
APPENDIX B

ORDINANCE #60419
Board Bill No. 141
(Committee Substitute) As Amended

An ordinance establishing capital planning policies and a special fund to be known as The "Capital Fund"; establishing procedures for capital improvement planning and budgeting; repealing Section Three of Ordinance 49318; with an implementation date provision and emergency clause.

WHEREAS, the City of St. Louis is continually faced with pressing capital infrastructure and equipment needs; and

WHEREAS, the City currently has no definitive capital assessment, planning and budgeting procedures established by Charter or Ordinance; and

WHEREAS, attending to the capital infrastructure, municipal building and equipment needs of the city is fundamental to guaranteeing a healthy city government and environment for all citizens;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF ST. LOUIS, AS FOLLOWS:

Section One. Capital Planning Policies. The City of St. Louis hereby adopts as its capital planning policies the following:

- A. The City will maintain its physical assets and infrastructure at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs. The annual operating budget will provide for the adequate maintenance and orderly replacement of capital plant and equipment from current revenues where possible.
- B. The City will make every effort to make new capital investments consistent with maximizing the efficiency of operating departments.
- C. The City hereby establishes a goal, to be gradually phased-in by Fiscal Year 1992-93, of appropriating an amount equivalent to 10% of the General Fund Budget appropriated for the year immediately preceding to capital improvement projects and or equipment replacements in the annual capital budget. Funds may come from any lawful source, including the various sources enumerated in Section Seven of this ordinance, and shall be appropriated in the Capital Budget hereinafter provided for, and expended from the Capital Fund hereinafter provided for.

Section Two. Capital Fund Established. There is hereby created a special fund to be known as the "Capital Fund", under the care and custody of the Comptroller. Sources of funds for the Capital Fund shall include, but not be limited to, income generated from the sale of city assets, including real property, which shall be credited to the Capital Fund; one-half of any General Fund balance from the immediately preceding fiscal year, which shall be appropriated and transferred to the Capital Fund at the start of each fiscal year; and sources enumerated in Section Seven of this ordinance. No funds appropriated in the Capital Fund may be transferred to any other fund without an amending ordinance.

Section Three. Capital Improvement Plan. There shall be prepared in each fiscal year beginning July 1, 1988, by the Budget Division, in conjunction with the Capital Committee established by Section 3 of this ordinance a five year Capital Improvement Plan ("the CIP"). The CIP shall be updated annually, and submitted by the Budget Division to the Board of Estimate and Apportionment and to the Board of Aldermen for approval. All capital budget appropriations shall be proposed in accordance with the CIP. The CIP shall include: detailed descriptions of proposed capital projects and equipment replacement schedules, proposed timetables, and proposed sources and methods of funding such projects. The CIPs for fiscal years beginning on and after July 1, 1989, shall be updated to include details of progress on current projects, any necessary revisions of project schedules and details of any new proposed capital project or equipment replacement schedule. For purposes of this ordinance, no projects shall be included in a CIP which are to be funded from the Water or Airport Enterprise Funds.

Section Four. Capital Committee. There is hereby established a Capital Committee to review and assess capital needs and to develop and recommend the CIPs and corresponding Capital Budgets. The Capital Committee shall consist of the following: the Budget Director, who shall serve as Chairman, the Community Development Agency Director, the Fiscal Manager, the President of the Board of Public Service, the President of the Board of Aldermen (or his designee), one other Alderman appointed by the President of the Board of Aldermen, the Comptroller (or his designee), and the Mayor (or his designee).

Section Five. Capital Improvements defined. As used in this ordinance, capital improvements means any action or expenditures taken or made to replace, install, refurbish, rehabilitate, reconstruct, construct, update or otherwise improve the city's public infrastructure, including, for example, but not limited to, roads, bridges, parks, other public places, sidewalks, alleys and municipal buildings, and efforts or expenditures taken or made to improve the quality of the city's fleet of rolling stock or other major equipment items.

Section Six. Capital Improvement Plan Procedures. The CIP for each fiscal year shall be prepared as follows: (1) As part of its budget preparation process, the Budget Division shall annually compile and assemble Board of Public Service capital improvement and public works needs assessments and projects, departmental requests for capital improvements, and any other City programs that include improvements to public infrastructure, buildings, assets and public works and significant capital equipment expenditures. (2) Upon assembling and compiling all such needs assessment, departmental requests, and other programs, the Budget Division shall

submit same to the President of the Board of Public Service, who shall develop cost estimates and timetables for all projects. (3) The Capital Committee shall then review, assess, prioritize and recommend a five-year capital improvement plan based on the needs assessments, financing capabilities, and the capital policies set forth in Section One hereof. The proposed plan shall include recommended financing alternatives and specific project timetables.

