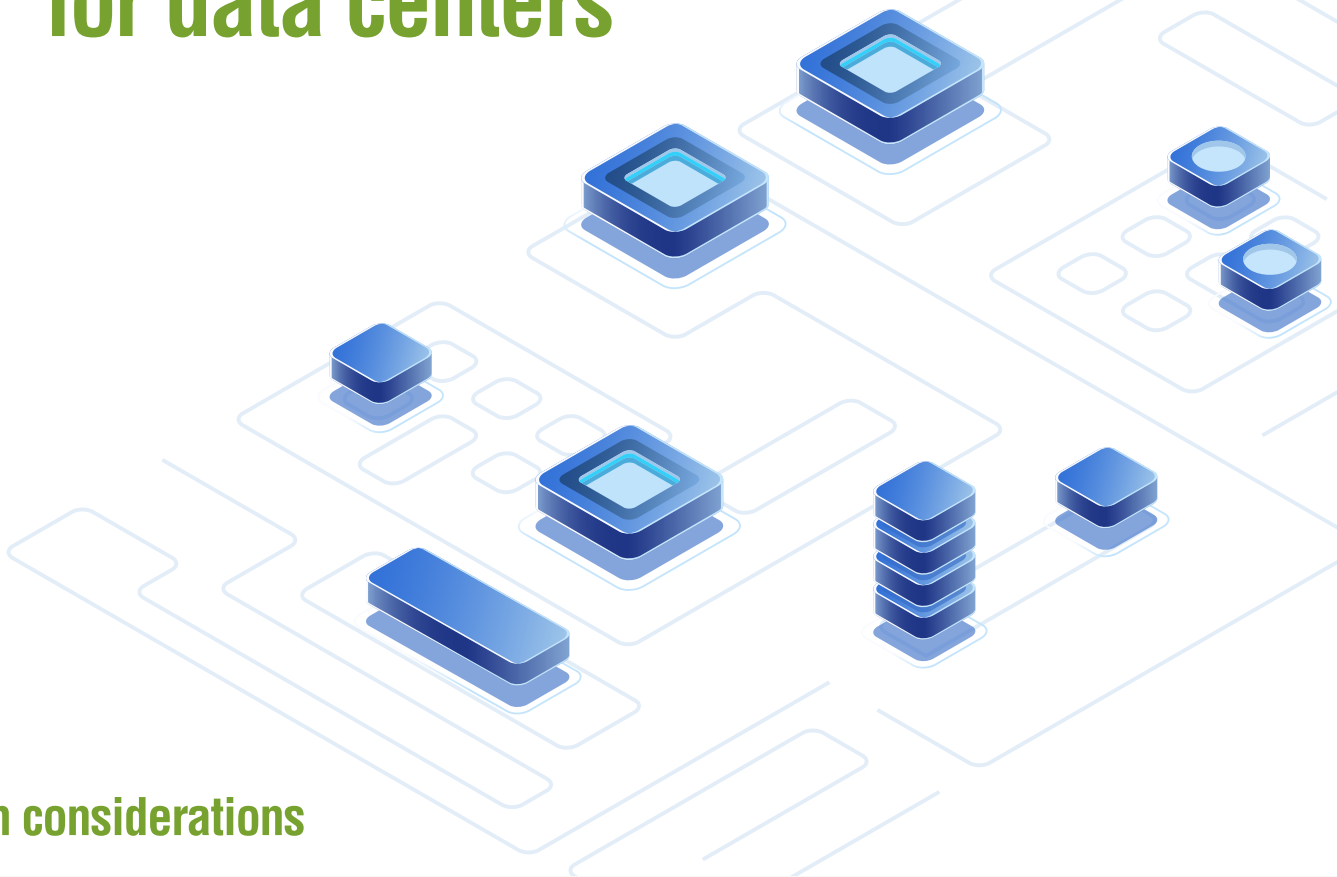
Although these mitigations are effective, it's important not to codify excessively specific or restrictive design standards into zoning codes, as doing so can discourage data center development. Exceedingly stringent height restrictions, for example, could hinder the functional design of these facilities. Balancing aesthetic considerations with operational needs of data centers is key.

More important than any one mitigation is effective community education. Many residents do not understand the purpose and benefits of data centers, which have been outlined herein, such as how they support daily internet activities and contribute to local tax revenues.



3

Long-term planning for data centers



Location considerations

Because of their unique operational and physical requirements, several crucial factors must be considered when deciding what sites suit data centers:

● Power Data centers are power-intensive. Reliable and robust access to power is non-negotiable, making proximity to high-capacity substations essential.	● Roads Whereas operational traffic is minimal, the initial construction phase generates more traffic. Thus, easy access to highways and major roads is vital for logistics and transportation.	● Land Hyperscale campuses require ample land area to accommodate both the facility and its accompanying infrastructure.
● Discharge infrastructure If there is runoff from water-based cooling, a site will need adequate infrastructure for wastewater discharge, such as a connection to a municipal sewer system, an on-site water treatment facility, or proper drainage.	● Wet utilities Some data centers require access to municipal water supply greater than what typical industrial developments need. The climate goals of most hyperscalers and developers are driving demand for recycled, rather than potable, water.	

Frequent missteps

Common pitfalls in planning for data centers include:

● Height restrictions:

Failing to allow sufficient building height can impede the efficient design of cooling systems, which rely heavily on vertical space for optimal airflow. The minimum height for a single-story data center could be as much as 30 feet (9.1 m). In denser jurisdictions with higher land basis, multistory data centers are common and typically require at least 66 feet (20.1 m) of height, in addition to considerations for rooftop equipment. Minimum heights are generally measured ground level to the roof line. Ancillary height structures, such as parapets, equipment platforms, screens, and stairwells can add another 15–20 feet (4.6–6.1 m) of height in some cases.

● Zoning challenges:

The lack of a uniform land-use category for data centers presents challenges for localities in siting these facilities appropriately. Data centers typically fall between office and industrial/warehouse uses, which often makes the applicant request variances that appear to be special considerations rather than basic requirements. This outset can lead to high-stakes decision-making by exception that undermines the existing zoning codes.

● Building code challenges:

Typical building code requirements around occupancy and plumbing fixtures may need to be modified for data center uses.

● Parking and plumbing standards:

Regulations developed for office or warehouse uses often impose excessive parking and plumbing fixture counts on data centers, which necessitate variances and complicate the planning process.

● Substation zoning:

Substations often fall under different categories than does the data center itself, creating further zoning inconsistencies and the need for additional, sometimes separate, approvals for one campus.

● Construction confusion:

Data center campuses are often built over time, as we [discussed above](#), which can cause planning confusion. The sightlines of a campus may change over time, so it's important to consider both the full campus and each individual building in the planning process.

● Fire Department considerations:

Fire departments that are not yet experienced with data centers might not know that the on-site batteries and generators are for backup purposes only, so education is essential. Yet even though those backups aren't frequently used, data centers are built with robust fire detection and suppression systems. Modern batteries for UPS applications include multiple safety features, including battery management systems that monitor voltage, temperature, and current. Fuel tanks for backup generators are typically stored in separate, fire-rated enclosures, and secondary containment systems are used to prevent fuel spills and leaks.

Clear rules benefit all parties

Clear rules in zoning codes and land use plans, as well as in the entitlement and permitting processes, benefit all stakeholders involved in data center development, including the surrounding community.

Clarity simplifies the planning process, reduces the amount of planning that is done by exception, and lets communities gain maximum financial benefits from data center developments.

In the next few sections, we discuss planning options for AHJs seeking to be prepared to regulate thoughtful data center development, to attract it, or both. We also provide a [model zoning ordinance](#) that municipalities can adopt, designed to address common concerns while avoiding excessively restrictive measures that could hinder data center development.

4

Regulating data centers

Planning-related options

AHJs that want to bring data centers to their region can start by identifying strategic locations. Municipalities should perform comprehensive analyses to determine suitable areas, based on power availability, infrastructure, and environmental impact.

Ideally, more than one area should be designated for potential development—as with the process for industrial parks—to provide flexibility and attract varied investments.

● Option 1: Create an overlay district

One option for guiding the development of data centers is to incorporate an overlay district. An overlay district is mapped to certain areas of the jurisdiction's zoning map without necessarily changing the underlying zoning district and what is allowed therein.

A historic overlay district is a common application of this tool. It typically provides for certain additional standards—an expansion of the uses that might be permitted in that district, a limitation of them, or some mix of the two.

A data center overlay district can allow for the development of data centers and prescribe that such development meet certain standards or requirements. An overlay district clearly indicates where and under what circumstances data centers are permitted and provides additional direction to any data center developer seeking to develop in that jurisdiction.

● Option 2: Create a planned innovation, research, and technology (PIRT) district

PIRTs—and their regional equivalents, which include innovation zones, technology corridors, and research and technology parks—offer municipalities a flexible approach to land use that goes beyond traditional industrial or commercial zoning.

This designation allows for a mix of uses and can adapt to the specific requirements of data centers without necessitating a rezoning. Data centers in a PIRT district can integrate seamlessly with adjacent research facilities or tech hubs, fostering synergistic growth and innovation. Examples of successful PIRT districts include Palo Alto's Stanford Research Park.²²

When data centers are sited clearly as being a by-right use, data center developers are more likely to consider the location for investment because they have the required certainty that the land they acquire won't struggle or be delayed in the approvals process. In the appendix, we explore how Elk Grove Village did so successfully.

