



**REGULAR MEETING
AGENDA
CITY OF CREVE COEUR
CITY COUNCIL
300 NORTH NEW BALLAS RD
JANUARY 24, 2022
7:00 PM**

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

COMMENTS FROM THE GENERAL PUBLIC

ACCEPTANCE OF THE AGENDA

PRESENTATION

Citizen Of The Year

Comprehensive Annual Financial Report for Year Ending June 30, 2021

Summary: Janice Smith from Schowalter & Jabouri will present the results of the Comprehensive Annual Report for the Year Ending June 30, 2021, as well as the Report to the Audit Committee, the Report on Internal Controls, and the Single Audit Report.

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

PUBLIC HEARING

CONSENT AGENDA

BILLS PAYABLE REPORT

For Information Only

Invoices Paid Listing

Summary: For your information and transmittal to the City Council, attached is a list of paid invoices from January 6, 2022 through January 19, 2022 in the amount of \$833,140.15.

UNFINISHED BUSINESS



**AGENDA
CITY OF CREVE COEUR
CITY COUNCIL
300 NORTH NEW BALLAS RD
JANUARY 24, 2022
7:00 PM**

- 1. Bill No. 5990 - an Ordinance of the City of Creve Coeur, Missouri, Regarding Electric Bicycles and Motorized Scooters. Final Reading and Passage.**

Summary: The ordinance will address the regulation of electric bicycles following recent state legislation (SB 176). The ordinance establishes definitions for each class of electric bicycle and provides for other regulation of such bikes. Previous request to defer to allow additional discussions by the Parks and Historic Preservation Committee regarding regulation of e-bikes in city parks has been completed.

- 2. Bill No. 5996-Ordinance Amending Chapter 140, Finances, of the Code of Ordinances, for the City of Creve Coeur. Final Reading and Passage.**

Summary: This will amend the Purchasing & Sales Policy to update the definitions to include all departments; change the informal bid process from \$1,500 to \$2,500; eliminate the need for a Purchase Order (PO) for purchases between \$2,500 and \$7,499; eliminate the need for a PO for all Exempt Purchases (ex. sole-source, fuel purchases, professional services, term & supply and annual contracts, emergency purchases, employee benefits, debt payments, maintenance contracts for already purchased items); reorganize policy to flow better; require all Contracts to be entered in the financial software; make disposal of goods match what goes to council, which are items over \$25,000; as well as some other minor updates.

- 3. Bill No. 5998 an Ordinance Authorizing a New Conditional Use Permit for a Drive through Pharmacy Kiosk, at 701 S New Ballas Road Within the Mercy Medical Campus, Zoned Ph-Planned Hospital District. Final Reading and Passage.**

Summary: George Stock, Stock and Associates Consulting Engineers, on behalf of Mercy Health East Communities c/o Geralyn Lynch, has submitted an application for a Conditional Use Permit for a freestanding drive through pharmacy kiosk at the Mercy Ballas Outpatient Center, currently under construction. Pharmacy kiosks in the PH-Planned Hospital District are listed under CCNAICS 442100 All Drive-in and Drive-through Services (excluding Food Services) as a conditional use. The Planning and Zoning Commission recommended approval at its meeting on December 20, 2021.



**AGENDA
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4. **Bill No. 5997 an Ordinance of the City of Creve Coeur, Missouri, Imposing a Use Tax for General Revenue Purposes at the Rate Equal to the Total Local Sales Taxes in Effect for the Privilege of Storing, Using or Consuming Within the City Any Article of Tangible Personal Property Pursuant to the Authority Granted by and Subject to the Provisions of Sections 144.600 through 144.761 RSMo; Providing for the Use Tax to be Repealed, Reduced or Raised in the Same Amount as Any City Sales Tax is Repealed, Reduced or Raised; and Providing for Submission of the Proposal to the Qualified Voters of the City for Their Approval at the General Election Called and to be Held in the City on April 5, 2022.**

Summary: The draft ordinance will place the use tax on the April 5, 2022 ballot for voter consideration. The use tax applies to out-of-state purchases goods by Creve Coeur residents and businesses, at the same rate as the local sales tax. Goods which are exempt from sales tax will be exempt from the use tax, and in no event would a purchase be subject to both a sales and use tax.

NEW BUSINESS

5. **Bill No. 5999- an Ordinance Amending the Adopted 2022 General Fund Budget of the City of Creve Coeur by Authorizing the Transfer of an Administrative Assistant Position and Its Funding from the Planning Department to the Public Works Administration Department. First Reading.**

Summary: An Ordinance Amending the Adopted 2022 General Fund Budget of the City of Creve Coeur by Authorizing the Transfer of an Administrative Assistant Position and Its Funding from the Planning Department to the Public Works Administration Department. This allows the Detail of Authorized Full-Time Equivalents in the Budget Book to be Updated with this Transfer and it Transfers \$54,902 from One Department to Another so there is No Monetary effect on the Budget.

6. **Bill No. 6000- an Ordinance Authorizing the Execution of an Agreement with the Missouri Highways and Transportation Commission Regarding the Construction and Maintenance of Certain Traffic Signal Enhancements Along Olive Boulevard West of Interstate 270. First Reading.**

Summary: The Department of Public Works recommends that the City enter into a maintenance agreement with the Missouri Highways and Transportation Commission to enable the construction of and future maintenance for illuminated street name signs at eight intersections and decorative traffic signal coating at three intersections along Olive Boulevard west of Interstate 270.



**AGENDA
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CITY COUNCIL
300 NORTH NEW BALLAS RD
JANUARY 24, 2022
7:00 PM**

- 7. Resolution No. 1574- a Resolution of the City Council of the City of Creve Coeur, Missouri, Authorizing the Execution of the Necessary Documents to Submit the Project Proposal Application to East-West Gateway Council of Governments for Federal Grant Funding through the Surface Transportation Block Grant Program – Suballocated (Stp-S) for the New Ballas Road Improvements Phase 2 Project Along South New Ballas Road.**
Summary: The Department of Public Works recommends that the City seek federal funding for roadway and sidewalk improvements along South New Ballas Road, with project limits generally from Conway Road to Ladue Road.

APPOINTMENTS

- 8. *Provisional Judge***

BUSINESS FROM MAYOR AND CITY COUNCIL

- 9. *Council Liaison Reports***

BUSINESS FROM CITY ADMINISTRATOR

- 10. FY 2022 Second Quarter Financial Report**

Summary: FY 2022 2nd Quarter Financial Report Ending December 31, 2021, including Investment Report.

- 11. Venable Park Master Plan Services**

Summary: Update of the master plan process, as well as review of the HDR pro bono services agreement and acceptance of the pro bono work valued at \$20,000. Donations greater than \$1,500 require City Council approval.

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: _____ posted 01/20/2022
Kellie Henke
City Clerk



City of Creve Coeur, Missouri

Comprehensive Annual Financial Report

For the Year Ended June 30, 2021



CITY OF CREVE COEUR, MISSOURI
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2021

*Report prepared and submitted by the
Finance Department*

*Mark C. Perkins, City Administrator
and
Lori Obermoeller, Director of Finance*

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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

January 18, 2022

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

The Comprehensive Annual Financial Report of the City of Creve Coeur, Missouri (the City) for the fiscal year ended June 30, 2021 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 18,834, spanning 11.4 square miles with 7,800 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: Missouri State Law and the City Charter require annual budgets be prepared for the General and Capital Projects Funds. 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 to occur in the City in Fiscal Year 2021. Some of the larger developments approved or constructed in Fiscal Year 2021 included:

1. Edge@BRDG research office building, Danforth Plant Science Center/BRDG Park campus, opened for occupancy, as part of the 39 North Agtech District. Benson

- Hill, a fast-growing agtech company established in the Helix Center Biotech Incubator in Creve Coeur, is the major tenant in Edge@BRDG.
2. Edge@West Park office building, 12645 Olive Blvd., designed for tech and creative users, was completed and occupied August 2021.
 3. Renovations are currently under construction at the former HBE headquarters, 11330 Olive Blvd. The building has been converted to a multi-tenant office building, with MetLife occupying three floors of the building.
 4. Construction of a nine-lot subdivision at the northwest corner of Ladue and New Ballas Road called Santino Court continues, with two homes completed and occupied.
 5. Approved site plan for a 1,200 seat Bradley Beal Arena on the campus of Chaminade College Preparatory School. Permits have been submitted and are under review.
 6. Mercy Ballas Outpatient Center, 701 South New Ballas Road, is currently constructing a 268,000 square foot, 5-story multi-specialty outpatient center on the southwest corner of Conway and Ballas Road, with an expected completion date of Spring 2023.
 7. Replacement Spoede Elementary School, 425 N. Spoede Road, under construction.
 8. A 20-Unit Multi-family building, 10809 Olive Boulevard, is currently under construction with an estimated completion of late 2023.

All of this development within the City reflects its continued economic viability. The City, with its emphasis in medical services, agtech, and technology, is well prepared for the future.

MAJOR INITIATIVES

During Fiscal Year 2021 the City undertook or continued several major initiatives, including:

1. Continued major modifications to operations to address Covid-19 recommendations and regulations.
2. Continued implementing key objectives of the 39 North Master Plan in partnership with St. Louis County and the St. Louis Economic Development Partnership: adopted 39N Old Olive Street Road Great Streets Design Plan; the Olive/Lindbergh Interchange Reconfiguration; and 39 North Greenway Study.
3. Completed the construction of the Middlebrook Stormwater Culvert Project.
4. Partnered with MoDOT to construction of new traffic signal on Lindbergh and Olive. Upgrades include aesthetic enhancements to the bridge deck façade, black powder coat traffic signal poles and mast arms as well as illuminated street name signs.
5. Began working on the Parks & Stormwater masterplan and construction project planning in response to the Parks & Stormwater Sales Tax that was approved by the residents in November 2020.
6. Continued working with MoDOT on additional traffic signal replacements and pavement upgrades along olive through the entire city. Major projects include the total reconstruction of the Spoede/Old Olive/Olive intersection as well as the Fernview/Olive intersection.

7. Completed the construction of the Emerson Road Rehabilitation project (STP Grant Project).
8. Continued the design of the Conway Park Walking Path Replacement Project (Municipal Park Grant).
9. Continued removal of Ash trees throughout the City's Emerald Ash Borer Tree Removal Program. Focus has moved to parks and individual trees along city ROWs. Replaced more Ash trees throughout the City via the 50/50 Shared Cost Tree Planting Program.
10. Completed the annual asphalt, micro-surface, concrete and sidewalk programs.
11. Continued the engineering and ROW acquisition phase of Mosley Road Rehabilitation Project, which includes road reconstruction and ADA sidewalk upgrades.
12. Constructed the Fernview overlay project (STP Grant Project).
13. Started the design to construct a sidewalk infill project at 425 N. New Ballas Rd (TAP Grant Project) and the rehabilitation of North New Ballas Road Extension.

LONG-TERM FINANCIAL PLANNING

Like other local governments, Creve Coeur is facing the long-range trend of subdued revenue growth, while the cost of providing services continue to rise. Revenues for Fiscal Year 2021 were up from the previous year, but only due to the \$1.2M received from the CARES Act Relief as a result of the COVID-19 pandemic and the new Parks & Stormwater Sales Tax that was implemented in April 2021. Without the one-time pandemic relief funds and the new sales tax, revenues would basically be flat from the previous year. Decreasing sales and utility taxes are the main concern for the City. While overall revenues are flat or decreasing, expenditures also decreased in FY2021, which caused revenues to outperform expenditures resulting in an increase in fund balance for most of the funds.

If the costs of maintaining services continue to rise faster than revenues, Creve Coeur's General Fund reserve balance will continue to fall. However, the City does not anticipate falling below the City's reserve policy of maintaining at least four months of the previous two years' average expenditures within the next five (5) years, even with the effects of the COVID-19 pandemic and even without the American Rescue Plan Act (ARPA) funds of \$3.7M that will be received in FY2022 and FY2023.

For FY2021, the City set aside \$2 million in General Fund reserves for future facility needs and \$200,000 in General Fund reserves for future unidentified street improvements.

In November 2020, voters approved a half-cent parks and stormwater sales tax, which is projected to generate \$1.9 million annually. These funds will go into a special fund for improving and maintaining local parks and stormwater infrastructure.

Even with these new revenue sources, additional measures are still needed to address the trends of stagnant revenues and increasing costs over the long-term. These measures may include considering new revenue sources such as the adoption of a local use tax on out of state purchases or additional fees for services.

The City implemented a parks master plan in FY 2020, which identifies improvements, costs and funding sources to city parks for the next 10 years. The parks master plan consisted of a

review and inventory of the City's parks, facilities, trails, green space and parking infrastructure. It also reviewed any current and trending demographics for future residential and community needs.

The City maintains a Defined Benefit (DB) Pension Trust Fund for full-time employees hired before June 1, 2006. Funding is determined annually by an independent actuary. The City has made structural changes in the plan's available benefits, established an employee contribution, and decreased the interest earnings assumption 6%. The Employee Pension Board also authorized the new mortality table to be implemented July 1, 2021.

All employees hired after June 1, 2006, participate in the Missouri Local Government Employees Retirement System (LAGERS).

INDEPENDENT AUDIT

State Statutes and the City Charter requires 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 comprehensive financial report for the fiscal year ended June 30, 2020. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order 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 a comprehensive annual 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 comprehensive annual 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, Schowalter & Jabouri, for their help in formulating this report.

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

Respectfully submitted,



Mark Perkins
City Administrator



Lori Obermoeller
Director of Finance

CITY OF CREVE COEUR, MISSOURI

CITY OFFICIALS

MAYOR

Robert Hoffman

CITY COUNCIL

Ward I

Mark Manlin
Heather P. Silverman

Ward II

Tim Carney
Nicole Greer

Ward III

Alice Benner
David Hoffman

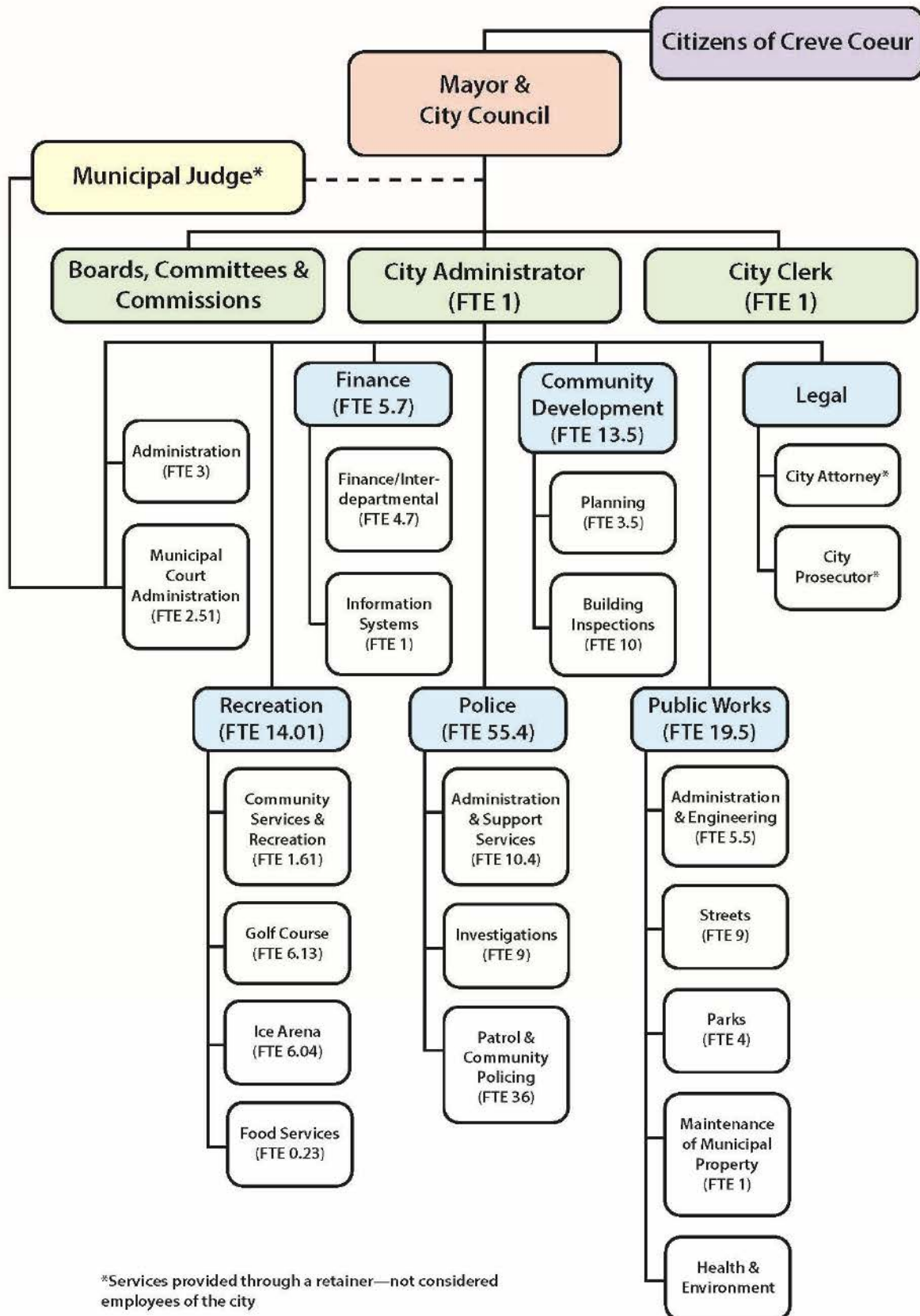
Ward IV

Joseph Martinich
Dan Tierney

APPOINTED OFFICIALS AND ADMINISTRATIVE STAFF

City Administrator	Mark C. Perkins, ICMA-CM
Assistant City Administrator	Sharon M. Stott, MBA
City Attorney	Carl Lumley
Prosecutor Attorney	Stephanie Karr
Alternate Prosecuting Attorney	Melissa Price Smith
Municipal Judge	Timothy Engelmeyer
Provisional Municipal Judge	DeAnna Outlaw
City Clerk	Deborah Ryan, MPCC
Chief of Police	Jeffery Hartman
Director of Finance	Lori Obermoeller, MBA, CPFO
Director of Public Works	Jim Heines
Director of Community Development	Jason W. Jaggi, AICP
Chief Building Official	Gregory Tate, CBO
Director of Recreation	Jason E. Valvero
Assistant Director of Recreation	Tim Brinks

Organizational Chart



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



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Creve Coeur
Missouri**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morrell

Executive Director/CEO

Financial Section



INDEPENDENT AUDITORS' REPORT

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

Report on the financial statements

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, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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 as of June 30, 2021, 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.

Change in Accounting Principles

As discussed in Note 1 to the financial statements, in 2021, the City adopted new accounting guidance, GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Emphasis of Matter

As discussed in Note 15 of the financial statements, in March 2020, the World Health Organization declared COVID-19 to constitute a “public health emergency of international concern.” Given the uncertainty of the situation, the duration of any business disruption and related financial impact cannot be reasonably estimated at this time. Our opinion is not modified with respect to this matter.

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis and required supplemental information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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 supplemental 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.

Other 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 other supplemental information, introductory, and statistical sections, 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.

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

The introductory and statistical sections have 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.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated January 18, 2022 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 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.

Schowalter + Jabouri, P.C.
SCHOWALTER & JABOURI, P.C.

St. Louis, Missouri
January 18, 2022

CITY OF CREVE COEUR, MISSOURI

**MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

As management of the City of Creve Coeur, Missouri (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2021. 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 \$69,156,567. The City has unrestricted net position totaling \$17,425,301, 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 \$27,070,068, an increase of \$2,706,270 in comparison with the prior year. Approximately 60.4% of this total amount, \$16,251,535, is available for spending at the City's discretion.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$16,251,535 or 113.52% of total General Fund expenditures, an increase in comparison with the prior year unassigned fund balance.

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).

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

CITY OF CREVE COEUR, MISSOURI

Management's Discussion and Analysis (continued)

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 three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental 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, Police Building Fund and Public Safety 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)*

Fiduciary Funds

Fiduciary Funds are used to account for resources held for the benefit of parties outside the City. Fiduciary Funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for Fiduciary Funds is much like that used for Proprietary Funds.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to 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 \$69,156,567 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, 2021 and 2020**

	Governmental Activities		Business-type Activities		Total		Percentage Change
	2020		2020		2020		
	2021	(Restated)	2021	(Restated)	2021	(Restated)	2020-2021
ASSETS							
Current and Other Assets	\$ 30,524,927	\$ 25,874,489	\$ 191,429	\$ 126,566	\$ 30,716,356	\$ 25,691,778	20%
Capital Assets, Net	50,523,656	51,842,109	2,870,763	3,184,331	53,394,419	55,026,440	-3%
Total Assets	81,048,583	77,716,598	3,062,192	3,310,897	84,110,775	80,718,218	4%
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Amounts Related to Pensions and OPEB	4,321,087	1,154,618	-	-	4,321,087	1,154,618	274%
LIABILITIES							
Long-Term Liabilities	14,015,310	18,894,248	1,484	1,484	14,016,794	18,895,732	-26%
Other Liabilities	4,313,760	2,518,756	96,749	93,855	4,410,509	2,612,611	69%
Total Liabilities	18,329,070	21,413,004	98,233	95,339	18,427,303	21,508,343	-14%
DEFERRED INFLOWS OF RESOURCES							
Deferred Amounts Related to Pensions and OPEB	847,992	341,592	-	-	847,992	341,592	148%
NET POSITION							
Net Investment in Capital Assets	42,459,853	43,398,296	2,870,763	3,184,331	45,330,616	46,582,627	-3%
Restricted	6,400,650	2,505,278	-	-	6,400,650	2,505,278	155%
Unrestricted	17,332,105	11,213,046	93,196	31,227	17,425,301	11,244,273	55%
Total Net Position	\$ 66,192,608	\$ 57,116,620	\$ 2,963,959	\$ 3,215,558	\$ 69,156,567	\$ 60,332,178	15%

The City's net position on an entity-wide basis increased during the current fiscal year ending June 30, 2021. The City's net position has improved 13 of the last 16 years. 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. Current liabilities increased during the current fiscal year ending June 30, 2021 by \$1,794,898 due only to the inclusion of the Escrow and Court Bond fund liabilities (\$2,315,887) as a result of the GASB Statement No. 84. Prior to the implementation of this Statement, these funds were classified as Agency Funds. There is no impact on beginning fund balance or net position as a result of this reclassification. Long-Term Liabilities decreased \$4,878,938 mainly as a result of the pension liabilities.

The City also recorded prior period adjustments and restated net position as of June 30, 2020 to correct misstatements in capital asset balances. Changes were made to the infrastructure balances to reflect reclassifications to composition of streets and sidewalks and to update records to current inventory of infrastructure, to construction in progress to reflect projects that had been completed as of June 30, 2020 and should have been capitalized, and to buildings and improvements, equipment, furniture and fixtures, and vehicles to reflect additions from construction in progress and updates to current inventory of capital assets. Accumulated depreciation was also adjusted accordingly. The impact of these adjustments on governmental activities was to reduce capital assets not being depreciated by \$9,998,507, increase capital assets being

CITY OF CREVE COEUR, MISSOURI

Management's Discussion and Analysis (continued)

depreciated by \$11,259,681, increase accumulated depreciation by \$1,194,287, and increase beginning net position by \$66,887. The impact of these adjustments on business-type activities was to increase capital assets being depreciated and beginning net position by \$396,876.

Additionally, the City recorded prior period adjustments to correctly record certain expenditures which should have been recorded during the year ended June 30, 2021 but were erroneously recorded in the prior year. The impact of these adjustment was to increase beginning fund balance and increase public safety expenditures in the General Fund by \$147,632, increase beginning fund balance and increase capital outlay expenditures in the Capital Improvement Fund by \$161,644, and increase beginning net position for governmental activities by \$309,276.

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, 2021 and 2020**

	Governmental Activities		Business-type Activities		Total		Percentage Change
	2021	2020	2021	2020	2021	2020	2020-2021
Revenues:							
Program Revenues:							
Charges for Services	\$ 3,603,367	\$ 1,870,341	\$ 1,152,343	\$ 967,322	\$ 4,755,710	\$ 2,837,663	68%
Operating Grants and Contributions	1,969,591	1,706,806	37,500	-	2,007,091	1,706,806	18%
Capital Grants and Contributions	-	437,297	-	-	-	437,297	-100%
General Revenues:							
Taxes	13,987,385	15,400,635	-	-	13,987,385	15,400,635	-9%
Investment Income	170,224	798,585	172	2,150	170,396	800,735	-79%
Miscellaneous	1,468,602	308,232	12,842	-	1,481,444	308,232	381%
Gain on Sale of Capital Assets	68,996	39,367	-	-	68,996	39,367	75%
Total Revenues	21,268,165	20,561,263	1,202,857	969,472	22,471,022	21,530,735	4%
Expenses:							
General Government	2,603,544	3,352,344	-	-	2,603,544	3,352,344	-22%
Public Safety	2,859,917	7,475,356	-	-	2,859,917	7,475,356	-62%
Public Works	6,052,349	6,748,030	-	-	6,052,349	6,748,030	-10%
Community Development	419,065	1,426,912	-	-	419,065	1,426,912	-71%
Interest on Long-term Debt	257,302	268,199	-	-	257,302	268,199	-4%
Recreation Center	-	-	1,454,456	1,349,854	1,454,456	1,349,854	8%
Total Expenses	12,192,177	19,270,841	1,454,456	1,349,854	13,646,633	20,620,695	-34%
Change in Net Position	9,075,988	1,290,422	(251,599)	(380,382)	8,824,389	910,040	870%
Net Position, July 1,	57,116,620	55,450,035	3,215,558	3,199,064	60,332,178	58,649,099	3%
Prior Period Adjustment*	-	376,163	-	396,876	-	773,039	-100%
Net Position, June 30	\$ 66,192,608	\$ 57,116,620	\$ 2,963,959	\$ 3,215,558	\$ 69,156,567	\$ 60,332,178	15%

CITY OF CREVE COEUR, MISSOURI

Management's Discussion and Analysis (continued)

Significant Changes in Fund Net Position

Governmental activities experienced a \$9,075,988 gain in net position before transfers mainly as a result of revenues significantly exceeding expenses, with revenues increasing \$706,902 over last year and expenses decreasing \$7,078,664 over last year. Below are some significant changes to Revenues for FY21:

1. Property and Sales tax revenue increased by \$181,654 or 1.91% in 2021. However, all of the increase was due to the Park & Stormwater Sales Tax that was approved November 2020 and began April 2021. While we only had 3 months of this new revenue source, this added \$485,907 to FY21. Without this new source of income, sales tax revenues would have been down \$205,812 and property tax would have been down \$98,441. The COVID-19 pandemic still played a big piece of our declining sales tax revenues for FY21 and continues to affect FY22.
2. Utility tax revenues decreased \$303,252 or 5.32% primarily due to the continuation of the COVID-19 pandemic, which forced a lot of businesses to temporarily shut down or to have a lot of their staff working from home, as well as many residents conserving energy due to losing their jobs or being furloughed.
3. Licenses and permits increased \$452,573 or 39% with most of this due to a record year for building permits.
4. Fines, forfeitures and charges for services increased \$81,301 with fines and forfeitures making up \$52,259 of this increase. Court continued to hold hearings through zoom until July 2021.
5. Investment income decreased \$628,361 or 78.7% primarily because of marking to market, which is a measure of the fair value of investments as of June 30, 2021, as a result of interest rates continuing to decline.
6. Miscellaneous revenue increased \$1,160,371 with \$1,226,393 being from the CARES Act (Coronavirus Aid, Relief and Economic Security Act) as a result of the COVID pandemic.

Expenses decreased \$7,088,664 with most of this decrease as a result of Pension/OPEB. Below are some other significant changes to expenses for FY21:

1. Capital Outlay – Capital Outlay from the Police Building Fund decreased \$1,646,595 or 96% due to the police building being completed in FY20, but now some work for the Government Center is being used from these bond proceeds.

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,

CITY OF CREVE COEUR, MISSOURI

Management's Discussion and Analysis (continued)

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 2021, the unassigned fund balance of the General Fund was \$16,251,535 while the total fund balance was \$20,440,205. 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 110% of total General Fund current expenditures and transfers out of \$14,716,261 while total fund balance represents 139%.

The fund balance in the City's General Fund increased by \$2,057,983 or 12.1% from the prior year fund balance. The change of the current year's fund balances was primarily due to:

- Operating revenues exceeding expenditures by \$2,057,983, which is \$1,368,478 more than last year's amount of \$689,505. The main reason for the increase in net changes in fund balance is due to the \$1.2M in CARES Act funds as a result of the Coronavirus. Expenditures were also \$624,385 less than the previous year as a result of the City putting a halt on some expenditures, such as salary increases due to the uncertainty of the financial effects on the City from the Coronavirus. Most of the decrease in budgeted expenditures were as follows:
 - ✓ No salary increases for FY21. However, a 1.5% one-time bonus was issued mid-year to those that satisfactory met their performance review
 - ✓ Lots of turnover throughout the City, which left a lot of unfilled position or a delay in filling the positions throughout the fiscal year
 - ✓ Operating expenditures throughout all departments, such as travel and training, were still down due to the pandemic
 - ✓ Police expenditures were down due to several retirements and as a result of the retirements, filling the positions were delayed and new personnel was brought in at a lower salary
 - ✓ Public Works expenditures were down due to many vacancies throughout the year.

Changes in fund balances for the other governmental funds can be described as follows:

- The fund balance for the Capital Improvement Fund decreased \$227,055. This was primarily due to an increase in expenditures.
- The Police Building Fund was created at the end of FY17 mainly for the construction of a new police building. However, after the completion of the police building, a little over \$1M remains for safety and security improvements to the Government Center. \$70K was spent on the Government Center in FY21, and the remaining funds are anticipated to be spent during or after FY23.
- Public Safety Sales Tax Fund was moved from a non-major fund to a major fund in FY21. The fund balance increased \$254,920 for an ending fund balance of \$1,991,948 for FY21.
- Nonmajor funds include the Sewer Lateral Fund, the Debt Fund and the new Park & Stormwater Sales Tax Fund. Because the Park & Stormwater Sales Tax only had three months of revenue, only \$485,907 was included in FY21.

CITY OF CREVE COEUR, MISSOURI*Management's Discussion and Analysis (continued)*

Proprietary Funds

The City maintains an Enterprise Fund to reflect the operations at its Municipal Golf Course and Ice Arena. For 2021, the Enterprise Fund sustained an operating loss of \$251,599 including depreciation of \$319,728. Operating expenditures without depreciation of \$1,097,712 were \$54,631 less than operating revenues of \$1,152,343. Operating revenues increased at the Golf Course and at the Ice Arena.

Overall operating expenses increased mainly due to the pandemic causing part-time employees to be furloughed and the ice arena facilities to be shut down in the previous fiscal year.

Fiduciary Funds

The City maintains Agency and Pension Trust Funds for monies received and held for the benefit of others for the following purposes:

- Employees' pension and retirement fund.
- Collection and release of monies in connection with the transportation development district sales tax.

During fiscal year ended June 30, 2021, assets for the fiduciary funds increased \$4,201,765 (to \$33,224,766) from fiscal year ended 2020. However, the implementation of GASB 84 required the City to shift two Agency Funds (Court Bonds and Escrow Bonds) from fiduciary reporting to reporting with governmental activities in the General Fund. The Pension Trust Fund's net position (the assets held in trust for pension benefits) increased \$6,745,684 (to \$33,098,398) due to a really good return on investments for FY21. During the same period, the liabilities decreased \$2,543,919 (to \$126,368) all because of the move of the Agency Funds to the General Fund.

CITY OF CREVE COEUR, MISSOURI

Management's Discussion and Analysis (continued)

Capital Assets

At June 30, 2021, the City has invested \$118,267,190 in a broad range of capital assets, including land, buildings, park facilities, machinery and equipment, and infrastructure which has been depreciated by \$64,872,771. Depreciation expense for the year ended June 30, 2021 amounted to \$4,320,811.

**Capital Assets, Net of Depreciation
June 30, 2021 and 2020**

	Governmental Activities		Business-type Activities		Total	
	2021	2020 (Restated)	2021	2020 (Restated)	2021	2020 (Restated)
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
Buildings and Improvements	12,388,337	12,957,957	2,120,227	2,395,767	14,508,564	15,353,724
Equipment, Furniture, and Fixtures	487,431	620,462	113,036	151,064	600,467	771,526
Vehicles	676,315	547,958	-	-	676,315	547,958
Infrastructure (including Construction in Progress)	28,502,944	29,247,103	-	-	28,502,944	29,247,103
Total	\$ 50,523,656	\$ 51,842,109	\$ 2,870,763	\$ 3,184,331	\$ 53,394,419	\$ 55,026,440

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

Long-term Debt

At June 30, 2021, the City had outstanding long-term debt obligations for governmental activities in the amount of \$9,697,450 compared to \$10,298,963 in 2020.

The City's governmental activities debt is detailed below:

**Outstanding Long-term Debt Obligations
June 30, 2021 and 2020**

	Governmental Activities		Business-type Activities		Total		Percent Change
	2021	2020	2021	2020	2021	2020	
General obligation bonds	\$ 9,025,000	\$ 9,465,000	\$ -	\$ -	\$ 9,025,000	\$ 9,465,000	-5%
Plus - Premium	164,602	175,109	-	-	164,602	175,109	-6%
	9,189,602	9,640,109	-	-	9,189,602	9,640,109	-5%
Compensated absences	507,848	658,854	14,350	16,173	522,198	675,027	-23%
Total	\$ 9,697,450	\$ 10,298,963	\$ 14,350	\$ 16,173	\$ 9,711,800	\$ 10,315,136	-6%

CITY OF CREVE COEUR, MISSOURI

Management's Discussion and Analysis (continued)

Additional information on the City's long-term debt can be found in Note 11 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 \$2,199,907, \$1,379,571 more than FY20. Other financing sources and uses netted a decrease in budgetary fund balance of \$141,924. The other financing sources consisted of transfers to and from other funds and proceeds from sale of capital assets. The result was a total net increase in budgetary funds of \$2,057,983 in 2021.

Overall, the General Fund ended fiscal year 2021 with favorable budget variances for expenditures.

Some of the major differences between the original budget and the final budget consist of an increase of \$1,059,799 in revenues over expenditures. The highlights of these major differences were as follows:

- \$1,226,393 being from the CARES Act (Coronavirus Aid, Relief and Economic Security Act) as a result of the COVID pandemic
- \$99,526 for a one-time merit bonus since no yearly increases were given as a result of the pandemic

Economic Factors and Next Year's Budget

The City's governmental funds increased during the fiscal year ending June 30, 2021 by \$2,706,270 or 11.1% mainly due to funds from the CARES Act, as well as the new Park & Stormwater Sales Tax and a decrease in expenses as a result of holding off on purchases until the City had a better indication of the financial impact of the coronavirus.

The City experienced surpluses from fiscal year 2007 through fiscal year 2015 which resulted in increases in net position. These increases, especially in 2008, 2009, and 2010, resulted from onetime increases to revenues such as the utility tax rates, telecom revenues, and photo enforcement as well as a one-time lump sum lawsuit settlement. Also building permit revenues were strong initially, but tailed off in 2009 and 2010 and are now making its way back up. Historically, expenditures have increased faster than revenues. The downturn economically had an effect on revenues and now the COVID-19 pandemic has exacerbated the need to consider other means of funding for city services. Retail sales taxes and utility taxes decreased substantially in 2020 and again in 2021 as a result of the pandemic. As a result of these future financial concerns, a half-cent park and stormwater sales tax increase was placed on the November 2020 ballot and was approved by the voters. This sales tax will generate about \$2 million annually. The funds will be put in a special fund dedicated to providing funds for improving and maintaining local parks and stormwater infrastructure. While none of these funds will go into the General Fund, there can be some financial relief to the General Fund as park maintenance costs could be allocated out of this new Parks and Stormwater Fund. Gas and Water utility gross receipts were increased in November 2018 and Electric utility gross receipts were increased in March 2019. However, Telephone Tax Receipts have continuously declined due to the telephone company's definition of what is taxable. Court revenues are trending downward due to a decrease in traffic violations. Departmental expenditures were less in FY21 as a result of holding off on expenditures due to the uncertainty of the financial impact of the coronavirus. With significant decreases in revenues for the General Fund continuing throughout the next few years as a result of the COVID-19 pandemic, in addition to increasing expenditures, it is anticipated that deficits will exist before transfers out to the Capital Improvements Fund and Enterprise Fund.

CITY OF CREVE COEUR, MISSOURI

Management's Discussion and Analysis (continued)

For 2022, the City is budgeting the following (in thousands):

	Governmental Funds						Enterprise Fund	Fiduciary Fund
	General Fund	Capital Improvements Fund	Park & Stormwater Improvements Fund	Police Building Fund	Lateral Sewer Fund	Public Safety Sales Tax Fund	Dielman Center	Pension Trust Fund
Revenues	\$ 14,769	\$ 2,765	\$ 2,765	\$ 2	\$ 132	\$ 901	\$ 1,077	\$ 2,891
Expenditures	15,517	4,412	4,412	50	115	601	1,168	2,257
Transfers (out) in	(143)	650	650	-	-	(210)	83	-
Fund balance (utilization) increase	\$ (891)	\$ (997)	\$ (997)	\$ (48)	\$ 17	\$ 90	\$ (8)	\$ 634

While the City budgeted using \$891,312 in FY22 from reserves, mainly as a result of the pandemic, the City will now be receiving \$3,757,651 from the American Rescue Plan Act (ARPA). In addition to the ARPA funds and holding off on some expenditures where possible, the budgeted deficit should go away for FY22.

The business-type activities will require careful review in the future. Golf revenues are starting to go back down slightly after having a record year during the height of the pandemic. Ice revenues are starting to pick back up after restrictions from the pandemic seem to be lessening. Based on the 5-year projections, a transfer of funds from the General Fund to Enterprise Fund is anticipated to begin in FY22 in order to maintain financial stability. In order to maintain financial stability in the General Fund, transfers to both the Capital Improvement Fund and Business Type activities need to be closely scrutinized.

COVID-19 Pandemic Response

On March 21, 2020, in response to the international COVID-19 pandemic, the St. Louis County Executive, Dr. Sam Page, issued Executive Order 15, restricting activities in St. Louis County in an effort to limit the spread of the Coronavirus. The initial restrictions went into place on March 28, 2020, and while some restrictions have been lifted, the requirement to wear face coverings when indoors still exists.

For the City of Creve Coeur, these continued restrictions still mean a loss of sales tax revenue and potential reductions in other types of revenue, such as utility revenue and charges for municipal services.

While all employees are back to work, the City is still maintaining safety measures as much as possible with the requirement of facial coverings. Some meetings are still being conducted through zoom and those in-person meetings are set up to maintain social distancing.

The severity of the economic downturn caused by COVID-19, combined with the uncertainty and timing of the recovery, continues to make it difficult to accurately project revenues. General Fund revenues were decreased \$480,218 with most of this as being in building permits since they had a record year in FY20 and FY21. Sales Taxes are projected to increase slightly with Utility Taxes are expected to decrease almost 2%.

Even though the FY22 budget includes reducing \$891,312 of the General Fund Reserves, the City has a substantial reserve fund balance (approximately \$19.2M or 128% as of 6/30/21), so no major city services will be cut at this time. However, maintaining this reserve will be substantially more difficult should the pandemic continue throughout 2022 and into 2023. The City will continue to pursue grant-matched opportunities, as well as any other funding sources that come up.

CITY OF CREVE COEUR, MISSOURI*Management's Discussion and Analysis (continued)*

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. 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, 2021

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash, cash equivalents and investments	\$ 23,481,410	\$ 175,206	\$ 23,656,616
Cash, cash equivalents and investments - restricted	3,444,716	-	3,444,716
Receivables (net):			
Governmental agencies	1,635,165	-	1,635,165
Public utility taxes	529,971	-	529,971
Court fines	163,761	-	163,761
Interest	29,345	-	29,345
Other	-	13,800	13,800
Note receivable	1,212,377	-	1,212,377
Inventories	2,780	2,423	5,203
Prepaid items	25,402	-	25,402
Capital assets:			
Land, right of way, and construction in progress	9,673,032	637,500	10,310,532
Other capital assets, net of accumulated depreciation	40,850,624	2,233,263	43,083,887
Total Assets	81,048,583	3,062,192	84,110,775
Deferred Outflows of Resources			
Deferred amounts related to pensions	4,106,088	-	4,106,088
Deferred amounts related to OPEB	214,999	-	214,999
Total Deferred Outflows of Resources	4,321,087	-	4,321,087
LIABILITIES			
Accounts payable	504,761	34,964	539,725
Accrued interest	87,102	-	87,102
Accrued liabilities	417,965	43,551	461,516
Escrow payables	2,292,315	-	2,292,315
Court bonds payable	23,572	-	23,572
Unearned revenue	88,477	18,234	106,711
Long-term liabilities:			
Due within one year	899,568	-	899,568
Due in more than one year	8,797,882	1,484	8,799,366
Due in more than one year - net pension liability	2,421,218	-	2,421,218
Due in more than one year - total other post-employment benefits liability	2,796,210	-	2,796,210
Total Liabilities	18,329,070	98,233	18,427,303
Deferred Inflows of Resources			
Deferred amounts related to pensions	664,662	-	664,662
Deferred amounts related to OPEB	183,330	-	183,330
Total Deferred Inflows of Resources	847,992	-	847,992
NET POSITION			
Net investment in capital assets	42,459,853	2,870,763	45,330,616
Restricted for:			
Sewer lateral	220,475	-	220,475
Public safety	1,991,948	-	1,991,948
Park and stormwater	485,907	-	485,907
Debt service	752,787	-	752,787
Capital projects	2,949,533	-	2,949,533
Unrestricted	17,332,105	93,196	17,425,301
Total Net Position	\$ 66,192,608	\$ 2,963,959	\$ 69,156,567

See accompanying notes to financial statements

CITY OF CREVE COEUR, MISSOURI

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net Revenues (Expenses) and Changes In Net Position		
		Charges For Services	Operating Grants And Contributions	Capital Grants And Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
General government	\$ 2,603,544	\$ 670,547	\$ 4,005	\$ -	\$ (1,928,992)	\$ -	\$ (1,928,992)
Public safety	2,859,917	684,588	20,000	-	(2,155,329)	-	(2,155,329)
Public works	6,052,349	1,256,629	1,944,025	-	(2,851,695)	-	(2,851,695)
Community development	419,065	991,603	1,561	-	574,099	-	574,099
Interest and amortization of deferred charges on long-term debt	257,302	-	-	-	(257,302)	-	(257,302)
Total Governmental Activities	12,192,177	3,603,367	1,969,591	-	(6,619,219)	-	(6,619,219)
Business-type Activities							
Recreation center	1,454,456	1,152,343	37,500	-	-	(264,613)	(264,613)
Total Government	\$ 13,646,633	\$ 4,755,710	\$ 2,007,091	\$ -	(6,619,219)	(264,613)	(6,883,832)
General Revenues							
Taxes:							
Property					1,722,300	-	1,722,300
Sales					7,155,079	-	7,155,079
Utility					5,074,729	-	5,074,729
Other					35,277	-	35,277
Investment income					170,224	172	170,396
Insurance Proceeds					-	12,842	12,842
Miscellaneous					1,468,602	-	1,468,602
Gain on sale on fixed assets					68,996	-	68,996
Total General Revenues					15,695,207	13,014	15,708,221
CHANGE IN NET POSITION					9,075,988	(251,599)	8,824,389
Net Position - Beginning of Year, Restated					57,116,620	3,215,558	60,332,178
NET POSITION - END OF YEAR					\$ 66,192,608	\$ 2,963,959	\$ 69,156,567

See accompanying notes to financial statements

CITY OF CREVE COEUR, MISSOURI

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2021

	Major Funds			Nonmajor Funds		Total
	General Fund	Capital Improvement Fund	Police Building Fund	Public Safety Fund	Other Governmental Funds	Governmental Funds
ASSETS						
Cash, cash equivalents and investments	\$ 18,507,928	\$ 1,996,536	\$ -	\$ 1,835,604	\$ 1,141,342	\$ 23,481,410
Cash, cash equivalents and investments - restricted	2,318,917	-	1,125,799	-	-	3,444,716
Receivables (net):						
Governmental agencies	833,281	303,366	-	168,746	329,772	1,635,165
Public utility taxes	529,971	-	-	-	-	529,971
Court fines	163,761	-	-	-	-	163,761
Interest	29,345	-	-	-	-	29,345
Note receivable	1,212,377	-	-	-	-	1,212,377
Inventories	2,780	-	-	-	-	2,780
Prepaid items	23,980	-	-	1,422	-	25,402
Total Assets	\$ 23,622,340	\$ 2,299,902	\$ 1,125,799	\$ 2,005,772	\$ 1,471,114	\$ 30,524,927
LIABILITIES						
Accounts payable	\$ 240,179	\$ 243,408	\$ -	\$ 13,824	\$ 7,350	\$ 504,761
Accrued liabilities	413,901	3,547	-	-	517	417,965
Escrow payables	2,292,315	-	-	-	-	2,292,315
Court bonds payable	23,572	-	-	-	-	23,572
Unearned revenues	84,399	-	-	-	4,078	88,477
Total Liabilities	3,054,366	246,955	-	13,824	11,945	3,327,090
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues:						
Property taxes	2,904	-	-	-	-	2,904
Court	124,865	-	-	-	-	124,865
Total Deferred Inflows of Resources	127,769	-	-	-	-	127,769
FUND BALANCES						
Nonspendable:						
Inventories	2,780	-	-	-	-	2,780
Prepaid items	23,980	-	-	-	-	23,980
Note receivable	1,212,377	-	-	-	-	1,212,377
Restricted for:						
Sewer lateral	-	-	-	-	220,475	220,475
Bond proceeds	-	-	1,125,799	-	-	1,125,799
Public safety	-	-	-	1,991,948	-	1,991,948
Park and stormwater	-	-	-	-	485,907	485,907
Debt service	-	-	-	-	752,787	752,787
Capital projects	-	2,052,947	-	-	-	2,052,947
Committed for:						
Capital projects	2,949,533	-	-	-	-	2,949,533
Unassigned	16,251,535	-	-	-	-	16,251,535
Total Fund Balances	20,440,205	2,052,947	1,125,799	1,991,948	1,459,169	27,070,068
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 23,622,340	\$ 2,299,902	\$ 1,125,799	\$ 2,005,772	\$ 1,471,114	\$ 30,524,927

See accompanying notes to financial statements

CITY OF CREVE COEUR, MISSOURI

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2021**

Total Fund Balance - Governmental Funds	\$ 27,070,068
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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 \$109,148,615 and the accumulated depreciation is \$58,624,959.	50,523,656
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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	127,769
OPEB related deferred outflows	214,999
OPEB related deferred inflows	(183,330)
Pension related deferred outflows	3,781,454
Pension related deferred inflows	(656,897)
Pension related deferred outflows - LAGERS	324,634
Pension related deferred inflows - LAGERS	(7,765)

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	(507,848)
Accrued interest on outstanding debt	(87,102)
Net pension liability	(2,072,999)
Net pension liability - LAGERS	(348,219)
Other post employment benefits liability	(2,796,210)
Bonds payable	(9,025,000)
Unamortized bond premium	(164,602)

Total Net Position - Governmental Activities	\$ 66,192,608
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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, 2021**

	Major Funds			Nonmajor Funds		Total
	General Fund	Capital Improvement Fund	Police Building Fund	Public Safety Fund	Other Governmental Funds	Governmental Funds
REVENUES						
General property and sales taxes	\$ 5,429,465	\$ 1,950,326	\$ -	\$ 967,222	\$ 1,361,621	\$ 9,708,634
Public utility licenses	5,396,414	-	-	-	-	5,396,414
Other taxes	-	-	-	-	135,967	135,967
Licenses and permits	1,610,411	-	-	-	-	1,610,411
Municipal facilities	17,535	-	-	-	-	17,535
Intergovernmental	3,085,559	198,490	-	-	-	3,284,049
Fines, forfeitures, and charges for services	644,322	-	-	-	-	644,322
Investment income	163,678	2,292	-	2,792	1,462	170,224
Miscellaneous	168,784	31,712	-	20,000	-	220,496
Total Revenues	16,516,168	2,182,820	-	990,014	1,499,050	21,188,052
EXPENDITURES						
Current:						
General government	2,773,517	-	-	-	-	2,773,517
Public safety	6,631,289	-	7,235	491,115	-	7,129,639
Public works	3,092,794	92,183	-	-	97,389	3,282,366
Community development	1,476,340	-	-	-	-	1,476,340
Capital outlay	342,321	2,733,792	63,262	47,613	-	3,186,988
Debt service:						
Principal	-	-	-	-	440,000	440,000
Interest	-	-	-	-	270,106	270,106
Other	-	-	-	-	636	636
Total Expenditures	14,316,261	2,825,975	70,497	538,728	808,131	18,559,592
REVENUES OVER (UNDER) EXPENDITURES	2,199,907	(643,155)	(70,497)	451,286	690,919	2,628,460
OTHER FINANCING SOURCES (USES)						
Transfers in	196,366	400,000	-	-	-	596,366
Transfers out	(400,000)	-	-	(196,366)	-	(596,366)
Sale of capital assets	61,710	16,100	-	-	-	77,810
Total Other Financing Sources (Uses)	(141,924)	416,100	-	(196,366)	-	77,810
NET CHANGES IN FUND BALANCES	2,057,983	(227,055)	(70,497)	254,920	690,919	2,706,270
FUND BALANCES - BEGINNING OF YEAR (RESTATED FOR THE GENERAL FUND AND THE CAPITAL IMPROVEMENT FUND)						
	18,382,222	2,280,002	1,196,296	1,737,028	768,250	24,363,798
FUND BALANCES - END OF YEAR	\$ 20,440,205	\$ 2,052,947	\$ 1,125,799	\$ 1,991,948	\$ 1,459,169	\$ 27,070,068

See accompanying notes to financial statements

CITY OF CREVE COEUR, MISSOURI

**RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

Net Changes in Fund Balances - Governmental Funds	\$ 2,706,270
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 depreciation (\$4,001,083) exceeded capital outlays over the capitalization threshold (\$2,691,444) in the current period.	(1,309,639)
The net effect of various transactions involving capital assets:	
Proceeds from disposal of capital assets	(77,810)
Gain on disposal of capital assets	68,996
Revenues in the statement of activities that do not provide current financial resources are not reported in the governmental funds financial statements:	
Decrease in unavailable revenues	11,117
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	440,000
Amortization of bond premium	10,507
	<u>450,507</u>
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	151,006
Accrued interest on bonds	2,933
Other post employment benefits	304,921
Pension expense	6,059,292
Pension expense - LAGERS	708,395
	<u>7,426,547</u>
Change in Net Position of Governmental Activities	\$ 9,075,988

See accompanying notes to financial statements

CITY OF CREVE COEUR, MISSOURISTATEMENT OF NET POSITION - ENTERPRISE FUND
JUNE 30, 2021**ASSETS****Current Assets**

Cash and cash equivalents	\$ 175,206
Accounts receivable	13,800
Inventories	2,423
Total Current Assets	<u>191,429</u>

Capital Assets

Land	637,500
Other capital assets, net of accumulated depreciation	2,233,263
Total Capital Assets	<u>2,870,763</u>
Total Assets	<u>3,062,192</u>

LIABILITIES**Current Liabilities**

Accounts payable	34,964
Accrued liabilities	43,551
Unearned revenues	18,234
Total Current Liabilities	<u>96,749</u>

Noncurrent Liabilities

Compensated absences	1,484
Total Liabilities	<u>98,233</u>

NET POSITION

Net investment in capital assets	2,870,763
Unrestricted	93,196
Total Net Position	<u>\$ 2,963,959</u>

CITY OF CREVE COEUR, MISSOURI

**STATEMENT OF REVENUES, EXPENSES, AND CHANGE
IN NET POSITION - ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 2021**

OPERATING REVENUES

Food service	\$ 40,303
Golf course	557,212
Ice arena	554,828
Total Operating Revenues	<u>1,152,343</u>

OPERATING EXPENSES

Food service	32,042
Golf course	552,801
Ice arena	512,869
Depreciation	319,728
Total Operating Expenses	<u>1,417,440</u>

OPERATING LOSS(265,097)**NONOPERATING REVENUE (EXPENSES)**

Investment income	172
Insurance proceeds	12,842
Capital contributions	37,500
Loss on sale of capital assets	(37,016)
Total Nonoperating Revenue (Expenses)	<u>13,498</u>

CHANGE IN NET POSITION(251,599)**NET POSITION, BEGINNING OF YEAR, RESTATED**3,215,558**NET POSITION, END OF YEAR**\$ 2,963,959

CITY OF CREVE COEUR, MISSOURI

**STATEMENT OF CASH FLOWS - ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 2021**

INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**Cash flows from operating activities:**

Receipts from customers and users	\$ 1,138,543
Payments to suppliers	(473,747)
Payments to employees	(620,036)
Net Cash Provided By Operating Activities	44,760

Cash flows from noncapital financing activities:

Advances on internal balances	939
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Cash flows used in capital and related financial activities:

Payments for capital acquisitions	(7,676)
Proceeds from disposal of capital assets	2,001
Proceeds from insurance claims related to damaged property	12,842
Net Cash Provided By Capital and Related Financial Activities	7,167

Cash flows provided by investing activities:

Interest received on investments	172
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NET INCREASE IN CASH AND CASH EQUIVALENTS

53,038

CASH AND CASH EQUIVALENTS, JULY 1

122,168

CASH AND CASH EQUIVALENTS, JUNE 30\$ 175,206**RECONCILIATION OF OPERATING LOSS TO NET****CASH PROVIDED BY OPERATING ACTIVITIES**

Operating loss	\$ (265,097)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation	319,728
(Increase) decrease in:	
Service receivable	(13,800)
Inventories	1,035
Increase (decrease) in:	
Accounts payable	2,664
Accrued liabilities	4,106
Unearned revenues	(3,876)
Total Adjustments	309,857
Net Cash Provided By Operating Activities	\$ 44,760

Noncash Investing, Capital and Financing Activities:

During fiscal year 2021, the Enterprise Fund received \$37,500 in contributed capital from governmental activities.

CITY OF CREVE COEUR, MISSOURISTATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2021

	Pension Trust Fund	Custodial Fund
ASSETS		
Cash and cash equivalents	\$ -	\$ 126,368
Investments:		
Money market funds	264,520	-
Equity mutual funds	1,403,321	-
Exchange traded funds	22,366,734	-
Fixed income - managed bond account	9,063,823	-
Sales tax receivable	-	80,096
Total Assets	33,098,398	206,464
LIABILITIES		
Due to others	-	206,464
Total Liabilities	-	206,464
NET POSITION		
Restricted for pension benefits	33,098,398	-
Restricted for other governments	-	-
Total Net Position	\$ 33,098,398	\$ -

See accompanying notes to financial statements

CITY OF CREVE COEUR, MISSOURI**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021**

	Pension Trust Fund	Custodial Fund
ADDITIONS		
Investment income:		
Interest and dividends earned	\$ 720,420	\$ -
Net appreciation in fair value of investments	6,676,659	-
Total Investment Income	7,397,079	-
Less - Investment management and custodial fees	61,527	-
Net Investment Income	7,335,552	-
Employee contributions	89,838	-
Employer contributions	1,271,253	-
Total Additions	8,696,643	-
DEDUCTIONS		
Benefit payments	1,929,682	-
Administrative expenses	21,279	-
Total Deductions	1,950,961	-
CHANGE IN NET POSITION	6,745,682	-
NET POSITION		
BEGINNING OF YEAR	26,352,716	-
END OF YEAR	\$ 33,098,398	\$ -

See accompanying notes to financial statements

CITY OF CREVE COEUR, MISSOURI**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021****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. 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 nonfiduciary 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, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. 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 and fiduciary 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.

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

CITY OF CREVE COEUR, MISSOURI

Notes to Financial Statements (continued)

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. 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 required to be 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).

Police Building Fund – In 2016 the citizens of Creve Coeur approved Proposition P, which authorized the levying of a property tax to provide funding for the construction of a new facility for the police department and associated improvements at the current government center. This fund is responsible for accounting for all revenues and expenditures associated with the construction of the police facility and related improvements of the government center.

Public Safety Fund – This fund is used to account for ½ percent sales tax to be used for improving police and public safety.

The City reports the following major proprietary fund:

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

Additionally, the City reports the following fiduciary fund types:

Pension Trust Fund – This fund is used to account for assets held in a trustee capacity for the City's eligible employees.

Custodial Fund – This fund is used to account for the collection and release of monies in connection with transportation development district sales tax. The City's custodial fund is the Transportation Development District fund. This fund is custodial in nature (assets equal liabilities) and does not involve the measurement of the results of operations.

CITY OF CREVE COEUR, MISSOURI

Notes to Financial Statements (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 on 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.

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.

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% (4 months) of average annual operating expenditures for the prior two fiscal years.

CITY OF CREVE COEUR, MISSOURI

Notes to Financial Statements (continued)

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 liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, 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, grantors or laws or regulations of other governments. At June 30, 2021, \$220,475 was restricted by enabling legislation for residential lateral sewer repairs, \$1,991,948 was restricted for public safety, \$485,907 was restricted for park and stormwater, \$752,787 was restricted for debt service, and \$2,949,533 was restricted for capital projects. 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.

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 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.

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (continued)*

- 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 \$163,761.

J. Inventories

Inventories are recorded at cost, which approximates market on the first-in, first-out basis. Governmental fund type inventory is recorded as an expenditure when it is consumed rather than when purchased.

K. 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.

L. Capital Assets

Capital assets, which include property, equipment, and infrastructure (e.g., roads, bridges, side-walks, 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

M. 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 position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then.

CITY OF CREVE COEUR, MISSOURI

Notes to Financial Statements (continued)

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 position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The City has one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenues, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from various sources. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

In the government-wide financial statements, components of pension expense that are recognized over a period of time are classified as either deferred outflows of resources (using plan assets that are applicable to a future period) or deferred inflows of resources (acquiring plan assets that are applicable to a future reporting period). Employer contributions subsequent to the measurement date of the net pension liability are required to be reported as deferred outflows of resources.

N. Pensions

The City records a net pension (asset) liability in the government-wide financial statements for defined benefit plans. The (asset) liability is calculated as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service (total pension liability), less the amount of the pension plan's fiduciary net position.

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.

Details of the City's defined benefit plans are provided in Note 9.

O. Vacation and Sick Leave

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. Sick leave is accumulated based upon length of service and is available only to provide compensation during periods of illness. No portion of sick leave is payable to the employee upon termination. Vested or accumulated vacation leave accrued at year-end is expected to be used by the employee during the following fiscal year.

P. 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.

CITY OF CREVE COEUR, MISSOURI

Notes to Financial Statements (continued)

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.

Q. 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.

R. Use of Estimates

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

S. Implementation of New Guidance

During the year ended June 30, 2021, the City implemented GASB Statement No. 84, *Fiduciary Activities*. As a result of the implementation, the City's Escrow and Court Bond funds were reclassified and reported with the General Fund. Prior to the implementation of this Statement, these funds were classified as agency funds. There is no impact on beginning fund balance or net position as a result of this reclassification.

T. Prior Period Adjustments and Reclassifications

The City recorded prior period adjustments and restated net position as of June 30, 2020. These adjustments were made to correct misstatements in capital asset balances that were identified as a result of strengthened internal control procedures over capital asset record maintenance. Changes were made to the infrastructure balances to reflect reclassifications to compositions of streets and sidewalks and to update records to current inventory of infrastructure, to construction in progress to reflect projects that had been completed as of June 30, 2020 and should have been capitalized, and to buildings and improvements, equipment, furniture, and fixtures, and vehicles to reflect additions from construction in progress and updates to current inventory of capital assets. Accumulated depreciation was also adjusted accordingly. The impact of these adjustments on governmental activities was to reduce capital assets not being depreciated by \$9,998,507, increase capital assets being depreciated by \$11,259,681, increase accumulated depreciation by \$1,194,287, and increase beginning net position by \$66,887. The impact of these adjustments on business-type activities was to increase capital assets being depreciated and beginning net position by \$396,876.

Additionally, the City recorded prior period adjustments to correctly record certain expenditures which should have been recorded during the year ended June 30, 2021 but were erroneously recorded in the prior year. The impact of these adjustments was to increase beginning fund balance and increase public safety expenditures in the General Fund by

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (continued)*

\$147,632, increase beginning fund balance and increase capital outlay expenditures in the Capital Improvement Fund by \$161,644, and increase beginning net position for governmental activities by \$309,276.

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, 2021, 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.

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.

The deposits held at June 30, 2021 are as follows:

	Amount
Primary Government:	
Demand deposits	\$ 3,567,631
Money markets	5,088,314
Certificates of deposit	18,443,612
Cash on hand	1,775
Total Primary Government	27,101,332
Custodial Fund:	
Demand deposits	126,368
Total Custodial Fund	126,368
Total Deposits	\$ 27,227,700

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (continued)***B. Investments**

As of June 30, 2021, the City had the following investments:

Investments	Fair Value	Maturities				Credit Risk
		No Maturity	Less Than One Year	1 - 5 Years	6 - 10 Years	
Primary Government						
External investment pool	\$ 1	\$ -	\$ 1	\$ -	\$ -	AAA
Total Primary Government	1	-	1	-	-	
Pension Trust Fund						
Money market mutual funds	264,519	264,519	-	-	-	AAA
Equity mutual funds	1,403,321	1,403,321	-	-	-	N/A
Exchange traded funds	22,366,734	22,366,734	-	-	-	N/A
Fixed income individual bond accounts	9,063,823	-	-	-	9,063,823	A
Total Pension Trust Fund	33,098,397	24,034,574	-	-	9,063,823	
Total Investments	\$ 33,098,398	\$ 24,034,574	\$ 1	\$ -	\$ 9,063,823	

The City has the following recurring fair value measurements as of June 30, 2021:

- Money market mutual funds, equity mutual funds and exchange traded funds are valued using quoted market prices (Level 1 inputs).
- Fixed income individual bond accounts are valued using quoted market prices (Level 1 inputs) and a matrix pricing model (Level 2 inputs).
- External investment pool is valued at the net asset value of shares reported on the active market for which the individual investments are traded (Level 2 inputs).

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 diversifying the investment portfolio.

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.

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (continued)***3. NOTE RECEIVABLE**

In October 2008, the City approved the Olive/Graeser Transportation Development District (TDD). 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%. For the year ended June 30, 2021, the interest rate was 6.75% through March 1, 2021 and then reduced to 5.55%. 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 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 \$1,212,377 at June 30, 2021, which included accrued interest.

Note receivable activity was as follows for the year ended June 30, 2021:

	Balance June 30, 2020	Additions	Payments Received	Balance June 30, 2021
2010 Series A revenue development note	\$ 1,212,377	\$ -	\$ -	\$ 1,212,377

4. INTERFUND TRANSFERS

Interfund transfers are used to: 1) move revenues from the fund that ordinance or budget requires to collect them to the fund that ordinance or budget requires to expend them, 2) move revenues in excess of current year expenditures to other funds, or 3) reimburse other funds for debt service payments. For the year ended June 30, 2021, the General Fund transferred \$400,000 to the Capital Improvement Fund, and the Public Safety Fund transferred \$196,366 to the General Fund as budgeted.

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, 2021:

	Balance June 30, 2020 (Restated)	Additions and Transfers	Deletions and Transfers	Balance June 30, 2021
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 8,311,027	\$ -	\$ -	\$ 8,311,027
Right of way	157,602	-	-	157,602
Construction in progress	672,322	1,837,157	1,305,076	1,204,403
Total capital assets not being depreciated	9,140,951	1,837,157	1,305,076	9,673,032
Capital assets being depreciated:				
Infrastructure	71,231,050	1,717,484	-	72,948,534
Buildings and improvements	21,469,048	31,988	214,260	21,286,776
Equipment, furniture, and fixtures	2,600,951	21,183	107,172	2,514,962
Vehicles	2,599,632	388,708	263,029	2,725,311
Total capital assets being depreciated	97,900,681	2,159,363	584,461	99,475,583
Less - Accumulated depreciation for:				
Infrastructure	42,656,269	2,993,723	-	45,649,992
Buildings and improvements	8,511,091	598,476	211,129	8,898,438
Equipment, furniture, and fixtures	1,980,489	148,532	101,489	2,027,532
Vehicles	2,051,674	260,352	263,029	2,048,997
Total accumulated depreciation	55,199,523	4,001,083	575,647	58,624,959
Total capital assets being depreciated, net	42,701,158	(1,841,720)	8,814	40,850,624
Governmental Activities Capital Assets, Net	\$ 51,842,109	\$ (4,563)	\$ 1,313,890	\$ 50,523,656

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (continued)*

	Balance June 30, 2020 (Restated)	Additions	Deletions	Balance June 30, 2021
Business-type Activities				
Capital assets not being depreciated:				
Land	\$ 637,500	\$ -	\$ -	\$ 637,500
Total capital assets not being depreciated	637,500	-	-	637,500
Capital assets being depreciated:				
Buildings and improvements	7,992,229	45,175	133,923	7,903,481
Equipment, furniture, and fixtures	597,966	-	20,372	577,594
Total capital assets being depreciated	8,590,195	45,175	154,295	8,481,075
Less - Accumulated depreciation for:				
Buildings and improvements	5,596,462	282,081	95,289	5,783,254
Equipment, furniture, and fixtures	446,902	37,647	19,991	464,558
Total accumulated depreciation	6,043,364	319,728	115,280	6,247,812
Total capital assets being depreciated, net	2,546,831	(274,553)	39,015	2,233,263
Business-type Activities Capital Assets, Net	\$ 3,184,331	\$ (274,553)	\$ 39,015	\$ 2,870,763

Depreciation expense was charged to functions/programs of the primary government as follows for the year ended June 30, 2021:

Governmental Activities

Public works, including depreciation of infrastructure assets	\$ 3,231,753
Public safety	393,625
General government	375,705

Total	\$ 4,001,083
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Business-type Activities

Recreation center	\$ 319,728
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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.

CITY OF CREVE COEUR, MISSOURI

Notes to Financial Statements (continued)

8. DEFINED CONTRIBUTION PLANS

The City has a defined contribution retirement plan funded through the International City Management Association Retirement Corporation (ICMA). The plan was established by ordinance of the City Council on June 11, 2001. All full-time employees (who were active participants on June 30, 2001 who elected to take the 1.7% option) are eligible to participate in the plan after 12 months of service. Pursuant to the plan's provisions, the City is obligated to contribute 3% of each eligible employee's covered wages. Participants are fully vested after 5 years of continuous service. The City's contributions (3%) to the plan for the year ended June 30, 2021 amounted to approximately \$60,000.

9. PENSION PLANS

The City maintains two pension plans for its employees. The Retirement Plan for Employees of the City of Creve Coeur hired before June 1, 2006 and LAGERS. The aggregate employer recognized pension expense for the year ended June 30, 2021 was \$1,690,010.

Retirement Plan for Employees of the City of Creve Coeur Hired Before June 1, 2006 (Pension Trust Fund)

Plan Description and Provisions

The City sponsors and administers a single-employer, defined benefit pension plan (the Plan). The Plan provides retirement and death benefits to plan members and beneficiaries in accordance with the ordinance establishing the Plan. The Plan may be amended under the provisions of the original ordinance. The Plan does not issue a separate financial report. The pension obligation is typically liquidated by the general fund or the respective fund from which the employee is paid.

Board of Trustees Composition – "Board of Trustees" means the committee comprised of one City Council member (to be nominated by the Mayor and ratified by the City Council), one City Finance Committee member (to be designated by the Finance Committee), two Plan Participants (to be elected by vote of Participants), three residents of the City (to be nominated by the Mayor and ratified by the City Council and one or more of such residents may be members of the City Finance Committee), the City Administrator (ex officio), and the City Finance Director (ex officio).

Each member of the Board of Trustees, other than the City Administrator and Finance Director, shall serve for a term of three years, up to a maximum of three consecutive terms. In the event of the resignation or removal of a member, the new member's term shall be established to complete the unexpired term of the former member. In no event shall any member of the Board of Trustees serve for more than nine consecutive years.

Basis of Accounting - The financial statements of the Pension Trust Fund are prepared using the accrual basis of accounting. City contributions are recognized in the period in which the contributions are due. The City's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits are recognized when due and payable in accordance with the terms of the Plan. All plan investments are reported at fair value. Administrative costs of the Plan are financed by investment income by the Pension Trust Fund.

All of the City's full-time eligible employees, hired before June 1, 2006, become a participant on the July 1 following attainment of age 21 and 2 years of credited service.

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (continued)*

The payroll for employees covered by the Plan for the year ended June 30, 2021 was \$2,510,196. Current membership in the Plan is comprised of the following:

Group	June 30, 2021	June 30, 2020
Retirees and beneficiaries currently receiving benefits	86	82
Vested terminated employees	18	20
Active employees:		
Fully vested	31	35
	<u>135</u>	<u>137</u>

The City contributes an amount equal to the actuarially determined requirement, designed to meet the full annual current costs of the Plan.

A summary of the Plan's provisions follows (participants should refer to the Plan's summary plan description for a complete summary of Plan provisions):

Tax Status - The Plan is not subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Operating Expenses - Benefits paid and administrative expenses are approved by the Board of Trustees.

Normal Retirement Date

The first day of the month coincident with or next following attainment of age 55 if the Participant is a uniformed police officer. The first day of the month coinciding with or next following attainment of age 65 if the Participant is not a uniformed police officer.

Unreduced Early Retirement Date

The first day of the month coinciding with or next following the date on which the sum of age and Credited Service equals 85, but in no case later than Normal Retirement Date.

Amount of Normal Retirement Benefit

The normal retirement benefit is equal to Final Average Compensation times 1.7% times Credited Service not to exceed 30 years. If a participant elected not to participate in the City's defined contribution plan, then the multiplier would be 2.0%.

Final Average Monthly Earnings

A Participant's monthly rate of compensation, averaged over the 60 consecutive months out of the last 120 months preceding retirement or Interruption of Service, if earlier, which give the highest monthly rate. Compensation shall include base pay, but exclude bonuses, commissions, overtime pay, expense allowances, and similar items.

Early Retirement Eligibility

Age 50 with at least 20 years of Credited Service.

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (continued)***Early Retirement Benefit**

The actuarial equivalent of a benefit calculated in the same manner as the Normal Retirement Benefit with Final Average Monthly Earnings and Credited Service determined as of Early Retirement Date.

Late Retirement Benefit

If a member remains employed after his Normal Retirement Date, he will receive a monthly benefit equal to the benefit computed using service and pay as of his late retirement date. Benefits commence on the first day of the month following actual retirement.

Form of Payment

The benefit is payable for 120 months guaranteed and for the member's lifetime thereafter.

Vested Termination

Members who terminate employment are eligible for a monthly benefit calculated in the same manner as the Normal Retirement Benefit, multiplied by the applicable vesting percentage:

Sum of Attained Age and Years of Credited Service	Vesting Percentage
50	50%
51	60
52	70
53	80
54	90
55 and after	100

However, if a participant has at least 8 years of Credited Service, then they are fully vested.