In developing a CIP, the Capital Committee shall apply, but not be limited to, the following broad criteria to evaluate the relative merit of individual capital projects:

- a. Capital improvements which will foster St. Louis' goal of preserving and improving municipal buildings and other assets will receive priority;
- b. Capital improvements which will foster St. Louis' goal of fiscal stability and soundness will receive priority;
- c. Capital improvements which will foster St. Louis' goal of preserving its infrastructure and heritage, will receive priority;
- d. Projects which reduce the cost of operations or energy consumption will receive priority; and
- e. Projects which promote operational safety will receive priority.

The Capital Committee may establish such additional selection criteria as are deemed necessary and prudent.

(4) Upon completion of a CIP by the Capital Committee, the Budget Division shall submit such CIP to the Board of Estimate and Apportionment as provided by Section Eight of this ordinance.

Section Seven. Capital Budget. Upon completion of a CIP by the Capital Committee, the Budget Division and Comptroller's Office shall develop a Capital Budget based on the first year of such CIP and reasonably anticipated funds therefor in such year. The Capital budget shall identify specific sources of funds for the Capital Fund and uses of such funds and shall be submitted to the Board of Estimate and Apportionment together with the CIP as provided by Section Eight of this ordinance. Sources of funds for Capital Improvements included in the Capital Budget may include any source legally available, including but not limited to:

- (i) the proceeds of issuance of bonds, or other general obligation borrowing;
- (ii) the proceeds of issuance of revenue-backed bonds or obligations, including multi-year lease transactions involving issuance of certificates of participation and/or institutional lease loans;
- (iii) existing or new earmarked tax or fee revenue sources for specific projects;

- (iv) appropriations from any balance in the Capital Fund; and appropriations from the general fund;
- (v) the use of intergovernmental grants-in-aid, including matching grants.

Any projects and recommended financing included in a capital budget approved by the Board of Estimate and Apportionment and the Board of Aldermen will be considered approved individually by each Board.

Section Eight. Submission of CIP and Capital Budget; Timing and Procedures. The CIP and proposed Capital Budget for each fiscal year shall be submitted to the Board of Estimate and Apportionment in the same manner and timing as the general operating and enterprise funds budgets. All specific timing requirements and procedures set forth in Section Three of Article XVI of the Charter of the City of St. Louis will apply to the Capital Budget, which will be presented with the general and enterprise funds budgets as a total operating and capital plan for the City.

Section Nine. Infrastructure Inventory and Assessment Requirements. The Board of Public Service shall develop and maintain a full infrastructure inventory and an annual assessment of the condition of such infrastructure. This information shall be used as needs assessments to be reviewed by the Capital Committee in developing the CIPs. In addition, the Board of Public Service, through the Equipment Services Division, shall maintain equipment inventory and conditions assessment and submit to the Capital Committee a recommended 5-year equipment replacement schedule based on this information and efficient operating requirements.

Section Ten. Repeal. Section Three of Ordinance 59318 is hereby repealed.

Section Eleven. Implementation. The provisions of sections one, and of sections three to nine, inclusive, of this ordinance, shall be implemented and observed beginning with the commencement of preparation of the budget for fiscal year 1988-89, and thereafter. Section Two of this ordinance shall be implemented immediately upon the effective date of this ordinance.

Section Twelve. Emergency Provision. This being an ordinance for the preservation of public peace, health and safety, it is hereby declared to be an emergency measure within the meaning of Sections 19 and 20 of Article of the Charter of the City of St. Louis and therefore this ordinance shall become effective immediately upon its passage and approval by the Mayor.

Approved: July 27, 1987

ORDINANCE #61250

Board Bill No. 540

Committee Substitute

An Ordinance amending Ordinance #60419 (the Capital Budgeting Ordinance) by repealing Sections Two and Four thereof pertaining to establishment of a Capital Fund and a Capital Committee, and adopting two new sections pertaining to the same subjects and providing for the establishment of a Citizens Advisory Committee for Capital Expenditures to oversee the preparation of the Capital Improvement Plan and Capital Budget, such budget to include the expenditure of any capital improvements sales taxes and/or bond issues; containing an emergency clause.

