



CITY OF
BALLWIN
2016 Budget

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INTRODUCTION



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Budget Message

To the Honorable Mayor, Aldermen and Citizens:

I am pleased to present the Fiscal Year 2016 Budget for your consideration. This document incorporates the priorities of the Board of Aldermen as expressed in the City's mission statement, as well as those articulated by the residents in the Comprehensive Community Plan. As has been the practice in the past, abundant opportunities for additional input from the Board and the public are provided by way of several scheduled budget workshop sessions, board meetings and a public hearing.

Key initiatives funded in this budget include:

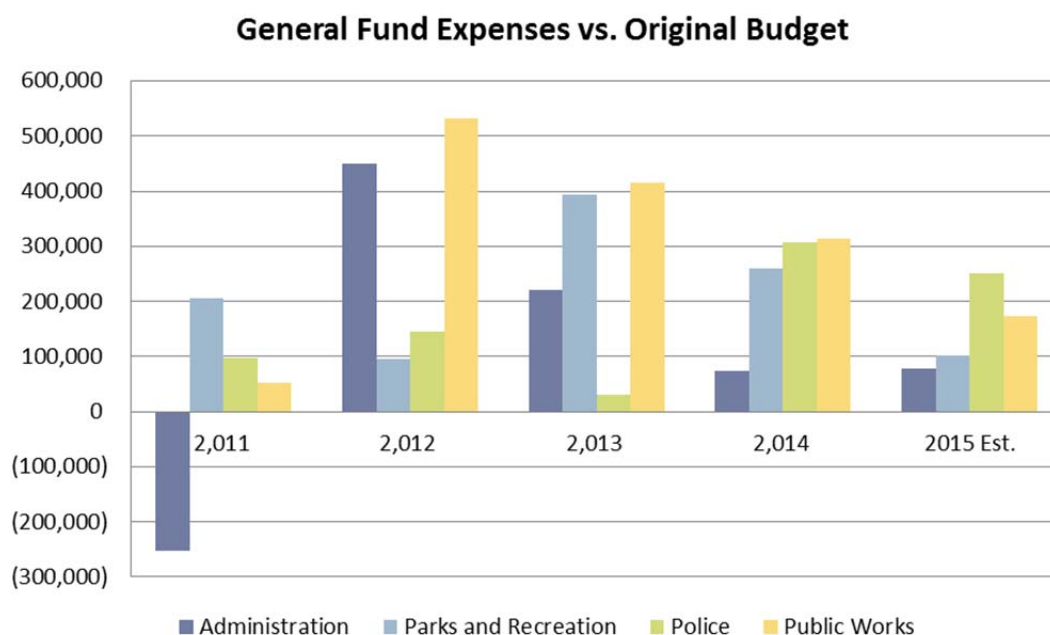
- Vehicle replacement program

In an effort to bring budgeted expenses in line with budgeted revenues, replacements of vehicles and equipment have been deferred year after year. The condition of the fleet has deteriorated to the point where more than \$2.6 million is needed over the next 5 years to replace vehicles with a condition rating of fair or poor. The budget for 2016 includes the replacement of 2 two ton dump trucks and a pickup truck in Public Works, a one ton dump truck and reel grinder in the Parks and Recreation department, 5 police patrol vehicles and a sedan for inspections in Administration.

- Tree trimming & removal program

Funded by a TRIM grant received this year, the City commissioned an inventory of all City - owned trees in the public right of way. This inventory revealed a large number of trees considered to be in dangerous condition and needing imminent removal or trimming. In addition, the City has 2,000 ash trees which are threatened by the emerald ash borer and will require removal within the next 5 – 10 years. To address these problems the City plans to remove and trim as many trees with Parks and Public Works staff as can be safely managed. To facilitate the project a bucket truck and mini-skidsteer are funded in the 2016 budget in the amount of \$101,000. Additional work will be contracted out to total \$117,000. Stumps will be removed in-house.

The City has historically budgeted very conservatively. Expenses are projected with the anticipation of full employment throughout the year, modest increases in sales tax revenues and projected “worst case scenario” repair and replacement expenses. Inevitable turnover amongst employees, higher than projected tax revenues, moderate repair costs and the deferral of projects and purchases has tended to return a favorable financial performance compared to budget. In each of the last three years the budget has called for the use of fund balance to supplement general fund revenues. At the end of these years, however, there was ultimately a surplus. The following table shows the amount of favorable expense variance to the original budget by department for the past five years.



Fund Balance

While all of the funds will be using fund balance to supplement revenues this year, the General Fund will be using the largest amount. A drawdown of 7.5%, or \$699,090 of the fund balance of the General Fund, will be used to achieve budget balance. A significant portion of this, \$293,500, is due to the deferral of storm damage repairs into 2016 for which the offsetting insurance proceeds were received in 2015. As illustrated in the table above, traditionally we do not fully expend the amount budgeted for operations every year. While the budget is a reflection of potential expense, the Board and staff work diligently throughout the year to achieve costs savings and maximize our revenue streams. We are cautiously optimistic that by year end we will not draw down the fund balance by the amount budgeted. That being said, with the drawdown as budgeted, we anticipate our unassigned fund balance at the end of 2016 to be \$6,281,838. This amount is 32.6% of our budgeted operating expenditures and exceeds our policy requirement by almost \$1.5 million.

The budget for the Capital Projects Fund will reduce its fund balance by nearly 86%. The Capital Project Fund does not have a dedicated revenue source; sales tax revenues are allocated to it on an as needed basis to fund planned projects. This fund had accumulated a surplus after portions of projects were deferred to subsequent years and after receiving unanticipated recreation escrow funds from new residential developments. This surplus is being spent to fund current projects in the 2016 budget rather than allocating current sales tax revenues.

