

*Our Vision - The City of Weldon Spring fosters a premier Community that is a safe place to live and enjoy life.*



**CITY OF WELDON SPRING  
BOARD OF ALDERMEN WORK SESSION  
ON THURSDAY, MAY 11, 2023, AT 7:00 P.M.  
WELDON SPRING CITY HALL  
5401 INDEPENDENCE ROAD  
WELDON SPRING, MISSOURI 63304**

**\*\*\*\*TENTATIVE AGENDA\*\*\*\***

A NOTICE IS HEREBY GIVEN that the Board of Aldermen Work Session will be in person at 5401 Independence Road Weldon Spring, Missouri, 63304. Also, the public can attend virtually by video-conference and/or audio-conference call, you may attend the meeting on a desktop, laptop, mobile device, or telephone by following the highlighted instructions below.

**Link to join Zoom Video-Conference Meeting:**

**<https://us02web.zoom.us/j/8163394872?pwd=aUdVRUtDRUdBTvFXyUJUMEtHbm5DZz09>**

**Meeting ID: 816 339 4872  
Password: WS.BOA**

**Or by telephone dial: 1-312-626-6799**

**Meeting ID: 816 339 4872  
Password: 886581**

**PAGE 1 OF 2**

*Our Mission - The City of Weldon Spring will provide premier public services to the Community with integrity, transparency, and fiscal responsibility.*

*Our Vision - The City of Weldon Spring fosters a premier Community that is a safe place to live and enjoy life.*

**\*\*\*\*WORK SESSION AGENDA 5/11/23 at 7:00 PM\*\*\*\***

**1. CALL TO ORDER**

**2. NEW DISCUSSION**

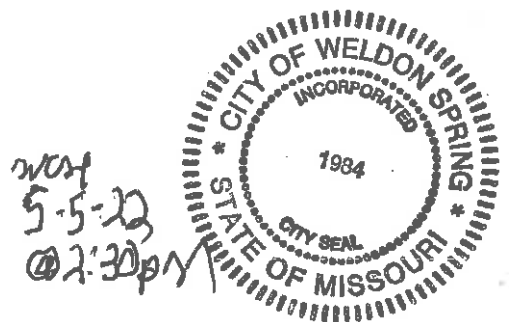
**A. Additional Pedestrian Crosswalk Evaluation – Recommendation Report – City Administrator**

**B. Event Promotion Discussion – Alderman Yeager \*Time permitting.**

**3. OTHER DISCUSSION**

**4. ADJOURN WORK SESSION**

**\*\*\* No votes are to be taken at a Work Session.**



**PAGE 2 OF 2**

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**CITY OF WELDON SPRING  
BOARD OF ALDERMEN REGULAR MEETING  
ON THURSDAY, MAY 11, 2023, AT 7:30 P.M.  
WELDON SPRING CITY HALL  
5401 INDEPENDENCE ROAD  
WELDON SPRING, MISSOURI 63304**

**\*\*\*\*TENTATIVE AGENDA\*\*\*\***

A NOTICE IS HEREBY GIVEN that the Regular Board of Aldermen Meeting will be in person at 5401 Independence Road Weldon Spring, Missouri, 63304. Also, the public can attend virtually by video-conference and/or audio-conference call, you may attend the meeting on a desktop, laptop, mobile device, or telephone by following the highlighted instructions below.

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**\*\*\*\*BOARD OF ALDERMEN REGULAR AGENDA – 5/11/23 at 7:30 PM\*\*\*\***

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. ROLL CALL and DETERMINATION OF A QUORUM**
- 4. CITIZENS COMMENTS**
- 5. APPROVAL OF MINUTES**
  - A. April 27, 2023 – Regular Board Meeting Minutes
- 6. CITY TREASURER'S PACKET:**
  - A. Paid Bills (April 21, 2023 – May 4, 2023)
  - B. Credit Card Bill (March 2023)
- 7. UNFINISHED BUSINESS**
  - A. Bill #1197 - An Ordinance Repealing Section 505.040 Known as Permitting Provisions in its Entirety & Enacting in its Place A New Section Known as Permitting and Excavation Provisions in the City of Weldon Spring, Missouri, Municipal Code and Providing for Penalties for Violators Matters Relating Thereto – **Alderman Baker**
- 8. NEW BUSINESS**
  - A. An Ordinance Providing for the Vacation of a Stormwater Sewer Easement as Recorded in Book 6859 Pages 2100-2103 at the St. Charles County Recorder of Deeds on Lot B of the Resubdivision of Lot 8 and the North 50 Feet of Lot 9 of John Linn Subdivision as Recorded in Plat Book 37 Page 125 – **Alderman Conley**
  - B. Supplemental Agreement #1 – Horner Shifrin: Park Improvement Projects (Water Main Extension Legal Description and Easement Document Preparation) – **City Administrator**
  - C. Bid Results: Asphalt Trail Maintenance Project – **City Administrator**
  - D. Event Promotion Discussion – **Alderman Yeager**
- 9. REPORTS & COMMITTEES**
  - A. Public Safety Report – **SCCPD Representative**
  - B. Finance Committee Report – **Alderman Clutter**
    - FY 2022 Audited Financial Statements & Auditor's Report
  - C. Parks & Recreation Advisory Committee (PRAC) Report – **Alderman Martiszus**
  - D. City Administrator Report – **City Administrator**
  - E. Committee Appointment and Reappointments– **Mayor Licklider**
- 10. RECEIPTS & COMMUNICATIONS**
- 11. ADJOURNMENT**



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May 3, 2023

Mr. Michael Padella, City Administrator  
City of Weldon Spring  
5401 Independence Road  
Weldon Spring, MO 63304

RE: Additional Pedestrian Crossing Evaluations – Recommendation Report  
M22-8566

Dear Mr. Padella:

On May 3, 2023 Cochran visited the two (2) additional pedestrian crossing locations identified by the City of Weldon Spring to perform visual evaluations and provide recommendations to the City. The two (2) additional pedestrian crossing locations were evaluated on the basis of whether new pedestrian crossings were warranted and/or if the existing pedestrian crossings required updates per MUTCD and AASHTO criteria. Per our on-site evaluations, our recommendations are as follows:

NEW CROSSWALK ON INDEPENDENCE ROAD AT NANCY LANE/RODELLE WOODS DRIVE

Upon evaluation of the proposed pedestrian crossing location, the following items are recommended for updates:

1. Industry standards recommend uniformity of pedestrian safety features throughout a City, especially when multiple locations are in close proximity. The safety features provided at this location should match the safety features provided at the crossing at Independence Road/Galahad Drive. The recommended safety features and/or updates are as follows:
  - a. To ensure motorists can clearly identify the location where pedestrians will be crossing Independence Road, between Nancy Lane and Rodelle Woods Drive, it is recommended to provide a crosswalk using a “mid-block” type crosswalk.
  - b. To ensure safety between motorist and pedestrians, it is recommended that four (4) rectangular rapid flashing beacons, four (4) combined pedestrian/bicycle crossing signs (W11-15), two (2) downward left pointing arrow signs (W16-7P), and two (2) downward right pointing arrow signs (W16-7P) be installed on each side of two (2) new sign poles, in both directions of traffic, to give motorists advanced warning of the upcoming pedestrian crossing. *[This shall be an identical setup to the crosswalk located at Independence Road/Galahad Drive.]* The signage shall be a yellow/black color scheme, per MUTCD criteria.
  - c. It is recommended to provide advance warning signs (i.e., combined pedestrian/bicycle crossing signs (W11-15) and “ahead” signs (W16-9P)) along Independence Road, in both the eastbound and westbound directions of traffic. The signage shall be yellow/black color scheme, per MUTCD criteria.

- d. It is recommended that a “left turning vehicles, yield to pedestrians” sign (i.e., the same sign that is located along Galahad Drive) be installed along Rodelle Woods Drive to warn motorists, when approaching the intersection and wanting to make a left-hand turn, that they will be crossing a pedestrian crosswalk and will need to yield to pedestrians.
- e. Provide two (2) new ADA compliant ramps/landing pads, with truncated domes, on at each end of the new crosswalk across Independence Road (i.e., both the north and south sides).

**NEW CROSSWALK AT THE INTERSECTION OF PITMAN HILL ROAD/TOWERS ROAD/NORTHGATE LANE**

Upon evaluation of the proposed pedestrian crossing location, the following items are recommended for updates:

1. Provide “mid-block” type crosswalk striping for the entire 4-way stop intersection (i.e., across Pitman Hill Road, in both the eastbound and westbound directions of traffic, across Towers Road, and across Northgate Lane).
2. Provide four (4) new ADA compliant ramps/landing pads, with truncated domes, one at each end of the new crosswalks across Pitman Hill Road (i.e., along the east and west side of the intersection) and two (2) new ADA compliant ramps/landing pads, with truncated domes, one at each end of the new crosswalk across Northgate Lane. Please note that the angle of the existing ADA ramps along Towers Road shall be adjusted to provide a perpendicular pedestrian crossing across the roadway. *[Please note that there is a conflict between the existing utilities and landscaping, at the southeast corner of the intersection, that will require the existing utilities and landscaping to be relocated in order to install a pedestrian crossing across Northgate Lane.]*
3. Provide advance warning signs (i.e., combined pedestrian/bicycle crossing signs (W11-15) and “ahead” signs (W16-9P)) along Pitman Hill Road, in both the eastbound and westbound directions of traffic, along Towers Road, and along Northgate Lane. The signage shall be yellow/black color scheme, per MUTCD criteria.
4. Provide a “left turning vehicles, yield to pedestrians” sign (i.e., the same sign that is located along Galahad Drive) along Pitman Hill Road, in both the eastbound and westbound directions of traffic, along Towers Road, and along Northgate Lane for motorists approaching the intersection in any direction and wanting to make a left-hand turn.
5. Provide advance warning sign (i.e., stop sign ahead sign (W3-1)) along Towers Road in the southbound direction of traffic.

Once the City has completed their review of the above recommendations and determines how they would like to proceed, Cochran will proceed accordingly to the direction given by the City of Weldon Spring.

Sincerely,



Nathan Buehrle  
Project Engineer  
Cochran



The writing tips prior to  
the start of my sessions  
on this day, yesterday and  
call 1-800-80-WEAR  
with lesson materials.

As OSHA rules & regulations  
established for the type of  
construction project by OSHA  
plans that to OSHA (OSHA  
(OSHA, Bureau of Safety)

LOCATION MAP

An aerial photograph showing a suburban landscape. A red dot marks the project location in the upper right quadrant, near a golf course. A yellow line, likely a major road or highway, runs diagonally from the bottom left towards the center. The map shows various residential developments, parking lots, and green spaces.

POTENTIAL CROSSWALK ON:  
PITMAN HILL ROAD/TOWERS ROAD/  
NORTHGATE LANE

CITY OF WELDON SPRING  
BOARD OF ALDERMEN WORK SESSION  
APRIL 27, 2023

**CALL TO ORDER:** A Work Session of the Board of Aldermen for the City of Weldon Spring was held on Tuesday, March 14, 2023, at approximately 7:00 PM, at the Weldon Spring City Hall, which is located at 5401 Independence Road. The Work Session was called to order at 7:00 PM by Mayor Licklider.

Alderman Baker, Alderman Clutter, Alderman Conley, Alderman Kolb, and Alderman Yeager were present. Aldermen Martiszus was absent from the Work Session. Also, present at the meeting was Michael Padella (City Administrator), Bill Hanks (City Clerk), and Bill Schnell (City Engineer).

Mr. Padella (City Administrator) introduced the new Public Relations Intern (Samantha Dunlap) to the Board.