● Option 3: Note preferred data center locations in the comprehensive plan and invite owner- or hyperscaler-initiated rezoning applications

AHJs can identify preferred locations for data center development in their comprehensive plans and invite rezoning applications in those areas.

Municipalities and data center companies can agree on development conditions—sometimes called proffers, development agreements, or conditional zoning—which are voluntary commitments made by developers in return for allowed zoning. They outline specific conditions or promises agreed upon to mitigate the impact of proposed developments or to otherwise benefit the municipality's residents.

Development conditions may include infrastructure improvements, restrictions on use, environmental protections, community benefits, and other strictures. They are flexible enough to apply to various zoning categories, including PIRTs.

● Option 4: Implement a specific data center zoning district defined by ordinance

Creating a data center-specific zoning district is a solution that's more detailed and restrictive than the previous three. We recommend it as a best practice in many jurisdictions because it establishes clear guidance on where data centers are permitted by right and eliminates the possibility that high-stakes decisions are made by exception. The ordinance should define data centers and outline general standards for building them, such as building size thresholds, height limits, and floor area ratio (FAR) requirements.

The zoning ordinance should include specific use standards for data centers, such as parking, setbacks, buffering, plumbing fixture counts, equipment screening requirements, and operational sound limits. The next chapter consists of a model ordinance that AHJs can adopt.

22 "About Stanford Research Park," Stanford Research Park, <https://stanfordresearchpark.com/about/>.

5

Model zoning ordinance guidelines

AHJs that want balanced and transparent zoning standards that mitigate unwanted impacts while encouraging the many potential benefits of data center development can take this zoning ordinance off the page and adapt it.

No two jurisdictions are the same. Each needs to layer in its own considerations.

Our intention, however, is to offer a strong foundation upon which AHJs can build zoning districts for data centers defined by ordinance. Note that the language provided below is to be included in the zoning ordinance and there may be other provisions that govern development, such as in the building code as it pertains to plumbing fixtures, that may need to be adjusted.

For example:

- Rural counties can consider additional guidelines and requirements when a data center is adjacent to certain agricultural uses or other sensitive uses.
- Urban municipalities can consider additional guidelines and requirements when a data center is adjacent to transit hubs or to prioritize pedestrian activity.

Zoning categories

Broadly, zoning districts in which data centers have specific considerations fall into four categories:

Residential: Because data centers are ultimately an industrial use, we believe that data centers are not appropriate in residential districts.

Industrial: Given the nature of data centers, they should be permitted in all industrial categories, from light industrial to heavier industrial. In such areas, data centers should be permitted as any other industrial use would be allowed, including following the same height, setback and landscaping requirements.

Rural/agricultural: In rural areas, data centers should be permitted to the extent that industrial uses would be permitted in such areas, provided that the same conditions are applied that would be applied to permissible industrial uses on such land. If another industrial use would require a certain setback, landscaping treatment or other mitigation on rural or agricultural land, our recommendation is that the same conditions be applied for a data center on such land.

Commercial: Data centers in commercial areas can be appropriate, provided they comply with certain use standards as set forth below. For the purpose of this section, commercial districts are defined as ones that permit a diversity of nonresidential uses, such as office and retail.

Use standards for commercial areas

Data centers shall be permitted by right in commercial districts if the following criteria are met:

1. To provide screening and reduce noise levels, all equipment for cooling, ventilation, or otherwise operating the facility—including generators or other power supply equipment—must be fully enclosed, except when determined by the [zoning administrator] not to be mechanically feasible. If the zoning administrator determines that full enclosure is not mechanically feasible, all equipment for cooling, ventilation, or power generation must be screened by a wall or similar barrier. In addition, any accessory electrical substation must be screened from adjacent nonindustrial properties or public streets by a wall or similar barrier. This standard does not apply to solar panels.
2. A data center building must include a main entrance feature that is differentiated from the remainder of the building façade by a change in building material, pattern, texture, color, or accent material. The entrance feature must also either project or recess from the adjoining building plane.
3. The primary façades of data centers must include either:
 - a. A change in the primary facade surface for every approximately 150 horizontal feet of at least one of the following: building material, pattern, texture, color, or accent material; or

- b. A minimum of thirty percent (30%) of the primary facade shall be comprised of windows, doors, or similar fenestration design features such as faux windows that are generally distributed horizontally and vertically across the façade.
 - c. These standards do not apply to accessory uses.
 - d. For the purposes of this requirement, a primary facade shall be deemed to be a facade that fronts on a public street.
- 4. Buildings may be constructed up to one hundred (100) feet (30.5 meters) in height or taller with special exception approval and subject to FAA limitations.
 - 5. FAR shall not exceed [1.5 times the maximum FAR of the commercial district] without approval of a special exception. With approval of a special exception, the FAR may be increased to [2.5 times the maximum FAR of the commercial district].

Use standards for industrial areas adjacent to residential

Although data centers are appropriate in all industrial zoning categories, special attention may be afforded when industrial land is adjacent to residential. In such cases, the following language could be included in the locality's zoning ordinance:

- 1. Where industrial is adjacent to residential or any other sound-sensitive use, any data center building or ancillary equipment should (1) be located at least 200 feet (61 m) from the residential or noise-sensitive use or (2) meet the other standards set out for data centers in the commercial districts set out in [section 1](#).
 - a. A lesser distance that does not conform to the standards in paragraph 1, above, may be allowed with special exception approval.

Parking requirements for all data centers

As referenced elsewhere in this document, the parking requirements for data centers are far less than would be required for another industrial or commercial use of a similar size. Overbuilding parking for a given data center site or campus can be unnecessarily costly but more importantly creates excess impervious surface and avoidable environmental consequences. Accordingly, we recommend that the parking requirements for data centers be established either by:

- 1. Applying the parking requirements for office that exist in the ordinance, but only to the portion of the data center building that is actually utilized for office space; or
- 2. Requesting a staffing plan from the data center developer and allowing such data to inform the minimum number of needed parking spaces.



6

Appendix, contacts, and additional resources

Appendix: case studies

Google's Gmail and the need for redundancy

According to Google's podcast *Where the Internet Lives*,²³ Gmail launched in 2004 while offering a staggering 1 gigabyte of storage—more than 250 times the capacity of other email services at the time.

Gmail revolutionized user expectations and increased the need for data center capacity. It made every individual's account data exist on multiple interconnected servers at Google's hyperscale data centers, ensuring that users always have access to their personal information, even in the event of individual server failures, and allowing users to search and organize emails in a new way.

The Meta outage and the quest for data center capacity

The October 2021 Meta outage affected Facebook, Instagram, WhatsApp, Messenger, Oculus, and other services, making them inaccessible to billions of users for six to seven hours. This disruption, caused by an ill-timed and erroneous maintenance command, led to a cascade of failures that severed Meta's data centers from the internet. The primary cause was a lack of redundancy in the backbone network, which left no failover capacity for critical services.²⁴

The economic impact was significant, with individuals and businesses that relied on these services facing major interruptions—amplified by the fact that many users sign in to other apps and services through their Facebook logins. As Mike Isaac and Sheera Frenkel wrote, in the *New York Times*, this mix of factors led “to unexpected domino effects such as people not being able to log into shopping websites or sign into their smart TVs, thermostats, and other Internet-connected devices.”²⁵ Meta's stock value dropped by billions of dollars during and after the outage.²⁶

Google's financing of a water treatment plant

In 2012, Google funded the Sweetwater Creek Sidestream Plant in Douglas County, Georgia. This move made its nearby data center the first in the state to use recycled water for cooling. Google partnered with the Douglasville-Douglas County Water and Sewer Authority on an initiative to conserve the Chattahoochee River's potable water supply, especially during droughts and summertime.

AWS' community incentives package in Mississippi

As part of AWS' \$10 billion data center campus investment in Mississippi—the single largest capital investment in that state's history—the company funded Mississippi's first utility-scale wind farm, located in Tunica County, and developed STEM-focused workforce training and career awareness programs for K-12 school systems.

The hyperscaler committed to supporting local educational institutions—community colleges, technical schools, universities, and workforce development organizations—by developing training programs for high-demand career pathways in data center construction and operations, as well as the broadband expansion sector. AWS also provided a free cloud computing curriculum to local institutions and learners.

Fredericksburg, VA's windfall

Located southeast of Loudoun County, Fredericksburg, Virginia, is an emerging exurban hyperscale campus market. Alongside its regional partners, it represents a case study in attracting data center development—and landmark economic and fiscal benefits—while also mitigating potential concerns well in advance.

In March 2024, Virginia's governor, Glenn Youngkin, alongside other state and local elected officials, announced that AWS was making a \$35 billion investment in data centers in Spotsylvania, Caroline, Stafford, and Louisa counties, thereby creating approximately 2,000 new jobs. It was also announced

23 Fischer Barry, “Two: Inside the Walls,” *Where the Internet Lives*, December 9, 2020, podcast, 40:54, <https://www.google.com/about/datacenters/podcast/>.

24 Kerry Sheridan, “Facebook Outage: Social Media Giant Blames Network Problem for Global Disruption,” *BBC News*, October 4, 2021, <https://www.bbc.com/news/technology-58793174>.

25 Mike Isaac and Sheera Frenkel, “Gone in Minutes, Out for Hours: Outage Shakes Facebook,” *New York Times*, October 4, 2021, <https://www.nytimes.com/2021/10/04/technology/facebook-down.html>.