BE IT ORDAINED BY THE CITY OF ST. LOUIS AS FOLLOWS:

Section One. Section Two of Ordinance 60419 is hereby repealed and a new Section Two thereof enacted, to read as follows:

Section Two. Capital Fund Established. There is hereby created a special fund to be know as the ""Capital Fund", under the care and custody of the Comptroller. Sources of funds for the Capital Fund shall include, but not be limited to, income generated from the sale of City assets, including real property, which shall be credited to the Capital Fund: one-half of any General Fund balance from the immediately preceding fiscal year, which shall be appropriated and transferred to the Capital fund at the start of each fiscal year; the proceeds of any sales tax for the purpose of capital improvements passed by the voters of the City of St. Louis, which shall be deposited in a special trust fund; and sources enumerated in Section Seven of this Ordinance. No funds appropriate in the Capital Fund may be transferred to any other fund without an amending ordinance.

Section Two. Section Four of Ordinance 60419 is hereby repealed and a new Section Four is hereby enacted to read as follows:

Section Four. Committees. There are hereby established the following committees to review and assess capital needs and to develop and recommend the Capital Improvement Plans and corresponding Capital Budgets:

A. Citizens Advisory Committee for Capital Expenditures. There is hereby established a Citizens Capital Improvements Advisory Committee to review and assess capital needs and to advise the Capital Committee on the development and recommendation of the Capital Improvement Plans (CIPs) and corresponding Capital Budgets and to review the City's accomplishments with respect to the Capital Budgets approved in previous years. The Citizens Advisory Committee for Capital Expenditures shall consist of the following: two (2) representatives appointed by each member of the City of St. Louis Board of Aldermen, to serve at the pleasure of the respective Aldermen, and four (4) representatives appointed by each member of the City of St. Louis Board of Estimate and Appointment to serve at the pleasure of the respective member of said Board. Said Committee shall be established immediately upon

enactment of this Ordinance into law.

3. *Capital Committee.* There is hereby established a Capital Committee to review and assess, with the advice of the Citizens Advisory Committee for Capital Expenditures capital needs and to develop and recommend the CIP's and corresponding Capital Budgets. The Capital Committee shall consist of the following: the Budget Director, who shall serve as chairman, the Community Development Agency Director, the Fiscal Manager, the President of the Board of Public Service, the President of the Board of Aldermen (or his designee), one other Alderman appointed by the President of the Board of Aldermen, the Comptroller (or his designee) and the Mayor (or his designee).

Section Three. Emergency Provision. This being an ordinance for the preservation of public peace, health and safety, it is hereby declared to be an emergency measure within the meaning of Sections 19 and 20 of Article IV of the Charter of the City of St. Louis and therefore this Ordinance shall become effective immediately upon its passage and approval by the Mayor.

Approved: February 15, 1989

ORDINANCE NO. 62885
BOARD BILL NO. 6 (FLOOR SUBSTITUTE)

An ordinance under and by the authority of Section 94.577 R.S.Mo., imposing, subject to the approval of the voters, a one-half of one percent (1/2 of 1%) sales tax on all retail sales made in the City of St. Louis which are subject to the taxation under the provisions of Sections 144.010 to 144.525 R.S.Mo. for the purpose of funding capital improvements, including the operation and maintenance of capital improvements, in addition to any and all other sales taxes allowed by law; submitting to the qualified voters of the City of St. Louis the question whether the City shall impose such a one-half of one percent (1/2 of 1%) sales tax for the purpose of funding capital improvements; providing that if such question shall receive the votes of a majority of the voters voting thereon that such tax shall be authorized and in effect as provided in Section 94.577 R.S.Mo.; incorporating by reference the provisions of Section 94.577 R.S.Mo.; providing that the tax imposed pursuant to the provisions of this ordinance shall be a tax on all retail sales made in the City of St. Louis which are subject to taxation under the provisions of Sections 144.010 to 144.525 R.S.Mo.; providing for an election and the manner of voting thereat; providing for the allocation to specified purposes of the proceeds of such tax, and prohibiting use of any such proceeds for certain purposes; with a severability clause and an emergency clause.

BE IT ORDAINED BY THE CITY OF ST. LOUIS AS FOLLOWS:

SECTION ONE. Under and by the authority of Section 94.577 R.S.Mo., there is hereby imposed, subject, however, to the approval of the qualified voters as hereinafter provided, a sales tax of one-half percent (1/2%) in the City of St. Louis for the purpose of funding capital improvements, including the operation and maintenance of capital improvements, in addition to any and all other sales tax allowed by law.

SECTION TWO. The following question is hereby submitted to the qualified voters of the City of St. Louis and shall be voted upon at an election to be held as hereinafter provided. The question shall read in words and figures as follows:

Shall the municipality of the City of St. Louis impose a sales tax of one-half of one percent (1/2 of 1%) for the purpose of funding capital improvements which may include the retirement of debt under previously authorized bonded indebtedness?