Five Year Projections

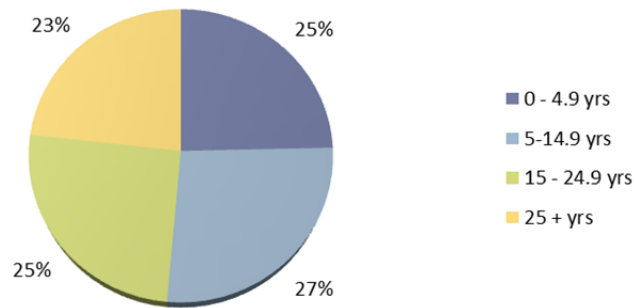
In previous years the City has presented a budget for the General Fund for the budget year and a budget for the Capital Projects Fund for the budget year plus 4 subsequent years. Because the General and Capital Projects Funds both derive revenues from the sales taxes received by the City, it is necessary to look at both funds projected over a five year period to get a true picture of what resources are available to the City. The following table separates discretionary from non-discretionary expenses. Revenues and non-discretionary operating expenditures are projected flat across the years because of uncertainty with sales tax changes proposed in the legislature and the general direction of the economy. Storm damage repairs to skylights of \$293,500 to be made in 2016 were deducted before projecting expenditures forward.

General and Capital Projects Funds - Five Year Projections

| | 2016 | 2017 | 2018 | 2019 | 2020 |
|--|---------------|---------------|---------------|---------------|---------------|
| Revenues | | | | | |
| | \$ 19,155,131 | \$ 19,155,131 | \$ 19,155,131 | \$ 19,155,131 | \$ 19,155,131 |
| Capital Expenditures - Non- Discretionary (net of federal matching grants) | | | | | |
| | \$ 780,326 | \$ 834,411 | \$ 82,000 | \$ 86,000 | \$ 90,000 |
| Operating Expenditures - Non- Discretionary | | | | | |
| | \$ 18,517,421 | \$ 18,223,921 | \$ 18,223,921 | \$ 18,223,921 | \$ 18,223,921 |
| Subtotal - Revenues Over (Under) | | | | | |
| Non-Discretionary Expenditures: | \$ (142,616) | \$ 96,799 | \$ 849,210 | \$ 845,210 | \$ 841,210 |
| Capital Expenditures - Discretionary (net of grants and federal matching funds) | | | | | |
| Ferris Park Redevelopment - Phase 2 | \$ - | \$ 160,000 | \$ - | \$ - | \$ - |
| Ferris Park Redevelopment - Phase 3 | \$ - | \$ - | \$ - | \$ 19,000 | \$ - |
| Holloway Park Play Area Renovation | \$ - | \$ - | \$ 24,700 | \$ - | \$ - |
| New Ballwin Park Playground/Shelter | \$ - | \$ - | \$ - | \$ - | \$ 219,000 |
| Ramsey Ln. Culvert | \$ 18,400 | \$ 5,600 | \$ 143,920 | \$ - | \$ - |
| Holloway Rd. | \$ 5,390 | \$ 18,338 | \$ 12,736 | \$ 238,390 | \$ - |
| Hillsdale / W. Skyline | \$ - | \$ 3,000 | \$ 20,000 | \$ 2,000 | \$ 136,000 |
| Operating Expenditures - Discretionary | | | | | |
| Tree Removal / trimming project | \$ 127,000 | \$ 171,875 | \$ 66,421 | \$ 66,421 | \$ 66,421 |
| Vehicle / Equipment Replacements | \$ 624,800 | \$ 498,510 | \$ 498,510 | \$ 498,510 | \$ 498,510 |
| Subtotal - Discretionary Expenditures: | \$ 775,590 | \$ 857,323 | \$ 766,287 | \$ 824,321 | \$ 919,931 |
| Applied Fund Balance - Capital Fund | \$ (219,116) | \$ - | \$ - | \$ - | \$ - |
| Revenues Under Expenditures: | \$ (699,090) | \$ (760,524) | \$ 82,923 | \$ 20,889 | \$ (78,721) |

The City will be undertaking a comprehensive review of operations over the next year to identify cost savings through efficiencies, resource sharing between departments, and an evaluation of fleet and equipment requirements. The City's workforce, with an average longevity of 15 years, has 18 employees at or near retirement age. The City will evaluate opportunities to streamline operations through attrition. These efforts, along with some deferment of capital projects, will be employed to close the gap between revenues and expenses for discretionary spending in the out years.

Employee Tenure



Last year the City established a legislative commitment to accumulate funds for the replacement of the Government Center. The commitment was for an initial set aside of 50% of the reserve fund balance that exceeded our 25% retention policy. Going forwards the commitment is to be increased each year by 50% of the amount of surplus, provided the 25% retention guideline was still met. This commitment of fund balance is projected to total \$2,252,820 at the end of 2015. Capital lease financing is anticipated to supplement the fund balance reserves for the replacement of the Government Center. These costs are not included in the projections above.

Revenues

The largest source of revenues for the City is sales taxes. These are allocated to the capital projects fund first to supplement any grants or federal matching funds to be received for projects. The remaining sales taxes are allocated to the general fund. Thus far in the year, sales tax revenues are 1.7% higher than the same period last year. Projecting forward, the City has budgeted a conservative 1.5% for general sales taxes, capital improvement taxes and parks sales taxes, with no increase anticipated for TIF sales taxes. The increase in sales taxes for the General Fund and Capital Projects Funds combined is \$114,000 over the estimated current year taxes.

Public utility licenses in the General Fund are expected to decrease by \$57,000 compared to the current year. Telephone gross receipts tax accounts for the vast majority of the decline at \$60,000 or 7%. This tax source has been declining since 2011 as a result of voice services consolidation.

Total revenues for all funds combined are \$21,272,934 compared with \$22,248,855 estimated for 2015. The current year includes non-recurring income of more than \$1,029,000. \$512,877 of this is from insurance reimbursements for hail storm damage and for motor vehicle damage from traffic accidents. 2015 also included a significant grant, \$469,201, for replacement of the golf course irrigation system.

General Fund Expenditures

Major expenditure assumptions used in preparing the general fund budget are listed in the table below.

Major Budget Assumptions

| | |
|--|--------|
| Personnel merit increases (April 1) | 3.0% |
| Health insurance premium increase (July 1) | 5.5% |
| Dental insurance premium increase (June 1) | 3.0% |
| Workers Compensation insurance increase | 10.0% |
| Property & Liability insurance increase | 10.0% |
| Electric rate increase | 4.5% |
| Gasoline price per gallon | \$2.75 |
| Diesel fuel price per gallon | \$3.00 |

As a service oriented organization the bulk of the expenses for the City, 63%, are for personnel. During fiscal year 2015 there were several employees on extended workers compensation leave as well as several position vacancies which reduced salary expense considerably. The salaries budget for 2016 assumes full staffing with a 3% merit increase, and while it is notably higher than 2015 estimates it exceeds the 2015 budget only by the amount of merit raises.

