

City of Ballwin



2014 Budget Summary

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BUDGET MESSAGE

In 2013, we began to refocus on addressing deferred maintenance issues such as resealing parking lots, remodeling the Boardroom, replacing carpet in the Police Department, adding landscape and digital signage to the Government Center and refurbishing the lobby area of the Pointe at Ballwin Commons.

Our 2014 budget calls for efficiency enhancements at our Pointe community center which will involve a comprehensive upgrade of our entire mechanical systems. This project will be a further demonstration of our commitment to energy efficiency. It will include conversion to geothermal heating/cooling as well as a “white” roof to compliment the solar panels which were installed in 2012.

The other noteworthy aspect of our operating budget plan is that we will bring back the Arborist position which has been vacant for the past 5 years. This will enable us to place renewed emphasis on landscaping, park and street tree maintenance. Other than that we intend to continue all programs and services with no additional manpower commitment.

As far as street improvements are concerned, we have pledged \$1,396,541 to address this priority. This is slightly higher than our funding commitment of \$1,264,850 in 2013.

With the exception of a small supplemental contribution to the Olde Towne TIF bond service fund, we are now completely debt free. We will start the new year with an unrestricted reserve fund balance of over \$8 million. This equates to 46.5% of our projected Operating budget.

Overall, the Board of Aldermen and I are pleased to report that we have charted a conservative fiscal course that will protect our comprehensive infrastructure while helping to ensure that you will continue to enjoy all of the top quality programs and services that you expect and deserve as residents of this fine community.

Sincerely,

Mayor Tim Pogue

MISSION STATEMENT

The City of Ballwin is a proud community with a history of delivering a wide range of top quality programs and services which are geared toward providing a safe and friendly environment for all of our residents, businesses, and visitors. The governing body and the entire city staff are committed to applying all revenue resources in the most cost efficient manner to maintain this high standard.

In the interest of achieving this goal, we further pledge to:

- Maintain an open dialogue with residents and businesses within our community to insure continued connectivity;
- Promote, encourage, and pursue all reasonable alternatives that would lead toward energy conservation and environmental sensitivity;
- Provide and encourage a wide variety of cultural and recreational opportunities for all age groups, to promote local identification and a sense of community pride and value;
- Enhance property values by continuing to aggressively enforce all maintenance codes and business regulations;
- Continue to maintain and improve all public infrastructure including streets and all city facilities;
- Ensure a safe and secure environment for all residents and businesses by maintaining a strong and positive police presence within our community;
- Treat all customers and constituents as we would expect to be treated in a fair, courteous and equitable manner. Through effective communication, we will constantly strive to say what we will do, then do what we say.

2014 CITY OF BALLWIN FACTS

| | |
|---|---|
| Date of Incorporation: | December 29, 1950 |
| Form of Government: | City of the Fourth Class; Mayor / Board of Aldermen / City Administrator |
| Population: | 30,404 (2010 Census) |
| Miles of Streets: | 123 miles |
| Police Dispatching Population: | 48,498 (including City of Manchester) |
| Total Housing Units: | 12,476 |
| Number of Businesses: | 314 |
| Number of Employees: (Full-Time) | Police – 51 (sworn) Public Works - 32 Police – General – 12 Administration - 19 Parks & Rec. - 28 |

(Updated: 12/3/13)

SERVICES OVERVIEW

| | |
|--|---|
| POLICE: 636-227-9636 FX: 636-207-2340 police@ballwin.mo.us | Our full-service Police Department, located at 300 Park Drive (in Vlasik Park) operates 24 hours a day, seven days a week; 24 hour dispatch, investigation and patrol, Neighborhood Watch, Traffic/Speed Enforcement, Community Oriented Policing (COPS), D.A.R.E., and Are You O.K.?. |
| PUBLIC WORKS: 636-227-9000 FX: 636-207-2333 pw@ballwin.mo.us | The Public Works Department operates out of a complex which is also located in Vlasik Park at 200 Park Drive. The regular work hours for the Public Works Department are 7:00 a.m. – 3:30 p.m. Monday – Friday. Snow plowing, street and sign maintenance, leaf collection, street sweeping, sidewalk repair, and limited storm water maintenance are provided as basic services. |
| PARKS: 636-227-8950 FX: 636-207-2330 pointe@ballwin.mo.us | The Parks Department is headquartered at The Pointe At Ballwin Commons Community Center, located at #1 Ballwin Commons Circle. Festival coordination, recreational programming, golf, tennis, swimming, horseshoes, fitness center, facility rentals, park maintenance and street tree trimming. |
| ADMINISTRATION: 636-227-8580 FX: 636-207-2320 administration@ballwin.mo.us | The Ballwin Government Center, located at 14811 Manchester Road (in Vlasik Park) is open to serve the public Monday – Friday from 8:00 a.m. – 5:00 p.m. Public relations, personnel, occupancy/building inspections and permits, code enforcement, planning and zoning, utility and contract coordination, licensing, revenue collection, court fine payments, and record keeping are functions performed at this location. |

| | | |
|-----------------------|--|--|
| 2014 HOLIDAYS: | Jan. 1 – New Years Day | July 4 – Independence Day |
| | Jan. 20 – Martin Luther King, Jr. Day | Sept. 1 – Labor Day |
| | Feb. 17 – President’s Day | Nov. 27 & 28 - Thanksgiving |
| | May 26 – Memorial Day | Dec. 24 & 25 Christmas Eve & Christmas |
| | <i>Offices will be closed and all official meetings will be cancelled or rescheduled on these dates.</i> | |

GOVERNING INFORMATION

The Ballwin Board of Aldermen meet at 7:00 p.m. on the second and fourth Mondays of each month in the Board Room of the Donald “Red” Loehr Police & Court Center, which is located in Vlasik Park off Holloway Road.

The Board of Aldermen is a legislative group which is comprised of eight members, two from each of our four wards. The Mayor is elected at large. All serve two-year terms which are staggered. The Mayor serves as ceremonial head of the City and presiding officer at all Board Meetings.

All meetings of the Ballwin Board of Aldermen are open to the public and the building is handicapped accessible. Attendance and participation is invited and encouraged. All agendas are posted on the website at last 48 hours in advance of all scheduled meetings.

www.ballwin.mo.us 636-227-8580 Fax: 636-207-2320 Voice Mail: 636-207-2386 + VM #

| NAME | CONTACT INFORMATION | WARD | TERM |
|--|---|----------|-------------|
| Mayor Tim Pogue 418 Bush Drive Ballwin, MO 63021 | Home: 636-391-3591 Gov. Ctr.: 636-207-2386 x-3320 tpogue@ballwin.mo.us | At Large | April, 2015 |
| Alderman Jimmy Terbrock 219 Ramsey Lane Ballwin, MO 63021 | Gov. Ctr.: 636-207-2386 x-3330 jterbrock@ballwin.mo.us | 1 | April, 2015 |
| Alderman Michael Finley 50 Roland Avenue Ballwin, MO 63021 | Home: 314-283-3007 Gov. Ctr.: 636-207-2386 x-3310 mfinley@ballwin.mo.us | 1 | April, 2014 |
| Alderman Mark Harder 542 Lering Ct. Ballwin, MO 63011 | Gov. Ctr.: 636-207-2386 x-3350 mharder@ballwin.mo.us | 2 | April, 2015 |
| Alderman Shamed Dogan 212 Oakwood Farms Ct. Ballwin, MO 63021 | Home: 314-306-5537 Gov. Ctr.: 636-207-2386 x-3340 sdogan@ballwin.mo.us | 2 | April, 2014 |
| Alderman Frank Fleming 619 Spring Meadows Dr. Ballwin, MO 63011 | Home: 636-230-8839 Gov. Ctr.: 636-207-2386 x-3370 ffleming@ballwin.mo.us | 3 | April, 2014 |
| Alderman Jim Leahy 308 Wildforest Dr. Ballwin, MO 63011 | Home: 636-391-0701 Gov. Ctr.: 636-207-2386 x-3360 jleahy@ballwin.mo.us | 3 | April, 2015 |
| Alderman Kathy Kerlagon 1146 Westrun Dr. Ballwin, MO 63021 | Home: 636-391-6794 Gov. Ctr.: 636-207-2386 x-3390 kkerlagon@ballwin.mo.us | 4 | April, 2014 |
| Alderman Mike Boland 630 Showplace Ct Ballwin, MO 63021 | Home: 636-236-3636 Gov. Ctr.: 636-207-2386 x-3380 mboland@ballwin.mo.us | 4 | April, 2015 |

City Attorney: Robert E. Jones 314-725-8788
Staff Contact: Robert A. Kuntz, City Administrator 636-227-8580
Recording Secretary: Marie Clark, City Clerk 636-227-8580

After-hour emergencies may be reported by calling (636) 527-9200. For police, fire, or ambulance emergencies, dial 911. For other information about our various programs and services, dial (636) 207-2306 any time, day or night, or visit our website at www.ballwin.mo.us.

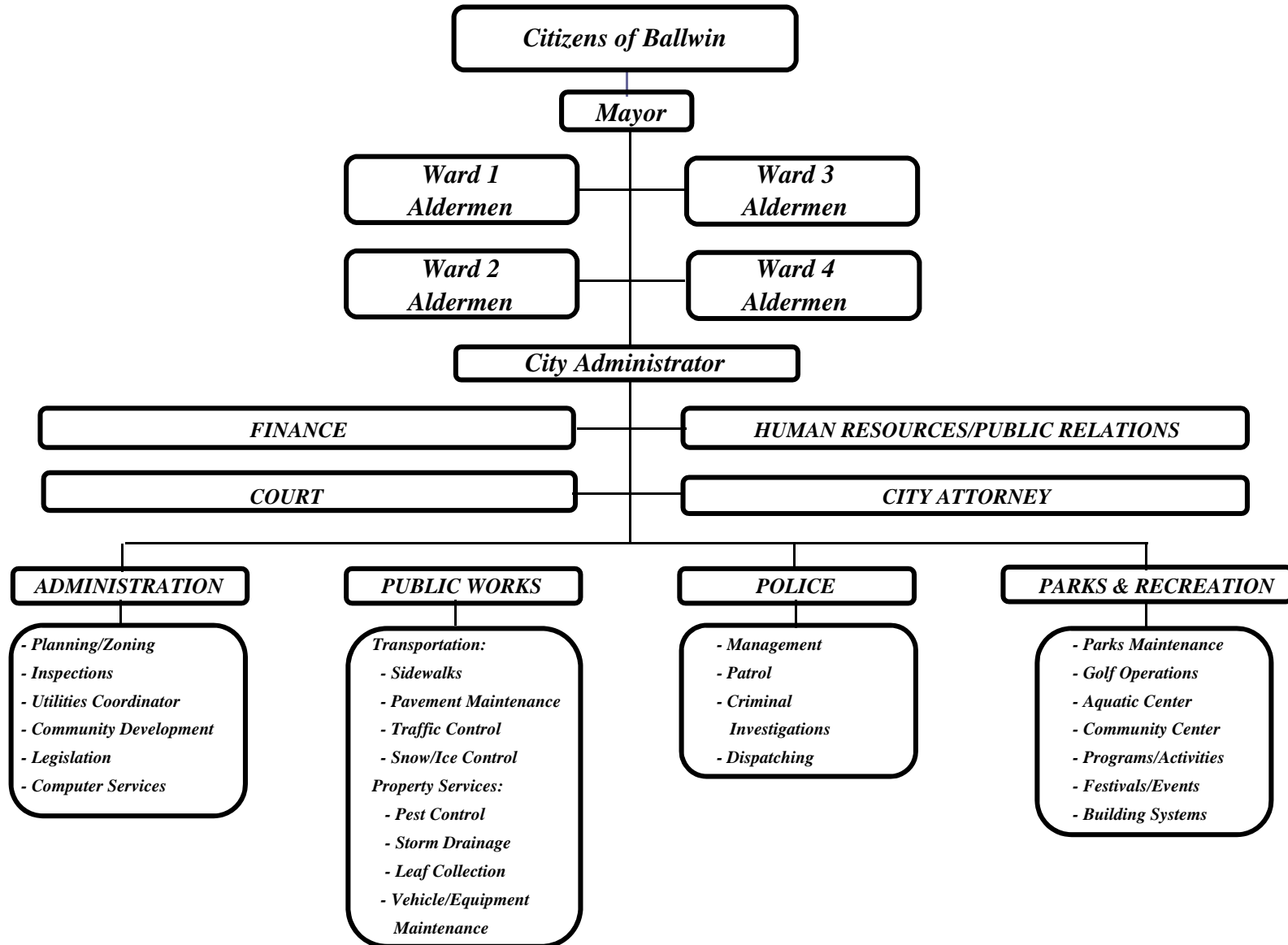
Residents of Ballwin are afforded an equal opportunity to participate in the programs and services of the City of Ballwin regardless of race, color, religion, sex, age, disability, familial status, national origin or political affiliation. If you require ADA accommodation, please call (636) 227-8580 V or (636) 227-5200 TDD or 1-800-735-2466 (Relay Missouri) no later than 5:00 p.m. on the third business day preceding the hearing.