**BUSINESS FOR DISCUSSION:**

**Excavation Permitting Process Discussion:** Mr. Schnell (City Engineer) explained in detail the excavation permit process and answered several questions from the Board. Most of the discussion surrounded the insurance and bonding requirements. The consensus from the Board is to have City's staff to make discussed language changes and have a clean version of Bill #1197 for consideration at the May 11, 2023, Board of Aldermen meeting.

The Work Session was adjourned at 7:28 PM.

Respectfully submitted,

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William C. Hanks, City Clerk



CITY OF WELDON SPRING  
REGULAR MEETING OF THE BOARD OF ALDERMEN  
APRIL 27, 2023

**CALL TO ORDER:** The regular meeting of the Board of Aldermen of the City of Weldon Spring was held on Thursday, April 27, 2023, at approximately 7:30 PM. The meeting was held at the Weldon Spring City Hall, which is located at 5401 Independence Road. Mayor Donald Licklider called the meeting to order at 7:30 PM.

**PLEDGE OF ALLEGIANCE:** The Pledge of Allegiance was recited.

**ROLL CALL AND DETERMINATION OF QUORUM:** On a roll call, the following members were present:

Ward 1:	Alderman Clutter	Alderman Yeager
Ward 2:	Alderman Conley	Alderman Kolb
Ward 3:	Alderman Martiszus	Alderman Baker

A quorum was declared.

**PUBLIC COMMENTS:**

There were no public comments at this time.

**MINUTES**

**April 13, 2023 – Regular Board Meeting Minutes:** Alderman Clutter moved to approve the minutes from the April 13, 2023, regular meeting as written. The motion was seconded by Alderman Yeager. **Motion carried** with 6 ayes.

**TREASURER'S REPORT**

Alderman Clutter made a motion to accept the Treasurer's packet of paid bills from April 1, 2023, to April 20, 2023. The motion was seconded by Alderman Yeager. **Motion carried** with 6 ayes.

Alderman Clutter made a motion to amend the agenda and add an item for discussion on the Siedentop Pocket Park under the unfinished business portion of the agenda.

**UNFINISHED BUSINESS**

**Bill #1197 - An Ordinance Repealing Section 505.040 Known as Permitting Provisions in its Entirety & Enacting in its Place A New Section Known as Permitting and Excavation Provisions in the City of Weldon Spring, Missouri, Municipal Code and Providing for Penalties for Violators Matters Relating Thereto:** After a lengthy discussion on some proposed amendments to Bill #1197, Alderman Baker

decided to table Bill #1197 for its second reading by title only. The decision was to have the City's staff have a clean version of Bill #1197 for the May 11, 2023, Board of Aldermen meeting for consideration.

**Surplus Equipment List – Sale of Equipment:** Alderman Clutter made a motion to approve the 4 items, that is over the \$1,000 value threshold, to be included in the surplus sale on April 29, 2023, The motion was seconded by Alderman Yeager. **Motion carried** with 6 ayes.

**Siedentop Pocket Park Discussion:** There was a lengthy discussion about including bathroom facilities in the bids for the initial park improvement project. Alderman Baker believed that it would cost more if the City waited on installing restroom facilities at the pocket park at a later date. Alderman Martiszus responded that Parks & Recreation Advisory Committee (PRAC) initially wanted restroom facilities at the pocket park, but it was eliminated due to budgetary reasons.

#### **NEW BUSINESS:**

**Certification of Election Results:** The election results from the April 4, 2023, Municipal Election are as follow:

##### **Mayor**

Donald D. Licklider	933
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##### **Ward I**

Tom Yeager	320
Emily Wise-Swift	135

##### **Ward II**

Janet Kolb	323
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##### **Ward III**

Gerry Baker	215
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Alderman Clutter made a motion to accept the certifications from the St. Charles County Election Board as submitted. Alderman Martiszus seconded the motion. **Motion carried** with 6 ayes.

**Oath of Office:** Mr. Bill Hanks (City Clerk) swore Don Licklider in for a two-year term as Mayor, Tom Yeager for a two-year term as Alderman in Ward I, Janet Kolb for a two-

year term as Alderman for Ward II, and Gerry Baker for a two-year term as Alderman in Ward III.

**Board President Appointment:** Alderman Baker made a motion to nominate Alderman Yeager as President of the Board of Aldermen, seconded by Alderman Kolb. **Motion carried** with 6 ayes.

**Six (6) Month Receipts and Disbursements Publication Approval:** Alderman Clutter made a motion to approve the 6-Month Financial Statement for receipts and disbursement as submitted for publication, seconded by Alderman Yeager. **Motion carried** with 6 ayes.

#### **REPORTS AND COMMITTEES:**

**Architectural Review Commission (ACR):** Alderman Clutter stated that he is responsible for drafting a summary for the Board to gain some clarification or direction on certain issues, such as front facing garages. He also requested that the Board and ARC schedule a joint Work Session in June. A brief discussion took place.

**Finance Committee Report):** Alderman Clutter stated that the Finance Committee recently met to review the 6-month budget numbers. A brief discussion took place.

**Parks & Recreation Advisory Committee (PRAC) Report:** No report given.

**City Administrator Report:** The City Administrator Report was submitted to the Board prior to the meeting. There was a brief discussion on the vacant Code Enforcement Office position.

#### **ADJOURNMENT:**

Alderman Kolb moved to adjourn the meeting at 9:17 PM and Alderman Clutter seconded the motion. **Motion carried** with 6 ayes.

Respectfully submitted,

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William C. Hanks

**PAID BILLS TO BE APPROVED  
APRIL 21, 2023 -- MAY 4, 2023**

**CHECKS ARE DATED 4/21 - 5/1/2023**

EXCEPT FOR THE ITEMS NOTED, THE ATTACHED LIST IS APPROVED BY THE BOARD OF ALDERMAN FOR PAYMENT. APPROVED THIS  
11TH DAY OF MAY 2023 \_\_\_\_\_ MAYOR

# ACCOUNTS PAYABLE CLAIMS REPORT

4/21/2023 THRU 5/4/2023

<u>VENDOR</u>	<u>REFERENCE</u>	<u>GL ACCT NO</u>	<u>AMOUNT</u>	<u>CHECK #</u>	<u>CHECK DATE</u>
CASALETTO CONTRACTING LLC	CITY HALL ROOF REPAIRS	20-20-5241	12,610.00	16702	4/27/2023
CUIVRE RIVER ELECTRIC	MONTHLY ELECTRIC	20-20-5253	231.14	10230149	5/1/2023
CUIVRE RIVER ELECTRIC	MONTHLY ELECTRIC	20-20-5253	199.30	10230150	5/1/2023
CUIVRE RIVER ELECTRIC	MONTHLY ELECTRIC	20-20-5253	34.60	10230151	5/1/2023
CUIVRE RIVER ELECTRIC	MONTHLY ELECTRIC	20-20-5253	48.00	10230152	5/1/2023
CUIVRE RIVER ELECTRIC	MONTHLY ELECTRIC	20-20-5253	118.72	9659	4/21/2023
DELTA DENTAL OF MISSOURI	EMPLOYEES DENTAL INSURANCE	10-02-2110	226.26	9659	4/21/2023
DELTA DENTAL OF MISSOURI	EMPLOYEES DENTAL INSURANCE	10-10-5130	113,787.50	10230148	5/1/2023
HORNER-SHIFRIN	WELDON SPRING PARKS	13-13-5952	471.10	10230153	5/1/2023
METROPARK COMMUNICATIONS	TELEPHONE/INTERNET	20-20-5251	56.33	16703	4/27/2023
MICHAEL PADELLA	MILEAGE	10-10-5202	67.76	16703	4/27/2023
MICHAEL PADELLA	COPY PAPER-TP CASE	10-10-5243	43.95	16703	4/27/2023
MICHAEL PADELLA	BTLD WATER-SPORT DRNK-TP CASE	20-20-5243	400.00	16704	4/28/2023
MRC RECYCLING	MOBILIZATION FEE	20-20-5216	180.00	10230147	4/28/2023
MUNIWEB	WEBSITE HOSTING	10-10-5210	141.27	9660	5/1/2023
REPUBLIC SERVICES	TRASH SERVICE	20-20-5254	725.00	9661	5/1/2023
ROBERT WOHLER	LEGAL FEES	10-10-5301	127.50	9662	5/1/2023
ST CHARLES CNTY BUSINES RECORD	PUBLIC NOTICES/SURPLUS SALE	10-10-5214			

\$ 129,468.43

Accounts Payable Total

**PAID CREDIT CARD BILLS TO BE APPROVED**  
**Apr-23**

EXCEPT FOR THE ITEMS NOTED, THE ATTACHED LIST IS APPROVED BY THE BOARD OF ALDERMAN FOR PAYMENT. APPROVED THIS  
11TH DAY OF MAY 2023 \_\_\_\_\_, MAYOR



# ACCOUNTS PAYABLE CLAIMS REPORT

MARCH 2023	CREDIT CARDS	ACCOUNTS PAYABLE	REFERENCE	GL ACCT NO	AMOUNT	4/21/2023
VENDOR						
BANKCARD SVCS - CENTRAL BANK		CONF/MTG MEALS		10-10-5201	47.19	10230154
BANKCARD SVCS - CENTRAL BANK		MOCFOA CONFERENCE FEES		10-10-5203	250.00	10230154
BANKCARD SVCS - CENTRAL BANK		ST LOUIS POST DISPATCH		10-10-5204	7.93	10230154
BANKCARD SVCS - CENTRAL BANK		OFFICE SUPPLIES		10-10-5243	85.98	10230154
BANKCARD SVCS - CENTRAL BANK		ADOBE PUBLISHER RECURRING		10-10-5324	54.99	10230154
BANKCARD SVCS - CENTRAL BANK		EMPLOYEE REIMB PERSONAL ITEM		10-10-5952	4.01	10230154
BANKCARD SVCS - CENTRAL BANK		REFLECTIVE SIGNS		20-20-5236	59.96	10230154
BANKCARD SVCS - CENTRAL BANK		TLRL TIRE/CHAIN SAW REPAIR		20-20-5237	267.61	10230154
BANKCARD SVCS - CENTRAL BANK		EMPLOYEE CREDIT CARD EXPENSES		20-20-5240	100.00	10230154
BANKCARD SVCS - CENTRAL BANK		CABIN LOCK/PAINT/CONCRETE,ETC		20-20-5243	201.94	10230154
BANKCARD SVCS - CENTRAL BANK		24' MONITOR FOR PARKS		20-20-5560	97.00	10230154
BANKCARD SVCS - CENTRAL BANK		ROLLING TOOL CHEST		20-20-5563	179.99	10230154
BANKCARD SVCS - CENTRAL BANK					\$ 1,356.60	

**BILL NO.** \_\_\_\_\_

**ORDINANCE NO.** \_\_\_\_\_

\*\*\*\*\*

AN ORDINANCE REPEALING SECTION 505.040 KNOWN AS PERMITTING PROVISIONS IN ITS ENTIRETY AND ENACTING IN ITS PLACE A NEW SECTION KNOWN AS PERMITTING AND EXCAVATING PROVISIONS IN THE CITY OF WELDON SPRING, MISSOURI, MUNICIPAL CODE AND PROVIDING FOR PENALTIES FOR VIOLATORS AND MATTERS RELATING THERETO

\*\*\*\*\*

**WHEREAS**, the City has previously regulated the use of Public Right-of-Way through its ordinances and practices; and

**WHEREAS**, it is determined by the Board of Aldermen of the City of Weldon Spring that it is in the best interest of the City, its residents, and businesses to minimize any disruption of primary uses of Public Right-of-Way, and to minimize any damage to Public Right-of-Way; and

**WHEREAS**, it is further determined by the Board of Aldermen of the City of Weldon Spring that it is in the best interest of the City, its residents, and businesses to formalize the permit process and expectations, from permit applicants, to efficiently handling requests for access to and use of Public Right-of-Way.