Vested Deferred Retirement Benefit

Payable at Normal Retirement Date to any fully or partially vested Participant who terminates prior to eligibility for Normal or Early Retirement.

Pre-Retirement Death Benefit

The Surviving Spouse of a Participant who is actively employed and has satisfied Early or Normal Retirement eligibility requirements is entitled to a Death Benefit determined as if the Participant had retired on his date of death, selected a Joint & 2/3 Survivor Annuity and died the next day.

The Surviving Spouse of any other actively employed vested participant is entitled to a Death Benefit determined as follows:

- i) assume the Participant separated from service on date of death
- ii) survived to the earliest possible retirement eligibility date
- iii) retired with a Joint and 2/3 Survivor Annuity, and
- iv) dies the next day

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (continued)*

DROP Program

Effective September 1, 2001 through August 31, 2008, a Participant eligible for Normal Retirement or Unreduced Early Retirement benefits may elect to enter a Deferred Retirement Option Plan ("DROP") program for a period of up to 36 months (or 60 months effective August 1, 2004 or 72 months effective September 2006). Effective January 1, 2009 through December 31, 2011, a Participant eligible for Normal Retirement or Unreduced Early Retirement benefits may elect to enter a DROP program for a period of up to 36 months. During the DROP period the monthly payments otherwise due to the Participant as a retiree will be placed into a DROP account. At the end of the DROP period the account, credited with 5% interest, will be paid to the Participant as an annuity or as a lump sum.

As of June 30, 2021, there are no employees eligible for the DROP program.

Employee Contributions

Participants are required to contribute 4% of salary. Starting the beginning of the first full month on or after an active participant attains 30 years of credited service, required employee contributions will stop. Contributions accumulate at an interest rate of 5%.

Refund of Contributions

If a participant terminates employment without a vested benefit, then the participant will receive a refund of contributions with interest. If the sum of benefit payments received by a retiree or beneficiary is less than the sum of contributions with interest, then the difference may be paid to their beneficiary as an additional death benefit.

Retiree COLA

Effective January 1, 2002, each retiree (and beneficiary) was given a cost-of-living adjustment. The increase in benefit was equal to 1.75% multiplied by the number of full years since the individual's (or for a beneficiary, the original Participant's) retirement date.

Net Pension Liability

The City's net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021.

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (continued)*

The funded status of the City's Defined Benefit Pension Plan as of June 30, 2021, the most recent actuarial valuation date, is as follows:

Net Pension Liability

Total Pension Liability	\$	35,171,396
Plan Fiduciary Net Position		33,098,397
Net Pension Liability	\$	<u>2,072,999</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		94.11%
Covered Payroll	\$	2,510,196
Net Pension Liability as a Percentage of Covered Payroll		82.58%

Rate of Return

For the year ended June 30, 2021, the rate of return on pension investments, net of pension plan investment expenses was 6.00%.

Investments

The Plan's policy in regard to the allocation of invested assets is established and may be amended by the Plan's Board of Trustees. It is the policy of the Plan to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of asset classes. In addition, the policy details a target and a minimum and maximum range that investment managers are to invest in each class as shown below:

Asset Class	Target	Allocable Range	
		Minimum Allocation	Maximum Allocation
Cash equivalents	6%	1	11
Fixed income	30%	25	35
Equities	64%	59	69
Total All Asset Classes	<u>100%</u>		

Equities Allocation	Allocable Range	
	Minimum Allocation	Maximum Allocation
Large cap	36%	50%
Mid cap	6%	10%
Small cap	9%	19%
International	20%	32%
REITS	3%	7%
Commodities	2%	6%

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (continued)***Discount Rate**

The discount rate used to measure the total pension liability was 6.00 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

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

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 6.75 percent, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher.

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
Total Pension Liability	\$ 39,020,817	\$ 35,171,396	\$ 31,901,456
Fiduciary Net Position	33,098,397	33,098,397	33,098,397
Net Pension Liability	\$ 5,922,420	\$ 2,072,999	\$ (1,196,941)

Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at June 30, 2020	\$ 32,071,575	\$ 26,373,489	\$ 5,698,086
Changes for the year:			
Service Cost	267,260	-	267,260
Interest Cost	2,118,808	-	2,118,808
Plan Changes	(2,229)	-	(2,229)
Effect of economic/demographic gains or losses	(200,891)	-	(200,891)
Effect of assumption changes or inputs	2,846,555	-	2,846,555
Benefit payments	(1,929,682)	(1,929,682)	-
Contributions - City	-	1,271,253	(1,271,253)
Contributions - Employees	-	89,838	(89,838)
Net Investment Income	-	7,359,276	(7,359,276)
Expenses	-	(65,777)	65,777
Net Changes	3,099,821	6,724,908	(3,625,087)
Balances at June 30, 2021	\$ 35,171,396	\$ 33,098,397	\$ 2,072,999

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (continued)***Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended June 30, 2021, the City recognized government-wide pension expense of \$1,461,075. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of	Deferred Inflows of Resources
Deferred Amounts to be Recognized in Pension		
Expense in Future Periods:		
Differences between expected and actual experience	\$ 46,359	\$ 656,897
Changes of assumptions	-	-
Net difference between projected and actual earnings	3,735,095	-
Total Deferred Amounts Related to Pensions	<u>\$ 3,781,454</u>	<u>\$ 656,897</u>

Net deferred outflows (inflows) of resources related to pensions will be recognized in pension expense as follows:

Years Ending	Net Deferred Outflows (Inflows) of Resources
June 30,	
2022	\$ 272,140
2023	840,563
2024	891,828
2025	1,120,026
Total	<u>\$ 3,124,557</u>

Missouri Local Government Employees Retirement System (LAGERS)**Plan Description**

The City participates in the Missouri Local Government Employees Retirement System (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. 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.

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (continued)***Benefits Provided**

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

	<u>2021 Valuation</u>
Benefit Multiplier:	1.50% for life plus 0.50% to age 65
Final Average Salary:	5 years
Member Contributions:	4.00%

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 percent per year.

Employees Covered By Benefit Terms

At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	1
Inactive employees entitled to but not yet receiving benefits	14
Active employees	65
	<u>80</u>

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 percent of their gross pay to the pension plan. Employer contribution rates are 7.7 percent (General) and 7.0 percent (Police) of annual covered payroll.

Net Pension Liability

The employer's net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2021.

CITY OF CREVE COEUR, MISSOURI

Notes to Financial Statements (continued)

Actuarial Assumptions

The total pension liability in the February 28, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent wage inflation; 2.25 percent price inflation
Salary Increase	2.75 percent to 6.75 percent including inflation
Investment rate of return	7.00 percent, 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, 2021 valuation were based on the results of an actuarial experience study for the period March 1, 2010, through February 28, 2015.

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	35.00%
Fixed Income	31.00%
Real Assets	36.00%
Strategic Assets	8.00%
Alpha Portfolio	15.00%
Cash Portfolio	10.00%
Leverage Portfolio	-35.00%

Discount Rate

The discount rate used to measure the total pension liability is 7.00 percent for General and 7.00 percent 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

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (continued)*

investments was applied to all periods of projected benefit payment to determine the total pension liability.

Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at June 30, 2020	\$ 2,883,693	\$ 1,993,183	\$ 890,510
Changes for the year:			
Service cost	432,456	-	432,456
Interest cost	217,328	-	217,328
Differences between expected and actual experience	(66,310)	-	(66,310)
Changes of assumption	(45,175)	-	(45,175)
Contributions - city	-	303,592	(303,592)
Contributions - employees	-	192,809	(192,809)
Net investment income	-	592,175	(592,175)
Benefit payments, including refunds	(19,034)	(19,034)	-
Administrative expense	-	(6,792)	6,792
Other (net transfer)	-	(1,194)	1,194
Net changes	519,265	1,061,556	(542,291)
Balances at June 30, 2021	\$ 3,402,958	\$ 3,054,739	\$ 348,219

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

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.00 percent for General and 7.00 percent for Police, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower (6.00 percent for General and 6.00 percent for Police) or one percentage point higher (8.00 percent for General and 8.00 percent for Police) than the current rate.

	General			Police		
	1% Decrease (6.00%)	Current Single Discount Rate (7.00%)	1% Increase (8.00%)	1% Decrease (6.00%)	Current Single Discount Rate (7.00%)	1% Increase (8.00%)
Total Pension Liability	\$ 2,215,581	\$ 1,867,495	\$ 1,576,781	\$ 1,941,690	\$ 1,535,463	\$ 1,217,337
Plan Fiduciary Net Position	1,604,230	1,604,230	1,604,230	1,450,509	1,450,509	1,450,509
Net Pension Liability	\$ 611,351	\$ 263,265	\$ (27,449)	\$ 491,181	\$ 84,954	\$ (233,172)

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (continued)***Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended June 30, 2021, the City recognized government-wide pension expense of \$228,935. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in Pension Expense in Future Periods:		
Differences between expected and actual experience	\$ 42,028	\$ -
Changes of assumptions	-	7,765
Net difference between projected and actual earnings on pension plan investments	282,606	-
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	324,634	7,765
Pension Contributions Made Subsequent to the Measurement Date	-	-
Total Deferred Amounts Related to Pensions	\$ 324,634	\$ 7,765

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

Year Ending June 30,	Net Deferred Inflows of Resources
2022	\$ 74,802
2023	70,500
2024	73,108
2025	93,524
2026	7,332
Thereafter	(2,397)
Total	\$ 316,869

10. OTHER POSTEMPLOYMENT BENEFITS**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.

CITY OF CREVE COEUR, MISSOURI

Notes to Financial Statements (continued)

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.

Benefits Provided

The Plan provides healthcare benefits to employees defined as City retirees who have attained age 50 plus 20 years of service until attainment of Medicare Eligibility Age. Employees hired before August 31, 2001 must contribute the employee portion of the monthly premium. Employees hired after August 31, 2001 must contribute the entire monthly premium. Individual-only medical and prescription drug benefits are available to retirees in the St. Louis Area Insurance Trust's (SLAIT) self-insured pool. The individual pays the monthly group health insurance premium. Retirees may elect to cover spouses and eligible dependent children. Surviving spouses can continue coverage after the retiree's death. 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.

For those employees participating in the City of Creve Coeur Retirement Plan, employees who are eligible for Normal or Early retirement are eligible for OPEB benefits. Normal retirement age is the earlier of age 65 (55 for Uniformed participants) or age plus service equal to 85 points ("Rule of 85"). Early retirement is age 50 with 20 years of service.

For those employees participating in LAGERS, 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 5 years of service or Early retirement at age 55 with 5 years of service. Police employees are eligible for Normal retirement at age 55 with 5 years of service or Early retirement at age 50 with 5 years of service.

Retiree medical contributions effective for July 1, 2019, the date of the latest actuarial valuation, are as follows:

	Hired prior to July 1, 2001	Hired after July 1, 2001
Retiree	\$ 86.16	\$ 574.42
Retiree + Spouse*	\$ 212.55	\$ 1,206.34
Retiree + Children	\$ 189.57	\$ 1,091.46
Family*	\$ 304.46	\$ 1,665.89

* 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.

Employees Covered by Benefit Terms

At June 30, 2020, the date of the latest actuarial valuation, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits	15
Spouses of inactive employees currently receiving benefits	7
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	102
Total	<u>124</u>

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (continued)***Total OPEB Liability**

The City's total OPEB liability of \$2,796,210 was measured as of June 30, 2021 and was determined by an actuarial valuation as of June 30, 2021. There have been no significant changes between the valuation date and fiscal year end.

Actuarial assumptions and other inputs

The total OPEB liability in the June 30, 2021 actuarial valuation was determined by a simplified actuarial valuation as of June 30, 2021, using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases	4.00%
Discount rate	2.16% (formerly 2.21%)
Healthcare cost trend rates	Medical cost trend rate of 5.2% for 2021, gradually decreasing to an ultimate rate of 3.7% for 2073 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.

Mortality rates were based on the Pub-2010 Mortality for Employees and Healthy Annuitants, with generational projection per Scale MP-2019.

Changes in the Total OPEB Liability

	Total OPEB Liability
Total OPEB Liability at June 30, 2020	\$ 3,041,371
Change for the year:	
Service cost	82,938
Interest on total OPEB liability	66,788
Effect of plan changes	(197,042)
Effect of assumptions changes or inputs	7,688
Benefit payments	(205,533)
Net change in total OPEB liability	(245,161)
Total OPEB Liability at June 30, 2021	\$ 2,796,210

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.

Impact of Plan Experience

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

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (continued)**Impact of Changes of Assumptions*

The only change in assumption was the discount rate which is based on the index rate for 20 year tax exempt general obligation bonds. The rate decreased from 2.21% as of June 30, 2020 to 2.16% as of June 30, 2021.

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-percentage-point lower (1.16 percent) or 1-percentage-point higher (3.16 percent) than the current discount rate:

	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
Total OPEB liability	\$ 2,953,992	\$ 2,796,210	\$ 2,646,251

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-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Trend	1% Increase
Total OPEB liability	\$ 2,582,752	\$ 2,796,210	\$ 3,036,169

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

For the year ended June 30, 2021, the City recognized OPEB income of \$43,206. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 155,497	\$ -
Changes of assumptions	27,833	214,999
Total	\$ 183,330	\$ 214,999

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (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:

Year Ending June 30,	Net Deferred Inflows of Resources
2022	\$ 4,110
2023	4,110
2024	4,110
2025	4,110
2026	10,897
Thereafter	4,332
Total	\$ 31,669

11. LONG-TERM DEBT

The following is a summary of changes in long-term liabilities for the year ended June 30, 2021:

	Balance June 30, 2020	Additions	Reductions	Balance June 30, 2021	Amounts Due Within One Year
Governmental Activities:					
General Obligation Bonds:					
Series 2017	\$ 9,465,000	\$ -	\$ 440,000	\$ 9,025,000	\$ 455,000
Add: Unamortized bond premium	175,109	-	10,507	164,602	-
General Obligation Bonds, net	9,640,109	-	450,507	9,189,602	455,000
Compensated absences	658,854	342,775	493,781	507,848	444,568
Total Governmental Activities	\$ 10,298,963	\$ 342,775	\$ 944,288	\$ 9,697,450	\$ 899,568
Business-Type Activities:					
Compensated absences	\$ 16,173	\$ 16,916	\$ 18,739	\$ 14,350	\$ 1,484
Total Business-Type Activities	\$ 16,173	\$ 16,916	\$ 18,739	\$ 14,350	\$ 1,484

The general obligation bonds payable are liquidated by the Debt Service Fund. The compensated absences are generally liquidated by the General Fund for governmental activities and the Enterprise Fund for business-type activities.

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 2.00% to 3.125% and mature through 2037.

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (continued)*

The annual debt service requirements to maturity of bonded debt outstanding as of June 30, 2021, are as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 455,000	\$ 261,306	\$ 716,306
2023	470,000	247,656	717,656
2024	480,000	233,556	713,556
2025	490,000	223,956	713,956
2026	505,000	209,256	714,256
2027-2031	2,740,000	840,319	3,580,319
2032-2036	3,185,000	405,794	3,590,794
2037	700,000	21,875	721,875
	<u>\$ 9,025,000</u>	<u>\$ 2,443,718</u>	<u>\$ 11,468,718</u>

Legal Debt Margin

Under the statutes of the State of Missouri, the limit of bonded indebtedness is 10% of the most recent assessed valuation. The computation is as follows:

Assessed valuation - 2020 tax year		<u>\$ 1,160,865,462</u>
Debt limit - 10% of assessed valuation		\$ 116,086,546
Amount of debt applicable to debt limit:		
Total general obligation bonded debt	\$ 9,025,000	
Less: Amount available in debt service fund	<u>(752,787)</u>	
Bonded indebtedness applicable to debt limit		<u>8,272,213</u>
Legal Debt Margin		<u><u>\$ 107,814,333</u></u>

12. LEASE OBLIGATIONS

The City has entered into various operating lease agreements for golf carts, copiers, a postage machine, solar panels and a storage site. Total expenses for the leases were \$46,307 for the year ended June 30, 2021. The future minimum lease payments are as follows:

<u>Years Ending June 30,</u>	<u>Total</u>
2022	\$ 28,246
2023	3,083
2024	2,340
2025	<u>1,170</u>
	<u>\$ 34,839</u>

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (continued)*

13. 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.

14. 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. A separately issued financial report can be obtained for this joint venture by contacting the City's finance department.

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (continued)*

Summary of financial highlights follows:

	June 30,	
	2021	2020
ASSETS		
Cash and cash equivalents	\$ 504,690	\$ 428,239
Prepaid expenses	-	7,081
Net pension asset	194,392	20,684
Capital assets, net of accumulated depreciation	46,503	50,275
Total Assets	745,585	506,279
DEFERRED OUTFLOWS RELATED TO PENSIONS	190,573	224,588
LIABILITIES		
Accounts payable	25,681	16,196
Payroll liabilities	53,970	17,074
Noncurrent liabilities:		
Due within one year	54,256	39,161
Total Liabilities	133,907	72,431
DEFERRED INFLOWS RELATED TO PENSIONS	255,005	136,010
NET POSITION		
Net investment in capital assets	46,503	50,275
Restricted for pension	129,960	109,262
Unrestricted	370,783	362,889
Total Net Position	\$ 547,246	\$ 522,426
	For The Years Ended June 30,	
	2021	2020
OPERATING REVENUES		
Dispatch fees	\$ 1,369,691	\$ 1,234,324
Miscellaneous revenue	26,546	5,172
Total Operating Revenue	1,396,237	1,239,496
OPERATING EXPENSES		
Personnel	1,050,288	1,006,702
Contractual	163,343	142,954
Depreciation	3,772	4,836
Reserve reimbursement	108,250	
Material and supplies	9,166	8,103
Other	36,936	28,866
Total Operating Expenses	1,371,755	1,191,461
OPERATING INCOME	24,482	48,035
NONOPERATING REVENUES		
Investment income	338	5,811
CHANGE IN NET POSITION	24,820	53,846
NET POSITION, JULY 1	522,426	468,580
NET POSITION, JUNE 30	\$ 547,246	\$ 522,426

For the year ended June 30, 2021, the City paid \$549,056 for dispatching assessments.

CITY OF CREVE COEUR, MISSOURI*Notes to Financial Statements (continued)***15. 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.

Coronavirus Pandemic

In March of 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a "public health emergency of international concern", which continues to spread throughout the world and has adversely impacted global commercial activity and contributed to significant declines and volatility in financial markets. The outbreak could have a continued material adverse impact on economic and market conditions and trigger a period of global economic slowdown. The rapid development and fluidity of the situation precludes any prediction as to the ultimate material adverse impact, if any, on the City's future financial operating performance and financial condition.

16. FUTURE ACCOUNTING PRONOUNCEMENTS

The accounting principles governing the reported amounts, presentation and related disclosures are subject to change from time to time based on new pronouncements and/or rules issued by various governing bodies. The Governmental Accounting Standards Board (GASB) is responsible for establishing generally accepted accounting principles (GAAP) for state and local governments.

In June 2017, the GASB approved Statement No. 87, "Leases." The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

In January 2020, the GASB approved Statement No. 92, "Omnibus 2020." The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the

CITY OF CREVE COEUR, MISSOURI

Notes to Financial Statements (continued)

consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

In March 2020, the GASB approved Statement No. 93, "Replacement of Interbank Offered Rates." The objective of this Statement is to address the accounting and financial reporting effects that result from the replacement of IBORs with other reference rates in order to preserve the reliability, relevance, consistency, and comparability of reported information. Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates by either (a) changing the reference rate or (b) adding or changing fallback provisions related to the reference rate.

In March 2020, the GASB approved Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements." The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

In May 2020, the GASB approved Statement No. 95, "Postponement of the Effective Dates of Certain Authoritative Guidance." The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

In May 2020, the GASB approved Statement No. 96, "Subscription-Based Information Technology Arrangements". The objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITA's) for government end users. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022.

The effects of the City's financial statements as a result of the adoption of these new pronouncements are undetermined.

Required Supplemental Information

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts			Over (Under)
	Original	Final	Actual	Budget
REVENUES				
General Property and Sales Taxes				
General property taxes:				
Real property - current year	\$ 717,692	\$ 717,692	\$ 710,619	\$ (7,073)
Sales tax	3,962,677	3,962,677	4,718,846	756,169
Total General Property and Sales Taxes	4,680,369	4,680,369	5,429,465	749,096
Public Utility Licenses				
Electric	3,155,295	3,155,295	3,062,713	(92,582)
Gas	614,669	614,669	573,622	(41,047)
Telephone	927,420	927,420	921,314	(6,106)
Water	446,731	446,731	517,080	70,349
Cable television franchise fees	307,919	307,919	286,301	(21,618)
Right of way and fiber optic franchise fees	35,514	35,514	35,384	(130)
Total Public Utility Licenses	5,487,548	5,487,548	5,396,414	(91,134)
Licenses and Permits				
Occupation and merchants' licenses	202,461	202,461	199,573	(2,888)
Liquor licenses	38,640	38,640	33,638	(5,002)
Vending machine licenses	2,630	2,630	2,550	(80)
Emergency alarm licenses	125	125	125	-
Building permits	631,000	631,000	1,034,711	403,711
Occupancy permits	111,495	111,495	182,200	70,705
Sign permits	8,000	8,000	5,830	(2,170)
Street excavation fees	24,950	24,950	21,709	(3,241)
Dog park license fees	13,150	13,150	13,740	590
Farmer's market	5,500	5,500	4,130	(1,370)
Miscellaneous zoning and other fees	93,061	93,061	112,205	19,144
Total Licenses and Permits	1,131,012	1,131,012	1,610,411	479,399
Municipal Facilities				
Community center:				
Multi-purpose rental	18,000	18,000	480	(17,520)
Meeting room rental	5,000	5,000	138	(4,862)
Gymnasium rental	20,000	20,000	6,380	(13,620)
Recreational programs	18,000	18,000	2,537	(15,463)
Miscellaneous revenue	14,500	14,500	8,000	(6,500)
Total Municipal Facilities	75,500	75,500	17,535	(57,965)

See accompanying independent auditors' report and notes to budgetary comparison information

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts			Over (Under)
	Original	Final	Actual	Budget
REVENUES (continued)				
Intergovernmental				
Grant income	13,764	1,240,157	1,304,747	64,590
New car sales tax	212,553	212,553	289,922	77,369
Cigarette tax	33,085	33,085	35,277	2,192
Gasoline and motor fuel tax	382,601	382,601	467,995	85,394
Road and bridge tax	1,013,938	1,013,938	987,618	(26,320)
Total Intergovernmental	1,655,941	2,882,334	3,085,559	203,225
Fines, Forfeitures, and Charges for Services				
Municipal court fines	38,800	38,800	33,930	(4,870)
Traffic violations fines	500,000	500,000	517,482	17,482
Police service contracts	75,043	75,043	92,910	17,867
Total Fines, Forfeitures, And Charges For Services	613,843	613,843	644,322	30,479
Investment Income	250,000	250,000	163,678	(86,322)
Miscellaneous	103,114	103,114	168,784	65,670
Total Revenues	13,997,327	15,223,720	16,516,168	1,292,448
EXPENDITURES				
General Government				
Legislative:				
Personnel services	158,256	159,473	174,150	14,677
Operating	71,273	75,773	61,057	(14,716)
Total Legislative	229,529	235,246	235,207	(39)
Administrative:				
Personnel services	784,168	791,842	751,428	(40,414)
Operating	290,974	290,974	252,848	(38,126)
Capital outlay	1,050	1,050	707	(343)
Total Administrative	1,076,192	1,083,866	1,004,983	(78,883)

See accompanying independent auditors' report and notes to budgetary comparison information

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Over (Under) Budget
	Original	Final		
EXPENDITURES (continued)				
General Government (continued)				
Community services:				
Personnel services	93,774	94,198	73,238	(20,960)
Operating	29,829	29,829	8,097	(21,732)
Capital outlay	600	600	1,021	421
Total Community Services	124,203	124,627	82,356	(42,271)
Maintenance of Municipal Property:				
Personnel services	197,784	198,955	121,243	(77,712)
Operating	183,625	183,625	146,377	(37,248)
Capital outlay	26,700	26,700	9,313	(17,387)
Total Maintenance of Municipal Property	408,109	409,280	276,933	(132,347)
Finance:				
Personnel services	741,951	747,355	657,086	(90,269)
Operating	553,272	567,183	527,993	(39,190)
Capital outlay	175	1,175	1,119	(56)
Total Finance	1,295,398	1,315,713	1,186,198	(129,515)
Total General Government	3,133,431	3,168,732	2,785,677	(383,055)
Public Safety				
Administrative:				
Personnel services	961,031	970,207	938,118	(32,089)
Operating	705,158	705,158	631,274	(73,884)
Capital outlay	1,000	1,000	3,610	2,610
Total Administrative	1,667,189	1,676,365	1,573,002	(103,363)
Investigations:				
Personnel services	819,649	827,680	849,822	22,142
Operating	31,892	31,892	20,970	(10,922)
Capital outlay	12,340	12,340	9,945	(2,395)
Total Investigations	863,881	871,912	880,737	8,825

See accompanying independent auditors' report and notes to budgetary comparison information

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Over (Under) Budget
	Original	Final		
EXPENDITURES (continued)				
Public Safety (continued)				
Patrol:				
Personnel services	4,312,469	4,352,473	4,025,048	(327,425)
Operating	202,701	213,257	166,057	(47,200)
Capital outlay	149,260	185,861	302,988	117,127
Total Patrol	4,664,430	4,751,591	4,494,093	(257,498)
Total Public Safety	7,195,500	7,299,868	6,947,832	(352,036)
Public Works				
Administrative:				
Personnel services	474,092	478,465	456,447	(22,018)
Operating	61,930	61,930	83,063	21,133
Total Administrative	536,022	540,395	539,510	(885)
Street:				
Personnel services	726,764	733,095	711,754	(21,341)
Operating	770,268	770,268	664,270	(105,998)
Capital outlay	6,500	6,500	1,400	(5,100)
Total Street	1,503,532	1,509,863	1,377,424	(132,439)
Health and welfare:				
Operating	796,920	796,920	769,129	(27,791)
Parks:				
Personnel services	258,053	259,917	242,765	(17,152)
Operating	196,643	196,643	165,366	(31,277)
Capital outlay	18,750	18,750	11,819	(6,931)
Total Parks	473,446	475,310	419,950	(55,360)
Total Public Works	3,309,920	3,322,488	3,106,013	(216,475)
Community Development				
Administrative:				
Personnel services	361,752	365,622	362,602	(3,020)
Operating	32,931	32,931	16,974	(15,957)
Capital outlay	500	1,000	399	(601)
Total Administrative	395,183	399,553	379,975	(19,578)

See accompanying independent auditors' report and notes to budgetary comparison information

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Over (Under) Budget
	Original	Final		
EXPENDITURES (continued)				
Community Development (continued)				
Building:				
Personnel services	1,110,254	1,120,241	1,046,651	(73,590)
Operating	42,825	42,825	50,113	7,288
Capital outlay	350	350	-	(350)
Total Building	1,153,429	1,163,416	1,096,764	(66,652)
Total Community Development	1,548,612	1,562,969	1,476,739	(86,230)
Total Expenditures	15,187,463	15,354,057	14,316,261	(1,037,796)
REVENUES (UNDER) OVER EXPENDITURES	(1,190,136)	(130,337)	2,199,907	2,330,244
OTHER FINANCING SOURCES (USES)				
Transfer in	139,155	196,366	196,366	-
Transfers out	(400,000)	(400,000)	(400,000)	-
Sale of capital assets	26,000	26,000	61,710	35,710
Total Other Financing Sources (Uses)	(234,845)	(177,634)	(141,924)	35,710
NET CHANGE IN FUND BALANCE	\$ (1,424,981)	\$ (307,971)	2,057,983	\$ 2,365,954
FUND BALANCE, BEGINNING OF YEAR, RESTATED			<u>18,382,222</u>	
FUND BALANCE, END OF YEAR			<u>\$ 20,440,205</u>	

See accompanying independent auditors' report and notes to budgetary comparison information

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - PUBLIC SAFETY FUND
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Over (Under) Budget
	Original	Final		
REVENUES				
General property and sales taxes	\$ 806,423	\$ 806,423	\$ 967,222	\$ 160,799
Intergovernmental	-	80,000	-	(80,000)
Investment income	20,000	20,000	2,792	(17,208)
Miscellaneous	-	-	20,000	20,000
Total Revenues	826,423	906,423	990,014	83,591
EXPENDITURES				
Public safety	444,452	503,177	491,115	(12,062)
Capital outlay	57,100	72,100	47,613	(24,487)
Total Expenditures	501,552	575,277	538,728	(36,549)
REVENUES OVER EXPENDITURES	324,871	331,146	451,286	120,140
OTHER FINANCING USES				
Transfers out	(139,155)	(196,366)	(196,366)	-
NET CHANGE IN FUND BALANCE	\$ 185,716	\$ 134,780	254,920	\$ 120,140
FUND BALANCE - BEGINNING OF YEAR			1,737,028	
FUND BALANCE - END OF YEAR			\$ 1,991,948	

See accompanying independent auditors' report and notes to budgetary comparison information

CITY OF CREVE COEUR, MISSOURI**NOTES TO BUDGETARY COMPARISON INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021**

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 accounting principles generally accepted in the United States of America. Expenditures may not legally exceed budgeted appropriations at the department level. Other financing source, related capital outlay of capital leases in the year the City enters into the lease agreement, and depreciation expense for the Enterprise Fund are not budgeted.
- 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.
- f. Actual expenditures exceeded those budgeted in the Debt Service Fund.

CITY OF CREVE COEUR, MISSOURI

**RETIREMENT PLAN FOR EMPLOYEES OF THE CITY -
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
LAST TEN YEARS⁽³⁾**

	Year Ended June 30,							
	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	\$ 267,260	\$ 272,815	\$ 291,592	\$ 255,915	\$ 409,425	\$ 424,445	\$ 371,341	\$ 447,610
Interest on total pension liability	2,118,808	2,132,606	2,124,982	2,089,956	2,059,464	1,994,674	1,918,318	1,827,698
Effect of plan changes	(2,229)	(120,161)	-	-	-	-	-	-
Effect of economic/demographic gains or losses	(200,891)	(344,009)	(208,439)	187,078	(279,359)	21,701	64,357	3,949
Effect of assumption changes or inputs	2,846,555	-	-	793,015	-	-	1,832,668	-
Benefit payments	(1,929,682)	(2,343,780)	(1,817,650)	(1,657,854)	(1,544,910)	(1,457,024)	(1,392,018)	(1,508,007)
Net change in total pension liability	3,099,821	(402,529)	390,485	1,668,110	644,620	983,796	2,794,666	771,250
Total pension liability - beginning	32,071,575	32,474,104	32,083,619	30,415,509	29,770,889	28,787,093	25,992,427	25,221,177
Total Pension Liability - Ending (A)	\$ 35,171,396	\$ 32,071,575	\$ 32,474,104	\$ 32,083,619	\$ 30,415,509	\$ 29,770,889	\$ 28,787,093	\$ 25,992,427
Plan Fiduciary Net Position								
Contributions - employer	\$ 1,271,253	\$ 1,303,058	\$ 1,307,755	\$ 1,188,826	\$ 1,200,992	\$ 1,270,402	\$ 1,254,457	\$ 1,444,717
Contributions - member	89,838	96,152	86,614	99,041	107,272	112,251	93,099	74,183
Net investment income	7,359,276	630,154	1,464,646	1,893,838	2,499,524	251,339	426,117	3,245,642
Benefit payments, including refunds of member contributions	(1,929,682)	(2,343,780)	(1,817,650)	(1,657,854)	(1,544,910)	(1,457,024)	(1,392,017)	(1,508,007)
Expenses	(65,777)	(31,015)	(52,266)	(44,133)	-	-	-	-
Net change in plan fiduciary net position	6,724,908	(345,431)	989,099	1,479,718	2,262,878	176,968	381,656	3,256,535
Plan fiduciary net position - beginning	26,373,489	26,718,920	25,729,821	24,250,103	21,987,225	21,810,257	21,428,601	18,172,066
Plan Fiduciary Net Position - Ending (B)	\$ 33,098,397	\$ 26,373,489	\$ 26,718,920	\$ 25,729,821	\$ 24,250,103	\$ 21,987,225	\$ 21,810,257	\$ 21,428,601
Net Pension Liability - Ending (A) - (B)	\$ 2,072,999	\$ 5,698,086	\$ 5,755,184	\$ 6,353,798	\$ 6,165,406	\$ 7,783,664	\$ 6,976,836	\$ 4,563,826
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	94.11%	82.23%	82.28%	80.20%	79.73%	73.85%	75.76%	82.44%
Covered Valuation Payroll	\$ 2,510,196	\$ 2,532,924	\$ 2,611,428	\$ 3,224,888	\$ 3,557,984	\$ 3,816,272	\$ 3,866,480	\$ 3,822,287
Net Pension Liability as a Percentage of Covered Valuation Payroll	82.58%	224.96%	220.38%	197.02%	173.28%	203.96%	180.44%	119.40%

Notes to Schedule:

- Benefit changes - None.
- Changes of assumptions -
 - 2021 - The inflation rate changed from 2.50% to 2.30% and the mortality scale was changed to the Pub-2010 General Amount-Weighted Mortality tables for Employees, Healthy Retirees, Disabled Retirees and Contingent Survivors, male and female rates with generational projection from 2010 using Scale MP-2020 (improvement scale updates published annually).
 - 2018 - 2020 -None.
 - 2017 - The Municipal Bond Rate assumption changed from 2.71% to 3.13%.
 - 2016 - The Municipal Bond Rate assumption changed from 3.73% to 2.71%.
 - 2015 - a) Mortality improvement projection scale was updated from a static projection using Scale AA 10 years after valuation date to a fully generational projection using Scale BB; b) The interest rate assumption was changed from 7.47% to 7.0%.
- This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

See accompanying independent auditors' report

CITY OF CREVE COEUR, MISSOURI

**RETIREMENT PLAN FOR EMPLOYEES OF THE CITY –
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST TEN YEARS**

	Year Ended June 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Actuarially determined contribution	\$ 1,230,482	\$ 1,252,981	\$ 1,262,474	\$ 1,159,936	\$ 1,139,751	\$ 1,220,627	\$ 910,670	\$ 1,088,415	\$ 1,204,193	\$ 1,339,314
Contributions made in relation to the actuarial determined contribution	1,271,253	1,303,058	1,307,755	1,188,826	1,200,992	1,270,404	1,254,457	1,444,717	1,261,350	1,389,538
Contribution (excess) deficiency	\$ (40,771)	\$ (50,077)	\$ (45,281)	\$ (28,890)	\$ (61,241)	\$ (49,777)	\$ (343,787)	\$ (356,302)	\$ (57,157)	\$ (50,224)
Covered payroll	\$ 2,510,196	\$ 2,532,924	\$ 2,611,428	\$ 3,224,888	\$ 3,557,984	\$ 3,816,272	\$ 3,866,480	\$ 3,822,287	\$ 4,073,539	\$ 4,252,159
Contribution as a percentage of payroll	50.64%	51.44%	50.08%	36.86%	33.75%	33.29%	32.44%	37.80%	30.96%	32.68%

Notes to Schedule:

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

Valuation date	June 30 of each year
Actuarial cost method	Entry age normal
Amortization method	Level percent. Closed, 14 year term for UAL as of 07/01/2015. Open, 15 year period for any UAL arising after 07/01/2015.
Asset valuation method	Three-year smoothed value, with difference between actual investment return and expected investment return recognized in equal installments over a three-year period
General inflation	2.30%
Salary increases	4.00%
Investment rate of return	6.00%
Mortality	Pub-2010 General Amount-Weighted Mortality tables for Employees, Healthy Retirees, Disabled Retirees and Contingent Survivors, male and female rates with generational projection from 2010 using Scale MP-2020 (improvement scale updates published annually).

Summary of changes from July 1, 2020 valuation:

2021 - The inflation rate changed from 2.50% to 2.30% and the mortality scale was changed to the Pub-2010 General Amount-Weighted Mortality tables for Employees, Healthy Retirees, Disabled Retirees and Contingent Survivors, male and female rates with generational projection from 2010 using Scale MP-2020 (improvement scale updates published annually).

Summary of changes from July 1, 2018 valuation:

Two year average of administration expenses were included in the calculation of the Actuarially Determined Contribution.

Summary of changes from July 1, 2017 valuation:

The interest rate assumption was changed from 7% to 6.75%

Summary of changes from July 1, 2016 valuation:

None

Summary of changes from July 1, 2015 valuation:

The summary scale assumption was changed from 5% to 4% per annum.

Summary of changes from the July 1, 2014 valuation:

Mortality improvement projection scale was updated from a static projection using Scale AA 10 years after the valuation date to a fully generational projection using Scale BB.

The interest rate assumption was changed from 7.5% to 7.0%

The contribution policy was changed. The amortization of Unfunded Actuarial Liability component of the City's cost was changed from an open 15-year amortization to a closed 10-year amortization of the UAL at July 1, 2015.

See accompanying independent auditors' report

CITY OF CREVE COEUR, MISSOURI**RETIREMENT PLAN FOR EMPLOYEES OF THE CITY -
SCHEDULE OF INVESTMENT RETURNS
LAST TEN YEARS**

The following table shows the investment rate of return on assets for the City's retirement plan for employees over the past ten years.

	Year Ended June 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Investment return net of all expenses	28.20%	2.30%	5.50%	7.69%	11.43%	1.15%	1.99%	17.86%	12.87%	0.23%

See accompanying independent auditors' report

CITY OF CREVE COEUR, MISSOURI

MISSOURI LOCAL GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM (LAGERS)
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
LAST TEN YEARS⁽¹⁾

	Year Ended June 30,			
	2021	2020	2019	2018
Total Pension Liability				
Service cost	\$ 432,456	\$ 397,225	\$ 363,540	\$ 118,482
Interest on the total pension liability	217,328	168,429	131,257	4,140
Changes of benefit terms	-	-	-	1,656,786
Difference between expected and actual experience	(66,310)	110,666	10,716	(122,622)
Changes of assumptions	(45,175)	36,479	22,412	-
Benefit payments, including refunds of employee contributions	(19,034)	(6,909)	(5,913)	(995)
Net Changes in Total Pension Liability	519,265	705,890	522,012	1,655,791
Total Pension Liability - Beginning	2,883,693	2,177,803	1,655,791	-
Total Pension Liability - Ending (A)	\$ 3,402,958	\$ 2,883,693	\$ 2,177,803	\$ 1,655,791
Plan Fiduciary Net Position				
Contributions - employer	\$ 303,592	\$ 326,192	\$ 308,706	\$ 265,666
Contributions - member	192,809	198,409	151,798	660,010
Net investment income	592,175	22,533	72,503	53,966
Benefit payments, including refunds of member contributions	(19,034)	(6,909)	(5,913)	(995)
Administrative expense	(6,792)	(9,287)	(7,739)	(4,869)
Other (net transfer)	(1,194)	(12,995)	(9,110)	(8,783)
Net Change in Plan Fiduciary Net Position	1,061,556	517,943	510,245	964,995
Plan Fiduciary Net Position - Beginning	1,993,183	1,475,240	964,995	-
Plan Fiduciary Net Position - Ending (B)	\$ 3,054,739	\$ 1,993,183	\$ 1,475,240	\$ 964,995
Net Pension Liability - Ending (A) - (B)	\$ 348,219	\$ 890,510	\$ 702,563	\$ 690,796
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	89.77%	69.12%	67.74%	58.28%
Covered Payroll	\$ 4,254,336	\$ 4,189,259	\$ 3,808,285	\$ 3,627,761
Net Pension Liability as a Percentage of Covered Payroll	8.19%	21.26%	18.45%	19.04%

Note to Schedule:

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

CITY OF CREVE COEUR, MISSOURI

**MISSOURI LOCAL GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM (LAGERS) -
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LAST TEN YEARS⁽¹⁾**

The following exhibit is history of contributions to the LAGERS plan.

	Year Ended			
	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Actuarially determined contribution	\$ 303,204	\$ 326,671	\$ 308,706	\$ 265,666
Contributions made in relation to the actuarial determined contribution	303,204	326,672	308,706	265,666
Contribution deficiency	\$ -	\$ (1)	\$ -	\$ -
Covered payroll	\$ 4,106,734	\$ 4,163,586	\$ 3,794,952	\$ 3,272,453
Contribution as a percentage of covered payroll	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 28, 2021, to June 30, 2021, 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 13 to 27.
Asset valuation method	5-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	7.00%, net of investment expenses.
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire and Public Safety groups.
	Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.
Other information:	None.

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

See accompanying independent auditors' report

CITY OF CREVE COEUR, MISSOURI

**POST-EMPLOYMENT MEDICAL AND PRESCRIPTION PLAN
FOR EMPLOYEES OF THE CITY – SCHEDULE OF CHANGES IN OTHER
POST-EMPLOYMENT BENEFITS LIABILITY AND RELATED RATIOS
LAST TEN YEARS⁽¹⁾**

	Year Ended June 30,			
	2021	2020	2019	2018
Total OPEB liability				
Service cost	\$ 82,938	\$ 60,001	\$ 61,557	\$ 60,575
Interest costs	66,788	105,533	114,882	109,156
Effect of plan changes	(197,042)	-	-	-
Changes in assumptions or other inputs	7,688	13,902	67,457	(55,529)
Benefit payments	(205,533)	(185,050)	(205,833)	(185,866)
Net change in total OPEB liability	(245,161)	(5,614)	38,063	(71,664)
Total OPEB Liability, beginning of year	3,041,371	3,046,985	3,008,922	3,080,586
Total OPEB Liability, end of year	\$ 2,796,210	\$ 3,041,371	\$ 3,046,985	\$ 3,008,922
Covered payroll	\$ 7,007,624	\$ 7,758,346	\$ 7,058,245	\$ 7,011,239
Total OPEB liability as a percentage of covered employee payroll	39.9%	39.2%	43.2%	42.9%

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.

Impact of Plan Experience

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

Impact of Change of Assumptions

The only change in assumptions is the discount rate which is based on the 20 year Bond GO Index. As of June 30, 2021, the discount rate was 2.16% (formerly 2.21% as of June 30, 2020).

Note:

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

Other Supplemental Information

MAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

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).

Police Building Fund - In 2016 the citizens of Creve Coeur approved Proposition P which authorized the levying of a property tax to provide funding for the construction of a new facility for the police department and associated improvements at the current government center. This fund will be responsible for accounting for all revenues and expenditures associated with the construction of the police facility and related improvements of the government center. It is estimated this project will be completed during fiscal year 2019.

Public Safety Fund - This fund is used to account for a ½ percent sales tax to be used for improving police and public safety.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUND

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts of major capital projects) that are legally restricted to expenditures for specific purposes.

Lateral Sewer Fund - This fund is used to account for special assessments to be utilized for maintenance of lateral sewer lines within the City.

CAPITAL PROJECTS FUND

Park 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 park master plan and stormwater plan, and maintenance of our parks and stormwater facilities.

DEBT SERVICE FUND

Debt Service Funds are used to account for the accumulation of resources for and the payment of long-term debt, principal, interest and related costs on long-term debt.

Debt Service Fund - This fund is used to account for the accumulation of resources for, and the payment of, general obligation and certificates of participation long-term debt principal, interest and related costs.

CITY OF CREVE COEUR, MISSOURI**COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021**

	Special Revenue Fund	Capital Projects Fund		
	Lateral Sewer Fund	Park and Stormwater Fund	Debt Service Fund	Total
ASSETS				
Cash, cash equivalents, and investments	\$ 228,342	\$ 160,214	\$ 752,786	\$ 1,141,342
Receivables (net):				
Governmental agencies	-	325,693	4,079	329,772
Total Assets	\$ 228,342	\$ 485,907	\$ 756,865	\$ 1,471,114
LIABILITIES				
Accounts payable	\$ 7,350	\$ -	\$ -	\$ 7,350
Accrued liabilities	517	-	-	517
Unearned revenues	-	-	4,078	4,078
Total Liabilities	7,867	-	4,078	11,945
FUND BALANCES				
Restricted for:				
Sewer lateral	220,475	-	-	220,475
Park and stormwater	-	485,907	-	485,907
Debt service	-	-	752,787	752,787
Total Fund Balances	220,475	485,907	752,787	1,459,169
Total Liabilities and Fund Balances	\$ 228,342	\$ 485,907	\$ 756,865	\$ 1,471,114

CITY OF CREVE COEUR, MISSOURI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE -
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021**

	Lateral Sewer Fund	Park and Stormwater Fund	Debt Service Fund	Total
REVENUES				
General property and sales taxes	\$ -	\$ 485,907	\$ 875,714	\$ 1,361,621
Other taxes	135,967	-	-	135,967
Investment income	358	-	1,104	1,462
Total Revenues	136,325	485,907	876,818	1,499,050
EXPENDITURES				
Current:				
Public works	97,389	-	-	97,389
Debt service:				
Principal	-	-	440,000	440,000
Interest	-	-	270,106	270,106
Other	-	-	636	636
Total Expenditures	97,389	-	710,742	808,131
NET CHANGES IN FUND BALANCES	38,936	485,907	166,076	690,919
FUND BALANCES - BEGINNING OF YEAR	181,539	-	586,711	768,250
FUND BALANCES - END OF YEAR	\$ 220,475	\$ 485,907	\$ 752,787	\$ 1,459,169

CITY OF CREVE COEUR, MISSOURI**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - CAPITAL IMPROVEMENT CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts			Over (Under) Budget
	Original	Final	Actual	
REVENUES				
General property and sales taxes	\$ 1,677,510	\$ 1,677,510	\$ 1,950,326	\$ 272,816
Intergovernmental	863,000	1,303,500	198,490	(1,105,010)
Investment income	10,000	10,000	2,292	(7,708)
Miscellaneous	-	-	31,712	31,712
Total Revenues	2,550,510	2,991,010	2,182,820	(808,190)
EXPENDITURES				
Public Works	91,777	92,804	92,183	(621)
Capital outlay	2,823,200	3,875,856	2,733,792	(1,142,064)
Total Expenditures	2,914,977	3,968,660	2,825,975	(1,142,685)
REVENUES UNDER EXPENDITURES	(364,467)	(977,650)	(643,155)	334,495
Other Financing Sources				
Transfers in	400,000	400,000	400,000	-
Sale of capital assets	10,000	10,000	16,100	6,100
Total Other Financing Sources	410,000	410,000	416,100	6,100
NET CHANGE IN FUND BALANCE	\$ 45,533	\$ (567,650)	(227,055)	\$ 340,595
FUND BALANCE - BEGINNING OF YEAR			2,280,002	
FUND BALANCE - END OF YEAR			\$ 2,052,947	

See accompanying independent auditors' report

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - POLICE BUILDING CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Over (Under) Budget
	Original	Final		
REVENUES				
Investment income	\$ 12,000	\$ 12,000	\$ -	\$ (12,000)
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>(12,000)</u>
EXPENDITURES				
Public safety	-	-	7,235	7,235
Capital outlay	150,000	150,000	63,262	(86,738)
Total Expenditures	<u>150,000</u>	<u>150,000</u>	<u>70,497</u>	<u>(79,503)</u>
REVENUES UNDER EXPENDITURES	<u>(138,000)</u>	<u>(138,000)</u>	<u>(70,497)</u>	<u>67,503</u>
NET CHANGE IN FUND BALANCE	<u>\$ (138,000)</u>	<u>\$ (138,000)</u>	<u>(70,497)</u>	<u>\$ 67,503</u>
FUND BALANCE - BEGINNING OF YEAR			<u>1,196,296</u>	
FUND BALANCE - END OF YEAR			<u>\$ 1,125,799</u>	

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - LATERAL SEWER SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Over (Under) Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Other taxes	\$ 132,000	\$ 132,000	\$ 135,967	\$ 3,967
Investment income	2,000	2,000	358	(1,642)
Total Revenues	<u>134,000</u>	<u>134,000</u>	<u>136,325</u>	<u>2,325</u>
EXPENDITURES				
Public works	<u>118,258</u>	<u>118,424</u>	<u>97,389</u>	<u>(21,035)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 15,742</u>	<u>\$ 15,576</u>	<u>38,936</u>	<u>\$ 23,360</u>
FUND BALANCE - BEGINNING OF YEAR			<u>181,539</u>	
FUND BALANCE - END OF YEAR			<u>\$ 220,475</u>	

See accompanying independent auditors' report

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - PARK AND STORMWATER FUND
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Over (Under) Budget
	Original	Final		
REVENUES				
Sales taxes	\$ -	\$ -	\$ 485,907	\$ 485,907
Total Revenues	-	-	485,907	485,907
NET CHANGE IN FUND BALANCE	\$ -	\$ -	485,907	\$ 485,907
FUND BALANCE - BEGINNING OF YEAR			-	
FUND BALANCE - END OF YEAR			\$ 485,907	

See accompanying independent auditors' report

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Over (Under) Budget
	Original	Final		
REVENUES				
General property taxes	\$ 901,000	\$ 901,000	\$ 875,714	\$ (25,286)
Investment income	2,500	2,500	1,104	(1,396)
Total Revenues	<u>903,500</u>	<u>903,500</u>	<u>876,818</u>	<u>(26,682)</u>
EXPENDITURES				
Debt service:				
Principal	440,000	440,000	440,000	-
Interest	270,106	270,106	270,106	-
Other	250	250	636	386
Total Expenditures	<u>710,356</u>	<u>710,356</u>	<u>710,742</u>	<u>386</u>
REVENUES OVER EXPENDITURES	<u>193,144</u>	<u>193,144</u>	<u>166,076</u>	<u>(27,068)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 193,144</u>	<u>\$ 193,144</u>	<u>166,076</u>	<u>\$ (27,068)</u>
FUND BALANCE - BEGINNING OF YEAR			<u>586,711</u>	
FUND BALANCE - END OF YEAR			<u>\$ 752,787</u>	

See accompanying independent auditors' report

CITY OF CREVE COEUR, MISSOURI**ENTERPRISE FUND**

The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the City Council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the City Council has decided that periodic determination of net income is appropriate for accountability purposes.

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

CITY OF CREVE COEUR, MISSOURI**COMPARATIVE STATEMENT OF NET POSITION - ENTERPRISE FUND
JUNE 30, 2021 AND 2020**

	2021	2020
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 175,206	\$ 122,168
Accounts receivable	13,800	-
Inventories	2,423	3,458
Due from other funds	-	18,869
Total Current Assets	191,429	144,495
Capital Assets		
Land	637,500	637,500
Other capital assets, net of accumulated depreciation	2,233,263	2,149,956
Total Capital Assets	2,870,763	2,787,456
Total Assets	3,062,192	2,931,951
LIABILITIES		
Current Liabilities		
Accounts payable	34,964	32,300
Accrued liabilities	43,551	39,445
Due to other funds	-	17,930
Unearned revenues	18,234	22,110
Total Current Liabilities	96,749	111,785
Noncurrent Liabilities		
Compensated absences	1,484	1,484
Total Liabilities	98,233	113,269
NET POSITION		
Net investment in capital assets	2,870,763	2,787,456
Unrestricted	93,196	31,226
Total Net Position	\$ 2,963,959	\$ 2,818,682

See accompanying independent auditors' report

CITY OF CREVE COEUR, MISSOURI

**COMBINING SCHEDULE OF REVENUES AND EXPENSES -
ENTERPRISE FUND - RECREATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2021**

	Food Service Department	Golf Course Department	Ice Arena Department	Totals
OPERATING REVENUES				
Greens fees	\$ -	\$ 419,135	\$ -	\$ 419,135
Cart rental and merchandise sales	-	110,244	-	110,244
Food	4,692	-	-	4,692
Beverages	35,611	-	-	35,611
Admissions	-	-	16,454	16,454
Hockey league rental	-	-	171,746	171,746
Skate rental and sharpening	-	-	712	712
Skating lessons	-	-	27,830	27,830
Figure skating contracts	-	-	30,334	30,334
Ice activities	-	-	295,278	295,278
Miscellaneous	-	27,833	12,474	40,307
Total Operating Revenues	40,303	557,212	554,828	1,152,343
OPERATING EXPENSES				
Personnel services	2,285	343,945	277,912	624,142
Operating expenses	29,757	208,856	234,957	473,570
Depreciation	-	22,903	296,825	319,728
Total Operating Expenses	32,042	575,704	809,694	1,417,440
OPERATING INCOME (LOSS)	8,261	(18,492)	(254,866)	(265,097)
NONOPERATING REVENUE (EXPENSES)				
Investment income	-	86	86	172
Insurance proceeds	-	-	12,842	12,842
Capital contributions	-	-	37,500	37,500
Loss on sale of capital assets	-	-	(37,016)	(37,016)
Total Nonoperating Revenue	-	86	13,412	13,498
CHANGE IN NET POSITION	\$ 8,261	\$ (18,406)	\$ (241,454)	(251,599)
NET POSITION, BEGINNING OF YEAR				3,215,558
NET POSITION, END OF YEAR				\$ 2,963,959

See accompanying independent auditors' report

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES AND EXPENSES - ENTERPRISE FUND -
RECREATIONAL FUND - BUDGET AND ACTUAL - FOOD SERVICE DEPARTMENT
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Over (Under) Budget
	Original	Final		
OPERATING REVENUES				
Food	\$ 16,000	\$ 16,000	\$ 4,692	\$ (11,308)
Beverages	45,200	45,200	35,611	(9,589)
Total Operating Revenues	61,200	61,200	40,303	(20,897)
OPERATING EXPENSES				
Personnel services	8,408	8,408	2,285	(6,123)
Operating expenses	38,553	38,553	29,757	(8,796)
Total Operating Expenses	46,961	46,961	32,042	(14,919)
OPERATING INCOME	\$ 14,239	\$ 14,239	\$ 8,261	\$ (5,978)

See accompanying independent auditors' report

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES AND EXPENSES - ENTERPRISE FUND -
RECREATIONAL FUND - BUDGET AND ACTUAL - GOLF COURSE DEPARTMENT
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Over (Under) Budget
	Original	Final		
OPERATING REVENUES				
Greens fees	\$ 272,000	\$ 272,000	\$ 419,135	\$ 147,135
Cart rental and merchandise sales	88,300	88,300	110,244	21,944
Miscellaneous	33,490	33,490	27,833	(5,657)
Total Operating Revenues	393,790	393,790	557,212	163,422
OPERATING EXPENSES				
Personnel services	346,181	348,706	343,945	(4,761)
Operating expenses	212,764	212,764	208,856	(3,908)
Depreciation	-	-	22,903	22,903
Total Operating Expenses	558,945	561,470	575,704	14,234
OPERATING LOSS	(165,155)	(167,680)	(18,492)	149,188
NONOPERATING REVENUE				
Investment income	50	50	86	36
Total Nonoperating Revenue	50	50	86	36
CHANGE IN NET POSITION	\$ (165,105)	\$ (167,630)	\$ (18,406)	\$ 149,224

See accompanying independent auditors' report

CITY OF CREVE COEUR, MISSOURI

**SCHEDULE OF REVENUES AND EXPENSES - ENTERPRISE FUND -
RECREATIONAL FUND - BUDGET AND ACTUAL - ICE ARENA DEPARTMENT
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Over (Under) Budget
	Original	Final		
OPERATING REVENUES				
Admissions	\$ 53,000	\$ 53,000	\$ 16,454	\$ (36,546)
Hockey league rental	155,000	155,000	171,746	16,746
Skate rental and sharpening	9,500	9,500	712	(8,788)
Skating lessons	48,000	48,000	27,830	(20,170)
Figure skating contracts	36,000	36,000	30,334	(5,666)
Ice activities	341,600	341,600	295,278	(46,322)
Miscellaneous	40,940	40,940	12,474	(28,466)
Total Operating Revenues	684,040	684,040	554,828	(129,212)
OPERATING EXPENSES				
Personnel services	313,428	315,262	277,912	(37,350)
Operating expenses	254,366	256,221	234,957	(21,264)
Depreciation	-	-	296,825	296,825
Total Operating Expenses	567,794	571,483	809,694	238,211
OPERATING INCOME (LOSS)	116,246	112,557	(254,866)	(367,423)
NONOPERATING REVENUE				
Investment income	50	50	86	36
Insurance proceeds	-	-	12,842	12,842
Capital contributions	-	-	37,500	37,500
Loss on sale of capital assets	-	-	(37,016)	(37,016)
Total Nonoperating Revenue	50	50	13,412	13,362
CHANGE IN NET POSITION	\$ 116,296	\$ 112,607	\$ (241,454)	\$ (354,061)

See accompanying independent auditors' report

CITY OF CREVE COEUR, MISSOURI**FIDUCIARY FUND**

Trust Funds are used to account for assets held by the City in a trustee capacity.

Pension Trust Fund - This fund is used to account for assets held in a trustee capacity for the City's eligible employees.

CITY OF CREVE COEUR, MISSOURI

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
BUDGET AND ACTUAL - PENSION TRUST FUND
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts			Over (Under) Budget
	Original	Final	Actual	
ADDITIONS				
Investment income:				
Interest and dividends earned	\$ 500,000	\$ 500,000	\$ 720,420	\$ 220,420
Net appreciation (depreciation) in fair value of investments	1,000,000	1,000,000	6,676,659	5,676,659
Total Investment Income	1,500,000	1,500,000	7,397,079	5,897,079
Less - Investment management and custodial fees	50,000	50,000	61,527	11,527
Net Investment Income	1,450,000	1,450,000	7,335,552	5,885,552
Employee contributions	94,100	94,100	89,838	(4,262)
Employer contributions	1,347,065	1,347,065	1,271,253	(75,812)
Total Additions	2,891,165	2,891,165	8,696,643	5,805,478
DEDUCTIONS				
Benefit payments	2,000,000	2,000,000	1,929,682	(70,318)
Administrative expenses	24,790	24,790	21,279	(3,511)
Total Deductions	2,024,790	2,024,790	1,950,961	(73,829)
CHANGE IN NET POSITION	\$ 866,375	\$ 866,375	6,745,682	\$ 5,879,307
NET POSITION RESTRICTED FOR PENSION BENEFITS, BEGINNING OF YEAR			<u>26,352,716</u>	
NET POSITION RESTRICTED FOR PENSION BENEFITS, END OF YEAR			<u>\$ 33,098,398</u>	

See accompanying independent auditors' report

Statistical Information

CITY OF CREVE COEUR, MISSOURI

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

Contents

Financial Trends 85 - 89

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity 90 - 96

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

Debt Capacity 97 - 99

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.

Demographic and Economic Information 100 - 103

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.

Operating Information 104 - 105

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.

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 YEARS**

	June 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental Activities										
Net investment in capital assets	\$ 42,459,853	\$ 43,331,409	\$ 44,165,291	\$ 45,380,008	\$ 47,597,255	\$ 48,271,627	\$ 49,331,801	\$ 49,753,109	\$ 46,543,616	\$ 46,485,745
Restricted for:										
Capital projects	2,949,533	-	-	-	-	-	-	-	-	-
Debt service	752,787	586,711	362,136	258,532	-	-	-	-	815,870	829,820
Sewer lateral	220,475	181,539	143,340	101,117	56,916	37,125	100,682	186,500	269,110	281,155
Public safety	1,991,948	1,737,028	1,444,141	632,659	-	-	-	-	-	-
Park and stormwater	485,907	-	-	-	-	-	-	-	-	-
Unrestricted	17,332,106	10,903,770	9,335,127	7,356,220	11,504,290	12,424,865	11,778,200	11,796,147	18,836,038	17,686,249
Total Governmental Activities	\$ 66,192,609	\$ 56,740,457	\$ 55,450,035	\$ 53,728,536	\$ 59,158,461	\$ 60,733,617	\$ 61,210,683	\$ 61,735,756	\$ 66,464,634	\$ 65,282,969
Business -type Activities										
Net investment in capital assets	\$ 2,870,763	\$ 2,787,456	\$ 3,054,445	\$ 3,343,764	\$ 3,420,324	\$ 3,436,167	\$ 3,198,238	\$ 3,405,635	\$ 3,586,842	\$ 3,869,783
Unrestricted	93,196	31,226	144,619	125,838	144,963	31,819	22,131	(1,354,864)	(1,343,514)	(1,390,224)
Total Business-type Activities	\$ 2,963,959	\$ 2,818,682	\$ 3,199,064	\$ 3,469,602	\$ 3,565,287	\$ 3,467,986	\$ 3,220,369	\$ 2,050,771	\$ 2,243,328	\$ 2,479,559
Primary Government										
Net investment in capital assets	\$ 45,330,616	\$ 46,118,865	\$ 47,219,736	\$ 48,723,772	\$ 51,017,579	\$ 51,707,794	\$ 52,530,039	\$ 53,158,744	\$ 50,130,458	\$ 50,355,528
Restricted	6,400,650	2,505,278	1,949,617	992,308	56,916	37,125	100,682	186,500	1,084,980	1,110,975
Unrestricted	17,425,302	10,934,996	9,479,746	7,482,058	11,649,253	12,456,684	11,800,331	10,441,283	17,492,524	16,296,025
Total Primary Government	\$ 69,156,568	\$ 59,559,139	\$ 58,649,099	\$ 57,198,138	\$ 62,723,748	\$ 64,201,603	\$ 64,431,052	\$ 63,786,527	\$ 68,707,962	\$ 67,762,528

Source: Basic financial statements

2014 amount was restated for implementation of GASB 68 and 71.

2012 amount was restated for implementation of GASB 63 and 65.

CITY OF CREVE COEUR, MISSOURI

CHANGES IN NET POSITION
LAST TEN YEARS

	For The Years Ended June 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
EXPENSES										
Governmental Activities										
General government	\$ 2,603,544	\$ 3,352,344	\$ 3,694,436	\$ 4,414,064	\$ 3,847,788	\$ 3,816,798	\$ 3,459,805	\$ 2,937,063	\$ 3,499,759	\$ 3,549,249
Public safety	2,839,917	7,475,356	7,588,435	8,062,364	7,294,707	7,161,156	6,666,101	6,379,688	6,301,073	6,508,186
Public works	6,052,349	6,748,030	6,931,109	7,801,003	6,565,453	6,320,068	6,697,351	7,051,789	6,653,270	6,382,087
Community development	419,065	1,426,912	1,512,723	1,593,856	1,435,456	1,417,196	1,253,125	1,155,390	1,084,653	1,052,483
Economic development	-	-	-	-	-	-	-	-	-	28,642
Interest on long-term debt	257,302	268,199	278,349	288,622	193,508	-	-	444,455	212,633	249,421
Total Governmental Activities Expenses	12,172,177	19,270,841	20,005,052	22,159,909	19,336,912	18,715,218	18,076,382	17,968,385	17,751,388	17,770,068
Business-type Activities										
Recreation center	1,454,456	1,349,854	1,391,738	1,355,119	1,363,639	1,321,202	1,153,885	1,195,321	1,220,074	1,161,492
Total Primary Government Expenses	13,626,633	20,620,695	21,396,790	23,515,028	20,700,551	20,036,420	19,230,267	19,163,706	18,971,462	18,931,560
PROGRAM REVENUES										
Governmental Activities										
Charges for services:										
General government	670,547	433,288	486,480	456,423	437,159	406,135	435,310	229,190	228,375	242,461
Public safety	684,588	601,375	707,226	553,993	624,012	1,000,796	1,245,559	1,409,666	1,909,495	2,056,877
Public works	1,256,629	801,760	716,104	887,973	766,469	820,924	936,999	728,615	668,547	643,552
Community development	991,603	33,918	34,214	32,723	28,583	38,037	21,767	14,358	4,290	6,468
Operating grants and contributions	1,949,591	1,706,806	1,773,361	1,789,780	1,753,857	1,799,905	1,730,412	1,743,862	1,684,292	1,697,710
Capital grants and contributions	-	437,297	381,551	611,433	662,851	537,672	618,735	575,952	555,484	754,762
Total Governmental Activities Program Revenues	5,552,958	4,014,444	4,098,936	4,332,325	4,272,931	4,603,469	4,988,782	4,701,643	5,050,483	5,401,830
Business -type Activities										
Charges for services:										
Recreation center	1,152,343	967,322	1,121,200	1,054,880	1,228,705	1,068,062	995,236	1,002,575	953,409	1,014,246
Operating grants and contributions	37,500	-	-	-	-	-	-	-	-	-
Total Business-type Activities Program Revenues	1,189,843	967,322	1,121,200	1,054,880	1,228,705	1,068,062	995,236	1,002,575	953,409	1,014,246
Total Primary Government Program Revenues	6,742,801	4,981,766	5,220,136	5,387,205	5,501,636	5,671,531	5,984,018	5,704,218	6,003,892	6,416,076
NET REVENUE (EXPENSES)										
Governmental Activities	(6,619,219)	(15,256,397)	(15,906,116)	(17,827,584)	(15,063,981)	(14,111,749)	(13,087,600)	(13,266,742)	(12,700,905)	(12,368,238)
Business-type Activities	(264,613)	(382,532)	(270,538)	(300,239)	(134,934)	(253,140)	(158,649)	(192,746)	(266,665)	(147,246)
Total Primary Government, Net Expenses	(6,883,832)	(15,638,929)	(16,176,654)	(18,127,823)	(15,198,915)	(14,364,889)	(13,246,249)	(13,459,488)	(12,967,570)	(12,515,484)

CITY OF CREVE COEUR, MISSOURI

CHANGES IN NET POSITION (CONTINUED)

LAST TEN YEARS

	For The Years Ended June 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
GENERAL REVENUES AND OTHER										
CHANGES IN NET POSITION										
Governmental Activities										
Property tax	1,722,300	1,821,136	1,664,257	1,395,387	563,490	539,318	547,335	553,347	549,157	632,358
Sales tax	7,155,079	7,842,205	8,328,955	7,715,670	7,107,947	7,166,389	7,024,743	6,876,143	6,601,450	6,475,114
Utility tax	5,074,729	5,699,666	5,905,257	6,023,630	5,630,711	5,964,434	5,586,528	5,775,034	5,822,439	5,718,965
Other tax	35,277	37,628	36,382	40,798	47,316	53,056	46,900	45,982	48,726	47,302
Gain (loss) on sale of capital assets	68,996	39,367	-	22,917	50,307	-	-	(3,139)	17,595	7,284
Investment income	170,224	798,585	735,686	256,808	165,081	288,161	222,964	287,644	189,012	141,139
Miscellaneous	1,468,603	308,232	957,078	208,221	156,093	123,550	462,040	617,230	684,191	828,170
Transfers	-	-	-	(204,215)	(232,120)	(500,225)	(1,327,983)	(300,000)	(30,000)	(25,000)
Total Governmental Activities General Revenues And Other Changes In Net Position	15,695,208	16,546,819	17,627,615	15,459,216	13,488,825	13,634,683	12,562,527	13,852,241	13,882,570	13,825,332
Business-type Activities										
Investment income	172	2,150	-	39	115	532	264	189	434	201
Insurance proceeds	12,842	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	204,215	232,120	500,225	1,327,983	-	30,000	25,000
Total Business-type Activities General Revenues and Other Changes In Net Position	13,014	2,150	-	204,254	232,235	500,757	1,328,247	189	30,434	25,201
Total Primary Government General Revenues and Other Changes In Net Position	15,708,222	16,548,969	17,627,615	15,663,470	13,721,060	14,135,440	13,890,774	13,852,430	13,913,004	13,850,533
CHANGE IN NET POSITION										
Governmental Activities	9,075,989	1,290,422	1,721,499	(2,368,368)	(1,575,156)	(477,066)	(525,073)	585,499	1,181,665	1,457,094
Business-type Activities	(251,599)	(380,382)	(270,538)	(95,985)	97,301	247,617	1,169,598	(192,557)	(236,231)	(122,045)
Total Primary Government	\$ 8,824,390	\$ 910,040	\$ 1,450,961	\$ (2,464,353)	\$ (1,477,855)	\$ (229,449)	\$ 644,525	\$ 392,942	\$ 945,434	\$ 1,335,049

Source: Basic financial statements

CITY OF CREVE COEUR, MISSOURI

FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN YEARS

	June 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Fund										
Nonspendable	\$ 1,239,137	\$ 1,229,736	\$ 1,258,658	\$ 1,511,272	\$ 1,276,446	\$ 1,289,083	\$ 1,303,057	\$ 2,735,319	\$ 2,675,889	\$ 2,698,327
Committed	2,949,533	2,949,533	-	-	-	-	-	-	-	-
Assigned	-	-	-	337,816	483,280	288,970	217,744	399,530	34,224	30,294
Unassigned	16,251,536	14,055,321	16,286,427	13,890,502	14,278,724	14,544,490	13,810,928	12,634,732	14,714,129	13,284,533
Total General Fund	\$ 20,440,206	\$ 18,234,590	\$ 17,545,085	\$ 15,739,590	\$ 16,038,450	\$ 16,122,543	\$ 15,331,729	\$ 15,769,581	\$ 17,424,242	\$ 16,013,154
All Other Governmental Funds										
Restricted	\$ 6,629,863	\$ 3,701,574	\$ 4,877,968	\$ 9,731,920	\$ 10,522,350	\$ 37,125	\$ 100,682	\$ 186,650	\$ 1,084,980	\$ 1,110,975
Committed	-	2,118,358	1,998,714	1,887,040	1,702,929	2,188,311	1,643,035	1,096,020	1,452,541	1,745,349
Total All Other Governmental Funds	\$ 6,629,863	\$ 5,819,932	\$ 6,876,682	\$ 11,618,960	\$ 12,225,279	\$ 2,225,436	\$ 1,743,717	\$ 1,282,670	\$ 2,537,521	\$ 2,856,324

Source: Basic financial statements

Note: The City implemented GASB 54 in fiscal year 2011

CITY OF CREVE COEUR, MISSOURI

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS

	For The Fiscal Years Ended June 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
REVENUES										
General property and sales taxes	\$ 9,708,634	\$ 9,526,980	\$ 9,854,378	\$ 9,109,694	\$ 7,673,835	\$ 7,707,270	\$ 7,573,959	\$ 7,435,114	\$ 7,154,658	\$ 7,099,980
Public utility licenses	5,396,414	5,699,665	5,905,256	6,023,630	5,630,712	5,964,434	5,586,528	5,860,067	5,871,668	5,829,469
Other taxes	135,967	137,879	136,425	134,540	134,821	131,711	85,162	86,574	86,320	86,176
Licenses and permits	1,610,411	1,157,838	1,142,844	1,169,663	1,018,615	1,060,723	1,248,177	933,612	870,856	880,358
Municipal facilities	17,535	34,997	72,462	81,432	93,113	96,981	99,202	84,274	78,991	81,247
Intergovernmental	1,981,661	2,181,781	2,134,189	2,413,260	2,462,358	2,300,743	2,237,648	1,871,204	2,288,502	2,499,774
Fines, forfeitures, and charges for services	644,322	563,021	667,939	534,376	600,744	1,000,843	1,184,979	1,603,730	1,881,137	1,916,303
Investment income	170,224	798,585	735,686	257,277	165,081	288,161	222,965	287,644	189,012	141,139
Miscellaneous	1,502,885	421,909	1,055,370	252,257	165,204	220,023	449,949	445,475	540,110	625,323
Total Revenues	21,168,053	20,522,655	21,704,549	19,976,129	17,944,483	18,770,889	18,688,569	18,607,694	18,961,254	19,159,769
EXPENDITURES										
General government	2,773,517	2,964,942	2,936,220	2,937,923	3,159,421	3,262,373	3,156,302	3,126,107	3,331,747	3,240,401
Public safety	7,109,639	7,496,345	7,302,121	7,517,294	6,899,238	6,515,068	6,350,570	6,163,104	6,103,441	6,294,000
Public works	3,282,366	3,389,371	3,362,777	3,271,193	3,388,121	3,479,473	3,998,481	3,955,462	3,739,868	3,845,244
Community development	1,476,340	1,527,547	1,505,714	1,411,244	1,399,051	1,334,521	1,221,667	1,150,934	1,079,326	1,059,845
Economic development	-	-	-	-	-	-	-	-	-	28,642
Capital outlay	3,186,988	4,838,056	8,877,393	5,234,058	3,990,650	2,960,201	2,695,378	2,672,906	2,608,613	3,088,422
Debt service:										
Principal	440,000	430,000	420,000	320,000	-	-	-	4,010,000	810,000	785,000
Interest	270,106	283,006	291,406	244,986	-	-	-	240,897	183,569	211,044
Bond issue costs and other	636	-	250	636	151,631	-	-	-	-	-
Total Expenditures	18,539,592	20,929,267	24,695,881	20,937,334	18,988,112	17,551,636	17,422,398	21,319,410	17,856,564	18,552,598
REVENUES OVER (UNDER) EXPENDITURES	2,628,461	(406,612)	(2,991,332)	(961,205)	(1,043,629)	1,219,253	1,266,171	(2,711,716)	1,104,690	607,171
OTHER FINANCING SOURCES (USES)										
Transfers in	596,366	629,802	531,167	1,200,000	400,000	400,000	400,000	3,150,000	400,000	400,000
Transfers out	(596,366)	(629,802)	(531,167)	(1,200,000)	(400,000)	(400,000)	(1,727,983)	(3,450,000)	(430,000)	(425,000)
Sale of capital assets	77,810	39,367	54,549	56,026	115,998	53,280	85,157	102,054	17,595	66,043
Issuance of bonds	-	-	-	-	10,635,000	-	-	-	-	-
Bond premium	-	-	-	-	208,381	-	-	-	-	-
Total Other Financing Sources (Uses)	77,810	39,367	54,549	56,026	10,959,379	53,280	(1,242,826)	(197,946)	(12,405)	41,043
NET CHANGE IN FUND BALANCES	\$ 2,706,271	\$ (367,245)	\$ (2,936,783)	\$ (905,179)	\$ 9,915,750	\$ 1,272,533	\$ 23,345	\$ (2,909,662)	\$ 1,092,285	\$ 648,214
Debt services as a percentage of noncapital expenditures	4.5%	4.2%	4.2%	3.1%	0.0%	0.0%	0.0%	22.0%	6.3%	6.3%
Fines and forfeitures as a percentage of general operating revenues (1)	3.3%	2.9%	5.1%	4.0%	4.6%	7.4%	8.9%	11.6%	13.7%	N/A

Source: Basic financial statements

(1) Beginning in 2013 Missouri House Bill (HB) 103 requires cities to report the percentage of fines and forfeitures for traffic violations to the annual general operating revenue.