STAFF

| | |
|---|--|
| ADMINISTRATION (636) 227-8580 FAX: (636) 207-2320 <u>administrator@ballwin.mo.us</u> | |
| Robert A. Kuntz Thomas H. Aiken Denise Keller Jerry Klein Marie Clark Haley Morrison Paula Reeds Chris Northcutt Terri Johnson | - City Administrator bkuntz@ballwin.mo.us - Assistant City Administrator/City Planner taiken@ballwin.mo.us - Finance Officer denisekeller@ballwin.mo.us - Code Enforcement Supervisor jklein@ballwin.mo.us - Administrative Assistant / City Clerk mclark@ballwin.mo.us - Human Resource Coordinator hmorrison@ballwin.mo.us - Information Systems Manager preeds@ballwin.mo.us - Court Clerk cnorthcutt@ballwin.mo.us - ADA Coordinator tjohnson@desperes.mo.org |
| PUBLIC WORKS (636) 227-9000 FAX: (636)207-2333 <u>pw@ballwin.mo.us</u> | |
| Gary R. Kramer Jim Link Linda Tate | - City Engineer/Director of Public Works gkramer@ballwin.mo.us - Superintendent of Streets jlink@ballwin.mo.us - Administrative Assistant ltate@ballwin.mo.us |
| PARKS AND RECREATION (636) 227-8950 FAX: 636-207-2330 The Pointe At Ballwin Commons: <u>pointe@ballwin.mo.us</u> | |
| Linda Bruer Hedy Boone John Hoffman Chris Crocker Dave Furlong Sara Jane Davis | - Director of Parks and Recreation lbruer@ballwin.mo.us - Deputy Director of Recreation (programs) hboone@ballwin.mo.us - Deputy Director of Parks (facilities) jhoffman@ballwin.mo.us - Golf Course Superintendent ccrocker@ballwin.mo.us - Golf Pro (636) 227-1750 golf@ballwin.mo.us - Clubhouse Manager golf@ballwin.mo.us |
| POLICE DEPARTMENT (636) 227-9636 FAX: (636) 207-2340 <u>Police@ballwin.mo.us</u> | |
| Steve Schicker George Boswell Kevin Scott Kevin Bushery Diana Keller | - Chief of Police sschicker@ballwin.mo.us - Captain of Administration / Management gboswell@ballwin.mo.us - Captain of Field Operations kscott@ballwin.mo.us - Lieutenant of Criminal Investigations kbushery@ballwin.mo.us - Supervisor of Communications / Records dkeller@ballwin.mo.us |

CITY OF BALLWIN

2014 ORGANIZATIONAL STRUCTURE



**Combined Statement of Budgeted Revenues
and Expenditures - Operating Fund**

| | 2012 Actual | 2013 Projected | 2014 Budget |
|--|--|--|--|
| Fund Balance January 1 | \$6,917,868 | \$8,230,761 | \$8,078,246 |
| Revenues | \$17,756,237 | \$17,195,446 | \$17,861,657 |
| Expenditures | | | |
| Administration: | (\$2,747,778) | (\$2,869,224) | (\$2,926,784) |
| Parks: | (\$4,194,899) | (\$4,496,260) | (\$4,714,175) |
| Police: | (\$5,118,933) | (\$5,498,388) | (\$5,753,585) |
| Public Works: | (\$4,004,533) | (\$4,492,415) | (\$4,891,255) |
| TOTAL: | (\$16,066,143) | (\$17,356,287) | (\$18,285,799) |
| Transfer (To)/From | | | |
| Capital Fund | \$0 | \$0 | (\$1,975,326) |
| Debt Service Fund | \$0 | \$0 | \$0 |
| Other Restricted Funds | \$41,140 | \$8,326 | \$77,998 |
| | (Inmate Security, Hist Soc and Sidewalk Escrs) | (Inmate Security, Hist Soc and Sidewalk Escrs) | (Inmate Security, Hist Soc and Recreation Escrs) |
| Fund Balance December 31 | \$8,649,102 | \$8,078,246 | \$5,756,776 |
| Less Restricted for | | | |
| Prepaid Expenses | (\$366,356) | | |
| Inventory | (\$51,985) | | |
| Unassigned Fund Balance December 31 | \$8,230,761 | \$8,078,246 | \$5,756,776 |

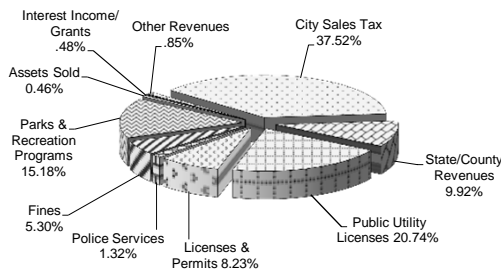
Anticipated Unassigned Fund Balance 12/31/13: 46.54% of 2013 Projected

Anticipated Unassigned Fund Balance 12/31/14: 31.48% of 2014 Projected

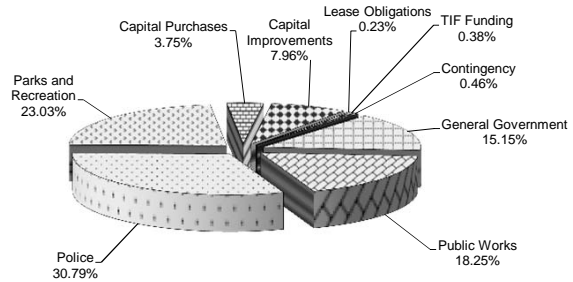
BALLWIN OPERATING BUDGET

The budget for the fiscal year 2014 totals \$18,285,799 including \$42,792 required for debt service on leased equipment. \$348,044 of unassigned fund balance will be applied to achieve balance in 2014. Capital improvement expenses include a \$1.2 million supplement to street improvements. The charts below illustrate revenues, expenditures and detail capital improvements for the 2014 year.

Where The Money Comes From



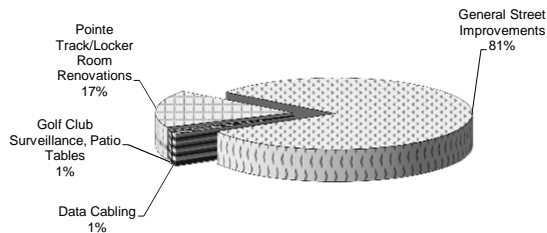
Where The Money Goes



| Source | Revenues |
|-----------------------------|----------------------|
| City Sales Tax | \$ 6,730,000 |
| State/County Revenues | \$ 1,780,000 |
| Public Utility Licenses | \$ 3,719,410 |
| Licenses & Permits | \$ 1,475,900 |
| Police Services | \$ 237,000 |
| Fines | \$ 950,000 |
| Parks & Recreation Programs | \$ 2,723,215 |
| Assets Sold | \$ 82,500 |
| Interest Income | \$ 45,150 |
| Grants/Donations | \$ 40,750 |
| Other Revenues | \$ 153,830 |
| Total: | \$ 17,937,755 |

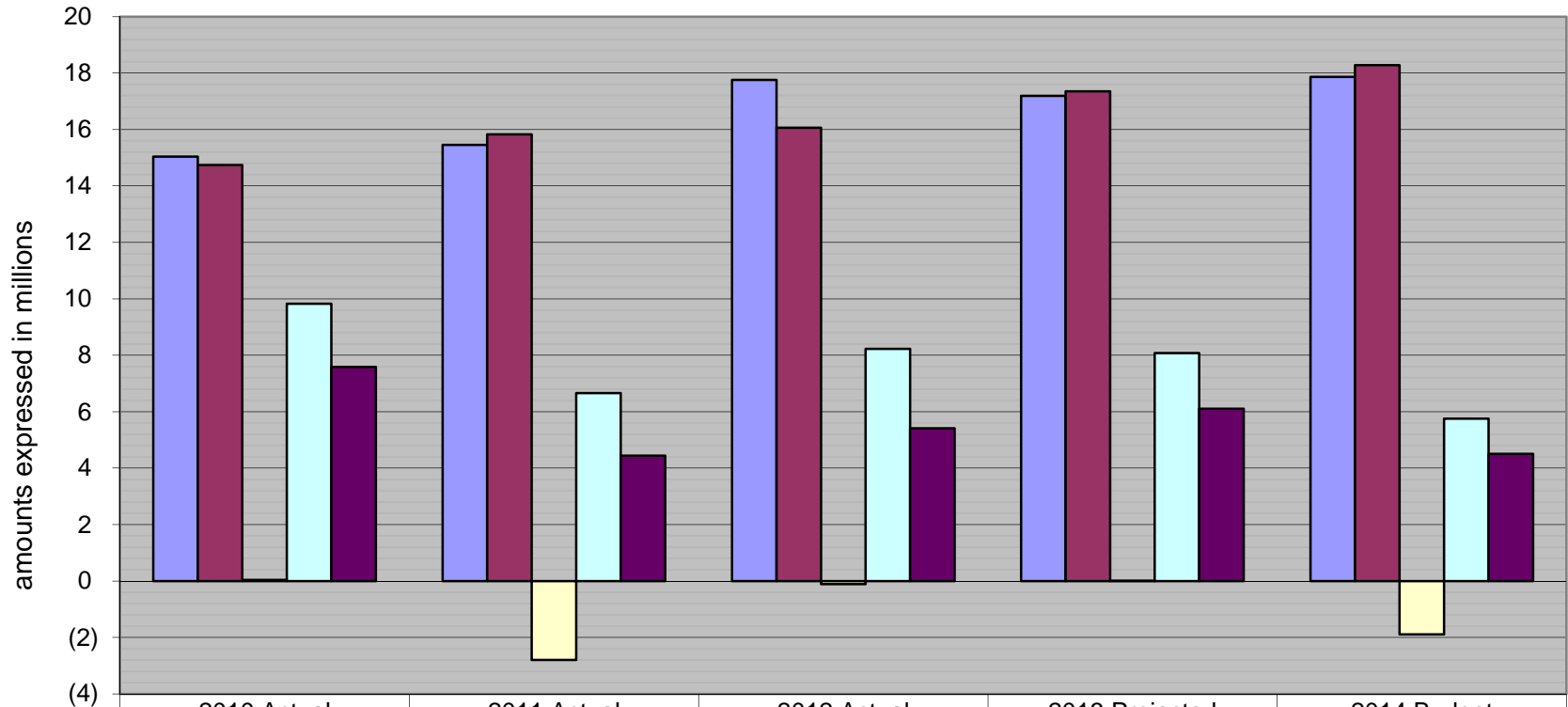
| Functions | Expenses |
|----------------------|----------------------|
| General Government | \$ 2,770,884 |
| Public Works | \$ 3,336,443 |
| Police | \$ 5,629,889 |
| Parks and Recreation | \$ 4,210,806 |
| Capital Purchases | \$ 685,973 |
| Capital Improvements | \$ 1,455,012 |
| Lease Obligations | \$ 42,792 |
| TIF Funding | \$ 69,000 |
| Contingency | \$ 85,000 |
| Total: | \$ 18,285,799 |