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

**SECTION 1:** That Section 505.040 of the Municipal Code of the City of Weldon Spring, Missouri ("Code") shall be replaced to read as follows:

**Section 505.040      Permitting and Excavating Provisions**

**A. Permit Requirements**

1. No person shall conduct any excavating work within the public right-of-way without first obtaining a right-of-way permit from the City for such excavation, in addition to any other permit, license, easement, or authorization required by law.
2. All applications for permitted work in the right-of-way shall be submitted to the City Engineer. Each application must include the following information:
  - a. Any names, addresses, and telephone numbers of companies (i.e, parent company, contractor, and subcontractor) that are associated with the application and the project.
  - b. A summary explaining the purpose of the project and how long the project would affect the right-of-way.

c. A Certificate of Insurance (COI) for each permit.

1. The COI must be co-listed by the parent company, contractor, and the sub-contractor when applicable.
2. The COI must identify the City of Weldon Spring, its elected officials and employees as an additional insured and as the Certificate Holder when applicable.

3. The minimum coverage for Commercial General Liability is \$1,000,000 per each occurrence; however, the coverage amount may be increased by the City based upon applicable risk factors. The minimum coverage for large scale utility and/or development projects is \$2,500,000.

4. To the extent allowed or imposed by law, the Permit holder agrees to hold harmless the City, its elected officials and employees from all liability, judgments, costs, expenses and claims growing out of injury or damages of any nature whatsoever, to any person or property arising out of performance or non-performance of said work, or existence of said improvements. The Permit holder shall carry commercial general liability insurance and commercial automobile liability insurance from a company authorized to issue insurance in Missouri, and to name the City its elected officials and its employees, as additional named insured.

d. Plans for large scale utility development projects work must be sealed by a registered professional engineer in Missouri showing what exactly is being done in the right-of-way. The plans shall show the right-of-way limits for each road where the proposed utility or other improvements will be constructed. The only work permitted by the City will be work within the right-of-way limits. Any right-of-way limits in question must be determined by a Professional Land Surveyor Licensed in Missouri.

e. A timeline schedule for the "Large Scale Projects" shall be provided.

1. Large Scale Projects shall be defined as those projects encompassing a scope of work occurring adjacent to or on three (3) or more properties/lots or work consisting of 300 or more linear feet in length whichever is greater.
2. A Right-of-Way/maintenance bond of \$10,000 or the value of the public improvements in the disturbed area, whichever is

greater, may be required as deemed appropriate by the City Engineer.

f. The applicant must pay the following fees:

1. The fee is \$150.00 per permit.
2. Any fees/escrows collected pursuant to this Section will be used only to reimburse the City for its actual incurred cost of managing the rights-of-way and will not be used to generate revenue to the City above such costs.
3. Fees/escrows are charged to recover the City's actual costs for an applicant's facilities work in the right-of-way, including the costs of processing permits, inspections and administration of this Section, excluding legal fees relating to the interpretation or enforcement of this Section, including all such appeals.
4. Should the fees charged to the permittee/applicant not sufficiently cover the City's costs to review, inspect, and ensure compliance with this Section, the City may require additional fees to cover the City's costs.
3. Each Permittee shall hold no more than three (3) Excavation Permits **at the same time period** unless approved by the City.
4. All permit holders for permitted work in the right-of-way shall fully restore disturbed areas with comparable or like materials and configurations and be completed in the manner that existed prior to the start of work.
5. Each Excavation Permit shall automatically expire after 120 days but may be extended by 30 days upon written request by the Permittee, and at the discretion of the City Engineer.

B. Excavation Done Without a Permit.

1. Emergency Work.

- a. In cases where excavations must be conducted within the public right-of-way on an emergency basis, obtaining a right-of-way permit under Subsection A of this Section 505.040 prior to the excavation is not required. The person performing such an emergency excavation within public right-of-way shall immediately notify the City of the location and nature of the emergency if said excavation is performed during normal business hours. If emergency excavation must occur outside of normal business hours a message should be left with City Hall,

attention City Engineer, provided, however, said person shall apply for the excavation permit required by Subsection A of this Section 505.040. for the emergency excavation by the next business day and shall comply with the requirements of this Ordinance.

- b. Any person performing an emergency excavation shall make reasonable efforts to contact each public utility right-of-way user affected by the emergency excavation.
2. Except in the case of an emergency, any person who, without first having obtained the necessary right-of-way permit, who performs excavation(s) within a public right-of-way must, in addition to any penalties provided for the violation of ordinances of the City, subsequently obtain a right-of-way permit, pay double the normal fees for said right-of-way permit, deposit with the City all monies necessary to repair any damage caused by the unauthorized excavation in the public right-of-way, and comply with all of the requirements of this Ordinance and of all other City ordinances.

#### C. Safety Requirements

1. The permit applicant must submit a traffic control plan (TCP) conforming to the Manual on Uniform Traffic Control Devices (MUTCD) for any work on, or adjacent to, a public roadway. Traffic Control Plans for major utility work shall be sealed by a registered licensed professional engineer in Missouri.
2. No public roads may be temporarily closed or have lane closures during morning (6AM – 9AM) or afternoon (3PM – 6PM) hours Monday through Friday unless approved by the City.
3. No equipment or materials may be stored overnight on the public Right of Way.
4. All workers present within the public Right of Way must wear the proper Personal Protective Equipment (PPE) and carry identification (ID) cards available to the public upon request.
5. The permit holder will be responsible to contact and notify all police, fire, EMS and school districts impacted by any longer duration of roadway closure impeding traffic.
6. Prior to beginning work, the applicant must request from the established Missouri One-Call System, the location of all utilities in the right of way. The applicant will make every effort to assure no other utilities or improvements are impacted by the proposed utility work.
7. For all underground borings:

- a. All boring equipment shall be calibrated in accordance with the manufacturer's specifications.
8. For any land disturbance activity, the Permit holder shall install erosion and sediment control measures as necessary to prevent pollution of streams, lakes, ponds and wetlands, and to prevent silt from entering or leaving the City right of way. The Permit holder agrees to restore vegetation with seed and mulch, sodding, or other approved methods, prior to removal of sediment control devices.
9. The City Engineer may include in permits additional conditions and requirements as are reasonably necessary to protect structures and facilities in the public right-of-way from damage and for the proper restoration of such public rights-of-way, structures, and facilities and for the protection of the public and the continuity of pedestrian and vehicular traffic.
10. Any disruption of the public right-of-way should be minimized.
11. There should be no significant disruption or any damage to the public right-of-way.
12. All work covered under this permit is to be in accordance with the St. Charles County Highway Design Standards, the City of Weldon Spring Ordinances and The Manual on Uniform Traffic Control Devices (MUTCD current edition) where applicable.
13. All costs incurred due to the issuance of this permit shall be borne by the Permit holder, the Permit holder's successors, and assigns.

#### **D. Denials and Appeals**

1. The City may deny a permit application for the following reasons if deemed in the public's interest:
  - a. Undisputed past-due fees from prior permits,
  - b. Failure to return the right-of-way to its previous condition under previous permit,
  - c. Undue disruption to existing utilities, transportation, or City uses,
  - d. Area is environmentally sensitive as defined by State or Federal laws,
  - e. Failure to provide required information, or,



- f. The permit applicant is in violation of the provisions of this Ordinance.

## 2. Appeal Process

- a. The initial appeal from any permit denial shall be to the City Administrator, and the appeal shall be acted upon by the City Administrator within five (5) business days; and
- b. If denied by the City Administrator the permit applicant may then appeal to the Board of Aldermen of the City, which shall consider the appeal at its next regular Board meeting.
- c. Any vote by the Board of Aldermen must be a 2/3rds vote to approve an appeal of a denial

## E. Violations

- 1. Any permit holder shall at all times be subject to all lawful exercise of the police powers of the City, including, but not limited to, all powers regarding zoning, supervision of construction and control of public right-of-way.
- 2. The obtaining of this permit does not relieve the Applicant of the responsibility for obtaining other permits required by the City or any other agency having jurisdiction.
- 3. No action or omission of the City shall operate as a future waiver of any rights of the City under this Ordinance.
- 4. The City shall have the maximum plenary authority to regulate applications, permits and facilities work as may now or hereafter be lawfully permissible. Except where rights are expressly granted or waived by a permit, they are reserved, whether or not expressly enumerated. This Ordinance may be amended from time to time, and in no event shall this Ordinance be considered a contract between the City and an permit holder such that the City would be prohibited from amending any provision hereof.

- 5. The City shall have the authority to issue a stop work order to any person, entity, or responsible party who begins work without first obtaining the proper permit(s) and approval from the City

**Section 2:** That any person, firm, or corporation determined to be in violation of any provision of this Ordinance shall be punished by a fine not exceeding two hundred (\$200) dollars for violation per day.

**Section 3:** That this ordinance shall be in full force and effect upon its enactment and approval, and should any provision be finally determined to be unconstitutional by any court of competent jurisdiction the remaining provisions of this Ordinance shall remain in full force and effect.

*READ TWO TIMES AND PASSED BY THE BOARD OF ALDERMEN OF THE CITY OF  
WELDON SPRING, MISSOURI, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2023.*

\_\_\_\_\_  
Donald D. Licklider, Mayor

Attest:

\_\_\_\_\_  
William C. Hanks, City Clerk

Editor's Key: **New/Revised Language Following BOA Meeting on 04/27/23**

To approve Bill #

Motioned: \_\_\_\_\_

Seconded: \_\_\_\_\_

	<u>Aye</u>	<u>Nay</u>	<u>Abstention</u>
Baker	_____	_____	_____
Clutter	_____	_____	_____
Conley	_____	_____	_____
Kolb	_____	_____	_____
Martiszus	_____	_____	_____
Yeager	_____	_____	_____
Licklider	_____	_____	_____

Absent: \_\_\_\_\_

**STAFF REPORT – VACATION OF STORMWATER SEWER EASEMENT – 719 JOHN LINN PLACE**

Both the City Engineer and the City Planner have reviewed the request to vacate the stormwater sewer easement that was granted to the City of Weldon Spring through the recording of the Easement Plat in Book DE 6859 Page 2100 of the St. Charles County Recorder of Deeds. The easement in question was part of a submittal for a new single-family residence in 2017. As the stormwater sewer was never constructed in the recorded easement, the project for the residence in 2017 was never started and subsequently the lot was sold.

The current owner of the lot has submitted grading plans for the lot at 719 John Linn Place and will be directing the stormwater through a swale on another part of the lot and will not need the easement that was recorded in Book DE 6859 Page 2100. As the grading plans have been reviewed for 719 John Linn Place staff would recommend that the stormwater sewer easement be vacated.

  
Bill Schnell, City Engineer  
Steve Lauer, City Planner

BILL NO. \_\_\_\_\_

ORDINANCE NO. \_\_\_\_\_

\*\*\*\*\*

AN ORDINANCE PROVIDING FOR THE VACATION OF A STORMWATER  
SEWER EASEMENT AS RECORDED IN BOOK 6859 PAGES 2100-2103 AT  
THE ST. CHARLES COUNTY RECORDER OF DEEDS ON LOT B OF THE  
RESUBDIVISION OF LOT 8 AND THE NORTH 50 FEET OF LOT 9 OF JOHN  
LINN SUBDIVISION AS RECORDED IN PLAT BOOK 37 PAGE 125

\*\*\*\*\*

**WHEREAS**, a stormwater sewer easement has previously been recorded in Book 6859  
Pages 2100-2103 at the St. Charles County Recorder's Office; and

**WHEREAS**, Christopher Bruhy applicant and property owner, has petitioned the City of  
Weldon Spring to vacate its rights, interests, and/or title in and to an existing easement on the  
subject property as detailed on the attached easement plat (labeled as Exhibit "A", attached  
hereto and made a part hereof; and,

**WHEREAS**, the applicant has submitted to the City a request letter for the Vacation of  
Easement Plat (labeled as Exhibit "B", attached hereto and made a part hereof); and,

**WHEREAS**, the City of Weldon Spring has not utilized said easement as shown cross-  
hatched on Exhibit "C", which is attached hereto; and

**WHEREAS**, said easement is no longer required by the City of Weldon Spring.

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

**SECTION 1:** That said easement, as shown cross-hatched on Exhibit "C", in substantially  
the form attached hereto and incorporated by reference herein.