26 Greg Roumeliotis, “Facebook Services, Including Instagram and WhatsApp, Suffer Worldwide Outage,” *Reuters*, October 5, 2021, <https://www.reuters.com/technology/facebook-instagram-whatsapp-suffer-outage-2021-10-04/>.

that AWS would be contributing \$400,000 in community funds within those four localities, which, together with bordering Fredericksburg, constitute an economic region: the Fredericksburg Area Association of Realtors service area.

What Youngkin called the largest single economic development investment in the history of the state didn't happen by accident. The Fredericksburg Regional Alliance (FRA) at the University of Mary Washington and other regional groups had together been paving the way for data center development since 2016, when they also focused on ensuring the facilities would be built away from residential areas or well-buffered if close to them.

"The reality is [that] this region is one of the [fastest-growing] areas in the Commonwealth. With growth comes the need for infrastructure and services that the area can [afford only] by attracting new revenue sources or raising taxes on local businesses and residents," stated Curry Roberts, president of the FRA, in a local op-ed. "To get ahead of this [need], leaders in our region have worked for over a decade to attract data centers and the tremendous local tax revenue they bring."

According to Roberts, the regional coalition began its quest by evaluating 50 sites to determine whether—based on zoning, transmission lines, and water access—they were compatible with data center use. The coalition eventually narrowed its list down to 15 locations across five localities, with each site exceeding 100 acres. This groundwork set the stage for an ambitious economic development plan aimed at attracting major industry players such as AWS.

Roberts emphasized the importance of getting information in front of the public proactively, rather than waiting for opposition to arise. Stafford County, for example, held several community meetings to educate people about data centers before any specific projects were proposed.

Stafford and Spotsylvania counties set the stage for evaporative cooling by engineering recycled wastewater systems for that purpose in data centers. These systems are now used by data centers, which pay for the service, thus creating additional revenue for the localities.

When AWS approached regional leaders in 2018 about a data center project, the FRA was able to act quickly. It coordinated with localities to harmonize tax rates and depreciation schedules on a parcel that straddled several jurisdictions, ensuring a straightforward fiscal environment for AWS.

Although the project stalled during the pandemic, by 2023 AWS had acquired and entitled approximately 2,500 acres (1,012 ha), paving the way for the development of 18 million to 19 million square feet (1.7 million–1.8 million sq m) of data center space.

Tax benefits from the investment are immense. According to Roberts, for every dollar of service demanded by a data center, the operator is paying \$13 in taxes.

Elk Grove Village's innovation district

Elk Grove Village, Illinois, a suburban community northwest of downtown Chicago, is located at a major fiber intersection. It intentionally attracted data center development through a combination of zoning code modifications, the promotion of strategic location advantages, and proactive communication with the development community.

Since its formation, the village has had unique zoning. The eastern half of the community, adjacent to O'Hare International Airport, is home to the largest contiguous industrial park in the United States and is zoned as such. The western half of the village is primarily residential and zoned to protect housing.

Matthew Roan, the village manager of Elk Grove Village, said the municipality updated its zoning code to spur redevelopment within its office park by creating a new "innovation and technology" zoning district that specifically permitted data centers as an approved use, thus inviting data center operators to fill unused space.

Additional modifications to the zoning code allow data centers to have greater building heights and front-yard fencing or screening that wouldn't normally be permitted for industrial uses. Other changes reduce parking requirements. All of these changes allow data center builders to get their projects off the ground more quickly, amid the certainty that the structures can be built and won't struggle in the approvals process—an uncertain phase that makes land acquisition too risky for some parties.

This proactive approach has attracted data center developers and hyperscalers, including Meta and Microsoft. Roan, who has served in various roles in village government since 2000, said it brought significant economic benefits to the region, including long-term development and permit fee revenues, financial assistance for local school districts and other taxing bodies, high-quality site aesthetics, and temporary construction jobs. The increased tax and fee revenue from data centers allowed the village to reinvest in infrastructure improvements and redevelopment projects, he said.

This strategic positioning of Elk Grove Village as a data center hub exemplifies how proactive municipal policies can drive growth and innovation—as well as stable economic returns. Once data centers make their large capital investments, Roan said, they tend to stay in the community long term, unlike more transient industrial users.

Contacts

Economic development contacts

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7

Glossary

air-cooled chiller system: A cooling system sealed in a closed loop that typically consumes very little water—less than the amount used in three single-family homes.

clustering: The practice of data centers locating near one another, connecting their servers to work as a unified system, or both.

colocation data centers: Multi-tenant data centers where third-party operators (developers) lease data center space—a certain number of server cabinets, for example, or kilowatts (kW) to a host of other companies.

corporate data centers: Also called enterprise data centers, these facilities store and process a single organization's data. These data centers often store the data of financial institutions—think American Express or Wells Fargo—that typically own and operate such facilities themselves, rather than leasing them from a provider.

data center: A building or campus that houses the infrastructure that supports the world's computing functions.

data hall: The rooms in data centers where data is processed and stored.

evaporative cooling: A cooling system that uses large fans to move air across a wet medium to evaporate water, which removes the heat from the data center and cools the air.

hyperscale data centers: Large data center buildings or campuses that process and store the data of companies that often need to scale up or scale down their infrastructure quickly.

hyperscaler: A company that occupies and operates a large data center building or campus. These companies—which include AWS, Microsoft, Google and Meta, often need to “scale up” their infrastructure quickly.

latency: The time it takes for information to travel from its source to its destination.

load balancing: The process of distributing network traffic across multiple servers at interconnected data centers.

node: An individual server in a cluster of servers.

phasing: A process for data center campus construction that occurs in stages.

power distribution units (PDUs): Devices that distribute energy to servers, network devices, and other equipment within a rack.

power purchase agreements (PPAs): An agreement between a data center company (the buyer) and a renewable energy provider (the seller) to purchase electricity from specific wind or solar farms.

purple pipe system: A recycled water setup whereby water is treated to remove contaminants, solids, and impurities and then distributed via plum-colored pipes.

renewable energy certificate (REC): A tradable commodity wherein each REC equates to the generation of 1 MWh of power from a qualified renewable resource, usually wind or solar power generation facilities.

switch: A device used to connect network devices and route data through interconnected networks.

switchgear: Power distribution equipment that controls, protects, and distributes electrical power throughout the data center.

telecom data centers: Where traffic from cell towers “switches” to go out to the internet. Typically owned by such telecommunications companies as Verizon, these centers tend to be smaller facilities than the other data center types and require less than 10 kW.

uninterruptible power supply (UPS) systems: Electrical equipment used in data centers to provide battery backup power in the event of a power outage.

utility substation transformer: A large electrical device in the electrical yards of a data center campus that steps down high-transmission voltages from the utility grid to lower, more manageable medium-voltage levels suitable for distribution throughout the data center.

water-cooled chiller system: An open-loop pipe system in which water removes heat from the refrigerant.

wholesale data center: A type of data center where a third-party developer rents a large portion of the space, the energy capacity, or both to one company—often, all of it.



MEMORANDUM

DATE: November 21, 2025
TO: Sharon Stott, Interim City Administrator
FROM: Jeffrey Hartman, Chief of Police
CC:
SUBJECT: St. Louis County & Municipal Police Academy Instructor Contract – CY 2026

RECOMMENDATION:

I recommend continuing to partner with the St. Louis County & Municipal Police Academy by detaching a Police Officer to serve as a full-time instructor at the Police Academy.

PROJECT FUNDING (If Applicable):

NA

BACKGROUND INFORMATION:

Since 2023, the Police Department has had a Police Officer assigned as a full-time instructor to the St. Louis County & Municipal Police Academy. Attached to this memorandum is a draft ordinance and a contract for Officer Jon Zuckerman to continue in this assignment for calendar year 2026.

The contract is for one year and outlines that the County will fully reimburse the City of Creve Coeur for Officer Zuckerman's salary and direct benefits, including overtime pay up to \$20,000 annually while he is assigned to the academy as an instructor. The contract will likely need to be amended if there is an adjustment to his salary in July. The County is aware and is agreeable to amending the contract in anticipation of the pay raise.

BID SUBMITTALS (If Any):

NA

PROJECT SCHEDULE (If Applicable):

NA

ATTACHMENTS:

Draft Ordinance
Creve Coeur Instructor Contract

AN ORDINANCE OF THE CITY OF CREVE COEUR, APPROVING A CONTRACT AGREEMENT ENTERED BY AND BETWEEN SAINT LOUIS COUNTY, FOR AND ON BEHALF OF SAINT LOUIS COUNTY AND THE SAINT LOUIS COUNTY AND MUNICIPAL POLICE ACADEMY BOARD OF MANAGERS, AND THE CITY OF CREVE COEUR, FOR THE SERVICES OF A CITY OF CREVE COEUR POLICE OFFICER AS AN INSTRUCTOR

WHEREAS, the common goal of Saint Louis County, Missouri (the County), the Saint Louis County and Municipal Police Academy (the Academy), and the City of Creve Coeur Missouri (the City), is to provide basic training and continuing law enforcement education to Police Officers throughout the County; and

WHEREAS, Chapter 70 of the Revised Statutes of the State of Missouri authorizes joint exercise by two or more local governments of any power common to them; and

WHEREAS, the City and the County wish to cooperate with one another to provide the services of a Creve Coeur Police Officer at the Academy as an instructor; and

WHEREAS, it is the desire of the City and the County, on behalf of the County and the Academy, to enter into an agreement on behalf of the interest of their citizens;

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

Section One.