Increases in health and dental premiums are budgeted for 2016 at 5.5% and 3.0% respectively. The City was fortunate to receive no increase in these premiums during 2015. The City's contribution rates to LAGERS will decrease in 2016 saving \$85,934 over the current year's costs. Other notable expense variances (increases) anticipated over 2015 estimates include:

- Skylight repairs at The Pointe and North Pointe \$293,500
- Contractual tree removal \$ 87,000
- Sidewalk and curb ramp replacement \$128,140
- Street resurfacing and replacement \$114,346

The replacement of trucks, equipment and automobiles in the 2016 budget totals \$624,800. Additional smaller equipment replacements include two snow plows and spreaders, two leaf vacuums, a drop hammer, core drill, pressure washer and equipment trailer. New equipment purchases are for a bucket truck and a mini-skidsteer.

No increases in service levels are included in the budget, nor are there changes in the staffing levels for 2016 other than the change for a golf employee from full time to part time late in the year.

General fund expenses total \$19,269,221. This is an increase over the 2015 budget of \$355,457 and is attributable to merit increases and additional funding for streets, sidewalks, and tree removal.

Capital Projects

The revenues for the capital projects fund total \$758,255. Of this, \$173,255 is federal matching grants for the Henry Avenue reconstruction project and the Ries Road and Ramsey Lane culvert rehabilitation projects. Remaining revenues are generated by the parks sales tax. The largest expense in the budget is the 4th and 5th payments of a 3 year capital lease for the replacement of the HVAC system at the Pointe. Completed in 2014, the current year cost is \$679,032. Engineering begins this year for the Ramsey Lane culvert while easements will be acquired for the Henry Avenue and Ries Road projects.

These construction related costs are offset 80% by federal matching funds. Total expenses budgeted for 2016 are \$977,371, which is a decrease of \$403,133 from 2015 estimates. Fund balance will be used to supplement revenues.

The five year capital improvement plan encompasses a number of projects in years 2017 – 2020, depending on funding availability. Projects eligible for matching federal funds are the reconstruction of Holloway Road and Hillsdale/West Skyline Drive. Two park redevelopment projects and two playground renovations are slated to occur in the next five years. Typically these are only undertaken if municipal park grants are received to offset the costs.

Special Allocations Fund

This fund receives its revenues from the top 50% of economic activity taxes (EATS) received from businesses in the TIF district, from PILOTS, and from sales taxes transferred from the TDD fund. A nominal decrease of 0.2% is budgeted for 2016. This is due to some anticipated tenant vacancies in the district. All revenues are used to make principal and interest payments on the TIF bonds.

TDD

Revenues are budgeted to decrease by \$4,000 in anticipation of tenant vacancies in the district. All funds are transferred to the Special Allocations Fund after paying administrative expenses of the district.

Sewer Lateral

Revenues are generated from a \$28 assessment levied against all residences with 6 or fewer dwelling units. These are projected to be flat compared to 2015 revenues. The city attempts to finance as many sewer lateral repairs as funding allows. Expenses are budgeted at \$303,516, which is a decrease of 3.5% from the current year. This budget will utilize fund balance of \$7,516.

Federal Asset Seizure

This fund received higher than typical revenues in 2015, mainly from non-recurring sources. Revenues for 2016 are budgeted conservatively and set at \$13,070. Expenses are down significantly from the 2015 year but still budgeted higher than revenues so as to supplement needs of the Police Department. This budget requires the use of fund balance in the amount of \$21,930. Expenses in 2015 included payment for the hardware component of the new video recording system for police patrol vehicles.

P.O.S.T.

Revenues are budgeted to decrease from 2015 levels by 26.4% to \$4,080, in response to reduced court activity as mandated by Senate Bill 5. Expenditures are budgeted at the same level as they have been in prior years, \$7,500, and so will require the use of fund balance to supplement revenues.

Looking Forward

The Comprehensive Community Plan for the City was adopted by the Board of Aldermen in 2007. Meetings with the Board of Aldermen to update the goals and strategies of the City from those established in 2007 are expected to commence in early 2016. Because of the volatility associated with long term projections, the City intends to shorten the focus for future planning to a medium range term of 3 – 5 years.

At a staff level, the focus going into the next year is two pronged: incorporating technology wherever possible into the delivery of City services and streamlining processes for functions such as permitting, for the benefit of both residents and businesses. An example of an accomplishment in the first arena was the posting this autumn on our City website of the routes used for leaf pick-up, and the status of the work crews each day. This enabled residents' access to learn when crews will be coming to their neighborhoods at their own convenience without having to call City offices during business hours.

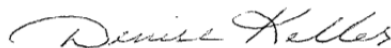
The City will be submitting its first ever application for the Distinguished Budget Presentation Award this year, bestowed by the Government Finance Officers Association (GFOA). Each year we seek to improve the quality of the annual budget document for frequent use as a policy manual, operations guide, financial plan and communications device. Earlier this year the City was awarded the Certificate of Achievement for Excellence in Financial Reporting by the GFOA for its Comprehensive Annual Financial Report (CAFR), which was its first.

In closing, thank you to the entire administrative team for their assistance and support in the development of the 2016 budget. Additional appreciation is extended to Mayor Pogue and the Board of Alderman for their continued guidance and support throughout the budget process. The continual financial strength of the City is the direct result of the outstanding management and oversight by the Mayor and Board of Aldermen in concert with our dedicated staff on behalf of the citizens of Ballwin.