Capital Improvements



| Type of Improvement | Cost |
|--------------------------------------|---------------------|
| Data Cabling | \$ 14,500 |
| Golf Club Surveillance, Patio Tables | \$ 10,000 |
| Pointe Track/Locker Room Renovations | \$ 245,000 |
| General Street Improvements | \$ 1,185,512 |
| Total: | \$ 1,455,012 |

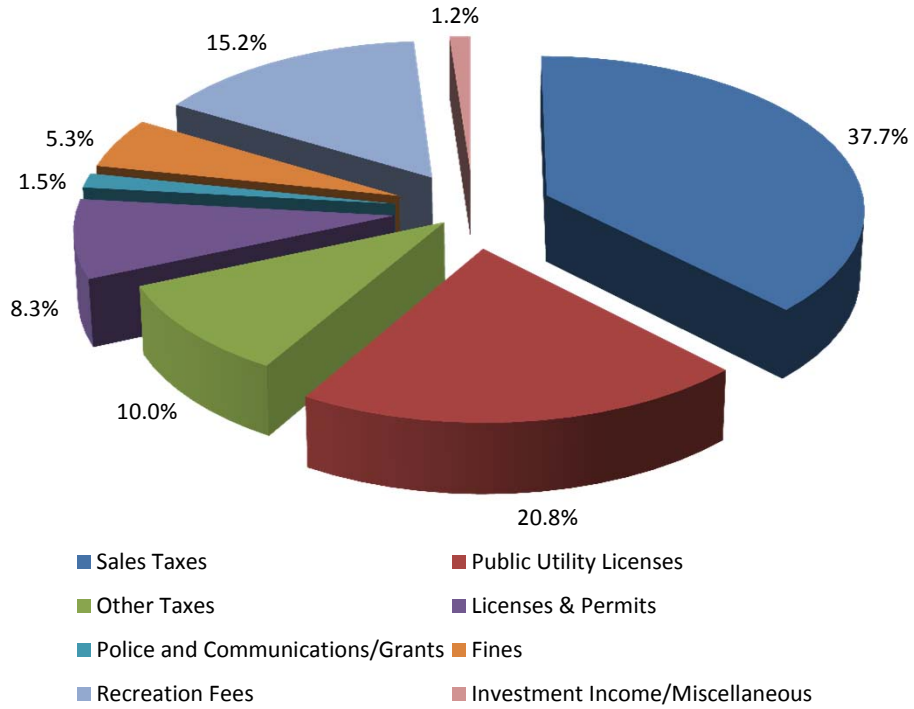
Operating Fund 2010-2014



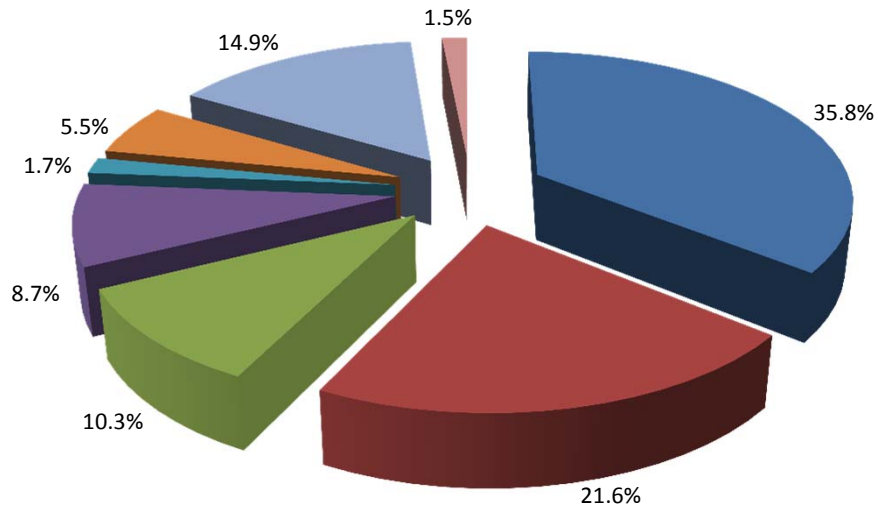
| | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Projected | 2014 Budget |
|---------------|-------------|-------------|-------------|----------------|-------------|
| Revenues | 15,040,093 | 15,455,481 | 17,756,237 | 17,195,446 | 17,861,657 |
| Expenses | 14,739,857 | 15,832,591 | 16,066,143 | 17,356,287 | 18,285,799 |
| Transfers | 33,874 | (2,798,224) | (113,007) | 8,326 | (1,897,328) |
| Fund Balance | 9,829,008 | 6,653,674 | 8,230,761 | 8,078,246 | 5,756,776 |
| Cash Reserves | 7,590,990 | 4,442,742 | 5,406,280 | 6,100,000 | 4,500,000 |

Operating Budget Anticipated Revenues

2014



2013



**City of Ballwin
Operating Budget Revenues**

| Description | 2012 Actual | 2013 Estimated | 2014 Projected |
|---------------------------------------|-----------------------|-----------------------|-----------------------|
| Sales and Use Taxes | | | |
| Sales tax | 5,887,653.74 | 5,910,000.00 | 6,480,000.00 |
| Sales tax - TIF 2A | 249,477.40 | 250,000.00 | 250,000.00 |
| Total: Sales and Use Taxes | \$6,137,131.14 | \$6,160,000.00 | \$6,730,000.00 |
| Other Taxes | | | |
| Sales tax - vehicles | 189,396.14 | 190,000.00 | 200,000.00 |
| Cigarette tax | 83,288.03 | 78,000.00 | 75,000.00 |
| Motor vehicle fees | 131,298.54 | 130,000.00 | 130,000.00 |
| County road tax | 626,986.92 | 615,000.00 | 615,000.00 |
| Motor fuel tax | 770,898.03 | 760,000.00 | 760,000.00 |
| Total: Other Taxes | \$1,801,867.66 | \$1,773,000.00 | \$1,780,000.00 |
| Licenses & Permits | | | |
| Cable TV franchise fees | 433,162.55 | 435,000.00 | 445,000.00 |
| Tower franchise fees | 82,294.57 | 84,000.00 | 71,200.00 |
| Business Licenses | 536,735.96 | 600,000.00 | 606,000.00 |
| Contractor Licenses | 37,726.00 | 35,000.00 | 35,000.00 |
| Liquor Licenses | 17,904.50 | 19,000.00 | 19,000.00 |
| Electrical Tests | 163.00 | 25.00 | 75.00 |
| Petition fees | 10,750.00 | 32,000.00 | 20,000.00 |
| Housing inspections | 59,775.00 | 60,000.00 | 60,000.00 |
| Apartment inspections | 20,940.00 | 18,000.00 | 20,000.00 |
| Commercial inspections | 3,138.64 | 3,500.00 | 3,000.00 |
| Occupancy permits | 295.00 | 300.00 | 275.00 |
| Building permits | 106,954.50 | 65,000.00 | 70,000.00 |
| Contracted building permits | 860.00 | 0.00 | 500.00 |
| Mechanical permits | 33,630.00 | 28,000.00 | 28,000.00 |
| Electrical permits | 41,888.10 | 37,500.00 | 37,500.00 |
| Demolition permits | 450.00 | 100.00 | 250.00 |
| Plumbing permits | 21,853.75 | 20,000.00 | 20,000.00 |
| Sign permits | 10,604.36 | 9,000.00 | 9,000.00 |
| Fence permits | 595.00 | 3,400.00 | 3,000.00 |
| Excavation permits - others | 7,650.00 | 13,250.00 | 10,000.00 |
| Excavation permits - utilities | 300.00 | 1,500.00 | 1,500.00 |
| Site/grading permits/fees | 8,022.20 | 11,000.00 | 10,000.00 |
| Reinspection fees | 375.00 | 0.00 | 100.00 |
| Solicitation permits | 10,910.00 | 7,000.00 | 5,500.00 |
| Miscellaneous permits | 1,050.00 | 2,500.00 | 1,000.00 |
| Total: Licenses & Permits | \$1,448,028.13 | \$1,485,075.00 | \$1,475,900.00 |
| Public Utility Licenses | | | |
| Gas gross receipts | 718,427.67 | 775,000.00 | 775,000.00 |
| Water gross receipts | 352,612.03 | 325,000.00 | 325,000.00 |
| Telephone gross receipts | 1,114,063.70 | 1,060,000.00 | 1,060,000.00 |
| Electric gross receipts | 1,433,968.17 | 1,480,000.00 | 1,500,000.00 |
| Protest Telephone gross receipts | 48,696.71 | 39,000.00 | 37,000.00 |
| TIF util gross receipts - gas | 4,264.72 | 4,600.00 | 3,900.00 |
| TIF util gross receipts - water | 1,245.69 | 1,500.00 | 1,170.00 |
| TIF util gross receipts - phone | 3,442.79 | 3,700.00 | 3,200.00 |
| TIF util gross receipts - electric | 14,968.91 | 17,500.00 | 14,140.00 |
| Total: Public Utility Licenses | \$3,691,690.39 | \$3,706,300.00 | \$3,719,410.00 |