CITY OF CREVE COEUR, MISSOURI

**PROGRAM REVENUES BY FUNCTIONS/PROGRAMS
LAST TEN YEARS**

	For The Years Ended June 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
FUNCTIONS/PROGRAMS										
Governmental Activities										
General government	\$ 674,552	\$ 433,288	\$ 486,480	\$ 456,423	\$ 437,159	\$ 406,135	\$ 435,310	\$ 229,190	\$ 235,215	\$ 264,646
Public safety	684,588	1,055,125	746,070	615,270	686,920	1,071,479	1,329,100	1,573,505	1,989,910	2,166,650
Public works	3,200,654	2,492,113	2,792,622	3,226,475	3,118,603	3,080,129	3,192,034	2,884,590	2,821,068	2,964,066
Community development	993,164	33,918	73,764	34,157	30,249	45,726	32,338	14,358	4,290	6,468
Total Governmental Activities	5,552,958	4,014,444	4,098,936	4,332,325	4,272,931	4,603,469	4,988,782	4,701,643	5,050,483	5,401,830
Business-type Activities										
Recreation center	1,189,843	967,322	1,121,200	1,054,880	1,228,705	1,068,062	995,236	1,002,575	953,409	1,014,246
Total Primary Government	\$ 6,742,801	\$ 4,981,766	\$ 5,220,136	\$ 5,387,205	\$ 5,501,636	\$ 5,671,531	\$ 5,984,018	\$ 5,704,218	\$ 6,003,892	\$ 6,416,076

Source: Basic financial statements

CITY OF CREVE COEUR, MISSOURI**TAX REVENUE BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN YEARS**

Fiscal Year	Property	Sales	Franchise And Public Service (1)	Sewer Lateral	Total
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
2015	549,217	7,024,742	5,586,528	85,162	13,245,649
2014	558,971	6,876,143	5,860,067	86,574	13,381,755
2013	553,208	6,601,450	5,871,668	86,320	13,112,646
2012	624,866	6,475,114	5,829,469	86,176	13,015,625

Source: Governmental revenues and supplemental information

(1) Franchise fees are included beginning fiscal year 2016. In prior years, franchise fees were included in miscellaneous revenue.

CITY OF CREVE COEUR, MISSOURI

**ASSESSED AND ESTIMATED VALUE OF TAXABLE PROPERTY
LAST TEN 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
2021	2020	\$ 1,002,505,260	\$ 147,927,770	\$ 10,432,432	\$ 1,160,865,462	\$ 0.016	\$ 4,891,026,881	23.7 %
2020	2019	984,836,820	152,195,430	9,747,807	1,146,780,057	0.075	4,841,257,311	23.7
2019	2018	874,487,810	150,073,580	8,428,855	1,032,990,245	0.083	4,343,736,577	23.8
2018	2017	881,952,780	139,885,830	9,750,787	1,031,589,397	0.063	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
2014	2013	759,807,910	124,352,250	8,768,479	892,928,639	0.072	3,713,371,407	24.0
2013	2012	787,933,000	125,405,530	8,522,313	921,860,843	0.070	3,815,929,320	24.2
2012	2011	789,377,830	118,568,180	8,651,648	916,597,658	0.084	3,799,263,960	24.1

Source: St. Louis County Assessor

*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 YEARS**

	For The Years Ended June 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
City of Creve Coeur*										
Operating	0.0750	0.0750	0.0830	0.0630	0.0680	0.0690	0.0720	0.0720	0.0700	0.0840
Debt Service	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	0.1760	0.1760	0.1950	0.1950	0.2060	0.2060	0.2090	0.0200	0.2000	0.2000
County health/hospital	0.1180	0.1180	0.1310	0.1310	0.1380	0.1380	0.1400	0.1400	0.1400	0.1400
County park maintenance	0.0420	0.0420	0.0460	0.0460	0.0490	0.0490	0.0500	0.0500	0.0500	0.0500
County bond retirement	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0280	0.0280	0.0280
County road and bridge	0.0880	0.0880	0.0980	0.0980	1.0300	0.1030	0.1050	0.1050	0.1050	0.1050
St. Louis Community College	0.1987	0.1986	0.2129	0.2112	0.2185	0.2176	0.2200	0.2200	0.2200	0.2200
Special School District	1.1077	1.1077	1.1980	1.1912	1.2409	1.2348	1.2609	1.2400	1.0123	1.0125
Metro Zoo Park and Museum	0.2532	0.2549	0.2724	0.2694	0.2795	0.2777	0.2797	0.2797	0.2684	0.2671
Sheltered workshop	0.0750	0.0750	0.0840	0.0840	0.0880	0.0880	0.0900	0.0890	0.0840	0.0840
St. Louis County Library	0.2350	0.2120	0.2340	0.2340	0.2460	0.2460	0.2500	0.2500	0.1730	0.1630
Parkway School District	3.8330	3.7661	4.0640	3.9857	4.2163	4.4617	4.0743	4.0743	3.9361	3.6761
Ladue School District	3.5497	3.5425	3.8237	3.8107	3.9195	3.5339	3.7000	3.6300	3.3600	3.1000
Pattonville School District	4.4662	4.4662	4.8800	4.8800	4.8800	4.8800	4.8800	4.5213	4.5213	4.4245
Metro Sewer District	0.1078	0.1077	0.1170	0.1159	0.1196	0.0876	0.0879	0.0874	0.0635	0.0818
Metro Sewer District Extension	0.1078	0.1077	0.1170	0.1159	0.1196	0.0195	0.0197	0.0196	0.0186	0.0185
University City Storm Water	-	-	-	-	-	0.0930	0.0930	0.0930	0.0850	0.0850
Deer Creek Sewer District	0.0690	-	-	-	-	0.0830	0.0860	0.0860	0.0840	0.0840
West Overland Fire Protection District	1.8340	0.1813	2.0830	2.0970	2.0170	2.0170	2.0170	2.0170	2.0170	1.8350
Creve Coeur Fire Protection District	1.0280	1.0000	1.0920	1.1260	1.1790	1.1550	1.1875	0.9040	0.8960	0.8930

Source: St. Louis County Assessor (rates stated per \$100 assessed valuation)

*Rate for residential property.

STL County Rate Book 2020

City-Fire-Sewer District Tax Code 108AE

CITY OF CREVE COEUR, MISSOURI

PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2021				2012		
	Total Assessed Valuation	Rank	Percentage Of Total City Taxable Assessed Value		Taxable Assessed Valuation	Rank	Percentage Of Total City Taxable Assessed Value
Bayer Corporation	\$ 84,688,830	1	7.30%	%	\$ 55,446,910	1	6.05%
RNSI City Place Owner LLC	38,615,220	2	3.30%		-		-
Emerson Rd LLC (formerly I & G Direct Real Estate 18, LP)	23,511,170	3	2.03%		-		-
MRES CP6 Holdings LP	11,306,020	4	0.97%		-		-
Waterfront Creve Coeur MO LLC (Formerly Cross Creek Multifamily Apartments LP)	10,166,360	5	0.88%		-		-
Asbury Automotive St. Louis, LLC	8,557,020	6	0.74%		9,648,170	7	1.05%
Missouri American Water/St. Louis Co Water	8,159,430	7	0.70%		5,466,100	10	0.60%
Danforth Plant Center	7,988,960	8	0.69%		-	-	-
Cornerstone LLC	6,897,470	9	0.59%		31,043,900	2	3.39%
AVBH VICINO LLC	6,795,120	10	0.59%		-	-	-
St. Josephs Convent of Mercy	-	-	-		8,132,160	8	6.89%
Ameren UE	-	-	-		6,914,282	9	0.75%
I & G Direct Real Estate 18 LP	-	-	-		18,783,100	3	2.05%
Joe H. Scott Sr./Scott Properties	-	-	-		12,032,280	4	1.31%
Reuters Information Technology, Inc.	-	-	-		10,058,460	6	1.10%
Camden Westchase	-	-	-		11,086,420	5	1.21%
Total	\$ 206,685,600		17.79%		\$ 168,611,782		18.40%

Source: St. Louis County website

CITY OF CREVE COEUR, MISSOURI

**PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS**

Fiscal Year	Tax Levy Year	Net Tax Levy (1)	Current Tax Collections	Percent Collected As Current	Delinquent Tax Collections (Settlements)	Total Tax Collections (2)	Total Collections As Percent Of Levy	Outstanding Delinquent Taxes	Outstanding Delinquent Taxes As Percent Of Levy
2021	2020	\$ 1,711,040	\$ 607,620	35.5 %	\$ (1,124,824)	\$ 1,732,444	101.0 %	\$ 5,737	0.34 %
2020	2019	1,692,331	1,700,129	100.5	9,984	1,710,113	101.1	11,271	0.67
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
2015	2014	575,834	560,882	97.4	(4,079)	556,803	96.7	12,709	2.21
2014	2013	573,273	566,355	98.8	1,040	567,395	99.0	13,495	2.35
2013	2012	572,217	566,605	99.0	(5,255)	561,350	98.1	19,119	3.34
2012	2011	646,707	637,661	98.6	(4,319)	633,342	97.9	23,170	3.58

Source: St. Louis County Collector's office

- (1) Originally adjusted for strike offs and additions by St. Louis County Board of Equalization after adjustments.
Effective Tax Levy Year 2017 includes tax levy associated with Creve Coeur Prop P for the Police Building construction.
- (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 YEARS**

For The Years Ended June 30	City Direct Rate	St. Louis County	State Of Missouri	Direct And Overlapping	Taxable Sales (1)
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
2015	0.750	2.888	4.225	7.863	480,735,102
2014	0.750	2.888	4.225	7.863	473,215,450
2013	0.750	2.700	4.225	7.675	465,241,962
2012	0.750	2.700	4.225	7.675	471,598,063

(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 and stormwater sales tax effective April 2021

St. Louis County

- 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 YEARS**

Year	Governmental Activities			Total Primary Government	Percentage Of Personal Income (1)	Per Capita(1)
	General Obligation Bonds (2)	Capital Lease Obligations	Special Obligation Bonds (2)			
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	-	-	-	-	-	-
2015	-	-	-	-	-	-
2014	-	-	-	-	-	-
2013	-	-	4,036,082	4,036,082	0.36%	226
2012	-	-	4,850,095	4,850,095	0.46%	272

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, 2021**

Name of Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share Of Overlapping Debt
St. Louis County	\$ 68,775,000	4.11 %	\$ 2,826,653
Parkway School District	243,765,000	13.32	32,469,498
Ladue School District	239,810,000	19.72	47,290,532
Pattonville School District	80,485,000	3.58	2,881,363
Monarch Fire District	11,500,000	4.35	494,500
West Overland Fire District	2,975,000	9.20	273,700
Creve Coeur Fire District	16,200,000	61.91	10,029,420
Subtotal	663,510,000		96,265,666
City of Creve Coeur	9,189,602	100.00	9,189,602
Total Direct And Overlapping Debt	\$ 672,699,602		\$ 105,455,268

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 YEARS**

	For The Years Ended June 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Debt limit	\$ 116,086,546	\$ 114,678,006	\$ 103,299,025	\$ 103,158,940	\$ 97,008,111	\$ 94,753,364	\$ 89,121,791	\$ 89,292,864	\$ 92,186,084	\$ 91,659,766
Net debt applicable to limit	9,025,000	9,640,109	10,080,616	10,511,123	10,841,630	-	-	-	-	-
Less: Amount available in debt service fund	(752,787)	(586,711)	(362,136)	(258,532)	-	-	-	-	-	-
Total net debt applicable to limit	8,272,213	9,053,398	9,718,480	10,252,591	10,841,630	-	-	-	-	-
Legal Debt Margin	\$ 107,814,333	\$ 105,624,608	\$ 93,580,545	\$ 92,906,349	\$ 86,166,481	\$ 94,753,364	\$ 89,121,791	\$ 89,292,864	\$ 92,186,084	\$ 91,659,766
Total Net Debt Applicable To The Limit As A Percentage Of Debt Limit	7.13%	7.89%	9.41%	10.19%	11.18%	0.00%	0.00%	0.00%	0.00%	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 YEARS**

Year	Population (1)	Median Household Income (1)	Total Personal Income (1)	Per Capita Income (1)	Unemployment Rate (2)
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
2015	17,833	88,350	1,055,624,435	59,195	5.0
2014	17,833	88,350	1,055,624,435	59,195	6.1
2013	17,833	98,093	1,106,644,648	62,056	6.7
2012	17,833	94,852	1,060,992,168	59,496	6.8

(1) Source: 2010 and 2019 Census and 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 YEARS**

Year	Calendar Year	Total Estimated Actual Value (1)	New Construction (2)				Alterations and Additions		Building
			Commercial		Residential		Number Of Permits	Estimated Cost Of Construction	Number Of Permits
			Number Of Permits	Estimated Cost Of Construction	Number Of Permits	Estimated Cost Of Construction			
2021	2020	\$ 4,891,026,881	4	\$ 62,070,016	6	\$ 4,919,000	1,131	\$ 111,664,327	10
2020	2019	4,841,257,311	3	20,935,395	17	11,641,106	1,302	68,892,357	24
2019	2018	4,343,736,577	4	10,697,000	19	12,839,490	1,333	71,746,160	44
2018	2017	4,315,659,767	6	31,341,876	18	8,763,246	1,350	73,837,539	23
2017	2016	4,045,195,714	1	5,366,000	32	16,073,170	1,191	68,495,046	29
2016	2015	3,912,975,119	7	30,974,548	48	22,179,779	1,102	48,216,828	23
2015	2014	3,695,388,826	5	52,602,986	55	27,205,217	1,060	56,975,739	26
2014	2013	3,713,371,407	2	18,389,042	14	6,381,607	1042	48,245,467	26
2013	2012	3,815,929,320	3	13,277,456	9	6,925,444	930	57,907,117	11
2012	2011	3,799,263,960	1	130,000	7	3,758,881	750	45,549,635	13

(1) Source: St. Louis County Assessor

(2) Source: The City's Building Department

CITY OF CREVE COEUR, MISSOURI

**PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

Employer	2021			2012		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Mercy Hospital St. Louis	6,587	1	12.37 %	6,107	1	13.57 %
Bayer Corp Science LP formerly Monsanto	3,497	2	6.57	3,637	2	8.08
Clearent LLC	744	3	1.40	-	-	-
SSM Healthcare Corporation	742	4	1.39	450	4	1.00
Daugherty Systems, Inc.	684	5	1.28	275	7	0.61
Barnes West	638	6	1.20	-	-	-
G4S Secure Solutions USA Inc	561	7	1.05	-	-	-
Refinitiv US LLC	366	8	0.69	-	-	-
Plaza Motor Company	348	9	0.65	350	5	0.78
Debora J Hayden MSW LCSW	330	10	0.62	-	-	-
Centene Corporation	320	11	0.60	-	-	-
Cuatro Clippers LLC	295	12	0.55	-	-	-
The Climate Corporation	261	13	0.49	-	-	-
Midwest Series of Lockton Companies LLC	254	14	0.48	-	-	-
Commerce Bank	225	15	0.42	210	11	0.47
Hicuity Health Inc	225	16	0.42	-	-	-
Excel Home Care Inc	214	17	0.40	-	-	-
Parc Provence Management LLC	190	18	0.36	148	19	0.33
Gateway Railroad Dismantling	189	19	0.36	-	-	-
Enterprise Bank & Trust	160	20	0.30	-	-	-
Busey Bank	-	-	-	300	6	0.67
Reuters Information Technology, Inc.	-	-	-	1,000	3	2.22
Tubular Steel Inc.	-	-	-	262	8	0.58
Rocktekn	-	-	-	240	9	0.53
Ceridian Corporation	-	-	-	218	10	0.48
Corizon, Inc	-	-	-	210	12	0.47
Arch Coal	-	-	-	200	13	0.44
HBE Corporation	-	-	-	200	14	0.44
Rabo Agrifinance Inc	-	-	-	163	15	0.36
Isle of Capri Casinos	-	-	-	160	16	0.36
American Family Insurance	-	-	-	150	17	0.33
Ascension Health	-	-	-	150	18	0.33
Bunzel Distribution USA Inc	-	-	-	145	20	0.32
Total	16,830		31.60 %	14,575		32.37 %

Source: Business License database

CITY OF CREVE COEUR, MISSOURI

**FULL-TIME CITY EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN YEARS**

FUNCTIONS/PROGRAMS	June 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General government:										
Legislative services	1.0	1.0	1.0	1.7	2.0	1.0	1.0	1.0	1.0	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
Information services	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0
Maintenance of municipal property	2.5	2.5	1.7	1.7	2.0	1.7	1.7	1.0	1.5	1.8
Municipal court	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0	3.0	3.0
Finance	4.0	5.0	4.0	5.0	5.0	5.0	5.0	5.0	4.0	4.0
Police:										
Officers	49.0	49.0	50.0	50.0	50.0	50.0	50.0	50.0	49.0	49.0
Civilians	4.0	3.0	3.0	4.3	4.3	4.0	4.0	4.0	4.0	4.0
Community services	1.2	0.7	0.7	0.7	0.7	0.7	0.7	1.0	0.6	0.6
Public works:										
Administration	3.5	3.5	4.0	5.0	5.0	5.0	4.0	4.0	4.0	4.0
Street maintenance	9.0	9.0	10.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Parks maintenance	3.5	3.5	3.3	3.3	3.3	3.3	3.3	4.0	4.0	4.0
Community development	13.5	13.5	13.0	13.0	13.0	13.0	12.0	11.0	10.5	10.2
Capital Improvement - Administration	1.0	1.0	1.0	-	-	-	-	-	-	-
Ice arena	3.0	2.5	2.5	2.5	2.5	2.5	2.5	2.0	2.2	2.2
Golf course	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.0	3.2	3.2
Total	106.0	105.0	106.0	109.0	109.6	109.0	107.0	105.0	104.0	104.0

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 YEARS**

FUNCTIONS/PROGRAMS	For The Years Ended June 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Police-Patrol										
Arrests	364	790	889	790	655	991	1,442	1,388	1,318	1,201
Traffic citations	3,688	4,431	4,414	4,202	3,899	6,821	9,826	10,701	9,862	10,475
Crime reports	906	920	1,016	1,035	999	973	954	1,361	1,071	913
Accident reports	778	1,122	1,429	1,474	1,412	1,489	1,353	1,254	1,383	1,387
Warrants	152	83	170	115	101	173	148	165	209	153
Public Works										
Road repair-tons of mix	81	143	1,011	194	182	182	238	264	324	375
Linear feet of storm pipe cleared	60	100	-	50	-	-	-	90	120	120
Traffic control signs serviced	153	365	190	129	185	201	109	178	158	215
Leaves collected-cubic yards	14,568	15,107	15,450	13,663	14,590	14,244	14,820	20,452	17,500	15,234
Weed violations issued	58	47	52	93	54	38	25	32	47	43
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	321	458	313	78	28	9	47	350	300	176
Planning and Building										
Site development/concept plans	25	22	9	9	17	11	16	29	24	14
Rezoning applications	1	-	1	3	-	-	-	2	4	2
Text amendments	3	2	7	4	2	4	3	3	9	7
Building permits issued	1,422	1,322	1,356	1,374	1,224	1,154	1,120	1,046	972	847
Building inspections completed	8,500	6,027	7,716	6,163	6,251	5,482	5,614	5,093	4,794	3,952
Finance and Administration										
Merchant licenses issued	1,056	1,016	1,176	1,008	939	971	1,031	1,030	1,023	991
Payroll checks issued	3,538	3,596	3,581	3,776	3,729	3,762	3,679	3,639	3,753	3,760
Accounts payable processed	5,749	4,581	4,218	4,293	4,938	4,469	4,573	4,470	4,288	4,578
Website page views	248,057	238,673	365,800	362,696	432,380	451,242	395,649	362,508	412,754	408,172
Requests for public records	76	58	120	133	105	91	110	98	110	100

Source: The City's Internal Department Reports

CITY OF CREVE COEUR, MISSOURI

**CAPITAL ASSETS STATISTICS BY FUNCTIONS/PROGRAMS
LAST TEN YEARS**

FUNCTIONS/PROGRAMS	For The Years Ended June 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Marked patrol units	13	14	17	11	11	16	16	16	15	16
Sectors	5	5	5	5	5	5	5	5	5	5
Public Works										
Miles of streets	79	79	162	157	157	157	157	154	149	149
Street lights and signals	123	123	121	121	121	121	121	121	110	54
Parks and Recreation										
Number of parks	6	6	7	7	7	7	7	7	7	7
Acres of parks	94	94	95	95	95	95	95	95	95	89
Tennis courts	8	8	8	8	8	8	8	8	8	8
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
REPORT TO THE AUDIT COMMITTEE
AND THE HONORABLE MAYOR
AND THE CITY COUNCIL

JUNE 30, 2021



SCHOWALTER & JABOURI, P.C.

Certified Public Accountants & Advisors

To The Members of the Audit Committee,
The Honorable Mayor, and
The Members of the City Council
City of Creve Coeur, Missouri

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, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, 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 July 12, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

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 Note 1 to the financial statements. During the current year, the City adopted Statement of Government Accounting Standards (GASB Statement) No. 84, *Fiduciary Activities*. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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 are:

- Management's estimate for useful lives of capital assets.
- The City provides an allowance for uncollectible accounts equal to the estimated collection losses that will be incurred in collection of its court fines receivable. The estimated losses are 50% of the total court fines receivable which are based on historical collection experience coupled with a review of the current status of the existing receivables.
- Management records a net pension liability and an OPEB liability in the government-wide financial statements based on amounts actuarially determined in accordance with the parameters of applicable GASB statements.

Significant Audit Findings (continued)

Qualitative Aspects of Accounting Practices (continued)

We evaluated the key factors and assumptions used to develop the estimates above in determining that they are reasonable in relation to the financial statement 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. However, issuance was delayed due to additional time and procedures related to the prior period adjustments.

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. We assisted the City in preparing year-end modified and full accrual journal entries and the financial statements and related notes. All adjusting journal entries prepared by us have been reviewed, approved, and recorded by management in the books and records.

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 auditors' 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 January 18, 2022.

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 auditors' 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.

As discussed in Note 15 of the financial statements, in March 2020, the World Health Organization declared COVID-19 to constitute a "public health emergency of international concern." Given the uncertainty of the situation, the duration of any business disruption and related financial impact cannot be reasonably estimated at this time. Our opinion is not modified with respect to this matter.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and required supplemental information, which are required supplementary information (RSI) 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 engaged to report on the other supplemental information, which accompany the financial statements but are not RSI. With respect to this supplementary 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, except the budgetary comparison schedules are prepared on a budget basis as described in the notes to the budgetary comparison information. We also performed procedures and made certain inquiries of management to determine that the method of preparation 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 the other supplementary 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 RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Very truly yours,

Schowalter + Jabouri, P.C.
SCHOWALTER & JABOURI, P.C.

St. Louis, Missouri
January 18, 2022

CITY OF CREVE COEUR, MISSOURI
REPORT ON INTERNAL CONTROL RELATED
MATTERS AND ADVISORY COMMENTS
JUNE 30, 2021



SCHOWALTER & JABOURI, P.C.

Certified Public Accountants & Advisors

The Honorable Mayor, Members
of the City Council and Management
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, Missouri (the "City") as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a deficiency in internal control that we consider to be a material weakness.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our comments concerning internal control and other significant matters are presented as follows:

- I. Deficiency Considered to be a Material Weakness
- II. Current Year Matters
- III. Status of Prior Year Other Matters

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

We will be pleased to further discuss these matters with you and want to express our sincere appreciation to the staff for the cooperation and assistance received during the audit engagement and for the opportunity to serve the City of Creve Coeur, Missouri.

Yours very truly,

Schowalter + Jabouri, P.C.
SCHOWALTER & JABOURI, P.C.

St. Louis, Missouri
January 18, 2022

I. DEFICIENCY CONSIDERED TO BE MATERIAL WEAKNESS

Prior Period Adjustment

The City recorded prior period adjustments and restated net position as of June 30, 2020. These adjustments were made to correct misstatements in capital asset balances that were identified as a result of strengthened internal control procedures over capital asset record maintenance. Changes were made to the infrastructure balances to reflect reclassifications to compositions of streets and sidewalks and to update records to current inventory of infrastructure, to construction in progress to reflect projects that had been completed as of June 30, 2020 and should have been capitalized, and to buildings and improvements, equipment, furniture, and fixtures, and vehicles to reflect additions from construction in progress and updates to current inventory of capital assets. Accumulated depreciation was also adjusted accordingly. The impact of these adjustments on governmental activities was to reduce capital assets not being depreciated by \$9,998,507, increase capital assets being depreciated by \$11,259,681, increase accumulated depreciation by \$1,194,287, and increase beginning net position by \$66,887. The impact of these adjustments on business-type activities was to increase capital assets being depreciated and beginning net position by \$396,876.

Additionally, the City recorded prior period adjustments to correctly record certain expenditures which should have been recorded during the year ended June 30, 2021 but were erroneously recorded in the prior year. The impact of these adjustment was to increase beginning fund balance and increase public safety expenditures in the General Fund by \$147,632, increase beginning fund balance and increase capital outlay expenditures in the Capital Improvement Fund by \$161,644, and increase beginning net position for governmental activities by \$309,276.

II. CURRENT YEAR MATTERS

Year-End Procedures

Certain spreadsheets provided in relation to the year end accounts contained clerical errors including incorrect formulas, footing errors, and amounts not updated from the prior year. As the accounting department works to transition roles and responsibilities, we encourage management to ensure that established yearend procedures provide for proper review and timely correction.

New Accounting Guidance for Leases

In June 2017, the Government Accounting Standards Board (GASB) issued Statement No. 87, *Leases*. GASB 87 is effective for fiscal years beginning January 1, 2020 and is to be applied retroactively. Existing leases are to be recognized and measured based on the facts and circumstances of the lease in the period of implementation of GASB 87, not inception of the lease. Governments generally participate in a significant number of leases and the administration of those leases may be decentralized across the organization, making it difficult to determine exactly which leases may be subject to the new accounting and financial reporting requirements.

As the requirements of this standard are effective for the fiscal year beginning July 1, 2021. We recommend the City evaluate all current leases and contracts to determine if they meet the GASB 87 definition of a lease and develop a plan for the timely implementation of the standard. GFOA has issued a best practice/advisory to assist governments with the implementation.

III. STATUS OF PRIOR YEAR OTHER MATTERS

New Accounting Guidance for Leases

We recommended that the City begin to evaluate all current leases and contracts to determine if they meet the GASB 87 definition of a lease and develop a plan for the implementation.

Status: See "Current Year Matters" for current comment.

CITY OF CREVE COEUR, MISSOURI

***THE UNIFORM GUIDANCE
SINGLE AUDIT REPORT***

JUNE 30, 2021

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**INDEPENDENT AUDITORS' 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**

The Honorable Mayor and Members
of the 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, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 18, 2022.

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 a 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal controls, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a material weakness.

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*.

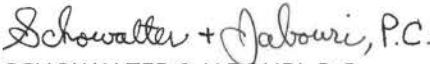
We noted certain other matters that we reported to management of the City in a separate letter dated January 18, 2022.

The City's Response to Finding

The City's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.


SCHOWALTER & JABOURI, P.C.

St. Louis, Missouri
January 18, 2022



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE AND ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

We have audited the City of Creve Coeur, Missouri's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Creve Coeur, Missouri's (the "City") major federal programs for the year ended June 30, 2021. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Creve Coeur, Missouri, 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, 2021.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 of Creve Coeur, Missouri, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated January 18, 2022, 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.

Schowalter + Jabouri, P.C.
SCHOWALTER & JABOURI, P.C.

St. Louis, Missouri
January 18, 2022

CITY OF CREVE COEUR, MISSOURI**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2021**

Program Title	Assistance Listing Number	Pass-Through Identification Number	Passed through to Subrecipients
<u>U.S. Department of Transportation</u>			
Passed through Missouri Department of Transportation, Highway Safety and Traffic Division:			
Highway Planning and Construction Cluster:			
Fernview Drive Resurfacing STP	20.205	STP-5526(645)	\$ 167,212
Emerson Road STP	20.205	STP-5526(644)	444,000
Mosley Road STP	20.205	STP-5526(647)	54,694
Subtotal Assistance Listing 20.205 and Highway Planning and Construction Cluster			<u>665,906</u>
Highway Safety Cluster:			
HMV Speed Grant	20.600	21-PT-02-066	2,987
Blueprint Grant	20.601	N/A	4,666
Occupation Protection Enforcement	20.616	M2HVE05-012	785
Subtotal Highway Safety Cluster			<u>8,438</u>
Dedicated Impaired Driving Enforcement	20.607	21-154-AL075	<u>70,358</u>
Total U.S. Department of Transportation			<u>744,702</u>
<u>U.S. Department of the Treasury</u>			
Passed through St. Louis County, Missouri:			
COVID-19: Coronavirus Relief Fund	21.019	N/A	<u>1,226,393</u>
Total U.S. Department of Treasury			<u>1,226,393</u>
TOTAL			<u><u>\$ 1,971,095</u></u>

CITY OF CREVE COEUR, MISSOURI**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2021**

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the City under programs of the federal government for the year ended June 30, 2021. The City's reporting entity is defined in Note 1 to the City's financial statements. The information reported in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position of the City.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting which is described in Note 1 to the City's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

The City has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

4. Insurance

The City did not have any federal insurance in effect during the year ended June 30, 2021.

5. Loans/Loan Guarantees

The City did not have any loans or loan guarantees outstanding as of June 30, 2021.

6. Nonmonetary Assistance

The City did not have any nonmonetary assistance during the year ended June 30, 2021.

7. Subrecipients

The City did not provide federal awards to any subrecipients during the year ended June 30, 2021.

8. Donated Personal Protective Equipment (Unaudited)

The City received donations of personal protective equipment in the amount of \$3,499, during the fiscal year ended June 30, 2021.

CITY OF CREVE COEUR, MISSOURI**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2021****1. SUMMARY OF AUDITORS' RESULTS****Financial Statements**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:
 Material weakness(es) identified? ☒ Yes ☐ No
 Significant deficiency(ies) identified
 not considered to be material weaknesses? ☐ Yes ☒ None reported

Noncompliance material to financial statements
 noted? ☐ Yes ☒ No

Federal Awards

Internal control over major programs:
 Material weakness(es) identified? ☐ Yes ☒ No
 Significant deficiency(ies) identified
 not considered to be material weaknesses? ☐ Yes ☒ None reported

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

Any audit findings disclosed that are required
 to be reported in accordance with
 2 CFR Section 200.516(a)? ☐ Yes ☒ No

Identification of major programs:

Assistance Listing**Name of Federal Program or Cluster**

21.019

Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? ☐ Yes ☒ No

CITY OF CREVE COEUR, MISSOURI*Schedule of Findings and Questioned Costs (continued)***2. FINANCIAL STATEMENT FINDINGS**2021-001 Finding Type: Material Weakness

Condition: The City recorded prior period adjustments and restated net position as of June 30, 2020. These adjustments were made to correct misstatements in capital asset balances that were identified as a result of strengthened internal control procedures over capital asset record maintenance. Changes were made to the infrastructure balances to reflect reclassifications to compositions of streets and sidewalks and to update records to current inventory of infrastructure, to construction in progress to reflect projects that had been completed as of June 30, 2020 and should have been capitalized, and to buildings and improvements, equipment, furniture, and fixtures, and vehicles to reflect additions from construction in progress and updates to current inventory of capital assets. Accumulated depreciation was also adjusted accordingly. The impact of these adjustments on governmental activities was to reduce capital assets not being depreciated by \$9,998,507, increase capital assets being depreciated by \$11,259,681, increase accumulated depreciation by \$1,194,287, and increase beginning net position by \$66,887. The impact of these adjustments on business-type activities was to increase capital assets being depreciated and beginning net position by \$396,876.

Additionally, the City recorded prior period adjustments to correctly record certain expenditures which should have been recorded during the year ended June 30, 2021 but were erroneously recorded in the prior year. The impact of these adjustment was to increase beginning fund balance and increase public safety expenditures in the General Fund by \$147,632, increase beginning fund balance and increase capital outlay expenditures in the Capital Improvement Fund by \$161,644, and increase beginning net position for governmental activities by \$309,276.

Criteria: Proper internal controls should be in place over the City's capital asset records to timely ensure accuracy and completeness of information.

Cause: As a result of strengthened internal control procedures over capital asset records, adjustments were identified.

Effect: Because of weaknesses in prior years' internal controls over capital asset records, adjustments were noted in the current year.

Recommendation: We recommend that the City continue to implement its enhancements to internal control procedures over capital asset records to timely ensure accuracy and completeness of information.

Views of Responsible Officials and Planned Corrective Action: The City recognizes the importance of having strong internal controls in place, which is why additional procedures were implemented during the year ended June 30, 2021. These enhanced internal control procedures lead to the identification of prior years' issues. The City will continue to perform these procedures in the future on a timely basis.

CITY OF CREVE COEUR, MISSOURI*Schedule of Findings and Questioned Costs (continued)*

3. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

4. FOLLOW-UP OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None.



MEMORANDUM

DATE: January 19, 2022

TO: Mark Perkins, 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 January 6, 2022 through January 19, 2022 in the amount of \$833,140.15.



Creve Coeur, MO

Council Report of invoices Paid Listing

By Fund

Payment Dates 1/6/2022 - 1/19/2022

Vendor Name	Purchase Order Number	Payable Number	Payable Date	Description (Item)	Account Number	Payment Number	Amount
Fund: 01 - GENERAL FUND							
MISSOURI DEPARTMENT OF REVENUE		CVC DEC 2021	01/10/2022	CRIME VICTIMS COMPENSATION FUND FEES (CVC) DEC 21	01-2413	63590	105.00
MISSOURI DEPARTMENT OF REVENUE		CVC DEC 2021	01/10/2022	MISC POLICE FUND REVENUE DEC 21	01-4604	63590	-5.18
MICHAEL L FOSTER - MO# 56139		INV0001345	12/20/2021	GARNISHMENT	01-2111	63601	137.72
MICHAEL L FOSTER - MO# 56139		INV0001359	01/05/2022	GARNISHMENT	01-2111	63600	183.03
MISSOURI DEPARTMENT OF REVENUE		POST DEC 2021	01/10/2022	POST COMMISSION FUND DEC 21	01-2412	63589	14.00
GREGORY FX DALY COLLECTOR OF REVENUE		2021 Q4 EARNINGS	07/06/2021	2021 4TH QUARTER EARNING TAX	01-2101	63612	406.25
							840.82
							840.82
Department: 11 - LEGISLATIVE SERVICES							
Division: 13 - CITY CLERK							
VERIZON WIRELESS SERVICES LLC		9896604547	01/04/2022	TABLETS AND AIRCARDS LEGISLATIVE 1/5-2/4/22	01-11-13-6253	63621	40.01
							40.01
Division 13 - CITY CLERK Total:							40.01
Department 11 - LEGISLATIVE SERVICES Total:							40.01
Department: 12 - ADMINISTRATION							
Division: 10 - LEGAL							
CURTIS HEINZ GARRETT AND OKEEFE PC		163241-163245	01/04/2022	MUNICIPAL PROSECUTION NON-RETAINER	01-12-10-6201	63602	285.00
CURTIS HEINZ GARRETT AND OKEEFE PC		163241-163245	01/04/2022	PROSECUTING ATTORNEY ASSISTANT	01-12-10-6201	63602	654.00
CURTIS HEINZ GARRETT AND OKEEFE PC		163241-163245	01/04/2022	NON-RETAINER GENERAL	01-12-10-6201	63602	2,470.00
CURTIS HEINZ GARRETT AND OKEEFE PC		163241-163245	01/04/2022	MUNICIPAL PROSECUTION RETAINER	01-12-10-6201	63602	2,500.00
CURTIS HEINZ GARRETT AND OKEEFE PC		163241-163245	01/04/2022	RETAINER MEETINGS AND CONSULTATION	01-12-10-6201	63602	4,500.00
							10,409.00
Division 10 - LEGAL Total:							10,409.00
Division: 11 - ADMINISTRATIVE							
MERCY CORPORATE HEALTH		619391	01/03/2022	PRE-EMPLOYMENT SCREENING WITH PHYSICAL	01-12-11-6271	63614	120.00

Council Report of invoices Paid Listing

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Vendor Name	Purchase Order Number	Payable Number	Payable Date	Description (Item)	Account Number	Payment Number	Amount
MERCY CORPORATE HEALTH		619519	01/03/2022	PRE-EMPLOYMENT SCREENING WITH PHYSICAL	01-12-11-6271	63614	120.00
MERCY CORPORATE HEALTH		620867	01/03/2022	PRE-EMPLOYMENT SCREENING	01-12-11-6271	63614	60.00
ASI		A00017860C0C8QF	12/31/2020	HRA & FSA ADMIN FEES DEC 20	01-12-11-6203	63604	480.00
ASI		A0001786150586I	05/28/2021	HRA & FSA ADMIN FEES MAY 21	01-12-11-6203	63604	437.50
ASI		A00017861C0C7LN	12/31/2021	HRA & FSA ADMIN FEES DEC 21	01-12-11-6203	63604	413.00
PAYLOCITY CORPORATION		INV1063090	01/17/2022	COBRA ACTIVE PARTICIPANT	01-12-11-6203	63617	26.00
PAYLOCITY CORPORATION		INV1063090	01/17/2022	COBRA ELIGIBILITY NOTIFICATIONS	01-12-11-6203	63617	17.00
PAYLOCITY CORPORATION		INV1063090	01/17/2022	DOL GENERAL NOTICES FOR NEW HIRES	01-12-11-6203	63617	7.90
Division 11 - ADMINISTRATIVE Total:							1,681.40
Division: 14 - MUNICIPAL COURT							
RICOH USA, INC		105738302	12/30/2021	COURT COPIER LEASE 12/18/21-1/17/22	01-12-14-6213	63593	272.41
ENGELMEYER & PEZZANI LLC	PO00415-R1	JUDGE DEC 21	01/12/2022	JUDICIAL SERVICES DEC 21	01-12-14-6201	63575	1,666.00
MSLACA		2022 DUES	01/11/2022	2022 MEMBERSHIP DUES CASWELL HARRIS BOUCHAR	01-12-14-6262	63616	120.00
Division 14 - MUNICIPAL COURT Total:							2,058.41
Department 12 - ADMINISTRATION Total:							14,148.81
Department: 13 - FINANCE							
Division: 15 - INTERDEPARTMENTAL							
CHARTER COMMUNICATION		0353198010122	01/01/2022	350 N NEW BALLAS PD PRI FIBER 1/1-1/31/22	01-13-15-6253	63570	1,426.56
PEPSI COLA		18754108	01/04/2022	SODA FOR CITY HALL VENDING MACHINES	01-13-15-7304	63592	161.64
WEST CENTRAL DISPATCH CENTER	PO00345	22-1	01/01/2022	FY22 REJIS ACCESS & FIBERS FEES	01-13-15-6213	63597	650.00
WEST CENTRAL DISPATCH CENTER	PO00345	22-1	01/01/2022	FY22 CHARTER FIBER & PRI FEES	01-13-15-6253	63597	1,050.00
CHARTER COMMUNICATION		0403845010822	01/08/2022	300 N NEW BALLAS CITY HALL TV WIFI 1/8-2/7/22	01-13-15-6253	63609	186.64
RETIREMENT PLAN ADVISOR	PO00405-R1	2021-56	01/10/2022	FY22 Q2 INVESTMENT ADVISORY SERVICES 10/1- 12/31/21	01-13-15-6203	63618	5,751.86
AT&T		314 983-2705 076 0 1/7/22	01/07/2022	MONITOR LINE ICE ARENA 1/7-2/6/22	01-13-15-6253	63605	87.56
Division 15 - INTERDEPARTMENTAL Total:							9,314.26
Division: 51 - MIS OPERATIONS							
CHARTER COMMUNICATION		0403845010822	01/08/2022	300 N NEW BALLAS CITY HALL TV WIFI 1/8-2/7/22	01-13-51-6213	63609	87.98

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Vendor Name	Purchase Order Number	Payable Number	Payable Date	Description (Item)	Account Number	Payment Number	Amount
VENMAR SYSTEMS INC		92307	01/13/2022	WATCHGUARD T20 1YR RENEWAL	01-13-51-6213	63620	255.00
CDW LLC		Q264696	12/29/2021	(4) VIEWSONIC VX2452MH MONITORS	01-13-51-7331	63608	694.76
Division 51 - MIS OPERATIONS Total:							1,037.74
Department 13 - FINANCE Total:							10,352.00
Department: 16 - MUNICIPAL FACILITIES MAINTENANCE							
Division: 11 - ADMINISTRATIVE							
HOME DEPOT CREDIT SERVICES		1340660	12/07/2021	GENERAL SUPPLIES	01-16-11-6212	63579	81.22
METROPOLITAN ST LOUIS SEWER DISTRICT		260065	01/10/2022	0247372-6: 300 N NEW BALLAS RD 10/31-11/30/21	01-16-11-6254	63584	631.58
MISSOURI AMERICAN WATER CO		1017-210013915103 1/6/22	01/06/2022	300 N NEW BALLAS RD DOM 12/01/21 - 12/29/21	01-16-11-6254	63615	135.50
DOUGLAS VENTURES LLC	PO00248	201221208-72 PO INVOICE	01/01/2022	City Hall- Outsourced Janitorial Services JAN 22	01-16-11-6212	63611	1,980.00
ARAMARK UNIFORM SERVICES		617000021054	01/04/2022	UNIFORM SERVICES	01-16-11-7308	63603	11.52
Division 11 - ADMINISTRATIVE Total:							2,839.82
Department 16 - MUNICIPAL FACILITIES MAINTENANCE Total:							2,839.82
Department: 21 - POLICE							
Division: 11 - ADMINISTRATIVE							
MISSOURI POLICE CHIEFS ASSOCIATION		173030	01/04/2022	CHIEFS SUMMER CONFERENCE - HARTMAN	01-21-11-6265	63591	350.00
WEST CENTRAL DISPATCH CENTER	PO00345	22-1	01/01/2022	FY22 BASE FEE	01-21-11-6202	63597	25,600.00
WEST CENTRAL DISPATCH CENTER	PO00345	22-1	01/01/2022	FY22 UTILIZATION FEES	01-21-11-6202	63597	104,462.00
INTERNATIONAL ASSOCIATION FOR PROPERTY AND EVIDENCE IN		M22-C678206	01/03/2022	2022 MEMBERSHIP RENEWAL - WILSON	01-21-11-6262	63581	65.00
INTERNATIONAL ASSOCIATION FOR PROPERTY AND EVIDENCE IN		M22-C681737	01/03/2022	2022 MEMBERSHIP RENEWAL - MCINTOSH	01-21-11-6262	63581	65.00
VERIZON WIRELESS SERVICES LLC		9896604547	01/04/2022	TABLETS AND AIRCARDS PD ADMIN 1/5-2/4/22	01-21-11-6253	63621	360.09
Division 11 - ADMINISTRATIVE Total:							130,902.09
Division: 21 - INVESTIGATION							
LEXISNEXIS		1432814-20211231	12/31/2021	DECEMBER 2021 2 USERS AND 3 EMAIL SEARCH PREMIUM	01-21-21-6202	63582	216.58
MAJOR CASE SQUAD OF GREATER ST LOUIS		MAJORCASE2022	12/06/2021	(5) MAJOR CASE ANNUAL MEMBERSHIP FEES	01-21-21-6261	63583	375.00
Division 21 - INVESTIGATION Total:							591.58

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Vendor Name	Purchase Order Number	Payable Number	Payable Date	Description (Item)	Account Number	Payment Number	Amount
Division: 22 - PATROL							
VALVOLINE LLC		183376	12/30/2021	OIL CHANGE FOR CAR 2408	01-21-22-6210	63596	38.98
						Division 22 - PATROL Total:	38.98
						Department 21 - POLICE Total:	131,532.65
Department: 31 - PUBLIC WORKS							
Division: 41 - STREET MAINTENANCE							
GATEWAY INDUSTRIAL POWER INC		001-116198R	12/30/2021	GENERATOR SEMI-ANNUAL INSPECTION - PW SHOP	01-31-41-6211	63577	225.00
WM NOBBE & COMPANY IN		100001621	12/23/2021	INVOICE# 9793888 LEAF VAC SENSOR	01-31-41-6211	63599	146.36
MISSOURI AMERICAN WATER CO		1017-210041135520 12/23/	12/23/2021	533 N NEW BALLAS RD IRRCTR IS 11/16/21 - 12/15/21	01-31-41-6254	63587	18.00
MISSOURI AMERICAN WATER CO		1017-210041135520 12/23/	12/23/2021	451 N NEW BALLAS RD IRR3RD IS 11/16/21 - 12/15/21	01-31-41-6254	63587	18.00
MISSOURI AMERICAN WATER CO		1017-210041135520 12/23/	12/23/2021	740 N NEW BALLAS RD IRR1ST IS 11/16/21 - 12-15/2	01-31-41-6254	63587	18.00
MISSOURI AMERICAN WATER CO		1017-210041135520 12/23/	12/23/2021	11915 OLIVE BLVD 11/16/21 - 12/15/21	01-31-41-6254	63587	44.28
MISSOURI AMERICAN WATER CO		1017-210041135520 12/23/	12/23/2021	198 N NEW BALLAS RD IRRIG 11/16/21 - 12/15/21	01-31-41-6254	63587	18.00
MISSOURI AMERICAN WATER CO		1017-210041135520 12/23/	12/23/2021	160 N NEW BALLAS RD IRRIG 11/16/21 - 12/15/21	01-31-41-6254	63587	18.00
MISSOURI AMERICAN WATER CO		1017-210041135520 12/23/	12/23/2021	6 BEACON HILL LN IRRIG 11/18/21 - 12/17/21	01-31-41-6254	63587	13.32
MISSOURI AMERICAN WATER CO		1017-210041135520 12/23/	12/23/2021	1030 N LINDBERGH BLVD 11/11/21 - 12/10/21	01-31-41-6254	63587	38.91
MISSOURI AMERICAN WATER CO		1017-210041240477 12/28/	12/28/2021	333 S NEW BALLAS RD IRRIG 11/19-12/20/21	01-31-41-6254	63588	13.32
MISSOURI AMERICAN WATER CO		1017-210041240477 12/28/	12/28/2021	631 S NEW BALLAS RD IRRIG 11/23-12/24/21	01-31-41-6254	63588	18.00
MISSOURI AMERICAN WATER CO		1017-210041240477 12/28/	12/28/2021	298 N NEW BALLAS RD IRRIG 11/19-12/20/21	01-31-41-6254	63588	18.00
MISSOURI AMERICAN WATER CO		1017-210041240477 12/28/	12/28/2021	599 S NEW BALLAS RD IRRIG 11/19-12/20/21	01-31-41-6254	63588	18.00
ABSTENENCIA GENTRY		1261-6000000061	12/06/2021	EXCEL - PW TEMP EMPLOYEE W/E 12/05/21	01-31-41-6207	63566	927.36
HANSEN'S TREE, LAWN & LANDSCAPING SERVICES	PO00349-R1	181803 PO INVOICE	12/10/2021	2021/2022 LEAF & LIMB CHIP HAUL OFF 12/8-12/9/2	01-31-41-6212	63578	8,820.50
METROPOLITAN ST LOUIS SEWER DISTRICT		260065	01/10/2022	0473730-0: 996 E RUE DE LA BANQU ST 10/31-11/30/21	01-31-41-6254	63584	83.56
METROPOLITAN ST LOUIS SEWER DISTRICT		260065	01/10/2022	0549319-2: 1030 N LINDBERGH BLVD 10/31- 11/30/21	01-31-41-6254	63584	109.41

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Vendor Name	Purchase Order Number	Payable Number	Payable Date	Description (Item)	Account Number	Payment Number	Amount
AT&T		314 989-1849 604 2 12/19/2	12/19/2021	SERVICE AT OLIVE/270 12/19/21 - 1/18/22	01-31-41-6253	63568	89.05
HUMAN RESOURCE STAFFIN		1001067658	01/14/2022	PW TEMPORARY EMPLOYEE W/E 1/9/22	01-31-41-6207	63613	217.72
AT&T		314 989-1849 604 2 1/3/22	01/03/2022	SERVICE AT OLIVE/270 FINAL BILL	01-31-41-6253	63606	5.97
ARAMARK UNIFORM SERVICES		617000021050	01/04/2022	UNIFORM SERVICE - PW SHO	01-31-41-7308	63603	387.38
CUMMINS INC		C5-97373	12/30/2021	SEAL, GASKET	01-31-41-6211	63610	248.19
Division 41 - STREET MAINTENANCE Total:							11,514.33
Division: 43 - PARKS MAINTENANCE							
GATEWAY INDUSTRIAL POWER INC		001-116198R	12/30/2021	GENERATOR SEMI-ANNUAL INSPECTION - PW SHOP	01-31-43-6211	63577	75.00
MISSOURI AMERICAN WATER CO		1017-210013559299 12/24/	12/24/2021	12301 CONWAY RD 11/20- 12/22/21	01-31-43-6254	63586	18.00
MISSOURI AMERICAN WATER CO		1017-210041135520 12/23/	12/23/2021	902 MASON RD 10/19/21 - 12/16/21	01-31-43-6224	63587	1.27
MISSOURI AMERICAN WATER CO		1017-210041240477 12/28/	12/28/2021	11370 ST PAUL ST PARK 11/23-12/24/21	01-31-43-6254	63588	44.28
MISSOURI AMERICAN WATER CO		1017-210041240477 12/28/	12/28/2021	10620 COUNTRY VIEW DR 11/23-12/22/21	01-31-43-6254	63588	18.00
MISSOURI AMERICAN WATER CO		1017-210041240477 12/28/	12/28/2021	203 TOWNSEND ST 11/23- 12/24/21	01-31-43-6254	63588	52.88
ABSTENENCIA GENTRY		1261-6000000061	12/06/2021	EXCEL - PW TEMP EMPLOYEE W/E 12/05/21	01-31-43-6207	63566	309.12
METROPOLITAN ST LOUIS SEWER DISTRICT		260065	01/10/2022	0783768-5: 902 N MASON RD 10/31-11/30/21	01-31-43-6224	63584	42.20
METROPOLITAN ST LOUIS SEWER DISTRICT		260065	01/10/2022	0034325-1: 11370 ST PAUL ST 10/31-11/30/21 10/31-1	01-31-43-6254	63584	37.03
METROPOLITAN ST LOUIS SEWER DISTRICT		260065	01/10/2022	0578184-4: 601 COEUR DE VILLE DR 10/31-11/30/21	01-31-43-6254	63584	42.20
METROPOLITAN ST LOUIS SEWER DISTRICT		260065	01/10/2022	0567312-4: 10620 COUNTRY VIEW DR 10/31-11/30/21	01-31-43-6254	63584	47.37
METROPOLITAN ST LOUIS SEWER DISTRICT		260065	01/10/2022	0472261-7: 12100 CONWAY RD 10/31-11/30/21	01-31-43-6254	63584	47.37
METROPOLITAN ST LOUIS SEWER DISTRICT		260065	01/10/2022	0578025-9: 1000 BARNES WEST DR 10/31-11/30/21	01-31-43-6254	63584	104.24
CUSTOM HOME ELEVATORS OF ST. LOUIS, INC.		S/N 04-00346-SPL 12/21/21	12/21/2021	ELEVATOR MAINT- TAPPMAYER HOUSE BAD TERMINAL	01-31-43-6224	63572	630.00
HUMAN RESOURCE STAFFIN		1001067658	01/14/2022	PW TEMPORARY EMPLOYEE W/E 1/9/22	01-31-43-6207	63613	72.57
AT&T		314 579-0412 739 1 1/1/22	01/01/2022	SECURITY LINES TAPPMAYER 1/1-1/31/22	01-31-43-6224	63607	185.99
AT&T		314 579-0412 739 1 1/1/22	01/01/2022	SECURITY LINES TAPPMAYER 12/1-12/31/21	01-31-43-6224	63607	201.84

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Vendor Name	Purchase Order Number	Payable Number	Payable Date	Description (Item)	Account Number	Payment Number	Amount
ARAMARK UNIFORM SERVICES		617000021050	01/04/2022	UNIFORM SERVICE - PW SHO	01-31-43-7308	63603	129.13
CUMMINS INC		C5-97373	12/30/2021	SEAL, GASKET	01-31-43-6211	63610	82.73
Division 43 - PARKS MAINTENANCE Total:							2,141.22
Department 31 - PUBLIC WORKS Total:							13,655.55
Department: 32 - COMMUNIITY DEVELOPMENT							
Division: 61 - BUILDING DEPARTMENT							
VERIZON WIRELESS SERVICES LLC		9896604547	01/04/2022	TABLETS AND AIRCARDS BLDG 1/5-2/4/22	01-32-61-6253	63621	320.08
Division 61 - BUILDING DEPARTMENT Total:							320.08
Department 32 - COMMUNIITY DEVELOPMENT Total:							320.08
Fund 01 - GENERAL FUND Total:							173,729.74
Fund: 02 - CAPITAL IMPROVEMENT FUND							
Department: 61 - CIP							
Division: 71 - CIP							
IMS INFRASTRUCTURE MANAGEMENT SERVICES LL	PO00579	50399-3	11/15/2021	FY2022 Pavement Ratings Update	02-61-71-9510	63580	1,489.35
Division 71 - CIP Total:							1,489.35
Department 61 - CIP Total:							1,489.35
Fund 02 - CAPITAL IMPROVEMENT FUND Total:							1,489.35
Fund: 05 - PARK & STORMWATER FUND							
Department: 61 - CIP							
Division: 71 - CIP							
BYRNE & JONES ENTERPRISES INC	PO00611	APPLICATION #1	12/27/2021	Conway Park Path Improvements Project PAY APP 1	05-61-71-9506	63569	42,684.41
Division 71 - CIP Total:							42,684.41
Department 61 - CIP Total:							42,684.41
Fund 05 - PARK & STORMWATER FUND Total:							42,684.41
Fund: 06 - MUNICIPAL ENTERPRISE FUND							
Department: 14 - COMMUNITY SERVICES							
Division: 31 - ICE ARENA							
AMERENUE		1801001713 12/13/21	12/13/2021	11400 OLDE CABIN ICE ARENA 11/8-12/9/21	06-14-31-6250	DFT0004226	6,036.63
AMERENUE		1801001713 12/13/21	12/13/2021	11400 OLDE CABIN ICE ARENA 11/8-12/9/21	06-14-31-6250	DFT0004226	-2,283.98
MISSOURI AMERICAN WATER CO		1017-210041135520 12/23/	12/23/2021	11400 OLDE CABIN RD 11/16/21 - 12/15/21	06-14-31-6254	63587	640.47
METROPOLITAN ST LOUIS SEWER DISTRICT		260065	01/10/2022	1049261-9: 11400 OLDE CABIN RD 10/31-11/30/21	06-14-31-6254	63584	745.11
Division 31 - ICE ARENA Total:							5,138.23

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Vendor Name	Purchase Order Number	Payable Number	Payable Date	Description (Item)	Account Number	Payment Number	Amount
Division: 32 - GOLF MAINTENANCE							
AMERENUE		0639074006 12/13/21	12/13/2021	11400 OLDE CABIN LAKE FOUNTAIN 11/8-12/9/21	06-14-32-6250	DFT0004227	11.33
AMERENUE		7072604119 12/13/21	12/13/2021	11400 OLDE CABIN MAINTENANCE SHED 11/8-12/9/21	06-14-32-6250	DFT0004357	147.21
HOME DEPOT CREDIT SERVICES		1015015	12/07/2021	CONCRETE, PAINTS FOR MARKERS, MISC EQUIPMENT MAINT	06-14-32-6211	63579	29.50
HOME DEPOT CREDIT SERVICES		1015015	12/07/2021	CONCRETE, PAINTS FOR MARKERS, MISC EQUIPMENT MAINT	06-14-32-6212	63579	45.65
HOME DEPOT CREDIT SERVICES		1015015	12/07/2021	CONCRETE, PAINTS FOR MARKERS, MISC EQUIPMENT MAINT	06-14-32-7301	63579	28.92
MISSOURI AMERICAN WATER CO		1017-210041135520 12/23/	12/23/2021	11400 OLDE CABIN RD 11/16/21 - 12/15/21	06-14-32-6254	63587	1,391.49
HOME DEPOT CREDIT SERVICES		1021658	12/17/2021	IRRIGATION CONTROL BOX FENCE REPAIR	06-14-32-6212	63579	109.72
HOME DEPOT CREDIT SERVICES		2024432	12/16/2021	WEDGE ANCHOR CONCRETE	06-14-32-6212	63579	2.25
HOME DEPOT CREDIT SERVICES		6011629	12/22/2021	TARPS AND PAINTS	06-14-32-6212	63579	49.10
HOME DEPOT CREDIT SERVICES		6011629	12/22/2021	TARPS AND PAINTS	06-14-32-7301	63579	86.18
HOME DEPOT CREDIT SERVICES		6011632	12/22/2021	LIGHT FOR SHOP	06-14-32-6212	63579	27.47
Division 32 - GOLF MAINTENANCE Total:							1,928.82
Division: 33 - PRO-SHOP							
AMERENUE		9601003815 12/15/21	12/15/2021	11400 OLDE CABIN GOLF SHOP 11/8-12/9/21	06-14-33-6250	DFT0004358	1,202.49
METROPOLITAN ST LOUIS SEWER DISTRICT		260065	01/10/2022	1049261-9: 11400 OLDE CABIN RD 10/31-11/30/21	06-14-33-6254	63584	248.37
Division 33 - PRO-SHOP Total:							1,450.86
Department 14 - COMMUNITY SERVICES Total:							8,517.91
Fund 06 - MUNICIPAL ENTERPRISE FUND Total:							8,517.91
Fund: 11 - SEWER LATERAL FUND							
Department: 61 - CIP							
Division: 93 - SEWER LATERAL							
ASHLEY KATCHER		SLR 10/22/20	10/22/2020	SANITARY SEWER LATERAL REPAIR REIMBURSEMENT	11-61-93-9315	63567	3,534.50
MIKHAIL GUSOV		SLR 12/29/21	12/29/2021	SANITARY SEWER LATERAL REPAIR REIMBURSEMENT	11-61-93-9315	63585	1,200.00

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Vendor Name	Purchase Order Number	Payable Number	Payable Date	Description (Item)	Account Number	Payment Number	Amount
ELAINE BLOOMQUIST		SLR 12/3/21	12/03/2021	SANITARY SEWER LATERAL REPAIR REIMBURSEMENT	11-61-93-9315	63574	2,323.75
Division 93 - SEWER LATERAL Total:							7,058.25
Department 61 - CIP Total:							7,058.25
Fund 11 - SEWER LATERAL FUND Total:							7,058.25
Fund: 16 - DEBT SERVICE-POLICE BLDG.							
Department: 61 - CIP							
Division: 71 - CIP							
UMB BANK NA	PO00371	CCE7 12/31/21	01/18/2022	FY22 INTERST ON GO BOND SERVICE 2017	16-61-71-8410	63619	130,653.12
UMB BANK NA	PO00371	CCE7 12/31/21	01/18/2022	FY 22 PRINCIPAL ON GO BOND SERVICE 2017	16-61-71-9514	63619	455,000.00
Division 71 - CIP Total:							585,653.12
Department 61 - CIP Total:							585,653.12
Fund 16 - DEBT SERVICE-POLICE BLDG. Total:							585,653.12
Fund: 19 - PUBLIC SAFETY FUND							
Department: 21 - POLICE							
Division: 23 - COUNTY PUBLIC SAFETY-PROP P							
CHARTER COMMUNICATION		0371802122521	12/25/2021	SPECTRUM BUSINESS VOICE	19-21-23-6253	63571	279.93
CHARTER COMMUNICATION		0371802122521	12/25/2021	SPECTRUM BUSINESS TV AND INTERNET	19-21-23-6255	63571	206.36
HOME DEPOT CREDIT SERVICES		1340660	12/07/2021	GENERAL SUPPLIES	19-21-23-7302	63579	49.98
DOUGLAS VENTURES LLC	PO00400	201221207-71	01/01/2022	FY22 ANNUAL FES	19-21-23-6212	63573	1,530.00
WIEGMANN ASSOCIATES	PO00551	70785	12/16/2021	PLANNED MAINT SVC AGREEMENT FOR PD HVAC SYSTEM	19-21-23-6211	63598	1,150.00
SHI INTERNATIONAL CORP.	PO00581	B14545139	12/28/2021	1 HAVIS DS-DELL - 416 DOCKING STATIONS	19-21-23-7331	63595	615.47
SHI INTERNATIONAL CORP.	PO00581	B14549513	12/29/2021	1 HAVIS DS-DELL DOCKING STATION	19-21-23-7331	63595	615.47
SHI INTERNATIONAL CORP.	PO00581	B14555736	12/30/2021	11 DOCKING STATIONS AND 13 SCREEN STIFFENERS	19-21-23-7331	63595	6,770.17
FLOCK GROUP INC		CINV-005867	12/30/2021	FLOCK FALCON CAMERA AND IMPLEMENTATION FEE (PUBLIC)	19-21-23-9503	63576	2,750.00
SAMS CLUB		P928000QM01E3NXFK	12/09/2021	12/9/21-1/8/22 LATE FEE	19-21-23-7304	63594	39.99
Division 23 - COUNTY PUBLIC SAFETY-PROP P Total:							14,007.37
Department 21 - POLICE Total:							14,007.37
Fund 19 - PUBLIC SAFETY FUND Total:							14,007.37
Grand Total:							833,140.15

Report Summary

Fund Summary

Fund	Payment Amount
01 - GENERAL FUND	173,729.74
02 - CAPITAL IMPROVEMENT FUND	1,489.35
05 - PARK & STORMWATER FUND	42,684.41
06 - MUNICIPAL ENTERPRISE FUND	8,517.91
11 - SEWER LATERAL FUND	7,058.25
16 - DEBT SERVICE-POLICE BLDG.	585,653.12
19 - PUBLIC SAFETY FUND	14,007.37
Grand Total:	833,140.15

Account Summary

Account Number	Account Name	Payment Amount
01-11-13-6253	TELEPHONE	40.01
01-12-10-6201	LEGAL AND ACCOUNTIN	10,409.00
01-12-11-6203	PROFESSIONAL SERVICE	1,381.40
01-12-11-6271	MEDICAL SUPPLIES	300.00
01-12-14-6201	LEGAL AND ACCOUNTIN	1,666.00
01-12-14-6213	OFFICE EQUIPMENT MAI	272.41
01-12-14-6262	DUES MEMBERSHIPS &	120.00
01-13-15-6203	PROFESSIONAL SERVICE	5,751.86
01-13-15-6213	OFFICE EQUIPMENT MAI	650.00
01-13-15-6253	TELEPHONE	2,750.76
01-13-15-7304	GENERAL SUPPLIES	161.64
01-13-51-6213	OFFICE EQUIPMENT MAI	342.98
01-13-51-7331	COMPUTER HARDWARE	694.76
01-16-11-6212	BUILDING AND GROUND	2,061.22
01-16-11-6254	WATER AND SEWER	767.08
01-16-11-7308	WEARING APPAREL AND	11.52
01-2101	ST. LOUIS CITY EARNING	406.25
01-2111	PAYROLL GARNISHMENT	320.75
01-21-11-6202	TECHNICAL AND PERSO	130,062.00
01-21-11-6253	TELEPHONE	360.09
01-21-11-6262	DUES MEMBERSHIPS &	130.00
01-21-11-6265	TRAVEL & CONFERENCE	350.00
01-21-21-6202	TECHNICAL AND PERSO	216.58
01-21-21-6261	EDUCATION & TRAINING	375.00
01-21-22-6210	VEHICLE MAINTENANCE	38.98
01-2412	PEACE OFFICER AND STA	14.00
01-2413	CVC - CRIME VICTIMS C	105.00
01-31-41-6207	TEMP PROFESSIONAL SE	1,145.08
01-31-41-6211	EQUIPMENT MAINTENA	619.55

Account Summary

Account Number	Account Name	Payment Amount
01-31-41-6212	BUILDING AND GROUND	8,820.50
01-31-41-6253	TELEPHONE	95.02
01-31-41-6254	WATER AND SEWER	446.80
01-31-41-7308	WEARING APPAREL AND	387.38
01-31-43-6207	TEMP PROFESSIONAL SE	381.69
01-31-43-6211	EQUIPMENT MAINTENA	157.73
01-31-43-6224	TAPPMAYER HOUSE MAI	1,061.30
01-31-43-6254	WATER AND SEWER	411.37
01-31-43-7308	WEARING APPAREL AND	129.13
01-32-61-6253	TELEPHONE	320.08
01-4604	POLICE MISC REVENUE	-5.18
02-61-71-9510	STREETS	1,489.35
05-61-71-9506	PARK DEVELOPMENT PR	42,684.41
06-14-31-6250	ELECTRICITY	3,752.65
06-14-31-6254	WATER AND SEWER	1,385.58
06-14-32-6211	EQUIPMENT MAINTENA	29.50
06-14-32-6212	BUILDING AND GROUND	234.19
06-14-32-6250	ELECTRICITY	158.54
06-14-32-6254	WATER AND SEWER	1,391.49
06-14-32-7301	CHEMICALS & CLEANING	115.10
06-14-33-6250	ELECTRICITY	1,202.49
06-14-33-6254	WATER AND SEWER	248.37
11-61-93-9315	SEWER LATERAL REIMB	7,058.25
16-61-71-8410	DEBT INTEREST PAYMEN	130,653.12
16-61-71-9514	DEBT PRINCIPAL PAYME	455,000.00
19-21-23-6211	EQUIPMENT MAINTENA	1,150.00
19-21-23-6212	BUILDING AND GROUND	1,530.00
19-21-23-6253	TELEPHONE	279.93
19-21-23-6255	CABLE TV AND INTERNE	206.36
19-21-23-7302	SMALL TOOLS	49.98
19-21-23-7304	GENERAL SUPPLIES	39.99
19-21-23-7331	COMPUTER HARDWARE	8,001.11
19-21-23-9503	EQUIPMENT	2,750.00
Grand Total:		833,140.15

Project Account Summary

Project Account Key	Payment Amount
None	788,966.39
2140122E	42,684.41
60222E	1,489.35
Grand Total:	833,140.15

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ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF CREVE COEUR, MISSOURI, REGARDING ELECTRIC BICYCLES AND MOTORIZED SCOOTERS.

WHEREAS, the General Assembly of the State of Missouri has enacted SB 176 (2021), which contains certain provisions governing the use and regulation of electric bicycles; and

WHEREAS, the City Council hereby determines that amending the Code of Ordinances of the City of Creve Coeur as set forth herein to regulate electric bicycles as authorized by SB 176 is in the best interests of the City; and

WHEREAS, the City Council has determined that additional regulations regarding motorized scooters are in the public interest;

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

Section One. Title II Public Health, Safety, and Welfare, Chapter 240, Parks and Recreation, Section 240.050 Dog Park Use, Subsection (C)(7) of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition of the following language (addition in bold):

C. The following are not allowed in the fenced area of the dog park:

7. Bicycles, **electric bicycles**, skateboards, roller skates or blades or any motorized vehicles, except wheelchairs.

Section Two. Title II Public Health, Safety, and Welfare, Chapter 240, Parks and Recreation, of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the adoption of a new Section 240.090 as follows:

Section 240.090. Bicycles and Scooters.

No person shall operate a bicycles or electric bicycles at a speed which exceeds 12 miles per hour within any City park. Motorized scooters and motorized bicycles shall not be operated within any City park.

Commented [CL1]: Speed limit under review

Commented [CL2]: No speed limit dictated for scooters, instead prohibited in parks - what is desired revision?