The City Administrator is hereby authorized and directed to execute for and on behalf of the City of Creve Coeur a contract for services with Saint Louis County, Missouri, for an on behalf of Saint Louis County and the Saint Louis County and Municipal Police Academy Board of Managers, for the services of a Creve Coeur Police Officer as an instructor, the terms and conditions of which shall be in substantial compliance with attached Exhibit A, which is incorporated herein by reference. The City Administrator may make such changes to the document as may be deemed necessary, desirable, convenient or proper before signing in order to carry out the matters herein authorized. The City Administrator and his designated representatives are hereby authorized and directed to take any and all actions necessary, desirable, convenient or proper in order to carry out the intent of this Ordinance, the matters herein authorized, and the rights and duties of the City under the Agreement.

Section Two.

This ordinance shall become effective pursuant to section 3.11 (g) of the City Charter.

BILL NO. 6203

ORDINANCE NO. _____

ADOPTED THIS _____ DAY OF _____, 2025.

MARK MANLIN
PRESIDENT, CITY COUNCIL

APPROVED THIS _____ DAY OF _____, 2025.

DR. ROBERT HOFFMAN
MAYOR

ATTEST:

KELLIE HENKE, MRCC
CITY CLERK

CONTRACT FOR SERVICES

This Contract entered by and between St. Louis County, for and on behalf of St. Louis County & Municipal Police Academy Board of Managers (hereinafter referred to as “COUNTY” respectively) and the CITY OF CREVE COEUR, MISSOURI, an incorporated municipality of the State of Missouri (hereafter “CITY”).

WITNESSETH:

WHEREAS, COUNTY has established the St. Louis County and Municipal Police Academy (hereafter “ACADEMY”) for the purpose of providing basic training and continuing law enforcement education to police officers throughout St. Louis County; and

WHEREAS, COUNTY and the incorporated municipalities located therein, including CITY, desire to provide for the participation of said incorporated municipalities in the training and education of police officers throughout St. Louis County; and

WHEREAS, Section 201.180 of the Revised St. Louis County Ordinances (1974), as amended, permits St. Louis County Board of Police Commissioners to approve contracts for professional services within the budget of the Police Department; and

WHEREAS, the CITY is authorized to enter into this Contract by Creve Coeur Ordinance No. _____;

Commented [JR1]: Creve Coeur, please provide ordinance, resolution, etc.

NOW, THEREFORE, in consideration of the premises and mutual promises and obligations hereafter stated, it is agreed between the parties as follows:

1. **Term of Contract.** The term of this Contract shall commence on January 1, 2026 and continue through December 31, 2026.
2. **Description of Services.** CITY shall provide for COUNTY’S use throughout the Contract term of the services of a City of Creve Coeur Police Officer (hereafter “EMPLOYEE”), for the weekly provision of 40 hours basic and/or special instruction and/or attendant instruction and services, as defined, directed

Commented [JR2]: Maggie, please confirm this is the correct term.

and scheduled by COUNTY for Academy attendees. COUNTY shall provide EMPLOYEE office space and materials as needed for providing the services required in this contract.

3. **Compensation.** COUNTY shall reimburse CITY in the amount of EMPLOYEE'S salary throughout the Contract term at an hourly rate not to exceed \$44.06 per hour of the actual rate of pay, including payment for direct fringe benefits and overhead, said reimbursement not to exceed \$124,433.25. Upon completion of performance by CITY and the submission of such documentation deemed reasonably necessary, including evaluations by COUNTY and CITY of EMPLOYEE'S performance, COUNTY to evaluate EMPLOYEE'S performance on evaluation forms provided by the CITY.
4. **Overtime.** Employee shall be entitled to overtime payment at 1 ½ times of said Employee's hourly wage not to exceed \$66.09 for each overtime hour worked for the COUNTY. The COUNTY is responsible for monitoring the number of overtime hours worked. On a quarterly basis the CITY will provide to the Director of the ACADEMY (or their designee) supporting documentation showing the number of overtime hours worked to-date for the COUNTY within the contract period. The COUNTY agrees to reimburse CITY in an amount not to exceed \$20,000 to cover EMPLOYEE'S overtime compensation and related fringe benefits and overhead.
5. **Compensatory Time.** If EMPLOYEE works more than 80 hours in a pay period, the EMPLOYEE can elect to earn compensatory time equal to 1 ½ times the number of hours worked in excess of 80, in lieu of being paid overtime. The total accrued compensatory time balance is limited to the CITY'S maximum accrued balance (currently 80 hours), with any additional excess hours paid as overtime. Compensatory time earned as a result of work for the COUNTY will be tracked separately from compensatory time earned as a result of work for the CITY. At the request of the COUNTY, the CITY will provide the current balance of accrued compensatory time to the COUNTY.

Commented [JR3]: Creve Coeur, please confirm compensation is accurate.

Payout of such accrued compensatory balance to the EMPLOYEE can occur at any time at the request of the EMPLOYEE and with approval by the CITY'S Chief of Police and/or upon separation of employment with the CITY in accordance with CITY'S personnel policies and procedures. The COUNTY will reimburse the CITY for such amount paid to the EMPLOYEE. In the event the EMPLOYEE separates from their role as Instructor with the COUNTY while remaining employed with the CITY, the COUNTY will reimburse the CITY for the calculated value of the balance of accrued compensatory time earned but unused as of the date of separation, such calculation to include CITY-paid taxes and workers' compensation premium related to the value of the balance. Payout of other leave balances accrued by the EMPLOYEE as a condition of employment with the CITY, such as CITY-accrued compensatory time, vacation, and sick leave, will not be reimbursed by the COUNTY.

6. **Insurance.** The CITY is insured by Saint Louis Area Insurance Trust (SLAIT) for claims involving Workers' Compensation and tort liability, and the CITY extends the protection of said insurance coverage to CITY employees and officers subject to the terms and conditions of the CITY's workers' compensation and liability insurance policies. The COUNTY shall not have any responsibility for such employee benefits provided by the CITY.

Commented [CM4]: Creve Coeur, please provide your insurance.

7. **Termination for Cause.** This Contract may be terminated by COUNTY for cause upon ten days written notice to CITY if, in the sole discretion of COUNTY, EMPLOYEE fails to provide satisfactory instruction to Academy attendees as required in Section 2 herein, or if EMPLOYEE violates any State, County or Academy laws, regulations, ordinances, directives of policies. In the event of such termination, COUNTY shall reimburse CITY on a pro rata basis for those services rendered by EMPLOYEE through the effective date of termination of this Contract.
8. **Termination by COUNTY or CITY.** Either party may terminate this Contract by giving the other party not less than 30 days written notice of its intention to do so. In the event of such termination, COUNTY shall reimburse CITY on a pro rata basis for those services rendered by EMPLOYEE prior to notice of termination of this Contract.

Commented [JR5]: Creve Coeur, please ensure this is still accurate.

9. **Independent Contractors.** City, acting through EMPLOYEE, is at all times throughout the Contract term performing and acting as an independent contractor with, and not an agent for COUNTY, and no act or omission of any party or party agent hereto shall be construed to make any other party its principal, agent or joint venturer.
10. **Duties Not Assignable.** The duties imposed on CITY by this Contract are not assignable without COUNTY'S prior written consent.
11. **Non-Waiver.** The waiver by either party of a breach or violation of any Contract provision shall not operate or be construed as a waiver of any subsequent breach hereof.
12. **Entire Agreement.** This Contract sets forth the entire agreement between COUNTY and CITY with respect to the services and work to be performed hereunder, and supersedes all prior and contemporaneous contracts, agreements, understandings, negotiations or other agreements between the parties. No supplement, modification, waiver or termination of this Contract shall be binding, unless executed in writing by the person to be bound or required to give notice.
13. **CITY and COUNTY.** As used in this Contract, the terms "CITY" and "COUNTY" shall include the officers, employee, legal representatives and successors thereof.

IN WITNESS WHEREOF, the parties have executed this this Contract effective the later of the dates below written.

CITY OF CREVE COEUR

By _____

Title: _____

Date _____

I, _____, affirm that I am _____ of the City of Creve Coeur, Missouri
and I signed this Contract on behalf of said City, with authority of its City Council, and I
acknowledge this Contract to be ~~my~~the free act and deed of the City.

ST. LOUIS COUNTY ~~BOARD OF~~
~~POLICE COMMISSIONERS~~

Chair, Board of Police Commissioners

Date executed by St. Louis County

Approved:

Chief of Police
St. Louis County Police Department

Approved as to Legal Form:

County Counselor

I hereby certify that unencumbered balances suffice to pay the Contract sum remains in the appropriate account which the obligation is to be charged.

Accounting Officer

Legal Review: _____

Encumbrance Review: _____

AN ORDINANCE AMENDING DIVISION 3 OF CHAPTER 605, ARTICLE II, OF THE CITY OF CREVE COEUR MUNICIPAL CODE, CURRENTLY PERTAINING TO COIN-OPERATED MACHINES AND DEVICES.