**SECTION 2:** That the Mayor of the City of Weldon Spring is hereby authorized to sign  
and execute a Release of Easement Rights, in substantially the form attached hereto, marked  
as Exhibit "D", and incorporated by reference herein.

**SECTION 3: Savings Clause.** Nothing contained herein shall in any manner be deemed or  
construed to alter, modify, supersede, supplant or otherwise nullify any other Ordinance of  
the City or the requirements thereof whether or not relating to or in any manner connected  
with the subject matter hereof, unless expressly set forth herein.

**SECTION 4: Severability Clause.** If any term, condition, or provision of this Ordinance  
shall, to any extent, be held to be invalid or unenforceable, the remainder hereof shall be  
valid in all other respects and continue to be effective and each and every remaining  
provision hereof shall be valid and shall be enforced to the fullest extent permitted by  
law, it being the intent of the Board of Aldermen that it would have enacted this  
Ordinance without the invalid or unenforceable provisions. In the event of a subsequent  
change in applicable law so that the provision which had been held invalid is no longer

BILL NO. \_\_\_\_\_

ORDINANCE NO. \_\_\_\_\_

invalid, said provision shall thereupon return to full force and effect without further action by the City and shall thereafter be binding.

**SECTION 5:** The City Clerk is hereby directed to provide a copy of this Ordinance to the St. Charles County Recorder's Office.

**SECTION 6:** That this ordinance shall be in full force and effect upon its enactment and approval.

*READ TWO TIMES AND PASSED BY THE BOARD OF ALDERMEN OF THE CITY OF  
WELDON SPRING, MISSOURI, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2023.*

\_\_\_\_\_  
Donald D. Licklider, Mayor

Attest:

\_\_\_\_\_  
William C. Hanks, City Clerk



**BILL NO.** \_\_\_\_\_

**ORDINANCE NO.** \_\_\_\_\_

To approve Bill #

Motioned: \_\_\_\_\_

Seconded: \_\_\_\_\_

	<u>Aye</u>	<u>Nay</u>	<u>Abstention</u>
Baker	_____	_____	_____
Clutter	_____	_____	_____
Conley	_____	_____	_____
Kolb	_____	_____	_____
Martiszus	_____	_____	_____
Yeager	_____	_____	_____
Licklider	_____	_____	_____

Absent: \_\_\_\_\_

**EXHIBIT "A"**  
**EASEMENT PLAT**

4.  
L-1  
S-2  
E-4



201712200000000000000000  
BK:000000 Pg:2100  
12/20/2017 00:20:00 PM 1/4

**CERTIFIED-FILED FOR RECORD**  
Barbara J. Hall  
Recorder of Deeds  
St. Charles County, Missouri  
BY JSTUTZMAN 520 40

3-INCH AREA ABOVE - LEAVE BLANK (FOR RECORDERS OFFICE USE ONLY)

**DOCUMENT TYPE:** EASEMENT PLAT

**DATE OF DOCUMENT:**

**GRANTOR:** KEVIN BARDEN  
721 JOHN-LINN PLACE  
WELDON SPRING, MO 63304

**GRANTEE:** CITY OF WELDON SPRING  
5401 INDEPENDENCE RD.  
WELDON SPRING, MO 63304

**PROPERTY ADDRESS:** 721 JOHN-LINN PLACE  
WELDON SPRING, MO 63304

**COUNTY LOCATOR #:** 3-0112-8551-00-000B.0000000

**CITY/MUNICIPALITY:** CITY OF WELDON SPRING, MISSOURI

**LEGAL DESCRIPTION:** A TRACT OF LAND BEING LOT 8 OF "RESUBDIVISION OF LOT 8 AND THE NORTH 50 FEET OF LOT 9, JOHNLINN SUBDIVISION" P.B. 37, PAGE 125 IN U.S. SURVEY 948, TOWNSHIP 46 NORTH - RANGE 3 EAST, CITY OF WELDON SPRING, ST. CHARLES COUNTY, MISSOURI

KEVIN BARDEN  
2900 COUNTRY DRIVE  
LAKE ST LOUIS, MO 63067

**EXHIBIT "A"**  
**EASEMENT PLAT**



**EASEMENT**

**KNOW ALL MEN BY THESE PRESENTS:**

That Kevin Barker

hereafter known as Grantor(s), for and in consideration of the sum of One Dollar (\$1.00) and other valuable considerations to it in hand paid by the City of Weldon Spring, Missouri, the receipt of which is hereby acknowledged, does hereby give, grant, extend, and convey to the City of Weldon Spring, Missouri, hereinafter known as Grantee, (Grantee's mailing address is #3401 Independence Road, Weldon Spring, Missouri 63306), the exclusive right to build and maintain storm water sewer(s) on the strip or strips of ground described as shown indicated on the attached Easement Plat marked "Exhibit A" and made a part hereof, with the right of ingress and egress to and over the above subject premises for the purposes herein stated, and to use such additional space adjacent to the easement so granted as may be required for working room during the construction, reconstruction, maintenance, or repair of the aforementioned sewer(s). The Grantee may from time to time enter upon said premises to construct, reconstruct, maintain, or repair the aforesaid storm water sewer or sewers. The easement hereby granted is irrevocable and shall continue forever. Grantor does hereby warrant and covenant unto the Grantee that Grantor is the owner of the property herein described and has full right and authority to grant the aforesaid easement for all sewer line purposes.

**IN WITNESS WHEREOF, the said**

has caused these presents to be signed by this 12 day of December, 20 17.

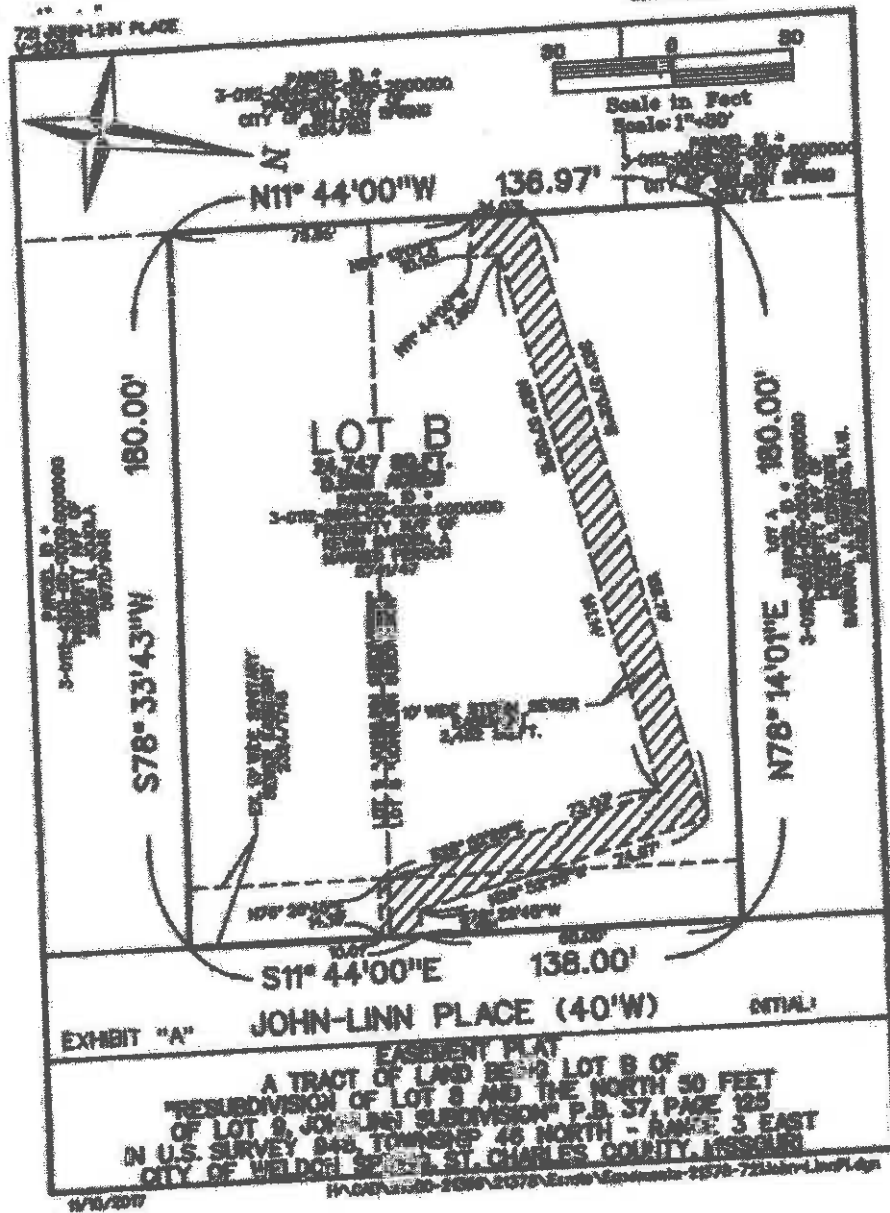
By Kevin Barker  
(Signature)

Kevin Barker  
(Please Print Name and Title)

2017年10月10日 星期三  
BR: 000000 P: 2102

Add to the foregoing  
 by Court Order signed  
 December 7, 2015  
 Jefferson County  
 Commission #2015-004

20471000000000000000 470  
SA:000050 Pg:2103



**EXHIBIT "B"**  
**REQUEST LETTER**

Christopher Michael Bruhy  
304 View Point Lane  
Lake Saint Louis, MO 63367

City of Weldon Spring  
5401 Independence Road  
Weldon Spring, MO 63304

April 25, 2023

To Whom It May Concern,

Regarding the easement found in Book DE6859, Page 2100 to 2103, filed on, or about, 12/28/2017 with the Saint Charles Count, MO, Recorder of Deeds, and as owner of the land to which it is located, I would like to formally request a vacate of this easement.

This easement defines a space where a storm water sewer was to be installed by a previous prospective builder in 2017 at the address of 721 John-Linn Place, Weldon Spring, MO 63304. There never was, still is not and never will be a storm water sewer installed at this location as a swale was engineered in another location to transfer the water across the property.

Noting this same plot is also referred to as 719 John-Linn Place. Both 719 and 721 are one and the same property.