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Section Two. Title III Traffic Code, Chapter 300 General Provisions, Section 300.010 Definitions of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition of the following language (additions in bold):

ELECTRIC BICYCLE

A bicycle equipped with fully operable pedals, a saddle or seat for the rider, and an electric motor of less than 750 watts that meets the requirements of one of the following three classes:

- (a) **"Class 1 electric bicycle", an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling and that ceases to provide assistance when the bicycle reaches the speed of twenty miles per hour;**
- (b) **"Class 2 electric bicycle", an electric bicycle equipped with a motor that may be used exclusively to propel the bicycle and that is not capable of providing assistance when the bicycle reaches the speed of twenty miles per hour; or**
- (c) **"Class 3 electric bicycle", an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling and that ceases to provide assistance when the bicycle reaches the speed of twenty-eight miles per hour**

MOTOR VEHICLE

Any self-propelled vehicle not operated exclusively upon tracks, except farm tractors, **electric bicycles**, and motorized bicycles.

MOTORIZED BICYCLE

Any two- or three-wheeled device having an automatic transmission and a motor with a cylinder capacity of not more than fifty (50) cubic centimeters, which produces less than three (3) gross brake horsepower, and is capable of propelling the device at a maximum speed of not more than thirty (30) miles per hour on level ground, **excluding electric bicycles.**

PASSENGER

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Any person who travels in a motor vehicle in any manner except as a driver; and any person who travels on a bicycle **or electric bicycle** in any manner except as the operator.

VEHICLE

Any mechanical device on wheels designed primarily for use or used on highways, except motorized bicycles, **electric bicycles**, vehicles propelled or drawn by horses or human power, or vehicles used exclusively on fixed rails or tracks, cotton trailers, or motorized wheelchairs operated by physically disabled persons.

Section Three. Title III Traffic Code, Chapter 315 Traffic Control Devices, Section 315.025 Red Light Violations by Motorcycles or Bicycles, Affirmative Defense, When of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition of the following language (additions in bold):

Section 315.025 Red Light Violations by Motorcycles, Bicycles, **or Electric Bicycles**, Affirmative Defense, When

A. Any person operating a motorcycle, bicycle, **or electric bicycle**, who violates the provisions of Section 304.281 or Section 304.301, RSMo., by entering or crossing an intersection controlled by a traffic control signal against a red light shall have an affirmative defense to that charge if the person establishes all of the following conditions:

1. The motorcycle, bicycle, or **electric bicycle** has been brought to a complete stop;

Section Four. Title III Traffic Code, Chapter 340 Miscellaneous Driving Rules of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition of the following language (additions in bold):

Section 340.050 Vehicle Shall Not Be Driven On A Sidewalk — Prohibition On Obstruction of Bicycle Lanes — Drivers To Yield To Bicycles **and Electric Bicycles** in Designated Bicycle Lanes.

The driver of a motor vehicle shall not drive within any sidewalk area except on a permanent or temporary driveway. A designated bicycle lane shall not be obstructed by a parked or standing motor vehicle or other stationary object. A motor vehicle may be driven in a designated

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bicycle lane only for the purpose of a lawful maneuver to cross the lane or to provide for safe travel. In making an otherwise lawful maneuver that requires traveling in or crossing a designated bicycle lane, the driver of a motor vehicle shall yield to any bicycle **or electric bicycle** in the lane. As used in this Section, the term "designated bicycle lane" shall mean a portion of the roadway or highway that has been designated by the Governing Body having jurisdiction over such roadway or highway by striping with signing or striping with pavement markings for the preferential or exclusive use of bicycles.

Section 340.100 Riding Bicycles, **Electric Bicycles**, Sleds, Roller Skates By Attaching To Another Vehicle Prohibited — Pulling A Rider Behind Vehicle Prohibited.

- A. No person riding upon any bicycle, **electric bicycle**, motorized bicycle, coaster, roller skates, sled or toy vehicle shall attach the same or himself/herself to any vehicle upon a roadway. Neither shall the driver of a vehicle knowingly pull a rider behind a vehicle.
- B. This Subsection shall not prohibit attaching a bicycle trailer or semi-trailer to a bicycle, **electric bicycle**, or motorized bicycle if that trailer or semi-trailer has been designed for such attachment.

Section 340.140 Manner of Operation of Motor Vehicles — Careful and Prudent.

- B. Failure To Keep A Proper Lookout. No person driving a motor vehicle shall fail to give his/her full attention to the task of driving and to keep a proper lookout through his/her windshield, side windows and the rear mirror for any vehicles, motorcycles, motor scooters, farm tractors, bicycles, **electric bicycles**, and pedestrians that he/she may be approaching or who may be approaching him/her from any direction and from any street, alley or driveway.

Section 340.165 Distance To Be Maintained When Overtaking A Bicycle **Or Electric Bicycle**.

The operator of a motor vehicle overtaking a bicycle **or electric bicycle** proceeding in the same direction on the roadway, as defined in Section 300.010, shall leave a safe distance when passing the bicycle **or electric bicycle** and shall maintain clearance until safely past the overtaken bicycle **or electric bicycle**.

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Section Five. Title III Traffic Code, Chapter 365 Other Vehicle Equipment, Section 365.170.D Use of Safety Belts of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition of the following language (additions in bold):

- D. As used in this Section, the term "passenger car" means every motor vehicle designed for carrying ten (10) persons or less and used for the transportation of persons, except that the term "passenger car" shall not include motorcycles, **bicycles, electric bicycles,** and trucks with a licensed gross weight of twelve thousand (12,000) pounds or more.

Section Six. Title III Traffic Code, Chapter 370 Bicycles and Motorized Bicycles of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition and deletion of the following language (additions in bold, deletions bracketed and in bold):

Section 370.010 Bicycle, **Electric Bicycle,** and Motorized Bicycle — Defined.

As used in this Chapter, the following terms shall mean:

BICYCLE

Every vehicle propelled solely by human power upon which any person may ride, having two (2) tandem wheels, or two (2) parallel wheels and one (1) or two (2) forward or rear wheels, all of which are more than fourteen (14) inches in diameter, except **electric bicycles,** scooters, and similar devices.

ELECTRIC BICYCLE

A bicycle equipped with fully operable pedals, a saddle or seat for the rider, and an electric motor of less than 750 watts that meets the requirements of one of the following three classes:

- (a) **"Class 1 electric bicycle", an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling and that ceases to provide assistance when the bicycle reaches the speed of twenty miles per hour;**

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- (b) **"Class 2 electric bicycle", an electric bicycle equipped with a motor that may be used exclusively to propel the bicycle and that is not capable of providing assistance when the bicycle reaches the speed of twenty miles per hour; or**
- (c) **"Class 3 electric bicycle", an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling and that ceases to provide assistance when the bicycle reaches the speed of twenty-eight miles per hour**

MOTORIZED BICYCLE

Any two- or three-wheeled device having an automatic transmission and a motor with a cylinder capacity of not more than fifty (50) cubic centimeters, which produces less than three (3) gross brake horsepower and is capable of propelling the device at a maximum speed of not more than thirty (30) miles per hour on level ground, **except electric bicycles**. A motorized bicycle shall be considered a motor vehicle for purposes of any homeowners' or renters' insurance policy.

Section 370.020 Brakes Required.

Every bicycle, **electric bicycle**, and motorized bicycle shall be equipped with a brake or brakes which will enable its driver to stop the bicycle, **electric bicycle**, or motorized bicycle within twenty-five (25) feet from a speed of ten (10) miles per hour on dry, level, clean pavement.

Section 370.030 Lights and Reflectors — When Required — Standards To Be Met.

- A. Every bicycle, **electric bicycle**, and motorized bicycle when in use on a street or highway during the period from one-half (½) hour after sunset to one-half (½) hour before sunrise shall be equipped with the following:
 - 4. Reflective material and/or lights visible on each side of the bicycle, **electric bicycle**, or bicyclist and visible at night

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under normal atmospheric conditions on a straight, level, unlighted roadway when viewed by a vehicle driver under the lawful lower beams of vehicle headlights at three hundred (300) feet. The provisions of this Subsection shall not apply to motorized bicycles which comply with National Highway Traffic and Safety Administration regulations relating to reflectors on motorized bicycles.

Section 370.040 Rights and Duties of Bicycle, **Electric Bicycle**, and Motorized Bicycle Riders.

Every person riding a bicycle, **electric bicycle**, or motorized bicycle upon a street or highway shall be granted all of the rights and shall be subject to all of the duties applicable to the driver of a vehicle as provided by Chapter 304, RSMo., and this Title, except as to special regulations in this Chapter, and except as to those provisions of Chapter 304, RSMo., and this Title, which by their nature can have no application.

Section 370.050 Riding To Right — Required For Bicycles, **Electric Bicycles**, and Motorized Bicycles — Mandatory Use of Bicycle Path By Bicycles **and Electric Bicycles**.

- A. Every person operating a bicycle, **electric bicycle**, or motorized bicycle at less than the posted speed or slower than the flow of traffic upon a street or highway shall ride as near to the right side of the roadway as safe, exercising due care when passing a standing vehicle or one proceeding in the same direction, except when making a left turn, when avoiding hazardous conditions, when the lane is too narrow to share with another vehicle, or when on a one-way street. Bicyclists may ride abreast when not impeding other vehicles.
- B. Whenever a usable path for bicycles **or electric bicycles** practical for sustained riding for transportation purposes has been provided adjacent to a roadway, riders shall use such path and shall not use the roadway.

Section 370.060 Bicycle **And Electric Bicycle** To Operate On The Shoulder Adjacent To Roadway, When — Roadway Defined.

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- A. A person operating a bicycle **or electric bicycle** at less than the posted speed or slower than the flow of traffic upon a street or highway may operate as described in Section 370.050 of this Chapter or may operate on the shoulder adjacent to the roadway.
- B. A bicycle **or electric bicycle** operated on a roadway, or the shoulder adjacent to a roadway, shall be operated in the same direction as vehicles are required to be driven upon the roadway.

Section 370.070 Bicycle **And Electric Bicycle** Required To Give Hand or Mechanical Signals.

The operator of a bicycle **or electric bicycle** shall signal as required in Section 340.190 of this Title, except that a signal by the hand and arm need not be given continuously if the hand is needed to control or operate the bicycle **or electric bicycle**. An operator of a bicycle **or electric bicycle** intending to turn the bicycle **or electric bicycle** to the right shall signal as indicated in Section 340.190 of this Title or by extending such operator's right arm in a horizontal position so that the same may be seen in front and in rear of the vehicle.

Section 370.080 Penalty For Violation.

Any person seventeen (17) years of age or older who violates any provision of this Chapter is guilty of an ordinance violation and, upon conviction thereof, shall be punished by a fine of not less than five dollars (\$5.00) nor more than twenty-five dollars (\$25.00). If any person under seventeen (17) years of age violates any provision of this Chapter in the presence of a Police Officer, said officer may impound the bicycle, **electric bicycle**, or motorized bicycle involved for a period not to exceed five (5) days upon issuance of a receipt to the child riding it or to its owner.

Section 370.110 Carrying Articles.

No person operating a bicycle, **electric bicycle**, or motorized bicycle shall carry any package, bundle or article which prevents the use of both hands in the control and operation of the bicycle, **electric bicycle**, or motorized bicycle. A person operating the bicycle, **electric bicycle**, or

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motorized bicycle shall keep at least one (1) hand on the handlebars at all times.

Section 370.120 Inspecting Bicycles, **Electric Bicycles**, or Motorized Bicycles.

A uniformed City Police Officer may, at any time upon reasonable cause to believe that a bicycle, **electric bicycle**, or motorized bicycle is unsafe or not equipped as required by law or that its equipment is not in proper adjustment or repair, require the person riding the bicycle, **electric bicycle**, or motorized bicycle to stop and submit the bicycle, **electric bicycle**, or motorized bicycle to an inspection and such test with reference thereto as may be appropriate.

Section 370.130 Bicycle Helmet Required.

- A. Every person operating or being a passenger on a bicycle, **electric bicycle**, or motorized bicycle or using in-line skates, roller skates, a skateboard, a scooter, or similar wheeled device on a public roadway, public bicycle path or other public rights-of-way shall wear a bicycle helmet of good fit, fastened securely upon the head with the straps of the helmet.
- B. No person operating a bicycle, **electric bicycle**, or motorized bicycle or using in-line skates, roller skates, a skateboard, a scooter, or similar wheeled device on a public roadway, public bicycle path or other public rights-of-way shall allow anyone to ride as a passenger unless the passenger is wearing a bicycle helmet of good fit, fastened securely upon the head with the straps of the helmet, or else is in an enclosed trailer or other device properly attached to a bicycle **or electric bicycle** which meets or exceeds current nationally recognized standards of design and manufacture for the protection of the passenger's head from impacts in an accident without the need for a helmet.
- C. No parent, custodian, or legal guardian of a person age sixteen (16) and under shall knowingly permit said person to operate or be a passenger on a bicycle, **electric bicycle**, or motorized bicycle or to use in-line skates, roller skates, a skateboard, a

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scooter, or similar wheeled device, without wearing a bicycle helmet of good fit, fastened securely upon the head with the straps of the helmet.

- D. No person operating a bicycle, **electric bicycle**, or motorized bicycle on a public roadway, public bicycle path or other public right-of-way shall allow anyone who is either four (4) years old or younger, weighing forty (40) pounds or less, to ride as a passenger on the bicycle, **electric bicycle**, or motorized bicycle other than in a seat which shall adequately retain the passenger in place and protect the passenger from the bicycle's, **electric bicycle's**, or motorized bicycle's moving parts.

- E. A person regularly engaged in the business of renting bicycles, **electric bicycle**, motorized bicycles, in-line skates, roller skates, skateboards, scooters, or similar wheeled devices shall require each person seeking to rent one (1) or more of these items to provide his/her signature either on the rental form or on a separate form indicating both of the following:
 - 2. A statement concerning whether the person will be an operator or passenger on the bicycle, **electric bicycle**, motorized bicycle, in-line skates, roller skates, skateboard, scooter, or similar wheeled device in an area where the use of a bicycle helmet is required.

- F. A person regularly engaged in the business of selling or renting bicycles, **electric bicycle**, motorized bicycles, in-line skates, roller skates, skateboards, scooters, or similar wheeled devices shall provide a bicycle helmet to any person who will be an operator or passenger on the bicycle, **electric bicycle**, motorized bicycle, in-line skates, roller skates, skateboard, scooter, or similar wheeled device in an area requiring a bicycle helmet, if the person does not already have a helmet in his/her possession. A reasonable fee may be charged for the bicycle helmet rental.

- I. This Section shall only apply to bicycles, **electric bicycles**, motorized bicycles, in-line skates, roller skates, skateboards, scooters, and similar wheeled devices operated on a public

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roadway, public bicycle path or other public rights-of-way and not on private residential property.

Section 370.150 Bicycles, **Electric Bicycles, Motorized Scooters**, and Motorized Bicycles On Sidewalks **and Paths**.

A. A person may not propel or operate a **electric bicycle, motorized scooter, or** motorized bicycle on sidewalks **or crosswalks**

B. A person propelling a bicycle **upon and along a sidewalk or** across a roadway upon and along a crosswalk shall yield the right-of-way to any pedestrians and shall give audible signal before overtaking and passing such pedestrian **and shall otherwise have all the rights and duties applicable to pedestrians under the same circumstances.**

C. A person shall not ride a bicycle upon and along a sidewalk or across a roadway upon and along a crosswalk, where such use of bicycles is prohibited by official traffic control devices.

D. **[A person propelling a bicycle upon and along a sidewalk or across a roadway upon and along a crosswalk shall have all the rights and duties applicable to a pedestrian under the same circumstances.]**

[E.] No person shall propel a bicycle, **electric bicycle, motorized scooter, motorized bicycle**, skateboard or operate a motorized vehicle of any type upon the fitness trail or grass area of Conway Park, except for authorized maintenance or emergency vehicles.

Section 370.160 Electric Bicycles

A. **Except as otherwise provided in this Chapter, every person riding an electric bicycle shall be granted all of the rights**

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and shall be subject to all of the duties applicable to the operator of a bicycle, or motorized bicycle under this Code or Chapter 304, RSMo. For the purposes of the application of this Code, an electric bicycle shall be considered a vehicle to the same extent as a bicycle, or motorized bicycle.

- B. An electric bicycle or a person operating an electric bicycle is not subject to provisions of law that are applicable only to motor vehicles, all-terrain vehicles, off-road vehicles, off-highway vehicles, motor vehicle rentals, motor vehicle dealers or franchises, or motorcycle dealers or franchises, including vehicle registration, certificates of title, drivers' licenses, and financial responsibility.
- C. No person shall tamper with or modify an electric bicycle so as to change the motor-powered speed capability or engagement of an electric bicycle unless he or she replaces the label required under 307.194.3, RSMo. with a new label indicating the new classification. Violation of this subsection shall be punishable as an offense under Section 100.090 of this Code.
- D. An electric bicycle shall comply with the equipment and manufacturing requirements for bicycles adopted by the United States Consumer Product Safety Commission, 16 CFR 1512.
- E. An electric bicycle shall operate in a manner so that the electric motor is disengaged or ceases to function when the rider stops pedaling or when the brakes are applied.
- F. An electric bicycle may be ridden where bicycles are permitted to travel, including but not limited to bicycle or multi-use paths where bicycles are permitted.
- G. No person under sixteen years of age shall operate a class 3 electric bicycle. A person under sixteen years of age may ride as a passenger on a class 3 electric bicycle that is designed to accommodate passengers.
- H. All class 3 electric bicycles shall be equipped with a speedometer that is capable of displaying the speed an

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electric bicycle is traveling in miles per hour.

- I. Electric bicycles are not permitted on designated nonmotorized trails having a natural surface tread made by grading and clearing the native soil with no added surface materials.**

Section Seven. It is hereby declared to be the intention of the City Council that each and every part, section and subsection of this Ordinance shall be separate and severable from each and every other part, section, and subsection hereof and that the City Council intends to adopt each said part, section, and subsection separately and independently of any other part, section, and subsection. In the event that any part of this Ordinance shall be determined to be or to have been unlawful or unconstitutional, the remaining parts, sections and subsections shall be and remain in full force and effect.

Section Eight. The Chapter, Article, Division and/or Section assignments designated in this Ordinance may be revised and altered by the codification company servicing the Code of Ordinances, City of Creve Coeur, Missouri upon supplementation of such code if, in the discretion of the editor, an alternative designation would be more reasonable. In adjusting such designations, the editor may also change other designations and numerical assignment of code sections to accommodate such changes.

Section Nine. This Ordinance shall be in full force and effect from and after its passage and approval pursuant to section 3.11(g) of the City Charter.

PASSED BY THE CITY COUNCIL OF THE CITY OF CREVE COEUR, MISSOURI, THIS _____ DAY OF _____, 2022.

Heather Silverman, Council President

APPROVED THIS _____ DAY OF _____, 2022.

Dr. Robert Hoffman, Mayor

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Attest:

Kelly Henke, City Clerk



MEMORANDUM

DATE: January 3, 2021

TO: Mark Perkins, City Administrator

FROM: Jeffrey Hartman, Chief of Police

SUBJECT: Proposed Changes to Ordinances as a Result of SB 176

With regards to the proposed changes to city ordinances (240.090; 300.010; 315.025; 340.050; 370.110; 370.120; 370.130; 370.150; 370.160), I would like to provide the following information:

The table below depicts all police reports involving bicyclists, skateboards, or motorized scooters in the previous five years. All incidents occurred on a roadway. No incidents were reported in city parks or on sidewalks.

Date	Location	Involving	Injuries	Probable Contributing Circumstance
2/15/18	Old Olive West before Olive Blvd	Bicyclist	Sore hip, bruised ankle	Motorist failed to yield
5/8/18	Parking lot of 609 N New Ballas	Motorized Wheelchair	Minor cuts	Motorist distracted
6/8/18	Top of ramp from NB 270 at Olive Blvd	Bicyclist	Scrapes	Cyclist violated signal
7/22/18	Colonial Hills Pkwy and N. Spode Rd.	Bicyclist	Minor lacerations	Cyclist failed to yield
10/22/18	N. New Ballas and Olive Blvd.	Bicyclist	Minor scrapes	Motorist distracted
6/26/19	Olive Blvd before Dautel Ln.	Bicyclist	Injured shoulder, arm & knee	Motorist and bicyclist failed to yield
8/1/19	Ladue Rd. after Ladue Woods Estates Dr.	Bicyclist	Injured elbow & hip	Motorist failed to yield
9/12/19	Baur Blvd. after US 67	Bicyclist	Injured knee, elbow & ribs	Motorist distracted
5/29/20	Fernview after Olive Blvd.	Bicyclist	Bicyclist left the scene	Motorist vision obstructed by landscaping
7/30/21	Olive Blvd. at Chase Park Ln.	Bicyclist	Injured wrist, shoulder, shin	Motorist and bicyclist distracted
9/29/21	Baur Blvd. after Lindbergh Plaza Center	Skateboard	Fractured hip	Motorist left the scene

Complaints Received by the Police Department in City Parks involving bicyclists, scooters, or other motorized vehicles**Dr. H. Phillip Venable Memorial Park**

May 2018 - Complaint of golf cart using path (interpreted as a violation of ordinance 340.050)

November 2018 - Two (2) Complaints of golf cart using the path (interpreted as a violation of ordinance 340.050)

April 2019 - Electric scooter complaint (complainant was concerned about the speed of the scooter)

September 2019 - Electric scooter complaint (complainant was concerned about the speed of the scooter)

Millennium Park

June 2021 - Accidental injury of a person in a wheelchair (subject fell out of the wheelchair)

Recommendations

- 1) e-bike speed limit restrictions:** Although we have received two complaints regarding the speed of electric scooters in city parks, I do not recommend creating a speed limit in city parks specific to bicycles, e-bikes or electric scooters. I believe that creating a speed limit for bicycles or e-bikes in city parks would add a component to the code of ordinances that would be very difficult for the Police Department to enforce. Additionally, it would require the posting of speed limit signs on park trails and pathways, detracting from the park environment. If the speed of e-bikes is a safety concern for residents using city parks, I would recommend further discussion on prohibiting the class of e-bikes that reach the highest speed prior to the power shutting down (Class 3). This prohibition would be easier to enforce than a speed limit.
 - 2) Enhancing restrictions on sidewalks:** Since there is no data to support creating additional sidewalk restrictions for bicycles, I do not recommend creating any further restrictions for bicycle usage on city sidewalks, including age restrictions for bicyclists using sidewalks.
-

BILL NO. _____

ORDINANCE NO. _____

**AN ORDINANCE OF THE CITY OF CREVE COEUR, MISSOURI,
REGARDING ELECTRIC BICYCLES AND MOTORIZED SCOOTERS.**

WHEREAS, the General Assembly of the State of Missouri has enacted SB 176 (2021), which contains certain provisions governing the use and regulation of electric bicycles; and

~~**WHEREAS**, pursuant to the requirements of SB 176, and after publication of notice of hearing in the St. Louis Countian on _____, the City Council held a public hearing on _____ regarding the question of whether electric bicycles should be prohibited on bicycle and/or multi use paths under the City's jurisdiction; and~~

~~**WHEREAS**, in addition to the information obtained at the public hearing, the City's Parks and Historic Preservation Committee recommend the prohibition of class 2 electric bicycles (as defined herein) on bicycle and multi use paths under the City's jurisdiction; and~~

WHEREAS, the City Council hereby determines that amending the Code of Ordinances of the City of Creve Coeur as set forth herein to regulate electric bicycles as authorized by SB 176 is in the best interests of the City, ~~and that the prohibition of class 2 electric bicycles (as defined herein) on bicycle and multi use paths under the City's Jurisdiction is necessary for public safety;~~ and

WHEREAS, the City Council has determined that additional regulations regarding motorized scooters are in the public interest;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF
THE CITY OF CREVE COEUR, MISSOURI, AS FOLLOWS:**

Section One. Title II Public Health, Safety, and Welfare, Chapter 240, Parks and Recreation, Section 240.050 Dog Park Use, Subsection (C)(7) of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition of the following language (addition in bold):

C. The following are not allowed in the fenced area of the dog park:

7. Bicycles, **electric bicycles**, skateboards, roller skates or blades or any motorized vehicles, except wheelchairs.

Section Two. Title II Public Health, Safety, and Welfare, Chapter 240,

Parks and Recreation, of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the adoption of a new Section 240.090 as follows:

Section 240.090. Bicycles and Scooters.

No person shall operate a bicycles or electric bicycles at a speed which exceeds 12 miles per hour within any City park. Motorized scooters and motorized bicycles shall not be operated within any City park.

Section Two. Title III Traffic Code, Chapter 300 General Provisions, Section 300.010 Definitions of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition of the following language (additions in bold):

ELECTRIC BICYCLE

A bicycle equipped with fully operable pedals, a saddle or seat for the rider, and an electric motor of less than 750 watts that meets the requirements of one of the following three classes:

- (a) "Class 1 electric bicycle", an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling and that ceases to provide assistance when the bicycle reaches the speed of twenty miles per hour;**
- (b) "Class 2 electric bicycle", an electric bicycle equipped with a motor that may be used exclusively to propel the bicycle and that is not capable of providing assistance when the bicycle reaches the speed of twenty miles per hour; or**
- (c) "Class 3 electric bicycle", an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling and that ceases to provide assistance when the bicycle reaches the speed of twenty-eight miles per hour**

MOTOR VEHICLE

Any self-propelled vehicle not operated exclusively upon

tracks, except farm tractors, **electric bicycles**, and motorized bicycles.

MOTORIZED BICYCLE

Any two- or three-wheeled device having an automatic transmission and a motor with a cylinder capacity of not more than fifty (50) cubic centimeters, which produces less than three (3) gross brake horsepower, and is capable of propelling the device at a maximum speed of not more than thirty (30) miles per hour on level ground, **excluding electric bicycles**.

PASSENGER

Any person who travels in a motor vehicle in any manner except as a driver; and any person who travels on a bicycle **or electric bicycle** in any manner except as the operator.

VEHICLE

Any mechanical device on wheels designed primarily for use or used on highways, except motorized bicycles, **electric bicycles**, vehicles propelled or drawn by horses or human power, or vehicles used exclusively on fixed rails or tracks, cotton trailers, or motorized wheelchairs operated by physically disabled persons.

Section Three. Title III Traffic Code, Chapter 315 Traffic Control Devices, Section 315.025 Red Light Violations by Motorcycles or Bicycles, Affirmative Defense, When of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition of the following language (additions in bold):

Section 315.025 Red Light Violations by Motorcycles, Bicycles, **or Electric Bicycles**, Affirmative Defense, When

- A. Any person operating a motorcycle, bicycle **or electric bicycle**, who violates the provisions of Section 304.281 or Section 304.301, RSMo., by entering or crossing an intersection controlled by a traffic control signal against a red light shall have an affirmative defense to that charge if the person establishes all of the following conditions:
 - 1. The motorcycle, bicycle, or **electric bicycle** has been brought to a complete stop;

Section Four. Title III Traffic Code, Chapter 340 Miscellaneous Driving Rules of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition of the following language (additions in bold):

Section 340.050 Vehicle Shall Not Be Driven On A Sidewalk — Prohibition On Obstruction of Bicycle Lanes — Drivers To Yield To Bicycles **and Electric Bicycles** in Designated Bicycle Lanes.

The driver of a motor vehicle shall not drive within any sidewalk area except on a permanent or temporary driveway. A designated bicycle lane shall not be obstructed by a parked or standing motor vehicle or other stationary object. A motor vehicle may be driven in a designated bicycle lane only for the purpose of a lawful maneuver to cross the lane or to provide for safe travel. In making an otherwise lawful maneuver that requires traveling in or crossing a designated bicycle lane, the driver of a motor vehicle shall yield to any bicycle **or electric bicycle** in the lane. As used in this Section, the term "designated bicycle lane" shall mean a portion of the roadway or highway that has been designated by the Governing Body having jurisdiction over such roadway or highway by striping with signing or striping with pavement markings for the preferential or exclusive use of bicycles.

Section 340.100 Riding Bicycles, **Electric Bicycles**, Sleds, Roller Skates By Attaching To Another Vehicle Prohibited — Pulling A Rider Behind Vehicle Prohibited.

- A. No person riding upon any bicycle, **electric bicycle**, motorized bicycle, coaster, roller skates, sled or toy vehicle shall attach the same or himself/herself to any vehicle upon a roadway. Neither shall the driver of a vehicle knowingly pull a rider behind a vehicle.
- B. This Subsection shall not prohibit attaching a bicycle trailer or semi-trailer to a bicycle, **electric bicycle**, or motorized bicycle if that trailer or semi-trailer has been designed for such attachment.

Section 340.140 Manner of Operation of Motor Vehicles — Careful and Prudent.

- B. Failure To Keep A Proper Lookout. No person driving a motor vehicle shall fail to give his/her full attention to the task of driving and to keep a proper lookout through his/her windshield, side windows and the rear mirror for any vehicles, motorcycles, motor scooters, farm tractors, bicycles, **electric bicycles**, and

pedestrians that he/she may be approaching or who may be approaching him/her from any direction and from any street, alley or driveway.

Section 340.165 Distance To Be Maintained When Overtaking A Bicycle Or Electric Bicycle.

The operator of a motor vehicle overtaking a bicycle **or electric bicycle** proceeding in the same direction on the roadway, as defined in Section 300.010, shall leave a safe distance when passing the bicycle **or electric bicycle** and shall maintain clearance until safely past the overtaken bicycle **or electric bicycle**.

Section Five. Title III Traffic Code, Chapter 365 Other Vehicle Equipment, Section 365.170.D Use of Safety Belts of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition of the following language (additions in bold):

- D. As used in this Section, the term "passenger car" means every motor vehicle designed for carrying ten (10) persons or less and used for the transportation of persons, except that the term "passenger car" shall not include motorcycles, **bicycles, electric bicycles**, and trucks with a licensed gross weight of twelve thousand (12,000) pounds or more.

Section Six. Title III Traffic Code, Chapter 370 Bicycles and Motorized Bicycles of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition and deletion of the following language (additions in bold, deletions bracketed and in bold):

Section 370.010 Bicycle, **Electric Bicycle**, and Motorized Bicycle — Defined.

As used in this Chapter, the following terms shall mean:

BICYCLE

Every vehicle propelled solely by human power upon which any person may ride, having two (2) tandem wheels, or two (2) parallel wheels and one (1) or two (2) forward or rear wheels, all of which are more than fourteen (14) inches in diameter, except **electric bicycles**, scooters and similar devices.

ELECTRIC BICYCLE

A bicycle equipped with fully operable pedals, a saddle or seat for the rider, and an electric motor of less than 750 watts that meets the requirements of one of the following three classes:

- (a) "Class 1 electric bicycle", an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling and that ceases to provide assistance when the bicycle reaches the speed of twenty miles per hour;
- (b) "Class 2 electric bicycle", an electric bicycle equipped with a motor that may be used exclusively to propel the bicycle and that is not capable of providing assistance when the bicycle reaches the speed of twenty miles per hour; or
- (c) "Class 3 electric bicycle", an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling and that ceases to provide assistance when the bicycle reaches the speed of twenty-eight miles per hour

MOTORIZED BICYCLE

Any two- or three-wheeled device having an automatic transmission and a motor with a cylinder capacity of not more than fifty (50) cubic centimeters, which produces less than three (3) gross brake horsepower and is capable of propelling the device at a maximum speed of not more than thirty (30) miles per hour on level ground, **except electric bicycles**. A motorized bicycle shall be considered a motor vehicle for purposes of any homeowners' or renters' insurance policy.

Section 370.020 Brakes Required.

Every bicycle, **electric bicycle**, and motorized bicycle shall be equipped with a brake or brakes which will enable its driver to stop the bicycle,

electric bicycle, or motorized bicycle within twenty-five (25) feet from a speed of ten (10) miles per hour on dry, level, clean pavement.

Section 370.030 Lights and Reflectors — When Required — Standards To Be Met.

- A. Every bicycle, **electric bicycle**, and motorized bicycle when in use on a street or highway during the period from one-half (½) hour after sunset to one-half (½) hour before sunrise shall be equipped with the following:
 - 4. Reflective material and/or lights visible on each side of the bicycle, **electric bicycle**, or bicyclist and visible at night under normal atmospheric conditions on a straight, level, unlighted roadway when viewed by a vehicle driver under the lawful lower beams of vehicle headlights at three hundred (300) feet. The provisions of this Subsection shall not apply to motorized bicycles which comply with National Highway Traffic and Safety Administration regulations relating to reflectors on motorized bicycles.

Section 370.040 Rights and Duties of Bicycle, **Electric Bicycle**, and Motorized Bicycle Riders.

Every person riding a bicycle, **electric bicycle**, or motorized bicycle upon a street or highway shall be granted all of the rights and shall be subject to all of the duties applicable to the driver of a vehicle as provided by Chapter 304, RSMo., and this Title, except as to special regulations in this Chapter, and except as to those provisions of Chapter 304, RSMo., and this Title, which by their nature can have no application.

Section 370.050 Riding To Right — Required For Bicycles, **Electric Bicycles**, and Motorized Bicycles — Mandatory Use of Bicycle Path By Bicycles **and Electric Bicycles**.

- A. Every person operating a bicycle, **electric bicycle**, or motorized bicycle at less than the posted speed or slower than the flow of traffic upon a street or highway shall ride as near to the right side of the roadway as safe, exercising due care when passing a

standing vehicle or one proceeding in the same direction, except when making a left turn, when avoiding hazardous conditions, when the lane is too narrow to share with another vehicle, or when on a one-way street. Bicyclists may ride abreast when not impeding other vehicles.

- B. Whenever a usable path for bicycles **or electric bicycles** practical for sustained riding for transportation purposes has been provided adjacent to a roadway, riders shall use such path and shall not use the roadway.

Section 370.060 Bicycle **And Electric Bicycle** To Operate On The Shoulder Adjacent To Roadway, When — Roadway Defined.

- A. A person operating a bicycle **or electric bicycle** at less than the posted speed or slower than the flow of traffic upon a street or highway may operate as described in Section 370.050 of this Chapter or may operate on the shoulder adjacent to the roadway.
- B. A bicycle **or electric bicycle** operated on a roadway, or the shoulder adjacent to a roadway, shall be operated in the same direction as vehicles are required to be driven upon the roadway.

Section 370.070 Bicycle **And Electric Bicycle** Required To Give Hand or Mechanical Signals.

The operator of a bicycle **or electric bicycle** shall signal as required in Section 340.190 of this Title, except that a signal by the hand and arm need not be given continuously if the hand is needed to control or operate the bicycle **or electric bicycle**. An operator of a bicycle **or electric bicycle** intending to turn the bicycle **or electric bicycle** to the right shall signal as indicated in Section 340.190 of this Title or by extending such operator's right arm in a horizontal position so that the same may be seen in front and in rear of the vehicle.

Section 370.080 Penalty For Violation.

Any person seventeen (17) years of age or older who violates any provision of this Chapter is guilty of an ordinance violation and, upon conviction thereof, shall be punished by a fine of not less than five

dollars (\$5.00) nor more than twenty-five dollars (\$25.00). If any person under seventeen (17) years of age violates any provision of this Chapter in the presence of a Police Officer, said officer may impound the bicycle, **electric bicycle**, or motorized bicycle involved for a period not to exceed five (5) days upon issuance of a receipt to the child riding it or to its owner.

Section 370.110 Carrying Articles.

No person operating a bicycle, **electric bicycle**, or motorized bicycle shall carry any package, bundle or article which prevents the use of both hands in the control and operation of the bicycle, **electric bicycle**, or motorized bicycle. A person operating the bicycle, **electric bicycle**, or motorized bicycle shall keep at least one (1) hand on the handlebars at all times.

Section 370.120 Inspecting Bicycles, **Electric Bicycles**, or Motorized Bicycles.

A uniformed City Police Officer may, at any time upon reasonable cause to believe that a bicycle, **electric bicycle**, or motorized bicycle is unsafe or not equipped as required by law or that its equipment is not in proper adjustment or repair, require the person riding the bicycle, **electric bicycle**, or motorized bicycle to stop and submit the bicycle, **electric bicycle**, or motorized bicycle to an inspection and such test with reference thereto as may be appropriate.

Section 370.130 Bicycle Helmet Required.

- A. Every person operating or being a passenger on a bicycle, **electric bicycle**, or motorized bicycle or using in-line skates, roller skates, a skateboard, a scooter, or similar wheeled device on a public roadway, public bicycle path or other public rights-of-way shall wear a bicycle helmet of good fit, fastened securely upon the head with the straps of the helmet.
- B. No person operating a bicycle, **electric bicycle**, or motorized bicycle or using in-line skates, roller skates, a skateboard, a scooter, or similar wheeled device on a public roadway, public

bicycle path or other public rights-of-way shall allow anyone to ride as a passenger unless the passenger is wearing a bicycle helmet of good fit, fastened securely upon the head with the straps of the helmet, or else is in an enclosed trailer or other device properly attached to a bicycle **or electric bicycle** which meets or exceeds current nationally recognized standards of design and manufacture for the protection of the passenger's head from impacts in an accident without the need for a helmet.

- C. No parent, custodian or legal guardian of a person age sixteen (16) and under shall knowingly permit said person to operate or be a passenger on a bicycle, **electric bicycle**, or motorized bicycle or to use in-line skates, roller skates, a skateboard, a scooter, or similar wheeled device, without wearing a bicycle helmet of good fit, fastened securely upon the head with the straps of the helmet.
- D. No person operating a bicycle, **electric bicycle**, or motorized bicycle on a public roadway, public bicycle path or other public right-of-way shall allow anyone who is either four (4) years old or younger, weighing forty (40) pounds or less, to ride as a passenger on the bicycle, **electric bicycle**, or motorized bicycle other than in a seat which shall adequately retain the passenger in place and protect the passenger from the bicycle's, **electric bicycle's**, or motorized bicycle's moving parts.
- E. A person regularly engaged in the business of renting bicycles, **electric bicycle**, motorized bicycles, in-line skates, roller skates, skateboards, scooters, or similar wheeled devices shall require each person seeking to rent one (1) or more of these items to provide his/her signature either on the rental form or on a separate form indicating both of the following:
 - 2. A statement concerning whether the person will be an operator or passenger on the bicycle, **electric bicycle**, motorized bicycle, in-line skates, roller skates, skateboard, scooter, or similar wheeled device in an area where the use of a bicycle helmet is required.

- F. A person regularly engaged in the business of selling or renting bicycles, **electric bicycle**, motorized bicycles, in-line skates, roller skates, skateboards, scooters, or similar wheeled devices shall provide a bicycle helmet to any person who will be an operator or passenger on the bicycle, **electric bicycle**, motorized bicycle, in-line skates, roller skates, skateboard, scooter, or similar wheeled device in an area requiring a bicycle helmet, if the person does not already have a helmet in his/her possession. A reasonable fee may be charged for the bicycle helmet rental.
- I. This Section shall only apply to bicycles, **electric bicycles**, motorized bicycles, in-line skates, roller skates, skateboards, scooters, and similar wheeled devices operated on a public roadway, public bicycle path or other public rights-of-way and not on private residential property.

Section 370.150 Bicycles, **Electric Bicycles, Motorized Scooters**, and Motorized Bicycles On Sidewalks **and Paths**.

- A. A person may not propel or operate a **bicycle, electric bicycle, motorized scooter, or** motorized bicycle on sidewalks ~~or crosswalks~~, except sidewalks on state highways and county roads.
- B. A person propelling a bicycle, **electric bicycle, motorized scooter, or motorized bicycle** ~~upon and along a sidewalk or~~ across a roadway upon and along a crosswalk shall yield the right-of-way to any pedestrians and shall give audible signal before overtaking and passing such pedestrian **and shall otherwise have all the rights and duties applicable to pedestrians under the same circumstances.**
- C. A person shall not ride a bicycle, **electric bicycle, motorized scooter, or motorized bicycle** ~~upon and along a sidewalk or~~ across a roadway upon and along a crosswalk, where such use of bicycles is prohibited by official traffic control devices.
- D. ~~[A person propelling a bicycle upon and along a sidewalk or across a roadway upon and along a crosswalk shall have~~

~~all the rights and duties applicable to a pedestrian under the same circumstances.}~~

~~No person shall operate a class 2 electric bicycle on any City bicycle or multi-use path.~~

- E. No person shall propel a bicycle, **electric bicycle, motorized scooter, motorized bicycle**, skateboard or operate a motorized vehicle of any type upon the fitness trail or grass area of Conway Park, except for authorized maintenance or emergency vehicles.

Section 370.160 Electric Bicycles

- A. Except as otherwise provided in this Chapter, every person riding an electric bicycle shall be granted all of the rights and shall be subject to all of the duties applicable to the operator of a bicycle, or motorized bicycle under this Code or Chapter 304, RSMo. For the purposes of the application of this Code, an electric bicycle shall be considered a vehicle to the same extent as a bicycle, or motorized bicycle.
- B. An electric bicycle or a person operating an electric bicycle is not subject to provisions of law that are applicable only to motor vehicles, all-terrain vehicles, off-road vehicles, off-highway vehicles, motor vehicle rentals, motor vehicle dealers or franchises, or motorcycle dealers or franchises, including vehicle registration, certificates of title, drivers' licenses, and financial responsibility.
- C. No person shall tamper with or modify an electric bicycle so as to change the motor-powered speed capability or engagement of an electric bicycle unless he or she replaces the label required under 307.194.3, RSMo. with a new label indicating the new classification. Violation of this subsection shall be punishable as an offense under Section 100.090 of this Code.
- D. An electric bicycle shall comply with the equipment and manufacturing requirements for bicycles adopted by the

United States Consumer Product Safety Commission, 16 CFR 1512.

- E. An electric bicycle shall operate in a manner so that the electric motor is disengaged or ceases to function when the rider stops pedaling or when the brakes are applied.**
- F. An electric bicycle may be ridden where bicycles are permitted to travel, including but not limited to bicycle or multi-use paths where bicycles are permitted. ~~except that class 2 electric bicycles are prohibited on City bicycle and multi-use paths.~~**
- G. No person under sixteen years of age shall operate a class 3 electric bicycle. A person under sixteen years of age may ride as a passenger on a class 3 electric bicycle that is designed to accommodate passengers.**
- H. All class 3 electric bicycles shall be equipped with a speedometer that is capable of displaying the speed an electric bicycle is traveling in miles per hour.**
- I. Electric bicycles are not permitted on designated nonmotorized trails having a natural surface tread made by grading and clearing the native soil with no added surface materials.**

Commented [MP1]: Jason V research indicates a prohibition on class 2 bikes may be in conflict with ADA since many class 2 riders have disabilities. Council was generally inclined to strike this prohibition since the class 1 and class 2 e-bikes have a 20 mph rating.

Commented [MP2]: For clarification, this will permit e-bikes on the trail in Malcolm Terrace Park, which has added surface materials.

Section Seven. It is hereby declared to be the intention of the City Council that each and every part, section and subsection of this Ordinance shall be separate and severable from each and every other part, section and subsection hereof and that the City Council intends to adopt each said part, section and subsection separately and independently of any other part, section and subsection. In the event that any part of this Ordinance shall be determined to be or to have been unlawful or unconstitutional, the remaining parts, sections and subsections shall be and remain in full force and effect.

Section Eight. The Chapter, Article, Division and/or Section assignments designated in this Ordinance may be revised and altered by the codification company servicing the Code of Ordinances, City of Creve Coeur, Missouri upon supplementation of such code if, in the discretion of the editor, an alternative designation would be more reasonable. In adjusting such designations, the editor may also change

other designations and numerical assignment of code sections to accommodate such changes.

Section Nine. This Ordinance shall be in full force and effect from and after its passage and approval pursuant to section 3.11(g) of the City Charter.

PASSED BY THE CITY COUNCIL OF THE CITY OF CREVE COEUR, MISSOURI, THIS ____ DAY OF _____, 2021.

Heather Silverman, Council President

APPROVED THIS ____ DAY OF _____, 2021.

Mayor Robert Hoffman

Attest:

Kelly Henke, City Clerk

BILL NO. _____

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF CREVE COEUR, MISSOURI, REGARDING ELECTRIC BICYCLES AND MOTORIZED SCOOTERS.

WHEREAS, the General Assembly of the State of Missouri has enacted SB 176 (2021), which contains certain provisions governing the use and regulation of electric bicycles; and

WHEREAS, the City Council hereby determines that amending the Code of Ordinances of the City of Creve Coeur as set forth herein to regulate electric bicycles as authorized by SB 176 is in the best interests of the City; and

WHEREAS, the City Council has determined that additional regulations regarding motorized scooters are in the public interest;

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

Section One. Title II Public Health, Safety, and Welfare, Chapter 240, Parks and Recreation, Section 240.050 Dog Park Use, Subsection (C)(7) of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition of the following language (addition in bold):

C. The following are not allowed in the fenced area of the dog park:

7. Bicycles, **electric bicycles**, skateboards, roller skates or blades or any motorized vehicles, except wheelchairs.

Section Two. Title II Public Health, Safety, and Welfare, Chapter 240, Parks and Recreation, of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the adoption of a new Section 240.090 as follows:

Section 240.090. Bicycles and Scooters.

No person shall operate a bicycles or electric bicycles at a speed which exceeds 12 miles per hour within any City park. Motorized scooters and motorized bicycles shall not be operated within any City park.

Section Two. Title III Traffic Code, Chapter 300 General Provisions, Section 300.010 Definitions of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition of the following language (additions in bold):

ELECTRIC BICYCLE

A bicycle equipped with fully operable pedals, a saddle or seat for the rider, and an electric motor of less than 750 watts that meets the requirements of one of the following three classes:

- (a) "Class 1 electric bicycle", an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling and that ceases to provide assistance when the bicycle reaches the speed of twenty miles per hour;**
- (b) "Class 2 electric bicycle", an electric bicycle equipped with a motor that may be used exclusively to propel the bicycle and that is not capable of providing assistance when the bicycle reaches the speed of twenty miles per hour; or**
- (c) "Class 3 electric bicycle", an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling and that ceases to provide assistance when the bicycle reaches the speed of twenty-eight miles per hour**

MOTOR VEHICLE

Any self-propelled vehicle not operated exclusively upon tracks, except farm tractors, **electric bicycles**, and motorized bicycles.

MOTORIZED BICYCLE

Any two- or three-wheeled device having an automatic transmission and a motor with a cylinder capacity of not more than fifty (50) cubic centimeters, which produces less than three (3) gross brake horsepower, and is capable of propelling the device at a maximum speed of not more than thirty (30) miles per hour on level ground, **excluding electric bicycles.**

PASSENGER

Any person who travels in a motor vehicle in any manner except as a driver; and any person who travels on a bicycle **or electric bicycle** in any manner except as the operator.

VEHICLE

Any mechanical device on wheels designed primarily for use or used on highways, except motorized bicycles, **electric bicycles**, vehicles propelled or drawn by horses or human power, or vehicles used exclusively on fixed rails or tracks, cotton trailers, or motorized wheelchairs operated by physically disabled persons.

Section Three. Title III Traffic Code, Chapter 315 Traffic Control Devices, Section 315.025 Red Light Violations by Motorcycles or Bicycles, Affirmative Defense, When of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition of the following language (additions in bold):

Section 315.025 Red Light Violations by Motorcycles, Bicycles, **or Electric Bicycles**, Affirmative Defense, When

- A. Any person operating a motorcycle, bicycle, **or electric bicycle**, who violates the provisions of Section 304.281 or Section 304.301, RSMo., by entering or crossing an intersection controlled by a traffic control signal against a red light shall have an affirmative defense to that charge if the person establishes all of the following conditions:
 - 1. The motorcycle, bicycle, or **electric bicycle** has been brought to a complete stop;

Section Four. Title III Traffic Code, Chapter 340 Miscellaneous Driving Rules of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition of the following language (additions in bold):

Section 340.050 Vehicle Shall Not Be Driven On A Sidewalk — Prohibition On Obstruction of Bicycle Lanes — Drivers To Yield To Bicycles **and Electric Bicycles** in Designated Bicycle Lanes.

The driver of a motor vehicle shall not drive within any sidewalk area except on a permanent or temporary driveway. A designated bicycle lane shall not be obstructed by a parked or standing motor vehicle or other stationary object. A motor vehicle may be driven in a designated

bicycle lane only for the purpose of a lawful maneuver to cross the lane or to provide for safe travel. In making an otherwise lawful maneuver that requires traveling in or crossing a designated bicycle lane, the driver of a motor vehicle shall yield to any bicycle **or electric bicycle** in the lane. As used in this Section, the term "designated bicycle lane" shall mean a portion of the roadway or highway that has been designated by the Governing Body having jurisdiction over such roadway or highway by striping with signing or striping with pavement markings for the preferential or exclusive use of bicycles.

Section 340.100 Riding Bicycles, **Electric Bicycles**, Sleds, Roller Skates By Attaching To Another Vehicle Prohibited — Pulling A Rider Behind Vehicle Prohibited.

- A. No person riding upon any bicycle, **electric bicycle**, motorized bicycle, coaster, roller skates, sled or toy vehicle shall attach the same or himself/herself to any vehicle upon a roadway. Neither shall the driver of a vehicle knowingly pull a rider behind a vehicle.
- B. This Subsection shall not prohibit attaching a bicycle trailer or semi-trailer to a bicycle, **electric bicycle**, or motorized bicycle if that trailer or semi-trailer has been designed for such attachment.

Section 340.140 Manner of Operation of Motor Vehicles — Careful and Prudent.

- B. Failure To Keep A Proper Lookout. No person driving a motor vehicle shall fail to give his/her full attention to the task of driving and to keep a proper lookout through his/her windshield, side windows and the rear mirror for any vehicles, motorcycles, motor scooters, farm tractors, bicycles, **electric bicycles**, and pedestrians that he/she may be approaching or who may be approaching him/her from any direction and from any street, alley or driveway.

Section 340.165 Distance To Be Maintained When Overtaking A Bicycle **Or Electric Bicycle**.

The operator of a motor vehicle overtaking a bicycle **or electric bicycle** proceeding in the same direction on the roadway, as defined in Section 300.010, shall leave a safe distance when passing the bicycle **or electric bicycle** and shall maintain clearance until safely past the overtaken bicycle **or electric bicycle**.

Section Five. Title III Traffic Code, Chapter 365 Other Vehicle Equipment, Section 365.170.D Use of Safety Belts of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition of the following language (additions in bold):

- D. As used in this Section, the term "passenger car" means every motor vehicle designed for carrying ten (10) persons or less and used for the transportation of persons, except that the term "passenger car" shall not include motorcycles, **bicycles, electric bicycles,** and trucks with a licensed gross weight of twelve thousand (12,000) pounds or more.

Section Six. Title III Traffic Code, Chapter 370 Bicycles and Motorized Bicycles of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition and deletion of the following language (additions in bold, deletions bracketed and in bold):

Section 370.010 Bicycle, **Electric Bicycle,** and Motorized Bicycle — Defined.

As used in this Chapter, the following terms shall mean:

BICYCLE

Every vehicle propelled solely by human power upon which any person may ride, having two (2) tandem wheels, or two (2) parallel wheels and one (1) or two (2) forward or rear wheels, all of which are more than fourteen (14) inches in diameter, except **electric bicycles,** scooters, and similar devices.

ELECTRIC BICYCLE

A bicycle equipped with fully operable pedals, a saddle or seat for the rider, and an electric motor of less than 750 watts that meets the requirements of one of the following three classes:

- (a) **"Class 1 electric bicycle", an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling and that ceases to provide assistance when the bicycle reaches the speed of twenty miles per hour;**

- (b) **"Class 2 electric bicycle", an electric bicycle equipped with a motor that may be used exclusively to propel the bicycle and that is not capable of providing assistance when the bicycle reaches the speed of twenty miles per hour; or**
- (c) **"Class 3 electric bicycle", an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling and that ceases to provide assistance when the bicycle reaches the speed of twenty-eight miles per hour**

MOTORIZED BICYCLE

Any two- or three-wheeled device having an automatic transmission and a motor with a cylinder capacity of not more than fifty (50) cubic centimeters, which produces less than three (3) gross brake horsepower and is capable of propelling the device at a maximum speed of not more than thirty (30) miles per hour on level ground, **except electric bicycles**. A motorized bicycle shall be considered a motor vehicle for purposes of any homeowners' or renters' insurance policy.

Section 370.020 Brakes Required.

Every bicycle, **electric bicycle**, and motorized bicycle shall be equipped with a brake or brakes which will enable its driver to stop the bicycle, **electric bicycle**, or motorized bicycle within twenty-five (25) feet from a speed of ten (10) miles per hour on dry, level, clean pavement.

Section 370.030 Lights and Reflectors — When Required — Standards To Be Met.

- A. Every bicycle, **electric bicycle**, and motorized bicycle when in use on a street or highway during the period from one-half ($\frac{1}{2}$) hour after sunset to one-half ($\frac{1}{2}$) hour before sunrise shall be equipped with the following:
 - 4. Reflective material and/or lights visible on each side of the bicycle, **electric bicycle**, or bicyclist and visible at night

under normal atmospheric conditions on a straight, level, unlighted roadway when viewed by a vehicle driver under the lawful lower beams of vehicle headlights at three hundred (300) feet. The provisions of this Subsection shall not apply to motorized bicycles which comply with National Highway Traffic and Safety Administration regulations relating to reflectors on motorized bicycles.

Section 370.040 Rights and Duties of Bicycle, **Electric Bicycle**, and Motorized Bicycle Riders.

Every person riding a bicycle, **electric bicycle**, or motorized bicycle upon a street or highway shall be granted all of the rights and shall be subject to all of the duties applicable to the driver of a vehicle as provided by Chapter 304, RSMo., and this Title, except as to special regulations in this Chapter, and except as to those provisions of Chapter 304, RSMo., and this Title, which by their nature can have no application.

Section 370.050 Riding To Right — Required For Bicycles, **Electric Bicycles**, and Motorized Bicycles — Mandatory Use of Bicycle Path By Bicycles **and Electric Bicycles**.

- A. Every person operating a bicycle, **electric bicycle**, or motorized bicycle at less than the posted speed or slower than the flow of traffic upon a street or highway shall ride as near to the right side of the roadway as safe, exercising due care when passing a standing vehicle or one proceeding in the same direction, except when making a left turn, when avoiding hazardous conditions, when the lane is too narrow to share with another vehicle, or when on a one-way street. Bicyclists may ride abreast when not impeding other vehicles.
- B. Whenever a usable path for bicycles **or electric bicycles** practical for sustained riding for transportation purposes has been provided adjacent to a roadway, riders shall use such path and shall not use the roadway.

Section 370.060 Bicycle **And Electric Bicycle** To Operate On The Shoulder Adjacent To Roadway, When — Roadway Defined.

- A. A person operating a bicycle **or electric bicycle** at less than the posted speed or slower than the flow of traffic upon a street or highway may operate as described in Section 370.050 of this Chapter or may operate on the shoulder adjacent to the roadway.
- B. A bicycle **or electric bicycle** operated on a roadway, or the shoulder adjacent to a roadway, shall be operated in the same direction as vehicles are required to be driven upon the roadway.

Section 370.070 Bicycle **And Electric Bicycle** Required To Give Hand or Mechanical Signals.

The operator of a bicycle **or electric bicycle** shall signal as required in Section 340.190 of this Title, except that a signal by the hand and arm need not be given continuously if the hand is needed to control or operate the bicycle **or electric bicycle**. An operator of a bicycle **or electric bicycle** intending to turn the bicycle **or electric bicycle** to the right shall signal as indicated in Section 340.190 of this Title or by extending such operator's right arm in a horizontal position so that the same may be seen in front and in rear of the vehicle.

Section 370.080 Penalty For Violation.

Any person seventeen (17) years of age or older who violates any provision of this Chapter is guilty of an ordinance violation and, upon conviction thereof, shall be punished by a fine of not less than five dollars (\$5.00) nor more than twenty-five dollars (\$25.00). If any person under seventeen (17) years of age violates any provision of this Chapter in the presence of a Police Officer, said officer may impound the bicycle, **electric bicycle**, or motorized bicycle involved for a period not to exceed five (5) days upon issuance of a receipt to the child riding it or to its owner.

Section 370.110 Carrying Articles.

No person operating a bicycle, **electric bicycle**, or motorized bicycle shall carry any package, bundle or article which prevents the use of both hands in the control and operation of the bicycle, **electric bicycle**, or motorized bicycle. A person operating the bicycle, **electric bicycle**, or

motorized bicycle shall keep at least one (1) hand on the handlebars at all times.

Section 370.120 Inspecting Bicycles, **Electric Bicycles**, or Motorized Bicycles.

A uniformed City Police Officer may, at any time upon reasonable cause to believe that a bicycle, **electric bicycle**, or motorized bicycle is unsafe or not equipped as required by law or that its equipment is not in proper adjustment or repair, require the person riding the bicycle, **electric bicycle**, or motorized bicycle to stop and submit the bicycle, **electric bicycle**, or motorized bicycle to an inspection and such test with reference thereto as may be appropriate.

Section 370.130 Bicycle Helmet Required.

- A. Every person operating or being a passenger on a bicycle, **electric bicycle**, or motorized bicycle or using in-line skates, roller skates, a skateboard, a scooter, or similar wheeled device on a public roadway, public bicycle path or other public rights-of-way shall wear a bicycle helmet of good fit, fastened securely upon the head with the straps of the helmet.
- B. No person operating a bicycle, **electric bicycle**, or motorized bicycle or using in-line skates, roller skates, a skateboard, a scooter, or similar wheeled device on a public roadway, public bicycle path or other public rights-of-way shall allow anyone to ride as a passenger unless the passenger is wearing a bicycle helmet of good fit, fastened securely upon the head with the straps of the helmet, or else is in an enclosed trailer or other device properly attached to a bicycle **or electric bicycle** which meets or exceeds current nationally recognized standards of design and manufacture for the protection of the passenger's head from impacts in an accident without the need for a helmet.
- C. No parent, custodian, or legal guardian of a person age sixteen (16) and under shall knowingly permit said person to operate or be a passenger on a bicycle, **electric bicycle**, or motorized bicycle or to use in-line skates, roller skates, a skateboard, a

scooter, or similar wheeled device, without wearing a bicycle helmet of good fit, fastened securely upon the head with the straps of the helmet.

- D. No person operating a bicycle, **electric bicycle**, or motorized bicycle on a public roadway, public bicycle path or other public right-of-way shall allow anyone who is either four (4) years old or younger, weighing forty (40) pounds or less, to ride as a passenger on the bicycle, **electric bicycle**, or motorized bicycle other than in a seat which shall adequately retain the passenger in place and protect the passenger from the bicycle's, **electric bicycle's**, or motorized bicycle's moving parts.

- E. A person regularly engaged in the business of renting bicycles, **electric bicycle**, motorized bicycles, in-line skates, roller skates, skateboards, scooters, or similar wheeled devices shall require each person seeking to rent one (1) or more of these items to provide his/her signature either on the rental form or on a separate form indicating both of the following:
 - 2. A statement concerning whether the person will be an operator or passenger on the bicycle, **electric bicycle**, motorized bicycle, in-line skates, roller skates, skateboard, scooter, or similar wheeled device in an area where the use of a bicycle helmet is required.

- F. A person regularly engaged in the business of selling or renting bicycles, **electric bicycle**, motorized bicycles, in-line skates, roller skates, skateboards, scooters, or similar wheeled devices shall provide a bicycle helmet to any person who will be an operator or passenger on the bicycle, **electric bicycle**, motorized bicycle, in-line skates, roller skates, skateboard, scooter, or similar wheeled device in an area requiring a bicycle helmet, if the person does not already have a helmet in his/her possession. A reasonable fee may be charged for the bicycle helmet rental.

- I. This Section shall only apply to bicycles, **electric bicycles**, motorized bicycles, in-line skates, roller skates, skateboards, scooters, and similar wheeled devices operated on a public

roadway, public bicycle path or other public rights-of-way and not on private residential property.

Section 370.150 Bicycles, **Electric Bicycles, Motorized Scooters,** and Motorized Bicycles On Sidewalks **and Paths.**

- A. A person may not propel or operate a **bicycle, electric bicycle, motorized scooter, or** motorized bicycle on sidewalks **[or crosswalks,] except sidewalks on state highways and county roads.**
- B. A person propelling a bicycle, **electric bicycle, motorized scooter, or motorized bicycle upon and along a sidewalk or** across a roadway upon and along a crosswalk shall yield the right-of-way to any pedestrians and shall give audible signal before overtaking and passing such pedestrian **and shall otherwise have all the rights and duties applicable to pedestrians under the same circumstances.**
- C. A person shall not ride a bicycle, **electric bicycle, motorized scooter, or motorized bicycle** upon and along a sidewalk or across a roadway upon and along a crosswalk, where such use of bicycles is prohibited by official traffic control devices.
- D. **[A person propelling a bicycle upon and along a sidewalk or across a roadway upon and along a crosswalk shall have all the rights and duties applicable to a pedestrian under the same circumstances.]**
- [E.]** No person shall propel a bicycle, **electric bicycle, motorized scooter, motorized bicycle,** skateboard or operate a motorized vehicle of any type upon the fitness trail or grass area of Conway Park, except for authorized maintenance or emergency vehicles.

Section 370.160 Electric Bicycles

- A. **Except as otherwise provided in this Chapter, every person riding an electric bicycle shall be granted all of the rights**

- and shall be subject to all of the duties applicable to the operator of a bicycle, or motorized bicycle under this Code or Chapter 304, RSMo. For the purposes of the application of this Code, an electric bicycle shall be considered a vehicle to the same extent as a bicycle, or motorized bicycle.
- B. An electric bicycle or a person operating an electric bicycle is not subject to provisions of law that are applicable only to motor vehicles, all-terrain vehicles, off-road vehicles, off-highway vehicles, motor vehicle rentals, motor vehicle dealers or franchises, or motorcycle dealers or franchises, including vehicle registration, certificates of title, drivers' licenses, and financial responsibility.**
 - C. No person shall tamper with or modify an electric bicycle so as to change the motor-powered speed capability or engagement of an electric bicycle unless he or she replaces the label required under 307.194.3, RSMo. with a new label indicating the new classification. Violation of this subsection shall be punishable as an offense under Section 100.090 of this Code.**
 - D. An electric bicycle shall comply with the equipment and manufacturing requirements for bicycles adopted by the United States Consumer Product Safety Commission, 16 CFR 1512.**
 - E. An electric bicycle shall operate in a manner so that the electric motor is disengaged or ceases to function when the rider stops pedaling or when the brakes are applied.**
 - F. An electric bicycle may be ridden where bicycles are permitted to travel, including but not limited to bicycle or multi-use paths where bicycles are permitted.**
 - G. No person under sixteen years of age shall operate a class 3 electric bicycle. A person under sixteen years of age may ride as a passenger on a class 3 electric bicycle that is designed to accommodate passengers.**
 - H. All class 3 electric bicycles shall be equipped with a speedometer that is capable of displaying the speed an**

electric bicycle is traveling in miles per hour.

- I. Electric bicycles are not permitted on designated nonmotorized trails having a natural surface tread made by grading and clearing the native soil with no added surface materials.**

Section Seven. It is hereby declared to be the intention of the City Council that each and every part, section and subsection of this Ordinance shall be separate and severable from each and every other part, section, and subsection hereof and that the City Council intends to adopt each said part, section, and subsection separately and independently of any other part, section, and subsection. In the event that any part of this Ordinance shall be determined to be or to have been unlawful or unconstitutional, the remaining parts, sections and subsections shall be and remain in full force and effect.

Section Eight. The Chapter, Article, Division and/or Section assignments designated in this Ordinance may be revised and altered by the codification company servicing the Code of Ordinances, City of Creve Coeur, Missouri upon supplementation of such code if, in the discretion of the editor, an alternative designation would be more reasonable. In adjusting such designations, the editor may also change other designations and numerical assignment of code sections to accommodate such changes.

Section Nine. This Ordinance shall be in full force and effect from and after its passage and approval pursuant to section 3.11(g) of the City Charter.

PASSED BY THE CITY COUNCIL OF THE CITY OF CREVE COEUR, MISSOURI, THIS _____ DAY OF _____, 2021.

Heather Silverman, Council President

APPROVED THIS _____ DAY OF _____, 2021.

Mayor Robert Hoffman

Attest:

Kelly Henke, City Clerk

BILL NO. 5990

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF CREVE COEUR, MISSOURI, REGARDING ELECTRIC BICYCLES AND MOTORIZED SCOOTERS.

WHEREAS, the General Assembly of the State of Missouri has enacted SB 176 (2021), which contains certain provisions governing the use and regulation of electric bicycles; and

WHEREAS, the City Council hereby determines that amending the Code of Ordinances of the City of Creve Coeur as set forth herein to regulate electric bicycles as authorized by SB 176 is in the best interests of the City; and

WHEREAS, the City Council has determined that additional regulations regarding motorized scooters are in the public interest;

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

Section One. Title II Public Health, Safety, and Welfare, Chapter 240, Parks and Recreation, Section 240.050 Dog Park Use, Subsection (C)(7) of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition of the following language (addition in bold):

C. The following are not allowed in the fenced area of the dog park:

7. Bicycles, **electric bicycles**, skateboards, roller skates or blades or any motorized vehicles, except wheelchairs.

Section Two. Title II Public Health, Safety, and Welfare, Chapter 240, Parks and Recreation, of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the adoption of a new Section 240.090 as follows:

Section 240.090. Bicycles and Scooters.

Bicycles, electric bicycles and motorized scooters may be operated within City parks (other than the fenced area of a dog park, the fitness trail and grassy area of Conway Park or other areas marked as restricted as applicable, such as restrictions against motorized use) but shall follow all applicable traffic rules as if operating on a roadway including those regarding use of helmets and rights of way of pedestrians. Motorized bicycles

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shall not be operated within City parks.

Section Two. Title III Traffic Code, Chapter 300 General Provisions, Section 300.010 Definitions of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition of the following language (additions in bold):

ELECTRIC BICYCLE

A bicycle equipped with fully operable pedals, a saddle or seat for the rider, and an electric motor of less than 750 watts that meets the requirements of one of the following three classes:

- (a) **"Class 1 electric bicycle", an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling and that ceases to provide assistance when the bicycle reaches the speed of twenty miles per hour;**
- (b) **"Class 2 electric bicycle", an electric bicycle equipped with a motor that may be used exclusively to propel the bicycle and that is not capable of providing assistance when the bicycle reaches the speed of twenty miles per hour; or**
- (c) **"Class 3 electric bicycle", an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling and that ceases to provide assistance when the bicycle reaches the speed of twenty-eight miles per hour**

MOTOR VEHICLE

Any self-propelled vehicle not operated exclusively upon tracks, except farm tractors, **electric bicycles**, and motorized bicycles.

MOTORIZED BICYCLE

Any two- or three-wheeled device having an automatic transmission and a motor with a cylinder capacity of not more than fifty (50) cubic centimeters, which produces less than three (3) gross brake horsepower, and is capable of propelling the device at a maximum speed of not more than

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thirty (30) miles per hour on level ground, **excluding electric bicycles.**

PASSENGER

Any person who travels in a motor vehicle in any manner except as a driver; and any person who travels on a bicycle **or electric bicycle** in any manner except as the operator.

VEHICLE

Any mechanical device on wheels designed primarily for use or used on highways, except motorized bicycles, **electric bicycles**, vehicles propelled or drawn by horses or human power, or vehicles used exclusively on fixed rails or tracks, cotton trailers, or motorized wheelchairs operated by physically disabled persons.

Section Three. Title III Traffic Code, Chapter 315 Traffic Control Devices, Section 315.025 Red Light Violations by Motorcycles or Bicycles, Affirmative Defense, When of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition of the following language (additions in bold):

Section 315.025 Red Light Violations by Motorcycles, Bicycles, **or Electric Bicycles**, Affirmative Defense, When

A. Any person operating a motorcycle, bicycle, **or electric bicycle**, who violates the provisions of Section 304.281 or Section 304.301, RSMo., by entering or crossing an intersection controlled by a traffic control signal against a red light shall have an affirmative defense to that charge if the person establishes all of the following conditions:

1. The motorcycle, bicycle, or **electric bicycle** has been brought to a complete stop;

Section Four. Title III Traffic Code, Chapter 340 Miscellaneous Driving Rules of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition of the following language (additions in bold):

Section 340.050 Vehicle Shall Not Be Driven On A Sidewalk — Prohibition On Obstruction of Bicycle Lanes — Drivers To Yield To Bicycles **and Electric Bicycles** in Designated Bicycle Lanes.

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The driver of a motor vehicle shall not drive within any sidewalk area except on a permanent or temporary driveway. A designated bicycle lane shall not be obstructed by a parked or standing motor vehicle or other stationary object. A motor vehicle may be driven in a designated bicycle lane only for the purpose of a lawful maneuver to cross the lane or to provide for safe travel. In making an otherwise lawful maneuver that requires traveling in or crossing a designated bicycle lane, the driver of a motor vehicle shall yield to any bicycle **or electric bicycle** in the lane. As used in this Section, the term "designated bicycle lane" shall mean a portion of the roadway or highway that has been designated by the Governing Body having jurisdiction over such roadway or highway by striping with signing or striping with pavement markings for the preferential or exclusive use of bicycles.

Section 340.100 Riding Bicycles, **Electric Bicycles**, Sleds, Roller Skates By Attaching To Another Vehicle Prohibited — Pulling A Rider Behind Vehicle Prohibited.

- A. No person riding upon any bicycle, **electric bicycle**, motorized bicycle, coaster, roller skates, sled or toy vehicle shall attach the same or himself/herself to any vehicle upon a roadway. Neither shall the driver of a vehicle knowingly pull a rider behind a vehicle.
- B. This Subsection shall not prohibit attaching a bicycle trailer or semi-trailer to a bicycle, **electric bicycle**, or motorized bicycle if that trailer or semi-trailer has been designed for such attachment.

Section 340.140 Manner of Operation of Motor Vehicles — Careful and Prudent.

- B. Failure To Keep A Proper Lookout. No person driving a motor vehicle shall fail to give his/her full attention to the task of driving and to keep a proper lookout through his/her windshield, side windows and the rear mirror for any vehicles, motorcycles, motor scooters, farm tractors, bicycles, **electric bicycles**, and pedestrians that he/she may be approaching or who may be approaching him/her from any direction and from any street, alley or driveway.

Section 340.165 Distance To Be Maintained When Overtaking A Bicycle **Or Electric Bicycle**.

The operator of a motor vehicle overtaking a bicycle **or electric bicycle** proceeding in the same direction on the roadway, as defined in Section

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300.010, shall leave a safe distance when passing the bicycle **or electric bicycle** and shall maintain clearance until safely past the overtaken bicycle **or electric bicycle**.

Section Five. Title III Traffic Code, Chapter 365 Other Vehicle Equipment, Section 365.170.D Use of Safety Belts of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition of the following language (additions in bold):

- D. As used in this Section, the term "passenger car" means every motor vehicle designed for carrying ten (10) persons or less and used for the transportation of persons, except that the term "passenger car" shall not include motorcycles, **bicycles, electric bicycles**, and trucks with a licensed gross weight of twelve thousand (12,000) pounds or more.

Section Six. Title III Traffic Code, Chapter 370 Bicycles and Motorized Bicycles of the Code of Ordinances, City of Creve Coeur, Missouri is hereby amended by the addition and deletion of the following language (additions in bold, deletions bracketed and in bold):

Section 370.010 Bicycle, **Electric Bicycle**, and Motorized Bicycle — Defined.