WHEREAS, the City of Creve Coeur has previously adopted and enacted provisions pertaining to the possession, use, and licensure of amusement devices, juke boxes and vending machines; and

WHEREAS, changes in methods of payment require an update of the City's code; and

WHEREAS, the City seeks to ensure the ongoing ability to license the use of amusement devices, juke boxes and vending machines by updating the City's code to address all methods of payment and to make other clarifying amendments; and

WHEREAS, a copy of this proposed ordinance was made available for public inspection prior to its consideration by the City Council; and the Bill was read by title in open meeting two times before final passage by the City Council; and

WHEREAS, the City Council being fully informed finds that amending the City Code of Ordinances as provided herein is in the public interest;

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

Section 1. Chapter 605, Article II, Division 3 of the Municipal Code for the City of Creve Coeur is hereby amended, and is now to be read as follows: (deletions stricken, *additions in italics*)

Title VI – Business and Occupation

Chapter 605 – Licenses, Permits, and Miscellaneous Business Regulations

Article II – Occupation Licenses and Taxes

Division 3 – ~~Coin-Operated~~ *Amusement* Machines and Devices, *Juke Boxes, Vending Machines*

Section 605.150. Definitions. For the purposes of this Division, the following words, terms, and phrases are defined as follows:

AMUSEMENT MACHINE OR DEVICE – Any apparatus which, upon the insertion of a coin, token, slug, *credit, debit, or prepaid card, money in the physical form*, or other insertion device or which by remote control or by the payment of a fee, operates or may be operated as a game, contest of skill or amusement of any kind or

description for the amusement of the operator, whether or not registering a score, and whether or not activated or manipulated by the operator, provided it has or contains no automatic payoff device for the return of money, trade-tokens or slugs and makes no provision whatever for the return *or delivery* of money to the operator *other than the amount deposited for a single transaction*. The term "amusement device" shall not include ~~coin-operated~~ vending machines dispensing food, drink or merchandise of any kind nor any machine or device prohibited by the laws of the State or of the United States. *No amusement device shall include a return or delivery of money beyond the amount paid.*

JUKE BOX – Any music vending machine, contrivance or device which, upon the insertion of a coin, slug, token, plate, disc or key into any slot, crevice or other opening, or by the payment of any price *via credit, debit, or prepaid card or money in the physical* form, operates or may be operated *solely* for the emission of songs, music or similar amusement.

VENDING MACHINE – *An automated, entirely self-service machine that, upon insertion of a coin, token, slug, debit, credit, or prepaid card payment, or any money in the physical form, dispenses a particular item (goods, wares, merchandise) after the receipt of payment.*

Section 605.160. License – Required.

- A. Vending Machines. Every person engaged, within the City, in any business establishment or private club that possesses or operates any ~~coin-operated~~ vending machine, whether such machine is owned, leased or rented, or in lieu thereof the owner of the machine, shall apply no later than March fifteenth (15th) of each year (or if such machine was not yet in use as of March fifteenth (15th), then prior to making such machine available for use for the first (1st) time) for a license for each such machine from the City as required by Section 605.190 and pay the City the license tax as outlined in Section 605.180(A) of this Chapter.
- B. Amusement Machines or Devices, *Juke Boxes*. Every person engaged in any business establishment or private club that possess or operates any ~~coin-operated~~ amusement machines or devices or juke boxes, whether such item is owned, leased or rented, or in lieu thereof the owner of the machine, shall apply no later than March fifteenth (15th) of each year (or if such item

was not yet in use as of March fifteenth (15th), then prior to making such item available for use for the first (1st) time) for a license for each such item from the City as required by Section 605.190 and pay the City the license tax as outlined in Section 605.180(B) of this Chapter.

Section 605.170. Application.

- A. Vending Machines. The application for each license for a vending machine shall state the type or make of machine, the type of goods, wares or merchandise sold, the serial number of such machine, the owner of such machine and the location of such machine, together with the license fee as listed in Section 605.180(A) of this Division.
- B. Amusement Machines or Devices, *Juke Boxes*. The application for each license for an amusement machine or device *or juke box* shall state the type of machine, type of amusement (game, music or otherwise), the serial number of such machine, the owner of such machine and the location of such machine together with the license fee as listed in Section 605.180(B) of this Division.

Section 605.180. Schedule of Taxes.

- A. Vending Machines. The license tax for each ~~coin-operated~~ vending machine (other than ice vending machines *for which no license is required*) dispensing goods, wares or merchandise for which a license shall be issued shall be ten dollars (\$10.00) per year or any fraction thereof.
- B. Amusement Machines or Devices, *Juke Boxes*. The license tax for each ~~coin-operated~~ amusement machine or device *or juke box* for which a license shall be issued shall be twenty-five dollars (\$25.00) per year or any fraction thereof.

Section 605.190. Issuance – To Be Attached to Machine – Term.

- A. All vending machines and amusement machines or devices *and juke boxes* shall be licensed as provided in this Division and such licenses and tax shall be for one (1) year and shall require renewals annually. Upon approval of an application for a vending machine or amusement machine or device *or juke box* by the City, the City ~~Clerk~~ *Finance Department* shall issue a license tag which shall be securely attached in a *readily visible* manner prescribed by the City to such machine, such license to

be valid until December thirty-first (31st) of the year in which it is issued.

Section 605.200. Revocation, Collection, Enforcement.

- A. The provisions of Sections 605.090 through 605.130 of the Code shall apply to license revocation, collection and enforcement of the tax imposed by this Section, including as to any failure to file the application statement due hereunder and/or pay the taxes due hereunder by the due date.

Section 605.210. Transferability.

- A. Vending Machines. Any ~~goods, wares or merchandise~~ vending machine may be substituted for a licensed machine of the same type for a period of thirty (30) days whenever a licensed machine shall be in need of repair, provided the City is notified in writing of such substitution, but otherwise licenses for vending machines may not be transferred from one machine to another.
- B. Amusement Machines or Devices, Juke Boxes. Licenses for amusement machines or devices may not be transferred from one machine or device or juke box to another.

Section 2. This Ordinance shall become effective in accordance with Section 3.11 (g) of the City Charter.

ADOPTED THIS ____ DAY OF _____, 2025.

MARK MANLIN
PRESIDENT OF CITY COUNCIL

APPROVED THIS ____ DAY OF _____, 2025.

DR. ROBERT HOFFMAN
MAYOR

ATTEST:

KELLIE HENKE, MRCC, CITY CLERK

BILL NO. 6204

ORDINANCE NO. _____

RESOLUTION NO. 1843

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CREVE COEUR, MISSOURI, APPROVING THE REVISED ANTI-FRAUD AND CORRUPTION POLICY OF THE CITY.

WHEREAS, the City previously established an Anti-Fraud and Corruption Policy, and

WHEREAS, the City desires to update that policy, and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CREVE COEUR, AS FOLLOWS:

Section 1: The January 2026 version of the Anti-Fraud and Corruption Policy attached hereto as Exhibit 1 is hereby approved and shall be the City's policy unless and until further revised.

Section 2: This resolution shall become effective upon approval.

ADOPTED THIS 8TH DAY OF DECEMBER, 2025.

DR. ROBERT HOFFMAN
MAYOR

ATTEST:

KELLIE HENKE, MRCC
CITY CLERK

City of Creve Coeur Anti-Fraud & Corruption Policy

January 2026

Purpose

The purpose of this policy is to establish a method of reporting within the City of Creve Coeur in order to minimize the risk of internal and external fraud as well as theft of City assets or fraudulent financial reporting. This policy addresses the responsibility of employees and elected and appointed officials for detecting and reporting fraud or suspected fraud, corruption, or dishonest activities. The City is determined to protect itself and the public from fraud, corruption, and dishonest activities and is committed to the maintenance of a strategy for the prevention and detection of fraud, corruption, and dishonest activities.

Policy

Management is responsible for the detection and prevention of fraud, misappropriations, and other inappropriate conduct. Management also recognizes that a key preventative measure in the fight against fraud and corruption is to employ staff and appoint officials who have high standards in terms of propriety and integrity. Further, all employees and officials of the City government have a duty to residents of the City of Creve Coeur to ensure that City resources are prudently used in accordance with the law. Management further is committed to continuously improving the systems for which it is responsible, both through its own assessments and by positive and prompt response to audit recommendations. It is, therefore, the intent of the City Council of the City of Creve Coeur and the City Administrator to promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and conduct of investigations to aid in the detection and prevention of fraud against the City of Creve Coeur.

Fraud & Corruption

Fraud is defined as an intentional, false representation or concealment of a material fact that leads to a financial advantage to the perpetrator or other upon whose behalf he or she acts. Corruption is the offering, giving, soliciting, or ~~acceptance of~~ accepting any inducement or reward that may influence the actions taken by an employee or official. Fraud incorporates theft, larceny, embezzlement, fraudulent conversion, false pretences, forgery, corrupt practices and falsification of accounts. Fraud or other wrongful acts may include:

1. Forgery or alteration of a check, bank draft, or other financial document or account belonging to the City of Creve Coeur.
2. Falsifying time sheets, expense reports, or other report documents.
3. Misappropriation of funds, securities, supplies, or other assets.
4. Impropriety in handling or reporting of money or financial transactions.
5. Disclosing confidential or proprietary information to outside parties.
- 6.

Accepting anything with a material value of more than \$~~10050~~ (cumulative over a one-year period) from a contractor, vendor, person providing or seeking to provide services/materials to the City of Creve Coeur, or person with a pending matter before the City (including a matter concluded within the past 90 days or a matter expected to commence within 90 days), including not only tangible items and money, but also discounts that are not available to the general public; provided however, that the foregoing prohibition does not apply to donations made to the City and then distributed by the City to specific employees and/or officials, and discount programs for City employees and/or officials, when such donations and discount programs have been approved by in accordance with the City's Donations Policy and Procedures. Campaign contributions made to elected officials or candidates for elective positions made and reported in accordance with applicable law are not limited by this policy.