**City of Ballwin
Operating Budget Revenues**

| Description | 2012 Actual | 2013 Estimated | 2014 Projected |
|---|---------------------|---------------------|---------------------|
| Investment Earnings | | | |
| Bank account interest | 254.09 | 130.00 | 150.00 |
| Investment income | 79,420.65 | 53,000.00 | 45,000.00 |
| Total: Investment Earnings | \$79,674.74 | \$53,130.00 | \$45,150.00 |
| Donations | | | |
| Donations | 6,000.00 | 3,875.00 | 0.00 |
| Sponsorships | 2,700.00 | 7,000.00 | 5,000.00 |
| Tree donations | 250.00 | 0.00 | 250.00 |
| Sidewalk contributions | 4,363.67 | 0.00 | 0.00 |
| Total: Donations | \$13,313.67 | \$10,875.00 | \$5,250.00 |
| Grants and Entitlements | | | |
| Miscellaneous grants | 267,087.34 | 45,545.00 | 21,000.00 |
| OCDETF/FBI ot reimbursement | 14,783.69 | 15,800.00 | 14,500.00 |
| Total: Grants and Entitlements | \$281,871.03 | \$61,345.00 | \$35,500.00 |
| Court Fines | | | |
| Court fines | 938,503.38 | 945,000.00 | 945,000.00 |
| Total: Court Fines | \$938,503.38 | \$945,000.00 | \$945,000.00 |
| Sale of Assets/Property | | | |
| Sale of surplus property | 10,566.01 | 7,000.00 | 1,000.00 |
| Sale of capital assets | 37,759.55 | 21,000.00 | 81,500.00 |
| Total: Sale of Assets/Property | \$48,325.56 | \$28,000.00 | \$82,500.00 |
| False Alarm Fines | | | |
| False alarm fines | 4,800.00 | 5,000.00 | 5,000.00 |
| Total: False Alarm Fines | \$4,800.00 | \$5,000.00 | \$5,000.00 |
| Police and Communications | | | |
| Police reports | 3,845.70 | 3,200.00 | 3,500.00 |
| Police record checks | 2,814.00 | 1,200.00 | 1,000.00 |
| Police training fees | 14,546.00 | 14,600.00 | 14,000.00 |
| Prisoner fit for confinement reimb | 0.00 | 1,000.00 | 2,000.00 |
| Fingerprinting fees | 2,025.00 | 2,000.00 | 2,000.00 |
| Inmate security funds | 14,546.00 | 13,500.00 | 14,000.00 |
| Charity fundraiser | 5,852.75 | 5,000.00 | 5,000.00 |
| Communications - Manchester | 144,690.24 | 142,845.00 | 143,900.00 |
| Police services - Rockwood | 46,413.00 | 49,468.00 | 51,600.00 |
| Total: Police and Communications | \$234,732.69 | \$232,813.00 | \$237,000.00 |
| Community Programs - Recreation | | | |
| Pavilion rentals | 12,010.00 | 13,225.00 | 12,000.00 |
| Ball field rentals | 1,450.00 | 2,355.00 | 2,400.00 |
| Tennis court reservation fees | 75.00 | 0.00 | 75.00 |
| Bandwagon rentals | 1,350.00 | 0.00 | 0.00 |
| Art commission funds | 0.00 | 0.00 | 0.00 |
| Historical society funds | 3,968.71 | 3,649.00 | 3,200.00 |
| Total: Community Programs - Recreation | \$18,853.71 | \$19,229.00 | \$17,675.00 |

**City of Ballwin
Operating Budget Revenues**

| Description | 2012 Actual | 2013 Estimated | 2014 Projected |
|---|---------------------|---------------------|---------------------|
| Community Programs - Golf Course | | | |
| Resident greens fees | 140,673.46 | 118,430.00 | 130,000.00 |
| Non-resident greens fees | 296,515.20 | 254,500.00 | 275,000.00 |
| Tournament greens fees | 13,239.00 | 14,000.00 | 12,500.00 |
| Permanent tee times | 1,743.00 | 1,620.00 | 1,620.00 |
| Golf carts | 125,406.35 | 108,000.00 | 120,000.00 |
| Pull carts | 5,078.95 | 4,070.00 | 5,000.00 |
| Golf carts - tournaments | 7,686.00 | 6,800.00 | 6,800.00 |
| Junior golf/swim pass - res | 1,575.00 | 2,100.00 | 2,100.00 |
| Junior golf/swim pass - n/res | 2,275.00 | 2,625.00 | 2,750.00 |
| Golf programs | 2,431.00 | 4,700.00 | 4,500.00 |
| Golf course advertising | 2,500.00 | 0.00 | 2,500.00 |
| Total: Community Programs - Golf Course | \$599,122.96 | \$516,845.00 | \$562,770.00 |
| Community Programs - Pro Shop Snack Bar | | | |
| Soda fountain sales | 14,317.25 | 10,068.00 | 11,000.00 |
| On course soda machine | 3,101.00 | 1,670.00 | 3,000.00 |
| Beverage sales | 44,328.02 | 21,500.00 | 20,000.00 |
| Beer sales | 24,049.90 | 18,500.00 | 24,500.00 |
| Deli sales | 5,815.25 | 4,500.00 | 6,000.00 |
| Snack sales | 3,151.75 | 2,500.00 | 3,000.00 |
| Food/beverages - tournaments | 1,332.50 | 1,845.00 | 1,800.00 |
| Misc tournament revenues | 330.00 | 500.00 | 200.00 |
| Receipts overages/(shortages) | 64.05 | 0.00 | 0.00 |
| Golf club misc revenues | 149.00 | 180.00 | 200.00 |
| Total: Community Programs - Pro Shop Snack Bar | \$96,638.72 | \$61,263.00 | \$69,700.00 |
| Community Programs - Banquet Center | | | |
| Rental fees | 20,950.00 | 13,500.00 | 15,000.00 |
| Preferred catering fees | 1,346.81 | 600.00 | 1,000.00 |
| Total: Community Programs - Banquet Center | \$22,296.81 | \$14,100.00 | \$16,000.00 |

**City of Ballwin
Operating Budget Revenues**

| Description | 2012 Actual | 2013 Estimated | 2014 Projected |
|---|---------------------|---------------------|---------------------|
| Community Programs - Aquatic Center | | | |
| Daily fees - res adult | 18,974.75 | 16,265.00 | 20,000.00 |
| Daily fees - res child | 19,719.00 | 15,211.00 | 19,000.00 |
| Daily fees - non res | 199,412.00 | 175,000.00 | 185,000.00 |
| Pool pass - res indiv | 2,648.00 | 2,783.00 | 2,800.00 |
| Pool pass - res sing+1 | 2,592.00 | 3,342.00 | 3,300.00 |
| Pool pass - non res sing+1 | 554.00 | 1,353.00 | 1,300.00 |
| Pool pass - non res indiv | 1,855.00 | 888.00 | 950.00 |
| Pool pass - res snr cpl | 464.00 | 1,135.00 | 1,000.00 |
| Pool pass - non res snr cpl | 532.00 | 171.00 | 400.00 |
| Pool pass - res family | 57,349.74 | 52,639.00 | 58,000.00 |
| Pool pass - non res family | 22,680.00 | 16,545.00 | 19,500.00 |
| Pointe plus pass - res youth | 60.00 | 60.00 | 0.00 |
| Pointe plus pass - non res youth | 0.00 | 125.00 | 0.00 |
| Pointe plus pass - res adult | 582.69 | 500.00 | 0.00 |
| Pointe plus pass - non res adult | 429.90 | 580.00 | 0.00 |
| Pointe plus pass - res snr | 336.00 | 425.00 | 0.00 |
| Pointe plus pass - non res snr | 589.84 | 1,169.00 | 0.00 |
| Pointe plus pass - res snr cpl | 2,119.01 | 2,080.00 | 0.00 |
| Pointe plus pass - non res snr cpl | 532.07 | 0.00 | 0.00 |
| Pointe plus pass - res sing+1 | 882.60 | 1,200.00 | 0.00 |
| Pointe plus pass - non res sing+1 | 1,287.73 | 0.00 | 0.00 |
| Pointe plus pass - res family | 30,067.18 | 31,000.00 | 0.00 |
| Pointe plus pass - non res family | 17,043.55 | 17,000.00 | 0.00 |
| Pointe plus pass - res | 0.00 | 0.00 | 36,400.00 |
| Pointe plus pass - non res | 0.00 | 0.00 | 18,720.00 |
| Pointe plus pass - business | 962.44 | 965.00 | 1,000.00 |
| Junior golf/swim pass - res | 821.00 | 829.00 | 600.00 |
| Junior golf/swim pass - non res | 1,575.00 | 1,775.00 | 1,500.00 |
| Wildwood swim passes | 6,525.00 | 11,550.00 | 9,500.00 |
| Swim lessons | 7,970.00 | 9,553.00 | 8,000.00 |
| Aqua fitness | 1,279.00 | 1,000.00 | 1,000.00 |
| Pool programs | 5,696.00 | 10,523.00 | 8,000.00 |
| Swim team | 19,936.36 | 20,670.00 | 19,000.00 |
| Concessions | 135,475.00 | 115,812.00 | 130,000.00 |
| Rental fees | 6,662.50 | 2,880.00 | 4,000.00 |
| Party rental fees | 12,167.00 | 11,503.00 | 11,500.00 |
| Items for resale | 169.57 | 144.00 | 150.00 |
| Receipts overage/(shortage) | (22.45) | 0.00 | 0.00 |
| Total: Community Programs - Aquatic Center | \$579,927.48 | \$526,675.00 | \$560,620.00 |