As used in this Chapter, the following terms shall mean:

BICYCLE

Every vehicle propelled solely by human power upon which any person may ride, having two (2) tandem wheels, or two (2) parallel wheels and one (1) or two (2) forward or rear wheels, all of which are more than fourteen (14) inches in diameter, except **electric bicycles**, scooters, and similar devices.

ELECTRIC BICYCLE

A bicycle equipped with fully operable pedals, a saddle or seat for the rider, and an electric motor of less than 750 watts that meets the requirements of one of the following three classes:

- (a) **"Class 1 electric bicycle", an electric bicycle equipped with a motor that provides assistance only when the**

rider is pedaling and that ceases to provide assistance when the bicycle reaches the speed of twenty miles per hour;

- (b) "Class 2 electric bicycle", an electric bicycle equipped with a motor that may be used exclusively to propel the bicycle and that is not capable of providing assistance when the bicycle reaches the speed of twenty miles per hour; or**
- (c) "Class 3 electric bicycle", an electric bicycle equipped with a motor that provides assistance only when the rider is pedaling and that ceases to provide assistance when the bicycle reaches the speed of twenty-eight miles per hour**

MOTORIZED BICYCLE

Any two- or three-wheeled device having an automatic transmission and a motor with a cylinder capacity of not more than fifty (50) cubic centimeters, which produces less than three (3) gross brake horsepower and is capable of propelling the device at a maximum speed of not more than thirty (30) miles per hour on level ground, **except electric bicycles**. A motorized bicycle shall be considered a motor vehicle for purposes of any homeowners' or renters' insurance policy.

Section 370.020 Brakes Required.

Every bicycle, **electric bicycle**, and motorized bicycle shall be equipped with a brake or brakes which will enable its driver to stop the bicycle, **electric bicycle**, or motorized bicycle within twenty-five (25) feet from a speed of ten (10) miles per hour on dry, level, clean pavement.

Section 370.030 Lights and Reflectors — When Required — Standards To Be Met.

- A. Every bicycle, **electric bicycle**, and motorized bicycle when in use on a street or highway during the period from one-half (½) hour

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after sunset to one-half (½) hour before sunrise shall be equipped with the following:

4. Reflective material and/or lights visible on each side of the bicycle, **electric bicycle**, or bicyclist and visible at night under normal atmospheric conditions on a straight, level, unlighted roadway when viewed by a vehicle driver under the lawful lower beams of vehicle headlights at three hundred (300) feet. The provisions of this Subsection shall not apply to motorized bicycles which comply with National Highway Traffic and Safety Administration regulations relating to reflectors on motorized bicycles.

Section 370.040 Rights and Duties of Bicycle, **Electric Bicycle**, and Motorized Bicycle Riders.

Every person riding a bicycle, **electric bicycle**, or motorized bicycle upon a street or highway shall be granted all of the rights and shall be subject to all of the duties applicable to the driver of a vehicle as provided by Chapter 304, RSMo., and this Title, except as to special regulations in this Chapter, and except as to those provisions of Chapter 304, RSMo., and this Title, which by their nature can have no application.

Section 370.050 Riding To Right — Required For Bicycles, **Electric Bicycles**, and Motorized Bicycles — Mandatory Use of Bicycle Path By Bicycles **and Electric Bicycles**.

- A. Every person operating a bicycle, **electric bicycle**, or motorized bicycle at less than the posted speed or slower than the flow of traffic upon a street or highway shall ride as near to the right side of the roadway as safe, exercising due care when passing a standing vehicle or one proceeding in the same direction, except when making a left turn, when avoiding hazardous conditions, when the lane is too narrow to share with another vehicle, or when on a one-way street. Bicyclists may ride abreast when not impeding other vehicles.
- B. Whenever a usable path for bicycles **or electric bicycles** practical for sustained riding for transportation purposes has been provided

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adjacent to a roadway, riders shall use such path and shall not use the roadway.

Section 370.060 Bicycle **And Electric Bicycle** To Operate On The Shoulder Adjacent To Roadway, When — Roadway Defined.

- A. A person operating a bicycle **or electric bicycle** at less than the posted speed or slower than the flow of traffic upon a street or highway may operate as described in Section 370.050 of this Chapter or may operate on the shoulder adjacent to the roadway.
- B. A bicycle **or electric bicycle** operated on a roadway, or the shoulder adjacent to a roadway, shall be operated in the same direction as vehicles are required to be driven upon the roadway.

Section 370.070 Bicycle **And Electric Bicycle** Required To Give Hand or Mechanical Signals.

The operator of a bicycle **or electric bicycle** shall signal as required in Section 340.190 of this Title, except that a signal by the hand and arm need not be given continuously if the hand is needed to control or operate the bicycle **or electric bicycle**. An operator of a bicycle **or electric bicycle** intending to turn the bicycle **or electric bicycle** to the right shall signal as indicated in Section 340.190 of this Title or by extending such operator's right arm in a horizontal position so that the same may be seen in front and in rear of the vehicle.

Section 370.080 Penalty For Violation.

Any person seventeen (17) years of age or older who violates any provision of this Chapter is guilty of an ordinance violation and, upon conviction thereof, shall be punished by a fine of not less than five dollars (\$5.00) nor more than twenty-five dollars (\$25.00). If any person under seventeen (17) years of age violates any provision of this Chapter in the presence of a Police Officer, said officer may impound the bicycle, **electric bicycle**, or motorized bicycle involved for a period not to exceed five (5) days upon issuance of a receipt to the child riding it or to its owner.

Section 370.110 Carrying Articles.

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No person operating a bicycle, **electric bicycle**, or motorized bicycle shall carry any package, bundle or article which prevents the use of both hands in the control and operation of the bicycle, **electric bicycle**, or motorized bicycle. A person operating the bicycle, **electric bicycle**, or motorized bicycle shall keep at least one (1) hand on the handlebars at all times.

Section 370.120 Inspecting Bicycles, **Electric Bicycles**, or Motorized Bicycles.

A uniformed City Police Officer may, at any time upon reasonable cause to believe that a bicycle, **electric bicycle**, or motorized bicycle is unsafe or not equipped as required by law or that its equipment is not in proper adjustment or repair, require the person riding the bicycle, **electric bicycle**, or motorized bicycle to stop and submit the bicycle, **electric bicycle**, or motorized bicycle to an inspection and such test with reference thereto as may be appropriate.

Section 370.130 Bicycle Helmet Required.

- A. Every person operating or being a passenger on a bicycle, **electric bicycle**, or motorized bicycle or using in-line skates, roller skates, a skateboard, a scooter, or similar wheeled device on a public roadway, public bicycle path or other public rights-of-way shall wear a bicycle helmet of good fit, fastened securely upon the head with the straps of the helmet.
- B. No person operating a bicycle, **electric bicycle**, or motorized bicycle or using in-line skates, roller skates, a skateboard, a scooter, or similar wheeled device on a public roadway, public bicycle path or other public rights-of-way shall allow anyone to ride as a passenger unless the passenger is wearing a bicycle helmet of good fit, fastened securely upon the head with the straps of the helmet, or else is in an enclosed trailer or other device properly attached to a bicycle **or electric bicycle** which meets or exceeds current nationally recognized standards of design and manufacture for the protection of the passenger's head from impacts in an accident without the need for a helmet.

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- C. No parent, custodian, or legal guardian of a person age sixteen (16) and under shall knowingly permit said person to operate or be a passenger on a bicycle, **electric bicycle**, or motorized bicycle or to use in-line skates, roller skates, a skateboard, a scooter, or similar wheeled device, without wearing a bicycle helmet of good fit, fastened securely upon the head with the straps of the helmet.
- D. No person operating a bicycle, **electric bicycle**, or motorized bicycle on a public roadway, public bicycle path or other public right-of-way shall allow anyone who is either four (4) years old or younger, weighing forty (40) pounds or less, to ride as a passenger on the bicycle, **electric bicycle**, or motorized bicycle other than in a seat which shall adequately retain the passenger in place and protect the passenger from the bicycle's, **electric bicycle's**, or motorized bicycle's moving parts.
- E. A person regularly engaged in the business of renting bicycles, **electric bicycle**, motorized bicycles, in-line skates, roller skates, skateboards, scooters, or similar wheeled devices shall require each person seeking to rent one (1) or more of these items to provide his/her signature either on the rental form or on a separate form indicating both of the following:
2. A statement concerning whether the person will be an operator or passenger on the bicycle, **electric bicycle**, motorized bicycle, in-line skates, roller skates, skateboard, scooter, or similar wheeled device in an area where the use of a bicycle helmet is required.
- F. A person regularly engaged in the business of selling or renting bicycles, **electric bicycle**, motorized bicycles, in-line skates, roller skates, skateboards, scooters, or similar wheeled devices shall provide a bicycle helmet to any person who will be an operator or passenger on the bicycle, **electric bicycle**, motorized bicycle, in-line skates, roller skates, skateboard, scooter, or similar wheeled device in an area requiring a bicycle helmet, if the

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person does not already have a helmet in his/her possession. A reasonable fee may be charged for the bicycle helmet rental.

- I. This Section shall only apply to bicycles, **electric bicycles**, motorized bicycles, in-line skates, roller skates, skateboards, scooters, and similar wheeled devices operated on a public roadway, public bicycle path or other public rights-of-way and not on private residential property.

Section 370.150 Bicycles, **Electric Bicycles, Motorized Scooters**, and Motorized Bicycles On Sidewalks **and Paths**.

- A. A person may not propel or operate an **electric bicycle, motorized scooter, or** motorized bicycle on sidewalks **or crosswalks**.
- B. A person propelling a bicycle **upon and along a sidewalk or** across a roadway upon and along a crosswalk shall yield the right-of-way to any pedestrians and shall give audible signal before overtaking and passing such pedestrian **and shall otherwise have all the rights and duties applicable to pedestrians under the same circumstances**.
- C. A person shall not ride a bicycle upon and along a sidewalk or across a roadway upon and along a crosswalk, where such use of bicycles is prohibited by official traffic control devices.
- D. **[A person propelling a bicycle upon and along a sidewalk or across a roadway upon and along a crosswalk shall have all the rights and duties applicable to a pedestrian under the same circumstances.]**
- [E.]** No person shall propel a bicycle, **electric bicycle, motorized scooter, motorized bicycle**, skateboard or operate a motorized vehicle of any type upon the fitness trail or grass area of Conway Park, except for authorized maintenance or emergency vehicles.

Section 370.160 Electric Bicycles

- A. Except as otherwise provided in this Chapter, every person riding an electric bicycle shall be granted all of the rights and shall be subject to all of the duties applicable to the operator of a bicycle, or motorized bicycle under this Code or Chapter 304, RSMo. For the purposes of the application of this Code, an electric bicycle shall be considered a vehicle to the same extent as a bicycle, or motorized bicycle.**
- B. An electric bicycle or a person operating an electric bicycle is not subject to provisions of law that are applicable only to motor vehicles, all-terrain vehicles, off-road vehicles, off-highway vehicles, motor vehicle rentals, motor vehicle dealers or franchises, or motorcycle dealers or franchises, including vehicle registration, certificates of title, drivers' licenses, and financial responsibility.**
- C. No person shall tamper with or modify an electric bicycle so as to change the motor-powered speed capability or engagement of an electric bicycle unless he or she replaces the label required under 307.194.3, RSMo. with a new label indicating the new classification. Violation of this subsection shall be punishable as an offense under Section 100.090 of this Code.**
- D. An electric bicycle shall comply with the equipment and manufacturing requirements for bicycles adopted by the United States Consumer Product Safety Commission, 16 CFR 1512.**
- E. An electric bicycle shall operate in a manner so that the electric motor is disengaged or ceases to function when the rider stops pedaling or when the brakes are applied.**
- F. An electric bicycle may be ridden where bicycles are permitted to travel, including but not limited to bicycle or multi-use paths where bicycles are permitted.**
- G. No person under sixteen years of age shall operate a class 3 electric bicycle. A person under sixteen years of age may ride as a passenger on a class 3 electric bicycle that is designed to accommodate passengers.**

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- H. All class 3 electric bicycles shall be equipped with a speedometer that is capable of displaying the speed an electric bicycle is traveling in miles per hour.**
- I. Electric bicycles are not permitted on designated nonmotorized trails having a natural surface tread made by grading and clearing the native soil with no added surface materials.**

Section Seven. It is hereby declared to be the intention of the City Council that each and every part, section and subsection of this Ordinance shall be separate and severable from each and every other part, section, and subsection hereof and that the City Council intends to adopt each said part, section, and subsection separately and independently of any other part, section, and subsection. In the event that any part of this Ordinance shall be determined to be or to have been unlawful or unconstitutional, the remaining parts, sections and subsections shall be and remain in full force and effect.

Section Eight. The Chapter, Article, Division and/or Section assignments designated in this Ordinance may be revised and altered by the codification company servicing the Code of Ordinances, City of Creve Coeur, Missouri upon supplementation of such code if, in the discretion of the editor, an alternative designation would be more reasonable. In adjusting such designations, the editor may also change other designations and numerical assignment of code sections to accommodate such changes.

Section Nine. This Ordinance shall be in full force and effect from and after its passage and approval pursuant to section 3.11(g) of the City Charter.

PASSED BY THE CITY COUNCIL OF THE CITY OF CREVE COEUR, MISSOURI, THIS _____ DAY OF _____, 2022.

Heather Silverman, Council President

APPROVED THIS _____ DAY OF _____, 2022.

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Mayor, Dr Robert Hoffman

Attest:

Kelly Henke, City Clerk

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ORDINANCE NO. _____

**AN ORDINANCE AMENDING CHAPTER 140, FINANCES, OF THE CODE OF ORDINANCES
FOR THE CITY OF CREVE COEUR**

WHEREAS, the City Council of the City of Creve Coeur, Missouri has determined that it is necessary to revise the provisions of the Code of Ordinances regarding Section 140.010 purchasing and sales policy, Section 140.030 general guidelines, Section 140.050 financial reports, Section 140.060 investments and Section 140.070 city administrator's supplement to the city purchasing and sales policy;

WHEREAS, the City desires to improve the efficiency and effectiveness of its purchasing policy and procedures; and

WHEREAS, in order to improve its purchasing process certain changes to the current city code are necessary;

NOW, THEREFORE, BE IT ORDAINED, by the City Council of the City of Creve Coeur, Missouri, as follows:

Section 1. Section 140.010.B, Definitions of Departments and Requisition, in the Code of Ordinances are amended (all other definitions to remain unchanged) to read as follows:

SECTION 140.010 PURCHASING AND SALES POLICY

B. Definitions.

Departments – Includes legislative, legal, administration, finance, police, parks and recreation, community development and public works, purchasing and personnel.

Requisition – An internal document by which a department enters details of supplies, services or material required to the Finance Department, including documentation of authority to commit funds for the purchase, into the financial software for approval.

Section 2. Section 140.030, subsections B.1, B.2, B.8(introductory clause and subsections b and g), E title and E1, F title and F2, G3 and L, in the Code of Ordinances are amended (all other subsections to remain) to read as follows:

SECTION 140.030 GENERAL GUIDELINES:

B.1. Purchasing with material value from zero dollars (\$0.00) to two thousand four hundred ninety-nine dollars (\$2,499.00). Whenever any contemplated purchase or contract for services is under two thousand five hundred dollars (\$2,500.00) and within budget, the City may order the item or items as needed without any further formality. It is the responsibility of each department director to ensure control over this process. Final approval of the purchase or contract shall be by the department director. No quotes are

necessary and no purchase order is required.

B. 2. Purchases with material value from **two** thousand five hundred dollars (\$2,500.00) to seven thousand four hundred ninety-nine dollars (\$7,499.00). Whenever any contemplated purchase or contract for services are within this range and budget, at least three (3) informal written bids for the items or services shall be submitted in bid form. The City may purchase items or contract for services from the lowest responsible bidder whenever reasonably possible. **All received bid documentation will be uploaded to the winning vendor's file in the financial software system. No purchase order is required.**

B. 8. Exempt Purchases. The following purchases, by their very nature, are exempt from the normal purchasing guidelines, **do not require a purchase order** and require the special procurement practices set forth in subsequent Sections of this Chapter:

b. **State of Missouri Cooperative purchasing agreement or** Other Cooperative purchasing agreements.

g. **Payments to risk management pools, employee benefit payments (note: health insurance requires bidding every three years per 67.150 RSMo), debt service payments and maintenance contracts, i.e., software maintenance, associated with items already purchased by the City. At times there may be an item that is unable to be processed through a purchase order based upon varying circumstances and those situations shall receive Finance Director approval to proceed without going through the purchase order guidelines and procedures. A purchase of a good or service shall not be made until it has been approved, unless the procedures for an emergency purchase have been followed.**

E. **State of Missouri Cooperative agreement or** Other Cooperative agreements.

1. The City may contract directly with the **State of Missouri** or other governmental entities for the purchase of items. The City may also participate in, sponsor, conduct or administer a cooperative purchasing agreement whereby items are procured in accordance with a contract established by the **State of Missouri** or another governmental entity provided that such contract was established in accordance with the laws and regulations applicable to the establishing governmental entity.

F. Term and Supply and Annual Contracts – ~~Open Purchase Orders.~~

2. Once such a contract is approved, specific purchases within budget should be made on an "as-needed" basis without further bidding while the contract remains open, unless and until the City terminates the contract. Any department that believes such a contract is no longer competitive should provide such information to the Finance Director. **All contracts with supporting documentation (including resolutions, insurance, bonds) must be entered and managed in the financial software system.**

G. Professional Services Contracts.

3. Upon approval of the Finance Director and City Administrator, professional services contracts under **nineteen thousand nine hundred ninety-nine dollars (\$19,999.00)** may be exempt from the request for proposal process.

L. Disposal of Surplus Goods. The City should promptly dispose of all surplus property to the economic advantage of the City. Competitive bidding on surplus, obsolete or unusable goods is required through sealed bids, auction, open market sales or other available means. The disposal of all such goods requires the approval of the City Administrator; additional approval by the City Council is required for goods in excess of **twenty-four thousand nine hundred ninety-nine dollars (\$24,999.00)** in total material value. Trade-in opportunities should be pursued when available to reduce the City's purchasing costs.

Section 3. Section 140.050, subsection B, in the Code of Ordinances is repealed, as follows:

SECTION 140.050 FINANCIAL REPORTS.

~~B. For the purposes of financial reports, any encumbrances or contracted financial commitment in excess of two thousand dollars (\$2,000.00) shall be reflected as an expense during the month and fiscal year in which it is incurred. Any such encumbrance shall be deducted from any cash balance to reflect an accurate accounting uncommitted funds. Encumbrances shall not lapse at year end.~~

Section 4. Section 140.060, subsection B, in the Code of Ordinances is amended (all other subsections to remain) to read as follows:

SECTION 140.060 INVESTMENTS.

B. The City Council shall designate a City depository for handling any City checking account at least once every **five (5)** years.

Section 5. Section 140.070, subsections A1-A3, in the Code of Ordinances are amended (all other subsections to remain) to read as follows:

SECTION 140.070 CITY ADMINISTRATOR'S SUPPLEMENT TO CITY PURCHASING AND SALES POLICY.

A. 1. After approval of a requisition **in the financial software system, the requesting department will complete the requisition process which will create the purchase order.** In order to ensure expeditious processing of purchase orders, it is important that the requisition be completed accurately by the requisitioning department. When applicable, a copy of City Council approval action shall be attached to the requisition.

2. *"purchase order"* is an offer to make a contract between the City and a vendor. The contract is not binding until it is accepted by the vendor. The issuance of purchase orders or direct purchases by unauthorized individuals or any other unauthorized

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purchase (including, but not limited to, personal expenses) will not be recognized by the City and payment for these obligations will not be approved. Purchase orders in excess of **seven thousand five hundred dollars (\$7,500)** must be approved by the City Administrator.

3. The **requisition and purchase order will be retained in the financial software system no less than what is required by the State of Missouri's local government records retention schedule.**

SECTION 6: This Ordinance shall take effect in accordance with Section 3.11(g) of the Charter.

ADOPTED THIS _____ DAY OF _____, 2022.

HEATHER SILVERMAN
PRESIDENT, CITY COUNCIL

APPROVED THIS _____ DAY OF _____, 2022.

DR. ROBERT HOFFMAN
MAYOR

ATTEST:

KELLIE HENKE
CITY CLERK



MEMORANDUM

DATE: November 1, 2021

TO: Mark Perkins, City Administrator

FROM: Lori Obermoeller, Director of Finance

SUBJECT: Purchasing Policy Changes

The attached ordinance will make the following changes to Chapter 140 Finances of the City Charter:

- Update the definition of Departments to include legislative, legal and administration.
- Update the definition of Requisition to reference a financial software system process rather than a manual process of hand printing and physically sending to the finance department.
- Correct some misspellings and other minor imperfections.
- Change the minimum amount required for informal bids from \$1,500 to \$2,500.
- Eliminate the need for a Purchase Order (PO) for purchases between \$2,500 and \$7,499. The general purpose of a PO is to recognize a contract between the City and a vendor, verify the purchase has been created by the authorized personnel and to make sure all amounts paid by the City are within the contractual agreement. POs are a great option when we need more than an invoice, such as a contract, but because items less than \$7,500 generally don't need a contract, it is not necessary to go through the PO process. Informal bids will still be required and uploaded to the winning vendor's file in the financial software system, but created a PO is not necessary.
- Eliminate the need for a PO for all Exempt Purchases (ex. sole-source, fuel purchases, professional services, term & supply and annual contracts, emergency purchases, employee benefits, debt service payments, maintenance contracts for already purchased items).
- Include State of Missouri Cooperative Purchasing Agreements in addition to Cooperative Purchasing Agreements.
- Reorganize Section 140.030 General Guidelines B. 8. Exempt Purchases, so the following Section D – I, are in the same order as the exempt purchases listed in B.8.
- Require all Contracts with supporting documentation (resolution, insurance, bonds, etc.) to be entered and managed in the financial software system.
- Make the disposal of surplus goods match what goes to council for purchases (\$25K or more instead of \$20K or more).
- Eliminate encumbrances from being displayed on the financial reports since we no longer do this.
- Update the city's depository to require proposals every 5 years instead of every 3 years, since this will allow for better pricing, and the City has the ability to terminate if necessary.
- Re-enforce the entry of a requisition in the financial software system and not through a manual printing and submission process.
- Include all requisitions and purchase orders be retained in the financial software system no less than what is required by the State of Missouri's local government records retention schedule.

- Change Professional Services Contracts approval for the Finance Director and City Administrator from \$10,000 to \$20,000 since the cost of professional services has risen substantially since the code section was last revised.

A red-lined version of the recommended changes is also attached. I'd be happy to answer any questions.

The following Code does not display images or complicated formatting. Codes should be viewed online. This tool is only meant for editing.

Chapter 140

Finances

Charter References — Financial procedure, §§9.1 et seq.

Section 140.010 **Purchasing and Sales Policy.**

[R.O. 2008 §2-216; Ord. No. 829 §1, 12-12-1977; Ord. No. 4000 §1, 1-9-2006; Ord. No. 5089 §1, 6-22-2009]

A. Purchasing And Sales Policy.

1. *Purpose.* The purpose of this Chapter is to establish guidelines regarding purchases made by the City and the sale of City property in order to maximize the value realized for each public dollar spent and for public property.
2. *Scope.* This Chapter is applicable to all purchasing for the City and the sale of any City property outside the scope of ordinary services.
3. *Basic goals.* The basic goals of the City are:
 - a. To comply with all applicable legal requirements.
 - b. To assure vendors and buyers that impartial and equal treatment will be afforded to all who wish to do business with the City.
 - c. To maximize the value realized for each public dollar spent and for public property.
 - d. To obtain goods and services at the time and place needed in the proper quantity and quality.
 - e. To purchase only goods and services for which funds have been approved and not previously encumbered.
 - f. To sell or lease property that is no longer necessary or useful to the City and that can be better used by the private sector.
 - g. To promote environmentally sustainable practices by including environmental considerations in purchasing decisions.

If the procedures and guidelines established in this Chapter are followed, each department should efficiently manage, control and plan its available resources to meet present and future departmental needs and help the City meet its goals.

B. Definitions. The following terms shall be defined as stated for purposes of this Chapter:

APPROPRIATION

The legal authorization of monies for anticipated or incurred expense.

BUDGET

A document which sets forth proposed revenues and expenses to be incurred during a fiscal year for the various City operations.

CAPITAL EXPENDITURE

Any project included in the capital improvements account within the annual budget, but shall not include items within the capital outlay for any department, division or agency budget.

CONSTRUCTION

The process of building, altering, repairing, improving or demolishing any public structure or facility or other public improvement of any kind.

CONTRACT

A legally binding promise enforceable by law and, generally, in writing.

DEPARTMENTS

Includes [legislative](#), [legal](#), [law](#), [administration](#), finance, police, parks and recreation, community development and public works, purchasing and personnel.

ENCUMBRANCE

The reservation of monies to meet a prior financial commitment.

ENVIRONMENTALLY PREFERABLE PRODUCTS

Commodities and services that carry the certification or label of one (1) of the following national independent environmental certifying programs:

EPEAT (Electronic Product Environmental Assessment)

Energy Star

Environmental Choice (Canada EcoLogo)

Forest Stewardship Council

Green Guard for Children and Schools

Green Seal

Green-e

USDA Organic

or that assume one (1) or more of the following qualities to a greater degree than comparable commodities and services:

Biobased

Biodegradable

Carcinogen-free

Chlorofluorocarbon (CFC-free)

Compostable

Durable or reusable, as opposed to single-use or disposable

Energy efficient

Heavy metal free (e.g., no lead, mercury, cadmium)
 Less hazardous
 Low volatile organic compound (VOC) content
 Low-toxicity
 Made from rapidly renewable materials
 Persistent, bioaccumulative toxic (PBT)-free
 Procured from vendors and contractors that follow green policies in their own operations
 Produced locally or regionally (to minimize environmental costs associated with shipping)
 Recyclable
 Recycled content
 Reduced greenhouse gas emissions
 Reduced packaging, especially polystyrene
 Refurbished
 Resource efficiency
 Upgradeable
 Water efficient

EXISTING PURCHASING CONTRACT

A contract previously entered into by the City and currently existing including, but not limited to, a term-and-supply contract, an annual contract, a maintenance contract and a warranty contract.

FORMAL WRITTEN BID

A competitive bid for supplies and services must be submitted in response to an advertised request in a prescribed format pursuant to applicable instructions, including typically that the bid be submitted in a sealed format to be opened in public at a specified time.

[Ord. No. 5609, 10-10-2018]

INFORMAL WRITTEN BID

A competitive bid for supplies or services conveyed to the City in writing, generally without prior advertising, pursuant to applicable instructions.

[Ord. No. 5609, 10-10-2018]

ITEM

A product, material or service.

MATERIAL VALUE

The value of an item to be purchased or sold, to be determined in the first (1st) instance by the department director.

PROCUREMENT

Purchasing, renting, leasing or otherwise acquiring any supplies, services, property or construction, including performance of any necessary functions such as writing specifications, selection and solicitation of sources, preparation and award of contract and contract administration.

QUOTATION

A statement of price, terms of sale and description of property, goods or services offered by a vendor to a prospective purchaser by letter, fax, telephone or other means of communication.

REQUISITION

An internal document by which a department ~~sends~~ [enters](#) details of supplies, services or material required to the Finance Department, including documentation of authority to commit funds for the purchase, [into the financial software for approval](#).

SCOPE OF SERVICES

A detailed description of the tasks to be performed.

SPECIFICATIONS

A description of the environmental, physical or functional characteristics or of the nature of a supply, service, property or construction item; the requirements to be satisfied by a product or process; indicating, if appropriate, the procedures to determine whether the requirements are satisfied and/or the capabilities and performance characteristics that the item must satisfy.

Section 140.020 **Payments.**

[R.O. 2008 §2-217; Ord. No. 829 §4(B)(3), 12-12-1977; Ord. No. 4000 §2, 1-9-2006; Ord. No. 5089 §2, 6-22-2009]

- A. The City Administrator shall have the discretion to direct payment of an invoice so long as the funds have been appropriated and the transaction was approved in compliance with Section **140.030**. Any other invoice shall require review and approval by the City Council prior to payment.
- B. At each regularly scheduled City Council meeting, the City Administrator shall present a listing of all invoices which have been received since the previous regular City Council meeting.

Section 140.030 **General Guidelines.**

[R.O. 2008 §2-218; Ord. No. 829 §5, 12-12-1977; Ord. No. 2130 §1, 6-11-2001; Ord. No. 4000 §3, 1-9-2006; Ord. No. 5089 §3 — 4, 6-22-2009]

A. *General Guidelines.*

1. *Local and regional buying preferences.* It is the desire of the City to purchase from Creve Coeur, Missouri, and/or American vendors whenever possible. When all other factors are equal, preference shall be provided to Creve Coeur vendors first (1st), Missouri vendors second (2nd) and American vendors third (3rd). To be considered a Creve Coeur vendor, the person or entity must have a physical place of business located in the City and a City business license. To be considered a Missouri vendor, the person or entity must have a physical place of business in the State and authority to conduct business in the State. To be considered an American vendor, the person or entity must have a physical place of business in the country and authority to conduct business in the country. Every contract for public works construction or maintenance in excess of one thousand dollars (\$1,000.00) shall contain the following provision: "The contractor is requested to use American products in the performance of this contract whenever the quality and price are comparable with other goods."
2. *Environmental preference.* The City shall prefer environmentally preferable products in all purchasing decisions; however, nothing in this Section shall be construed as requiring the City to procure products

or services that are inferior in quality, do not perform adequately for their intended use, exclude adequate competition, are not available at a reasonable price in a reasonable period of time, or exclude the consideration described under Subsection (9) below.

All requests for proposals and bids shall contain the following provision: "Environmentally-friendly buying preferences: The City of Creve Coeur promotes environmentally sustainable practices by purchasing environmentally preferable products when cost, quality, variety, quantity, delivery time and any other defined specifications are not significantly inferior to competing commodities and services. Whenever possible, proposals shall provide applicable information relating to how the vendor's product is environmentally preferable. Environmentally preferable products are commodities or services that carry the certification of one (1) of the following national independent environmental certifying programs:

EPEAT (Electronic Product Environmental Assessment)

Energy Star

Environmental Choice (Canada EcoLogo)

Forest Stewardship Council

Green Guard for Children and Schools

Green Seal

Green-e

USDA Organic

or that assume one (1) or more of the following qualities to a greater degree than comparable commodities and services:

Biobased

Biodegradable

Carcinogen-free

Chlorofluorocarbon (CFC-free)

Compostable

Durable or reusable, as opposed to single-use or disposable

Energy efficient

Heavy metal free (e.g., no lead, mercury, cadmium)

Less hazardous

Low volatile organic compound (VOC) content

Low-toxicity

Made from rapidly renewable materials

Persistent, bioaccumulative toxic (PBT)-free

Procured from vendors and contractors that follow green policies in their own operations

Produced locally or regionally (to minimize environmental costs associated with shipping)

Recyclable

Recycled content

Reduced greenhouse gas emissions

Reduced packaging, especially polystyrene

Refurbished

Resource efficiency

Upgradeable

Water efficient"

3. *Planning.* Small orders and last-minute purchases should be minimized, thereby increasing the

capability of each department to purchase its goods and services in larger quantities in order to obtain the maximum discounts possible.

4. *Overdrafts prohibited.* No purchase will be authorized which would overdraft a budgetary line item account in the absence of approval from the City Administrator or City Council as provided in Sections 9.8 and 9.9 of the City Charter.
5. *Buying proper quality.* It is the duty of the requisitioning department to secure the best quality for the purpose intended. "Quality buying" is the buying of goods or services that will meet or exceed the requirements for which they are intended. The environmental characteristics of a service or product shall not be excluded from determination of proper quality.
6. *Sales tax.* The City is generally exempt from paying local and State sales taxes and Federal excise taxes (except for motor fuels). The Finance Department can provide the necessary exemption documents to any vendor upon request.
7. *Endorsements.* It is the policy of the City not to endorse or in any way permit an employee's name, position or the City's name to be used and advertised as supporting a product or vendor.
8. *Personal purchases.* Purchases for personal use by employees by the City are prohibited. City employees are also prohibited from using the City's name or the employee's position to obtain special consideration in personal purchases.
9. *Lowest and best bidder.* Contracts for purchases shall be awarded to the lowest and best bidder. In determining the "lowest and best bidder", in addition to price, the City will consider, when applicable, these considerations:
 - a. Whether or not the commodity or service is "environmentally preferable" as defined in Subsection **140.010(B)**.
 - b. The life-cycle cost and return on investment of a commodity or service, in addition to the initial cost.
 - c. The ability, capacity and skill of the bidder to perform the contract or provide the service required.
 - d. Whether the bidder can perform the contract or provide the service promptly or within the time specified without delay or interference.
 - e. The character, integrity, reputation, judgment, experience and efficiency of the bidder.
 - f. The quality of performance of previous contracts or services.
 - g. The previous and existing compliance by the bidder with applicable laws.
 - h. The sufficiency of the financial resources and ability of the bidder to perform the contract or provide the service.
 - i. The quality, availability and adaptability of the supplies or contractual services to the particular use required.

- j. The ability of the bidder to provide future maintenance and service for the use of the subject of the contract.
 - k. The number and scope of conditions attached to the bid.
 - l. Any other pertinent factor.
- B. Purchasing Procedures. No purchase or contracts for services or supplies paid from funds of the City, shall be made by any officer, employee or agent of the City, or City Administrator, except in the manner hereinafter set forth. **[Ord. No. 5609, 10-10-2018]**
- 1. Purchases with material value from zero dollars (\$0.00) to ~~one-two~~ thousand four hundred ninety-nine dollars (\$~~12~~,499.00). Whenever any contemplated purchase or contract for services is under ~~one-two~~ thousand five hundred dollars (\$~~12~~,500.00) and within budget, the City may order the item or items as needed without any further formality. It is the responsibility of each department director to ensure control over this process. Final approval of the purchase or contract shall be by the department director. No quotes are necessary and no purchase order is required.
 - 2. Purchases with material value from ~~one-two~~ thousand five hundred dollars (\$~~12~~,500.00) to seven thousand four hundred ninety-nine dollars (\$7,499.00). Whenever any contemplated purchase or contract for services are within this range and budget, at least three (3) informal written bids for the items or services shall be submitted in bid form. The City may purchase items or contract for services from the lowest responsible bidder whenever reasonably possible. ~~The requisition for purchase of the items or services must be approved by the department director and the Director of Finance for issuance of a purchase order.~~ All received bid documentation will be attached to the requisition/purchase order uploaded to the winning vendor's file in the financial software system. No purchase order is required.
 - 3. Purchases with material value from seven thousand five hundred dollars (\$7,500.00) to twenty-four thousand nine hundred ninety-nine dollars (\$24,999.00). Whenever any contemplated purchase or contract for services are within this range and budget, at least three (3) written bids for the items or services shall be submitted in bid form. The City may purchase items or contract for services from the lowest responsible bidder whenever reasonably possible. The requisition for purchase of the items or services must be approved by the department director, the Director of Finance and the City Administrator for issuance of a purchase order. All received bid documentation will be attached to the requisition/purchase order.
 - 4. Purchases with material value of twenty-five thousand dollars (\$25,000.00) and above. Whenever any contemplated purchase or contract for services are within this range, at least three (3) written bids for the items or services shall be submitted in bid form. Items in this category may be ordered only after review by the City Attorney and official approval by the City Council. For purchases exceeding fifty thousand dollars (\$50,000.00), a formal written request for bids including a general description of the articles to be purchased or services performed and the time and place for opening the bids, shall be posted on the City's website. In an effort to obtain the best bids possible, further notice shall be provided, as determined by the Finance Director, such as posting on pertinent online bidding sites, advertising in relevant trade publications, and mailing or emailing to responsible prospective suppliers of the items to be purchased or services performed. Newspaper advertisement shall be used when

required by law or when otherwise deemed beneficial by the Finance Director. Final approval of the purchase or contract shall be by affirmative vote of a majority of the City Council. After approval by the City Council, the requisition for purchase of the items or services must be approved by the department director, the Director of Finance and the City Administrator for issuance of a purchase order. All received bid documentation will be attached to the requisition/purchase order.

5. Bidding. The City and all parties contracting with the City shall follow the procedure hereinafter set forth in relation to all purchases exceeding fifty thousand dollars (\$50,000.00):
 - a. All notices and solicitation of bids shall state the time and place for opening.
 - b. All bids shall be submitted sealed, either electronically or in writing, and shall be identified as "sealed bids" on the envelope or electronic subject line.
 - c. All bids shall be opened in public at the time and place stated in the public notice.
 - d. A tabulation of all bids received shall be available for public inspection per request.
 - e. The City shall have the authority to reject any and all bids and parts of all bids and re-advertise or re-solicit bids.
 - f. Determining Lowest Responsible Bidder. Unless there is an exercise of the right of rejection, the purchase or contract shall be made from and with the lowest responsible bidder for any article or to the lowest responsible bidder for the entire purchase or contract for any part thereof. In determining the lowest responsible bidder, the following shall be considered:
 - (1) The ability, capacity and skill of the bidder to perform the contract or provide service required.
 - (2) Whether the bidder can perform the contract or provide the services promptly or within specified time, without delay or interference.
 - (3) The quality of performance of previous contracts or services.
 - (4) The previous and existing compliance by the bidder with laws and ordinances of the City.
 - (5) The financial resources and ability of the bidder to perform the contract or provide the service.
 - (6) The quality, availability and adaptability of the supplies or service.
 - g. Performance Bond. In addition to bonds required by law, the City shall have the authority to require a performance bond, in cash or otherwise, for such amount as it may deem sufficient to secure the execution of the contract of furnishing supplies or services for the best interest of the City.
6. Multiple Or Repeat Orders. Multiple or repeat orders cannot be used to avoid the requisite approvals for the total purchase amount.
7. Special Circumstances. If less than three (3) quotes are received and the quotes all exceed the amount budgeted for the purchase, departments should either request new bids for the desired goods or services

or obtain approval from the Director of Finance to proceed based on the initial quote(s) on the grounds that special circumstances exist such that requests for new bids would not generate different quotes. Such special circumstances should be explained in a memorandum accompanying the purchase order.

8. Exempt Purchases. The following purchases, by their very nature, are exempt from the normal purchasing guidelines, [do not require a purchase order](#) and require the special procurement practices set forth in subsequent Sections of this Chapter:
 - a. Sole-source or monopoly purchases;
 - b. [State of Missouri Cooperative purchasing agreement or Other](#) Cooperative purchasinge agreements;
 - c. Fuel purchases;
 - d. Professional services;
 - e. Term and supply and annual contracts;
 - f. Emergency purchases;:-
 - g. [Payments to risk management pools, employee benefit payments \(note: health insurance requires bidding every three years per 67.150 RSMo\), debt service payments and maintenance contracts, i.e., software maintenance, associated with items already purchased by the City. At times there may be an item that is unable to be processed through a purchase order based upon varying circumstances and those situations shall receive Finance Director approval to proceed without going through the purchase order guidelines and procedures. A purchase of a good or service shall not be made until it has been approved, unless the procedures for an emergency purchase has been followed.](#)
- C. **Change Orders. [Ord. No. 5576, 3-26-2018; Ord. No. 5588, 5-29-2018; Ord. No. 5609, 10-10-2018]**
 1. Construction Change Orders Approved By City Administrator. The City Administrator is authorized to approve change orders not exceeding ten percent (10%) of the original contract or up to fifty thousand dollars (\$50,000.00), whichever is less.
 2. Construction Change Orders Approved By City Council. Construction change orders approved by City Council. In the event a construction change order contains costs in an amount that exceeds the authorization of the City Administrator, the change order must go to City Council for approval. In the event change orders on a single contract accumulate to an amount in excess of the City Administrator's authorization, all subsequent change orders, regardless of amount, must go to City Council for approval. On a project-by-project basis, the City Council may authorize the City Administrator to approve up to twenty-five thousand dollars (\$25,000.00) in additional change orders following City Council review of all previous change orders, but in no event shall such additional authorization exceed ten percent (10%) of the original contract.
 3. Changes To Purchase Orders. The City Administrator is authorized to approve change orders for purchases not exceeding ten percent (10%) of the original contract or up to twenty-five thousand dollars (\$25,000.00), whichever is less so long as the proposed changes are in response to conditions

unforeseen at the time the purchase order was awarded. Change orders may not be used to overdraw a budgetary account, to avoid the City's competitive bidding process or to materially alter the purpose of the original bid or contract. Changes to purchase orders in excess of ten percent (10%) or twenty-five thousand dollars (\$25,000.00) must be approved by City Council.

D. Sole-Source And Monopoly Purchases. [Ord. No. 5638, 4-22-2019]

1. The Director of Finance or designated representative and department director or designated representative shall authorize a sole-source purchase and accordingly waive competitive purchasing procedures when such a request is presented in writing by the requesting department that only a single feasible procurement source exists. A single feasible sole source exists when:
 - a. Supplies or services are proprietary and only available from a single manufacturer or a single distributor, or
 - b. It is determined that only one (1) distributor services the region, or
 - c. When supplies or services are available at a significant discount from a single distributor for a limited period of time, or
 - d. When a project with specific circumstances requires specialized consultant or technical services with a unique combination of abilities or expertise.
2. In the event the amount of a sole-source purchase will exceed twenty-four thousand nine hundred ninety-nine dollars (\$24,999.00), it must also be approved in advance by the Director of Finance and City Administrator or their designated representatives and must be approved by the City Council.
3. Purchases of services that are provided on a monopoly basis such as electrical, gas and water utility services do not require specific City Council approval unless budgeted amounts are exceeded.

~~Fuel Purchases. Bulk fuel purchases for vehicles may be made without approval of a purchase order, provided that three (3) quotes are obtained and the lowest cost vendor is selected. A requisition shall still be submitted. To the extent vehicles cannot be fueled through the City's bulk purchasing program, purchases may be made at any commercial service station, although price shopping is still encouraged. Documentation of the purchase shall be submitted.~~

1. The City may contract directly with the State of Missouri or other governmental entities for the purchase of items. The City may also participate in, sponsor, conduct or administer a cooperative purchasing agreement whereby items are procured in accordance with a contract established by the State of Missouri or another governmental entity provided that such contract was established in accordance with the laws and regulations applicable to the establishing governmental entity.
2. From time to time, but not less than each July of each even-numbered year, the Finance Department shall provide a list of cooperative purchasing programs in which the City will participate. The Finance Department shall be responsible for notifying the departments of current approved cooperative purchasing agreements and any limitation or special requirements for their use.

3. The City Administrator will review and approve all cooperative purchasing agreements with other governmental agencies with material value under twenty-five thousand dollars (\$25,000.00) prior to their use. The City Council shall review and approve cooperative purchasing agreements with material value of twenty-five thousand dollars (\$25,000.00) or more. Competitive bidding procedures do not apply to such purchases made through approved cooperative purchasing agreements.
4. *"Acceptable cooperative purchasing agreements"* are agreements which contain the same terms, conditions, specifications and pricing for the respective item that the department would bid and purchase on their own.
5. Additional City Council approval shall not be required for the purchase of any budgeted items from approved cooperative purchasing agreements.

F. *Fuel Purchases.* Bulk fuel purchases for vehicles may be made without approval of a purchase order, provided that three (3) quotes are obtained and the lowest cost vendor is selected. A copy of all of the quotes will be attached to the winning vendor's file in the financial software system. To the extent vehicles cannot be fueled through the City's bulk-purchasing program, purchases may be made at any commercial service station, although price shopping is still encouraged. Documentation of the purchase shall be submitted.

G. *Professional Services Contracts.* [Ord. No. 5609, 10-10-2018]

1. Contracts for professional services provided by financial advisors, physicians, certified public accountants, engineers, architects, land surveyors, brokers, consultants and other specialized or technical services shall be obtained through the special procurement procedures set forth in this Section.
2. Requests for qualifications or proposals, as applicable, for professional services shall be submitted to the City Administrator for review and approval prior to distribution. When an RFQ or RFP for professional services is approved, a limited number of qualified professionals known to the City will be invited to submit a response setting forth their interest, qualifications and description of proposed services. A contract will be negotiated with the professionals deemed to best meet the City's needs.
3. Upon approval of the Finance Director and City Administrator, professional services contracts under nineteen thousand nine hundred ninety-nine dollars (\$19,999.00) may be exempt from the request for proposal process.
4. Professional services contracts for twenty-five thousand dollars (\$25,000.00) or more must be approved by the City Council.
5. The City Administrator is authorized to approve change orders for professional service contracts not exceeding ten percent (10%) of the original contract or up to twenty-five thousand dollars (\$25,000.00), whichever is less so long as the proposed changes are in response to conditions unforeseen at the time the purchase order was awarded. Change orders may not be used to overdraw a budgetary account, to avoid the City's competitive bidding process or to materially alter the purpose of the original bid or contract. Changes to contracts in excess of ten percent (10%) or twenty-five thousand dollars (\$25,000.00), must be approved by City Council.

H. *Term And Supply And Annual Contracts.* **[Ord. No. 5638, 4-22-2019]**

1. Term and supply contracts and annual contracts shall be bid through each department following the same procedures established by this policy for other purchases based upon estimated material value of contract. The department requesting the service shall prepare a recommendation of award for City Council approval for all term and supply and annual contracts with material value of twenty-five thousand dollars (\$25,000.00) or more based upon the annual value of the contract. All multiple year contracts should contain a clause explaining that the obligation of the City to pay for goods and/or services under the contract is limited to payment from available revenues and shall constitute a current expense of the City and shall not in any way be construed to be a debt of the City in contravention of any applicable constitutional or statutory limitations or requirements concerning the creation of indebtedness by the City nor shall anything contained in the contract constitute a pledge of the general tax revenues, funds or monies of the City and all provisions of the contract shall be construed so as to give effect to such intent.
2. Once such a contract is approved, specific purchases within budget should be made on an "as-needed" basis without further bidding while the contract remains open, unless and until the City terminates the contract. Any department that believes such a contract is no longer competitive should provide such information to the Finance Director. All contracts with supporting documentation (resolutions, insurance, bonds, etc.) must be entered and managed in the financial software system.

~~G. Professional Services Contracts. [Ord. No. 5609, 10-10-2018]~~

~~I. Sole Source And Monopoly Purchases. [Ord. No. 5638, 4-22-2019]~~

1. Upon action of the City Council, the City may lease real property that it owns for fair market value, when such property is currently underutilized, in order to maximize the return of the property to the City until such time as such property shall be required for public usage.
2. Nothing herein shall prevent the City Administrator or designated representative from negotiating a higher rent for a lessee of any real property that is shown to have a unique value to such lessee due to its configuration, accessibility or size, subject to approval from the City Council.

K. *Sale Of Real Property.*

1. Upon action of the City Council, the City may sell unneeded real property for fair market value.
2. Nothing herein shall prevent the City Administrator or designated representative from negotiating a higher price for sale or trade to a buyer for any real property that is shown to have a unique value to such buyer due to its configuration, accessibility or size, subject to approval from the City Council.

- L. *Disposal Of Surplus Goods.* The City should promptly dispose of all surplus property to the economic advantage of the City. Competitive bidding on surplus, obsolete or unusable goods is required through sealed bids, auction, open market sales or other available means. The disposal of all such goods requires the approval of the City Administrator; additional approval by the City Council is required for goods in excess of twenty-four thousand nine hundred ninety-nine dollars (\$24,999.00) nineteen thousand nine hundred ninety-nine dollars (\$19,999.00) in total material value. Trade-in opportunities should be

pursued when available to reduce the City's purchasing costs. Competitive bidding shall only apply to a trade-in to the extent it applies to the new purchase. Approvals of a trade-in shall be handled in conjunction with the approval of the new purchase as dictated by the purchase price.

M. *Designated Representatives.*

1. Throughout this policy several references have been made to "designated representatives"; in order to assure that proper authority has been given to an individual who represents themselves as a "designated representative", the departments are requested to make an effort to communicate said designated authority to the Finance Department when appropriate.
 2. The Finance Department shall be provided evidence of an individual's "designation" immediately upon request.
- N. *Purchasing Policy Supplements.* In the event a specific procurement procedure is required to be in writing when the City is purchasing an item which is funded in whole or in part by grant funds, i.e., CDBG, the City Administrator shall have the authority to supplement this Section to incorporate the special requirements of that procurement.
- O. *Policy Clarification.* The City Administrator may clarify the provisions of this Chapter in furtherance of the stated goals of this Chapter by written statement, provided the City Administrator cannot alter in any way the extent to which City Council action is required hereunder.
- P. *Yearly Report.* The City Administrator shall provide a yearly report to the City Council of the dollar amount of environmentally preferred products purchased by the City in the preceding year, the categories of products purchased, the savings or costs associated with the green purchasing policy, and any other effects associated with the City's green purchasing program.

Section 140.040 **Accounting Standards and Procedures.**

[R.O. 2008 §2-219; Ord. No. 829 §6, 12-12-1977]

The City shall adopt the accounting standards as prescribed by the American Institute of Certified Public Accountants and the Governmental Accounting Standards Board. The City Administrator may promulgate administrative accounting procedures for uniform accounting procedures.

Section 140.050 **Financial Reports.**

[R.O. 2008 §2-220; Ord. No. 829 §8, 12-12-1977; Ord. No. 2130 §1, 6-11-2001]

- A. The City Administrator shall prepare or cause to be prepared quarterly statements of municipal revenue, expenditures and current financial condition. Such reports shall be distributed to the Mayor and City Council.

[R.O. 2008 §2-221; Ord. No. 829 §9, 12-12-1977; Ord. No. 3053 §1, 3-28-2005]

- A. The City Administrator shall seek the highest yield from the investment of surplus City funds consistent with the safety of investment and cash flow requirements of the City provided such investments are consistent with State Statutes regulating such investments. A report shall be made to the Mayor and City Council.
- B. The City Council shall designate a City depository for handling any City checking account at least once

every five (5) years.

Section 140.070 City Administrator's Supplement To City Purchasing and Sales Policy.
[R.O. 2008 §2-222; Ord. No. 4000, 1-9-2006]

A. Purchase Orders.

1. After approval of a requisition in the financial software system, the requesting department ~~City purchase order form will be completed and signed by the Director of Finance will complete the requisition process which will create the purchase order in accordance with these procedures.~~ In order to ~~insure~~ensure expeditious processing of purchase orders, it is important that the requisition be completed accurately by the requisitioning department. When applicable, a copy of City Council approval action shall be attached to the requisition.
2. A "purchase order" is an offer to make a contract between the City and a vendor. The contract is not binding until it is accepted by the vendor. The issuance of purchase orders or direct purchases by unauthorized individuals or any other unauthorized purchase (including, but not limited to, personal expenses) will not be recognized by the City and payment for these obligations will not be approved. Purchase orders in excess of five thousand seven hundred and five hundred dollars (~~\$7,5005,000.00~~) must be ~~signed~~approved by the City Administrator.
3. The requisition and purchase order will be retained in the financial software system no less than what is required by the State of Missouri's local government records retention schedule.
4. Purchase orders are classified as either "original" or "confirming" based on whether or not the vendor has previously been notified of the City's intent to make the purchase of goods or services.

B. Construction Contracts.

1. Construction contracts supervised by City personnel shall be bid through the Public Works Department in accordance with the procedures established for other purchases according to the applicable price range.
2. Construction contracts supervised by outside consulting services shall be bid in coordination with the Public Works Department. A bid package shall be reviewed by public works and approved by the department head or designated representative. The consultant as determined by the Public Works Department and the department head or designated representative shall distribute the bid package to potential bidders. Public works shall receive, record and tabulate the bids and shall certify that bids were opened in compliance with all purchasing policy requirements. The final award of the bid shall be communicated to the successful bidder by the Public Works Department.
3. All required performance bonds must be obtained.

C. Product Testing/Demonstrations.

1. Product demonstrations may be held as deemed appropriate by a department director without prior

approval of the Finance Department.

2. Prior to taking into the City's possession any item for testing or evaluation, departments shall contact the Director of Finance for approval. The department shall notify the vendor in writing that the City has taken the item into possession for test purposes only and if a purchasing decision is made, that decision will be communicated directly to the vendor at the end of the test period. In no event shall the retention of a test item by the City be evidence of intent to purchase said item.

D. *General Instructions.*

1. *General specifications.*

- a. Keep specifications as simple as possible while maintaining the exactness required to ~~insure~~ensure bidders provide the quality goods or services as required by specifications.
 - b. Whenever possible, identify the equipment or material required with some name brand or known standard specifications already on the market.
 - c. Specifications should promote competition. Justification must be provided to the City Administrator for restrictive specifications.
 - d. Flexibility in the specifications is desirable in instances where new technologies are being sought. Specifications should be specific enough to guarantee the quality required but sufficiently flexible to allow vendors to be creative in their proposals.
 - e. Specifications should be written with clear, simple language.
2. *Types of specifications.* There are several ways of structuring specifications to protect the integrity of the purchasing process and to ~~insure~~ensure that the needs of the City are met. Different methods of structuring specifications include:
- a. *Qualified products or acceptable brands list.* These lists are developed only where it is not possible to write specifications adequate to identify the quality and performance required of the goods or services to be purchased. Acceptable brands lists are also used when tests that would be necessary to determine compliance with technical specifications are lengthy, costly or require complicated technical equipment.
 - b. *Specifications by brand or trade name.* Brand or trade names should be used where brand-name products have been found to be superior to others for the purpose intended.
 - c. *Specifications by blueprint or dimension sheet.* Specifications of construction projects for everything from buildings and streets to custom-built cabinets, furniture, machines or other equipment should be written to reference the blueprints or dimension sheets prepared by the engineer or architect.
 - d. *Specifications by chemical analysis or physical properties.* Specifications which include the chemical analysis or physical properties of the goods, when clearly requested, place responsibility on the supplier to provide exactly those items requested.
 - e. *Specifications by performance, purpose or use.* Specifications which include a set of performance

criteria for the goods or services required will provide flexibility for vendors to design products or programs specifically aimed at meeting such criteria.

- f. *Specification by identification with industry standards.* Specifications will often refer to industry-wide standards or to standards set by other public jurisdictions.
- g. *Specifications by samples.* Whenever appropriate, a sample is always a good way to make requirements perfectly clear.
- 3. *Delivery and performance guidelines.* A contract or purchase order that is complete in all respects and that is accepted by the parties concerned still must produce the intended results or objectives before it can be considered a successful or completed purchase. The terms and conditions must clearly define the delivery and performance requirements of the services, supplies or equipment.
 - a. *Follow-up and expediting.* Follow-up normally applies to the monitoring of the delivery schedules to assure compliance. Expediting, in the purest sense, involves an attempt to improve or to reduce the contractually stipulated delivery time for various reasons and the vendor is not legally obligated to comply. The primary objectives of the follow-up function are:
 - (1) To assure full compliance by the vendor; and
 - (2) To develop documentation for future evaluation of the vendor's performance.

If delivery problems develop, there are certain techniques that may be used to help solve them:

- (a) Contact the salesman for assistance.
- (b) Initiate collect phone calls; letters may also be used.
- (c) Visit the vendor's plant. This might help solve the problem and will assist in verifying any reason for the delay.
- (d) Cancel the contract for non-performance.

Prior to the cancellation, authorization from the Director of Finance or City Administrator must be obtained.

- 4. *Delinquent deliveries.* When follow-up efforts have failed and the deliveries have become delinquent, one (1) of two (2) actions must be taken:
 - a. Authorize additional time for delivery; or
 - b. Cancel and order from other sources.

Prior to cancellation, authorization from the Director of Finance or City Administrator must be obtained. In all cases, the reasons for delinquent deliveries should be documented. This information may be needed in evaluating future bids submitted by that particular vendor.

- 5. *Partial deliveries.* Some purchase orders may list several items. If these items can be used separately, partial payments can and should be authorized. However, if the separate items are part of a system, then partial deliveries should not be authorized.

6. *Substitution.* To meet the contractual delivery schedule, it may be appropriate in some situations to consider substitute items. The specifications may cover such a possibility.

Whenever substitutions are necessary due to shortcomings of the vendor, it is the responsibility of the purchaser to seek and obtain an adjustment for lower prices on the substituted items.

7. *Non-performance.* Should the vendor fail to meet any requirements of the specifications, the vendor can be cited for non-performance. Recourse could include:
 - a. The City may exercise its rights under a liquidated-damages clause or under the terms of a performance bond.
 - b. The City may obtain the needed items from another source and charge delinquent vendor the excess difference in cost.
 - c. The City may terminate the contract for default if it is in the best interest of the City and items can be obtained under more favorable conditions from other sources.

Any such action should be approved by the Finance Director or the City Administrator.

8. *Inspection and testing guidelines.* Goods and materials should be checked at the time of receipt to detect any damage or defects. Inspection and testing may be performed at origin or destination.
 - a. *Reports, rejection and return authorization.* Whenever an inspection is performed, all reports to properly support claims or actions must be thoroughly documented. A copy of the inspection report will normally be used to substantiate payment for the goods and verification of receipt. In the event of rejection, for whatever purpose, certain steps must be taken to inform and protect the rights of the vendor as well as the City. Reasons for rejection must be listed and these reasons should reference specific requirements of the contract.
 - b. *Damage during shipment.* It is important that all damage be completely described on the receiving report. Any evidence of concealed damage should be noted at this time. The carrier should be notified immediately and a joint inspection should be scheduled with the carrier's representative. When it is apparent that the extent of the damage causes the goods to be worthless, they should not be accepted.
 - c. *Latent defects.* Latent defects may be the result of damages in transit or of failure of the manufacturer to conform to specifications. If specific liability for the defect cannot be determined between the carrier, the vendor or the manufacturer, the City may have to file a claim against all parties seeking their cooperation in resolving the situation.
9. *Invoices.* Vendors are to be instructed to send all original invoices to the City of Creve Coeur, Accounts Payable Department, 300 North New Ballas Road, Creve Coeur, Missouri 63141.
10. *Purchases supported by grant funds.* Departments shall review all requirements for grant funds used in the procurement of items to ~~insure~~[ensure](#) the bidding process required as a condition to receiving said grant funds is complied with during the procurement of the item. The Finance Department will assist in the inclusion of all required procedures that are in addition to the requirements of the policy.
11. *Delivery of items.* When items are delivered to City departments, the only paperwork to be signed is the

delivery notice. Any other vendor purchase order, document, contract, warranty, maintenance agreement, etc., is not to be signed at delivery. All such documents shall be forwarded to the Finance Department or retained by the appropriate department.

E. *Disputes, Adjustments And Appeals.*

1. Departments shall notify the Finance Department in a timely manner concerning any complaint or dispute regarding an order, delivery, specification, defective goods or poor performance by a supplier. Any decision concerning an attempt to cancel a contract or an attempt to resolve a dispute regarding defective products or unacceptable services shall be made jointly by the Finance Department and the department director or department designated representative. Any correspondence with suppliers shall be made available to both the department director and the Director of Finance.
 2. In the event a procurement dispute arises between the requesting department and the Finance Department, the City Administrator shall make the final decision.
- F. *Compliance With Applicable Law.* All transactions shall be made in compliance with applicable law, including, but not limited to, the City's Charter and ordinances and also State laws governing such issues as general construction bidding requirements per Chapter 8, RSMo., guaranteed energy cost savings contracts (Section 8.231, RSMo.), buying preferences (Sections 34.073 et seq., RSMo.), health insurance (Section 67.150, RSMo.), transactions with Federal and State Government (Sections 70.100 et seq., RSMo.), special assessment sidewalks (Sections 88.880 et seq., RSMo.), solid waste (Section 260.208, RSMo.) and prevailing wage on public works projects (Section 290.250, RSMo.). Before commencing efforts regarding a transaction involving an unfamiliar subject area, a determination should be made as to whether a consultation with the City Attorney is necessary.
- G. *Responsibility For Enforcement.* The Director of Finance shall be responsible for monitoring the compliance with this policy. Department directors will be entrusted with the responsibility of enforcing the policy within their departments.

BILL NO. 5998

ORDINANCE NO. _____

**AN ORDINANCE AUTHORIZING A NEW CONDITIONAL USE PERMIT FOR A
DRIVE THROUGH PHARMACY KIOSK, AT 701 S NEW BALLAS ROAD WITHIN
THE MERCY MEDICAL CAMPUS, ZONED PH-PLANNED HOSPITAL DISTRICT**

WHEREAS, Section 405.310(C) CCNAICS 442100 All Drive-in and Drive-through Services (excluding Food Services), includes pharmacy kiosks in the PH-Planned Hospital District, and requires the issuance of a conditional use permit as provided in Section 405.1070, Conditional Use Permits; and

WHEREAS, George Stock of Stock and Associates Consulting Engineers, Inc. on behalf of Mercy Health East Communities, has submitted an application for a drive through pharmacy kiosk at 701 South New Ballas Road, Creve Coeur, MO, 63141, within the Mercy Medical Campus, zoned PH-Planned Hospital District; and

WHEREAS, a public hearing was held by the Creve Coeur Planning and Zoning Commission on Monday, December 20, 2021, beginning at 6:30 p.m. or immediately following the close of the previous public hearing, on said application for conditional use permit as provided by Section 405.1070(D)(2); and

WHEREAS, notice of publication for said public hearing had been previously 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

WHEREAS, the Planning and Zoning Commission reviewed and, by a 5-0 vote, recommended approval of the request, subject to the conditions contained herein, at its meeting on December 20, 2021; and

WHEREAS, all parties desiring to be heard, either for or against said application, 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 Council; and this Bill having been read by title in open meeting two times before final passage by the City Council, and

WHEREAS, the City Council finds that the application and evidence presented clearly indicate that the proposed amended conditional use, when subject to certain conditions set forth herein:

1. Complies with all other applicable provisions of this Chapter including environmental performance standards presented in Section 405.550, the criteria in Section 405.470 and the standards of this Chapter in regard to yard and setback, parking and loading areas, screening and buffering, refuse, storage and service areas and signs.
2. Will contribute to and promote the community welfare and convenience at the specific location.
3. Will not cause substantial injury to the value of neighboring property.
4. Meets the applicable provisions of the City's Comprehensive Plan and any applicable neighborhood or sector plans and complies with other applicable zoning district regulations and provisions of this Chapter, unless good cause exists for deviation there from.
5. Will provide, if applicable, erosion control and on-site stormwater detention in accordance with the standards contained in this Chapter.

BILL NO. 5998

ORDINANCE NO. _____

6. Will be compatible with the surrounding area and thus will not impose an excessive burden or have a substantial negative impact on surrounding or adjacent users or on community facilities or services.

NOW, THEREFORE, be it ordained by the City Council of the City of Creve Coeur, Missouri, as follows:

Section 1: A Conditional Use Permit is authorized to be issued pursuant to Section 3 hereof for the operation of a drive through pharmacy kiosk at 1127-1129 N. Warson Road, Creve Coeur, MO, 63141, 701 South New Ballas Road, Creve Coeur, MO, 63141, within the Mercy Medical Campus, zoned PH-Planned Hospital District, whose legal description is as follows:

A tract of land being located in Section 15, Township 45 North, Range 5 East of the Fifth Principal Meridian, City Of Creve Coeur, St. Louis County, Missouri, being more particularly described as follows:

Beginning at a found cut cross located at the southeast corner of a tract of land as conveyed to St. Johns Medical Center, by instrument recorded in Book 8011, Page 1010 of the St. Louis County records, said point also being located on the west right-of-way line of South New Ballas Road, variable width; thence along the south line of said St. Johns Medical Center tract, North 89 degrees 38 minutes 42 seconds West, 1024.35 feet to a found iron pipe at the southeast corner of said St. Johns Medical Center tract, said point also being the southeast corner of a tract of land as conveyed to Temple Emanuel, by instrument recorded in Book 4514, Page 244 of above said records; thence along the east and north lines of said Temple Emanuel tract the following courses and distances: North 00 degrees 15 minutes 26 seconds East, 178.65 feet; North 88 degrees 31 minutes 47 seconds East, 167.71 feet; thence North 00 degrees 25 minutes 35 seconds East, 304.15 feet to the southern right-of-way line of Conway Road, variable width; thence along said right-of-way line the following courses and distances: South 62 degrees 48 minutes 41 seconds East, 48.81 feet to the beginning of a curve to the left having a radius of 995.37 feet; along said curve with an arc length of 30.17 feet and a chord which bears South 70 degrees 43 minutes 32 seconds East, 30.17 feet; South 71 degrees 35 minutes 38 seconds East, 87.11 feet to a found iron rod; South 71 degrees 44 minutes 20 seconds East, 33.02 feet to a found spindle; South 84 degrees 14 minutes 28 seconds East, 51.85 feet; South 82 degrees 25 minutes 46 seconds East, 137.31 feet; South 87 degrees 41 minutes 36 seconds East, 142.40 feet; North 87 degrees 21 minutes 59 seconds East, 236.55 feet to the beginning of a curve to the right having a radius of 88.50 feet and along said curve with an arc length of 143.61 feet and a chord which bears South 46 degrees 09 minutes 02 seconds East, 128.36 feet to a point of tangency, said point also being located on the west right-of-way line of above said South New Ballas Road; thence along said right-of-way line, the following courses and distances: South 00 degrees 20 minutes 08 seconds West, 60.98 feet to a point of curvature to the left having a radius of 1196.00 feet; along said curve an arc length of 134.15 feet, and a chord which bears South 02 degrees 52 minutes 38 seconds East, 134.08 feet to a point of reverse curvature to the right having a radius of 489.00 feet; along said curve with an arc length of 53.60 feet and a chord which bears South 02 degrees 57 minutes 01 seconds East, 53.57 feet and South 00 degrees 11 minutes 23 seconds West, 67.85 feet to the Point of Beginning, containing 379,050 square feet or 8.702 acres more or less.

Section 2: The Conditional Use Permit granted shall be subject to all applicable statutes, ordinances, rules and regulations, and the following conditions:

1. The Conditional Use Permit shall be for a freestanding drive through pharmacy kiosk, CCNAICS 442100, on the Mercy Ballas portion of the Mercy St. Louis Medical Campus at

BILL NO. 5998

ORDINANCE NO. _____

701 S. New Ballas Road, Creve Coeur, MO, 63141 zoned PH-Planned Hospital District, as submitted in conjunction with Application #21-030.

2. The pharmacy kiosk is approved to be in operation 24 hours a day, 7 days per week.
3. The Applicant is required to submit a building permit application, as required by Article II of the Building Code. The elevations shall be in substantial conformance with the plans submitted with this application as prepared by Cannon Design, received November 19, 2021.
4. All landscaping shall be maintained and vegetation that is totally or predominantly dead and/or disfigured due to disease or injury shall be replaced as needed, and sufficient landscaping shall be provided on the property to be consistent with the landscape plan to the extent possible, as required under Section 405.540 Landscaping.
5. Any future signs and banners shall be in conformance with Article VIII, Sign Regulations, of the Zoning Code or as authorized by the Master Sign Plan approved for the Mercy Medical Campus.
6. Any future enlargement, extension, expansion or alteration in the use of the structures or site must be approved by the City Council upon receipt of the recommendation of the Planning and Zoning Commission as an amendment to the Conditional Use Permit before a Building Permit for the enlargement, expansion or alteration may be issued.
7. Failure to comply with any one or all of the conditions of this permit shall be adequate cause for the revocation of said permit by the City Council, provided, however, no permit shall be revoked without prior notice to the owner of the intention of the City Council to revoke this permit and reasonable time granted to the owner to correct or remedy any such breach of conditions, except for repeated breaches or violations.
8. No conditional use permit granted by the City Council shall be valid for a period longer than one year from the date it grants the conditional use permit, unless within such period: (1) a building permit is obtained and construction is begun; or (2) if a building permit is not required, an occupancy permit is obtained, and the use of the building commenced. The City Council may grant extensions to the one (1) year period of not more than one hundred and eighty (180) days each, without notice or hearing, provided that a written request for such extension is filed by the original applicant and approved by the City Council prior to the date the conditional use permit is scheduled to expire.

Section 3: The City Administrator of the City of Creve Coeur is hereby authorized and directed to issue an amended Conditional Use Permit in accordance with the provisions of this ordinance, said permit to expressly provide for the conditions and stipulations hereinabove set out in Section 2 of this ordinance. Exercise of the rights granted pursuant to the issued permit shall constitute acceptance of all conditions and stipulations set forth herein.

SECTION 4: This ordinance shall become effective in accordance with Section 3.11 (g) of the City Charter.

ADOPTED THIS ____ DAY OF _____, 2022.

HEATHER SILVERMAN
PRESIDENT OF CITY COUNCIL

BILL NO. 5998

ORDINANCE NO. _____

APPROVED THIS ____ DAY OF _____, 2022.

DR. ROBERT HOFFMAN
MAYOR

ATTEST:

KELLIE HENKE
CITY CLERK



300 North New Ballas Road • Creve Coeur, Missouri 63141
(314) 432-6000 • Fax (314) 872-2539 • Relay MO 1-800-735-2966
www.creve-coeur.org

**APPLICATION TO PLANNING AND ZONING COMMISSION
#21-030: CONDITIONAL USE PERMIT FOR A DRIVE THROUGH
PHARMACY KIOSK AT THE MERCY BALLAS OUTPATIENT
CENTER, 701 SOUTH NEW BALLAS ROAD**

FOR THE MEETING OF: Monday, December 20, 2021. Public Hearing required.
LOCATION: 701 South New Ballas Road. The property is zoned "PH" Planned Hospital

REQUEST: George Stock, Stock and Associates Consulting Engineers, on behalf of Mercy Health East Communities c/o Geralyn Lynch, has submitted an application for a Conditional Use Permit for a freestanding drive through pharmacy kiosk at the Mercy Ballas Outpatient Center, currently under construction. The proposed pharmacy kiosk will feature a canopy for weather protection and will be located on the southwest corner of the property within a surface parking lot. The kiosk will provide automated prescription pick-up for prescribed medications. Pharmacy kiosks in the PH-Planned Hospital District are listed under CCNAICS 442100 All Drive-in and Drive-through Services (excluding Food Services) as a conditional use with review and approval by the City Council upon the recommendation of the Planning and Zoning Commission.

ADDITIONAL INFORMATION: A text amendment to allow drive through pharmacy kiosks as a conditional use in the PH-Planned Hospital District was approved by the City Council on September 29, 2020 by Ordinance 5717. The Mercy Ballas Outpatient Center development was approved by the City Council on September 29, 2020 via Ordinance 5716 and is currently under construction.

Key Issues:

- Does the request further the goals and/or implement the Comprehensive Plan?
- Does the request follow the Design Guidelines?
- Is the request meet the conditional use requirements of section 405.470 A.8?

Creve Coeur 2030 References

- Campus Districts (CP) Place Type

Zoning Code References

- Table A: Permitted and Conditional Uses
- Section 405.310: PH-Planned Hospital District
- Section 405.470: Conditional Uses
- Section 405.1070: Conditional Use Permits

APPLICANT: George Stock
Stock and Associates
Consulting Engineers
257 Chesterfield Business
Parkway
Chesterfield, MO 63005

PROPERTY OWNER: Mercy Health East Communities
c/o Geralyn Lynch
615 S New Ballas Road
Creve Coeur, MO 63141

REPORT PREPARED BY: Jason Jaggi, AICP, Director of Community Development
DATE: 12/15/2021
ATTACHMENTS: Applicant's Materials received November 19, 2021
Draft Ordinance

PROPOSAL SUMMARY

The revised site concept plan for the Mercy Campus and the Mercy Ballas Outpatient Center site development plan was approved by the City Council on September 29, 2020, and the building is currently under construction. At the time, the new outpatient building was under review in 2020, Mercy also requested a text amendment to allow a drive through pharmacy kiosk in the Planned Hospital District as a conditional use. The text amendment was recommended for approval by the Planning and Zoning Commission and approved by the City Council also on September 29, 2020. Mercy is now requesting review and approval for the drive through pharmacy kiosk on the Mercy Ballas Campus.