Respectfully Submitted,



Eric S. Hanson
City Administrator



Denise Keller, CPFO
Finance Officer

City Officials

MAYOR

Tim Pogue

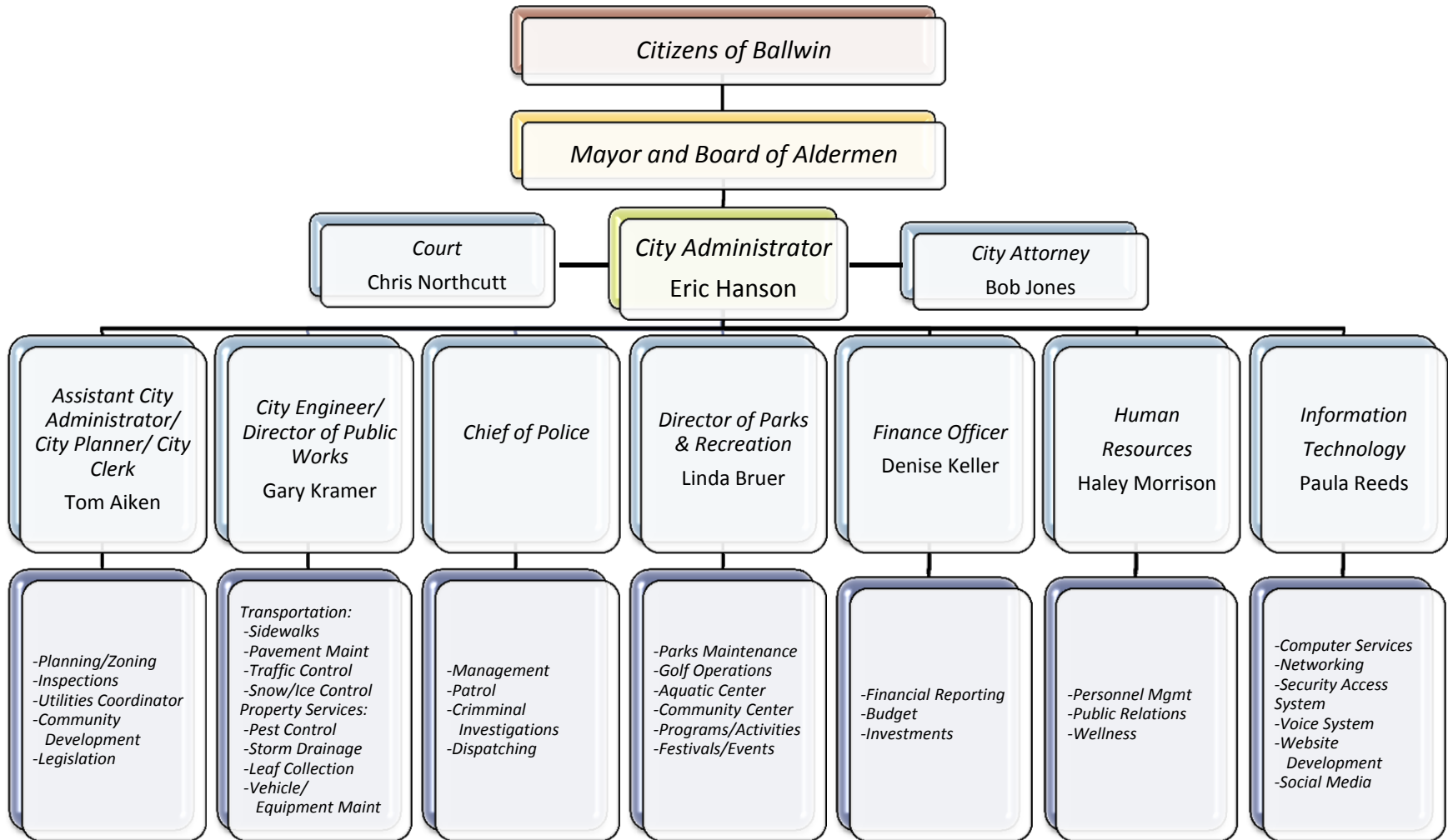
BOARD OF ALDERMEN

| | | |
|------------------|-----------------|----------------|
| Ward I | Michael Finley | Jimmy Terbrock |
| Ward II | Kevin Roach | Mark Stallmann |
| Ward III | Frank Fleming | Jim Leahy |
| Ward IIII | Ross Bullington | Kathy Kerlagon |

CITY ADMINISTRATION

| | |
|----------------------------------|----------------|
| City Administrator | Eric Hanson |
| Assistant City Administrator | Tom Aiken |
| City Attorney | Bob Jones |
| Prosecuting Attorney | Chris Graville |
| Municipal Judge | Virginia Nye |
| Chief of Police | Vacant |
| Finance Officer | Denise Keller |
| Director of Public Works | Gary Kramer |
| Director of Parks and Recreation | Linda Bruer |