**City of Ballwin
Operating Budget Revenues**

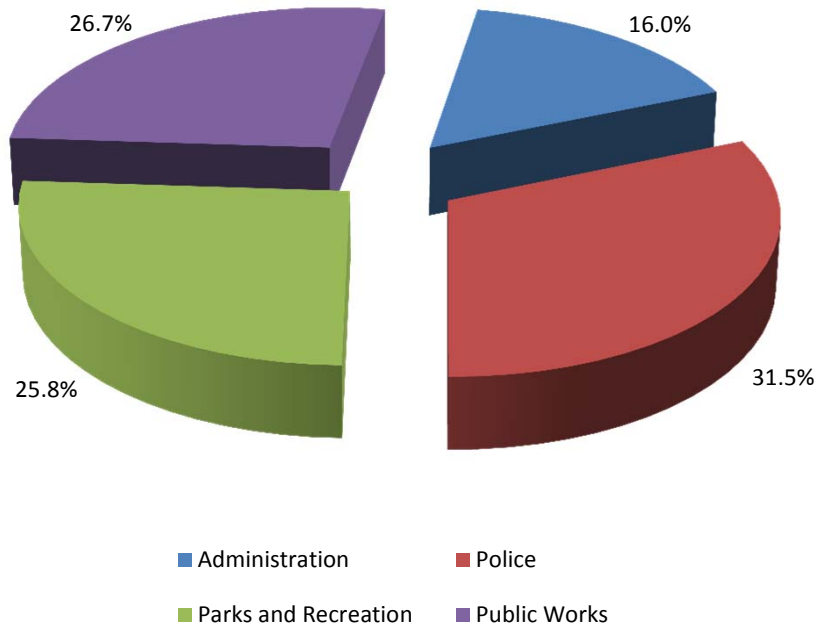
| Description | 2012 Actual | 2013 Estimated | 2014 Projected |
|---|-----------------------|-----------------------|-----------------------|
| Community Programs - Community Center | | | |
| Daily fees - res | 22,676.75 | 22,500.00 | 22,500.00 |
| Daily fees - non res | 68,294.00 | 65,000.00 | 70,000.00 |
| Punch card - res | 17,650.00 | 25,000.00 | 28,000.00 |
| Punch card - non res | 25,949.00 | 30,000.00 | 33,000.00 |
| Pass - res | 450,060.97 | 412,000.00 | 431,600.00 |
| Pass - non res | 174,385.92 | 160,000.00 | 161,200.00 |
| Pointe plus pass - res youth | 340.65 | 140.00 | 0.00 |
| Pointe plus pass - non res youth | 204.75 | 356.00 | 0.00 |
| Pointe plus pass - res adult | 1,085.31 | 1,006.00 | 0.00 |
| Pointe plus pass - non res adult | 1,918.50 | 1,320.00 | 0.00 |
| Pointe plus pass - res snr | 829.61 | 900.00 | 0.00 |
| Pointe plus pass - non res snr | 827.65 | 1,000.00 | 0.00 |
| Pointe plus pass - res snr cpl | 4,613.04 | 4,500.00 | 0.00 |
| Pointe plus pass - non res snr cpl | 1,695.85 | 1,800.00 | 0.00 |
| Pointe plus pass - res sing+1 | 2,080.66 | 2,200.00 | 0.00 |
| Pointe plus pass - non res sing+1 | 2,305.13 | 800.00 | 0.00 |
| Pointe plus pass - res family | 71,579.34 | 74,000.00 | 0.00 |
| Pointe plus pass - non res family | 38,332.35 | 39,000.00 | 0.00 |
| Pointe plus pass - res | 0.00 | 0.00 | 85,350.00 |
| Pointe plus pass - non res | 0.00 | 0.00 | 49,500.00 |
| Pointe plus pass - business | 2,596.51 | 3,000.00 | 3,000.00 |
| Corporate memberships | 5,706.93 | 5,300.00 | 5,000.00 |
| Swim lessons | 61,071.26 | 66,000.00 | 58,000.00 |
| Lifeguard cert fees | 14,570.00 | 7,260.00 | 8,000.00 |
| Aqua fitness | 35,885.00 | 38,000.00 | 39,000.00 |
| Indoor pool special programs | 1,431.00 | 1,400.00 | 1,400.00 |
| Program fees - res | 45,930.36 | 42,000.00 | 50,000.00 |
| Program fees - snr | 2,375.00 | 2,500.00 | 6,000.00 |
| Program fees - non res | 52,248.00 | 51,000.00 | 55,000.00 |
| Babysitting | 13,717.25 | 13,000.00 | 13,200.00 |
| Summer camp fees - res | 110,474.00 | 105,498.00 | 108,000.00 |
| Summer camp fees - non res | 63,565.00 | 66,858.00 | 67,000.00 |
| Personal trainer | 19,803.00 | 24,000.00 | 25,000.00 |
| Spinning class fees | 21,989.00 | 7,909.00 | 0.00 |
| Concessions | 1,443.00 | 1,554.00 | 2,000.00 |
| Soda machine revenue | 13,745.20 | 15,500.00 | 16,000.00 |
| Vending machine revenue | 2,138.71 | 2,100.00 | 2,100.00 |
| Rental fees | 42,237.20 | 39,000.00 | 45,000.00 |
| Birthday parties - res | 6,600.00 | 8,000.00 | 8,000.00 |
| Birthday parties - non res | 10,163.00 | 10,500.00 | 10,500.00 |
| Lock-ins | 7,348.00 | 5,800.00 | 6,000.00 |
| ID fees | 11,021.00 | 12,000.00 | 12,000.00 |
| Items for resale | 27.80 | 50.00 | 100.00 |
| Receipts overage/(shortage) | (4.90) | 0.00 | 0.00 |
| Miscellaneous | 20.00 | 0.00 | 0.00 |
| Total: Community Programs - Community Center | \$1,430,930.80 | \$1,369,751.00 | \$1,421,450.00 |
| Community Programs - Ballwin Days | | | |
| Ballwin Days | 77,492.77 | 58,400.00 | 75,000.00 |
| Total: Community Programs - Ballwin Days | \$77,492.77 | \$58,400.00 | \$75,000.00 |

**City of Ballwin
Operating Budget Revenues**

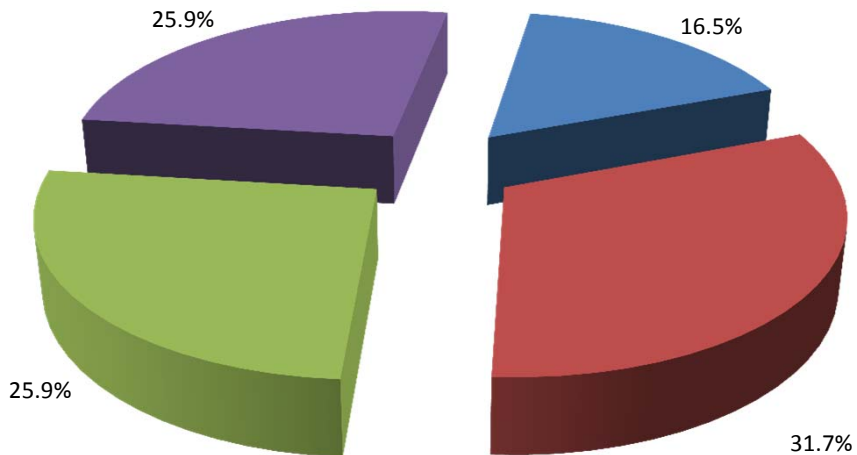
| Description | 2012 Actual | 2013 Estimated | 2014 Projected |
|--------------------------------------|------------------------|------------------------|------------------------|
| Miscellaneous Revenues | | | |
| Zoning maps/books | 2.50 | 10.00 | 10.00 |
| Sewer lateral admin fees | 33,384.94 | 34,760.00 | 35,702.00 |
| Insurance/damage reimbursement | 18,528.02 | 23,180.00 | 3,500.00 |
| Rent income | 21,075.00 | 20,175.00 | 20,775.00 |
| History book sales/royalties | 96.88 | 50.00 | 50.00 |
| Admin service charges | 8,607.24 | 9,900.00 | 7,500.00 |
| Bond processing fees | 1,520.00 | 2,000.00 | 1,600.00 |
| Notary service | 226.00 | 170.00 | 95.00 |
| Previous year collections | 111,903.10 | 66,900.00 | 1,000.00 |
| IT services | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 15,136.75 | 11,000.00 | 7,500.00 |
| Soda machine revenue | 1,466.05 | 500.00 | 0.00 |
| Total: Miscellaneous Revenues | \$211,946.48 | \$168,645.00 | \$77,732.00 |
| Transfers In | | | |
| Transfers in | 43,341.50 | 4,364.00 | 76,098.00 |
| Total: Transfers In | \$43,341.50 | \$4,364.00 | \$76,098.00 |
| Other Proceeds | | | |
| Reinke Rd Reimbursement | 39,089.07 | 0.00 | 0.00 |
| Total: Other Proceeds | \$39,089.07 | \$0.00 | \$0.00 |
| Revenues Total | \$17,799,578.69 | \$17,199,810.00 | \$17,937,755.00 |