George Stock, of Stock and Associates Consulting Engineers, on behalf of Mercy Health East Communities, has submitted a conditional use permit application for a freestanding drive through pharmacy kiosk that will be located within a surface parking lot on the southwest portion of the site, adjacent to the bulk oxygen enclosure at 701 S. New Ballas Road. The kiosk will allow patients to obtain prescribed medications without the need to enter the building. The kiosk will be in operation 24 hours per day. The facility will feature a canopy for weather protection that will resemble a bank ATM. The surrounding structure will have brick columns and a canopy with aluminum composite material to match the outpatient building. Proposed is a dedicated drive through lane measuring approximately 75-feet from the kiosk to the entrance. A raised concrete median and pavement striping will separate the drive through lane from the parking lot drive aisle.

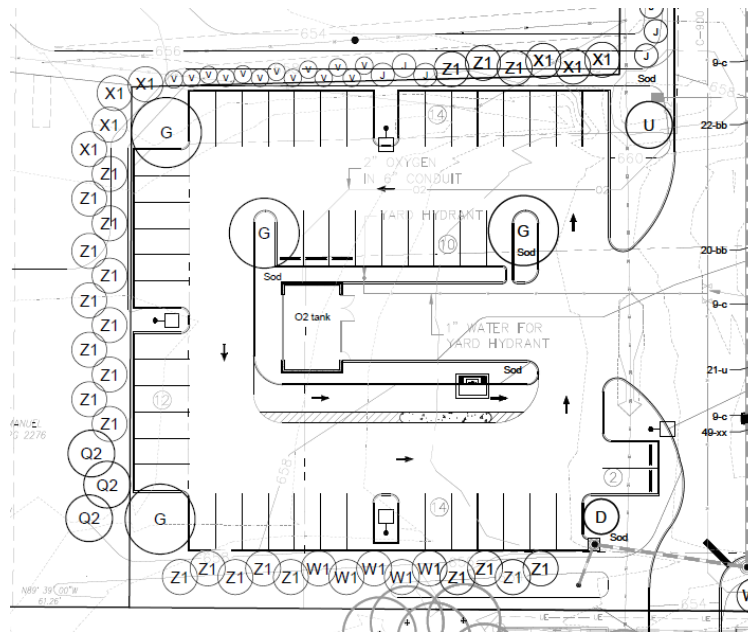


Figure 1: Close-up of the Mercy Ballas site and landscape plan showing the location for the drive through pharmacy kiosk.

LAND USE AND ZONING OF SURROUNDING PROPERTIES

The adjacent zoning and land uses are as follows:

DIRECTION	USE	ZONED	SEPARATED BY
North	Mercy Hospital Main Campus	PH-Planned Hospital	Conway Road
South	Medical Office Building	City of Town and Country	NA
East	Single Family Residential	Village of Westwood	South New Ballas Rd
West	Temple Emanuel	A-Single Family Residential	NA

COMPREHENSIVE PLAN REVIEW

The Mercy Hospital Campus is included in the Campus (CP) Place Type district that is intended for the development of large, multi-building office structures, institutional facilities, research buildings, educational, and healthcare facilities, deeply set back from site edges and surrounded by beautiful landscaped buffers. Campuses, by definition, consist of multiple primary buildings on a single site. Recommendations include Establish Primary Street and Secondary Street setbacks that are compatible with neighboring residential and commercial place type districts; setbacks should be developed separately for each civic and institutional place type, to reflect each place type's articulated vision. The Campus Place Type emphasizes the impacts of future development along the public street frontages while allowing for maximum flexibility on the interior of the site (p. 106).

The proposal is for a freestanding drive through kiosk on the Mercy Campus which was contemplated with the approval of the text amendment in 2020. This facility will be located within a building service area that is internal to the site. The proposal utilized the previously required landscaping in association with the new building around the parking which will serve as a buffer to the adjacent Temple Emanuel property. In addition, the canopy structure has been designed with materials that match those of the main medical building. With these considerations in mind, the proposal appears to meet with the comprehensive plan, given the limited scope of this application.

DESIGN GUIDELINES REVIEW

The Design Guidelines address accessory facilities within Chapter 3, Use Specific Guidelines. For accessory facilities such as ATM's and utility buildings, the Design Guidelines recommend that the structures are to be designed to directly relate in material, character and detail to the primary building(s) on the site (p. 14). This proposal is similar to a freestanding, drive up ATM machine. The design features a canopy that utilizes brick on the columns and ATM fascia on the canopy that match the materials and colors of the medical building in conformance with the Design Guidelines for these uses.

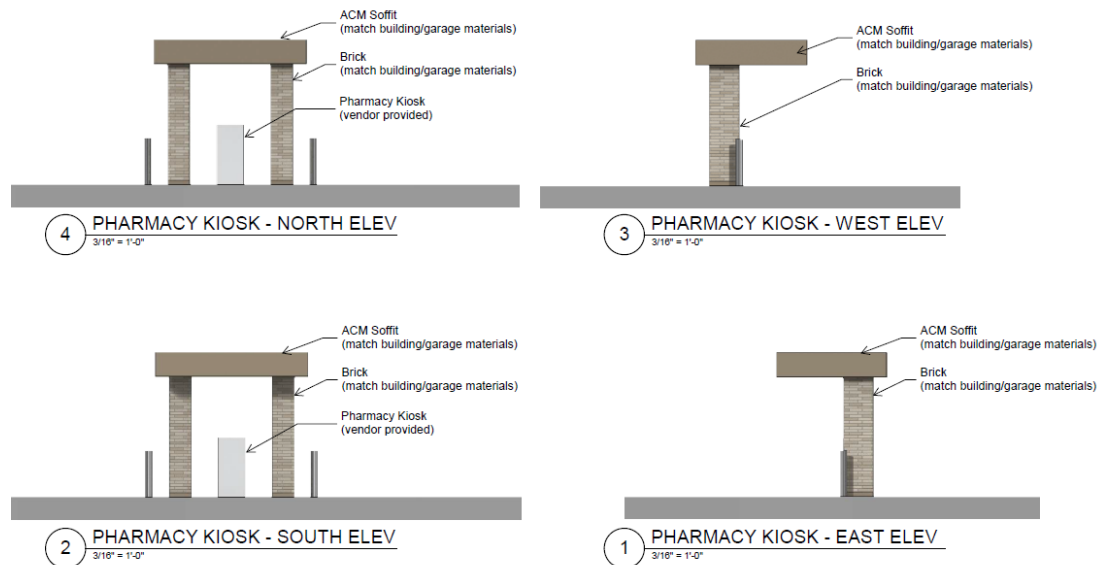


Figure 2: Exterior elevations for the drive through pharmacy kiosk

ZONING REVIEW

Drive through pharmacy kiosks are allowed in the PH- Planned Hospital District as a conditional use. Section 405.470.A. lists the following standards for such uses:

8. All drive-through and drive-in sales of goods or services including freestanding drive-in banking facilities (not including restaurants) (CC442100) (conditional use in the "PH," "MX," "PC," "GC," "CB" and "LI" districts).

- a. Shall provide space for at least three (3) cars per drive-up window or station.
- b. Shall provide landscaping to screen the view of drive-up waiting spaces from surrounding properties.
- c. Drive-up window access, waiting spaces and egress shall not interfere with site circulation or be hazardous to motorists entering, exiting or passing by the site.
- d. When provided in the "PH" District, drive-through services shall be limited to uses complementary to the medical uses existing on the campus.

The proposed kiosk contains a stacking lane of approximately 75-feet. Utilizing the required length of a 90-degree parking stall of 19-feet, the proposal provides enough space for approximately 4 cars and, therefore meets with this requirement. This proposal relies on landscaping along the perimeter of the site that was approved with the site plan for the medical outpatient building. The landscape plan is shown on L1.01 and provides a mix of evergreens and ornamental grasses around the edges of the property, adjacent to the surface parking lot where the kiosk is located. This landscaping meets with the requirement to screen the view of the stacking lane from the surrounding properties. The site plan provides a separated stacking lane for the kiosk which does not interfere with the access drive serving the adjacent parking spaces. The services of the kiosk are to provide prescribed medications in a convenient manner to those patients utilizing the medical services of the adjacent medical building.

Staff is of the opinion that the conditional use standards for this use are met with this proposal.

CONCLUSION

The proposed conditional use appears to meet the goals of the Comprehensive Plan and Design Guidelines, and satisfies the regulations contained in the Zoning Code. If the members of the Planning Commission are satisfied that the proposal meets the goals and objectives of the Comprehensive Plan and the applicable requirements of the Zoning Ordinance, the Commission may recommend approval of the conditional use permit. Below are the recommended conditions of approval.

1. The Conditional Use Permit shall be for a freestanding drive through pharmacy kiosk, CCNAICS 442100, on the Mercy Ballas portion of the Mercy St. Louis Medical Campus at 701 S. New Ballas Road, Creve Coeur, MO, 63141 zoned PH-Planned Hospital District, as submitted in conjunction with Application #21-030.
2. The pharmacy kiosk is approved to be in operation 24 hours a day, 7 days per week.
3. The Applicant is required to submit a building permit application, as required by Article II of the Building Code. The elevations shall be in substantial conformance with the plans submitted with this application as prepared by Cannon Design, received November 19, 2021.
4. All landscaping shall be maintained and vegetation that is totally or predominantly dead and/or disfigured due to disease or injury shall be replaced as needed, and sufficient landscaping shall be provided on the property to be consistent with the landscape plan to the extent possible, as required under Section 405.540 Landscaping.
5. Any future signs and banners shall be in conformance with Article VIII, Sign Regulations, of the Zoning Code or as authorized by the Master Sign Plan approved for the Mercy Medical Campus.
6. Any future enlargement, extension, expansion or alteration in the use of the structures or site must be approved by the City Council upon receipt of the recommendation of the Planning and Zoning Commission as an amendment to the Conditional Use Permit before a Building Permit for the enlargement, expansion or alteration may be issued.
7. Failure to comply with any one or all of the conditions of this permit shall be adequate cause for the revocation of said permit by the City Council, provided, however, no permit shall be revoked without prior notice to the owner of the intention of the City Council to revoke this permit and reasonable time granted to the owner to correct or remedy any such breach of conditions, except for repeated breaches or violations.

8. No conditional use permit granted by the City Council shall be valid for a period longer than one year from the date it grants the conditional use permit, unless within such period: (1) a building permit is obtained and construction is begun; or (2) if a building permit is not required, an occupancy permit is obtained, and the use of the building commenced. The City Council may grant extensions to the one (1) year period of not more than one hundred and eighty (180) days each, without notice or hearing, provided that a written request for such extension is filed by the original applicant and approved by the City Council prior to the date the conditional use permit is scheduled to expire.

MOTION

The following is an example of an appropriate motion for this application:

“I move to recommend approval of the conditional use permit for the drive through pharmacy kiosk at 701 South New Ballas Road within the Mercy Medical Campus, subject to the conditions listed in the Staff Report and Draft Ordinance for the meeting of December 20, 2021” (Conditions may be added, eliminated, altered, and modified by preceding motion).

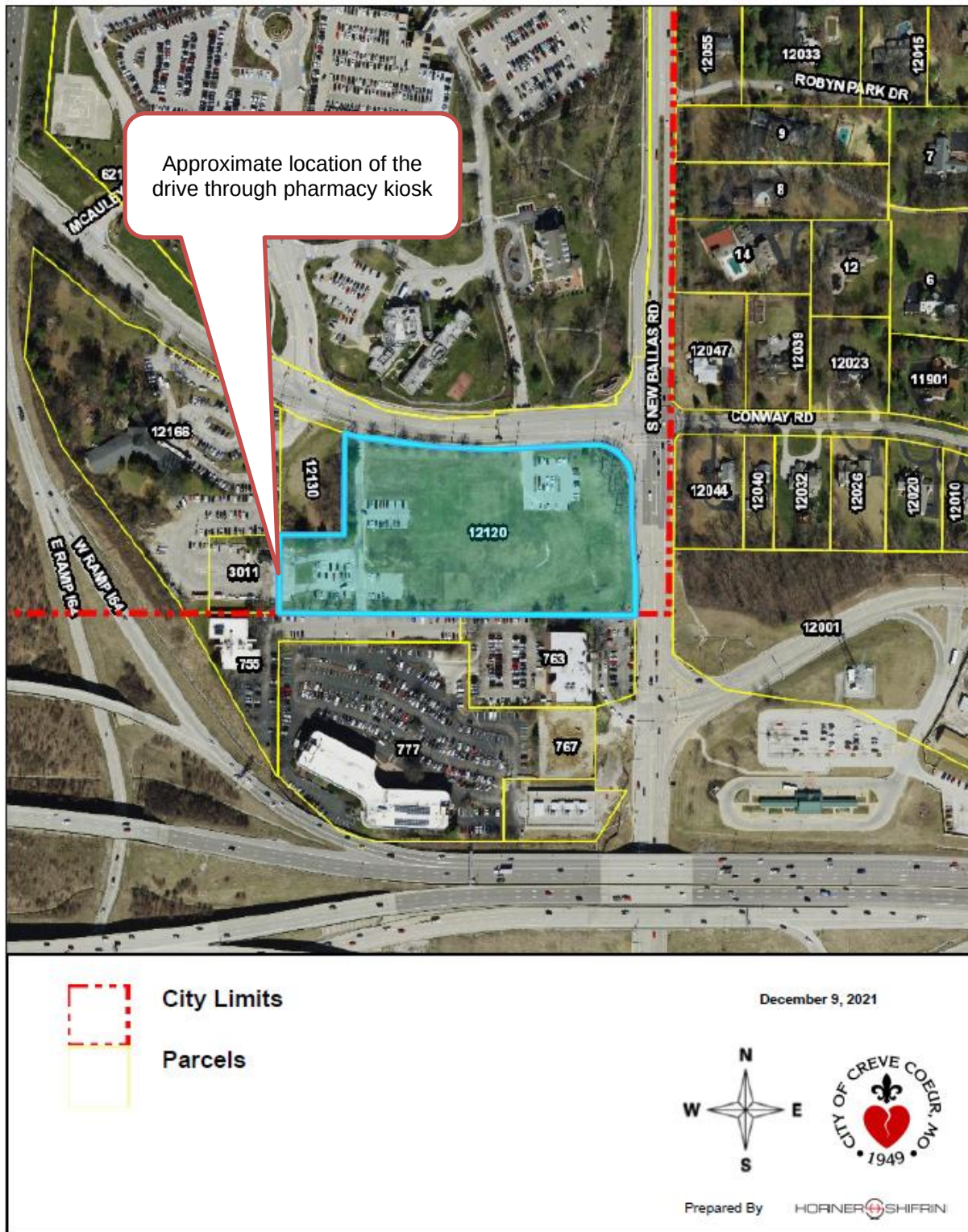
APPENDIX 1: COMPREHENSIVE PLAN

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.

APPENDIX 3: AERIAL PHOTO



APPENDIX 4: SITE PHOTOGRAPHS

Date:12/15/2021

	Description: View looking south at the Mercy Ballas Outpatient Center currently under construction
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PHARMACY KIOSK - CONDITIONAL USE PERMIT - SITE PLAN

MERCY BALLAS

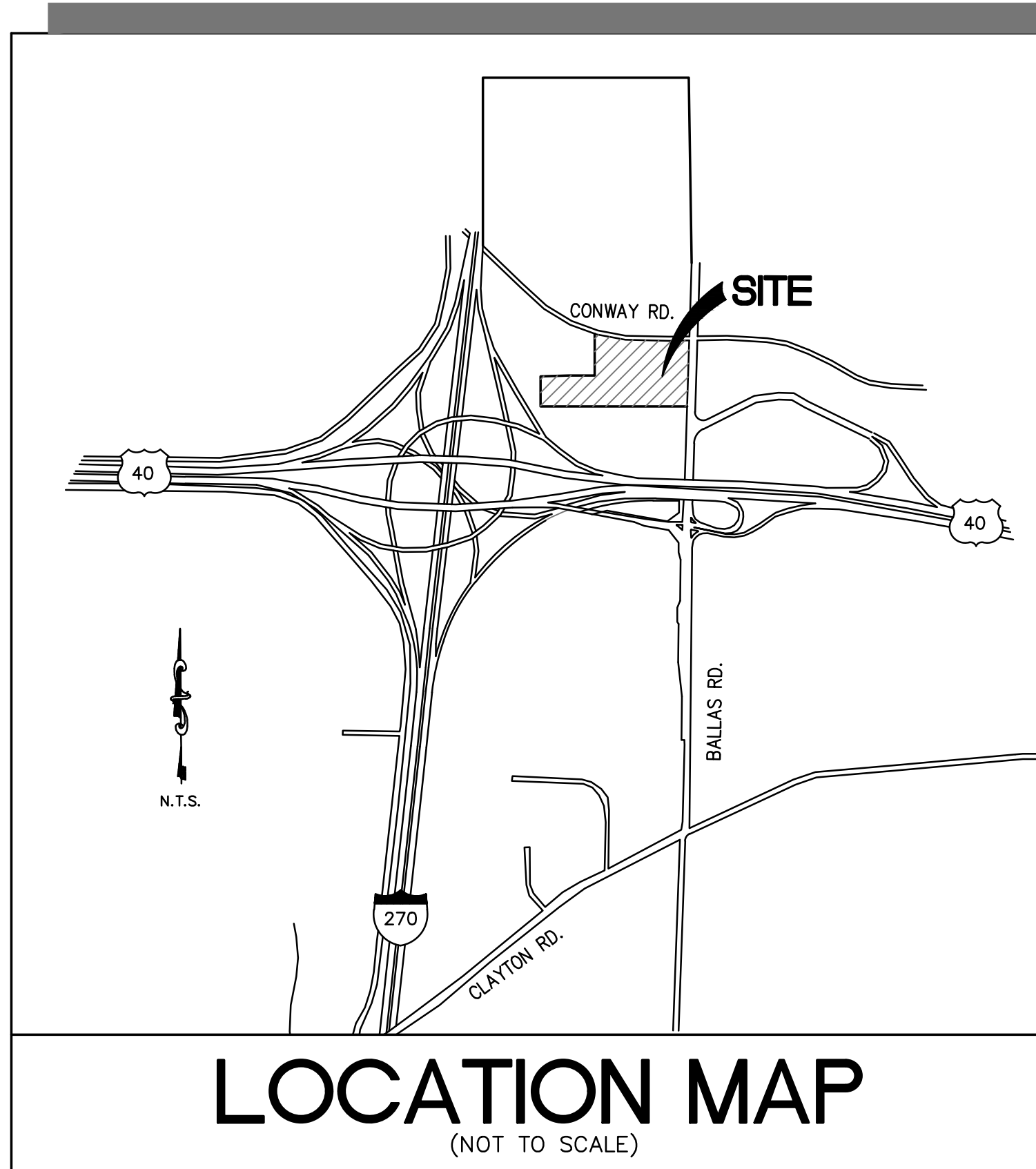
A TRACT OF LAND BEING PART OF SECTION 15
TOWNSHIP 45 NORTH, RANGE 5 EAST OF THE 5TH PRINCIPAL MERIDIAN
CITY OF CREVE COEUR, ST. LOUIS COUNTY, MISSOURI

SHEET INDEX

C1.0	TITLE SHEET
C2.0	OVERALL SITE PLAN
C2.1	ENLARGED SITE PLAN
L1.01	LANDSCAPE PLAN
	PHARMACY KIOSK ELEVATIONS
	PHARMACY KIOSK OVERALL SOUTH ELEVATION

LEGEND	
	BENCH MARK
	FOUND IRON ROD
	FOUND IRON PIPE
	RIGHT OF WAY MARKER
	UTILITY POLE
	SUPPORT POLE
	UTILITY POLE WITH LIGHT
	LIGHT STANDARD
	ELECTRIC METER
	ELECTRIC MANHOLE
	ELECTRIC PEDESTAL
	ELECTRIC SPLICE BOX
	GAS DRIP
	GAS METER
	GAS VALVE
	TELEPHONE MANHOLE
	TELEPHONE PEDESTAL
	TELEPHONE SPLICE BOX
	CABLE TV PEDESTAL
	FIRE HYDRANT
	FIRE DEPARTMENT CONNECTION
	WATER MANHOLE
	WATER METER
	WATER VALVE
	POST INDICATOR VALVE
	CLEAN OUT
	STORM MANHOLE
	GRATED MANHOLE
	STORMWATER INLET
	GRATED STORMWATER INLET
	SANITARY MANHOLE
	TREE
	BUSH
	TRAFFIC SIGNAL
	PARKING METER
	STREET SIGN
	SPRINKLER
	MAIL BOX

ABBREVIATIONS	
C.O.	- CLEANOUT
DB	- DEED BOOK
E	- ELECTRIC
FL	- FLOWLINE
FT	- FEET
FND	- FOUND
G	- GAS
M.H.	- MANHOLE
N/F	- NOW OR FORMERLY
PL	- PLAT BOOK
PC	- PAGE
P.O.B.	- POINT OF BEGINNING
P.O.C.	- POINT OF COMMENCEMENT
P.V.C.	- POLYVINYL CHLORIDE PIPE
R.C.P.	- REINFORCED CONCRETE PIPE
SO	- SQUARE
T	- TELEPHONE CABLE
V.C.P.	- VETRIFIED CLAY PIPE
W	- WATER
(66'W)	- RIGHT-OF-WAY WIDTH
M.B.	- MAIL BOX



PERTINENT DATA:

SITE ACREAGE	=	8.70 Ac.
OWNER	=	MERCY HEALTH EAST COMMUNITIES
LOCATOR No.	=	190330277
ZONING	=	"PH" PLANNED HOSPITAL DISTRICT
FIRE DISTRICT	=	CREVE COEUR FIRE DISTRICT
SCHOOL DISTRICT	=	PARKWAY SCHOOL DISTRICT
SEWER DISTRICT	=	METROPOLITAN SEWER DISTRICT
WATER SERVICE	=	MISSOURI-AMERICAN WATER CO
GAS SERVICE	=	LACLEDE GAS CO
ELECTRIC SERVICE	=	AMEREN UE ELECTRIC
PHONE SERVICE	=	AT&T
SITE ADDRESS	=	701 S. NEW BALLAS ROAD (BUILDING) 711 S. NEW BALLAS ROAD (GARAGE)

BOUNDARY DESCRIPTION (MERCY BALLAS)

A tract of land being located in Section 15, Township 45 North, Range 5 East of the Fifth Principal Meridian, City Of Creve Coeur, St. Louis County, Missouri, being more particularly described as follows:

Beginning at a found cut cross located at the southeast corner of a tract of land as conveyed to St. Johns Medical Center, by instrument recorded in Book 8011, Page 1010 of the St. Louis County records, said point also being located on the west right-of-way line of South New Ballas Road, variable width; thence along the south line of said St. Johns Medical Center tract, North 89 degrees 38 minutes 42 seconds West, 1024.35 feet to a found iron pipe at the southeast corner of said St. Johns Medical Center tract, said point also being the southeast corner of a tract of land as conveyed to Temple Emanuel, by instrument recorded in Book 4514, Page 244 of above said records; thence along the east and north lines of said Temple Emanuel tract the following courses and distances: North 00 degrees 15 minutes 26 seconds East, 178.65 feet; North 88 degrees 31 minutes 47 seconds East, 187.71 feet; thence North 00 degrees 25 minutes 35 seconds East, 304.15 feet to the southern right-of-way line of Conway Road, variable width; thence along said right-of-way line the following courses and distances: South 62 degrees 48 minutes 41 seconds East, 48.81 feet to the beginning of a curve to the left having a radius of 695.37 feet, along said curve with an arc length of 30.17 feet and a chord which bears South 70 degrees 43 minutes 32 seconds East, 30.17 feet; South 71 degrees 35 minutes 38 seconds East, 87.11 feet to a found iron rod; South 71 degrees 44 minutes 20 seconds East, 33.02 feet to a found spindle; South 84 degrees 14 minutes 28 seconds East, 51.85 feet; South 82 degrees 25 minutes 46 seconds East, 137.31 feet; South 87 degrees 41 minutes 36 seconds East, 142.40 feet; North 87 degrees 21 minutes 59 seconds East, 236.85 feet to the beginning of a curve to the right having a radius of 88.50 feet and along said curve with an arc length of 143.61 feet and a chord which bears South 46 degrees 09 minutes 02 seconds East, 128.36 feet to a point of tangency, said point also being located on the west right-of-way line of above said South New Ballas Road; thence along said right-of-way line, the following courses and distances: South 00 degrees 20 minutes 08 seconds West, 60.98 feet to a point of curvature to the left having a radius of 1196.00 feet; along said curve an arc length of 134.15 feet, and a chord which bears South 02 degrees 52 minutes 38 seconds East, 134.08 feet to a point of reverse curvature tot the right having a radius of 489.00 feet; along said curve with an arc length of 53.60 feet and a chord which bears South 02 degrees 57 minutes 01 seconds East, 53.07 feet and South 00 degrees 11 minutes 23 seconds West, 67.85 feet to the Point of Beginning, containing 379,050 square feet or 8.702 acres more or less.

SURVEYOR'S NOTES:

1) The area shown as DED-ROW is an area that is shown as "RW Dedication" on a Right-of-way Survey recorded in Survey Book 8, Page 7 of the St. Louis County Records. No evidence of the actual dedication to the City of Creve Coeur, St. Louis County or the State of Missouri has been found by the surveyor or title company as of the date of this survey.

2) Mercy Hospitals East Communities conveyed a strip of land along New Ballas Road to the State of Missouri by a deed recorded in Deed Book 19969, Page 459 which was not excepted from the description in the title commitment.

GENERAL NOTES:

Yard and setback requirements.

Minimum front yard. No building or structure shall be located closer than ten (10) feet from the right-of-way established by the adopted site concept plan for a "PH" Planned Hospital District. In the event that parking is to be located in front of a building or structure, said building or structure shall be set back a minimum of fifty (50) feet from the planned right-of-way. In the event the planned right-of-way is greater than the present right-of-way with the required setback shall be measured from a line located a distance equal to one-half (1/2) of the present right-of-way. The provisions of Section 405.240 shall prevail where applicable on major streets and highways. In every instance, the first ten (10) feet of the front yard setback from the right-of-way shall be provided with and maintained with sidewalks, unless improved sidewalks exist in the abutting public right-of-way, and with landscaping including, but not limited to, deciduous street trees as required by Section 405.540.

Minimum side yard. Twenty (20) feet.

Minimum rear yard. Twenty (20) feet.

Buffer yards. Any tract or site abutting a single-family residential zoning district with no intervening right-of-way shall provide a buffer yard setback of not less than two hundred (200) feet for both structures and parking surfaces. However, when a property zoned "PH" is adjacent to a conditional use within a residential zoning district, the setback, for buildings not exceeding three (3) stories or forty-five (45) feet in height is reduced to not less than twenty-five (25) feet for parking or driveways and sixty (60) feet for buildings. However, provided further that the setback for parking and driveways shall be reduced to zero to the extent that, and for long as, the planned hospital site or tract and the institutional use maintain an easement providing for shared access to both properties. The buffer yard setbacks resulting from these requirements shall be landscaped and provided with other screening devices as deemed appropriate by the Planning and Zoning Commission.

2) Subject property lies within Flood Zone "X" Areas determined to be outside the 0.2% annual chance floodplain according to the National Flood Insurance Program, Flood Insurance Rate Map for St. Louis County and Incorporated Areas. This map is identified as Map No. 29189C0189K with an effective date of February 4, 2015.

M.S.D. BENCHMARK

BENCHMARK 13374 NG029 Elev = 649.20
Set 1" on the top northwest corner of concrete base for raised metal traffic signal control box at the northeast corner of Conway Road and South New Ballas Road; roughly 6.8 feet east of a traffic signal mast with signal arm extending over New Ballas Road, and 39 feet north of the centerline of Conway Road.

STOCK AND ASSOCIATES CONSULTING ENGINEERS, INC. AND THE UNDERSIGNED ENGINEER HAVE NO RESPONSIBILITY FOR SERVICES PROVIDED BY OTHERS TO IMPLEMENT THE IMPROVEMENTS SHOWN ON THIS PLAN AND ALL OTHER DRAWINGS WHERE THE UNDERSIGNED ENGINEER'S SEAL APPEARS. THE CONSTRUCTION MEANS AND METHODS ARE THE SOLE RESPONSIBILITY OF THE OWNER AND CONTRACTOR. STOCK AND ASSOCIATES CONSULTING ENGINEERS, INC. HAS NO RESPONSIBILITY TO VERIFY FINAL IMPROVEMENTS AS SHOWN ON THIS PLAN UNLESS SPECIFICALLY ENGAGED AND

UTILITY NOTE

UNDERGROUND FACILITIES, STRUCTURES AND UTILITIES HAVE BEEN PLOTTED FROM AVAILABLE SURVEYS, RECORDS AND INFORMATION, AND, THEREFORE DO NOT NECESSARILY REFLECT THE ACTUAL EXISTENCE, NON-EXISTENCE, SIZE, TYPE, NUMBER, OR LOCATION OF THESE FACILITIES, STRUCTURES AND UTILITIES. THE CONTRACTOR SHALL BE RESPONSIBLE FOR VERIFYING THE ACTUAL LOCATION OF ALL UNDERGROUND FACILITIES, STRUCTURES, AND UTILITIES, EITHER SHOWN OR NOT SHOWN ON THESE PLANS. THE UNDERGROUND FACILITIES, STRUCTURES, AND UTILITIES SHALL BE LOCATED IN THE FIELD PRIOR TO ANY GRADING, EXCAVATION OR CONSTRUCTION OF IMPROVEMENTS. THESE PROVISIONS SHALL IN NO WAY ABSOLVE ANY PARTY FROM COMPLYING



MISSOURI ONE-CALL: 1-800-344-7483
ST. LOUIS COUNTY: (314) 615-0215
SIGNALS & LIGHTING:



Mercy Hospital St. Louis
Outpatient Center

CANNONDESIGN

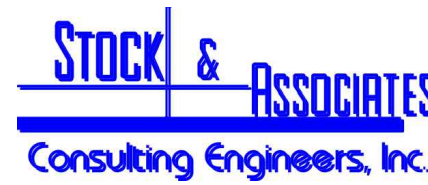
1100 Clark Ave
St. Louis, MO 63102
P: 314.251.6250
F: 314.241.2570
www.cannondesign.com



Heideman Associates, Inc.
MEP Engineering
240 Larkin Williams Ind Ct.
Fenton, MO 63026
(636) 492-3200



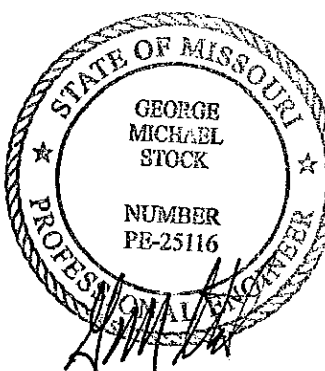
KPFF Consulting Engineers
Structural Engineering
1630 Des Peres Rd #100
St. Louis, MO 63131
(314) 835-0524



Stock and Associates Consulting Engineers, Inc.
Civil Engineering
257 Chesterfield Business Parkway
Chesterfield, MO 63005
(636) 530-9100

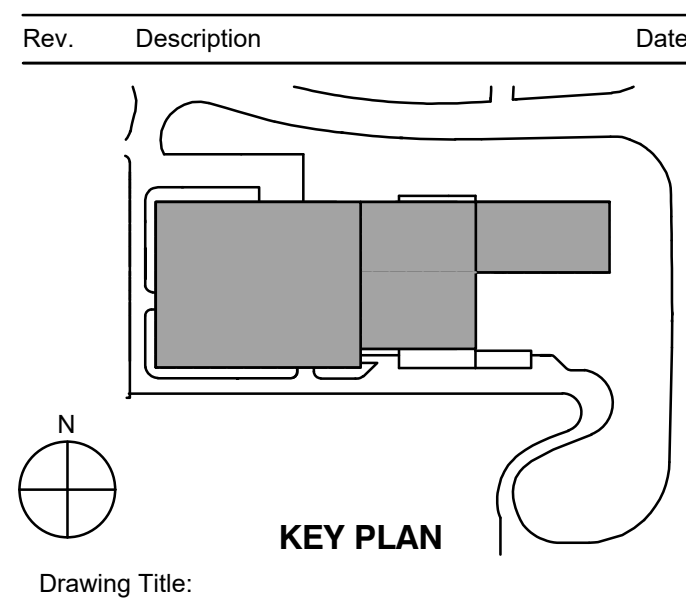


Loomis Associates
750 Spirit 40 Park Drive
Chesterfield, MO 63305
(636) 519-8668



George M. Stock - E-25116
Civil Engineer C.O.A. - 000996

DRAWN BY: J.E.S.	CHECKED BY: G.M.S.
DATE: 11/19/21	JOB NO: 215-5653.8
M.S.D. # 20MSD-00361	BASE MAP # 1903
S.L.C. HAT # N/A	HAT SUP. # N/A
M.D.N.R. # MORA16750	



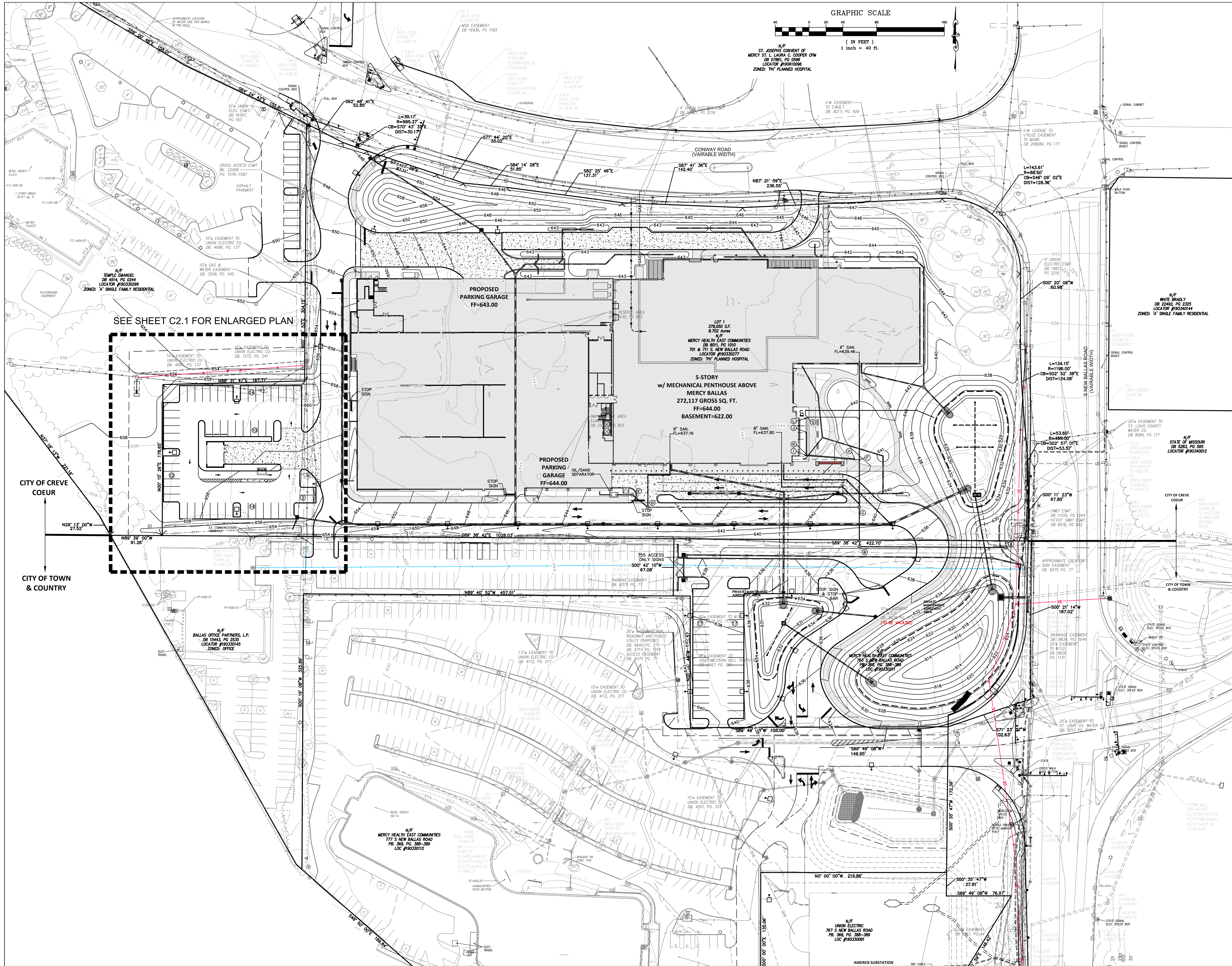
Drawing Title:

TITLE SHEET

Project No.: 215-5653.8 Checked by:

C1.0

PREPARED FOR:
Mercy Health East Communities
c/o GERALYN LYNCH - Executive Director
Facilities Planning Design and Construction
615 S. New Ballas Road
Creve Coeur, MO 63141
PH. (636) 614-3271



Mercy Hospital St. Louis
Outpatient Center

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LOOMIS
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STATE OF MISSOURI
GEORGE M. STOCK
NUMBER PB-25116
11/19/21
George M. Stock - E-25116
Civil Engineer C.O.A. - 000996

DRAWN BY:	JE.S.	CHECKED BY:	C.M.S.
DATE:	11/19/21	JOB NO.:	215-5653.8
M.S.D. #:	20MSD-00361	STATE MAP #:	1903
S.L.C. H&T #:	N/A	H&T SUP. #:	N/A
M.O.N.R. #:	MORA16750		

Rev.	Description	Date
1	KEY PLAN	

Drawing Title:

KEY PLAN

SITE PLAN

Project No.: 215-5653.8 Checked by:

C2.0

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Mercy Hospital St. Louis
Outpatient Center

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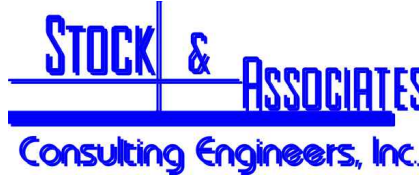
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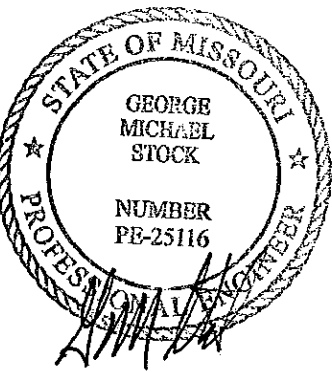
KPFF Consulting Engineers
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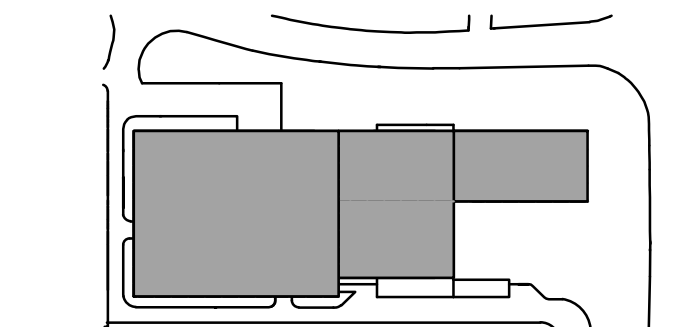
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George M. Stock - E-25116
Civil Engineer C.O.A. - 000996

DRAWN BY: J.E.S.	CHECKED BY: C.M.S.
DATE: 11/19/21	JOB NO.: 215-5653.8
M.S.D. # 20MSD-00361	BASE MAP # 1903
S.L.C. HAT # N/A	HAT SUP. # N/A
M.D.N.R. # MORA16750	

Rev.	Description	Date
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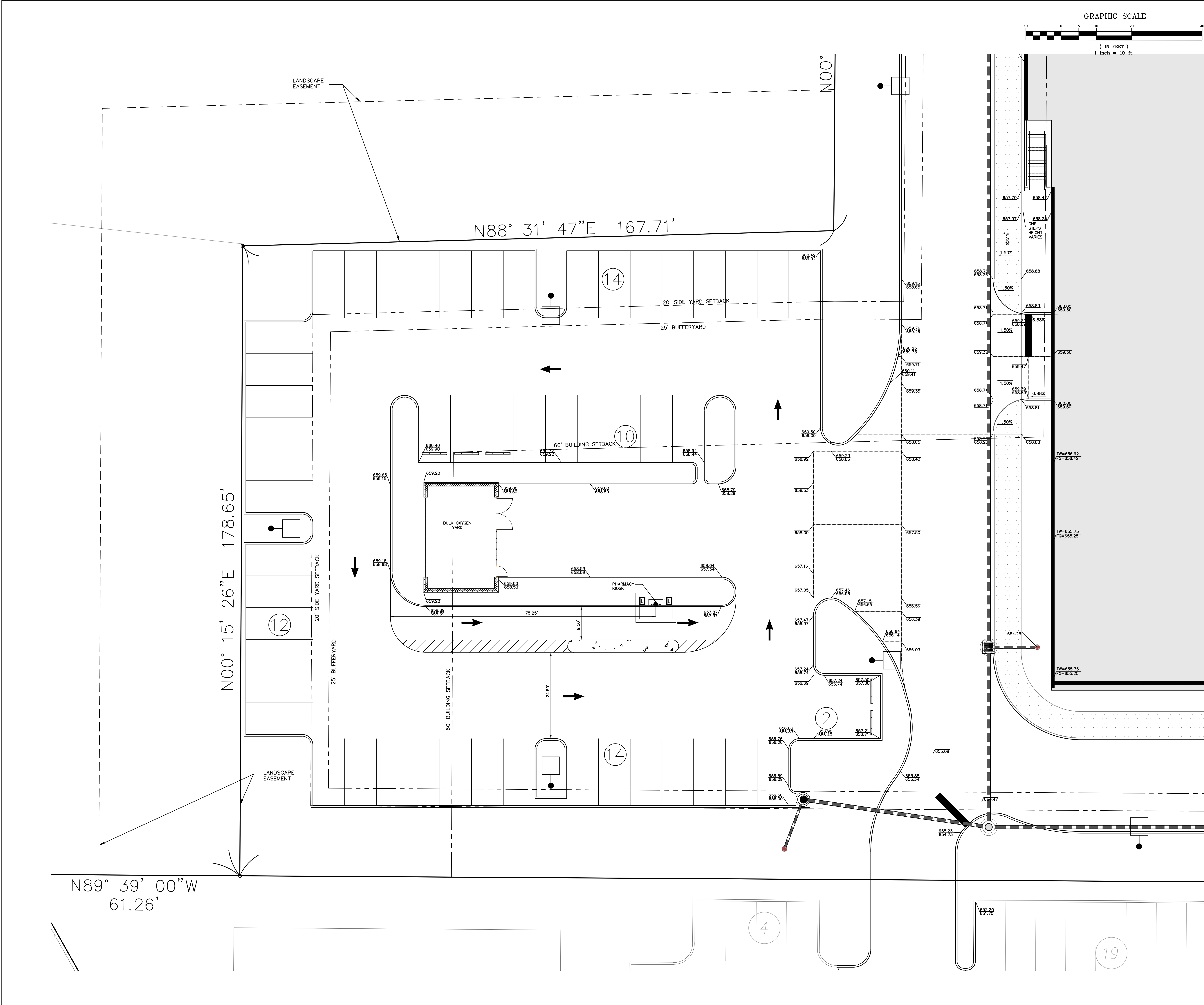


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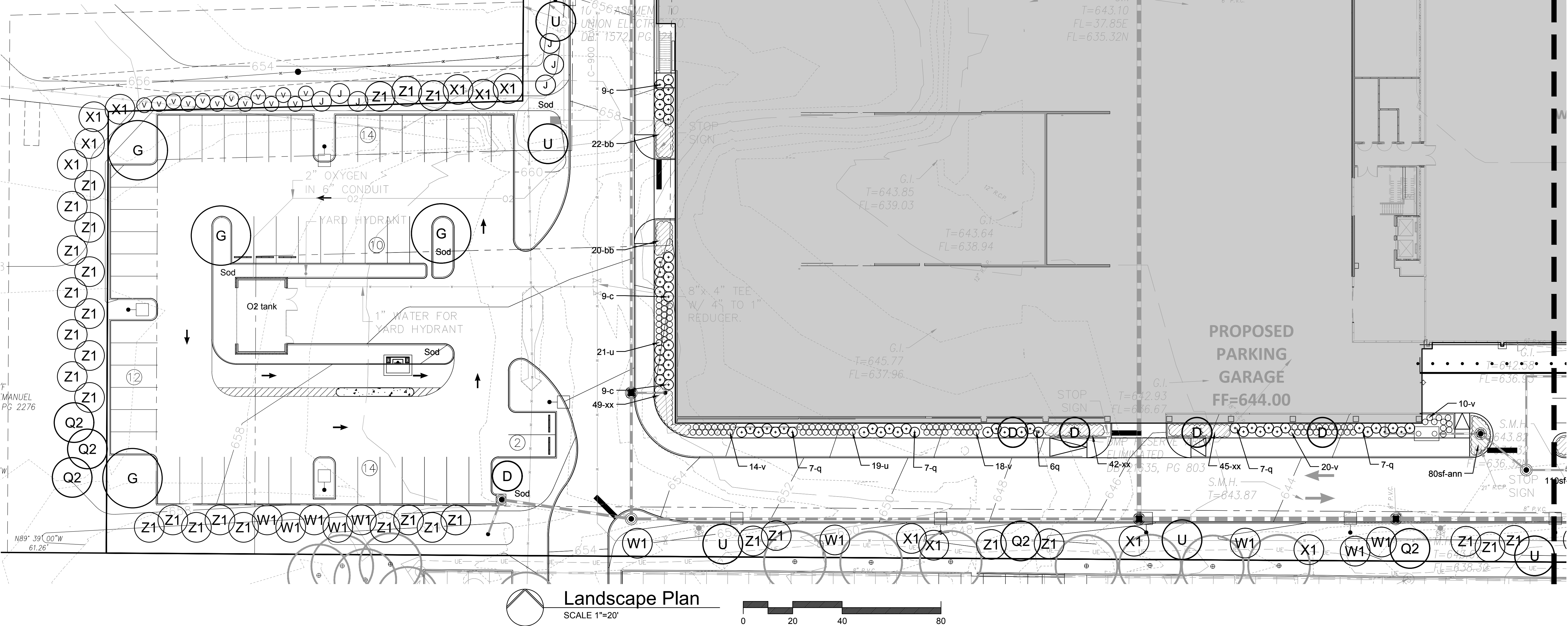
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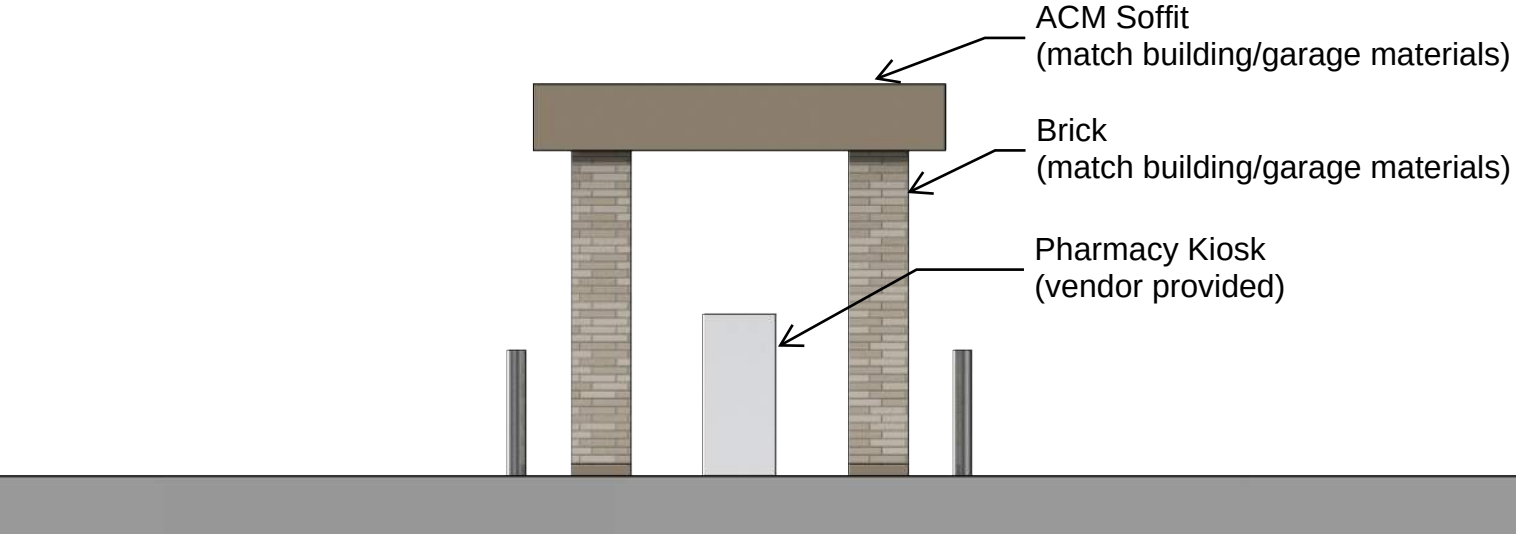
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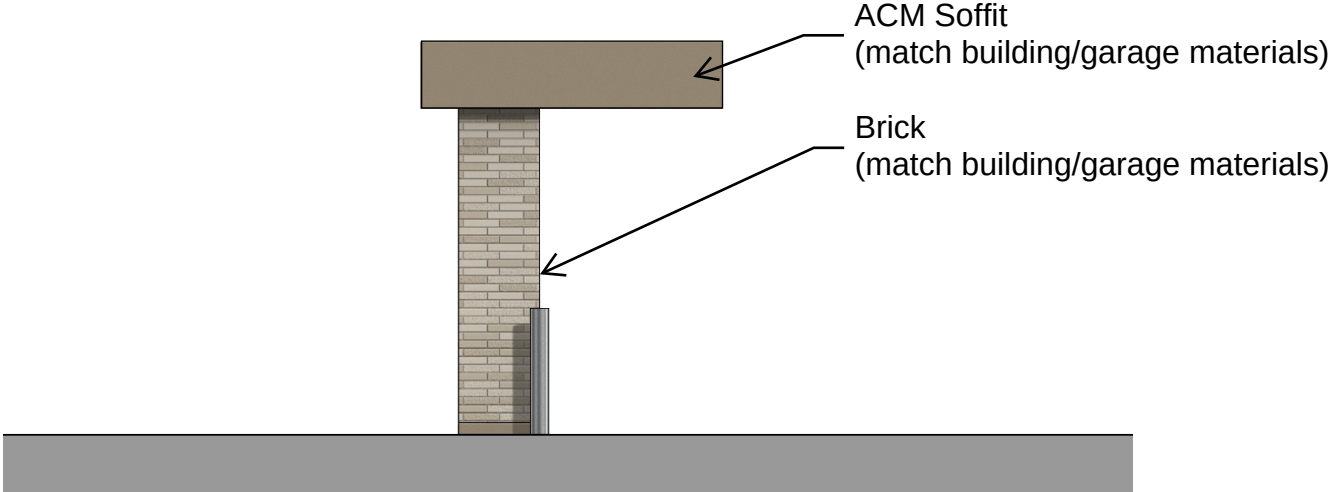


PLANTING SCHEDULE				
CANOPY/COLUMNAR DECIDUOUS TREES				
SYMBOL	QUANTITY (SEE SCHEDULE)	BOTANICAL NAME	COMMON NAME	REMARKS
A		Quercus rubra	Red Oak	3"cal B&B
B		Quercus bicolor	Swamp White Oak	3"cal B&B
C1		Acer rubrum 'Franksred'	Red Sunset Maple	2"cal B&B
C2		Acer rubrum 'Franksred'	Red Sunset Maple	3"cal B&B
D		Ginkgo biloba 'Princeton Sentry' (fruitless)	Princeton Sentry Ginkgo	2"cal B&B
E1		Nyssa sylvatica	Blackgum	2"cal B&B
E2		Nyssa sylvatica	Blackgum	3"cal B&B
F		Tilia cordata 'Greenspire'	Greenspire Littleleaf Linden	3"cal B&B
G		Zelkova serrata 'Green Vase'	Green Vase Zelkova	3"cal B&B
H		Taxodium distichum 'Mickelson'	Shawnee Brave Baldcypress	3"cal B&B
UNDERSTORY DECIDUOUS TREES				
Q1		Cercis canadensis	Eastern Redbud	1.5"cal B&B
Q2		Cercis canadensis	Eastern Redbud	2"cal B&B
R		Malus 'Spring Snow' (fruitless)	Spring Snow Crabapple	2"cal B&B
S1		Malus 'Sutzyam'	Sugar Tyme Crabapple	1.5"cal B&B
S2		Malus 'Sutzyam'	Sugar Tyme Crabapple	2"cal B&B
T1		Amelanchier arborea	Downy Serviceberry	1.5"cal B&B
T2		Amelanchier arborea	Downy Serviceberry	2"cal B&B
U		Amelanchier x grandiflora 'Autumn Brilliance'	Autumn Brilliance Serviceberry	2"cal B&B
EVERGREEN TREES				
J		Juniperus virginiana 'Canaertii'	Canaertii Juniper	6' h B&B
V		Juniperus chinensis 'Keteleeri'	Keteleeri Juniper	6' h B&B
W1		Pinus strobus	Eastern White Pine	6' h B&B
W2		Pinus strobus	Eastern White Pine	8' h B&B
X1		Picea pungens	Colorado Blue Spruce	6' h B&B
X2		Picea pungens	Colorado Blue Spruce	8' h B&B
Y1		Picea omorika	Serbian Spruce	6' h B&B
Z1		Thuja 'Green Giant'	Green Giant Arborvitae	6' h B&B
Z2		Thuja 'Green Giant'	Green Giant Arborvitae	8' h B&B
SHRUBS AND LARGE GRASSES				
a		Ilex x meserveae 'Mesdob/Mesog'	China Boy/Girl Holly	24" 1:9 ratio
b		Physocarpus opulifolius 'Seward'	Summer Wine Ninebark	24" cont.
c		Juniperus x pfitzeriana 'Sea Green'	Sea Green Juniper	24" cont.
d		Kalmia latifolia 'Kalmia's Compact'	Kalmia's Compact Pfitzer Juniper	24" cont.
e		Hydrangea paniculata 'Jane'	Little Lime Hydrangea	24" cont.
f		Juniperus chinensis 'Blue Point'	Blue Point Juniper	5" cont.
g		Physocarpus opulifolius 'SMPOTW'	Tiny Wine Ninebark	24" cont.
h		Rhododendron 'PJM Elite'	PJM Elite Rhododendron	18" cont.
k		Cornus sericea 'Farrow'	Arctic Fire Red Twig Dogwood	24" cont.
n		Cephalanthus occidentalis 'SMPOSS'	Sugar Shack Buttonbush	18" cont.
p		Forsythia 'Courtasol'	Gold Tide Forsythia	18" cont.
q		Viburnum dentatum 'Christom'	Blue Muffin Viburnum	24" cont.
s		Calliandra x 'NCCX2'	Pearl Glam Beautyberry	24" cont.
t		Weigela florida 'Bokraspiw'	Spilled Wine Weigela	18" cont.
u		Panicum virgatum 'Northwind'	Northwind Switchgrass	3 gal. cont.
v		Panicum virgatum 'Cheyenne Sky'	Cheyenne Sky Switchgrass	3 gal. cont.
PERENNIALS AND ANNUALS				
aa		Achillea millefolium 'New Vintage Red'	New Vintage Red Yarrow	1 qt. 15"o.c.
bb		Amsonia hubrichtii	Arkansas Blue Star	1 gal. 24"o.c.
cc		Asclepias tuberosa	Butterfly Weed	1 gal. 18"o.c.
dd		Astilbe chinensis 'Visions in Pink/Red'	Visions in Pink/Red Astilbe (50/50 mix)	1 gal. 18"o.c.
ee		Dianthus 'Feuerhexe'	Firewitch Dianthus	1 qt. 15"o.c.
ff		Dryopteris erythrosora	Autumn Fern	1 gal. 18"o.c.
gg		Echinacea purpurea	Purple Coneflower	1 gal. 18"o.c.
hh		Eutrochium dubium 'Baby Joe'	Dwarf Joe Pye Weed	1 gal. 18"o.c.
ii		Hosta 'August Moon'	August Moon Hosta	1 gal. 24"o.c.
kk		Hosta 'Patriot'	Patriot Hosta	1 gal. 18"o.c.
mm		Hosta x tardiana 'Halcyon'	Halcyon Hosta	1 gal. 24"o.c.
nn		Leucanthemum x superbum 'Becky'	Becky Shasta Daisy	1 gal. 24"o.c.
pp		Liatris spicata 'Kobold'	Kobold Blazing Star	1 qt. 15"o.c.
qq		Liriope muscari 'Big Blue'	Big Blue Liriope	1 qt. 15"o.c.
rr		Paroskia atriplicifolia 'Peek-A-Blue'	Peek-A-Blue Russian Sage	1 gal. 18"o.c.
ss		Penstemon digitalis 'Husker's Red'	Husker's Red Beardtongue	1 gal. 18"o.c.
tt		Phlox paniculata 'David'	David Garden Phlox	1 gal. 24"o.c.
uu		Rudbeckia fulgida var. sullivantii 'Goldsturm'	Goldsturm Black Eyed Susan	1 gal. 18"o.c.
vv		Salvia x sylvestris 'Mainacht'	May Night Salvia	1 gal. 18"o.c.
ww		Hakonechloa macro 'Aureola'	Japanese Forest Grass	1 gal. 18"o.c.
xx		Sporobolus heterolepis	Prairie Dropseed	1 qt. 18"o.c.
yy		Stachys byzantina 'Helene von Stein'	Big Ears Lamb's Ear	1 gal. 18"o.c.
zz		Sedum 'Angelina'	Angelina Stonecrop	1 qt. 12"o.c.
ab		Phlox subulata 'Emerald Blue/Pink'	Emerald Blue/Pink Phlox (50/50 mix)	1 gal. 18"o.c.
ac		Asarum canadense	Wild Ginger	1 qt. 15"o.c.
ad		Hosta 'June'	June Hosta	1 gal. 18"o.c.
ann		1 calendar year of seasonal annuals (Spring, Summer, Fall installations)		varies varies
...		Bioretention plantings (see sheet L1.04)		

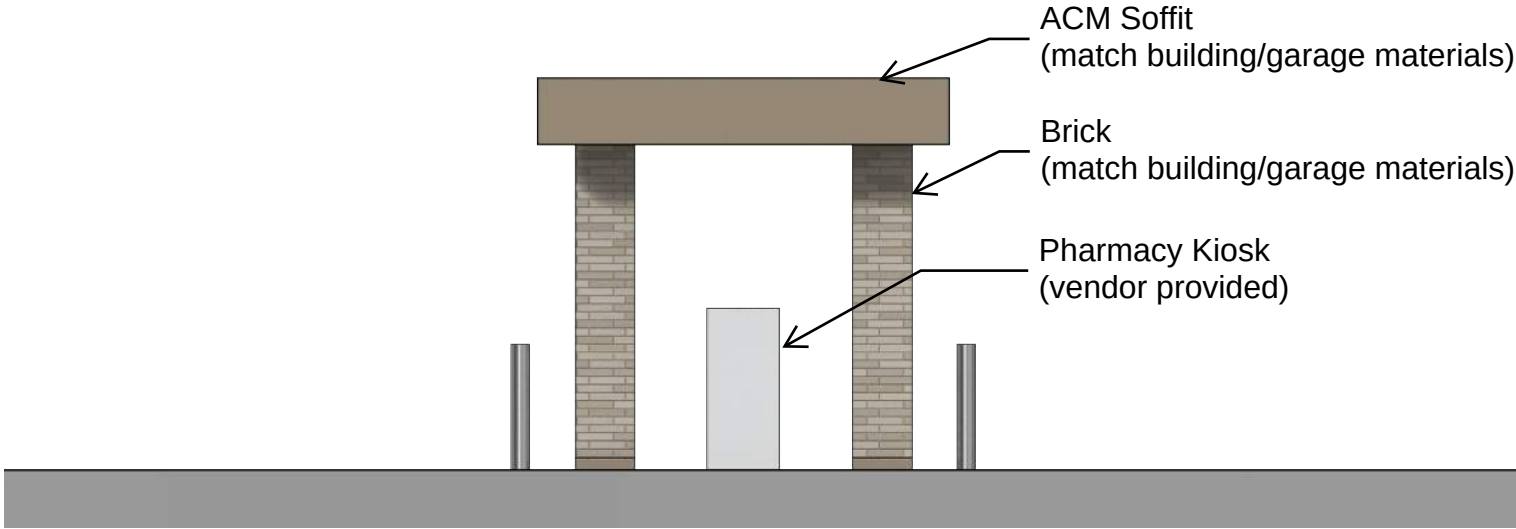




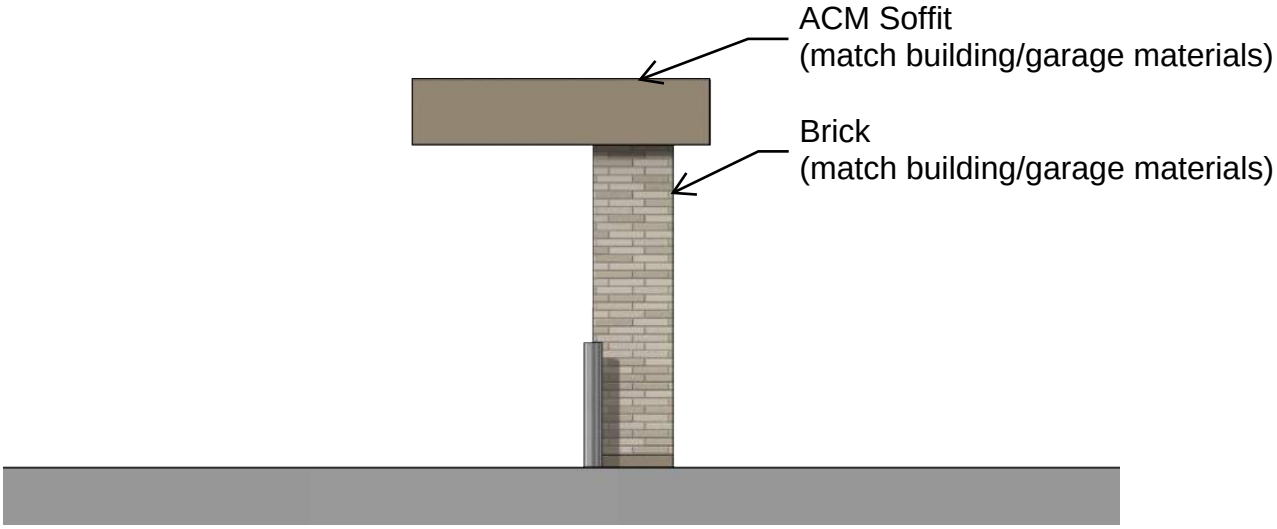
4 PHARMACY KIOSK - NORTH ELEV
3/16" = 1'-0"



3 PHARMACY KIOSK - WEST ELEV
3/16" = 1'-0"



2 PHARMACY KIOSK - SOUTH ELEV
3/16" = 1'-0"



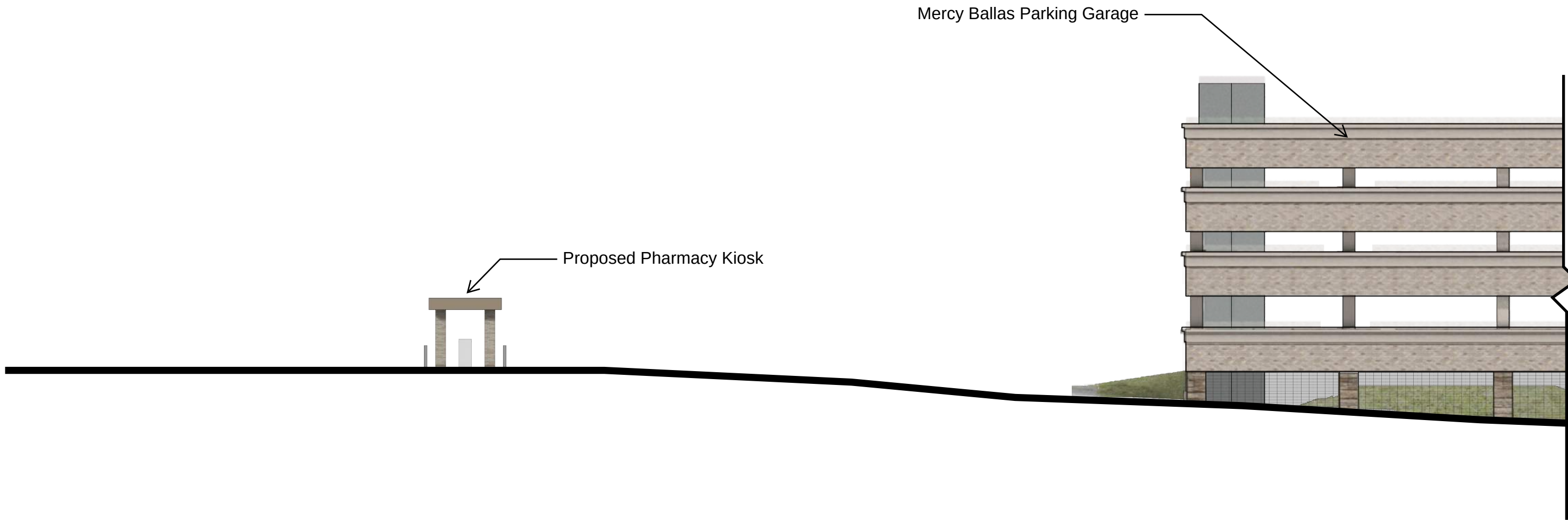
1 PHARMACY KIOSK - EAST ELEV
3/16" = 1'-0"

Pharmacy Kiosk Elevations



MERCY BALLAS

CANNONDESIGN



Pharmacy Kiosk Overall South Elevation



MERCY BALLAS

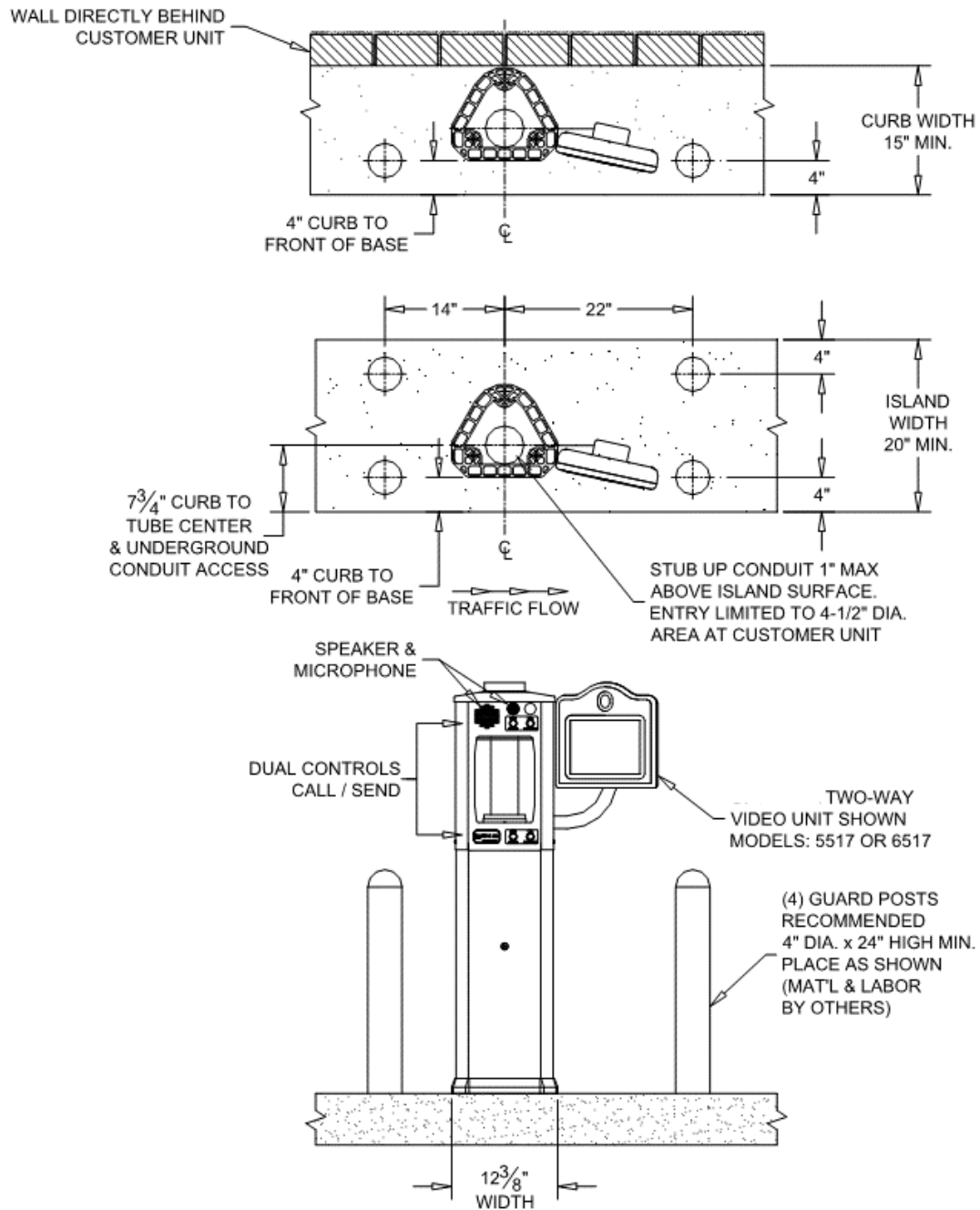




Appendix- B: Product Descriptions

HA-1000 XLR 4.5" Round Kiosk System

Customer Unit Details



BILL NO. _____

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF CREVE COEUR, MISSOURI, IMPOSING A USE TAX FOR GENERAL REVENUE PURPOSES AT THE RATE EQUAL TO THE TOTAL LOCAL SALES TAXES IN EFFECT FOR THE PRIVILEGE OF STORING, USING OR CONSUMING WITHIN THE CITY ANY ARTICLE OF TANGIBLE PERSONAL PROPERTY PURSUANT TO THE AUTHORITY GRANTED BY AND SUBJECT TO THE PROVISIONS OF SECTIONS 144.600 THROUGH 144.761 RSMO; PROVIDING FOR THE USE TAX TO BE REPEALED, REDUCED OR RAISED IN THE SAME AMOUNT AS ANY CITY SALES TAX IS REPEALED, REDUCED OR RAISED; AND PROVIDING FOR SUBMISSION OF THE PROPOSAL TO THE QUALIFIED VOTERS OF THE CITY FOR THEIR APPROVAL AT THE GENERAL ELECTION CALLED AND TO BE HELD IN THE CITY ON APRIL 5, 2022.