City of Ballwin 2016 Organizational Structure

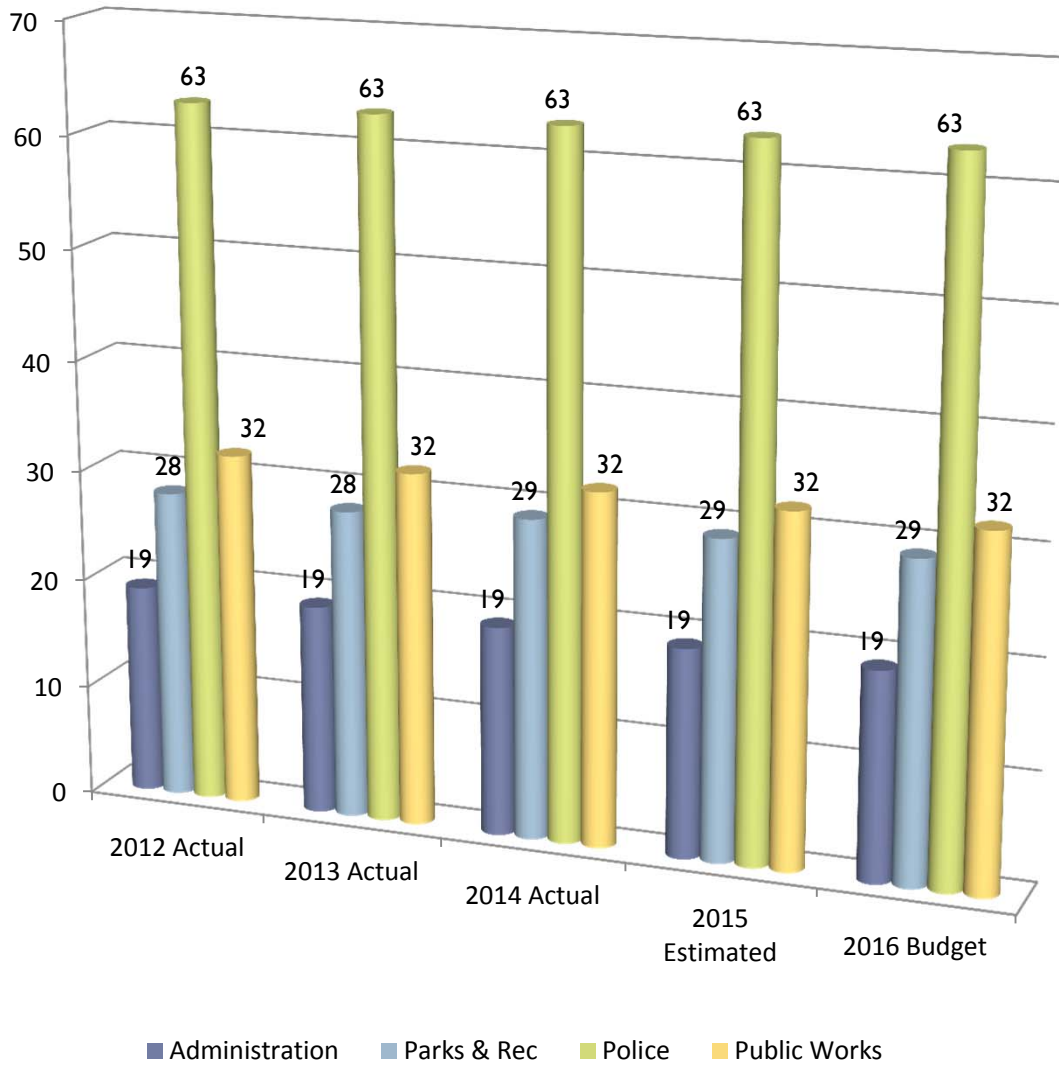


Full-Time Employees as of December 31 by Functions/Programs

| Functions/Programs | 2014 Actual | 2015 Estimated | 2016 Budget |
|---------------------------------|------------------------|---------------------------|------------------------|
| General Government: | | | |
| City Administrator | 1 | 1 | 1 |
| Assistant City Administrator | 1 | 1 | 1 |
| Code Enforcement | 3 | 3 | 3 |
| Inspectors | 4 | 4 | 4 |
| Finance | 4 | 4 | 4 |
| Informations Systems | 2 | 2 | 2 |
| Human Resource Coordinator | 1 | 1 | 1 |
| Court | 2 | 2 | 2 |
| Administrative Assistant | 1 | 1 | 1 |
| Police: | | | |
| Chief | 1 | 1 | 1 |
| Captains | 2 | 2 | 2 |
| Lieutenants | 4 | 4 | 4 |
| Sergeants | 7 | 7 | 7 |
| Detectives | 5 | 5 | 5 |
| Officers | 29 | 31 | 32 |
| Dispatchers | 10 | 10 | 10 |
| Administrative Assistant | 2 | 2 | 2 |
| Public Works: | | | |
| Engineer/PW Director | 1 | 1 | 1 |
| Street Superintendent | 1 | 1 | 1 |
| Street Foreman | 3 | 3 | 3 |
| Mechanics | 2 | 2 | 2 |
| Street Laborers | 24 | 24 | 24 |
| Administrative Assistant | 1 | 1 | 1 |
| Parks and Recreation: | | | |
| Parks and Recreation Director | 1 | 1 | 1 |
| Deputy Director of Recreation | 1 | 1 | 1 |
| Deputy Director of Parks | 1 | 1 | 1 |
| Parks Foreman/Forester | 1 | 1 | 1 |
| Recreation Managers | 4 | 4 | 4 |
| Recreation Specialist | 3 | 3 | 3 |
| Building Laborers | 3 | 3 | 3 |
| Park Laborers | 4 | 4 | 5 |
| Custodians | 4 | 4 | 4 |
| Golf Shop: | | | |
| Golf Professional | 1 | 1 | 1 |
| Golf Club Manager | 1 | 1 | 1 |
| Golf Course: | | | |
| Golf Course Superintendent | 1 | 1 | 1 |
| Asst Golf Course Superintendent | 1 | 1 | 1 |
| Golf Mechanic | 1 | 1 | 1 |
| Golf Laborers | 2 | 2 | 1 |
| | <u>140</u> | <u>142</u> | <u>143</u> |

* Excludes vacant positions

Number of Full Time Employees



**Budget Calendar
Fiscal Year 2016**

| DATE | ACTION |
|-------------------------|--|
| July 8, 2015 | City Administrator holds initial budget preparation meeting with department heads and staff |
| August 6, 2015 | Provide departmental access to 2015 Budget System |
| September 22 - 24, 2015 | City Administrator and Finance Officer meet with individual department heads to review departmental budgets |
| September 28, 2015 | Conduct Budget Work Session with Board of Aldermen; present Capital Improvement Plan and employee compensation |
| October 12, 2015 | Conduct Budget Work Session with Board of Aldermen; present proposed departmental expenditures |
| October 26, 2015 | Presentation of Proposed Operating Revenues, Comprehensive General Fund Budget and Capital Improvement Plan to Board of Aldermen |
| November 23, 2015 | Presentation of Comprehensive Proposed Budget for all funds to Board of Aldermen |
| December 2, 2015 | Publish Public Hearing Notice |
| December 7, 2015 | Present Capital Improvement Plan for Approval at Planning & Zoning Commission Meeting (as required by State Statute) |
| December 14, 2015 | Conduct Public Hearing on Proposed Budget; Adopt Budget |
| December 15, 2015 | Distribute Approved Budget |

Budget Overview

The City of Ballwin presents, on a calendar year basis, a consolidated budget that includes an operating budget, a five year capital improvement plan (CIP), and other non-major fund budgets. Each budget has its own revenues and planned expenditures. No transfer of funds between budgets is allowed unless approved by the Board of Aldermen through amendment. This is primarily because many revenue sources are dedicated by law or agreement to be spent on specific types of expenditures.