Operating Budget Spending Plan

2014



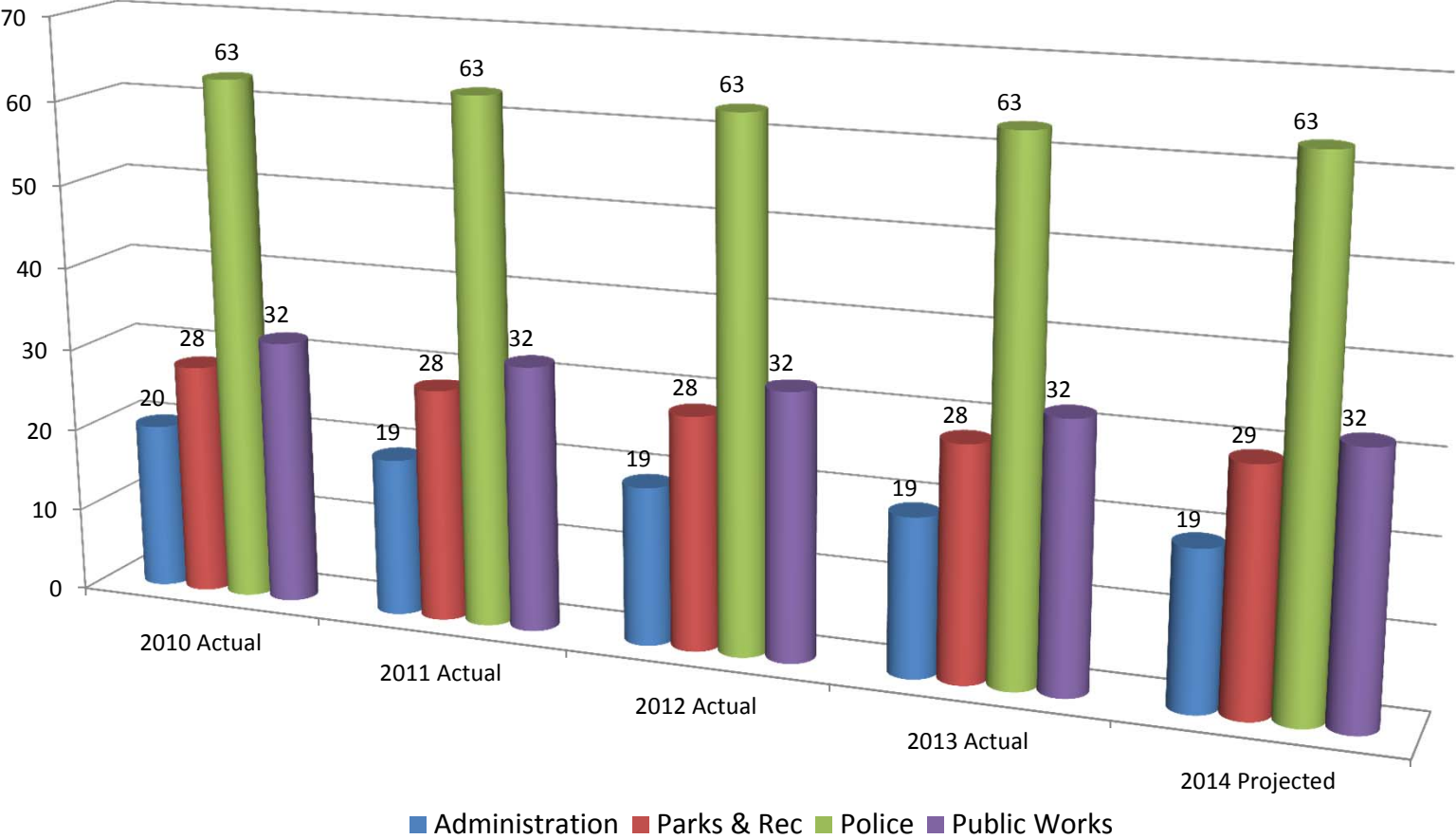
2013



City of Ballwin, MO
Operating Budget Expenditures

| Description | 2012 Actual | 2013 Estimated | 2014 Projected |
|--------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Personnel Costs | | | |
| Wages and Salaries | 7,940,867.02 | 8,366,710.00 | 8,794,509.00 |
| Benefits | 2,598,529.92 | 2,787,972.00 | 2,901,707.00 |
| Personnel Costs Total | <u>10,539,396.94</u> | <u>11,154,682.00</u> | <u>11,696,216.00</u> |
| Operating Costs | | | |
| Travel & Training | 28,480.72 | 41,282.00 | 46,450.00 |
| Utilities | 419,450.75 | 424,095.00 | 438,515.00 |
| Communications | 80,713.17 | 82,841.00 | 82,005.00 |
| Rentals | 11,687.25 | 10,928.00 | 9,352.00 |
| Public Relations - Internal | 2,502.84 | 6,650.00 | 3,750.00 |
| Public Relations - External | 22,756.56 | 23,626.00 | 24,450.00 |
| Insurance | 229,492.00 | 248,809.00 | 267,539.00 |
| Advertising | 27,193.81 | 27,870.00 | 30,500.00 |
| Repairs & Maintenance | 201,612.25 | 397,977.00 | 276,747.00 |
| General Supplies | 397,486.68 | 407,901.00 | 482,275.00 |
| Dues & Subscriptions | 24,089.31 | 26,648.00 | 27,913.00 |
| Vehicle Expenses | 367,928.73 | 376,159.00 | 381,250.00 |
| Maintenance Materials | 360,807.83 | 450,096.00 | 534,970.00 |
| Contractual | 1,603,636.81 | 1,397,221.00 | 1,586,472.00 |
| Other Operating Expenses | 57,152.17 | 59,170.00 | 59,618.00 |
| Contingency | 27,183.70 | 30,400.00 | 85,000.00 |
| Operating Costs Total | <u>3,862,174.58</u> | <u>4,011,673.00</u> | <u>4,336,806.00</u> |
| Capital Costs | | | |
| Computer Hardware/Software | 154,922.38 | 125,873.00 | 52,200.00 |
| Equipment, Furniture & Vehicles | 443,969.10 | 500,947.00 | 633,773.00 |
| Land & Facility Improvements | 224,745.24 | 282,244.00 | 269,500.00 |
| Sidewalk & Curb | 0.00 | 4,364.00 | 0.00 |
| Streets | 669,831.40 | 1,166,492.00 | 1,185,512.00 |
| Other Capital Expenses | 8,340.00 | 0.00 | 0.00 |
| Capital Costs Total | <u>1,501,808.12</u> | <u>2,079,920.00</u> | <u>2,140,985.00</u> |
| Debt Service | 95,867.66 | 42,790.00 | 42,792.00 |
| TIF Fees & Reimbursements | 66,895.26 | 67,222.00 | 69,000.00 |
| Transfers Out | 0.00 | 0.00 | 1,975,326.00 |
| Grand Total | <u><u>16,066,142.56</u></u> | <u><u>17,356,287.00</u></u> | <u><u>20,261,125.00</u></u> |

Number of Full Time Employees



CAPITAL BUDGET HISTORY

The Capital Budget was established in 1998 to segregate capital improvement items that were financed primarily by a ½ cent Capital Improvement Tax adopted by voters in 1996. Other financing sources for this budget have included intergovernmental revenues such as the Motor Fuel Tax, grants, as well as proceeds from the issuance of certificates of participation (C.O.P.S.) for an aquatic center construction. A ½ cent Park Sales Tax was adopted by voters in 2001 to fund debt for this project.

Expenditures included in the Capital Budget have been primarily land and building improvements, capital equipment items costing \$5,000 or more, and bond debt payments.

The Capital Budget transitioned, in 2010, to allow capital equipment to be purchased from the Operating Budget because said equipment is used for city operations. A Capital Improvement Plan (C.I.P.) is now incorporated into the budget in lieu of a capital budget. Separating major capital acquisitions and improvements from operating activities, including the equipment necessary to carry out those activities, provides less distorted and more comprehensive financial reporting for the City, as well as deterring transfers between the two funds. A separate Bond Debt Service Fund is funded by transfers of tax revenues from the C.I.P. if debt exists.

The 5-year Capital Improvement Plan not only provides expenditures and the revenue sources to fund those expenditures for the upcoming fiscal year, but reflects insight as to proposed projects for the following four years.

CAPITAL IMPROVEMENT PLAN

Capital improvements are physical improvements to public infrastructure that include storm water systems, bridges, parks, and recreational and other government facilities.

A Five-Year Capital Plan allows the City to proactively plan future capital needs. The first year of the plan reflects projects included in the current fiscal year budget. The remaining four years represent a projected schedule and estimate of future capital needs with projected offsetting revenue. This projected schedule of expenditures is listed by year and is updated annually with the adoption of each year's budget.

Items included in the Capital Improvement Plan include land/building acquisition, major land/building improvements (\$250,000 and over), systems reconstruction/replacement (\$250,000 and over). Also included in the CIP is major street reconstruction projects offset by federal grants.

Street improvements (other than the major projects previously referred to) are not included in the CIP, but are included in the City's Operating Budget to allow flexibility for changing the scope of the improvements as needed. Minor construction/renovation projects, as well as capital equipment less than \$250,000, will be included in the Operating Budget.

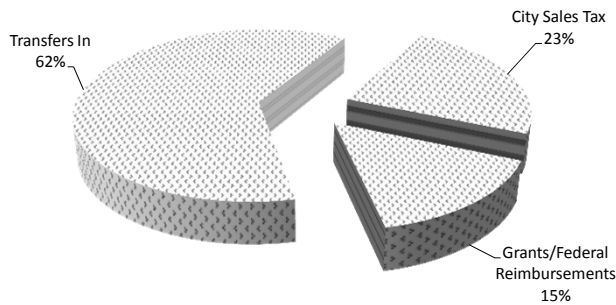
The CIP lists each project/need under a Project Title, with a Project Description (location, scope of work), a Project Justification (why needed). Justification generally states reasons such as: (a) enhance efficiency; (b) public safety; (c) improve public infrastructure; (d) provide higher quality service; (e) availability of grants. The funding method for each project/need is also stated (ex: sales tax, grant).

The Capital Improvement Plan is presented to the Planning and Zoning Commission before being presented to the Board of Aldermen for approval.

BALLWIN CAPITAL BUDGET

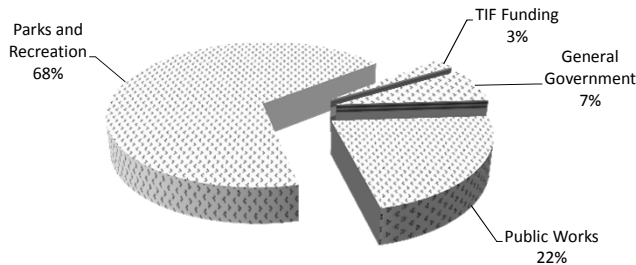
The 2014 Capital Improvement Plan is comprised only of true capital projects and includes \$345,000 required for debt service on leased equipment. Revenues of \$1,229,600 include Capital Improvement and Park sales taxes while expenses of \$3,409,326 finance major land/building improvements (over \$250,000) and major street reconstruction projects which are offset by grant funding. A transfer of \$1,975,326 from operating reserves and use of \$204,400 of capital reserves balances the budget. The charts below illustrate revenues and expenditures for the 2014 year.

Where The Money Comes From



| <u>Source</u> | <u>Revenues</u> |
|-------------------------------|---------------------|
| City Sales Tax | \$ 740,000 |
| Grants/Federal Reimbursements | \$ 489,600 |
| Transfers In | \$ 1,975,326 |
| Total: | \$ 3,204,926 |

Where The Money Goes



| <u>Functions</u> | <u>Expenses</u> |
|----------------------|---------------------|
| General Government | \$ 250,000 |
| Public Works | \$ 759,000 |
| Parks and Recreation | \$ 2,320,326 |
| TIF Funding | \$ 80,000 |
| Total: | \$ 3,409,326 |

**COMBINED STATEMENT OF BUDGETED
REVENUES and EXPENDITURES
CAPITAL IMPROVEMENT PLAN**

For the Fiscal Year Ending December 31, 2014

| | 2012 Actual | 2013 Projected | 2014 Proposed |
|--|-----------------------|---------------------|-----------------------|
| Fund Balance, January 1 | \$ 417,033 | \$ 35,586 | \$ 236,163 |
| Revenues | | | |
| Capital Improvement Sales Tax | \$ 529,644 | \$ 290,000 | \$ 250,000 |
| Capital Improvement TIF Sales Tax | 101,996 | 100,000 | 100,000 |
| Park Sales Tax | 144,056 | 600,000 | 250,000 |
| Park TIF Sales Tax | 139,351 | 140,000 | 140,000 |
| Motor Fuel | 0 | 0 | 0 |
| Park Fund Donations | 0 | 0 | 0 |
| Recreation Contribution | 29,085 | 0 | 0 |
| Sidewalk Contributions | 0 | 0 | 0 |
| Misc Project Reimbursement | 555,613 | 232,516 | 0 |
| Misc Parks Grants | 208,810 | 314,000 | 0 |
| Stormwater Grants | 0 | 56,000 | 489,600 |
| Reinke Road Reimbursement | 0 | 0 | 0 |
| Balance Sheet Escrows Account Interest | 0 | 0 | 0 |
| Total Capital Revenues | \$ 1,708,555 | \$ 1,732,516 | \$ 1,229,600 |
| Expenditures | | | |
| Administration Department | \$ 59,217 | \$ 437,151 | \$ 278,000 |
| Parks & Recreation Department | 72,469 | 514,273 | 2,372,326 |
| Police Department | 0 | 0 | 0 |
| Public Works Department | 954,796 | 76,000 | 759,000 |
| Total Capital Expenditures | \$ 1,086,482 | \$ 1,027,424 | \$ 3,409,326 |
| Revenues Over Expenditures | \$ 622,073 | \$ 705,092 | \$ (2,179,726) |
| Other Financing Sources (Uses) | \$ (1,003,520) | \$ (504,515) | \$ 1,975,326 |
| Fund Balance, December 31 | \$ 35,586 | \$ 236,163 | \$ 31,763 |

**2014 REVENUE SUMMARY
2014-2018 CAPITAL IMPROVEMENT PLAN**

| | 2014 | 2015 | 2016 | 2017 | 2018 |
|--|------|------|------|------|------|
|--|------|------|------|------|------|

Revenues

| | | | | | |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Capital Improvement Sales Tax | \$ 250,000 | \$ 50,000 | \$ 20,000 | \$ 380,000 | \$ - |
| Capital Improvement TIF Sales Tax | \$ 100,000 | \$ 30,000 | \$ 32,000 | \$ 34,000 | \$ 36,000 |
| Park Sales Tax | \$ 250,000 | \$ 800,000 | \$ 850,000 | \$ 400,000 | \$ 50,000 |
| Park TIF Sales Tax | \$ 140,000 | \$ 140,000 | \$ 134,000 | \$ 58,000 | \$ 60,000 |
| Miscellaneous Project Reimbursement | \$ 489,600 | \$ 129,200 | \$ 62,800 | \$ 1,415,360 | \$ - |
| Miscellaneous Park Grants | \$ - | \$ 500,000 | \$ 215,000 | \$ 300,000 | \$ 300,000 |
| Revenue Totals: | \$ 1,229,600 | \$ 1,649,200 | \$ 1,313,800 | \$ 2,587,360 | \$ 446,000 |