WHEREAS, the City of Creve Coeur has imposed local sales taxes, as defined in Section 32.085 RSMo, at the total rate of 1.25% with voter approval; and

WHEREAS, the City is authorized, under Section 144.757 RSMo, to impose a local use tax at a rate equal to the rate of the total local sales taxes in effect in the City; and

WHEREAS, the proposed City use tax cannot become effective until approved by the voters;

NOW, THEREFORE, be it ordained by the City Council of the City of Creve Coeur, Missouri, as follows:

Section 1. Pursuant to the authority granted by, and subject to, the provisions of Sections 144.600 through 144.761 RSMo, a use tax for general revenue purposes, being the equivalent of a sales tax on purchases made from out-of-state sellers by buyers in the City, is imposed for the privilege of storing, using, or consuming within the City any article of tangible personal property. This tax does not apply with respect to the storage, use or consumption of any article of tangible personal property purchased, produced, or manufactured outside this state until the transportation of the article has finally come to rest within this City or until the article has become commingled with the general mass of property of this City.

Section 2. The rate of the tax shall be equal to the total local sales tax in effect, which currently is 1.25%. If any City sales tax is repealed or the rate thereof is reduced or raised by voter approval, the City use tax rate also shall be deemed to be repealed, reduced, or raised by the same action repealing, reducing, or raising the City sales tax.

Section 3. This use tax shall be submitted to the qualified voters of Creve Coeur, Missouri, for their approval, as required by the provisions of Section 144.757 RSMo, at the general election to be held in the City on Tuesday, the 5th day of April, 2022. The ballot of submission shall contain substantially the following language:

Shall the City of Creve Coeur impose a local use tax at the same rate as the total local sales tax rate, provided that if the local sales tax rate is repealed, or reduced or raised by voter

approval, the local use tax rate shall also be repealed, reduced, or raised by the same action?

☐ Yes

☐ No

If you are in favor of the question, place an "X" in the box opposite "Yes."

If you are opposed to the question, place an "X" in the box opposite "No."

Section 4: If a majority of the votes cast on the proposition by the qualified voters voting thereon are in favor of the proposition, then the tax provided hereby shall be in effect on the first day of the calendar quarter which begins at least 45 days after the Missouri Director of Revenue receives notice of adoption of the City use tax, or as soon thereafter as permitted under Section 144.757 RSMo.

Section 5. Within ten (10) days after the approval of this ordinance by a majority of the qualified voters of Creve Coeur, Missouri, the City Clerk shall forward to the Director of Revenue of the State of Missouri by United States registered mail or certified mail, a certified copy of this ordinance together with certifications of the election returns and shall at such time and from time to time forward any geographic and/or mapping information as may be needed by the Director of Revenue to correctly administer and distribute such taxes due to the City.

Section 6. This Ordinance shall be in full force and effect from and its passage and approval pursuant to section 3.11(g) of the City Charter.

**PASSED BY THE CITY COUNCIL OF THE CITY OF CREVE COEUR,
MISSOURI, THIS _____ DAY OF _____, 2022.**

Heather Silverman, Council President

APPROVED THIS _____ DAY OF _____, 2022.

Mayor Robert Hoffman

Attest:

Kelly Henke, City Clerk



CITY OF CREVE COEUR

December 9, 2021

To: Mayor and City Council

From: Mark Perkins, City Administrator

Re: Use Tax

With the passage of SB 154 by the Missouri Legislature last spring, there is renewed interest among municipalities to adopt a use tax. A use tax is applied to the purchase of goods by residents and businesses from out-of-state vendors. Products exempt from the sales tax would be exempt from the use tax, and in no situation would a product be subject to both a sales tax and a use tax.

Like other cities across the state and nation, the City of Creve Coeur has seen a steady decline in its sales tax revenues due to the emergence of on-line sales. Creve Coeur relies heavily on sales tax to fund its day-to-day services as well as capital improvements. Sales tax revenues represent about 30% of the city's general fund revenue and about 35% of the city's total revenue. The continued decline of this revenue source is a significant reason for the projected operating deficits in the city's General Fund over the next five years. Operating deficits are projected to exceed \$900,000 in FY23, and then grow to \$1.6 million in FY26. Adoption of the use tax would substantially reduce these projected deficits and largely replace the sales tax revenue not captured due to out of state purchases and on-line purchases.

The City of Creve Coeur has other options for revenue enhancement as well as service reductions, such as property tax increases or requiring a fee for trash and recycling service, but these measures will impact residents more directly and potentially severely than adoption of a use tax. The city's Finance Committee has had numerous discussions about the use tax over the years and plans to discuss this at its meeting next week.

I encourage the City Council to give consideration to placing the use tax on the ballot some time in 2022. A number of cities are planning to place the matter on the April 2022 ballot, which could provide the participating cities an opportunity to coordinate public education efforts. Ballot measures must be filed with St. Louis County Board of Elections by January 25, 2022.



MEMORANDUM

DATE: December 9, 2021

TO: Mark Perkins, City Administrator

FROM: Lori Obermoeller, Director of Finance

SUBJECT: Use Tax

I have compiled and attached a spreadsheet that shows the Estimated Use Tax Revenue for our comparative cities based on the taxable sales reported to the Department of Revenue by City for calendar years 2016 – 2020.

The last column of this spreadsheet states the actual revenue reported from each of the cities that have a Use Tax so you can see how it compares to the Estimated Numbers. There are a lot of reasons the actual numbers don't exactly line up with the estimates. Some reasons for the discrepancies are as follows:

- DOR is reporting on a calendar year, where the city may be reporting with a different fiscal year
- The city is reporting based on the accrual method
- According to DOR, for those cities without a Use Tax, the vendor is not required to report the city in which it conducted sales to the DOR; as a result, sales are under-reported for those Cities
- Beginning 10/1/21, cities no longer have a sharing option. Whatever is collected for the city is distributed directly to that city.

I would be happy to answer any questions.

USE TAX REVENUE BASED ON DOR TAXABLE SALES BY CITY PER CALENDAR YEAR

Municipality	Local Sales Tax Rate	2016 Estimated Revenue	2017 Estimated Revenue	2018 Estimated Revenue	2019 Estimated Revenue	2020 Estimated Revenue	ACTUAL REVENUE	Comments
BALLWIN	1	\$54,272	\$74,984	\$92,846	\$123,076	\$98,162		
BRIDGETON	1.25	\$329,571	\$382,795	\$307,152	\$383,533	\$288,850	\$240,850	Only 3 months
CHESTERFIELD	1	\$776,379	\$765,490	\$1,138,451	\$828,098	\$859,359		
CLAYTON	1.5	\$248,526	\$553,841	\$2,181,528	\$811,580	\$1,419,616	\$1,094,947	
CREVE COEUR	1.25	\$667,536	\$348,404	\$204,737	\$230,074	\$313,185		
DES PERES	1.75	\$992,273	\$1,096,356	\$1,376,217	\$1,283,253	\$1,409,816	\$1,272,261	11m of 2021
FRONTENAC	1.5	\$87,393	\$131,603	\$133,708	\$212,835	\$197,638	\$176,081	2 year ave 6/30
LADUE	1.25	\$44,857	\$66,457	\$55,026	\$54,932	\$85,487		
MAPLEWOOD	1.75	\$187,496	\$206,524	\$246,709	\$233,525	\$346,223	\$267,756	6/30/2021
MARYLAND HEIGHTS	0.5	\$441,611	\$530,487	\$695,031	\$744,476	\$648,972		
OLIVETTE	1.5	\$250,895	\$332,591	\$359,534	\$330,458	\$436,104	\$319,222	6/30/2021
RICHMOND HEIGHTS	1.75	\$592,685	\$710,730	\$874,461	\$956,855	\$931,600	\$898,746	6/30/2021
TOWN AND COUNTRY	1.25	\$645,829	\$360,334	\$367,405	\$606,817	\$300,869		

These numbers are based on DOR Taxable Sales Reported by City

I have adjusted the local sales tax to only reflect the local and not the 1% county wide

GENERAL FUND FINANCIAL PROJECTIONS

The General Fund is used to account for all activities associated with the general government of the City, and it funds all services except those services attributed to the Capital Improvement Fund, Employees Retirement Fund, Municipal Enterprise Fund, Sewer Lateral Fund, Public Safety Fund (new FY 2018) and Park & Stormwater Fund (new FY 2022).

FY 2021 projected revenues and transfers-in to the General Fund are estimated to be more than budgeted expenditures and transfers out by \$1.48M. This is primarily due to \$1.2M that the City received from the CARES Act Relief program due to COVID-19. Without this \$1.2M, overall revenues for FY 2021 would have been almost \$700K less than FY 2020 due to COVID-19, with Sales Tax being hit the hardest. Most revenues will continue to decrease for FY 2022, but will then hopefully start to increase slightly for FY 2023 through FY 2026.

FY 2022 General Fund budget anticipates a \$891,312 deficit including transfers. Revenues are anticipated to decrease 2.2% in FY 2022 (excluding the \$1.2M received in FY 2021) once again due to COVID-19. Expenditures for FY 2022 are expected to increase by 6.14%. The main reason for the increase is because a 2% salary increase has been budgeted for FY 2022 and some of the items that were deferred or cut from FY 2021 were included in FY 2022.

The following table shows the position of the General Fund balance over the next five years, based on estimated numbers as of June 30, 2021 and incorporates the following assumptions:

Revenue Assumptions:

- Telephone receipts continue to decrease with a 6% decrease for FY 2022 due to more people eliminating their landlines, less reliance on voice and more use of texting and data.
- Sales tax revenue is budgeted to increase 2% for FY 2022 in anticipation of an easing of the economic impact of the pandemic.
- Other Agency Funding is budgeted to decrease 98% (\$1.2M) due to the City receiving \$1.2M in FY 2021 from the CARES Act Program.
- Building Permits are budgeted to decrease 34% as a result of FY 2021 being an exceptional year with several large projects.
- Charges for Municipal Facilities are budgeted to increase 82% (\$13K) for FY 2022, but still not at the level prior to the COVID-19 Pandemic. However, it is expected to increase 89% in FY 2023 and an average of 7% from FY 2024 through FY 2026 where it will hopefully get back to the revenues received prior to the Pandemic.
- Misc. Revenue will decrease 42% in FY 2022 because FY 2021 included a one-time reimbursement from WDCDC's reserve fund balance.
- Beginning with FY 2022, the Park & Stormwater Sales Tax Fund (began April 2021) will transfer 20% of the revenue to the General Fund to offset a portion of the parks and stormwater operations and maintenance expenditures.
- The Transfer In from the Public Safety Sales Tax funds used for transitioning the Police officers to 12-hour shifts in FY 2019 (an on-going expense) and for the pay adjustments of \$68,057 in FY 2022 (which will also be an on-going expense) is \$196,366 for FY 2021 and \$209,995 for FY2022, increasing 3% annually thereafter.

**GENERAL FUND
FINANCIAL PROJECTIONS
(CONTINUED)**

Expenditure & Fund Balance Assumptions:

- Overall expenditures will increase 6.14% in FY 2022 and then on an average of to 2.53% from FY 2023 through FY 2026.
- 2% salary increases are budgeted for FY 2022 and then projected with a 3% from FY 2023 through FY2026.
- Total salary & benefit expenditures will increase an average of 2.92% through FY 2026.
- Health and other insurance benefits are budgeted to increase 3% over the next 5 years.
- Pension for the LAGERS Plan is budgeted to remain the same for FY 2022, and then increase 5% each year thereafter.
- The Legacy Pension Plan's contribution for FY 2022 is projected to increase 2.7% and an average increase of .28% per year for FY 2023 through FY 2026.
- The amount of Public Safety Sales Tax Revenue used for the Police Pension increased from 15% to 20% in FY 2021 and is projected at 20% through FY 2026. The budgeted transfer for FY 2022 is \$176,335, which offsets the expense from the General Fund.
- Operating expenditures will increase 1.5% for contractual services, 4% for Trash/Recycling use and 2% for commodities annually.
- \$200K of the General Fund Balance is Reserved for Street Reconstruction.
- \$2M set aside for Govt. Center will be included in the 5 Year Capital Improvement Program in FY 2022 (\$250K), FY 2023 (\$200K) & FY 2024 (\$1.55M).
- \$749,533 of the GF Balance is Reserved for the purchase of land or construction of improvements in city parks or other public recreational spaces or facilities per Ordinance 5380.
- Transfer out \$400K each year to the Capital Fund from the County Road & Bridge Tax revenue which must be used for the improvement and repair of public roads, streets and bridges within the City. The balance of these funds remain in the General Fund to support the Street Division operation.
- Starting in FY 2022, \$83,391 Transfer Out to the Enterprise Fund will be needed to cover the operating deficit and an average of \$102K per year will be needed throughout FY 2026.

**GENERAL FUND
FINANCIAL PROJECTIONS
(CONTINUED)**

	FY 2021	FY 2022	FY 2023
Revenues	16,305,817	14,769,502	14,948,205
Expenditures	(14,619,094)	(15,517,418)	(15,895,367)
Revenue over (under) Expenditures	1,686,723	(747,916)	(947,162)
Operating transfers - In (Public Safety)	196,366	209,995	216,295
Operating transfers - In (Park & Stormwater)	0	380,000	380,000
Operating transfers - Out (Enterprise)	0	(83,391)	(105,347)
Operating transfers - Out (Capital)	(400,000)	(650,000)	(600,000)
Net Change in Fund Balance	1,483,089	(891,312)	(1,056,214)
Fund Balance - Beginning of year	17,004,854	18,487,943	17,596,631
FUND BALANCE - End of the Year	18,487,943	17,596,631	16,540,416
Less RESERVE GF BALANCE FOR CAPITAL CONST.	2,200,000	1,950,000	1,750,000
Less RESERVE GF BALANCE FOR PARKS	749,533	749,533	749,533
Unassigned Fund Balance	15,538,410	14,897,098	14,040,883

	FY 2024	FY 2025	FY 2026
Revenues	15,137,935	15,316,240	15,510,875
Expenditures	(16,300,837)	(16,718,408)	(17,148,465)
Revenue over (under) Expenditures	(1,162,902)	(1,402,168)	(1,637,590)
Operating transfers - In (Public Safety)	222,784	229,467	236,351
Operating transfers - In (Park & Stormwater)	458,864	468,041	477,402
Operating transfers - Out (Enterprise)	(95,949)	(108,762)	(100,132)
Operating transfers - Out (Capital)	(1,950,000)	(400,000)	(400,000)
Enforcement)	0	0	0
Net Change in Fund Balance	(2,527,204)	(1,213,422)	(1,423,969)
Fund Balance - Beginning of year	16,540,416	13,554,349	11,872,886
FUND BALANCE - End of the Year	13,554,349	11,872,886	9,971,515
Less RESERVE GF BALANCE FOR CAPITAL CONST.	200,000	200,000	200,000
Less RESERVE GF BALANCE FOR PARKS	749,533	749,533	749,533
Unassigned Fund Balance	12,604,816	10,923,353	9,021,982

Finance Committee

April 27, 2021

Honorable Mayor and Members of City Council
City of Creve Coeur
300 N. New Ballas Rd.
Creve Coeur, MO 63141

Dear Mayor Hoffman and City Council,

The Finance Committee met April 27 and May 11 via Zoom to review the proposed Operating Budget for FY 2021-2022. Also present were Council Liaison Dr Joe Martinich, Finance Director Lori Obermoeller, and City Administrator Mark Perkins. The Finance Committee regards the review sessions to fully satisfy Charter requirements and recommends the proposed Operating Budget to Council for adoption legislation. We offer the following comments for your consideration:

1. Revenues. City revenues have been flat for the last four years while expenditures have increased, resulting in decreased surplus, a situation that is forecast to continue unabated into the future. Expenditure increases are primarily due to wage inflation. Two revenue sources are recommended for study: internet sales taxes and business license fees.
 - a. Merchandise sales taxes and utility franchise fees comprise most city revenues. Revenue from Sales Tax on internet purchases has been considered previously but has been deferred. The COVID-19 pandemic accelerated resident shopping preferences from local merchants to favor on-line purchases, which generate less sales tax revenue. We recommend Council explore adopting sales (use) tax on internet purchases.
 - b. City revenues from business license tax are extremely low in comparison with neighboring municipalities. Given the stress of the COVID-19 pandemic, the Finance committee recommends temporarily deferring increased business license fee.

2. Fiscal note. Provide an economic analysis to accompany certain legislation which is expected to have a large effect on government operations and expenditures. While operating costs and revenues are an implicit component of actions by the City Council, they are not explicitly considered. For example, zoning legislation affects sales and utility tax revenue and law enforcement costs. We recommend a fiscal note accompany certain legislation, such as actions having an anticipated cost or revenue more than \$500 thousand.
3. Ice Rink Refrigerant Replacement. We expect this project will have far-reaching effects. As we noted in our comments on the CIP, referring to it as a refrigerant changeover understates the scope of work. Many other costly components are needed to continue longer-term rink operations. Further study is required, possibly including an evaluation of whether to continue rink operations or find alternative uses for the Dielmann Recreation Complex for other civic purposes.
4. Municipal Court Consolidation. While consolidation may reduce some operating costs, the Finance Committee is cautious that costs to modify the facility to accommodate consolidation should be fully recaptured by fees paid to City and not included in the Government Center Security project, which already has a limited budget.

Respectfully,



Richard Kutta, PE

St. Louis County Local Use Tax Participants

Legend

Local Use Tax Status

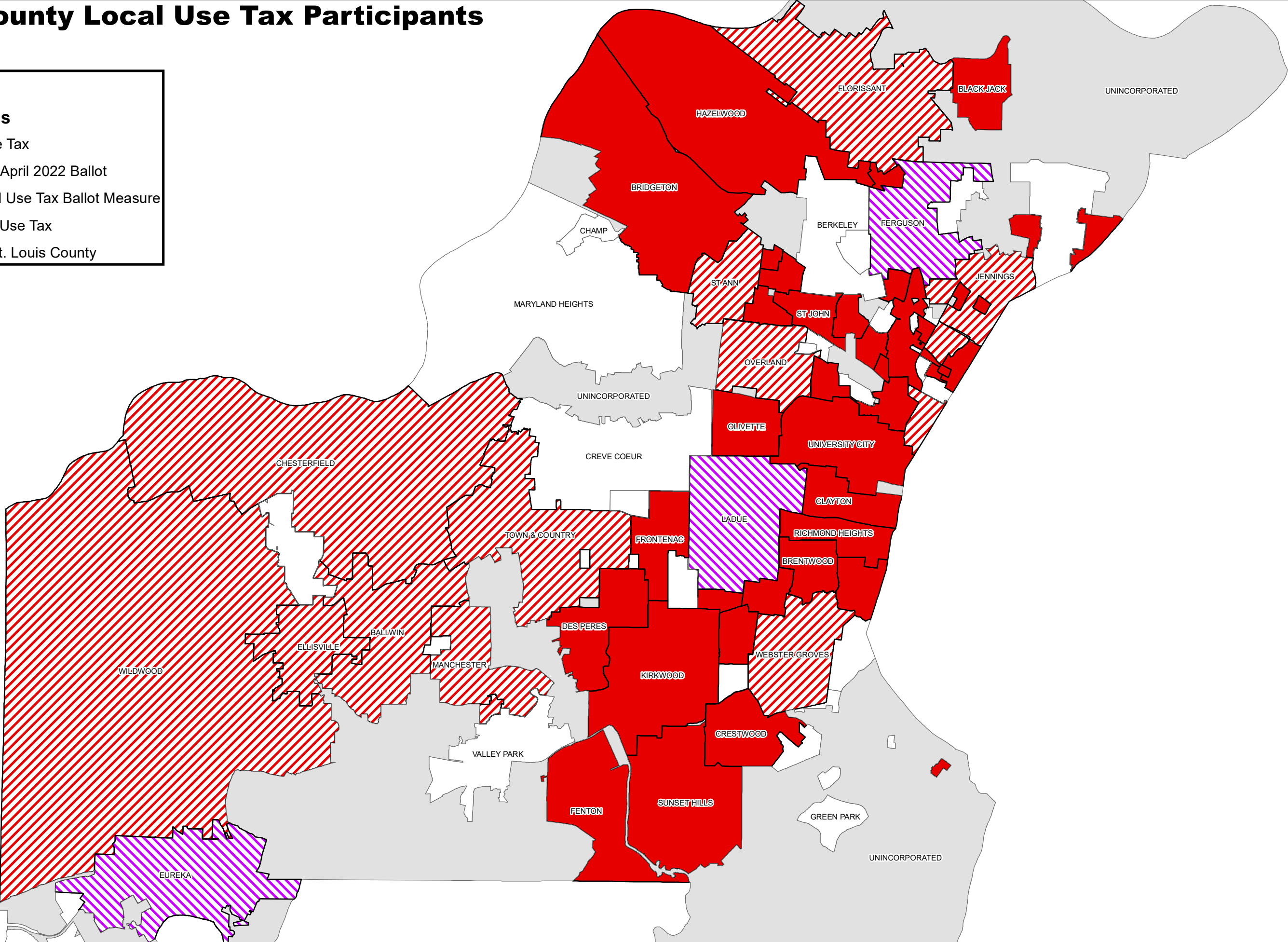
Current Local Use Tax

Local Use Tax on April 2022 Ballot

Considering Local Use Tax Ballot Measure

No Current Local Use Tax

Unincorporated St. Louis County



St Louis County Municipalities that have the Use Tax

CITY	POP	1/8 or	1/2 CENT	CAPITAL	UP TO 1/2	UP TO	UP TO	Special	MUNI	TOTAL	LOCAL	12 Month	Comment
		1/4 CENT	CAP IMP	IMPROV	CENT	1/2 CENT	1/2 CENT				USE		
		GEN REV	Chapter	DISTRIB	STORM	ECON.	FIRE DEPT				TAX		
		<u>94.850</u>	<u>94.890</u>	<u>OPTION</u>	<u>644.032</u>	<u>67.1305</u>	<u>321.242</u>	<u>See Below</u>	<u>RATE</u>	<u>RATE</u>	<u>144.757</u>	<u>Revenue</u>	<u>Comment</u>
Bella Villa	757		Apr-96	2					0.50	8.2375	Aug-96		
Bel-Nor	1,399		Aug-95	2					0.50	8.2375	Aug-96		
Bel-Ridge	2,132	Feb-05	Aug-95	2	Feb-05				1.25	9.9875	Apr-16		
Beverly Hills	475		Nov-95	2	Nov-95	Apr-06			1.50	9.2375	Nov-17		
Black Jack	6,634		Nov-95	2					0.50	8.2375	Aug-96		
Breckenridge Hills	4,458	Apr-94	Nov-99	1	20-Jun				1.25	9.9875	Apr-97		
Brentwood (1)	8,233	Nov-93	Apr-94	1	11/95,11/97	Apr-19	Aug-02		2.00	9.7375	Nov-20		
Bridgeton	11,445	Aug-13	Apr-06	1	Nov-97				1.25	9.9875	Apr-21	\$240,850	4 months
Calverton Park	1,143		Apr-02	2					0.50	8.2375	Jun-20		
Clayton	17,355	Nov-93	Nov-95	1	Apr-97		Apr-14		1.50	9.2375	Nov-18	\$1,094,947	
Cool Valley	1,039	Apr-18	Apr-02	1	Apr-18	Apr-18			1.75	9.4875	Apr-18		
Country Club Hills	1,014	Apr-15	Nov-95	2	Apr-07	Aug-10			1.75	9.4875	Apr-16		
Crestwood	12,404	Nov-93	Nov-93	1	Aug-00		Aug-03		1.50	9.2375	Apr-16	\$343,996	2020
Des Peres (11)	9,193	Nov-93	Nov-94	1	Aug-00		11/03 & 8/20		1.75	9.4875	Aug-96	\$1,272,261	11m 2021
Edmundson	860	Nov-93	Feb-94	1	Nov-97	Feb-06			1.75	9.4875	Aug-96		
Flordell Hills	724		Nov-96	2					0.50	8.2375	Apr-97		
Frontenac	3,612	Nov-93	Nov-94	1	Nov-04		Apr-02		1.50	9.2375	Apr-16	\$176,081	2 Yr Ave
Glendale	6,176	Apr-96	Aug-95	2	Apr-98		Aug-16		1.50	9.2375	Aug-96	\$176,293	6/30/2021
Greendale	642		Nov-03	2	Nov-03				1.00	8.7375	Aug-17		
Hazelwood (11)	25,458	Apr-15	Apr-96	2	Nov-01	Nov-06	8/14 & 8/20		2.25	9.9875	Aug-96		
Kirkwood	29,461	Nov-94	Nov-94	1	Apr-98		Apr-15		1.50	9.2375	Aug-96	\$853,886	3/31/2021
Maplewood (11)	8,269	Feb-94	Feb-94	1	Nov-97		4/03 & 6/20		1.75	9.4875	Aug-96	\$267,756	6/30/2021
Moline Acres	2,156	Apr-17	Nov-05	2	Apr-17				1.25	9.9875	Aug-17		
Normandy	4,287		Apr-96	2	Nov-04	Apr-07			1.50	9.2375	Apr-07		
Olivette	8,504	Nov-93	Nov-95	1	Apr-02		Nov-01		1.50	9.2375	Aug-96	\$319,222	6/30/2021
Pagedale	2,554	Apr-03	Nov-95	2	Aug-02				1.25	9.9875	Nov-17		
Pasadena Hills	912		Nov-95	2					0.50	8.2375	Aug-96		
Pine Lawn	2,754	Nov-17	Aug-95	2	Apr-98	Aug-18			1.75	9.4875	Apr-19		
Richmond Heights	9,286	Nov-93	Jun-94	1	Aug-97		4/03 & 4/21		1.75	9.4875	Nov-15	\$898,746	6/30/2021
Riverview	2,397		Nov-95	2					0.50	8.2375	Aug-96		
Rock Hill	4,750	Nov-93	Aug-94	1	Nov-99		Apr-01		1.50	9.2375	Apr-21		
St. John	6,643	Apr-15	Nov-95	2	Apr-05				1.25	9.9875	Apr-18		
Sunset Hills	9,198	Apr-94	Apr-94	1	Apr-07				1.25	9.9875	Apr-21	\$68,000	4 months
University City (6)	35,065		Apr-96	2	11/01,11/03	Aug-06	Nov-01		1.50	9.2375	Apr-98	\$1,049,020	
Uplands Park	312		Nov-95	2					0.50	8.2375	Aug-96		
Velda Village Hills	881		Nov-95	2	Aug-16				1.00	8.7375	Apr-19		
Vinita Park	1,970		Nov-95	1	Nov-16				1.00	8.7375	Aug-96		
Warson Woods	2,018	Apr-96	Aug-94	1	Aug-14				1.25	9.9875	Apr-21		
Woodson Terrace	3,950	Nov-93	Apr-94	1	Apr-02	Feb-06			1.75	9.4875	Aug-96		
# of cities that have adopted the tax											39		

FAQ: Local Use Tax (Proposition U)

by MML Staff

What is a use tax?

A use tax is a tax on the purchase of goods by Missouri residents from out-of-state vendors. Products exempt from the sales tax would be exempt from the use tax.

What is the rate of the local use Tax?

The local use tax rate is the same rate as the total local sales tax rate. If the local sales tax is reduced or raised by voter approval, the local use tax shall also be reduced or raised by the same action.

When must the local use be passed?

There is no deadline for the passage of the local use tax. However, cities that did not receive voter approval for continuation of the local sales tax on motor vehicles, trailers and outboard motors will lose this revenue November of 2022 unless the city passes a local use tax.

Is the Missouri Department of Revenue currently collecting the local use tax and holding those funds for cities?

The local use tax is only imposed upon voter approval. The Missouri Department of Revenue (MoDOR) will not collect a local use tax until citizen's approval of the tax locally. Additionally, MoDOR is not holding any fund for cities to be turned over upon passage of the use tax.

What if the city's voters turn down the use tax?

If the voters of the city do not authorize a local sales tax, the legislative body of the city may submit the sales tax proposal again at a later election. There is no limitation as to how many times the local sales tax proposal may be submitted to the electorate.

When does a city use tax ordinance take effect?

If the city voters approve the local use tax, then the tax becomes effective on the first day of the calendar quarter which begins at least forty-five days after the Missouri Director of Revenue receives notice of adoption of the local use tax.

How is the tax collected?

The online or catalog vendor will collect the local use tax, along with the state use tax, and remit both to the Missouri Department of Revenue (MoDOR).



What does the state charge for the collection of the city use tax and how is the city tax accounted for?

The director of revenue is required to deposit all city use taxes collected in a special City Use Tax Trust Fund, less 1% for the cost of collection. The 1% deducted, less the cost of premiums on surety bonds, is deposited in the State General Revenue Fund. The director of revenue of the state is to keep an accurate record of the amount of money collected from each city.

How much will my city receive from a local use tax?

It is difficult to accurately estimate the prospective revenue from a local use tax. A rough estimate of prior gross sales recorded as a use tax transaction per city can be found at <https://dor.mo.gov/public-reports/#pubtax>.

What changes did the legislature make in the 2021 "Wayfair" legislation (SB 153)?

The major modifications the legislation made to Missouri's use tax law was to require all online and catalog vendors to collect and remit the local and state use tax, including those vendors that do not have a physical presence in the state. Also, online vendors who facilitate transaction for a third-party vendor must collect and remit local and state use taxes on those facilitated transactions. Essentially, the new law makes the collection and remittance of the use tax similar to the way the sales tax is collected and remitted to the Missouri Department of Revenue. 🍏

MML and the Municipal League of Metro St. Louis have collaborated on Use Tax *educational materials* for you to use in your city, and a separate *advocacy kit* for campaign committees.

Learn more about materials for Proposition U at:
www.mocities.com





The purpose of the proposal is to assess the same tax rate on out-of-state purchases as local purchases.

Election Date Here



**Learn more about Proposition U at:
your website here**

Your City Logo Here

Your Address

Your Phone | Your email

This brochure was prepared by the Missouri Municipal League and the Municipal League of Metro St. Louis solely to educate and inform about Proposition U.

PROPOSITION

U LOCAL USE TAX

The Facts!

- **Generates Local Revenue**
- **Helps Your Community**
- **Not a Double Tax**

A Local Use Tax will help pay for:

- Police and Fire Personnel
- Roads
- Sidewalks
- Parks
- Emergency Vehicles and Equipment





- The purpose of the proposal is to assess the same tax rate on out-of-state purchases as local purchases.
- If you already pay local sales tax on a purchase, you will NOT pay a Use Tax on the same purchase.
- The local Use Tax rate is the same amount as the sales tax rate.
- A local Use Tax ensures out-of-state purchases are taxed at the same rate as purchases from your local business.
- A local Use Tax produces local funds for community services.
- Funds generated will help pay for public safety, roads, sidewalks, parks, and emergency vehicles/equipment.

Helps Your Community • Generates Local Revenue NOT A Double Tax!

What is a local Use Tax?

A Use Tax is a tax on the purchase of goods by Missouri residents from out-of-state vendors. Products exempt from the sales tax would be exempt from the Use Tax.

I already pay sales tax. Is this the same thing?

No. The sales tax applies to purchases made at local retailers within Missouri, while the Use Tax applies to purchases made from out-of-state vendors. Purchases cannot fall into both groups and cannot be taxed twice.

How can a Use Tax benefit my community?

As internet purchases increase, local revenues decrease. Funds generated from the Use Tax can be used to pay for vital municipal services including: public safety, additional sidewalks and parks, and emergency equipment.

What is the rate of the Use Tax?

The local Use Tax rate is the same rate as the local sales tax rate. If the local Sales Tax is reduced or raised by voter approval, the local Use Tax shall also be reduced or raised by the same action.



PROPOSITION
LOCAL USE TAX

U

July 2021



A SAMPLE CITY USE TAX ORDINANCE
(This sample ordinance is to be considered only as a guide for local adoption)

For use by all municipalities

BILL NO. _____

ORDINANCE NO. _____

An ordinance of the City of _____, Missouri, imposing a use tax for general revenue purposes at the rate equal to the total local sales taxes in effect for the privilege of storing, using or consuming within the City any article of tangible personal property pursuant to the authority granted by and subject to the provisions of Sections 144.600 through 144.761 RSMo; providing for the use tax to be repealed, reduced or raised in the same amount as any city sales tax is repealed, reduced or raised; and providing for submission of the proposal to the qualified voters of the City for their approval at the (Special) (General) (Primary) election called and to be held in the City on , _____ (Day) _____, _____ (Month) _____, 20____.

WHEREAS, the City has imposed total local sales taxes, as defined in Section 32.085 RSMo, at the total rate of _____%; and

WHEREAS, the City is authorized, under Section 144.757 RSMo, to impose a local use tax at a rate equal to the rate of the total local sales taxes in effect in the City; and

WHEREAS, the proposed City use tax cannot become effective until approved by the voters at a municipal, county or state general, primary, or special election;

NOW, THEREFORE, be it ordained by the (City Council) (Board of Aldermen) (Board of Trustees) of _____ (City) _____, as follows:

Section 1. Pursuant to the authority granted by, and subject to, the provisions of Sections 144.600 through 144.761 RSMo, a use tax for general revenue purposes is imposed for the privilege of storing, using or consuming within the City any article of tangible personal property. This tax does not apply with respect to the storage, use or consumption of any article of tangible personal property purchased, produced or manufactured outside this state until the transportation of the article has finally come to rest within this City or until the article has become commingled with the general mass of property of this City.

Section 2. The rate of the tax shall be equal to the total local sales tax in effect. If any city sales

tax is repealed or the rate thereof is reduced or raised by voter approval, the city use tax rate also shall be deemed to be repealed, reduced or raised by the same action repealing, reducing or raising the city sales tax.

Section 3. This tax shall be submitted to the qualified voters of ____ (City) ____, Missouri, for their approval, as required by the provisions of Section 144.757 RSMo, at the (Special) (General) (Primary) election hereby called and to be held in the City on ____ (Day of Week) ____, the _____ day of _____, 20____. The ballot of submission shall contain substantially the following language:

Shall the..... (municipality's name) impose a local use tax at the same rate as the total local sales tax rate, provided that if the local sales tax rate is reduced or raised by voter approval, the local use tax rate shall also be reduced or raised by the same action?

☐ Yes

☐ No

If you are in favor of the question, place an "X" in the box opposite "Yes."

If you are opposed to the question, place an "X" in the box opposite "No."

Section 4. Within ten (10) days after the approval of this ordinance by the qualified voters of (City), Missouri, the City Clerk shall forward to the Director of Revenue of the State of Missouri by United States registered mail or certified mail, a certified copy of this ordinance together with certifications of the election returns and accompanied by a map of the City clearly showing the boundaries thereof.

Section 5. This Ordinance shall be in full force and effect from and after the date of its passage and approval.



**Finance Committee
Committee Meeting Minutes
December 15, 2021
3:00 PM
Online**

1. Zoom Meeting Information

Due to extreme circumstances regarding the COVID-19 pandemic, this meeting will be held online only. Members of the public may access live audio and/or video at the following link:

<https://us02web.zoom.us/j/2145398964>

Meeting ID: 214 539 8964

2. Call to Order

Meeting was called to order at 3:02 PM by Chairperson.

3. Roll Call

Marjorie Richter	Committee Member	(Absent)
Adam Shulenburg	Vice-Chair	(Absent)
Ted Armstrong	Committee Member	
Betty Kagan	Committee Member	
Cynthia Jordan	Committee Member	
Paul Gallant	Chair	
Timothy Smith	Committee Member	
Luis Ortiz	Committee Member	
Lori Obermoeller	Director of Finance	
Mark Perkins	City Administrator	
Tracy Brothers	Senior Accounting Associate	

4. Approval of Agenda

Motion to Approve Agenda

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Luis Ortiz, Committee Member
SECONDER:	Timothy Smith, Committee Member
AYES:	Armstrong, Kagan, Jordan, Gallant, Smith, Ortiz
ABSENT:	Richter, Shulenburg

5. Approval of Minutes

Approval of October 26, 2021 Finance Committee Meeting Minutes



**Finance Committee
Committee Meeting Minutes
December 15, 2021
3:00 PM
Online**

RESULT:	ACCEPTED [UNANIMOUS]
MOVER:	Ted Armstrong, Committee Member
SECONDER:	Timothy Smith, Committee Member
AYES:	Armstrong, Kagan, Jordan, Gallant, Smith, Ortiz
ABSENT:	Richter, Shulenburger

6. Reports

Chairperson

The Chairperson thanked everyone for attending the specially scheduled meeting to discuss the use tax.

Audit Committee

Ms. Obermoeller reported to the committee that an extension was requested through the GFOA due to schedule conflicts with the auditors. A meeting with the Audit Committee will be scheduled in January to review the final results of the Audit. Ms. Obermoeller stated she has all the numbers for the audit and both her and the auditors agree with them. The extension will not affect the city in any way. The Auditors will also present the Audit results to the City Council at one of the meetings in January.

Pension Board

No report.

Council Liaison

Mr. Martinich reported, the City Council will be discussing the use tax at their first meeting in January and the possibility of putting it on the ballot in the April election. Mr. Martinich stated that any help or recommendations from the Finance Committee is greatly appreciated.

Staff

Ms. Obermoeller stated that the committee reviews policies annually and that there are a lot of proposed changes to the purchasing policy. The purchasing and fixed asset policies are under new business for the Committee to discuss and review.

7. Unfinished Business

8. New Business

Review Purchasing Policy Changes

Ms. Obermoeller reviewed the proposed changes made to the purchasing policy with the committee. Ms. Obermoeller explained to the committee why she is wanting to eliminate the need for a purchase order for anything between \$2,500 and \$7,499 and for all exempt purchases (ex. Sole-source, fuel purchases, professional services, term & supply and annual contracts, emergency purchases, employee benefits, debt service payments, maintenance contracts for already purchased items). She



**Finance Committee
Committee Meeting Minutes
December 15, 2021
3:00 PM
Online**

explained by the time the purchase order has been completed the items have already been bought, delivered and the invoice received. Going forward departments will still go through bid process and will be required to attach the bids to the vendor that was awarded the contract. The City's new software has the capability to store the contracts with the winning vendor.

Mr. Armstrong asked how the proposed changes compared to other cities policies. Ms. Obermoeller responded that most other cities limits are \$7,500 or higher, which is what is being recommended.

Mr. Gallant asked about how the current purchase order process works. Ms. Obermoeller stated that each department enters the purchase order information into the system and electronically the information is sent to the director for approval. Once the director approves the request, the system then sends the request electronically to the Finance director for approval. Anything over \$7,500 would electronically be sent to the City Administrator for approval. Ms. Obermoeller stated this proposal would eliminate approximated 90-95 purchased orders per year.

Dr. Ortiz asked if this proposal would affect the auditor's process. Ms. Obermoeller stated that the policy was up to the City and would not affect the audit process.

Ms. Obermoeller reviewed the other proposed changes to the policy. An error was found that needs to be corrected in the ordinance, the limit listed as \$14,999 will need to be updated to \$20,000 for professional services contracts to match the proposed policy change.

Mr. Armstrong moved to recommend the proposed changes to the City Council. Ms. Jordan seconded the motion with all present voting aye.

Motion To Recommend Proposed Changes to City Council

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Ted Armstrong, Committee Member
SECONDER:	Cynthia Jordan, Committee Member
AYES:	Armstrong, Kagan, Jordan, Gallant, Smith, Ortiz
ABSENT:	Richter, Shulenburger

Review Fixed Asset Policy

Ms. Obermoeller reviewed the changes to the Fixed Asset Policy. She stated that infrastructure was added to the Constructed category since it was not covered anywhere else in the policy. The other major addition was to add how depreciation is calculated. Depreciation is calculated on the first day on the month the asset was added since this is how the software calculates depreciation.

Motion To Recommend Changes to City Council



**Finance Committee
Committee Meeting Minutes
December 15, 2021
3:00 PM
Online**

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Ted Armstrong, Cynthia Jordan
AYES:	Armstrong, Kagan, Jordan, Gallant, Smith, Ortiz
ABSENT:	Richter, Shulenburg

Discussion of Use Tax

Mr. Perkins explained what the use tax is and how this effects the City's revenue. Currently, the city does not have a use tax in place, Mr. Perkins stated he would like to encourage the Finance Committee to recommend the City Council to consider placing the use tax on the ballot.

Mr. Armstrong stated that he encourages the city to join the group of other cities that are planning to place the use tax on their April ballot. Mr. Perkins reviewed a map that shows what cities currently have the use tax, ones that are placing the use tax on their ballot, which have no use tax, and which are considering a use tax ballot measure.

Mr. Gallant asked if the city had the use tax, would it eliminate the budgeted deficits which are projected in future years. Mr. Perkins stated that the use tax revenues are difficult to project, which we will discuss momentarily, but emphasized that new sources of revenue will be needed to maintain service levels in the future. The city's options for revenue increases are limited. The use tax would have the least effect on the residents and business' in the city compared to other options such as real estate tax.

Mr. Perkins reviewed the estimated revenue the city has projected from the use tax. Ms. Obermoeller stated that there are a lot of unknown factors with use tax revenue projections. At one point the State required all vendors to report what city they sold their product in, even if the city does not impose a use tax, but now that is no longer a requirement. Some vendors still report, but others do not. That is why the numbers have decreased. Staff believe the number reported in 2016, \$667,536 is a reasonable estimate of what the use tax could generate.

The Committee further discussed the use tax and the benefits it could bring to the city. The committee also discussed other revenue streams the city could pursue, ultimately this would be the least costly for the residents. There was discussion about how the use tax would also level the playing field for brick and mortar Creve Coeur businesses.

Ms. Jordan and Mr. Smith both stated their support for the use tax.

Ms. Jordan made a motion for the Finance Committee to encourage the City Council to move forward with placing the use tax on the April Ballot. Mr. Smith seconded the motion with all present voting aye.

Motion to Recommend City Council to Place the Use Tax on an upcoming Ballot



**Finance Committee
Committee Meeting Minutes
December 15, 2021
3:00 PM
Online**

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Cynthia Jordan, Committee Member
SECONDER:	Timothy Smith, Committee Member
AYES:	Armstrong, Kagan, Jordan, Gallant, Smith, Ortiz
ABSENT:	Richter, Shulenburg

Memo-Use Tax from City Administrator

Memo-Use Tax from the Director of Finance

Use Tax General Fund Financial Projections

Use Tax Map Participants

Cities that Have the Use Tax and the Revenue that is Generated

Use Tax Facts from MML

Use Tax Prop U Brochure from MML

Use Tax Sample Ordinance

9. Other Business

FY22 Meeting Schedule

RESULT:	DEFERRED [UNANIMOUS]
AYES:	Armstrong, Kagan, Jordan, Gallant, Smith, Ortiz
ABSENT:	Richter, Shulenburg

10. Public Comments

11. Adjourn

Motion to Adjourn

Motion to adjourn meeting at 3:57 PM

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Timothy Smith, Committee Member
SECONDER:	Luis Ortiz, Committee Member
AYES:	Armstrong, Kagan, Jordan, Gallant, Smith, Ortiz
ABSENT:	Richter, Shulenburg



MEMORANDUM

DATE: January 19, 2022

TO: Mark Perkins, City Administrator

FROM: Lori Obermoeller, Director of Finance

SUBJECT: Use Tax

As a follow up to the City Council meeting held on January 10, 2022, the chart below shows 20 of the 39 St. Louis County municipalities that passed the Use Tax after 2015. Out of the 20, 12 were put on the April ballot, 1 in June, 2 in August and 5 in November. Below shows this data and also shows the year it was passed in case you want to know if it was an even or an odd year.

<u>CITY</u>	<u>POP</u>	<u>MUNI RATE</u>	<u>TOTAL TAX RATE</u>	<u>PASSED</u>
Bel-Ridge	2,132	1.25	8.9875	Apr-16
Country Club Hills	1,014	1.75	9.4875	Apr-16
Crestwood	12,404	1.50	9.2375	Apr-16
Frontenac	3,612	1.50	9.2375	Apr-16
Cool Valley	1,039	1.75	9.4875	Apr-18
St. John	6,643	1.25	8.9875	Apr-18
Pine Lawn	2,754	1.75	9.4875	Apr-19
Velda Village Hills	881	1.00	8.7375	Apr-19
Bridgeton	11,445	1.25	8.9875	Apr-21
Rock Hill	4,750	1.50	9.2375	Apr-21
Sunset Hills	9,198	1.25	8.9875	Apr-21
Warson Woods	2,018	1.25	8.9875	Apr-21
Calverton Park	1,143	0.50	8.2375	Jun-20
Greendale	642	1.00	8.7375	Aug-17
Moline Acres	2,156	1.25	8.9875	Aug-17
Richmond Heights	9,286	1.75	9.4875	Nov-15
Beverly Hills	475	1.50	9.2375	Nov-17
Pagedale	2,554	1.25	8.9875	Nov-17
Clayton	17,355	1.50	9.2375	Nov-18
Brentwood (1)	8,233	2.00	9.7375	Nov-20
# of cities that have adopted the tax after 2015				20

I also researched the election results since 2015 and learned that the following cities put the Use Tax on the ballot and it failed to pass:

Municipality	Date Failed
Manchester	Apr-16
St Ann	Apr-16
Brentwood	Nov-17
Pine Lawn	Nov-17
St John	Nov-17
Jennings	Apr-18
Pine Lawn	Apr-18
Velda Village	Apr-18
Winchester	Apr-18
Ferguson	Aug-18
Bellefontaine	Nov-18
Pine Lawn	Nov-18
Valley Park	Nov-18
Velda Village	Nov-18
Ladue	Jun-20
Shrewsbury	Jun-20
Webster	Apr-21

The Election Board changed the format of their reporting results, so I could not get all of the results for 2021, so there might have been more in 2021 than what is shown.

I would be happy to answer any questions.

BILL NO. _____

ORDINANCE NO. _____

**AN ORDINANCE AMENDING THE ADOPTED 2022 GENERAL FUND BUDGET
OF THE CITY OF CREVE COEUR BY TRANSFERRING ONE (1) ADMINISTRATIVE ASSISTANT POSITION
FROM THE PLANNING DEPARTMENT TO THE PUBLIC WORKS ADMINISTRATION DEPARTMENT**

WHEREAS, REVENUES WERE ESTIMATED AND APPROPRIATIONS WERE AUTHORIZED IN THE ANNUAL CITY BUDGET ADOPTED ON JUNE 14, 2021 BY ORDINANCE NO. 5741, AND

WHEREAS, DETAIL OF AUTHORIZED FULL-TIME EQUIVALENTS BY DEPARTMENT FY 2022 WERE SUBMITTED AND AUTHORIZED IN THE ANNUAL CITY BUDGET ADOPTED ON JUNE 14, 2021 BY ORDINANCE NO. 5741, AND

WHEREAS, THE FUNDING OF THE TRANSFER WILL ALSO TRANSFER FROM ONE DEPARTMENT TO ANOTHER

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CREVE COEUR AS FOLLOWS:

SECTION 1. THAT THE ANNUAL OPERATING BUDGET FOR THE GENERAL FUND FOR THE FISCAL YEAR 2022 AS ADOPTED, IS HEREBY AMENDED BY AUTHORIZING THE ATTACHED EXHIBIT A: GENERAL FUND DETAIL OF AUTHORIZED FULL-TIME EQUIVALENTS (FTEs) BY DEPARTMENT FY 2022

SECTION 2. THAT THE ANNUAL OPERATING BUDGET FOR THE GENERAL FUND FOR THE FISCAL YEAR 2022 AS ADOPTED, IS HEREBY AMENDED BY TRANSFERRING \$54,902 FROM PLANNING DEPARTMENT TO PUBLIC WORKS DEPARTMENT

GENERAL FUND

SALARIES - FULL TIME EMPLOYEE (01-31-11-5101)	51,000
SALARIES - FULL TIME EMPLOYEE (01-32-11-5101)	(51,000)
SOCIAL SECURITY CONTRIBUTION (01-31-11-5240)	3,902
SOCIAL SECURITY CONTRIBUTION (01-32-11-5240)	(3,902)
TOTAL GENERAL FUND	\$ -

SECTION 3. THIS ORDINANCE SHALL BECOME EFFECTIVE PURSUANT TO PROVISIONS OF SECTION 3.11(G) OF THE CHARTER.

ADOPTED THIS _____ DAY OF _____ 2022.

HEATHER SILVERMAN
PRESIDENT OF THE CITY COUNCIL

ADOPTED THIS _____ DAY OF _____ 2022.

DR ROBERT HOFFMAN
MAYOR

ATTEST:

KELLIE HENKE
CITY CLERK

**GENERAL FUND
DETAIL OF AUTHORIZED FULL-TIME EQUIVALENTS (FTEs)
BY DEPARTMENT FY 2022**

DEPARTMENT	POSITION TITLE	FY 2021 AUTHORIZED FTEs	FY 2022 AUTHORIZED FTEs	
FULL-TIME POSITIONS				
POLICE - INVESTIGATIONS				
		FY 2021	FY 2022	
	Police Lieutenant	1	1	
	Police Detective	5	5	
	Police Officer-SRO	1	1	
	Police Office-CPO	0	2	
		<u>7</u>	<u>9</u>	
FULL-TIME POSITIONS				
POLICE - PATROL				
	Police Lieutenant	2	1	
	Police Sergeant	8	8	
	Police Officer	23	22	
	Police Officer-TSO	4	4	
	Police Officer-K9	0	1	
	Police Officer-CPO	2	0	
		<u>39</u>	<u>36</u>	
FULL-TIME POSITIONS				
PUBLIC WORKS - ADMINISTRATION				
	Director of Public Works	1	1	
	Assistant Public Works Director/City Engineer	0	1	
	City Engineer	1	0	
	⁽³⁾ Project Manager-Engineering	0.8	0.8	
	⁽⁴⁾ Administrative Supervisor	0.5	0.5	
	Administrative Assistant	0	0	1
		<u>3.3</u>	<u>3.3</u>	4.3
FULL-TIME POSITIONS				
PUBLIC WORKS - STREET MAINTENANCE				
	Operations Superintendent	1	1	
	Foreman I - Streets	2	2	
	Maintenance Worker II	3	3	
	Maintenance Worker II/Mechanic	1	1	
	Maintenance Worker I	2	2	
		<u>9</u>	<u>9</u>	
PART-TIME POSITIONS				
PUBLIC WORKS - STREETS				
		HRS	HRS	
	Seasonal Maintenance Worker	0.0	1.0	2080
		<u>0.0</u>	<u>1.0</u>	<u>2080</u>

EXHIBIT A

**GENERAL FUND
DETAIL OF AUTHORIZED FULL-TIME EQUIVALENTS (FTEs)
BY DEPARTMENT FY 2022**

DEPARTMENT	POSITION TITLE	FY 2021 AUTHORIZED FTEs	FY 2022 AUTHORIZED FTEs	
FULL-TIME POSITIONS		FY 2021	FY 2022	
PUBLIC WORKS - PARKS MAINTENANCE				
	Foreman I - Parks/Arborist	1	1	
	Maintenance Worker II	1	1	
	Maintenance Worker I	1	2	
	⁽²⁾ Parks and Building Maintenance Worker	0.5	0	
		3.5	4	
FULL-TIME POSITIONS				
PLANNING DEPARTMENT				
	Community Development Director	1	1	
	City Planner	1	1	
	⁽³⁾ Administrative Supervisor	0.5	0.5	
	Administrative Assistant	1	1	0
		3.5	3.5	2.5
FULL-TIME POSITIONS				
BUILDING DEPARTMENT				
	Chief Building Official	1	1	
	Senior Plans Examiner	1	1	
	Plans Examiner/Building Inspector	1	1	
	Building Inspector	2	3	
	Residential Building Inspector	2	1	
	Apartment Re-Occupancy Inspector/Code			
	Enforcement Officer	1	1	
	Administrative Assistant	2	2	
		10	10	
GENERAL FUND TOTAL FULL-TIME (FTEs)		98.00	98.00	*
GENERAL FUND TOTAL PART-TIME (FTEs)		2.31	4.25	



MEMORANDUM

DATE: January 18, 2022

TO: Mark Perkins, City Administrator

FROM: Lori Obermoeller, Director of Finance

SUBJECT: Budget Amendment #2 – FY 2022

Attached is an ordinance to amend the FY 2022 General Fund Budget to authorize a transfer of the Administrative Assistant position and funding from the Planning Department to the Public Works Administration Department. This item has no monetary effect on the budget other than the funding will be transferred from one department to another. It is, however, moving the Detail of Authorized Full-Time Equivalents by Department in the budget book from one department to another.

Both the Director of Public Works and the Director of Community Development have agreed that this is the best decision for both departments.

BILL NO. 6000

ORDINANCE NO. _____

AN ORDINANCE AUTHORIZING THE EXECUTION OF AN AGREEMENT WITH THE MISSOURI HIGHWAYS AND TRANSPORTATION COMMISSION REGARDING THE CONSTRUCTION AND MAINTENANCE OF CERTAIN TRAFFIC SIGNAL ENHANCEMENTS ALONG OLIVE BOULEVARD WEST OF INTERSTATE 270.

WHEREAS, the City strives to present and maintain a positive and attractive appearance for its residents and visitors; and

WHEREAS, the City Council has identified the branding and promotion of Creve Coeur as a goal in the City's Strategic Plan; and

WHEREAS, the Missouri Highways and Transportation Commission (Commission) plans to make pavement, sidewalk, and traffic signal improvements along Olive Boulevard from Lea Oak Drive in Chesterfield to Interstate 270 in Creve Coeur through Commission project J6S3255 (the "Project"); and

WHEREAS, the Commission has offered to allow the City to add or replace illuminated street name signs at the signalized intersections along Olive Boulevard within Creve Coeur (i.e. at Fernview Drive, Fee Fee Road, Timber Run Drive, Mason Road, Barnes West Drive, Ross Avenue/Questover Lane, Tempo Drive, and Cross Creek Drive) and to apply black powder coating to the new signal equipment at the intersections of Olive Boulevard at Fernview Drive, Ross Avenue/Questover Lane, and Tempo Drive (the "Signal Enhancements") as part of the Project; and

WHEREAS, future operation and maintenance costs for the Signal Enhancements are expected to be minimal; and

WHEREAS, City staff recommends pursuit of the proposed agreement with the Commission so that the Commission may construct, and the City may fund and maintain, the Signal Enhancements involved with the Project, because these Enhancements align with the Strategic Plan and such work is more cost-effective to complete and will be of higher quality than if completed independently at a later date.

NOW, THEREFORE, be it ordained by the City Council of the City of Creve Coeur, Missouri, as follows:

Section 1: The Municipal and Cost Apportionment Agreement between the Missouri Highways and Transportation Commission and the City of Creve Coeur, attached hereto as "Exhibit One," and referred to hereafter as the "Agreement," is hereby approved, and the City Administrator is hereby authorized and directed to enter into and execute that Agreement. The Agreement as executed shall be substantially in the form of "Exhibit One," with such changes therein as shall be approved by the officers of the City executing same, consistent with the provisions and intent of this Ordinance. 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

BILL NO. 6000

ORDINANCE NO. _____

the intent of this Ordinance, the matters herein authorized, and the rights and duties of the City under the Agreement.

Section 2. The City's payment(s) for the Signal Enhancements involved with the Project shall be made pursuant to the Agreement. In addition to the sum of one-hundred-ninety-four thousand, four hundred, and twenty-seven dollars (\$194,427), which is the engineer's estimate for these Signal Enhancements and which shall be paid to the Commission on or before April 9, 2022, the City Administrator is hereby authorized to pay up to another ten thousand dollars (\$10,000) to the Commission should the Commission's recommended proposal exceed the engineer's estimate for these Signal Enhancements.

Section 3. This ordinance shall become effective in accordance with Section 3.11 (g) of the City Charter.

ADOPTED THIS ____ DAY OF FEBRUARY, 2022.

HEATHER SILVERMAN
PRESIDENT OF CITY COUNCIL

APPROVED THIS ____ DAY OF FEBRUARY, 2022.

DR. ROBERT HOFFMAN
MAYOR

ATTEST:

KELLIE HENKE
CITY CLERK

CCO Form: DE63
 Approved: 12/17 (BDG)
 Revised: 12/21 (BDG)
 Modified:

Municipal and Cost Apportionment Agreement
 Route: 340
 County: St. Louis
 Job No.: J6S3255

MISSOURI HIGHWAYS AND TRANSPORTATION COMMISSION MUNICIPAL AND COST APPORTIONMENT AGREEMENT

THIS AGREEMENT is entered into by the Missouri Highways and Transportation Commission (hereinafter, "Commission") and the City of Creve Coeur, Missouri, a municipal corporation (hereinafter, "City").

WITNESSETH:

NOW, THEREFORE, in consideration of the mutual covenants, promises and representations contained herein, the parties agree as follows:

(1) IMPROVEMENT DESIGNATION: The public improvement designated as Route 340, St. Louis County, Job No. J6S3255 shall consist of modifying signals at Cross Creek Dr, Tempo Dr, Ross Ave, Barnes West Dr., Mason Rd, Timber Run Dr, Fee Fee Rd. and Fernview Dr. The new signal posts and mast arms will be powder coated per the specifications outlined in the contract. Modified and illuminated street name signs will be included.

(2) IMPROVEMENT WITHIN CITY: The improvement within the City is located along Route 340, at the Cross Creek Dr, Tempo Dr, Ross Ave, Barnes West Dr., Mason Rd, Timber Run Dr, Fee Fee Rd. and Fernview Dr intersections.

(3) EXTENT OF AGREEMENT: This Agreement shall apply only to the portion of the improvement lying within the city limits as they exist on the date this Agreement is executed by the City.

(4) LOCATION: The general location of the public improvement within the City is shown on an attached sketch marked "Exhibit A" and made a part of this Agreement. The detailed location of the improvement is shown on the plans prepared by the Commission for the above-designated route and project.

(5) PURPOSE: It is the intent of this Agreement to outline the parties' responsibilities with respect to the construction and maintenance of those improvements to the State Highway System located within the City limits described in paragraphs (1) and (2) above and designated as Commission Job No. J6S3255. The parties' responsibilities with respect to the funding of said improvements are outlined further herein.

(6) PROJECT RESPONSIBILITIES: With regard to project responsibilities

under this Agreement, the parties agree to contribute as follows:

(A) The Commission will be responsible for the preparation of detailed right-of-way and construction plans and project specifications. This includes design, letting of project, and inspection of project. The plans shall be prepared in accordance with and conform to Commission requirements.

(B) The Commission will acquire right-of-way as needed for the project in accordance with Commission requirements.

(C) The Commission will be responsible for letting the work for the herein improvement, which includes advertising the project for bids and awarding the construction contract. The Commission will solicit bids for the herein improvement in accordance with plans developed by the Commission, or as the plans may from time to time be modified in order to carry out the work as contemplated.

(D) The Commission will be responsible for construction of the herein improvements, which includes administration of the construction contract and inspection of the project work. The project shall be constructed in accordance with and conform to Commission requirements.

(E) The City will be responsible for the preparation of detailed construction plans and project specifications for the addition of powder coating to the Commission's signal posts and mast arms, and for the addition of modified and illuminated street name signs at the intersections specified in Paragraph (2) (hereinafter, the "Enhancements").

(7) PAYMENT RESPONSIBILITIES: With regard to payment responsibilities under this Agreement, the parties agree to as follows:

(A) The City will be responsible for one hundred percent (100%) of the cost of the Enhancements. The Enhancements cost will include preliminary engineering, right of way, utilities, construction and inspection necessary for the Enhancements. The details of the estimated cost breakdown of the Enhancements are listed in "Exhibit B", which is attached hereto and made part hereof. The current estimate of the City's responsibilities is one hundred ninety four thousand, four hundred twenty seven dollars (\$194,427). The City shall remit a check in the amount of one hundred ninety four thousand, four hundred twenty seven dollars (\$194,427) to cover preliminary engineering, right of way, utility, and construction costs no later than April 9th 2022, five (5) days prior to the Commission's advertisement of the project for bids. The check should be made payable to the *Director of Revenue – Credit State Road Fund*. If the City fails to make any of the required deposits, the Commission is under no obligation to continue with the project.

(B) The Commission will pay for one hundred percent (100%) of the total

project cost of Project J6S3255, excluding the cost of the Enhancements. The total cost of project J6S3255 is currently estimated at twelve Million, six hundred eighty six thousand dollars (\$12,686,000).

(C) The City is responsible for the balance of the Enhancements cost on project J6S3255 in excess of one hundred ninety four thousand, four hundred twenty seven dollars (\$194,427).

(D) If, at the time of the letting, the lowest responsive bid is higher than the estimated construction cost amount of the Enhancements, the City, upon written notification from the Commission shall remit a check in the amount of its share of the difference between the estimated Enhancements cost amount and the lowest responsive bid no later than one (1) day prior to the date of the Commission meeting wherein the subject bid will be considered for award or a later date set by the Commission in its sole discretion. In the event the Commission, in its sole discretion, extends the day the City payment is due, it shall notify the City of the new due date in writing, which shall be binding immediately upon the City's receipt of the written notice. The check must be made payable to the *Director of Revenue – Credit State Road Fund*. The Commission, in its sole discretion, reserves the right to take action at the said Commission meeting and either reject all bids if the City fails to make the payment by the due date, or award the contract to the lowest responsive bidder contingent upon receipt of the additional funds from the City by the extended due date. If the Commission makes a contingent award of the contract and the City fails to make the required deposit(s) by the extended due date, the contingency of the contract award by the Commission shall be deemed unsatisfied, the award of the contract shall be deemed null and void and the Commission shall be under no obligation to continue with construction of the Enhancements .

(8) COMMINGLING OF FUNDS: The City agrees that all funds deposited by the City, pursuant to this Agreement with the Commission, may be commingled by the Commission with other similar monies deposited from other sources. Any deposit may be invested at the discretion of the Commission in such investments allowed by its Investment Policy. All interest monies shall be payable to the *State Road Fund*. If the amount deposited with the Commission shall be less than the actual obligation of the City for this project, the City, upon written notification by the Commission, shall tender the necessary monies to the Commission to completely satisfy its obligation. Upon completion of the project, any excess funds, excluding interest, shall be refunded to the City based on its pro rata share of the investment.

(9) RIGHT-OF-WAY USE: The City grants the right to use the right-of-way of public roads, streets, alleys and any other property owned by the City as necessary for construction and maintenance of said public improvement.

(10) CLOSE AND VACATE: The City shall temporarily close and vacate all streets or roads, or parts thereof, which may be necessary to permit the construction of

the project in accordance with the detailed plans.

(11) RIGHT-OF-WAY ACQUISITION: No acquisition of additional right-of-way is anticipated in connection with Job No. J6S3255 or contemplated by this Agreement.

(12) UTILITY RELOCATION:

(A) The Commission and the City shall cooperate to secure the temporary or permanent removal, relocation, or adjustment of public utilities or private lines, poles, wires, conduits, and pipes located on the right-of-way of existing public ways as necessary for construction of the improvement and the cost shall be borne by such public utilities or the owners of the facilities except where the City is by existing franchise or agreement obligated to pay all or a portion of such cost, in which case the City will pay its obligated portion of the cost.

(B) The Commission shall secure the removal, relocation, or adjustment of any public or private utilities located upon private easements and shall pay any costs incurred therein.

(13) LIGHTING The Commission will, at its cost and expense, install, operate, and maintain basic highway intersection or interchange lighting at warranted locations on the improvement. The construction, installation, and maintenance of any other or further lighting system on the public improvement covered by this Agreement shall be only in accordance with the Commission's policy on highway lighting in effect, and to the extent deemed warranted by the Commission, at the time of any such installation. No lighting system shall be installed or maintained by the City on the improvement without approval of the Commission.

(14) TRAFFIC CONTROL DEVICES: The installation, operation and maintenance of all traffic signals, pavement markings, signs, and devices on the improvement, including those between the highway and intersecting streets shall be under the exclusive jurisdiction and at the cost of the Commission. The City shall not install, operate, or maintain any traffic signals, signs or other traffic control devices on the highway or on streets and highways at any point where they intersect this highway without approval of the Commission.

(15) DRAINAGE: The Commission will construct drainage facilities along the improvement and may use any existing storm and surface water drainage facilities now in existence in the area. It is understood by and between the parties that the area of the improvement is within the jurisdiction of the St. Louis Metropolitan Sewer District.

(16) PERMITS: The Commission shall secure any necessary approvals or permits from the Surface Transportation Board, the Public Service Commission of Missouri, or any other state or federal regulating authority required to permit the

construction and maintenance of the highway.

(17) COMMENCEMENT OF WORK: The Commission shall construct the highway in accordance with final detailed plans approved by the Federal Highway Administration (or as they may be changed from time to time by the Commission with the approval of the FHWA) at such time as federal and state funds are allocated to the public improvement in an amount sufficient to pay for the federal and state government's proportionate share of construction costs. The obligation of the Commission toward the actual construction of the public improvement shall be dependent upon the completion of plans in time to obligate federal funds for such construction, upon approval of the plans by the FHWA, upon the award by the Commission of the contract for the construction, and upon the approval of the award by the FHWA.

(18) MAINTENANCE:

(A) Except as provided in this Agreement, upon completion of the public improvement, the Commission will maintain all portions of the improvement within the Commission owned right-of-way. Maintenance by the Commission shall not in any case include maintenance or repair of water supply lines, sanitary or storm sewers (except those storm sewers constructed by the Commission to drain the highway), city-owned utilities within the right-of-way or the removal of snow other than the machine or chemical removal from the traveled portion of the highway.

(B) When it is necessary to revise or adjust city streets, the right-of-way acquired for these adjustments and connections will be deeded to the City.

(C) Traffic Signal Painting:

(i) The painting of aluminum material, cabinets, or signal heads is not authorized by this agreement.

(ii) All painted facilities within the state-owned Right-of-way shall remain the Commission's property, and all future alterations, modification, or maintenance thereof, excluding the paint system, will be the responsibility of the Commission.

(iii) The City shall provide proper maintenance of the paint coating at its cost for continuation of appearance of the unique color including the painting of any replacement equipment installed or replaced by the Commission. The method of maintenance shall be mutually agreeable via a permit between the City and the Commission's District Engineer. Should the City elect to not repaint the facilities, the Commission may terminate this Agreement and the Commission's District Engineer shall have full discretion on future coatings to any of the painted signals or facilities painted pursuant to this Agreement.

(iv) Except for emergency situations where imminent danger to

the traveling public is present, if any of the painted signal equipment requires replacement by the Commission, the Commission shall confer with the City prior to commencing any replacement to determine, upon engineering analysis by the City and approved by the Commission, if the City elects to have said replacement item(s) manufactured with an anodized finish, factory powder coat painted finish, factory prime finish for field coating or standard material for field coating. The City shall pay the costs of any City-selected material and finish, Commission approved, in the amount that exceeds the standard Commission approved material and finish costs.

(D) Non-Standard Street Name Signs:

(i) The Commission shall be responsible for all maintenance and traffic control devices at the eight (8) intersections, with the exception of the non-standard street name signs, which include street name signs that have been modified to include City graphics and illuminated street name signs.

(ii) The City shall maintain, at the City's cost, the modified and illuminated street name signs and power supply(ies). The modified and illuminated street name signs shall be maintained in accordance with the Commission's policies.

(iii) The City shall be responsible for the cost of electrical current used for the operation of the illuminated street name signs. The illuminated street name signs shall be connected to a separate power supply. If the modified or illuminated signs or their support structures need to be replaced as a result of age, damage, or vandalism, the City will be solely responsible for the cost to return the signs to their original condition. The modified and illuminated street name signs shall be in accordance with the latest edition of the Manual of Uniform Traffic Control Devices (MUTCD) regarding letter height, letter type, use of pictographs and color.

(iv) The City may have maintenance work required pursuant to this Agreement performed by either its own maintenance personnel or by contract with qualified individuals or companies approved by the Commission to provide a fully functional illuminated street name sign system.

(v) The City shall respond to any emergency situation in which repair or maintenance of damage to the modified or illuminated street name signs is required immediately to correct a dangerous condition or restore the same, unobstructed flow of traffic on the improvement. Such as the City does not maintain 24 hour operations and no City representative may be available in a timely manner, the City authorizes the Commission to take immediate actions on the City's behalf to alleviate any imminent dangerous condition involving a facility for which the City is responsible. Further, the City shall reimburse the Commission for costs incurred to alleviate the imminent dangerous condition. The City shall promptly follow up and take any further necessary action to fully correct the condition.

(vi) If the Commission in its sole discretion, determines that the

modified and/or illuminated street name sign(s) should be removed or eliminated, the Commission may remove the modified and/or illuminated street name signs upon written notice to the City.

(19) POLICE POWERS: It is the intent of the parties to this Agreement that the City shall retain its police powers with respect to the regulation of traffic upon the improvement contemplated. However, the City will enact, keep in force, and enforce only such ordinances relating to traffic movement and parking restrictions as may be approved by the Commission and as are not in conflict with any regulations for federal aid. The Commission shall not arbitrarily withhold approval of reasonable traffic regulations, signs, and markings which will permit the movement of traffic in accordance with accepted traffic regulation practices.

(20) RESTRICTION OF PARKING: Since the improvement is being designed and constructed to accommodate a maximum amount of traffic with a minimum amount of right-of-way, the City shall take whatever actions that are necessary to prevent parking upon the highway or any part of the area of the highway right-of-way within the limits of the improvement.

(21) OUTDOOR ADVERTISING: No billboards or other advertising signs or devices or vending or sale of merchandise will be permitted within the right-of-way limits of the project and the City shall take whatever actions that are necessary to enforce this Section.

(22) WITHHOLDING OF FUNDS: In the event that the City fails, neglects, or refuses to enact, keep in force or enforce ordinances specified or enacts ordinances contrary to the provisions in this Agreement, or in any other manner fails, neglects or refuses to perform any of the obligations assumed by it under this Agreement, the Commission may, after serving written request upon the City for compliance and the City's failure to comply, withhold the expenditure of further funds for maintenance, improvement, construction, or reconstruction of the state highway system in the City.

(23) FEDERAL HIGHWAY ADMINISTRATION: This Agreement is entered into subject to approval by the Federal Highway Administration, and is further subject to the availability of federal and state funds for this construction.

(24) INDEMNIFICATION:

(A) To the extent allowed or imposed by law, the City shall defend, indemnify and hold harmless the Commission, including its members and department employees, from any claim or liability whether based on a claim for damages to real or personal property or to a person for any matter relating to or arising out of the City's wrongful or negligent performance of its obligations under this Agreement.

(B) The City will require any contractor procured by the City to work under this Agreement:

(1) To obtain a no cost permit from the Commission's District Engineer prior to working on the Commission's right-of-way, which shall be signed by an authorized contractor representative (a permit from the Commission's District Engineer will not be required for work outside of the Commission's right-of-way); and

(2) To carry commercial general liability insurance and commercial automobile liability insurance from a company authorized to issue insurance in Missouri, and to name the Commission, and the Missouri Department of Transportation and its employees, as additional named insureds in amounts sufficient to cover the sovereign immunity limits for Missouri public entities (\$500,000 per claimant and \$3,500,000 per occurrence) as calculated by the Missouri Department of Insurance, Financial Institutions and Professional Registration, and published annually in the Missouri Register pursuant to Section 537.610, RSMo.