YES [] NO []

If you are in favor of the question, place an "X" in box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".

SECTION THREE. The foregoing question shall be submitted the qualified voters at an election to be held on Tuesday, the third (3rd) day of August, 1993, and if the question shall receive in its favor the votes of a majority of the voters voting thereon, the tax shall be authorized and shall become effective as provided in Section 94.577 R.S.Mo. The qualified voters may, at such election, vote a ballot in substantially the following form:

Shall the municipality of the City of St. Louis impose a sales tax of one-half of one percent (1/2 of 1%) for the purpose of funding capital improvements which may include the retirement of debt under previously authorized bonded indebtedness?

YES [] NO []

If you are in favor of the question, place an "X" in box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".

SECTION FOUR. The Board of Election Commissioners of the City of St. Louis shall provide the ballots or voting machines, or both, and conduct the election and shall ascertain the results thereof according to the laws regulating such elections. Upon approval of this ordinance, it shall be published once in the City Journal. Proof of publication of this ordinance shall be made by affidavit of the City Register and such affidavit shall be filed in the office of the City Register and a copy of said publication shall be attached thereto.

SECTION FIVE. The provisions of Section 94.577 R.S.Mo. are adopted and incorporated herein by reference as if fully set forth.

SECTION SIX. The tax imposed pursuant to the provisions of this ordinance shall be a tax on all retail sales made in the City of St. Louis which are subject to taxation under the provisions of Sections 144.010 to 144.525 R.S.Mo.

SECTION SEVEN. As required by Section 94.577.7 R.S.Mo., none of the proceeds of the tax imposed pursuant to this ordinance shall be budgeted, appropriated, used or expended for the purpose of funding in whole or in part the construction, operation or maintenance of a sports stadium, field house, indoor or outdoor recreational facility, center, playing field, parking facility or anything incidental or necessary to a complex suitable for any type of professional sport or recreation, either upon, above or below the ground.

SECTION EIGHT. Pursuant to Section 94.577 R.S.Mo and Chapter 5.35 of the Revised Code, all revenue received by the City from the tax authorized by this ordinance shall be deposited in a special trust fund, hereby created, to be known as the Capital Improvements Sales Tax Trust Fund, to consist of five accounts, namely, a Ward Capital Improvements Account, a Major Park Capital Improvements Account, a Recreation Center Capital Improvements Account, a Citywide Capital Improvement Accounts, and a Police Department Capital Improvements Account. All revenue of the Capital Improvements Sales Tax Trust Fund and all interest on such

revenue shall be allocated and credited upon receipt as follows: 50% to the Ward Capital Improvements Account, 17% to the Major Park Capital Improvements Account, 3% to the Recreation Center Capital Improvements Account, 20% to the Citywide Capital Improvements Account, and 10% to the Police Department Capital Improvements Account. Revenue credited and allocated to the Ward Capital Improvement Account shall be credited and allocated in equal amounts to twenty-eight sub-accounts, one for each ward of the City. Revenue credited and allocated to the Major Park Capital Improvements Account shall be credited and allocated to six sub-accounts, one each for capital improvements in Carondelet, Fairgrounds, Forest, O'Fallon, Will more, and Tower Grove Parks (the "Major Parks") in percentages of the revenue of the Major Park Capital Improvements Account for each such sub- account determined by dividing the acreage of each Major Park for which the sub-account is held by the total acreage of all the Major Parks.

SECTION NINE. No money credited and allocated to any account or sub-account within the Capital Improvements Sales Tax Trust Fund shall be transferred to any other fund nor appropriated, expended, used or encumbered for any purpose other than capital improvements as indicated by the name of the respective account or sub-account. Money in the Police Department Capital Improvements Account shall be used only to pay bonded debt incurred before the effective date of this ordinance, or amounts payable on financings concluded before the effective date of this ordinance, for capital projects of the Police Department. All monies from any account or sub-account within the Capital Improvements Sales Tax Trust Fund shall be expended only by appropriating ordinances. There shall be an annual review by the Ways and Means Committee of the Board of Aldermen to monitor the distribution of all the Funds generated by the Capital Improvements Sales Tax Trust Fund.

SECTION TEN. If any provision of this Ordinance shall be held invalid, the remainder of this Ordinance, to the extent severable therefrom, shall not thereby be invalidated.

SECTION ELEVEN. This being an ordinance necessary for the preservation of the public peace, health and safety and providing for the submission of the question to the voters, it is hereby declared to be an emergency ordinance as provided by Article IV, Section 20 of the Charter of the City of St. Louis, and shall be effective immediately upon approval by the Mayor or its approval over his veto.

Approved: June 4, 1993.

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