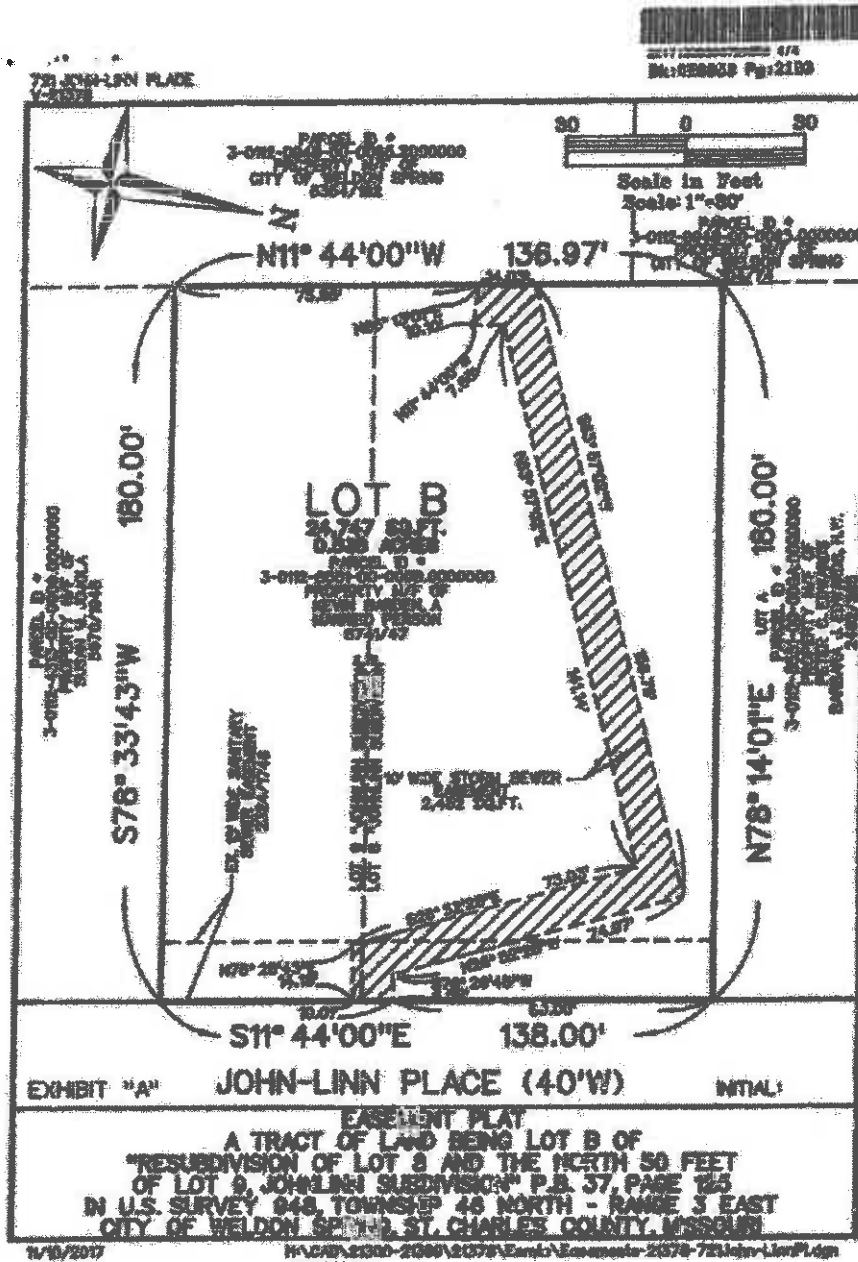
Sincerely,



Christopher Michael Bruhy



# EXHIBIT "C" EASEMENT DRAWING



**EXHIBIT "D"**  
**RELEASE OF EASEMENT RIGHTS**

THIS INSTRUMENT, made this \_\_\_\_ day of \_\_\_\_\_, 2023.

WITNESSETH THAT:

WHEREAS, an easement for utility purposes has previously been granted to the City of Weldon Spring, Missouri, pursuant to the document on file in Plat Book 6859 Pages 2100-2103 at the St. Charles County Missouri Recorder's Office; and

WHEREAS, it is the purpose and intent of the City of Weldon Spring, Missouri, to release said stormwater sewer easement rights of the aforementioned easement, as shown cross-hatched on Exhibit "C", which is attached hereto and made a part hereof;

NOW, THEREFORE, the City of Weldon Spring, Missouri, does hereby remise and release the herein above described premises from all easement rights and interests acquired by the City of Weldon Spring pursuant to the aforementioned document;

IN WITNESS WHEREOF, the said City of Weldon Spring, Missouri, has caused these presents to be executed the day and year first above written.

CITY OF WELDON SPRING, MISSOURI

\_\_\_\_\_  
Donald Licklider, Mayor

Attest: \_\_\_\_\_  
William C. Hanks, City Clerk

STATE OF MISSOURI     )  
  ) SS  
COUNTY OF ST. CHARLES)

On this \_\_\_\_\_ day of May in the year 2023 before me, Laura Brown, A Notary Public in and for said state, personally appeared Donald Licklider, Mayor, known to me to be the person who executed the within Release of Easement Rights, in behalf of the City of Weldon Spring and acknowledged to me that he executed the same for the purposes therein stated.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal in the County and State aforesaid the day and year first above written.

Notary \_\_\_\_\_  
My Commission Expires:

## AMENDMENT TO OWNER-ENGINEER AGREEMENT

Amendment No. SA#1

Owner: **City of Weldon Spring, Missouri**  
Engineer: **Horner & Shifrin, Inc.**  
Project: **Weldon Spring Park Improvements**  
Effective Date of Owner-Engineer Agreement: **January 20, 2023**  
Nature of Amendment: (Check those that apply)

- ☒ Additional Services to be performed by Engineer  
☐ Modifications to services of Engineer  
☐ Modifications to responsibilities of Owner  
☒ Modifications of payment to Engineer  
☐ Modifications to time(s) for rendering services  
☐ Modifications to other terms and conditions of the Agreement

### Description of Modifications:

**Provide easement documentation and additional coordination for public water main per the requirements of Missouri American Water Company.**

Agreement Summary: **MAWC Easement Documentation.**

Original agreement amount: **\$237,300**

Net change for prior amendments: **\$0**

This amendment amount: **\$1,800**

Adjusted Agreement amount: **\$239,100**

Change in time for services (days or date, as applicable): **As needed for documentation to be created.**

Owner and Engineer hereby agree to modify the above-referenced Agreement as set forth in this Amendment. The Effective Date of the Amendment is **May 3, 2023**.

Owner

\_\_\_\_\_  
(typed or printed name of organization)

By: \_\_\_\_\_

\_\_\_\_\_  
(individual's signature)

(Attach evidence of authority to sign.)

Date: \_\_\_\_\_

\_\_\_\_\_  
(date signed)

Name: \_\_\_\_\_

\_\_\_\_\_  
(typed or printed)

Title: \_\_\_\_\_

\_\_\_\_\_  
(typed or printed)

Engineer

**Horner & Shifrin, Inc.**

\_\_\_\_\_  
(typed or printed name of organization)

By: \_\_\_\_\_

  
(individual's signature)

(Attach evidence of authority to sign.)

Date: \_\_\_\_\_

**May 3, 2023**

\_\_\_\_\_  
(date signed)

Name: \_\_\_\_\_

**April M. Giesmann, PE, CFM**

\_\_\_\_\_  
(typed or printed)

Title: \_\_\_\_\_

**Vice President**

\_\_\_\_\_  
(typed or printed)

Amendment to Owner-Engineer Agreement.

Exhibits to EJCDC® E-500, Agreement between Owner and Engineer for Professional Services.  
Copyright© 2020 National Society of Professional Engineers, American Council of Engineering Companies,  
and American Society of Civil Engineers. All rights reserved.

## City Clerk

---

**From:** City Engineer  
**Sent:** Thursday, May 04, 2023 1:37 PM  
**To:** Michael Padella  
**Cc:** Community Relations Manager; City Clerk  
**Subject:** 2023 Trail Sealing Bid Results  
**Attachments:** 2023TrailSealingBid-McConnell5-4-2023.pdf; 2023TrailSealSummaryofBids5-4-2023.pdf; 2023TrailSealBidOpeningSignInSheet.pdf; 2023TrailSealingPlanEstimate.pdf

Michael,

Today at 1:00pm, bids for the 2023 Trail Sealing Contract were opened. Mitchell Jordan and myself were in attendance to witness.

The City only received on bid from McConnell & Associates Corp.

Their total bid was for \$26,594.59. (The trail sealing plan estimate for this work was \$29,911.00.)

Attached to this email:

- McConnell & Associates Bid
- Summary of Bids
- Sign in Sheet – Bid Opening
- 2023 Trail Sealing Plan – Estimate

Based on previous work experience and a favorable bid, I recommend the City execute the contract with McConnell & Associates for \$26,594.59.

Please let me know if you have any questions.

Thanks,  
Bill

Bill J. Schnell, P.E.  
City Engineer  
Weldon Spring  
5401 Independence Rd.  
Weldon Spring, MO 63304  
636-441-2110 ext. 110

Part-Time Work Hours  
Monday/Tuesday/Thursday – 8AM to 4PM



Company	Total Bid
McConnell & Associates	\$ 26,594.59

Low Bid

Note: Only one bid received.  
Bill Schnell and Mitchell Jordan in attendance at Bid Opening  
City Trail Sealing Plan - Estimate for work \$ 29,911.00

**CITY OF WELDON SPRING, MISSOURI**

**INDEPENDENT AUDITOR'S REPORT**  
**AND**  
**FINANCIAL STATEMENTS**

**SEPTEMBER 30, 2022**

Draft

CITY OF WELDON SPRING, MISSOURI

SEPTEMBER 30, 2022

CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4-9
BASIC FINANCIAL STATEMENTS	
Statement of Net Position	10
Statement of Activities	11
Balance Sheet – Governmental Funds	12
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds	13
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds to the Statement of Activities	14
Notes to Financial Statements	15-25
REQUIRED SUPPLEMENTARY INFORMATION	
General Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	26
Municipal Hall and Park Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	27
Road and Bridges Fund – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis)	28
Notes to Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual	29
Schedule of Changes in Net Pension Liability and Related Ratios	30
Schedule of Pension Contributions	31

# BATES CPA

## Limited Liability Company

2031 Collier Corporate Parkway  
St. Charles, MO 63303

Phone: (636) 947-8400  
Fax: (636) 947-1191

### INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Board of Aldermen  
City of Weldon Spring, Missouri

#### Report on the Audit of the Financial Statements

##### Opinions

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of City of Weldon Spring, Missouri, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Weldon Spring, Missouri, as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

##### Basis for Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the City of Weldon Spring, Missouri, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

##### Responsibilities of Management 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 and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Visit us Online at [batescpas.com](http://batescpas.com)

Member of American Institute of Certified Public Accountants \* Missouri Society of Certified Accountants



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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

## **Required Supplementary Information**

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, I have also issued my reported dated [DATE], on my consideration of the City of Weldon Spring, Missouri's internal control over financial reporting and on my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Weldon Spring, Missouri's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Weldon Spring, Missouri's internal control over financial reporting and compliance.

St. Charles, Missouri  
[DATE]

Draft

**CITY OF WELDON SPRING, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

As management of the City of Weldon Spring, Missouri, 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 September 30, 2022. We encourage readers to consider the information presented here along with the City's financial statements, including the notes that follow this Management's Discussion and Analysis.

**FINANCIAL HIGHLIGHTS**

- On a government-wide basis the assets of the City exceeded its liabilities for the most recent fiscal year by \$21,393,006. The City has unrestricted net position of \$3,291,201.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balance of \$3,332,968.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,035,269.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the City's basic 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 supplementary 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 and liabilities, with the difference between the two 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.

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the City include general government and court, law enforcement, parks and recreation, road and sewer administration and maintenance. The City does not have any business-type activities.

The government-wide financial statements can be found on pages 10 and 11 of this report.

**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 are considered governmental funds. The City does not have any fiduciary or proprietary funds at September 30, 2022.

**CITY OF WELDON SPRING, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**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, the governmental fund financial statements utilize a current financial resources measurement focus as applied to the modified accrual basis of accounting. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period. 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 government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance 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 fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General Fund, Municipal Hall and Park Fund, Road, Bridge and Public Safety Fund and Sewer Fund.

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

The governmental fund financial statements can be found on pages 12 and 13 of this report.

**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. The notes to the basic financial statements can be found on pages 15 through 25 of this report.

**Required Supplementary Information**

In addition to the basic financial statements and accompanying notes, certain required supplementary information can be found on pages 26 through 31 of this report.