(C) In no event shall the language of this Agreement constitute or be construed as a waiver or limitation for either party's rights or defenses with regard to each party's applicable sovereign, governmental, or official immunities and protections as provided by federal and state constitution or law.

(25) AMENDMENTS: Any change in this Agreement, whether by modification or supplementation, must be accomplished by a formal contract amendment approved and signed by representatives of the City and Commission, respectively, each of whom being duly authorized to execute the contract amendment on behalf of the City and Commission, respectively.

(26) COMMISSION REPRESENTATIVE: The Commission's St. Louis District Engineer is designated as the Commission's representative for the purpose of administering the provisions of this Agreement. The Commission's representative may designate by written notice other persons having the authority to act on behalf of the Commission in furtherance of the performance of this Agreement.

(27) CITY REPRESENTATIVE: The City's City Administrator is designated as the City's representative for the purpose of administering the provisions of this Agreement. The City's representative may designate by written notice other persons having the authority to act on behalf of the City in furtherance of the performance of this Agreement.

(28) NOTICES: Any notice or other communication required or permitted to be given hereunder shall be in writing and shall be deemed given three (3) days after delivery by United States mail, regular mail postage prepaid, or upon receipt by personal or facsimile delivery, addressed as follows:

(A) To the City:

Mark Perkins

City Administrator, City of Creve Coeur
 300 N. New Ballas Road
 Creve Coeur, MO 63141
 FacsimileNo: (314)872-2539

(B) To the Commission:

Missouri Department of Transportation
 Attn: Thomas Blair P.E.
 District Engineer
 MoDOT St. Louis District
 1590 Woodlake Drive
 Chesterfield, MO 63017

or to such other place as the parties may designate in accordance with this Agreement. To be valid, facsimile delivery shall be followed by delivery of the original document, or a clear and legible copy thereof, within three (3) business days of the date of facsimile transmission of that document.

(29) ASSIGNMENT: The City shall not assign, transfer or delegate any interest in this Agreement without the prior written consent of the Commission.

(30) LAW OF MISSOURI TO GOVERN: This Agreement shall be construed according to the laws of the State of Missouri. The City shall comply with all local, state and federal laws and regulations relating to the performance of the contract.

(31) VENUE: It is agreed by the parties that any action at law, suit in equity, or other judicial proceeding to enforce or construe this Agreement, or regarding its alleged breach, shall be instituted only in the Circuit Court of Cole County, Missouri.

(32) SOLE BENEFICIARY: This Agreement is made for the sole benefit of the parties hereto and nothing in this Agreement shall be construed to give any rights or benefits to anyone other than the Commission and the City.

(33) AUTHORITY TO EXECUTE: The signers of this Agreement warrant that they are acting officially and properly on behalf of their respective institutions and have been duly authorized, directed and empowered to execute this Agreement.

(34) SECTION HEADINGS: All section headings contained in this Agreement are for the convenience of reference only and are not intended to define or limit the scope of any provision of this Agreement.

(35) AUDIT OF RECORDS: The City must maintain all records relating to this Agreement, including but not limited to invoices, payrolls, etc. These records must be available at all reasonable times at no charge to the Commission and/or its designees or

representatives during the period of this Agreement and any extension thereof, and for three (3) years from the date of final payment made under this Agreement.

(36) COMMISSION RIGHT OF WAY: All improvements made within the state-owned right-of-way shall become the Commission's property, and all future alterations, modifications, or maintenance thereof, will be the responsibility of the Commission, except as otherwise provided by this Agreement or a separate written agreement.

(37) NO INTEREST: By contributing to the cost of this project or improvement, the City gains no interest in the constructed roadway or improvements on Commission right of way whatsoever. The Commission shall not be obligated to keep the constructed improvements or roadway in place if the Commission, in its sole discretion, determines removal or modification of the roadway or improvements, is in the best interests of the state highway system. In the event the Commission decides to remove the landscaping, roadway, or improvements, the City shall not be entitled to a refund of the funds contributed by the City pursuant to this Agreement.

(38) ADDITIONAL FUNDING: In the event the Commission obtains additional federal, state, local, private or other funds to construct the improvement being constructed pursuant to this Agreement that are not obligated at the time of execution of this Agreement, the Commission, in its sole discretion, may consider any request by the City for an off-set for the deposited funds, a reduction in obligation, or a return of, a refund of, or a release of any funds deposited by the City with the Commission pursuant to this Agreement. In the event the Commission agrees to grant the City's request for a refund, the Commission, in its sole discretion, shall determine the amount and the timing of the refund. Any and all changes in the parties' financial responsibilities resulting from the Commission's determination of the City's request for a refund pursuant to this provision must be accomplished by a formal contract amendment signed and approved by the duly authorized representative of the City and the Commission.

(39) NO ADVERSE INFERENCE: This Agreement shall not be construed more strongly against one party or the other. The parties to this Agreement had equal access to, input with respect to, and influence over the provisions of this Agreement. Accordingly, no rule of construction which requires that any allegedly ambiguous provision be interpreted more strongly against one party than the other shall be used in interpreting this Agreement.

(40) ENTIRE AGREEMENT: This Agreement represents the entire understanding between the parties regarding this subject and supersedes all prior written or oral communications between the parties regarding this subject.

(41) VOLUNTARY NATURE OF AGREEMENT: Each party to this Agreement warrants and certifies that it enters into this transaction and executes this Agreement freely and voluntarily and without being in a state of duress or under threats or coercion.

[remainder of page intentionally left blank]

IN WITNESS WHEREOF, the parties have entered into this Agreement on the date last written below.

Executed by the City on _____(Date).

Executed by the Commission on _____(Date).

MISSOURI HIGHWAYS AND
TRANSPORTATION COMMISSION

CITY OF CREVE COEUR

By: _____

By: _____

Mark Perkins

Title: _____

Title: City Administrator

ATTEST:

ATTEST:

Secretary to the Commission

By: _____

Kellie Henke

Title: City Clerk

APPROVED AS TO FORM:

APPROVED AS TO FORM:

Commission Counsel

By: _____

Carl Lumley

Title: City Attorney

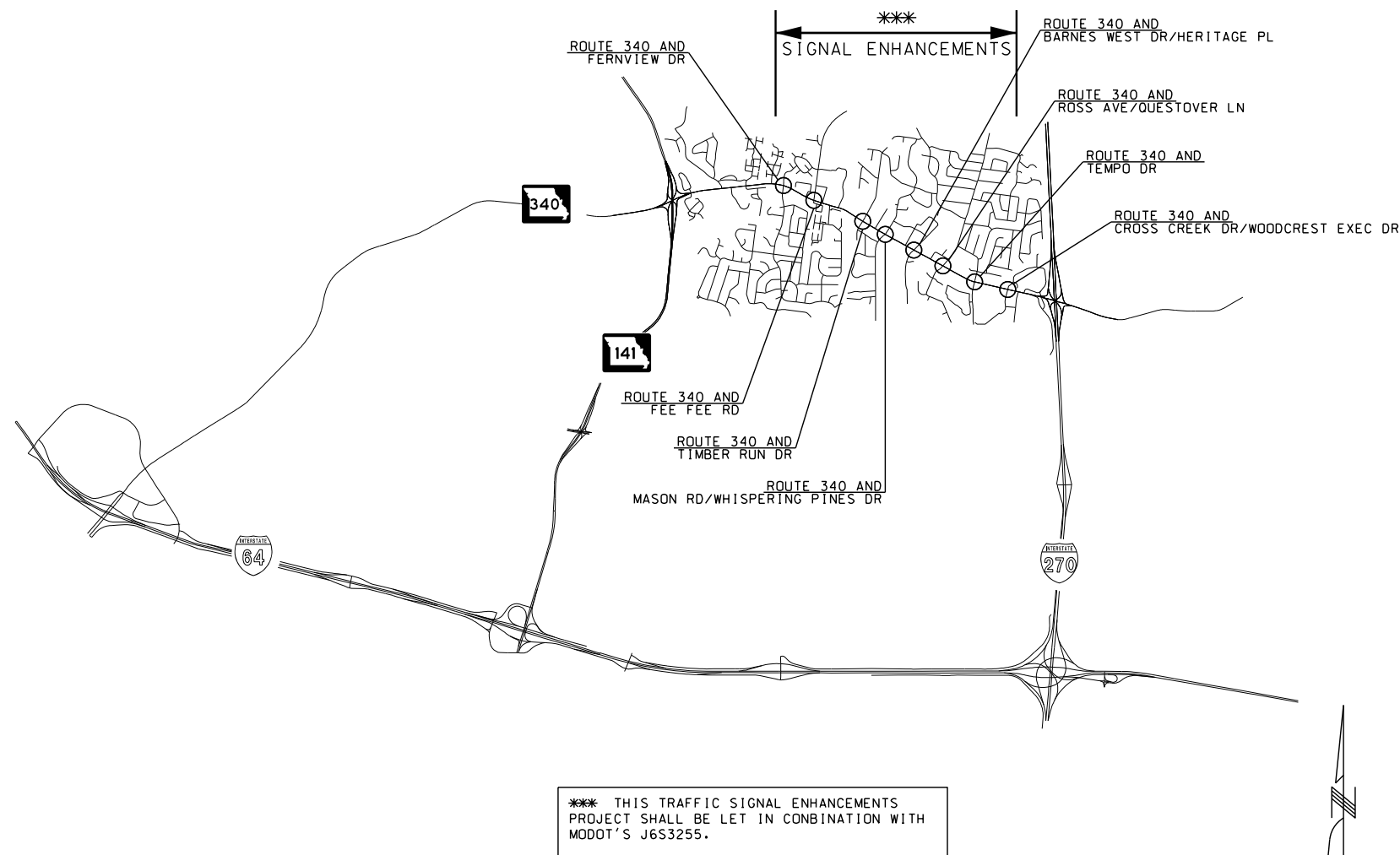
Ordinance Number _____

FUNCTIONAL CLASSIFICATION - PRINCIPAL ARTERIAL

NO NEW RIGHT OF WAY IS REQUIRED
FOR THIS PROJECT.

NOTE: DASHED OR OPEN SYMBOLS INDICATE
EXISTING FEATURES

T45N, R4E	T45N, R5E
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THE PROFESSIONAL WHOSE SIGNATURE AND PERSONAL SEAL APPEAR HEREON ASSUMES RESPONSIBILITY ONLY FOR WHAT APPEARS ON THIS PAGE, AND DISCLAIMS (PURSUANT TO SECTION 327.411 RSMO) SPECIFICATION, ESTIMATES, REPORTS, OR OTHER DOCUMENTS OR INSTRUMENTS NOT SEALED BY THE UNDERSIGNED PROFESSIONAL RELATING TO OR INTENDED TO BE USED FOR ANY PART OR PARTS OF THE PROJECT TO WHICH THIS PAGE REFERS.

THE EXISTENCE AND APPROXIMATE LOCATION OF UTILITY FACILITIES KNOWN TO EXIST, AS SHOWN ON THE PLANS, ARE BASED ON THE BEST INFORMATION AVAILABLE TO THE COMMISSION AT THIS TIME. THIS INFORMATION IS PROVIDED BY THE COMMISSION "AS-IS" AND THE COMMISSION EXPRESSLY DISCLAIMS ANY REPRESENTATION OR WARRANTY AS TO THE COMPLETENESS, ACCURACY, OR SUITABILITY OF THE INFORMATION FOR ANY USE. RELIANCE UPON THIS INFORMATION IS DONE AT THE RISK AND PERIL OF THE USER, AND THE COMMISSION SHALL NOT BE LIABLE FOR ANY DAMAGES THAT MAY ARISE FROM ANY ERROR IN THE INFORMATION.

TITLE SHEET -----	1
QUANTITIES (QU) (1 SHEET)-----	2
SIGNALS (SG) (8 SHEETS)-----	3-10

DATE PREPARED	
12/16/2021	
ROUTE	STATE
340	MO
DISTRICT	SHEET N
SL	1
COUNTY	
ST. LOUIS	
JOB NO.	

CONTRACT ID.	
PROJECT NO.	
BRIDGE NO.	

[illegible]

SIGNAL ENHANCEMENTS TO FOLLOWING INTERSECTIONS:

ROUTE 340 AND CROSS CREEK DR/WOODCREST EXEC DR
ROUTE 340 AND TEMPO DR
ROUTE 340 AND ROSS AVE/QUESTOVER LN
ROUTE 340 AND BARNES WEST DR/HERITAGE PL
ROUTE 340 AND MASON RD/WHISPERING PINES DR
ROUTE 340 AND TIMBER RUN DR
ROUTE 340 AND FEE FEE RD
ROUTE 340 AND FERNVIEW DR

CITY OF CREVE COEUR
300 N. NEW BALLAS ROAD
CREVE COEUR, MO 63141
PHONE: (314) 442.2084



HR GREEN, INC.
200 SWINGLEY RIDGE ROAD, SUITE 205
ST. LOUIS, MISSOURI 63017
PHONE: (636) 519-0990
CORPORATE LICENSE #2002006608



ENGINEER'S ESTIMATE OF PROBABLE CONSTRUCTION COST - DRAFT FINAL

West Olive Blvd. (MO-340) Traffic Signal Enhancements

City of Creve Coeur, MO

EXHIBIT B

ITEM NO.	DESCRIPTION	UNIT	QUANTITY	UNIT COST	EXTENSION
ROADWAY ITEMS					
618-10.00	MOBILIZATION	LS	1	\$10,000.00	\$10,000.00
619-99.01	TRAFFIC CONTROL, ALL INCLUSIVE	LS	1	\$4,000.00	\$4,000.00
627-10.00	CONTRACTOR FURNISHED SURVEYING AND STAKING	LS	1	\$4,000.00	\$4,000.00
SUBTOTAL - ROADWAY ITEMS					\$18,000.00
LIGHTING ITEMS					
901-30.02	CONDUIT, 2 IN. RIGID, IN TRENCH	LF	500	\$12.00	\$6,000.00
901-.86.12	PAD MOUNTED 120V/240V LED STREET NAME SIGN POWER SUPPLY	EA	8	\$7,500.00	\$60,000.00
901-99.02 {2}	ILLUMINATED STREET NAME SIGN (LED)	EA	18	\$2,500.00	\$45,000.00
901-99.03 {1}	CONDUIT, 2 IN. GALVANIZED, IN TRENCH	LF	705	\$15.00	\$10,575.00
SUBTOTAL - LIGHTING ITEMS					\$121,575.00
SIGNAL ITEMS					
902-82.08	CABLE, 8 AWG 1 CONDUCTOR, POWER	LF	2,230	\$1.50	\$3,345.00
902-83.02	CABLE, 12 AWG 2 CONDUCTOR	LF	3,230	\$1.50	\$4,845.00
902-99.02 {1}	STREET NAME SIGN	EA	14	\$500.00	\$7,000.00
902-99.02 {2}	POWDER COATING SIGNAL EQUIPMENT, PEDESTAL (15')	EA	12	\$400.00	\$4,800.00
902-99.02 {3}	POWDER COATING SIGNAL EQUIPMENT, TYPE C POST W/ 35' MAST ARM	EA	1	\$1,095.00	\$1,095.00
902-99.02 {4}	POWDER COATING SIGNAL EQUIPMENT, TYPE B POST W/ 45' MAST ARM (LONG ARM)	EA	2	\$2,096.50	\$4,193.00
***	POWDER COATING SIGNAL EQUIPMENT, TYPE B POST W/ 40' MAST ARM (SHORT ARM)	EA	2	\$0.00	\$0.00
902-99.02 {5}	POWDER COATING SIGNAL EQUIPMENT, TYPE C POST W/ 45' MAST ARM	EA	1	\$1,437.92	\$1,437.92
902-99.02 {6}	POWDER COATING SIGNAL EQUIPMENT, TYPE C POST W/ 48' MAST ARM	EA	2	\$1,676.18	\$3,352.36
902-99.02 {7}	POWDER COATING SIGNAL EQUIPMENT, TYPE C POST W/ 50' MAST ARM	EA	3	\$1,676.18	\$5,028.54
902-99.02 {8}	POWDER COATING SIGNAL EQUIPMENT, TYPE C POST W/ 54' MAST ARM	EA	1	\$2,080.80	\$2,080.80
SUBTOTAL - SIGNAL ITEMS					\$37,177.61
CONSTRUCTION SUB TOTAL					\$176,752.61
CONTINGENCY (10%)					\$17,675.26
CONSTRUCTION TOTAL					\$194,427.87

*** INCIDENTAL TO "ITEM NO. 902-99.02 {4}"



DEPARTMENT OF PUBLIC WORKS STAFF MEMORANDUM

DATE: January 19, 2022

TO: Mark Perkins, City Administrator

CC: Jim Heines, Director of Public Works

FROM: Matt Wohlberg, P.E., City Engineer/Assistant Director of Public Works

SUBJECT: Recommendation to Execute Maintenance Agreement
Signal Enhancements at Eight Olive Intersections

The Missouri Department of Transportation (MoDOT) plans to make roadway, sidewalk, and signal improvements along Olive Boulevard from Interstate 270 west into Chesterfield. MoDOT has offered to allow the City of Creve Coeur to include illuminated street name signs and black powder coating for the traffic signal equipment as part of their project. A maintenance agreement between the State of Missouri and the City necessary to add these non-standard elements within the State's right of way, and Public Works staff recommends that the City execute this agreement in order for the project to proceed to construction.

Background

MoDOT owns and maintains Olive Boulevard and Clarkson Road as State Route 340, and MoDOT plans to make improvements to Route 340 from near Chesterfield Mall to Interstate 270. This project will include roadway resurfacing, sidewalk reconstruction and connections, and traffic signal improvements. A preliminary plan this project can be found on MoDOT's website at: <https://www.modot.org/route-340-resurfacing-between-lea-oak-and-i-270>

Notable aspects of the portion of MoDOT's project within Creve Coeur include establishing a continuous sidewalk on both sides of Olive between Fernview and Interstate 270 and the replacement of the traffic signals at Fernview Drive, at Ross Avenue/Questover Lane, and at Tempo Drive.

MoDOT has offered to allow the City to include illuminated and non-standard street name signs at eight intersections (from Fernview Drive to Cross Creek Drive) and black powder coating for the signal equipment at the three intersections where new signals will be installed. Altogether, these decorative elements are referred to as the "West Olive signal enhancements."

The street name signs facing those driving along Olive Boulevard will be illuminated, but most of the street name signs facing drivers approaching Olive would be standard signs that include the City's logo. This arrangement will match the decorative signs at other signalized intersections along Olive. An example of the sign design is shown below.



Financing

The City has included \$180,000 in FY2022 of the capital fund budget for the design and construction of the West Olive signal enhancements. The total cost of these signal enhancements is currently estimated to be \$229,427, as follows:

Design	\$ 35,000
<u>Construction</u>	<u>\$ 194,427</u>
Total	\$ 229,427

The total estimated cost of the project exceeds the original budget by \$49,427. There are three primary reasons for this cost difference:

1. The design was independent of MoDOT's project. For similar projects in the past, the City has been able to work with MoDOT's design consultant to add the signal enhancements. MoDOT is using its staff to design this project, so the City needed to hire an independent design consultant to prepare the signal enhancement plans. The current design arrangement involves more coordination and is thus more expensive than past enhancement designs.
2. Material prices have increased significantly in the past year. The construction cost estimate is based on current material costs, but the estimate also includes a 10% contingency factor of about \$17,675 to hedge against additional material cost increases this spring.
3. New signal power supplies are needed. The original estimate included a new power supply at half of the signals involved in this project. The design found that the power supply at every signal in the project needs to be replaced, resulting in an estimated cost increase of about \$30,000.

Budget Adjustment. Pending bid results for the Mosley Road Improvement Project will determine whether a budget adjustment will be necessary to increase the FY2022 budget to accommodate this project's cost.

Maintenance. Ongoing maintenance of the signal enhancements will be the City's responsibility, but the cost of this maintenance is expected to be minimal.

Municipal and Cost Apportionment Agreement

MoDOT does not typically construct or maintain non-standard items within its right of way. However, MoDOT will allow the construction of certain non-standard items (such as the proposed signal enhancements) if another agency agrees to pay for their construction and future maintenance.

MoDOT has provided a Municipal and Cost Apportionment Agreement that specifies what the signal enhancements are, how and when the City will pay for the signal enhancements, and the conditions by which the City will maintain the signal enhancements. Key provisions of the agreement include:

- The City is responsible to pay MoDOT up-front for the total estimated cost to construct the signal enhancements. That estimated cost is \$194,427.
- The City needs to pay MoDOT by April 9, 2022, in order to ensure that the signal enhancements will be included in MoDOT's project.
- City responsible for future maintenance of the signal enhancements, including the power for the illuminated signs.

The agreement closely resembles several existing agreements between MoDOT and the City that cover similar signal enhancements at intersections along both Olive Boulevard and Lindbergh Boulevard.

Recommendation

Staff recommends that the City execute the agreement with MoDOT for the construction and maintenance of the proposed decorative and illuminated street name signs at eight intersections along Olive Boulevard and black powder coating of the signal equipment at three intersections along Olive Boulevard. The proposed Municipal and Cost Apportionment Agreement is required in order to add these signal enhancements to the State's right of way.

Installation of illuminated street name signs along Olive Boulevard helps to let motorists know that they are in Creve Coeur, which supports the call for branding and promotion of the City in the Strategic Plan. Once in place, the West Olive signal enhancements will make it so that drivers along Olive Boulevard see an illuminated street name sign with the City's logo at almost every traffic signal from Lindbergh to Fernview.

The new illuminated street name signs will replace many along Olive Boulevard that have been in place for 15-20 years. The existing signs have begun to fade and will soon need to be replaced. Staff finds that it is in the City's best interest to replace these signs as part of MoDOT's project. The cost and coordination time required to install the illuminated street name signs will be less when this work is done as part of MoDOT's project compared to an independent City project (or projects) to do the same.

Finally, the best time to make a traffic signal black is before it is installed, and there is not a practical way to do this unless the City partners with MoDOT to have the signal equipment addressed as part of MoDOT's project. Painting an existing traffic signal can be done while it is in place, but the quality of the coating will be less than black powder coating, and the cost and coordination to paint a signal on Olive will be greater.

RESOLUTION NO. 1574

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CREVE COEUR, MISSOURI, AUTHORIZING THE EXECUTION OF THE NECESSARY DOCUMENTS TO SUBMIT THE PROJECT PROPOSAL APPLICATION TO EAST-WEST GATEWAY COUNCIL OF GOVERNMENTS FOR FEDERAL GRANT FUNDING THROUGH THE SURFACE TRANSPORTATION BLOCK GRANT PROGRAM - SUBALLOCATED (STP-S) FOR THE NEW BALLAS ROAD IMPROVEMENTS PHASE 2 PROJECT ALONG SOUTH NEW BALLAS ROAD.

WHEREAS, the City Council deems it necessary to improve its existing roadway and sidewalk networks to serve the citizens of Creve Coeur as well as those in the metropolitan area, and

WHEREAS, the City Council recognizes the federal Surface Transportation Block Grant Program - Sub-Allocated (STP-S) as an excellent opportunity to improve the pavement, bus stops, and sidewalks along South New Ballas Road for the benefit of the community.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CREVE COEUR, AS FOLLOWS:

1. An application shall be made under the STP-S Grant for a grant-in-aid to assist with a substantial portion of the costs for pavement resurfacing and pedestrian accessibility improvements along South New Ballas Road, beginning north of Conway Road and ending south of Ladue Road, and to acquire the right of way and easements necessary for such improvements.
2. That the project proposal described herein be prepared and submitted to the STP-S Grant Commission for reimbursement of applicable costs.
3. The City Administrator is hereby authorized to sign and execute the documents necessary to forward the project proposal application for a federal grant-in-aid under the STP-S program.
4. If a grant is awarded to the City, the City of Creve Coeur will enter into an agreement or contract with the Missouri Highways and Transportation Commission regarding said grant.

Adopted this 24th day of January, 2022.

Dr. Robert Hoffman
Mayor

Attest:

Kellie Henke
City Clerk



DEPARTMENT OF PUBLIC WORKS STAFF MEMORANDUM

DATE: January 19, 2022

TO: Mark Perkins, City Administrator

CC: Jim Heines, Director of Public Works

FROM: Matt Wohlberg, P.E., City Engineer/Assistant Director of Public Works

SUBJECT: Recommendation for Federal Grant Application
New Ballas Road Improvements – Phase 2 (South New Ballas Road)

Staff recommends that the City pursue federal grant assistance for a project to improve the pavement, sidewalks, and bus stops along South New Ballas Road. If funding is awarded for this project, construction would likely begin in the spring of 2026.

Project Limits

The proposed project involves South New Ballas Road from just north of Conway Road to just south of Ladue Road. With its location near the Interstate 64/40 exit onto New Ballas Road and alongside Mercy Hospital, South New Ballas Road is the most heavily traveled roadway that is maintained by the City of Creve Coeur.

Ladue Road serves as the dividing line between North New Ballas Road and South New Ballas Road.

Existing Conditions

South New Ballas Road is a minor arterial roadway with two lanes in each direction and a center turn lane. The pavement of South New Ballas has begun to show signs of age, and some areas of the pedestrian network need to be upgraded to be brought into compliance with current standards.

Streets. The pavement along South New Ballas Road is generally smooth and provides a comfortable ride, but significant deterioration of the surface pavement has begun along the seams between the lanes. The photo to the right shows an example of this deterioration, as well as recent pavement repairs to help address the issue. Preventative maintenance for these entire seams is recommended in the near future to prevent this deterioration from getting significantly worse before South New Ballas Road can be repaved.



The concrete curb along South New Ballas Road is crumbling in several areas, as shown below. This curb cannot be repaired – it must be replaced.



Sidewalks. The City has made repairs and accessibility upgrades along the South New Ballas sidewalk over the past five years, so much of the sidewalk is in good condition. There are, however, areas of broken and uneven sidewalk and intersections and driveway crossings that do not meet current accessibility standards.



Bus Stops. Three bus stops exist along the project limits, and none of the three stops are accessible or have any accommodations for bus riders. One of the bus stops is located on the east side of South New Ballas Road opposite from Mercy Hospital. One would need to cross six lanes of traffic on South New Ballas in order to reach the hospital from this bus stop.

Proposed Improvements

A project to repair all of New Ballas Road (from Conway Road to Craig Road) would be too expensive to attempt in a single year, so improvements to New Ballas Road have been divided into four parts, generally envisioned as follows:

Phase 1 (Olive to Craig) – Federally funded with construction in 2025.

Phase 2 (Conway to Ladue) – Current application

Phase 3 (Ladue to Magna Carta) – Anticipated 2023 application and 2027 construction

Phase 4 (Magna Carta to Olive) – Anticipated 2024 application and 2028 construction

The proposed New Ballas Road Improvements – Phase 2 project includes the following general aspects:

Roadway resurfacing. The top two inches of the asphalt pavement will be removed and replaced, similar to the process used for the City's annual asphalt pavement resurfacing program. The type of asphalt for this project will be reviewed during the design phase to determine if a more specialized mix is required for the amount of traffic that uses South New Ballas Road.

Selective curb replacement. Approximately 15-20% of the concrete curb will be replaced to remove the failed and failing sections.

Accessibility improvements. In addition to routine sidewalk repairs, the sidewalk crossing at Sackston Woods Drive and at some driveways will need to be replaced in order to meet accessibility standards. Accessible loading and alighting pads will be introduced at each bus stop, and the bus stop on the east side of South New Ballas will be improved both by moving the bus stop north to be close to Muckerman Drive and by adding a pedestrian crossing across South New Ballas at the signalized Muckerman intersection.

The intersection of New Ballas at Ladue is proposed to be part of the Phase 3 project and not part of the Phase 2 project. The Phase 2 project is the longest of the four phases and will involve the most pavement-related costs. The Phase 2 project is also expected to require only minor traffic signal design for the pedestrian crossing at Muckerman. The Phase 3 project, however, is shorter and is expected to require more extensive signal design for the signal at Magna Carta Drive. In an effort to spread costs equally among the phases of the New Ballas improvements and to group all of the signal-related design into one phase, staff recommends that the Phase 2 project end on the south side of Ladue Road and that the Phase 3 project include the New Ballas/Ladue intersection and signal.

Project Cost Estimate and Grant Discussion

Staff estimates that the project will cost approximately \$1,350,000, which includes the design, acquisition of easements and right of way, and construction. This cost estimate broken down according to the project phases below.

Project Stage	Fiscal Year	Total Cost	Federal Funding	City Funding
Design	FY2024	\$ 150,000	\$ 0	\$ 150,000
Right of Way	FY2025	\$ 100,000	\$ 80,000	\$ 20,000
Construction	FY2026	\$ 1,100,000	\$ 880,000	\$ 220,000
	Total	\$ 1,350,000	\$ 960,000 71%	\$ 390,000 29%

Staff proposes to seek approximately \$960,000 in federal funding to substantially offset the cost of this project. This amount equals 80% of the cost to acquire property rights and to construct the project. Although all aspects of the project – including design – are eligible for up to 80% funding, staff recommends against using the STP grant to fund this phase of the project in order to give the City the flexibility to begin the design sooner than the grant schedule would allow.

The proposed funding request would equal about 71% of the total cost of the project.

Applications for STP funding are due in early February, and the preliminary indication of a successful application is typically received by early summer.

Recommendation

Public Works staff recommends that the City seek a federal STP-S grant of \$960,000 for street, curbing, and accessibility improvements to South New Ballas Road. This grant request will represent about 71% of the estimated cost of the project, which will make the project affordable to the City.



MEMORANDUM

DATE: January 19, 2022

TO: Mark Perkins, City Administrator

FROM: Lori Obermoeller, Director of Finance

SUBJECT: Second Quarter FY 2022 Financial Analysis

Attached is the financial report for the General Fund, the Municipal Enterprise Fund, the Capital Fund, the Park & Stormwater Fund, the Sewer Lateral Fund and the Public Safety Fund for the 2nd quarter of FY 2022. Some of the fluctuations in both revenues and expenditures worth discussion are as follows:

1. General Fund

a. Revenues

Overall, revenues for FY 2022 are \$2,639,823 more than revenues for the same time period in FY 2021. Below are some of the revenue sources that are worth mentioning:

- Property Taxes and County Road & Bridge Tax are \$430,726 more than last year due to timing of payments from St. Louis County.
- Sales Tax up \$353,800 from FY 2021 due to businesses opening back up after the COVID-19 pandemic. This amount is a little over \$200K more than FY2019 (pre-pandemic).
- Utility Taxes are \$117,217 more, with all of this being because of electric and water. All other utilities were down from the prior year.
- Licenses & Permits are \$463,785 more than last year due to 2 really big building permits received in this Fiscal Year.
- Interest Revenue is down \$45,924 as rates continue to decrease.
- Other Revenues are up \$1,391,191 due to \$1,878,825 from ARPA Funds. However, last year at this time, we had received \$613,196 from CARES Act. Also included in FY 2022 is \$97,154 from SLAIT for health insurance surplus, where last year we only received \$30,868.

b. Expenditures

Expenditures for the General Fund are \$160,354 less than the same time period in FY 2021. Below are some items worth mentioning:

- Personnel costs are down as a result of lots of turnover and the delay in filling the vacant positions.

While revenues are way up from the previous year, expenditures are down. The COVID-19 pandemic really affected the FY 2021 numbers, but things are starting to get closer to the pre-pandemic numbers.

We budgeted a deficit of \$891,316 for FY 2022, but as a result of the ARPA Funds and a larger than anticipated increase in Building Permits, we are on track for a surplus.

Also, as a reminder, we ended FY 2021 with a surplus due to the \$1.2M from the CARES Act Funds, so the General Fund is doing much better than anticipated.

2. Municipal Enterprise Fund

a. Revenues

Overall, Revenues for the Enterprise Fund are \$105,990 more than what was received in FY 2021. Golf's revenues have finally reached its peak and are now \$41,903 less than last year at this time. Ice is \$143,726 more than last year.

b. Expenditures

Expenditures are \$14,206 more than last year with most of that being due to an increase in personnel costs.

We budgeted an decrease in revenues and expenditures, included a transfer-in from the General Fund of \$83,291, and anticipated ending the Enterprise Fund for FY 2022 with a deficit of \$7,836. However, we ended FY 2021 with a surplus, so, hopefully, we won't need that transfer-in from the General Fund for FY 2022.

3. Capital Fund

a. Revenues

At this time, revenues for the Capital Fund are up \$606,568 from last year due to an increase in sales tax of \$124,168K and an increase of \$488,974 in grants received in FY 2022 (timing of grant projects).

b. Expenditures

Expenditures are \$531,463 more than last year at this time due to cutting a lot of the street and sidewalk projects for FY 2021 as a result of anticipated decreases in revenues relating to COVID-19.

Overall, the Capital Fund is within budget for FY 2022.

4. Park & Stormwater Fund

a. Revenues

The parks and stormwater one-half cent sales tax became effective April 1, 2021. The revenue received during this 2nd quarter is \$1,218,284, which is slightly more than we had budgeted, but we budgeted low since the financial effects from the COVID pandemic are still unpredictable.

b. Expenditures

Because this is a new fund, only \$85,669 has been spent. Some of the expenditures are for the Malcolm Terrace Park Nature Trail Rehabilitation, the Millennium Park Parking Lot Project and trees for the Middlebrook Stormwater Project.

5. Sewer Lateral Fund

c. Revenues

Sewer Lateral Revenue is up \$13,791 due to timing of the revenue coming in.

d. Expenditures

Expenditures are \$3,677 more than last year.

Overall, the Sewer Lateral Fund was budgeted with a surplus of \$16,822. We are at a surplus of \$46,166 which is on track with what was budgeted for FY 2022.

6. Public Safety Sales Tax Fund

e. Revenues

The Public Safety Sales Tax revenues are \$53,512 more than last year at this time. Sales tax revenue is up \$73,707. Last year we received \$20,000 as a donation for the Bomb Dog, so that we don't have that revenue in FY 2022.

f. Expenditures

Expenditures are \$40,492 more than last year due 14 laptops being purchased in FY 2022.

All of the operational expenditures for the new police building are now in this fund and 20% of the public safety sales tax will go towards the pension payment. In addition, \$209,995 will be transferred to the General Fund to cover the ongoing costs of moving the police officers to 12 hour shifts in FY 2019, police market equity adjustment for FY 2022, as well as a lot of additional training and one-time expenditures (body cameras, firing range, Digital-On Q Evidence System, etc.) for public safety are being purchased. We have budgeted a \$89,732 surplus for FY 2022.

Also attached is the Investment report. The 1st page and part of the 2nd page is all Pooled Fund money, which includes the General Fund, Capital Fund, Parks & Stormwater, Sewer Lateral and Public Safety Sales Tax Fund. The bottom half of the 2nd page is for Escrow only funds. You will also notice that with each section, it is sorted by Maturity Date with the earliest maturity being listed 1st. The last part of the 2nd page lists who we purchased the investments from, and as you can see, most of them are purchased through Multi-Bank Securities (MBS) with the investment being held at Pershing; all of the others are purchased and held at the financial institution listed.

I would be pleased to respond to any questions.



City of Creve Coeur
Statement of Revenues and Expenditures
As of December 31, 2021
FY 2022

	2022 Annual Budget	2022 Adjusted Budget	2022 2nd Qtr Actual	Actual 2022 to Adj. Budget Fav/(Unfav)	2022 Actual As % of Adjusted Budget	2021 2nd Qtr Actual	Actual 2022 to Actual 2021 Fav/(Unfav)	2021 Actual As % of Budget
<u>General Fund Revenues:</u>								
Property Taxes	745,557	745,557	407,609	-337,948	54.7%	273,356	134,254	38.1%
Sales Tax	4,458,610	4,458,610	2,343,032	-2,115,578	52.6%	1,989,231	353,800	50.2%
Utility Taxes	5,438,384	5,438,384	3,012,587	-2,425,797	55.4%	2,895,370	117,217	52.8%
Intergovernmental	1,785,377	1,785,377	925,090	-860,287	51.8%	752,882	172,209	45.8%
Licenses and Permits	1,158,820	1,158,820	1,041,101	-117,719	89.8%	577,316	463,785	51.0%
Charges for Municipal Services	28,300	28,300	19,324	-8,976	68.3%	4,100	15,224	5.5%
Municipal Court	538,800	538,800	245,077	-293,723	45.5%	245,383	-305	45.5%
Interest Revenue	330,000	330,000	132,361	-197,639	40.1%	178,284	-45,924	71.3%
Other Revenues	285,650	285,650	2,166,821	1,881,171	758.6%	775,630	1,391,191	53.6%
Total Revenues	14,769,498	14,769,498	10,293,003	-4,476,495	69.7%	7,691,552	2,601,451	54.8%
<u>General Fund Expenditures:</u>								
Legislative Services	233,084	233,084	75,731	157,353	32.5%	118,276	42,545	51.3%
Legal Services	182,261	182,261	77,846	104,415	42.7%	61,596	-16,251	33.8%
Administrative Services	629,821	629,821	297,123	332,698	47.2%	318,972	21,849	49.9%
Municipal Court	236,553	236,553	108,884	127,669	46.0%	120,490	11,606	46.0%
Finance Department	463,038	463,038	206,865	256,173	44.7%	222,914	16,049	46.0%
InterDepartmental	1,432,337	1,432,337	1,165,177	267,160	81.3%	306,914	-858,263	54.2%
Information Systems	260,227	260,227	129,253	130,974	49.7%	119,831	-9,423	44.3%
Community Services	157,863	157,863	61,660	96,203	39.1%	40,245	-21,415	32.3%
Maint. of Municipal Prop.	307,887	307,887	112,222	195,665	36.4%	144,902	32,681	35.4%
Police Department	6,989,564	6,989,564	2,957,251	4,032,313	42.3%	3,604,502	647,251	49.4%
Public Works - Admin.	495,621	495,621	219,255	276,366	44.2%	290,310	71,055	53.7%
Street Maintenance	1,487,755	1,487,755	647,470	840,285	43.5%	688,840	41,369	45.6%
Health and Environment	802,120	802,120	403,207	398,913	50.3%	372,097	-31,109	46.7%
Park Maintenance	478,490	478,490	218,628	259,862	45.7%	198,034	-20,594	41.7%
Community Development-Adminis	410,710	416,710	156,475	260,235	37.6%	190,887	34,412	47.8%
Community Development-Building	950,087	950,087	424,699	525,388	45%	623,291	198,591	53.6%
Total Expenditures	15,517,418	15,523,418	7,261,745	8,261,673	46.8%	7,422,100	160,354	48.9%
Total Operating Surplus (-Deficit)	(747,920)	(753,920)	3,031,257	3,785,178		269,452	2,761,805	
Transfers In From Other Funds	589,995	589,995	0	-589,995		0	0	
Transfers To Other Funds	733,391	733,391	0	733,391		0	0	
	-143,396	-143,396	0	-1,323,386		0	0	
Operating Revenues Over (under)								
Expenditures	(891,316)	(897,316)	3,031,257	2,461,792		269,452	2,761,805	



City of Creve Coeur
Statement of Revenues and Expenditures
As of December 31, 2021
FY 2022

	2022 Annual Budget	2022 Adjusted Budget	2022 2nd Qtr Actual	Actual 2022 to Adj. Budget Fav/(Unfav)	2022 Actual As % of Adjusted Budget	2021 2nd Qtr Actual	Actual 2022 to Actual 2021 Fav/(Unfav)	2021 Actual As % of Budget
<u>Municipal Enterprise Fund Revenues:</u>								
Golf Course	441,955	441,955	266,706	-175,249	60.3%	308,609	-41,903	78.4%
Food Service	49,500	49,500	28,099	-21,401	56.8%	23,932	4,167	39.1%
Ice Arena	585,805	585,805	381,484	-204,321	65.1%	237,758	143,726	34.8%
Capital Contribution	0	0	0	0	0.0%	0	0	0.0%
Total Revenue	1,077,260	1,077,260	676,289	-400,971	62.8%	570,299	105,990	50.1%
<u>Municipal Enterprise Fund Expenditures:</u>								
Golf Course	582,752	584,270	285,476	298,794	48.9%	285,673	197	50.9%
Food Service	36,203	36,203	22,171	14,031	61.2%	15,763	-6,409	33.6%
Ice Arena	549,532	564,121	263,413	300,708	46.7%	255,419	-7,994	44.7%
Depreciation	0	0	0	0	0.0%	0	0	0.0%
Total Expenditures	1,168,487	1,184,594	571,060	613,534	48.2%	556,854	-14,206	47.4%
Total Operating Surplus (-Deficit)	(91,227)	(107,334)	105,229	212,563		13,445	91,784	
Transfers In From Other Funds	83,391	83,391	0	-83,391		0	0	
Transfers to other Funds	0	0	0	0		0	0	
Operating Revenues Over (Under) Expenditures	(7,836)	(23,943)	105,229	129,172		13,445	91,784	



City of Creve Coeur
Statement of Revenues and Expenditures
As of December 31, 2021
FY 2022

	2022 Annual Budget	2022 Adjusted Budget	2022 2nd Qtr Actual	YTD Variance Favorable/ (Unfavorable)	2022 Actual As % of Adjusted Budget	2021 2nd Qtr Actual	YTD Variance Favorable/ (Unfavorable)	2021 Actual As % of Budget
<u>Capital Improvement Fund Revenues:</u>								
Intergovernmental	1,911,932	1,911,932	1,072,898	-839,034	56.1%	948,731	124,168	56.6%
Interest Revenue	4,000	4,000	1,071	-2,929	26.8%	7,645	-6,574	76.4%
Other Revenues	849,000	849,000	488,974	-360,026	57.6%	0	488,974	0.0%
Total Revenues	2,764,932	2,764,932	1,562,944	-1,201,988	56.5%	956,376	606,568	37.4%
<u>Capital Improvement Fund Expenditures:</u>								
Personnel	93,082	93,082	46,291	46,791	49.7%	45,849	-442	49.4%
Building & Improvements	335,000	335,000	9,930	325,070	3.0%	0	-9,930	0.0%
Park Development Projects	180,000	180,000	7,035	172,965	3.9%	31,988	24,953	5.3%
Storm water Projects	0	0	0	0	0.0%	265,104	265,104	92.1%
Street Overlay/Repair	3,301,800	3,867,755	1,549,927	2,317,828	40.1%	892,076	-657,851	33.3%
Capital Equipment	502,300	721,690	171,728	549,962	23.8%	18,433	-153,295	6.6%
Total Expenditures	4,412,182	5,197,527	1,784,912	3,412,616	34.3%	1,253,449	-531,463	43.0%
Total Operating Surplus (-Deficit)	(1,647,250)	(2,432,595)	(221,968)	2,210,627		(297,073)	75,105	
Transfers in from General Fund	650,000	650,000	0	-650,000		0	0	
Operating Revenues Over (Under) Expenditures	(997,250)	(1,782,595)	(221,968)	1,560,627		(297,073)	75,105	



City of Creve Coeur
Statement of Revenues and Expenditures
As of December 31, 2021
FY 2022

	2022 Annual Budget	2022 Adjusted Budget	2022 2nd Qtr Actual	YTD Variance Favorable/ (Unfavorable)	2022 Actual As % of Adjusted Budget	2021 2nd Qtr Actual	YTD Variance Favorable/ (Unfavorable)	2021 Actual As % of Budget
<u>Park & Stormwater Fund Revenues:</u>								
Intergovernmental	1,900,000	1,900,000	1,218,284	-681,716	64.1%	0	1,218,284	0.0%
Interest Revenue	100	100	0	-100	0.0%	0	0	0.0%
Other Revenues	595,500	595,500	0	-595,500	0.0%	0	0	0.0%
Total Revenues	2,495,600	2,495,600	1,218,284	-1,277,316	0.0%	0	1,218,284	0.0%
<u>Park & Stormwater Fund Expenditures:</u>								
Personnel	104,364	104,364	5,371	98,993	5.1%	0	-5,371	0.0%
Park Development Projects	1,810,000	1,810,000	66,898	1,743,102	3.7%	0	-66,898	0.0%
Storm water Projects	200,000	200,000	13,400	186,600	6.7%	0	-13,400	0.0%
Capital Equipment	0	0	0	0	0.0%	0	0	0.0%
Total Expenditures	2,114,364	2,114,364	85,669	2,028,695	0.0%	0	-85,669	0.0%
Total Operating Surplus (-Deficit)	381,236	381,236	1,132,614	751,378		0	1,132,614	
Transfers out to General Fund	-380,000	-380,000	0	380,000		0	0	
Operating Revenues Over (Under) Expenditures	1,236	1,236	1,132,614	1,131,378		0	1,132,614	



City of Creve Coeur
Statement of Revenues and Expenditures
As of December 31, 2021
FY 2022

	2022 Annual Budget	2022 Adjusted Budget	2022 2nd Qtr Actual	YTD Variance Favorable/ (Unfavorable)	2022 Actual As % of Adjusted Budget	2021 2nd Qtr Actual	YTD Variance Favorable/ (Unfavorable)	2021 Actual As % of Budget
<u>Sewer Lateral Fund</u>								
Intergovernmental	132,000	132,000	98,686	-33,314	74.8%	84,895	13,791	64.3%
Interest Revenue	200	200	0	-200	0.0%	0	0	0.0%
Total Revenues	132,200	132,200	98,686	-33,514	74.6%	84,895	13,791	63.4%
<u>Sewer Lateral Fund Expenditures:</u>								
Personnel Expenditures	14,878	14,878	7,224	7,654	48.6%	10,238	3,014	57.1%
Technical & Personal Services	500	500	0	500	0.0%	0	0	0.0%
Sewer Lateral Reimbursements	100,000	100,000	45,296	54,704	45.3%	38,605	-6,691	38.6%
Total Expenditures	115,378	115,378	52,520	62,858	45.5%	48,843	-3,677	41.3%
Total Operating Surplus (-Deficit)	16,822	16,822	46,166	29,344		36,052	10,114	
Transfers in from General Fund	0	0	0	0		0	0	
Operating Revenues Over (Under) Expenditures	16,822	16,822	46,166	29,344		36,052	10,114	



	2022 Annual Budget	2022 Adjusted Budget	2022 2nd Qtr Actual	YTD Variance Favorable/ (Unfavorable)	2022 Actual As % of Adjusted Budget	2021 2nd Qtr Actual	YTD Variance Favorable/ (Unfavorable)	2021 Actual As % of Budget
<u>Public Safety Sales Tax Fund</u>								
Intergovernmental	899,308	899,308	539,221	-360,087	60.0%	465,515	73,707	57.7%
Interest Revenue	2,000	2,000	1,086	-914	54.3%	1,281	-195	6.4%
Other Revenues	0	0	0	0	0.0%	20,000	-20,000	0.0%
Total Revenues	901,308	901,308	540,307	-361,001	59.9%	486,796	53,512	58.9%
<u>Public Safety Sales Tax Fund</u>								
Personnel Expenditures	176,335	176,335	176,335	0	100.0%	189,498	13,163	103.2%
Operating Expenditures	375,698	384,172	168,461	215,711	43.9%	110,747	-57,714	34.7%
Capital Expenditures	49,548	49,548	1,429	48,119	2.9%	5,488	4,059	7.6%
Total Expenditures	601,581	610,055	346,225	263,830	56.8%	305,734	-40,492	61.0%
Total Operating Surplus (-Deficit)	299,727	291,253	194,082	(97,171)		181,062	13,020	
Transfers out to General Fund	209,995	209,995	0	209,995		0	0	
Operating Revenues Over (Under) Expenditures	89,732	81,258	194,082	112,824		181,062	13,020	

Investments - December 31, 2021

POOLED FUNDS (GENERAL FUND, CAPITAL, P&S, SEWER LATERAL, PUBLIC SAFETY)

Investment	CUSIP Tracking #	Instrument	Holder	Quantity	Premium / Discount	Principal	Market Value	YTM	Purchase Date	Maturity Date	Call Date	Years	FTN Int Earned
FFCB	3133EMFB3	CD	MBS	395,000.00		395,000.00		0.290%	11/5/2020	11/2/2023		2.11	
FHLB	3130AM4A7	CD	MBS	500,000.00		500,000.00		0.500%	4/29/2021	7/29/2024		3.3	
FHLB	3130ANRB8	CD	MBS	500,000.00		500,000.00		0.550%	9/17/2021	12/17/2024		3.3	
FFCB	3133EM3E0	CD	MBS	450,000.00		450,000.00		0.610%	9/9/2021	5/23/2025		3.8	
FHLB	3130ANJV3	CD	MBS	350,000.00		350,000.00		0.750%	9/9/2021	12/26/2025		4.3	
FHLB	3130ALZM9	CD	MBS	500,000.00		500,000.00		1.030%	4/29/2021	4/29/2026		5.0	
FHLB	3130AMU75	CD	MBS	1,000,000.00		1,000,000.00		0.900%	6/30/2021	6/26/2026		4.11	
FHLB	3130ANE30	CD	MBS	500,000.00		500,000.00		0.500%	7/29/2021	7/29/2026		5.0	
FHLB	3130ANRT9	CD	MBS	500,000.00		500,000.00		0.550%	9/14/2021	8/25/2026		4.11	
FFCB	3133EM3Y6	CD	MBS	500,000.00		500,000.00		0.930%	9/2/2021	9/1/2026		4.11	
		Subtotal		5,195,000.00	-	5,195,000.00							
First Bk Hamilton	319137AK1	CD	MBS	245,000.00		245,000.00		1.950%	7/24/2019	1/24/2022		2.6	
Third Fed Svgs & LN	88413QBY3	CD	MBS	245,000.00		245,000.00		2.500%	1/30/2018	1/31/2022		4.0	
Centerstate Bank	15201QCD7	CD	MBS	245,000.00		245,000.00		1.000%	3/20/2020	3/21/2022		2.0	
Lakeland Bank	511640AS3	CD	MBS	245,000.00		245,000.00		1.000%	3/27/2020	3/28/2022		2.0	
Mbank	55275FMJ4	CD	MBS	245,000.00		245,000.00		0.900%	3/27/2020	3/28/2022		2.0	
Sallie Mae	7954502M6	CD	MBS	245,000.00		245,000.00		2.550%	4/18/2019	4/25/2022		3.0	
Berkshire Bk	084601XE8	CD	MBS	245,000.00		245,000.00		1.200%	4/15/2020	4/25/2022		2.0	
Comenity Cap Bank	20033AV78	CD	MBS	245,000.00		245,000.00		2.550%	4/18/2019	4/29/2022		3.0	
New York Cmnty Bk	649447TY5	CD	MBS	245,000.00		245,000.00		0.350%	7/1/2020	7/5/2022		2.0	
TIAA FSB Jacksonville	87270lck7	CD	MBS	245,000.00		245,000.00		2.100%	7/10/2019	7/12/2022		3.0	
1st Nat'l Bank	1053358A4	CD	FHN	250,000.00		247,022.93		2.350%	7/19/2019	7/18/2022		2.11	466.11
American Nat'l Bank	02772JBC3	CD	MBS	245,000.00		245,000.00		2.000%	7/19/2019	7/19/2022		3.0	
First Bank PR Santurce	33767A3U3	CD	MBS	245,000.00	-	245,000.00		2.250%	8/3/2017	8/11/2022		5.0	
CIT BK Natl Assn	12556LBB1	CD	MBS	245,000.00		245,000.00		1.950%	8/23/2019	8/23/2022		3.0	
Financial Federal Bank	1053769A7	CD	FHN	250,000.00		249,543.42		0.025%	9/24/2020	9/26/2022		2.0	52.82
1st Natl bk Amer East	32110YNF8	CD	MBS	245,000.00		245,000.00		1.600%	10/31/2019	10/31/2022		3.0	
Connectone BK	20786ADC6	CD	MBS	245,000.00		245,000.00		0.700%	5/8/2020	11/5/2022		2.5	
RIA Fed Cr Un	749622AM8	CD	MBS	245,000.00		245,000.00		2.450%	6/24/2019	12/27/2022		3.6	
Goldman Sachs Bk	38148PWT0	CD	MBS	245,000.00	-	245,000.00		2.650%	1/24/2018	1/24/2023		5.0	
My Safra Bank	55406JBL5	CD	MBS	245,000.00		245,000.00		0.250%	11/27/2020	5/26/2023		2.5	
UBS BK USA	90348JCR9	CD	MBS	245,000.00	-	245,000.00		3.150%	5/30/2018	5/30/2023		5.0	
Simmesport State Bank	1053708A1	CD	FHN	244,145.85		247,201.38		0.800%	6/4/2020	6/8/2023		3.0	165.89
Encore Bank	29260MBX2	CD	MBS	245,000.00		245,000.00		3.500%	7/10/2020	7/10/2023		3.0	
Bankwell Bk	00654BCL3	CD	MBS	245,000.00		245,000.00		0.400%	7/28/2020	7/28/2023		3.0	
Central Bank Oklahoma	1053751A7	CD	FHN	250,000.00		248,593.15		0.350%	8/18/2020	8/17/2023		2.11	73.54
Bank of Hapoalim	06251A2C3	CD	MBS	245,000.00		245,000.00		0.300%	8/21/2020	8/21/2023		3.0	
Capital One Natl	14042RNU1	CD	MBS	245,000.00		245,000.00		1.850%	9/13/2019	9/5/2023		3.11	
Morgan Stanley	6169OUKJ8	CD	MBS	245,000.00	-	245,000.00		1.850%	9/13/2019	9/5/2023		3.11	
Neighbors FCU	64017AAW4	CD	MBS	245,000.00		245,000.00		0.400%	9/29/2021	9/29/2023		2.0	
Webbank Salt Lake	947547NK7	CD	MBS	245,000.00		245,000.00		0.350%	10/29/2021	10/30/2023		2.0	
Allegiance Bank	1053787A5	CD	FHN	250,000.00		248,854.49		0.250%	11/5/2020	11/6/2023		3.0	52.69
Northpointe Bk	666613HR8	CD	MBS	245,000.00		245,000.00		0.250%	11/13/2020	11/13/2023		3.0	
Israel Disc Bk	465076SR9	CD	MBS	245,000.00		245,000.00		0.500%	11/5/2021	11/5/2026		5.0	
Texas Exchange Bank	88241TJW1	CD	MBS	120,000.00		120,000.00		0.300%	1/19/2021	1/8/2024		2.11	
Morgan Stanley	61768U2E6	CD	MBS	235,000.00		230,000.00		0.300%	7/30/2020	1/27/2024		3.5	
Synovus BK	87164DSF8	CD	MBS	245,000.00		245,000.00		0.300%	3/11/2021	3/11/2024		3.0	
BMW Bk North Ameri	05580AZD9	CD	MBS	245,000.00		245,000.00		0.450%	3/26/2021	3/26/2024		3.0	
Leader Bank Natl	52168UHR6	CD	MBS	245,000.00		245,000.00		0.350%	4/19/2021	4/16/2024		2.11	
Celtic Bk	15118RUV7	CD	MBS	245,000.00	-	245,000.00		1.400%	4/17/2020	4/17/2024		4.0	
Pentagon Fed Cr Un	70962LAJ1	CD	MBS	245,000.00		245,000.00		0.500%	9/1/2021	9/3/2024		3.0	
Bank Ozk	06417NYJ6	CD	MBS	245,000.00		245,000.00		0.350%	4/8/2021	10/8/2024		3.6	
Industrial & Coml Bk	45581ECT6	CD	MBS	245,000.00		245,000.00		0.600%	10/18/2021	10/18/2024		3.0	
USAlliance FCU	90352RBY0	CD	MBS	245,000.00		245,000.00		0.700%	10/29/2021	10/24/2024		2.11	

Investments - December 31, 2021

POOLED FUNDS (GENERAL FUND, CAPITAL, P&S, SEWER LATERAL, PUBLIC SAFETY)

TCM Bank	872308FG1	CD	MBS	245,000.00		245,000.00		0.700%	11/15/2021	11/15/2024	3.0
Lea Conty St Bk	523744AW0	CD	MBS	245,000.00		245,000.00		0.750%	12/10/2021	12/10/2024	3.0
USF Fed Cr Un	90353EAW3	CD	MBS	245,000.00		245,000.00		0.850%	12/21/2021	12/20/2024	2.11
1st National Bk	32117BEN4	CD	MBS	245,000.00		245,000.00		0.950%	12/30/2021	12/30/2024	3.0
Lafayette Fed Cr Un	50625LAT0	CD	MBS	245,000.00		245,000.00		0.350%	2/12/2021	2/12/2025	4.0
LCA Bank	066519QT9	CD	MBS	245,000.00		245,000.00		0.700%	11/29/2021	5/29/2025	3.6
Axiom Bk	05464LBS9	CD	MBS	245,000.00		245,000.00		0.750%	12/14/2021	6/13/2025	3.5
Luana Svgs Bank	549104WP8	CD	MBS	245,000.00		245,000.00		0.350%	2/19/2021	8/19/2025	4.6
Barclays Bk	06740KNT0	CD	MBS	245,000.00		245,000.00		1.000%	12/15/2021	12/15/2025	4.0
Connexus Cr Un	20825WAQ3	CD	MBS	245,000.00		245,000.00		1.050%	12/23/2021	12/23/2025	4.0
JPMorgan Chase Bk	48128UXU8	CD	MBS	245,000.00	-	245,000.00		0.500%	1/22/2021	1/22/2026	5.0
BMO Harris BK	05600XBY5	CD	MBS	245,000.00		245,000.00		0.550%	2/18/2021	2/18/2026	5.0
State Bank India Chicago	856283S49	CD	MBS	245,000.00	-	245,000.00		0.650%	2/25/2021	2/25/2026	5.0
Live Oak Bkg Co	538036NY6	CD	MBS	245,000.00	-	245,000.00		0.750%	3/16/2021	3/16/2026	5.0
City of Boston Cr Un	178581AD6	CD	MBS	245,000.00		245,000.00		0.450%	3/30/2021	3/30/2026	5.0
Bankunited Natl	066519QT9	CD	MBS	245,000.00	-	245,000.00		0.950%	3/31/2021	3/31/2026	5.0
Eaglemark Svgs Bank	27004PBD4	CD	MBS	245,000.00		245,000.00		0.700%	4/7/2021	4/7/2026	5.0
Sunwest Bk	86804DCW6	CD	MBS	245,000.00		245,000.00		0.700%	4/30/2021	4/30/2026	5.0
Denver Savgs Bk	249398BY3	CD	MBS	245,000.00		245,000.00		0.700%	5/5/2021	5/5/2026	5.0
Greenstate Cr UN	39573LBL1	CD	MBS	245,000.00		245,000.00		0.900%	6/16/2021	6/16/2026	5.0
Medallion Bank	58404DKV2	CD	MBS	245,000.00		245,000.00		0.800%	6/30/2021	6/30/2026	5.0
Toyota Finl Svgs Bk	89235MLC3	CD	MBS	245,000.00		245,000.00		0.950%	7/12/2021	7/15/2026	5.0
Texas Exchange Bank	88241TLX6	CD	MBS	129,000.00		129,000.00		1.050%	10/8/2021	10/8/2026	5.0
Synchrony Bank	87164YE34	CD	MBS	245,000.00		245,000.00		1.000%	10/22/2021	10/22/2026	5.0
Institution For Svgs	45780PAZ8	CD	MBS	245,000.00		245,000.00		1.000%	10/28/2021	10/28/2026	5.0
Merrick Bk South	59013KNY8	CD	MBS	245,000.00		245,000.00		0.900%	10/29/2021	10/29/2026	5.0
Jonesboro St Bk	48040PKT1	CD	MBS	245,000.00		245,000.00		0.750%	11/5/2021	11/5/2026	5.0
Capital One Bk	14042TDW4	CD	MBS	245,000.00		245,000.00		1.100%	11/17/2021	11/17/2026	5.0
Community Bk	203485AC1	CD	MBS	245,000.00		245,000.00		1.150%	12/22/2021	12/22/2026	5.0

		Subtotal		17,408,145.85	-	17,400,215.37					
Total Pooled Fund				22,603,145.85		22,595,215.37					

ESCROW FUND

Investment	CUSIP Tracking #	Instrument	Holder	Quantity	Premium / Discount	Principal	Market Value	YTM	Purchase Date	Maturity Date	Call Date	Years
Congressional Bk	20726ACE6	CD	MBS	245,000.00		245,000.00		0.20%	9/10/2020	9/19/2022		2.0
Independence Bank	45340KFL8	CD	MBS	245,000.00		245,000.00		0.40%	6/8/2020	6/16/2023		3.0
Total Escrow Fund				490,000.00	-	490,000.00						

TOTAL INVESTMENTS FOR ALL FUNDS						23,085,215.37						
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Total Investments by Holder			FHN	1,241,215.37								
			MBS	21,844,000.00								
			MOSIP	-								
			TOTAL INVESTMENTS	23,085,215.37								

			MBS UNVEST CASH			23,085,215.37						
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CITY OF CREVE COEUR



MEMORANDUM

Date: January 19, 2022
To: Mark Perkins, City Administrator
From: Jason Valvero, Director of Recreation
CC:
Subject: HDR - Venable Park Master Plan

In July of 2021, staff presented to the City Council an opportunity to work with the company of the great niece of Dr. Venable, Erin Slayton. Her company, HDR, is an international engineering, architecture and planning firm whose purpose is to strengthen the communities they work with. The end goal is to create a park master plan that will incorporate the park memorial into the fabric of the plan. City Council members approved the idea of the project and gave verbal permission to look deeper into the partnership, with the intent to come back at a later date with an update. In addition, approval will be needed for the pro bono work to be completed by HDR since the services are valued in the amount of \$20,000.

Design for Others (D4O)

D4O is the pro bono program within HDR. The goal of each project is to contribute to a community's health and well-being and identify projects which could be transformational for a community. Examples of past planning projects can be found on the HDR website <https://www.hdrinc.com>.

Staff has attached the agreement with HDR to create the Venable Park master plan. HDR will work hand in hand with the memorial consultant for the creation of the memorial. Funds in the amount of \$15,000 have been ear-marked in the current budget to hire a consultant to help navigate the process of creating the memorial. By doing so, you will be able to see how the memorial will be integrated into the overall park look, functionality and feel.

HDR Foundation

The project would be a great candidate for funding by the Foundation. Past funding projects include community trails, memorials, playground equipment, etc. The D4O work is needed to be able to apply for the grant. The goal is for staff will submit an application on behalf of the city for funding of the memorial in August of 2022, after the work is completed for the park master plan and the vision for the memorial is decided. The grant will be considered a large grant project and has the potential to be funded between \$20,000 to \$100,000 via the HDR Foundation.

Staff is happy to answer any questions City Council may have regarding this opportunity for the City of Creve Coeur, Task Force and Venable Family.



PRO BONO PROFESSIONAL SERVICES AGREEMENT

1. **THIS PRO BONO PROFESSIONAL SERVICES AGREEMENT** (“Agreement”) is made as of this 15th of November, 2022, between City of Creve Coeur, Department of Parks and Recreation (“Owner”), with offices located at 300 N New Ballas Rd, Creve Coeur, MO 63141, and HDR Architecture, Inc. (“Consultant”), with offices located at 30 W. Monroe Street, Suite 700, Chicago, IL 60603-2425, for pro bono professional services in connection with the project known as Dr. H. Phillip Venable Memorial Park Master Plan;

WHEREAS, Consultant has agreed to provide gratuitous Consultant services (“Services”) to Owner for the Project as described in the Scope of Services on a pro bono basis; and

WHEREAS, Owner desires to receive the Services;

NOW, THEREFORE, Owner and Consultant, in consideration of the mutual covenants contained herein, agree as follows:

SECTION I. CONSULTANT’S RESPONSIBILITIES

- 1.1 The Services to be provided by Consultant are set forth in Exhibit A (Scope of Services) which is attached hereto and hereby incorporated herein.
- 1.2 Consultant shall perform its services consistent with the professional skill and care ordinarily provided by Consultants practicing in the same or similar locality under the same or similar circumstances. Consultant shall endeavor to perform its services as expeditiously as is consistent with such professional skill and care and the orderly progress of the Project.
- 1.3 Consultant makes no warranties, express or implied, under this Agreement or otherwise, in connection with the Services.

SECTION II. OWNER RESPONSIBILITIES

- 2.1 Owner will provide all necessary criteria and information pertaining to Owner's requirements for the Project, including design objectives and constraints, space, capacity and performance requirements, flexibility and expandability, and any budgetary limitations, and further agrees to bear full responsibility for the technical accuracy of the same. Consultant shall be entitled to rely on the accuracy and completeness of services and information furnished by Owner and Owner's consultants, if any.



- 2.2 Owner is responsible for obtaining the advice of an attorney, insurance counselor, and other consultants as Owner deems appropriate for advice pertaining to this Agreement and the Services to be provided by Consultant hereunder.
- 2.3 Consultant shall have no responsibility for Project costs or expenses other than its own internal costs.

SECTION III. OWNERSHIP OF DOCUMENTS

- 3.1 All documents and drawings, including original drawings, estimates, technical data and specifications prepared by Consultant for the Project shall remain the property of Consultant. Owner may retain copies of the documents for its information and reference in connection with the Project; however, none of the documents are intended or represented to be suitable for reuse by Owner or others on extensions of the Project or on any other project. Any reuse without written verification or adaptation by Consultant for the specific purpose intended will be at Owner's sole risk and without liability or legal exposure to Consultant, and Owner will defend, indemnify and hold harmless Consultant from all claims, damages, losses and expenses, including attorney's fees, arising or resulting therefrom.

SECTION IV. INDEMNIFICATION AND LIABILITY

- 4.1 To the fullest extent permitted by law, Owner shall indemnify, defend and hold harmless Consultant, its parents, affiliates, subsidiaries, officers, directors, agents, employees, successors and assigns from and against any and all liability, claims, suits, demands, losses, damages, judgments, costs, expenses or fees arising out of or alleged to arise out of the Project or this Agreement, including but not limited to Consultant's acts, errors, or omissions, except to the extent caused by the gross negligence or willful misconduct of Consultant.
- 4.2 To the fullest extent permitted by law, and notwithstanding any other provision of this Agreement, the total liability, in the aggregate, of Consultant and Consultant's officers, directors, partners, employees, agents, Consultant's consultants, and any of them, to Owner and anyone claiming by, through, or under Owner for any and all claims, losses, costs, or damages whatsoever arising out of, resulting from or in any way related to the Project or this Agreement from any cause or causes, including, but not limited to, negligent acts, errors or omissions, strict liability, breach of contract, or warranty, express or implied, shall not exceed One Hundred Dollars (\$100.00). In the sole event that the foregoing limitation of liability violates applicable law and is not enforceable, the total liability, in the aggregate, of Consultant and Consultant's officers, directors, partners, employees, agents, Consultant's consultants, and any of them, to Owner and anyone claiming by, through, or under Owner for any and all claims, losses, costs, or damages whatsoever arising out of, resulting from or in any way related to the Project or this Agreement from any cause or causes, including, but not limited to, negligent acts, errors or omissions, strict liability, breach of contract, or warranty, express or implied, shall not exceed the lowest amount permitted by applicable law. Owner



and Consultant agree and acknowledge that Consultant is performing the Services on a pro bono basis.

- 4.3 To the fullest extent permitted by law, and notwithstanding any other provision in the Agreement, Consultant and Consultant's officers, directors, partners, employees, agents, and Consultant's consultants, or any of them, shall not be liable to Owner or anyone claiming by, through, or under Owner for any special, incidental, indirect, or consequential damages whatsoever arising out of, resulting from, or in any way related to the Project or this Agreement from any cause or causes, including, but not limited to, any such damages caused by negligent acts, errors or omissions, strict liability, breach of contract, or warranty, express or implied.
- 4.4 To the extent damages are covered by property insurance, Owner and Consultant waive all rights against each other and against the contractors, consultants, agents and employees of the other for damages.

SECTION V. MISCELLANEOUS TERMS AND CONDITIONS

- 5.1 This Agreement is to be governed by the law of the state where Consultant's services are performed.
- 5.2 Owner and Consultant, respectively, bind themselves, their partners, successors, assigns, and legal representatives to the covenants of this Agreement. Neither Owner nor Consultant will assign, sublet, or transfer any interest in this Agreement without the written consent of the other.
- 5.3 Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either Owner or Consultant.
- 5.4 Consultant shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, hazardous materials or toxic substances in any form at the Project site.
- 5.5 Consultant shall have the right to include photographic or artistic representations of the design of the Project among Consultant's promotional and professional materials. Consultant shall be given reasonable access to the completed Project to make such representations. However, Consultant's materials shall not include Owner's confidential or proprietary information if Owner has previously advised Consultant in writing of the specific information considered by Owner to be confidential or proprietary.
- 5.6 If any provision of this agreement is held invalid or unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any provision, term or condition shall not be construed by the other party as a waiver of any subsequent breach of the same provision, term or condition.



5.7 This Agreement constitutes the entire Agreement of the parties with respect to the Services, and may not be amended except by a written instrument signed by both Consultant and Owner.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first written above.

CONSULTANT

By: _____

Name: Doug Wignall _____

Title: President _____

OWNER

By: _____

Name: _____

Title: _____



Exhibit A

Scope of Services

Project Understanding

2. Benefactor: City of Creve Coeur, Department of Parks and Recreation
3. Site: Dr. H. Phillip Venable Memorial Park
 - a. Area: 9.75 Acres
 - b. Location: 10630 Country View Drive, Creve Coeur, MO
4. General Project Description: The conceptual development of a Master Plan to contribute to the community's health and well-being that includes interpretive elements commemorating the history of the park land taken by eminent domain from a prominent African American member of the community in 1950s.

Scope of Work

Goals

1. Develop the park's masterplan to tell the full story of Dr. Venable through:
 - a. Educational Interpretation;
 - b. Historical interpretation;
 - c. Art and design.
2. Implement the principles of:
 - a. Creating a regenerative future;
 - b. Transforming the delivery of design;
 - c. Community well-being.

Scope Description (by Consultant):

The Consultant, through its Design 4 Others™ initiative, proposes to provide the following scope of services to support the goals of this project:

1. Discovery Phase
 - a. Research and data collection
 - b. Introductory meeting and Framing Workshop with stakeholders Task Force and political leadership (virtual)
 - c. Internal HDR/D4O Volunteer Charrette
2. Concept Development
 - a. Coordination with local memorial consultant
 - b. Planning charettes (up to 2) with Creve Coeur Task Force
 - c. Conceptual design alternatives, up to three
 - d. Order of magnitude construction cost estimate
 - e. Identification of opportunities for HDR Foundation funding



3. Master Planning
 - a. Finalize preferred alternative
 - b. Document conceptual master plan
 - c. Present final master plan

Assumptions:

1. *All background information to be provided by City of Creve Coeur including surveys, retrieval of archival/historical information and watershed data/information.*

Scope Description (by Others):

1. As-built Drawings and Site Surveys: documentation of existing facilities and site conditions.
2. Cost Estimates
3. Signing and Sealing of documents
4. Construction documentation
5. Construction Administration: On-site inspections and equipment/material submittal reviews.
6. Procurement

Schedule

The scope of work described above is anticipated to start in November 2021, with a duration of approximately six months.

Design timeframes are subject to change due to the pro-bono/volunteer nature of the Consultant's design services.

END