7. Accepting or seeking anything with material value of *any amount* if the recipient feels that something beyond standard public service is expected or if the recipient solicited the item or benefit. Employees and officials should never solicit anything of material value for themselves or others in connection with the rendition of public service. .
8. Destruction, removal, or inappropriate use of records, furniture, fixtures, equipment, and/or any similar or related irregularity.
9. Authorizing or receiving payments for hours not worked.
10. Authorizing or receiving payments for goods not received or services not performed.
11. Any violation of federal, state or local laws related to dishonest activities or fraud.

Management Responsibility

Management is responsible for detecting fraud, corruption or related dishonest activities in their areas of responsibility. Each department director, manager, or supervisor should be familiar with the types of improprieties that might occur in their area and be alert for any indication that improper activity, misappropriation, or dishonest activity is or was in existence in ~~theirhis or her~~ area. When an improper activity is detected or suspected, management should determine whether an error or mistake has occurred or if there may be fraud, corruption or dishonest activity.

Management is responsible for taking appropriate corrective actions to ensure adequate controls exist to prevent recurrence of improper actions.

Great care must be taken in the dealing with suspected dishonest, corrupt or fraudulent activities to avoid incorrect accusations, alerting suspected individuals that an investigation is underway, treating persons unfairly, or making statements that could lead to claims of false accusations or other offenses. Individuals who knowingly make false accusations may be subject to disciplinary action.

Reporting Suspicious Activities

Employees, officials and others have an obligation to report criminal conduct and/or suspicious activity without fear of retaliation or reprisal. When suspected fraud, corruption or dishonest incidents or practices are observed by or made known to any employee, the incident or practice should be reported to the employee's supervisor ~~(see Appendix A for City's Organizational Chart)~~. However, when the employee believes the supervisor may be involved in the inappropriate activity, the employee should make the report directly to the next higher level of supervision. Individuals other than employees of the

City who have knowledge of suspicious activities should report the inappropriate activity directly to the City Administrator or to the Mayor if the suspected activity involves the City Administrator. Please address your report to the following address:

City Administrator (or Mayor)
City of Creve Coeur
300 N. New Ballas Road
Creve Coeur, MO 63141

Reports should be presented with the following information: the date on which the criminal conduct and/or suspicious activity occurred if known, a description of the activity and the name(s) of anyone involved in the activity. These reports will then be immediately submitted to the City's external auditor for documenting and future review.

The reporting individual should refrain from further investigation of the incident, confrontation of the alleged violator, or further discussion of the incident with anyone unless requested to do so by management.

Employees and officials serve as the eyes and ears of the City. Their vigilance serves as a strong deterrent against fraud, corruption or other dishonest practices or behavior. Every employee and official has an obligation to report fraud, corruption or dishonest practices.

No Reprisal for Reporting Suspicious Activities

It is the policy of the City of Creve Coeur that no employee or official shall be subject to recrimination or any other form of punishment on the basis that they reported what was reasonably believed to be an act of wrongdoing or a violation of policies of the City's Code of Ethics. However, an employee will be subject to disciplinary action, and an official would face similar consequences, if the City reasonably concludes that the report of wrongdoing was knowingly fabricated or was knowingly distorted, exaggerated or minimized to either injure someone else or to protect the reporting party or others. A person whose report of misconduct contains admissions of personal wrongdoing will not, however, be guaranteed protection from disciplinary or similar action. The weight to be given to the self-confession will depend on all the facts known to the City at the time it makes its decisions. In determining what, if any, action may be taken, the City will take into account a person's own admission of wrongdoing; provided, however, that the reporting person's conduct was not previously known to the City or its discovery was not imminent and that the admission was complete and truthful.

Investigation

The City Administrator or ~~their~~^{his} designee for the City of Creve Coeur will investigate situations involving possible fraud, corruption, or related dishonest activity. The external auditing firm for the City of Creve Coeur shall be informed of all situations of alleged violations of this policy and the results of the required investigations. The investigation requires the full cooperation of all City personnel and officials. If the alleged fraud involves the City Administrator, the Mayor shall designate a person or persons to conduct the investigation. If this investigation uncovers evidence showing fraud, corruption or dishonest activities by an employee, the City Administrator (if not directly involved in the allegations) will determine what disciplinary or legal actions should be taken. If the City Administrator is directly involved in the allegations, or if an elected or appointed official is involved, the Mayor and City Council will determine what disciplinary or legal actions should be taken regarding such individuals.

Preventive Measures

Management of the City of Creve Coeur recognizes that the implementation of preventive and deterrent measures guard against corruption and fraudulent activities occurring within the confines of the city government.

The City shall develop an annual program in conjunction with its external auditors to re-evaluate areas of its internal control procedures and modify them as necessary to improve these areas.

Conclusion

The City is consistently working to improve the current systems and procedures in place to deter, detect, and investigate fraud, corruption and dishonest activities. The City will ensure that these arrangements are fair and are widely publicized and available to all employees and officials. The arrangements will be monitored and updated to keep pace with future developments in prevention, deterrence, and detection techniques regarding fraud, corruption and dishonest activity.

CITY OF CREVE COEUR



MEMORANDUM

Date: December 1, 2025
To: Sharon Stott, Interim City Administrator
From: Jason Valvero, Director of Recreation
CC:
Subject: Dielmann Recreation Complex Concessions & Pro Shop Renovation Project

Recommendation

Staff recommends entering into an agreement with FGM Architects for the creation of final design and bid documents for the renovation project of the concession, concessions seating area, pro shop and the east meeting room in the amount of \$58,740.

Funding

Funds have been allocated in the Capital Improvement Program (CIP) in FY26 for design in the amount of \$75,000 for the services. The CIP also has \$600,000 earmarked for the construction phase in FY27, of which \$525,000 will be reimbursed by the Municipal Park Grant Commission.

Project Background

Over the past several years, the Dielmann Recreation Complex has undergone a series of major renovations aimed at improving functionality and user experience. In late 2015 and early 2016, the facility saw the renovation of the rink lobby and two meeting rooms. As part of that project, the pro shop was relocated to the rink lobby, creating a consolidated check-in desk for both the golf course and the ice rink. This reconfiguration also allowed the east meeting room to expand its guest capacity from 50 to 80. The project was designed by Hastings & Chivetta.

However, after completion, it became clear that the relocated golf check-in desk negatively impacted user experience. Golfers expressed frustration about having to walk to the far side of the facility to check in and often found themselves in long lines amid the busy lobby, especially during events in the adjacent west meeting room. Additionally, the rink lobby proved too noisy and crowded for effective pro shop transactions.

The new setup also lacked visibility and accessibility for snacks, beverages and golf merchandise, limiting sales opportunities. As a result, staff made an early decision to move the golf check-in desk into the concession area, which presented a more suitable location for both operational flow and customer experience.

Project Request for Qualifications (RFQ)

Staff issued a RFQ to solicit qualifications from local firms who could help with the creation of final design and bid documents. A total of nine firms submitted their qualifications, but one submission came in after the deadline. The firms included:

- Archimages, Inc.
- Architextures SP
- Bond Architects

- Chiodini Architects
- Cochran Engineering
- FGM Architects
- Grace Design Studios
- Paragon Architecture
- GBA

The evaluation committee consisted of the Public Works Director, Director of Recreation, Golf Course Manager and the Ice Rink Maintenance worker. The group recommended FGM Architects as the most qualified firm to work with on this specific renovation project. FGM Architects and their subcontractors have golf, concession and recreation facility experience that will lend nicely to our project. Also, one of the subcontractors has been part of a previous renovation at the Dielmann Recreation Complex.

Project Timeline

Staff will be looking to bid out the project no later than April 30, 2026. A construction contract will be brought to the City Council for consideration at the July 13, 2026 meeting, with construction beginning in January 2027. This timeline will allow the new pro shop to be completed before the busy season begins in April and keep the concession stand open during the busy ice season as well.

Staff will be happy to answer any question the City Council may have.

RESOLUTION NO. 1844

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CREVE COEUR, MISSOURI, AUTHORIZING THE EXECUTION OF A CONTRACT WITH FGM ARCHITECTS FOR THE CREATION OF THE FINAL DESIGN AND BID DOCUMENTS OF THE CONCESSIONS AND PRO SHOP RENOVATION PROJECT AT THE DIELMANN RECREATION COMPLEX IN AN AMOUNT OF \$58,740.00.

WHEREAS, the City of Creve Coeur City Council deems it necessary to improve its facilities to serve its citizens as well as those in the metropolitan area; and

WHEREAS, the concession stand and concession seating areas are the last spaces to be renovated within the complex; and

WHEREAS, a new pro shop needs to be created to provide a welcoming atmosphere and a secure space to display golf apparel, food and beverages; and

WHEREAS, the Recreation Department sent out Request for Qualifications to architect firms to be evaluated and select the best qualified team to service our needs; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CREVE COEUR, AS FOLLOWS:

Section 1. A contract between FGM Architects and the City is hereby authorized in an amount of \$58,740.00. The contract as executed shall be substantially in the form of Exhibit 1 and consistent with the provisions and intent of this Resolution with such changes as may be necessary, desirable, convenient or proper in order to carry out the matters herein authorized. The City Administrator and their designated representatives are hereby authorized and directed to take any and all actions necessary, desirable, convenient, or proper in order to carry out the intent of this Resolution, the matters herein authorized, and the rights and duties of the City under the Contract.

Section 2. This Resolution shall become effective upon its passage.

ADOPTED THIS 8TH DAY OF DECEMBER 2025.