**CITY OF WELDON SPRING, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

A condensed version of the statement of net position follows:

	<u>September 30, 2022</u>	<u>September 30, 2021</u>
<b>ASSETS</b>		
Cash and other current assets	\$ 4,559,770	\$ 3,965,957
Capital assets, net	<u>18,101,805</u>	<u>18,781,129</u>
<b>Total assets</b>	<u>22,661,575</u>	<u>22,747,086</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows related to pension	<u>5,906</u>	<u>5,508</u>
<b>LIABILITIES</b>		
Current liabilities	99,564	57,489
Non-current liabilities	<u>19,316</u>	<u>17,694</u>
<b>Total liabilities</b>	<u>118,880</u>	<u>75,183</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows related to American Rescue Plan Act	1,127,238	558,241
Deferred inflows related to pension	<u>28,357</u>	<u>32,843</u>
<b>Total deferred inflows</b>	<u>1,155,595</u>	<u>591,084</u>
<b>NET POSITION</b>		
Net investment in capital assets	18,101,805	18,781,129
Unrestricted	<u>3,291,201</u>	<u>3,305,198</u>
<b>Total net position</b>	<u>\$ 21,393,006</u>	<u>\$ 22,086,327</u>

As noted earlier, net position may serve over time as a useful indicator of a city's financial position. As illustrated above, in the case of the City of Weldon Spring, assets exceeded liabilities by \$21,393,006 at the close of September 30, 2022.

City of Weldon Spring's net position of \$18,101,806 (84.6 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. The City of Weldon Spring uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

The unrestricted net position of \$3,291,201 (15.4 percent) may be used to meet the government's ongoing obligations to citizens and creditors.

**CITY OF WELDON SPRING, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**Governmental Activities**

As illustrated below, 2022 governmental activities decreased the City's net position by \$693,321. The City has no business-type activities.

	For the Year Ended <u>September 30, 2022</u>	For the Year Ended <u>September 30, 2021</u>
<b>REVENUES</b>		
Program revenues:		
Charges for services	\$ 113,430	\$ 104,120
Capital grants and contributions	317,423	205,804
Operating grants and contributions	254,812	232,031
General revenues:		
Sales tax	431,889	380,854
Franchise fees	487,137	471,491
CARES Act	-	56,692
Investment income	23,643	6,765
Other	474	190
Total revenues	<u>1,628,308</u>	<u>1,476,947</u>
<b>EXPENSES</b>		
General government and court	518,345	644,446
Law enforcement	213,031	210,546
Parks and recreation	304,471	323,701
Road	1,273,375	1,202,723
Sewer admin and maintenance	12,407	5,124
Total expenses	<u>2,321,629</u>	<u>2,386,540</u>
<b>CHANGE IN NET POSITION</b>	( 693,321)	( 909,593)
<b>NET POSITION, BEGINNING OF YEAR</b>	<u>22,086,327</u>	<u>22,995,920</u>
<b>NET POSITION, ENDING OF YEAR</b>	<u>\$ 21,393,006</u>	<u>\$ 22,086,327</u>

**CITY OF WELDON SPRING, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**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, outflows, and balances of available expendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At September 30, 2022, the combined fund balance was \$3,332,968.

The following is a comparative analysis of fund balance:

	<u>General</u>	<u>Sewer Fund</u>	<u>Road, Bridge and Public Safety Fund</u>	<u>Municipal Hall and Park Fund</u>	<u>Total</u>
September 30, 2022	\$ 1,131,931	\$ 88,126	\$ 20,747	\$ 2,092,164	\$ 3,332,968
September 30, 2021	\$ 1,365,380	\$ 98,884	\$ 38,511	\$ 1,847,462	\$ 3,350,227

**CAPITAL ASSETS**

The City has invested \$18,101,805 at September 30, 2022 in a broad range of capital assets, including land and land improvements, building, machinery and equipment, infrastructure, and construction in progress. This amount includes a net decrease for the current fiscal year (including additions and deductions) of \$679,324. The City's capital assets, net of accumulated depreciation, consisted of:

	<u>September 30, 2022</u>	<u>September 30, 2021</u>
Land and land improvements	\$ 1,417,501	\$ 1,431,374
Building	472,900	487,187
Machinery and equipment	198,934	210,223
Infrastructure	<u>16,012,470</u>	<u>16,652,345</u>
Total capital assets, net of accumulated depreciation	\$ 18,101,805	\$ 18,781,129

Additional information on the City's capital assets can be found in Note 3 on page 20 of the notes to the financial statements.

**BUDGET**

The City amended the original 2022 budget to include expected American Rescue Plan Act funds of \$563,704 in General Fund amended budget revenue and a \$75,185 donation in Park Fund amended budget revenue.



**CITY OF WELDON SPRING, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

For the year-ending September 30, 2023, the City projects total revenue of \$                      and total expenditures of \$  
\$                      . The City projects 2023 revenue for the General Fund of \$                      and expenditures of \$  
Appropriations in excess of projected revenue will be funded with cash reserves at September 30, 2023.

**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:

Michael Padella  
City of Weldon Spring  
5401 Independence Road  
Weldon Spring, MO 63304  
(636) 441-2110  
mpadella@weldonspring.org



**CITY OF WELDON SPRING, MISSOURI**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2022**

	Governmental Activities
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and cash equivalents	2,341,874
Cash restricted pursuant to American Rescue Plan Act	1,127,427
Investments	926,072
Receivables	164,397
<b>Total current assets</b>	<u>4,559,770</u>
<b>Capital assets, net of accumulated depreciation</b>	
Land and land improvements	1,417,501
Building	472,900
Machinery and equipment	198,834
Infrastructure	16,012,470
<b>Total capital assets, net of accumulated depreciation</b>	<u>18,101,805</u>
<b>Total assets</b>	<u>22,661,575</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pension	5,906
<b>Total deferred outflows</b>	<u>5,906</u>
<b>LIABILITIES</b>	
<b>Current liabilities</b>	
Accrued salaries and payroll taxes	6,225
Payable to St. Charles County	25,743
Court bonds	1,588
Performance deposits	68,000
<b>Noncurrent liabilities:</b>	
Liability for compensated absences	16,011
Net pension liability	3,305
<b>Total liabilities</b>	<u>118,880</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to American Rescue Plan Act	1,127,236
Deferred inflows related to pension	28,357
<b>Total deferred inflows</b>	<u>1,155,593</u>
<b>NET POSITION</b>	
Net investment in capital assets	18,101,805
Unrestricted	3,291,201
<b>Total net position</b>	<u>21,393,006</u>

See Notes to Financial Statements

**CITY OF WELDON SPRING, MISSOURI**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED SEPTEMBER 30, 2022**

FUNCTIONS/PROGRAMS	Governmental Activities			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities				
General government and court	518,345	68,581	-	-
Law enforcement	213,031	22,016	-	-
Parks and recreation	304,471	2,861	2,260	75,185
Road	1,273,375	-	252,562	242,238
Sewer administration and maintenance	12,407	19,972	-	-
Total governmental activities	2,321,629	113,430	254,812	317,423
				(1,635,964)

General Revenues	431,389
Sales tax	487,137
Franchise fees	22,008
Investment income	1,635
Investment income, restricted	474
Other	
Total general revenues	942,643
CHANGE IN NET POSITION	(693,321)
NET POSITION, BEGINNING OF YEAR	22,086,327
NET POSITION, END OF YEAR	21,393,006

**CITY OF WELDON SPRING, MISSOURI**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2022**

	General	Municipal Hall and Park Fund	Road, Bridge and Public Safety Fund	Nonmajor Sewer Fund	Total Governmental Funds
<b>ASSETS</b>					
Pooled cash and cash equivalents	510,779	1,668,985	-	88,126	2,267,890
Other cash and cash equivalents	73,984	-	-	-	73,984
Cash restricted pursuant to American Rescue Plan Act	1,127,427	-	-	-	1,127,427
Investments	584,904	381,168	-	-	926,072
Receivables	54,773	83,134	46,490	-	184,397
<b>LIABILITIES</b>					
Total assets	2,331,867	2,093,287	46,490	88,126	4,559,770
Accrued salaries and payroll taxes	5,102	1,123	-	-	6,225
Payable to St. Charles County	-	-	25,743	-	25,743
Court bonds	1,596	-	-	-	1,596
Performance deposits	66,000	-	-	-	66,000
<b>Deferred inflows related to American Rescue Plan Act</b>					
Total deferred inflows of resources	72,698	1,123	25,743	-	99,564
<b>FUND BALANCE</b>					
Committed to:	1,127,238	-	-	-	1,127,238
Subsequent budget	1,127,238	-	-	-	1,127,238
Road improvements	6,662	1,326,433	20,747	-	1,353,842
Municipal hall and park improvements	90,000	-	-	-	90,000
Sidewalk Pocket Park improvements	-	690,546	-	-	690,546
Sewer lateral repairs	-	75,185	-	-	75,185
Unassigned	-	-	-	88,126	88,126
<b>Total fund balance</b>	1,035,289	-	-	88,126	1,035,289
<b>Total liabilities, deferred inflows of resources and fund balance</b>	1,131,931	2,092,164	20,747	88,126	3,332,968

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets of \$26,940,880 net of accumulated depreciation of \$9,839,055 are not financial resources and, therefore, are not reported in the governmental funds.

Deferred outflows of \$59,006 and deferred inflows of \$28,357 related to pensions are not a use or source of financial resources and, therefore, are not reported in the governmental funds.

Certain long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long term liabilities at year end consist of:

Liability for compensated absences	18,101,805
Net pension liability	(22,451)
Net position of governmental activities	(16,011)
	(3,305)
	<u>21,393,006</u>

**CITY OF WELDON SPRING, MISSOURI**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**YEAR ENDED SEPTEMBER 30, 2022**

	General	Municipal Hall and Park Fund	Road, Bridge and Public Safety Fund	Nonmajor Sewer Fund	Total Governmental Funds
<b>REVENUES</b>					
Taxes	-	431,389	484,815	-	926,204
Franchise fees	487,137	-	-	-	487,137
Permits, licenses and applications	68,581	-	-	-	68,581
Court fines	21,614	-	-	-	21,614
Rentals	-	2,861	-	-	2,861
Other	473	77,435	387	19,973	98,268
Interest	13,498	8,510	-	1,635	23,643
Total revenues	591,303	520,195	486,202	21,608	1,628,308
<b>EXPENDITURES</b>					
Current					
General government and court	509,273	-	-	-	509,273
Law enforcement	-	-	213,031	-	213,031
Parks and recreation	-	184,517	-	-	184,517
Facility	-	21,466	-	-	21,466
Road and bridge	-	-	30,773	-	30,773
Sewer	-	-	-	32,366	32,366
Capital outlay	1,972	69,500	582,769	-	654,141
Total expenditures	511,145	275,483	826,573	32,366	1,645,567
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in (out)	(313,607)	-	313,607	-	-
Total other financing sources (uses)	(313,607)	-	313,607	-	-
<b>NET CHANGES IN FUND BALANCE</b>	(233,449)	244,712	(17,764)	(10,758)	(17,259)
<b>FUND BALANCE, BEGINNING OF YEAR</b>	1,365,380	1,847,452	38,511	98,884	3,350,227
<b>FUND BALANCE, END OF YEAR</b>	1,131,931	2,092,164	20,747	88,126	3,332,968

**CITY OF WELDON SPRING, MISSOURI**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE -- GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED SEPTEMBER 30, 2022**

Amounts reported for *governmental activities* in the statement of activities are different because:

Net change in fund balance -- total governmental funds \$( 17,259)

Governmental funds report capital outlays 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 amount is the net effect of these differences:

Capital asset purchases	154,932	
Depreciation	<u>( 834,256)</u>	
		( 679,324)

The net effect of various transactions in valuing certain assets, deferred outflows, liabilities and deferred liabilities, do not require the current financial resources and therefore are not reported as expenditures in the governmental funds:

Increase in deferred outflows related to pensions	398
Decrease in deferred inflows related to pensions	4,486
Decrease in net pension liability	148
Increase in liability for compensated absences	<u>( 1,770)</u>

Change in net position of governmental activities \$( 693,321)

CITY OF WELDON SPRING, MISSOURI  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The City of Weldon Spring, Missouri, (the City) is a fourth-class city and was incorporated on November 18, 1984 and established a Mayor-Board of Aldermen form of government. The City's major operations include general administrative services, planning and zoning activities, road development and maintenance, park development and management, and sewer maintenance.