The City’s operations are reflected in the General Fund. The operating budget generally includes recurring annual expenditures for such items as needed to keep the City operational – primarily personnel costs. Other expenditures such as capital equipment and vehicle purchases, as well as park and street improvements, are also included in this budget.

The CIP is a projection of the City’s anticipated capital improvement expenditures for a five year period. It is both a fiscal and planning tool which allows the City to monitor capital projects costs, funding sources, departmental responsibilities, and timing. Items included in the CIP may include land/building acquisition, major land/building improvements totaling \$250,000 or more, systems reconstruction/ replacement totaling \$250,000 or more, and any major street reconstruction projects offset by federal grants.

Fiscal Year

The City operates on a calendar fiscal year, beginning January 1 and ending on December 31.

Fund Structure

Governmental Fund Types

Governmental Funds are those which rely on taxes for support. The taxes are deposited into the revenue accounts of the General Fund, Special Revenue Funds and Capital Projects Fund.

| Governmental Fund Types | | |
|-------------------------|--|------------------------|
| <u>General</u> | <u>Special Revenue</u> | <u>Capital Project</u> |
| General | Special Allocation Fund TDD Revenue Fund Sewer Lateral Fund Federal Asset Seizure Fund POST Fund | Capital Project |

Fund and Department Organization

The General Fund: This fund includes budgets for 4 departments that provide the critical services to our residents, such as police protection, street maintenance, planning, codes, court, park maintenance and general administration of the City.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital project) requiring separate accounting because of legal or regulatory provisions or administrative action. This includes the Sewer Lateral, Federal Asset Seizure, POST (Peace Officer Standards Training), tax increment financing (TIF) and transportation development district (TDD) funds.

Capital Projects Fund: The capital improvement fund is used to account for the acquisition or construction of major capital facilities. The City's capital projects are funded by a variety of different sources. Primarily funding comes from a ½ cent capital improvement tax, a ½ cent parks tax, federal matching grants and municipal grants.

Budget Preparation, Review and Adoption

The annual budget process typically begins in August of each year. General revenues are projected by the Finance Officer and parks and recreation revenues are projected by that department. Each department head submits a proposed budget representing their respective departments that is reviewed and edited by the City Administrator and Finance Officer before being presented to the Board of Aldermen. The budget is adopted in December.

Budget Basis of Accounting

The budget is prepared on a basis that conforms to generally accepted accounting principles (GAAP). The budget presents a complete financial plan for the City for a fiscal year, including any transfers between funds or use of unreserved fund balance. A 5-year capital improvement plan is first reviewed by the City's Planning and Zoning Commission before being presented to the Board of Aldermen for approval.

Budget Amendments and Transfers

A balanced budget is a budget with total expenditures not exceeding total revenues and monies available in the unassigned fund balance. The City's goal is to budget expenditures that total less than budgeted revenues. Revenues and expenditures are monitored throughout the fiscal year.

The general fund budget consists of four departments comprised of multiple program budgets. Each program lists line items including personnel and operating expenditures, as well as capital outlay. Three of the departments have employees whose salaries and benefits are allocated among various programs within the department. Several programs, primarily recreational, receive fees to assist in offsetting program expenditures.

No transfer of funds between budgets, reappropriation of funds within a budget, or additions/deletions to a budget is allowed without approval of the Board of Aldermen. Transfers within a department program are allowed, but any scope of change to a budget outside the program level must have Board approval.

The City's budget policy sets expenditure control at the program level within a department. The Finance Officer monitors the budget on a monthly basis. A budget amendment is generally processed towards the end of the fiscal year before adoption of the succeeding year's budget, with possible additional

amendments processed during the year if an unforeseen expenditure or revenue source requires such an amendment.

Accounting Method

The City's annual reports are based upon the modified accrual basis of accounting. Under this basis, revenues are recorded for the fiscal year in which they are considered measurable and available. Revenues collected within 60 days of the prior year ending and that were earned in the prior year shall be credited to the prior year. Expenditures are recorded in the fiscal year in which the liability was incurred.

GASB34 requires the City to account for its capital assets, including infrastructure such as streets, culverts, sidewalks, rights-of-way, equipment, vehicles, buildings and land, as well as construction in progress. The City depreciates all capital assets on an annual basis using the straight-line method over the useful lives of the various classes of assets.

Encumbrance Policy

Purchase orders are issued for purchases totaling \$7,500 or more to be encumbered. All encumbrances lapse at fiscal year end. If encumbered funds are needed to complete a project in the next fiscal year, they must be re-budgeted.

Comprehensive Community Plan

Planning Process

Ballwin has had two earlier Comprehensive Plans. The first plan, “Towards 2000,” was adopted in 1981 and updated in 1986. The second plan entitled the “Strategic Community Plan” was adopted in 1997. This third comprehensive plan was intended to be different from those that preceded it in that it was to focus on developing detailed strategies to address citizen-driven concerns. In the fall of 2005, the City appointed the Comprehensive Plan Steering Committee, made up of 15 members representing different age, geographic, gender, ethnic, political and related elements of Ballwin and its population.

The planning process adopted by the steering committee utilized a “values-driven” approach for the preparation of the plan that integrated both the traditional “data-driven” and “vision-planning” approaches. A key component of the chosen approach was a customized public participation program designed to identify community values and build consensus. The public participation program provided the consultant team with first-hand knowledge of the citizens’ perspective of Ballwin’s strengths, weaknesses, opportunities and threats.

Prior to the public participation phase, the consultant team prepared an Existing Conditions Report summarizing the socio-demographic, economic and land use situation of the City. This report set the baseline framework upon which the plan would be created. The second phase of the planning process was public engagement. This effort included eight (8) living room focus group sessions, two (2) town planning charrettes, ten (10) stakeholder interviews, twelve (12) public meetings of the Comprehensive Plan Steering Committee and two (2) work sessions on the latest retail trends and a retail market study of the Ballwin area. The consultant team summarized the public participation process in the Critical Issues Report.