Transfers In

| | | | | | |
|---|---------------------|-------------|-------------|-------------|-------------|
| Transfer In from Operating Fund Balance | \$ 1,975,326 | \$ - | \$ - | \$ - | \$ - |
| Transfers In for Recreation Escrow | \$ 72,598 | \$ - | \$ - | \$ - | \$ - |
| Totals: | \$ 2,047,924 | \$ - | \$ - | \$ - | \$ - |

Grand Totals: \$ 3,277,524 \$ 1,649,200 \$ 1,313,800 \$ 2,587,360 \$ 446,000

**2014 EXPENDITURE SUMMARY
2014-2018 CAPITAL IMPROVEMENT PLAN**

| Project By Department | 2014 | 2015 | 2016 | 2017 | 2018 |
|-----------------------|------|------|------|------|------|
|-----------------------|------|------|------|------|------|

Administration

| | | | | | |
|-------------------------------|-------------------|---------------------|------------------|------------------|------------------|
| Gov't Center Contingency | \$ 250,000 | \$ 1,758,000 | \$ - | \$ - | \$ - |
| TIF Municipal Revenue Funding | \$ 28,000 | \$ 30,000 | \$ 32,000 | \$ 34,000 | \$ 36,000 |
| Totals: | \$ 278,000 | \$ 1,788,000 | \$ 32,000 | \$ 34,000 | \$ 36,000 |

Parks & Recreation

| | | | | | |
|-------------------------------------|---------------------|---------------------|---------------------|-------------------|-------------------|
| Pointe Mechanical System | \$ 2,320,326 | \$ 690,000 | \$ 690,000 | \$ 345,000 | \$ - |
| Ferris Park Redevelopment - Phase 2 | \$ - | \$ 844,000 | \$ - | \$ - | \$ - |
| Ferris Park Redevelopment - Phase 3 | \$ - | \$ - | \$ 275,000 | \$ - | \$ - |
| Golf Course Irrigation System | \$ - | \$ - | \$ 750,000 | \$ - | \$ - |
| Holloway Park Playground Reno | \$ - | \$ - | \$ - | \$ 350,000 | \$ - |
| New Ballwin Park Playground Reno | \$ - | \$ - | \$ - | \$ - | \$ 350,000 |
| TIF Municipal Revenue Funding | \$ 52,000 | \$ 54,000 | \$ 56,000 | \$ 58,000 | \$ 60,000 |
| Totals: | \$ 2,372,326 | \$ 1,588,000 | \$ 1,771,000 | \$ 753,000 | \$ 410,000 |

Public Works

| | | | | | |
|--------------------------------------|-------------------|-------------------|------------------|---------------------|-------------|
| Holloway Culvert - Construction | \$ 756,000 | \$ - | \$ - | \$ - | \$ - |
| Henry Ave. Engineering | \$ - | \$ 91,500 | \$ - | \$ - | \$ - |
| Henry Ave. - Easements | \$ - | \$ - | \$ 28,500 | \$ - | \$ - |
| Henry Ave. - Construction | \$ - | \$ - | \$ - | \$ 1,269,200 | \$ - |
| Ries Rd. Culvert-Federal Funding Fee | \$ 3,000 | \$ - | \$ - | \$ - | \$ - |
| Ries Rd. Culvert-Engineering | \$ - | \$ 70,000 | \$ - | \$ - | \$ - |
| Ries Rd. Culvert-Easements | \$ - | \$ - | \$ 50,000 | \$ - | \$ - |
| Ries Rd. Culvert - Construction | \$ - | \$ - | \$ - | \$ 500,000 | \$ - |
| Totals: | \$ 759,000 | \$ 161,500 | \$ 78,500 | \$ 1,769,200 | \$ - |

Expense Totals: \$ 3,409,326 \$ 3,537,500 \$ 1,881,500 \$ 2,556,200 \$ 446,000

Transfers Out

| | | | | | |
|-------------------------------------|------------------|-------------|-------------|-------------|-------------|
| Transfers Out for Recreation Escrow | \$ 72,598 | \$ - | \$ - | \$ - | \$ - |
| Totals: | \$ 72,598 | \$ - | \$ - | \$ - | \$ - |

Grand Totals: \$ 3,481,924 \$ 3,537,500 \$ 1,881,500 \$ 2,556,200 \$ 446,000

**CITY OF BALLWIN
INDEBTEDNESS
2014**

**TAX INCREMENT REFUNDING & IMPROVEMENT REVENUE BONDS
2014**

| | | | |
|---|-----------|----------------------|---------------|
| Olde Towne Plaza | | | |
| Original Issue - 6/1/02; debt retirement - 10/1/22 | \$ | 20,100,000.00 | |
| Payments thru 12/31/13: | \$ | (6,245,000.00) | |
| Redemptions | \$ | (305,000.00) | |
| Total TIF Debt 12/31/13: | \$ | 13,550,000.00 | |
| Payments Due in 2014: | | | |
| 04/1/14 Interest: | \$ | 411,178.13 | |
| 10/1/14 Interest/Principal: | \$ | 411,178.13 | \$ 850,000.00 |
| Total TIF Reduction Requirements for 2014: | \$ | 1,672,356.26 | |
| Total TIF Indebtedness 12/31/14: | \$ | 12,700,000.00 | |
| <hr/> | | | |
| TOTAL CITY DEBT REQUIREMENTS FOR 2014 (excluding TIF): | \$ | - | |
| TOTAL CITY DEBT REQUIREMENTS FOR 2014 (including TIF): | \$ | 1,672,356.26 | |

**CAPITAL LEASES
2014**

| PURCHASE | DATE OF LEASE | LEASE AMOUNT | PAYMENTS THRU 2013 | 2014 INT PAYMENT | 2014 PRINCIPAL PAYMENT | REMAINING DEBT |
|---|---------------|---------------------|--------------------|------------------|------------------------|----------------|
| Fitness Equipment | 4/1/12 | \$ 125,690.00 | \$ (83,798.99) | \$ (900.97) | \$ (41,891.01) | \$ - |
| Total Capital Lease Debt 12/31/13: | | \$ 41,891.01 | | | | |
| Total Capital Lease Reduction Requirements for 2014: | | | | | \$ (41,891.01) | |
| Total Capital Lease Indebtedness 12/31/14: | | | | | | \$ - |

Bond Debt Schedule

Special Revenue Bonds (2002 TIF 2-A issue)

| <u>FYE 12/31</u> | <u>Principal</u> | <u>Interest</u> |
|------------------|----------------------|---------------------|
| 2014 | \$ 850,000 | \$ 822,356 |
| 2015 | \$ 930,000 | \$ 771,356 |
| 2016 | \$ 1,195,000 | \$ 715,556 |
| 2017 | \$ 1,305,000 | \$ 640,869 |
| 2018 | \$ 1,420,000 | \$ 559,306 |
| 2019 | \$ 1,550,000 | \$ 474,019 |
| 2020 | \$ 1,715,000 | \$ 380,969 |
| 2021 | \$ 1,860,000 | \$ 278,019 |
| 2022 | \$ 2,725,000 | \$ 166,331 |
| | <u>\$ 13,550,000</u> | <u>\$ 4,808,780</u> |

City of Ballwin C.O.P.S. Debt - 2002

The City of Ballwin issued \$8,210,000 in Certificate of Participation debt in 2002 to finance construction of the North Pointe Aquatic Center. Voters had approved a ½ cent Park Sales Tax in 2001 to pay this debt. This issue initially was to be paid in full in 2017, but a defeasance of years 2014-2017 was paid in September 2011, enabling this debt issue to be paid off in 2013.

**COMBINED STATEMENT OF BUDGETED
REVENUES and EXPENDITURES
DEBT SERVICE - 2002 C.O.P.S. FUND**

For the Fiscal Year Ending December 31, 2014

| | 2012 Actual | 2013 Projected | 2014 Budget |
|---------------------------------------|------------------------|---------------------------|------------------------|
| Fund Balance, January 1 | \$0 | \$0 | \$0 |
| Revenues | \$0 | \$0 | \$0 |
| Expenditures | | | |
| Parks - annual payment | <u>\$621,425</u> | <u>\$624,000</u> | <u>\$0</u> |
| Total Expenditures | \$621,425 | \$624,000 | \$0 |
| Revenues over Expenditures | (\$621,425) | (\$624,000) | \$0 |
| Other Financing Sources (Uses) | | | |
| Transfers in - Parks Fund | \$0 | \$504,515 | \$0 |
| Transfers in - debt reserves | <u>\$621,425</u> | <u>\$119,485</u> | <u>\$0</u> |
| Total Other Financing Sources | \$621,425 | \$624,000 | \$0 |
| Fund Balance, December 31 | \$0 | \$0 | \$0 |

City of Ballwin 2002 TIF 2-A Bonds

The City of Ballwin approved \$20,100,000 in Tax Increment Financing (TIF) Bonds, in 2002, to help construct the Olde Towne retail center and construct a connector road that flows north and south of Manchester Road to assist in traffic flow. TIF allows taxes generated in the district to be captured to pay this bond debt. Only the top half of city sales and utility taxes generated in the district are captured. The City's only other contribution to this debt payment is a cap of \$250,000 per year from the bottom half of tax revenues received from the district.

**COMBINED STATEMENT OF BUDGETED
REVENUES and EXPENDITURES
OLD TOWNE TIF FUND**

For the Fiscal Year Ending December 31, 2014

| | 2012 Actual | 2013 Projected | 2014 Budget |
|---|----------------------|--------------------|--------------------|
| Fund Balance, January 1 | \$0 | \$0 | \$0 |
| Revenues | | | |
| Economic Activity Taxes (EATS) | \$657,496 | \$610,000 | \$610,000 |
| Payments in Lieu of Taxes (PILOTS) ¹ | \$504,021 | \$260,000 | \$290,000 |
| Special Allocation Account Interest | 116 | 8 | 8 |
| Total Revenues | \$1,161,633 | \$870,008 | \$900,008 |
| Expenditures | | | |
| Revenues over Expenditures | \$0 | \$0 | \$0 |
| Other Financing Sources (Uses) | | | |
| Transfers in (TDD Revenues-top half) | \$63,751 | \$62,500 | \$63,750 |
| Transfers in (Municipal Revenues) | \$141,715 | \$141,646 | \$148,190 |
| Transfers out for TIF 2-A Bond Payments | (\$1,367,099) | (\$1,074,154) | (\$1,111,948) |
| Total Other Financing Sources | (\$1,161,633) | (\$870,008) | (\$900,008) |
| Fund Balance, December 31 | \$0 | \$0 | \$0 |

¹Several appeals of the property assessment values from previous years are pending with the State Tax Commission. If these appeals are successful, the District can expect a chargeback of PILOTS in 2013 or 2014. In anticipation of these chargebacks, the projected PILOTS revenues for both 2013 and 2014 have been reduced from what historically has been received.