The financial statements of the City include the financial activities of the City and any component units. The criteria used in determining the scope of the reporting entity are based on the provisions of GASB. The City is the primary government unit. Component units are those entities which are financially accountable to the primary government, either because the City appoints a voting majority of the component unit's governing body or because the component unit will provide a financial benefit or impose a financial burden on the City. Based on the criteria identified in GASB 61 there are no significant component units required to be included as part of the reporting entity.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Government-wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Individual funds are not displayed but the statements distinguish governmental activities, which normally are supported by taxes and City general revenues, from business-type activities, which rely to a significant extent on fees and charges to external customers for support. The City has no business-type activities.

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.

Fund Financial Statements

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

General Fund – is the primary operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Road, Bridge and Public Safety Special Revenue Fund – is used to account for certain revenues legally restricted to expenditures for the construction or servicing of roads and bridges and public safety.

Municipal Hall and Park Special Revenue Fund – is used to account for certain revenues committed to improvements and maintenance of the municipal city hall and park.

**CITY OF WELDON SPRING, MISSOURI**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION**

Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current purpose. 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 claims and judgment, are recorded when payment is due.

**D. CAPITAL ASSETS, DEPRECIATION AND AMORTIZATION**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost if purchased or constructed.

Donated capital assets are recorded at estimated fair market value at the date of donation.

During the implementation of GASB 34, the City elected not to report general infrastructure assets retroactively. Therefore, no general infrastructure assets purchased or placed in service prior to October 1, 2003 are included in the statement of net position.

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

Capital assets of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Land and building improvements	20
Infrastructure	30
Park equipment	10
Heavy maintenance equipment	10
Vehicles	5
Office equipment	5
Computer equipment	5



CITY OF WELDON SPRING, MISSOURI  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

**E. COMPENSATED ABSENCES**

Full time employees are granted vacation and sick leave based on length of service. Vacation accrues on January 1 of each year. An employee may carryover no more than eighty hours of vacation to the following calendar year. Upon termination, the employee is paid for unused vacation.

Compensatory time by non-exempt employees is granted but must be authorized in advance. Pay is compensated at one-and-a-half times the normal rate. An employee may carryover no more than forty hours to their next anniversary year. Upon termination, the employee is paid the compensatory time balance.

Unused sick leave is paid out during each January at 50% of the employees total remaining unused balance of sick leave as of December 31<sup>st</sup>. Employee's leaving employment voluntarily are paid a percentage of the remaining unused balance of sick leave based on years of service.

**F. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflow of resources. This separate financial statement element, deferred inflows of resources, represents an accumulation of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. Deferred outflows/inflows of resources the City has included in the September 30, 2022 are related to the LAGERS pension and American Rescue Plan Act.

**G. EQUITY CLASSIFICATIONS**

Government-wide Statements

The government-wide financial statements utilize a net position presentation. Net position is displayed as three components:

- *Net investment in capital assets* represents capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Also included in the calculation are related bond premiums and discounts and the deferred outflows or inflows of resources on refunding of bonds.
- *Restricted net position* consists of net position with constraints placed on their use by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) through constitutional law provisions or enabling legislation. There is no net position restricted by enabling legislation at September 30, 2022.
- *Unrestricted net position* represents the net position available for future operations.

It is the City's policy to use restricted resources before unrestricted resources.



**CITY OF WELDON SPRING, MISSOURI**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES. Continued**

**Governmental Fund Statements**

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources.

*Nonspendable fund balance* classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

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

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

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

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

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

When both restricted and unrestricted resources are available for use, the City will spend amounts in the order of restricted, committed, then assigned.

**H. PENSION**

For purposes of measuring the net pension liability (asset), 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 disclosed (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. LAGERS' investments are reported at fair value.

CITY OF WELDON SPRING, MISSOURI  
NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

I. USE OF ESTIMATES

The preparation of financial statements requires the City to make estimates and assumptions that affect the reported amounts of assets and liabilities at fiscal year-end and revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2: CASH, CASH EQUIVALENTS AND INVESTMENTS

Deposits

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition. The City maintains a deposit pool that is available for use by all funds. Each fund's portion of the pool is displayed on the balance sheet.

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. At September 30, 2022, all cash and cash equivalents were fully insured or collateralized with securities held by the City or by its agent in the City's name.

Investments

The surplus funds of the City may be legally invested in any of the securities identified as eligible in Section 30.270 of Missouri State Statutes.

The amounts invested at September 30, 2022 are as follows:

Certificates of deposit bearing interest at .10% to .95%	<u>\$ 926,072</u>
--	-------------------

At September 30, 2022, all investments are fully insured or collateralized.

Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City will minimize credit risks by:

1. Pre-qualifying the financial institutions, broker/dealers intermediaries, and advisors with which the City will do business.
2. Diversifying the portfolio so that potential losses on individual securities will be minimized.
3. Collateralize investments issued by financial institutions.

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 will 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 operating funds 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 does not have a written investment policy covering concentration of credit risk.

**CITY OF WELDON SPRING, MISSOURI**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 3: CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2022 was as follows:

	Balance September 30, 2021	2021 Increases	2021 Decreases	Ending Balance September 30, 2022
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 1,019,884	\$ -	\$ -	\$ 1,019,884
<b>Total capital assets, not being depreciated</b>	<b>1,019,884</b>	<b>-</b>	<b>-</b>	<b>1,019,884</b>
Capital assets being depreciated:				
Land improvements	512,979	11,257	-	524,236
Buildings	808,884	8,161	-	814,825
Machinery and equipment	363,024	8,499	( 18,500)	343,023
Infrastructure	24,110,097	129,915	-	24,239,112
<b>Total capital assets being depreciated</b>	<b>25,784,764</b>	<b>154,932</b>	<b>( 18,500)</b>	<b>25,921,196</b>
Less accumulated depreciation for:				
Land improvements	( 101,289)	( 25,130)	-	( 126,399)
Buildings	( 321,477)	( 20,448)	-	( 341,825)
Machinery and equipment	( 142,801)	( 19,788)	18,500	( 144,089)
Infrastructure	( 7,457,752)	( 768,890)	-	( 8,226,642)
<b>Total accumulated depreciation</b>	<b>( 8,023,299)</b>	<b>( 834,256)</b>	<b>18,500</b>	<b>( 8,839,055)</b>
<b>Total capital assets being depreciated, net</b>	<b>17,761,465</b>	<b>( 679,324)</b>	<b>-</b>	<b>17,082,141</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 18,781,129</b>	<b>\$ ( 679,324)</b>	<b>\$ -</b>	<b>\$ 18,101,805</b>

Depreciation expense was charged to functions/programs of the City as follows:

<b>Governmental activities:</b>	
General government	\$ 9,940
Parks	55,425
Infrastructure	768,891
<b>Total depreciation expense governmental activities</b>	<b>\$ 834,256</b>

**CITY OF WELDON SPRING, MISSOURI**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 4: LONG-TERM LIABILITIES**

The changes in long-term debt during the year ended September 30, 2022 related to governmental activities are summarized as follows:

	Balance September 30, 2021	Additions	Decreases	Balance September 30, 2021
Compensated absences	\$ 14,241	\$ 17,042	\$ 15,272	\$ 18,011

**NOTE 5: EMPLOYEE RETIREMENT PLAN**

**Plan description**

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

**Benefits provided**

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

	<u>2022 Valuation</u>
Benefit Multiplier:	1.5% for life
Final Average Salary:	5 Years
Rule of 80 adopted	No
Member Contributions:	4%

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

**CITY OF WELDON SPRING, MISSOURI**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 5: EMPLOYEE RETIREMENT PLAN, Continued**

**Employees covered by benefit terms**

At September 30, 2022, the following employees were covered by the benefit terms:

	<u>General</u>
Inactive employees or beneficiaries currently receiving benefits	-
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>6</u>
Total	<u>6</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% of their gross pay to the pension plan. The employer contribution rate was 6.5% of annual covered payroll for the year ending September 30, 2022.

**Net Pension Liability**

The employer's net pension liability was measured as of June 30, 2022, and the total position liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2022.

**Actuarial assumptions**

The total pension liability in the February 28, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75% wage inflation; 2.25% price inflation
Salary increase	2.75% to 6.75% including wage inflation
Investment rate of return	7.00%, net of investment expenses

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

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

CITY OF WELDON SPRING, MISSOURI  
NOTES TO FINANCIAL STATEMENTS

**NOTE 5: EMPLOYEE RETIREMENT PLAN, Continued**

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

Asset	Target Allocation	Weighted Average Long-term Expected Real Rate of Return
Alpha	15.00%	3.67%
Equity	35.00%	4.78%
Fixed Income	31.00%	1.41%
Real Assets	36.00%	3.29%
Strategic Assets	5.00%	5.25%
Cash / Leverage	( 25.00%)	( .29%)

**Discount Rate**

The discount rate used to measure the total pension liability is 3.9%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates 7. agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.

**Changes in the Net Pension Liability**

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension (Asset) Liability (a) - (b)
Balance at 8/30/21	\$ 178,215	\$ 174,762	\$ 3,453
Changes for the year:			
Service Cost	31,141	-	31,141
Interest	13,160	-	13,160
Difference between expected and actual experience	( 10,616)	-	( 10,616)
Change of assumptions	( 3,992)	-	( 3,992)
Contributions -- employer	-	19,366	( 19,366)
Contributions -- employee	-	11,917	( 11,917)
Net investment income	-	115	( 115)
Administrative expense	-	( 663)	663
Other (Net transfer)	-	( 894)	894
Net changes	29,693	29,841	( 148)
Balance at 8/30/2022	\$ 207,908	\$ 204,603	\$ 3,305

**CITY OF WELDON SPRING, MISSOURI**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 5: EMPLOYEE RETIREMENT PLAN, Continued**

**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 6.80%, as well as what the employer's net pension liability would be using a discount rate that is 1 percentage point lower (5.9%) or one percentage point higher (7.9) than the current rate.

	1% Decrease 5.9%	Current Single Discount Rate Assumption 6.9%	1% Increase 7.9%
Total Pension Liability (TPL)	\$ 252,141	\$ 207,908	\$ 171,824
Plan Fiduciary Net Position	<u>204,803</u>	<u>204,803</u>	<u>204,803</u>
Net Pension Liability/(Asset)	<u>\$ 47,538</u>	<u>\$ 3,305</u>	<u>\$ (32,879)</u>

**Pension Expense**

Pension expense included in the 2022 financial statements totaled \$13,570.