For the third and final phase of the planning process, the consultant developed goals, objectives and implementation strategies, based on the community’s values and vision. Once the goals, objectives and implementation strategies were accepted in concept by the steering committee, the first draft of the entire comprehensive plan was prepared and submitted to the steering committee for review and comment. Revisions were made and a final draft was subsequently presented to the Planning and Zoning Commission for adoption. Following a public hearing and final amendments, the Ballwin Comprehensive Community Plan was adopted by the Planning and Zoning Commission and the Board of Aldermen in 2007.

Ballwin’s Vision

The intent of this plan is to take Ballwin into the twenty-first century by providing the necessary guidelines to promote the community’s human, economic, and environmental sustainability. The vision, as determined by studying the values and critical issues provided by the residents, is to “remain a family-oriented community of predominantly single-family neighborhoods supported by a unique, well planned commercial—retail business sector.”

- As a community – to protect the resources that makes Ballwin “The Best Place to Live” and provide excellent, cost-effective services and opportunities for all residents and business owners.

- As a group of residential neighborhoods – to maintain the local character and a high quality of life while accommodating the inevitable change.
- As a great place to raise a family – to provide access to a wide range of social, cultural and recreational events and resources so that everyone benefits from an enriched community life.
- As a responsible regional partner – to actively collaborate with its neighbors to promote regional opportunities and solve regional problems.

Comprehensive Plan Goals

Business & Economic Development

Goal 1: Promote investment and redevelopment in the City’s commercial districts in order to attract and retain businesses, revitalize commercial and entertainment opportunities and create vitality that attracts people.

Goal 2: Diversify and strengthen the City’s economic base and local employment opportunities.

Quality of Life

Goal: Develop programs that promote community beautification, character enhancement and quality of life by preserving lifestyle and building upon Ballwin’s premier services, facilities, and successful neighborhoods.

Parks & Recreation

Goal: Continue to maintain, enhance and expand the City’s parks and recreation system. This includes making improvements and expanding as needed to keep pace with current trends in park and recreation services, market demands for facilities and programs and the acquisition of land for parks, open space, greenways and trails as needed to serve the City’s resident population.

Housing and Neighborhood Stabilization

Goal: preserve the character and stability of existing neighborhoods, encourage a balanced mix and value range of housing options, and promote the continued development of diverse, high-quality residential developments.

Transportation

Goal: Maintain a safe and efficient road system that provides effective circulation and economic development potential while maintaining the integrity, security and privacy of the community.

Community Services

Goal: To ensure the availability or facilitate the continuation of a full range of efficient, affordable and well-managed public services that meet present and future needs. These services include, but are not limited to, code and enforcement, planning, road maintenance and construction,

schools, police, fire, parks, and other community services. Such services may be provided directly by Ballwin, through the private sector or through other governmental agencies.

Annexation & Future Land Use

Goal 1: Achieve a consensus among stakeholders on an action plan for the revitalization of Manchester Road and commence with implementation.

Goal 2: Promote land development that preserves existing neighborhoods and the natural landscape, topography, vegetative cover, scenic viewsheds and natural drainage patterns.

Financial Management Policies

Operating Budget Policy

It is the City of Ballwin's policy to present an annual budget that incorporates expenditure items necessary to insure that its citizens receive the best service possible with available revenues.

Policy Purpose. It is the aim of the City to follow sound financial practices and to maintain a strong credit rating by dictating that budgets be balanced, regularly monitored, and responsive to changes in economic conditions or service demands.

Policy Statement. Annual budgets will be adopted for all funds of the City including operating funds, special allocation (TIF/TDD) funds, and capital funds as do currently exist or may be established by the Board of Aldermen in the future.

Policy Guidelines. The City's fiscal year shall be January 1 to December 31 and the annual budgets are to be prepared on the modified accrual basis of accounting.

Under the modified accrual basis, most revenues are budgeted based upon the accounting period to which they relate and not according to the accounting period in which they are received. For example, sales tax revenues are budgeted to include monies to be received during January and February of the following year because the January and February receipts from the State of Missouri cover sales taxes collected by retailers during the previous November and December. Some revenues, such as recreation passes and court fines are posted according to when they are received. This precludes full accrual accounting.

Expenditures are budgeted based on the period purchases are made and not when paid. For example, payments made to vendors during each January are primarily for goods and services incurred in December, therefore these payments are posted to December. Encumbrances are used as a budgetary tool during the course of the year, but are closed at year-end and the funds returned to fund balance. Any outstanding unpaid purchase orders at year-end require Board of Alderman authorization for re-appropriation in the next year's budget.

Annual operating budgets will be adopted based on the requirements of Missouri Revised Statutes Section 67.010. Such requirements include:

- 1) All operating budgets are adopted on a balanced basis whereby expenditures cannot exceed revenues plus beginning fund balance.
- 2) A budget message must be included in the budget.
- 3) Revenues must include actual results for the preceding year as well as estimates for the current year.
- 4) Expenditures must include actual results for the preceding year as well as estimates for the current year.
- 5) The budget must include a debt service schedule listing the amount of principal and interest for all outstanding debt of the City.
- 6) A general budget summary must be included for each budgeted fund that details the actual fund balance of each fund for the preceding two years as well as estimates for the current year and proposed years.

Unassigned fund balance in each fund may be appropriated as part of the adopted budget.

The City of Ballwin declares that:

- financial systems will be maintained to monitor expenditures, revenues and program performance on an ongoing basis.
- no department will realize expenses beyond those budgeted – unless authorized by the Board of Aldermen through a budget re-appropriation or budget amendment.
- all department program expenses will be monitored to insure that program's fiscal feasibility.
- outsourcing of programs/services will be evaluated to best serve the citizens of Ballwin.
- all available revenue sources will be reviewed and evaluated to offset expenses and maintain city service standards.

Capital Improvement Plan and Debt Budget Policy

The Mayor and Board of Aldermen, along with the Planning and Zoning Commission, are responsible for the comprehensive planning of growth, development and conservation in the city. A *comprehensive plan*, adopted and revised about every ten years, includes the composite vision of the city and the guidelines to bring this vision to fruition.

The City of Ballwin will evaluate capital expenditure needs on an annual basis and develop a budget based upon these needs and anticipated capital revenues. Many capital projects are the result of citizen survey requests.