DR. ROBERT HOFFMAN
MAYOR

ATTEST:

KELLIE HENKE, MRCC
CITY CLERK

December 3, 2025

Mr. Jason Valero
Director of Recreation
City of Creve Coeur
300 N. New Ballas Road
Creve Coeur, MO 63141

RE: City of Creve Coeur Dielmann Recreation Complex Concessions & Pro Shop Renovation

Jason,

Per your request, we are submitting a proposal to provide architecture; interior design; and mechanical, electrical, plumbing, and fire protection (MEPFP) engineering for the City of Creve Coeur Dielmann Recreation Complex Concessions & Pro Shop Renovation.

Project Understanding

The City of Creve Coeur would like to renovate the Concessions, Lounge, Office, Vestibule, Golf Check In, and Meeting Room in the existing Dielmann Recreation Complex at 11400 Olde Cabin Road as shown in the RFQ dated Thursday, November 20, 2025, and further discussed in detail during a phone call with you on Monday, December 1, 2025. During this phone call, you clarified the City of Creve Coeur will be reusing the following items in the Concession Area – refrigerator/freezer, ice machine, convection oven, microwave, pretzel warmer, and hot dog roller. Because of reusing these items and not purchasing any new items for the Concession Area, we will not have a kitchen consultant on our team. FGMA will perform architecture and interior design services while SSC Engineering will perform MEPFP engineering services.

Per the RFQ, the estimated construction cost of the work is approximately \$600,000.

Overall Project Team

- Architect/Interior Designer – FGMA
- MEPFP Engineer – SSC Engineering

Scope of Work

I. Construction Documents Phase

During the Construction Documents phase, the design team will select interior finishes and light fixtures, create drawings and specifications, have bi-weekly coordination meetings, and conduct one (1) progress meeting with the City of Creve Coeur. At the end of the Construction Documents phase, the design team will conduct a quality control review prior to having a page turn meeting with the City of Creve Coeur for one final review of the documents.

Key Interactions

- Design Review of interior finishes and light fixture selections with City of Creve Coeur – One (1)
- Coordination Meetings amongst the design team – Bi-Weekly
- Coordination Meetings with the City of Creve Coeur – One (1)
- Page Turn Meeting with the City of Creve Coeur – One (1)

Action Items for this Phase

- Finalize Drawings and Specifications
- Coordination amongst design team members
- Quality Control Review by the design team
- Code Review

Deliverables for this Phase

- Meeting Minutes
- Detailed Design Schedule
- Construction Documents (Drawings & Specifications)

II. Bidding

The design team will perform typical bidding services, which are outlined in more detail below.

Action Items for this Phase

- Issue drawings and specifications to the City of Creve Coeur
- Attend pre-bid meeting
- Respond to general contractor questions

Deliverables for this Phase

- Issue addendums as necessary based on general contractor questions

III. Construction Administration Phase

The design team will perform typical construction administration services, which are outlined in more detail below.

Key Interactions

- Each design firm will participate in one (1) pre-construction meeting for their discipline.
- Below is the breakdown of site visits by design firm:
 - Architect/Interior Designer – FGMA 3
 - MEPFP Engineer – SSC Engineering 2
- The design team will participate in a final punch list, with the general contractor taking notes and issuing the punch list to their subcontractors.

Action Items for this Phase

- The design team will review and answer RFI's
- The design team will review submittals and shop drawings
- The design team will review pay applications from the general contractor

Deliverables for this phase

- Architectural Supplemental Instructions for any revisions or modifications to the documents
- The design team will prepare field reports after site visits
- The design team will issue record documents in AutoCAD to the City of Creve Coeur upon completion of the project

Project Schedule

See attached project schedule, dated December 3, 2025.

Compensation

FGMA proposes to provide the following services on a fixed fee lump sum basis as indicated directly below.

Discipline	Firm	Fee
Architect/Interior Designer	FGMA	\$44,740
MEPFP Engineer	SSC Engineering	\$14,000
Total		\$58,740

Below is a breakdown of the fixed fee lump sum by phase for the project.

Phase	Fee	Fee %
Construction Documents	\$41,120	70%
Bidding	\$05,870	10%
Construction Administration	\$11,750	20%
Total	\$58,740	100%

If the construction budget is increased by more than 10%, the design team shall be entitled to additional fees.

Additional services include all services that are not part of the Project Understandings and Scope of Work as described above. This includes those services that arise because of unforeseen conditions and will require an additional fee. Typical items considered additional services are as follows:

- Services resulting from changes in scope or magnitude of the project as described and agreed to under the Project Understandings and Scope of Work
- Services in connection with a public hearing, arbitration, or legal proceedings
- Construction cost estimating
- Furniture drawings and specifications
- Artwork drawings and specifications
- LEED Certification through USGBC
- WELL Certification through the WELL Building Institute

Reimbursable expenses are included in the total fee.

All deliverables will be in electronic format unless otherwise requested by the City of Creve Coeur.

Services will be invoiced monthly and will be due thirty days from the date of invoice.

If the terms of this proposal are acceptable, please sign and return one copy as our basis for the project. Once FGMA receives a notice to proceed from the City of Creve Coeur, this proposal will be converted to AIA form B105 – 2017, Standard Short Form of Agreement Between Owner and Architect.

Submitted:

Client

City of Creve Coeur
300 N. New Ballas Road
Creve Coeur, MO 63141

By: _____

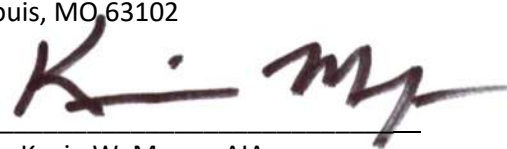
Sharon Stott

Title: Interim City Administrator

Date: _____

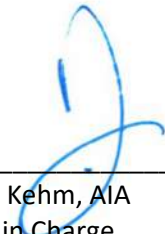
Architect

FGM Architects Inc.
One Metropolitan Square – Suite 1945
St. Louis, MO 63102

By:  _____

Kevin W. Meyer, AIA

Title: Managing Director

By:  _____

David W. Kehm, AIA

Title: Principal in Charge

Date: December 3, 2025



REQUEST FOR QUALIFICATIONS
DIELMANN RECREATION COMPLEX
CONCESSIONS & PRO SHOP RENOVATION PROJECT
CITY OF CREVE COEUR, MISSOURI

QUALIFICATIONS DUE: 2:00 PM, THURSDAY, NOVEMBER 20, 2025

The City of Creve Coeur seeks proposals from qualified companies for the purpose of creating final design and bid documentation for the renovation of the facility's concession stand, concession's seating area, pro shop and meeting room. Appendix A contains a layout of the proposed renovation area, plus a detailed construction cost estimate for the project.

Project Schedule

The following is a general timeline for the project:

1. December 8, 2025 - Firm approved by the City Council to begin the process
2. April 30, 2026 - Bid out the project
3. July 13, 2026 - Make recommendation to the City Council to award the project
4. November 1, 2026 - January 31, 2027 - Construction to take place

Selection

The City will use its qualifications-based procedures to select an applicant for the services. Applicants will be evaluated based upon the following criteria:

- | | |
|--|-----------|
| 1. Specialized Experience and Technical Competence of Team | 30 points |
| 2. Capacity and Capability to Complete the Services | 20 points |
| 3. Past Record of Performance (contracts of similar size) | 40 points |
| 4. Firm's Proximity to Creve Coeur and Familiarity with the Facility | 10 points |

Although interviews are not anticipated, the City may select up to three (3) applicants to interview.

Submission Information

It is the responsibility of each Proposer to be familiar with all of the specifications, terms and conditions of this RFQ. By the submission of qualifications, proposer certifies that if awarded a contract, they will make no claim against the City based upon ignorance of conditions or misunderstanding of the specifications.

1. The City will accept PDF responses via email only (paper submittals will not be accepted). Each Proposer shall provide one PDF (no more than 5 pages front/back in length). Email proposal to:

Jason Valvero, Director of Recreation, City of Creve Coeur, jvalvero@crevecoeurmo.gov

REQUEST FOR QUALIFICATIONS – CONCESSIONS & PRO SHOP SERVICES

CITY OF CREVE COEUR

2. By submission of its submittal, Proposer agrees and acknowledges all RFQ specifications, terms and conditions and affirms ability to perform.
3. All costs required to prepare the submission shall be borne by Proposer.
4. All information in the responses will be held as confidential until such time as the City Evaluation Committee have completed evaluations and submits a recommendation to the City Council.

Submittal Format:

1. Submittal responses must have a “cover letter” on a letterhead signed by all persons required under the applicable organizational documents in order to bind the Proposer on the submittal response. The cover letter may contain general information about the firm that applies to the specified project.
2. Submittals shall contain only material directly related to response to request, not general marketing material. Information in the Submittal responses are to be straightforward, clear, concise and specific to the information requested.

Submittal Contents:

Submittal response shall include the following information about the organization:

1. Briefly describe the background of the proposing company.
2. Provide a summary of the roles of key individuals on the team.
3. Provide project references to demonstrate history of working on projects similar to ours.

Evaluation Criteria:

Completeness Review: The City will perform a preliminary completeness review to identify any patently defective or non-responsive submittals. Submittals not meeting the requirements of the RFQ will receive lower ratings. The City reserves the right to take action consistent with the requirements of this document including without limitation, requesting additional information. After receipt and review of any submittal (and any additional requested information) the City may waive any inconsequential submittal defects.