TAX INCREMENT FINANCING OVERVIEW OLDE TOWNE PLAZA

The City of Ballwin has one active Tax Increment Financing (TIF) District – Olde Towne Plaza which opened in 2001-2002.

A Redevelopment Plan was adopted in 1999 to establish a retail center with sixteen (16) units available for commercial occupancy on the south side of Manchester Road in downtown Ballwin. Zelman Retail Partners, Inc. submitted a redevelopment proposal for Redevelopment Project 2-A on July 14, 1999. \$13,665,000 of the project's cost was authorized to be covered by TIF bonds. The development agreement was transferred to Regency/DS Ballwin LLC, in June, 2000, and subsequently sold to DLC Management Corporation of Tarrytown, New York, in December, 2002. The development was again sold in April, 2006, to The Bedrin Organization of New Jersey.

The retail center was 100% occupied until November, 2005. Five businesses have closed since that date, and three new businesses have opened. Big Lots opened in November, 2011, replacing the space previously held by Ultimate Electronics.

The following is a list of Olde Towne occupants:

| | |
|-------------------------|-----------------|
| Shoe Carnival | Opened 2/27/13 |
| Big Lots | Opened 11/4/11 |
| Check Into Cash | Opened 5/16/05 |
| Clarkson Eyecare | Opened 3/1/04 |
| Fed Ex Kinko's | Opened 9/1/02 |
| HomeGoods | Opened 3/24/02 |
| Lowe's Home Improvement | Opened 3/8/02 |
| Marshall's | Opened 4/18/02 |
| McAlister's Deli | Opened 8/8/02 |
| Senor Pique's | Opened 2/08 |
| Sports Clips | Opened 8/2/02 |
| Starbuck's | Opened 8/1/02 |
| SteinMart | Opened 10/15/01 |

The plaza has 265,245 square feet of retail space. The tenant mix is 10% service and 90% retail. The sales tax rate, which includes a \$.25 Transportation Development District (TDD) tax, is 8.363%. This tax is broken down as follows:

| | |
|---|---------------|
| State taxes | 4.225% |
| St. Louis County taxes | 2.888% |
| Ballwin Sales taxes | 1.000% |
| Transportation Development District tax | <u>0.250%</u> |
| Total: | 8.363% |

The TIF and TDD bond financing was provided by Wells Fargo Advisors. The bond trustee is Commerce Bank of Kansas City. In 2013 the District made an unscheduled draw from the debt reserve fund of \$213,281.87. Based on historical data and economic forecasts, an additional draw in 2014 may be required.

Ballwin Town Center TDD

The Olde Towne Transportation Development District (TDD) was formed in 2001 to impose a one-quarter percent (.25%) sales tax on all retail sales from businesses located within the District. This sales tax was imposed to assist in financing the construction of a connector road north and south of the retail area in the District that was designed to help alleviate traffic congestion on Manchester Road. The District has a board comprising five (5) members that usually meet annually.

The sales tax is collected by the State of Missouri, forwarded to the City and passed through to the TIF bond trustee for debt payments.

**COMBINED STATEMENT OF BUDGETED
REVENUES and EXPENDITURES
BALLWIN TOWNE CENTER TRANSPORTATION DEVELOPMENT DISTRICT**

For the Fiscal Year Ending December 31, 2014

| | 2012 Actual | 2013 Projected | 2014 Budget |
|--|------------------------|---------------------------|------------------------|
| Fund Balance, January 1 | \$0 | \$0 | \$0 |
| Revenues | | | |
| TDD Taxes ¹ | \$127,502 | \$125,000 | \$127,500 |
| TDD Account Interest | 12 | 8 | 8 |
| Total TDD Revenues | \$127,514 | \$125,008 | \$127,508 |
| Expenditures | | | |
| TDD Administrative Fees | \$8,066 | \$7,500 | \$7,500 |
| TDD Audit Fees | 6,585 | 2,750 | 2,350 |
| Total TDD Expenditures | \$14,651 | \$10,250 | \$9,850 |
| Revenues over Expenditures | \$112,863 | \$114,758 | \$117,658 |
| Other Financing Sources (Uses) | | | |
| Transfers Out – EATs Fund ² | (\$63,751) | (\$62,500) | (\$63,750) |
| Transfers Out – TDD Revenues Fund ³ | (\$49,112) | (\$52,258) | (\$53,908) |
| Total Other Financing Sources | (\$112,863) | (\$114,758) | (\$117,658) |
| Fund Balance, December 31 | \$0 | \$0 | \$0 |

¹Estimated transportation development district sales tax (“TDD Sales Tax”) in the amount of ¼ of one cent imposed on retail sales within the District.

²Top fifty percent (50%) of TDD Sales Tax receipts, as required by TIF Act, is deposited into the EATs Account of the Special Allocation Fund under Trust Indenture (“Indenture”) between City of Ballwin, Missouri and Commerce Bank, N.A., as trustee, and used to pay TIF Bonds (as defined in Indenture).

³Remaining TDD Sales Tax revenues appropriated and applied as provided in Intergovernmental Cooperation Agreement between District and City of Ballwin, Missouri. TDD Sales Tax revenues do not include (i) any amount paid under protest until the protest is withdrawn or resolved against the taxpayer and (ii) any sum received by the District which is the subject of a suit or other claim communicated to the District, which suit or claim challenges the collection of such sum.

City of Ballwin Sewer Lateral Fund

The Sewer Lateral Fund was established in 1999, by voter approval, to enter into a contract with St. Louis County for the collection of a maximum per annum fee of \$28 on all residential property having six or less dwelling units to provide funds to pay the cost of certain repairs of defective lateral sewer service lines of those dwelling units.

Fees are assessed each year with property taxes and are distributed, minus a 1% collection fee, from St. Louis County to the City of Ballwin on a monthly basis. Residents sign up to receive a limit of \$3,000 from this fund and are awarded these funds as they become available.

**COMBINED STATEMENT OF BUDGETED
REVENUES and EXPENDITURES
SEWER LATERAL FUND**

For the Fiscal Year Ending December 31, 2014

| | 2012 Actual | 2013 Projected | 2014 Proposed |
|---|-------------------|-------------------|-------------------|
| Fund Balance, January 1 | \$ 251,282 | \$ 344,724 | \$ 263,346 |
| Revenues | | | |
| Sewer Lateral Fees | \$ 364,042 | \$ 225,382 | \$ 296,000 |
| Total Sewer Lateral Revenues | <u>\$ 364,042</u> | <u>\$ 225,382</u> | <u>\$ 296,000</u> |
| Expenditures | | | |
| Sewer Lateral Administrative Fees | \$ 237,215 | \$ 272,000 | \$ 265,000 |
| Sewer Lateral Costs | 33,385 | 34,760 | 35,702 |
| Total Sewer Lateral Expenditures | <u>\$ 270,600</u> | <u>\$ 306,760</u> | <u>\$ 300,702</u> |
| Revenues Over Expenditures | \$ 93,442 | \$ (81,378) | \$ (4,702) |
| Other Financing Sources (Uses) | \$ - | \$ - | \$ - |
| Fund Balance, December 31 | \$ 344,724 | \$ 263,346 | \$ 258,644 |

City of Ballwin Federal Asset Seizure Fund

The Department of Justice governs the equitable sharing of federally forfeited property due to drug enforcement seizures. Ballwin is a participant in the DOJ Equitable Sharing Program from which we receive transfers of our share of federal seizure funds through the St. Louis County Multi-Jurisdictional Drug Task Force.

Federal Asset Seizure funds may be used toward training for investigators, prosecutors, and law enforcement support personnel, as well as for equipment, firearms, detention facilities, and other qualified non-budgeted expenses.

**COMBINED STATEMENT OF BUDGETED
REVENUES and EXPENDITURES
FEDERAL ASSET SEIZURE FUND**

For the Fiscal Year Ending December 31, 2014

| | 2012 Actual | 2013 Projected | 2014 Proposed |
|---------------------------------------|------------------|-------------------|------------------|
| Fund Balance, January 1 | \$ 143,092 | \$ 134,047 | \$ 137,686 |
| Revenues | | | |
| Fed Asset Seizure Sharing | \$ 21,546 | \$ 12,979 | \$ 13,000 |
| Fed Asset Seizure Account Interest | \$ 219 | \$ 160 | \$ 160 |
| Total Revenues | <u>\$ 21,765</u> | <u>\$ 13,139</u> | <u>\$ 13,160</u> |
| Expenditures | | | |
| Fed Asset Seizure Expenses | \$ 30,810 | \$ 9,500 | \$ 45,000 |
| Total Expenditures | <u>\$ 30,810</u> | <u>\$ 9,500</u> | <u>\$ 45,000</u> |
| Revenues Over Expenditures | \$ (9,045) | \$ 3,639 | \$ (31,840) |
| Other Financing Sources (Uses) | \$ - | \$ - | \$ - |
| Fund Balance, December 31 | \$ 134,047 | \$ 137,686 | \$ 105,846 |

City of Ballwin P.O.S.T. Fund

Missouri Revised Statutes Section 488.5336 allows the municipal court to assess a surcharge of one dollar for each criminal case involving violations of municipal ordinances, provided that the defendant has not been dismissed by the court or when costs are to be paid by the municipality. The collections of this assessment are submitted to the State treasury to the credit of the Peace Officer Standards and Training commission (P.O.S.T.). The State of Missouri then allocates Ballwin's funds annually.

P.O.S.T. funds may be used toward any training provided in Missouri Revised Statutes sections 590.100 to 590.180 and additional training for other law enforcement employees appointed by Ballwin. Meals and lodging, in conjunction with training that meets the continuing education requirements, may be charged to the fund. Equipment to be used in classroom training of certified peace officers, and contract services for training, may also be charged to this fund.

**COMBINED STATEMENT OF BUDGETED
REVENUES and EXPENDITURES
P.O.S.T. FUND**

For the Fiscal Year Ending December 31, 2014

| | 2012 Actual | 2013 Projected | 2014 Proposed |
|---------------------------------------|-----------------|-------------------|------------------|
| Fund Balance, January 1 | \$ 73,845 | \$ 76,111 | \$ 80,265 |
| Revenues | | | |
| P.O.S.T. Funds | \$ 6,541 | \$ 7,066 | \$ 6,500 |
| P.O.S.T. Funds Account Interest | \$ 105 | \$ 88 | \$ 90 |
| Total Revenues | <u>\$ 6,646</u> | <u>\$ 7,154</u> | <u>\$ 6,590</u> |
| Expenditures | | | |
| P.O.S.T. Fund Training | \$ 4,380 | \$ 3,000 | \$ 8,500 |
| Total Expenditures | <u>\$ 4,380</u> | <u>\$ 3,000</u> | <u>\$ 8,500</u> |
| Revenues Over Expenditures | \$ 2,266 | \$ 4,154 | \$ (1,910) |
| Other Financing Sources (Uses) | \$ - | \$ - | \$ - |
| Fund Balance, December 31 | \$ 76,111 | \$ 80,265 | \$ 78,355 |