**Deferred Outflows of Resources and Deferred Inflows of Resources to be Recognized in Future Pension Expense**

	Outflows	Inflows	Net Inflows
Differences between expected and actual experience	\$ -	\$ ( 17,982)	\$ ( 17,982)
Change in assumptions	-	( 3,554)	( 3,554)
Net difference between projected and actual earnings on pension plan investments	-	( 6,821)	( 6,821)
Employer contributions subsequent to the measurement date	<u>5,906</u>	<u>-</u>	<u>5,906</u>
Total	<u>\$ 5,906</u>	<u>\$ ( 28,357)</u>	<u>\$ ( 22,451)</u>

Deferred outflows and inflows of resources by year to be recognized in future pension expense as follows:

For The  
Years Ending  
June 30

2023	\$ ( 5,953)
2024	( 5,953)
2025	( 5,953)
2026	( 174)
2027	( 2,803)
Thereafter	<u>( 7,521)</u>
Total	<u>\$ ( 28,357)</u>



CITY OF WELDON SPRING, MISSOURI  
NOTES TO FINANCIAL STATEMENTS

**NOTE 6: INTERFUND TRANSACTIONS**

During 2022, the General Fund transferred \$313,607 to the Road, Bridge and Public Safety Fund to fund road repairs.

**NOTE 7: CONTINGENCIES**

The City is a plaintiff in a legal proceeding related to a certain construction contract. The outcome of the proceeding cannot be determined at this time.

**NOTE 8: COURT FINES**

Total court fine revenues of \$21,614 represent 2.11% of general operating revenues.

**NOTE 9: COMMITMENTS**

**CARES Act and American Rescue Plan Act (ARPA)**

During 2022 and 2021, the City received funds pursuant to American Rescue Plan Acts totaling \$688,998 and \$558,240, respectively. At September 30, 2022, \$1,127,427 has not been spent and is included as restricted cash. In accordance with ARPA provisions, these funds must be obligated to eligible costs by December 31, 2024 and spent by December 31, 2026. As of September 30, 2022 none of the funds have been obligated.

**Deposits Held by St. Charles County**

The City has committed to paying approximately \$410,000 during 2023 to fund planned road improvements to be completed by St. Charles County on behalf of the City which exceed the City's allocation of road and bridge tax administered by St. Charles County.

**Construction Contract**

At September 30, 2022, the City was committed to a certain construction contract totaling \$90,000 for additional culvert repairs completed in October 2022.

**NOTE 10: RELATED PARTY**

During 2022, the City paid a company owned by a certain alderman \$95,309 for culvert repairs. No amounts were owed at September 30, 2022.

**NOTE 11: RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City purchases commercial insurance for all risks of loss. Settled claims have not exceeded coverage in any of the last three years.

**NOTE 12: SUBSEQUENT EVENTS**

**Management Review**

Subsequent events have been evaluated through [DATE], which is the date the financial statements were available to be issued.



**REQUIRED SUPPLEMENTARY INFORMATION**

Draft

**CITY OF WELDON SPRING**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGET BASIS)**  
**YEAR ENDED SEPTEMBER 30, 2022**

	Original Budget	Final Budget	Actual - Budget Basis	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>				
Franchise Fees	469,000	469,000	477,799	8,799
Permits, licenses and applications	54,250	54,250	68,581	14,331
Courts	44,000	27,200	21,614	(5,586)
Grants	-	563,704	568,987	5,283
Other	800	800	473	(327)
Interest	1,500	1,500	13,498	11,998
<b>Total revenues</b>	<b>569,550</b>	<b>1,116,454</b>	<b>1,150,962</b>	<b>34,508</b>
<b>EXPENDITURES</b>				
Payroll	331,890	331,890	292,412	39,478
Payroll taxes and benefits	79,412	79,412	78,547	2,865
City attorney	17,500	17,500	14,490	3,010
Other professional fees	32,033	32,033	34,428	(2,395)
Insurance	17,450	17,450	16,984	466
Other administrative costs	64,300	64,300	71,195	(6,895)
<b>Total administrative</b>	<b>542,585</b>	<b>542,585</b>	<b>506,056</b>	<b>36,529</b>
Capital outlay	2,500	2,500	1,872	628
<b>Total expenditures</b>	<b>545,085</b>	<b>545,085</b>	<b>507,928</b>	<b>37,157</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>24,465</b>	<b>571,369</b>	<b>843,034</b>	<b>71,665</b>
<b>OTHER FINANCING SOURCES</b>				
Operating transfers out	-	-	(313,607)	(313,607)
<b>NET CHANGE IN FUND BALANCE</b>	<b>24,465</b>	<b>571,369</b>	<b>329,427</b>	<b>(241,942)</b>
<b>RECONCILING ITEMS TO ADJUST FROM BUDGETARY BASIS TO MODIFIED ACCRUAL BASIS</b>				
Accounts receivable 9/30/22			54,774	
Accounts receivable 9/30/21			(45,436)	
Accrued wages 9/30/22			(3,217)	
Accrued wages 9/30/21			-	
Deferred inflows 9/30/22			558,241	
Deferred inflows 9/30/21			(1,127,238)	
			<b>(562,876)</b>	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			<b>(233,449)</b>	

CITY OF WELDON SPRING  
REQUIRED SUPPLEMENTARY INFORMATION  
MUNICIPAL HALL AND PARK FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL (BUDGET BASIS)  
YEAR ENDED SEPTEMBER 30, 2022

	Original Budget	Final Budget	Actual - Budget Basis	Variance with Final Budget - Positive (Negative)
<b>REVENUE</b>				
Taxes	380,000	380,000	437,521	57,521
Contributions	8,500	83,685	77,435	(6,250)
Rentals and other	4,500	4,500	2,861	(1,639)
Interest	2,500	2,500	8,510	6,010
<b>Total revenues</b>	<b>395,500</b>	<b>470,685</b>	<b>526,327</b>	<b>55,642</b>
<b>EXPENDITURES</b>				
Facility	26,202	26,202	21,466	4,736
Park and recreation	186,251	217,251	183,394	33,857
Capital outlay	43,050	64,050	69,500	(5,450)
<b>Total expenditures</b>	<b>254,503</b>	<b>307,503</b>	<b>274,360</b>	<b>33,143</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>140,997</b>	<b>163,182</b>	<b>251,967</b>	<b>88,785</b>
<b>RECONCILING ITEMS TO ADJUST FROM BUDGETARY BASIS TO MODIFIED ACCRUAL BASIS</b>				
Accounts receivable 9/30/22			63,133	
Accounts receivable 9/30/21			(89,265)	
Accrued wages 9/30/22			(1,123)	
Accrued wages 9/30/21			-	
			<u>(7,255)</u>	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			<b>244,712</b>	

**CITY OF WELDON SPRING**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**ROAD, BRIDGE AND PUBLIC SAFETY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL (BUDGET BASIS)**  
**YEAR ENDED SEPTEMBER 30, 2022**

	Original Budget	Final Budget	Actual - Budget Basis	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>				
Taxes	433,630	451,801	466,836	36,035
Other	675	675	387	(288)
Total revenues	434,305	452,476	467,223	34,747
<b>EXPENDITURES</b>				
Road and bridge	29,200	47,200	30,773	16,427
Law enforcement	213,031	213,031	213,031	-
Capital outlay	446,692	647,500	582,769	(35,269)
Total expenditures	688,923	807,731	826,573	(18,842)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	(254,618)	(355,255)	(339,350)	15,905
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in	-	-	313,607	313,607
<b>NET CHANGES IN FUND BALANCE</b>	(254,618)	(355,255)	(25,743)	329,512
<b>RECONCILING ITEMS TO ADJUST FROM BUDGETARY BASIS TO MODIFIED ACCRUAL BASIS</b>				
Accounts receivable 9/30/22			48,480	
Accounts receivable 9/30/21			(36,511)	
			7,979	
<b>NET CHANGE IN FUND BALANCE - MODIFIED ACCRUAL BASIS</b>			(17,764)	

**CITY OF WELDON SPRING, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**NOTES TO SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES --**  
**BUDGET AND ACTUAL**  
**YEAR ENDED SEPTEMBER 30, 2022**

**NOTE 1: BUDGET POLICY AND PRACTICE**

Annual appropriated budgets are adopted for all governmental funds. Budgets are adopted in accordance with the modified basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). Accordingly, budgeted revenues do not reflect revenues earned but not received and budgeted expenditures do not include expenditures incurred but not paid. The City follows these procedures in establishing its annual budgets as reflected in the financial statements:

- a) The proposed budget is submitted to the Board of Aldermen for the fiscal year. The operating budget includes proposed expenditures and means of financing them, not to exceed the total revenue of the preceding year plus any unreserved balance at the end of such year.
- b) Public hearings are conducted in the City to obtain taxpayer input and comment.
- c) The budget must be adopted by the affirmative vote of a majority of the Board of Aldermen for each fiscal year.
- d) During the year, the Board of Aldermen may authorize supplemental appropriations to the budget.
- e) All appropriations not spent lapse at fiscal year-end.

A reconciliation of the modified cash basis budget to the GAAP basic financial statements is provided for each major fund.

**NOTE 2: EXPENDITURES EXCEEDING BUDGET APPROPRIATIONS**

Expenditures exceeded budgetary appropriations for the Road, Bridge and Public Safety Fund for the year ended September 30, 2022 by \$18,842.

CITY OF WELDON SPRING, MISSOURI  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
GENERAL DIVISION  
ULTIMATELY 10 YEARS WILL BE DISPLAYED

	2022	2021
<b>Total Pension Liability</b>		
Service cost	31141	10,577
Interest on the total pension liability	13160	354
Change in benefit terms	0	178,215
Difference between expected and actual experience	-10616	(10,931)
Change in assumptions	-3992	-
Benefit payments	0	-
<b>Net Changes in Total Pension Liability</b>	<b>29,693</b>	<b>178,215</b>
<b>Total Pension Liability, Beginning</b>	<b>178,215</b>	<b>-</b>
<b>Total Pension Liability, Ending (a)</b>	<b>207,908</b>	<b>178,215</b>
<b>Plan Fiduciary Net Position</b>		
Contributions - employer	19,366	130,699
Contributions - employee	11,917	11,592
Net investment income(loss)	115	33,907
Benefit payments	-	-
Administrative expense	(663)	(566)
Other	(894)	(870)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>29,841</b>	<b>174,762</b>
<b>Plan Fiduciary Net Position Beginning</b>	<b>174,762</b>	<b>-</b>
<b>Plan Fiduciary Net Position Ending (b)</b>	<b>204,603</b>	<b>174,762</b>
<b>Net Pension Liability / (Asset) Ending (a-b)</b>	<b>3,305</b>	<b>3,453</b>
<b>Plan Fiduciary Net Position as a percentage of the Total Pension Liability</b>	<b>98.41%</b>	<b>98.06%</b>
<b>Covered Payroll</b>	<b>316,155</b>	<b>307,962</b>
<b>Net Pension Liability as a Percentage of Covered Payroll</b>	<b>1.05%</b>	<b>1.12%</b>

**CITY OF WELDON SPRING, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF PENSION CONTRIBUTIONS**  
**LAST TEN FISCAL YEARS**

	2022	2021	2020
Actuarially determined pension contribution	19,763	21,265	3,845
Contribution in relation to the actuarially determined contribution	19,763	21,265	3,845
Contribution Deficiency (Excess)	-	-	-

Actuarially determined pension contribution  
Contribution in relation to the actuarially  
determined contribution

Contribution Deficiency (Excess)

Covered Payroll

Covered Payroll Contributions as a

Percentage of Covered Payroll

Notes to schedule:

Valuation date: 2/28/2022

Methods and assumptions used to determine contribution rates:

Actuarial cost method

Amortization method

Entry age normal and modified terminal funding

A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.

Remaining amortization period

Asset valuation method

Inflation

Salary increases

Investment rate of return

Retirement age

Mortality

Multiple bases from 14 to 15 years

5-year smoothed market 20% corridor

2.75% wage inflation; 2.25% price inflation

2.75% to 6.75% including wage inflation

7.00%, net of investment expenses

Experience-based table of rates that are specific to the type of eligibility condition.

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.