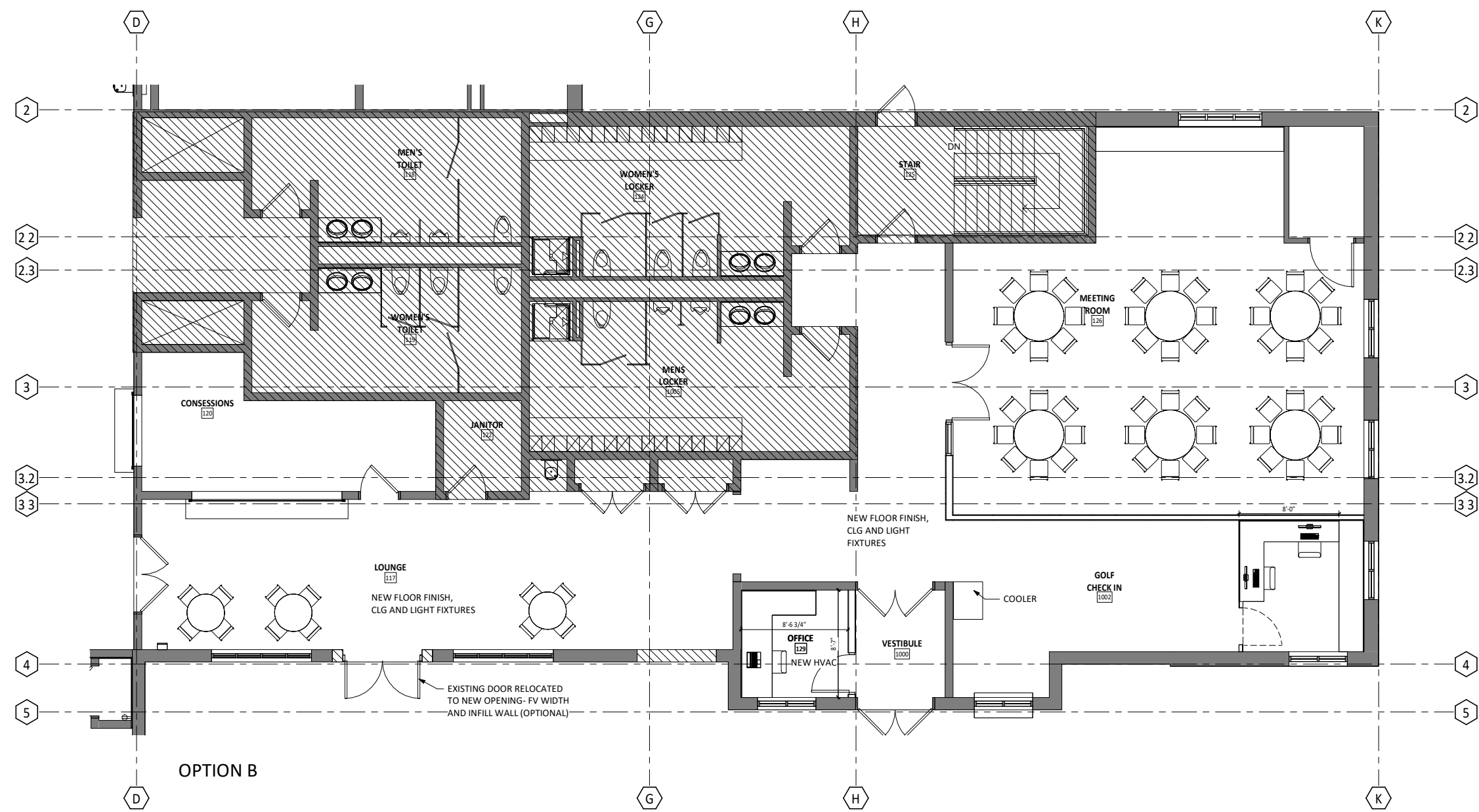
Award:

1. The City will recommend award to the proposers who, in its opinion, have provided submittals that best serve the overall interests of the City and attain the highest overall point scores.
2. The City reserves the right to reject any or all responses that materially differ from any terms contained herein in form and attached hereto and to waive informalities and minor irregularities in responses received.
3. The City has the right to decline award of a contract for any reason.

The RFQ specifications, terms, conditions, RFQ Addenda and Proposer’s submittal, may be incorporated into and made a part of the contract that may be awarded as a result of this RFQ. Please contact Jason Valvero at (314) 872-2570 or at jvalvero@crevecoeurmo.gov if you have questions regarding the proposed request for qualifications.

Appendix A

Concessions & Pro Shop Layout



Appendix A

City of Creve Coeur Dielmann Recreation Complex Concessions & Pro Shop Cost Estimates

				LS	SF		
				1	=	2,568	%
				SD Estimates	=	TOTAL	PERCENT
BUDGET	SPEC			INTERIOR	=	PROJECT	OF
ITEM	SEC	DESCRIPTION:		RENOVATIONS	=	COST	TOTAL
1	02 22 50	Misc. Interior Removals	2	16,421	=	\$ 6.39	2.74%
2	04 05 11	CMU Masonry Repair	4	5,622	=	\$ 2.19	0.94%
3	06 10 00	Misc. Carpentry	6	3,820	=	\$ 1.49	0.64%
4	06 20 00	Interior Wood Millwork & Trim		6,132	=	\$ 2.39	1.02%
5	06 41 00	Cabinets & Counters		24,681	=	\$ 9.61	4.11%
6	06 65 00	Cambria Counter Tops		13,972	=	\$ 5.44	2.33%
7	07 42 00	Repair Exteriors	7	2,840	=	\$ 1.11	0.47%
8	07 92 00	Caulking & Sealants		535	=	\$ 0.21	0.09%
9	08 11 13	Doors, Frame & Hardware	8	12,564	=	\$ 4.89	2.09%
10	08 15 00	Aluminum Pass-Thru Window		2,048	=	\$ 0.80	0.34%
11	09 26 00	Gypsum Drywall Repairs	9	1,227	=	\$ 0.48	0.20%
12	09 26 00	Gypsum Drywall Partitions, Misc		15,951	=	\$ 6.21	2.66%
13	09 51 00	Drywall & Acoustical Ceilings		12,197	=	\$ 4.75	2.03%
14	09 63 10	Floor Patch/ Ardex Patch		3,964	=	\$ 1.54	0.66%
15	09 65 00	New Flooring & Base		37,236	=	\$ 14.50	6.21%
16	09 67 00	Resinous Flooring & Integral Curb		4,892	=	\$ 1.91	0.82%
17	09 90 00	Painting & Touch - Up		11,887	=	\$ 4.63	1.98%
18	11 40 00	SS Stainless Steel Kitchen Equipment	11	58,191	=	\$ 22.66	9.70%
19	12 49 40	Window Treatment	12	6,284	=	\$ 2.45	1.05%
20	12 67 00	Entrance Mats & Frames		2,452	=	\$ 0.95	0.41%
21	21 02 13	Wet Pipe Sprinkler Systems	21	4,933	=	\$ 1.92	0.82%
22	22 14 23	Plumbing	22	21,854	=	\$ 8.51	3.64%
23	23 70 00	Mechanical	23	38,587	=	\$ 15.03	6.43%
24	26 27 17	Electrical	26	55,670	=	\$ 21.68	9.28%
27	26 75 00	Fire Alarm		12,130	=	\$ 4.72	2.02%
25	27 51 17	Audio Visual Systems		32,365	=	\$ 12.60	5.39%
28	01 0 00	General Requirements	1	41,580	=	\$ 16.19	6.93%
29	CONSTRUCTION SUBTOTAL			450,035	=	\$ 175.25	75.01%
30	CONTRACTOR PROJECT COST			149,954	=	\$ 58.39	24.99%
31	COST OF WORK			599,989	=	\$ 233.64	100.0%
				100.00%		\$/ SF	%

CITY OF CREVE COEUR



MEMORANDUM

Date: December 2, 2025
To: Sharon Stott, Interim City Administrator
From: Jason Valvero, Director of Recreation
CC:
Subject: Venable Park Memorial Update

Staff would like to provide an update on the memorial artwork to the City Council. Staff has been working with the artists, city engineers and art consultant to get us to this point.

Items Completed to Date

The following tasks have been completed to date:

- Memorial plaza concrete work
- Artwork concrete base
- Conduit for the artwork safety lighting
- One of two artwork poles
- Center medallion cast

Project Costs

The following is the approved original budget, with what has been spent to date.

	Original	Spent
Artist Proposal Stipend (3 x \$2500)	\$7,500	\$7,500
Artist Proposal Travel Stipend (if needed, 3 x \$1,000)	\$3,000	\$1,617
Artist design fee for commemorative artwork concept	\$25,000	-
Fabrication and installation of commemorative artwork	\$200,000	\$112,500
Project management – Via Partnership	\$10,000	\$3,800
Interpretative Signage and Artwork Plaque Writing, Design, Fabrication, Installation; and Educational Component	\$35,000	-
Café (application management system)	\$1,000	\$0.00
Contingency	\$18,500	-
Total	\$300,000	\$125,417

Funding Sources

The following is a breakdown of the funds to support the project.

City of Creve Coeur	\$150,000
HDR Foundation	\$100,000
Donations	\$50,000
Total	\$300,000

Next Steps

The following lists out the remain tasks to be completed. The construction tasks are weather dependent and the artwork installation time frame is estimated late January, early February depending on the weather between Pennsylvania and Creve Coeur.

- Install plaza pavers
- Complete the second pole of the artwork
- Install lighting system in the base
- Installation of the artwork

Park Grand Re-Opening and Artwork Dedication

The city is looking at holding the special event on April 18, 2026 or May 9, 2026. Please hold the dates.