- The City declares that available funds will first be dedicated to pay outstanding bond debt.
- The City declares that no new bond debt will be considered before the payoff of a current issue unless a new revenue source is found for that purpose.
- The City declares that capital projects financed through the issuance of bonds will be financed for a period not to exceed the expected useful life of the project.

A final proposed budget is submitted to the Planning and Zoning Commission for their review at a meeting prior to adoption by the Board at a public hearing.

Budget Amendments / Re-appropriation

The budgets are closely monitored by the Finance Officer. A mid-year review will be conducted. Unanticipated overages or additional expenditures that would cause a department to exceed its budget will not be approved until a re-appropriation of funds from another program or department, or a budget amendment, has been approved by the Board of Aldermen by ordinance.

Fund Balance Policy

This policy establishes guidelines to be used during the preparation and execution of the annual budget to ensure that sufficient reserves are maintained for unanticipated expenditures or revenue shortfalls. This policy is based on a long-term perspective with a commitment to maintaining a strong fiscal position that will allow the City to be prepared for emergency situations and negative economic conditions.

Background

Statement No. 54 of the Governmental Accounting Standards Board (GASB 54) establishes accounting and financial reporting standards for all entities that report governmental funds. GASB 54 establishes criteria for classifying fund balances and clarifies definitions for governmental fund types.

GASB 54 establishes five (5) fund balance categories: Nonspendable, Restrictable, Committed, Assigned and Unassigned.

- 1) Nonspendable Fund Balance: Consists of funds that cannot be spent due to their form (i.e. inventories and prepaids) or funds that legally or contractually must be maintained intact.
- 2) Restricted Fund Balance: Consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
- 3) Committed Fund Balance: Consists of funds that are set aside for a specific purpose by the City's Board of Aldermen. Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
- 4) Assigned Fund Balance: Consists of funds that are set aside with the intent to be used for a specific purpose. Intent is expressed by a governing body, a body (budget or finance committee) or an official that has been given the authority to assign funds. Assigned funds may be residual amounts in governmental funds other than the general fund. Assigned funds cannot cause a deficit in unassigned fund balance.
- 5) Unassigned Fund Balance: Consists of excess funds that have not been classified in the previous four (4) categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

Actions Leading to Restricted, Committed and Assigned Fund Balances

The Board of Aldermen has the authority to set aside funds for a specific purpose. Commitments are authorized by the ordinance approving the City's proposed annual budget before the current fiscal year ending December 31.

Adoption of a budget where fund balance is used as a source to balance the budget will require the Finance Officer to record the needed amount as Assigned Fund Balance.

Order of Spending

When both restricted and unrestricted funds are available for expenditure, restricted funds should be spent first unless legal requirements prohibit this.

When committed, assigned and unassigned funds are available for expenditure, committed funds should be spent first, assigned funds second and unassigned funds last.

Minimum Unrestricted Fund Balance

The City recognizes that the maintenance of a fund balance is essential to provide for unforeseen expenses or emergencies and to provide working capital in the beginning of a fiscal year until sufficient

revenues are available to fund operations. The maintenance of an appropriate level of fund balance is necessary to make designated purchases and cover operational expenditures, as well as to demonstrate the financial stability necessary to preserve or enhance its bond rating.

The unassigned fund balance in the General Fund will be maintained at a level sufficient to provide the resources required to meet operating cost needs, to allow for unforeseen emergencies, and to permit orderly adjustment to changes resulting from fluctuations in revenues. The City's policy is to maintain a minimum unassigned fund balance no less than 25% of total operating expenditures at the end of each annual fiscal period (December 31).

The annual proposed budget will include a projection of the year-end unassigned fund balance for the current year as well as the projected budget year.

If, for any reason, the unassigned general fund balance should fall below the minimum balance, the City will develop a plan to replenish the unassigned fund balance to the established minimum level within two (2) years.

Capital Asset Policy

Capital assets are major tangible or intangible assets that have a cost equal to or greater than an established capitalization threshold, are used in operations, and have an initial useful life that extends beyond a single reporting period. These assets include land, improvements to land, easements, buildings, building improvements, vehicles, equipment, furniture, computer software, infrastructure, and works of art and historical treasures.

Purpose

The purpose of this policy is to establish a framework for the management and control of City of Ballwin capital assets.

Policy

The Governmental Accounting Standards Board's (GASB) Statement No. 34 requires Class II cities (those with annual budgets between \$10 million and \$100 million) to report their capital assets on the city's Balance Sheet as of 1/1/03. The City of Ballwin, in compliance with *Generally Accepted Accounting Principles (GAAP)*, reports capital assets at historical cost when possible. In the absence of historical cost information, the City estimates this cost using the Consumer Price Index (CPI) and backtrending.

The historical cost of infrastructure and buildings includes ancillary charges (such as title searches, architect fees, legal fees, engineering fees, appraisals, surveying fees, and environmental assessments, demolition of existing structures-less salvage, utility relocation or removal, land fill or grading) necessary to place an asset in its intended location, capitalized interest if the asset is financed, and subsequent additions or improvements to the asset. Donated assets are recorded at their fair market value as of the date donated.

The City of Ballwin Finance Department uses fixed asset software to record and track its capital assets. Assets are recorded by the Finance Department as they are purchased throughout the year, and deletions are recorded as items are sold or discarded. This change in assets is reflected at the end of each year on the government-wide balance sheet.

It is the responsibility of each City department to notify the Finance Department of any change in ownership of an asset.

An independent street asset evaluation is performed [every three years] on all city streets. The Public Works Department maintains records on infrastructure improvements costs via an Excel spreadsheet.

Initially, the replacement value for each type of street was computed using 2002 costs per linear foot. The same methodology was applied to existing sidewalks and concrete box culverts. Knowing the year each street, sidewalk or culvert was constructed, the 2002 replacement value was then entered into the Consumer Price Index (CPI) formula, resulting in the original construction cost for that particular infrastructure.

The City has elected to use the *depreciation method* of reporting infrastructure capital assets as this method is more practical during years of budget constraints in regards to infrastructure improvements.

Thresholds/Useful Lives

The City of Ballwin has an established minimum threshold of \$7,500 for capital assets. The primary objectives of financial reporting generally pertain to valuation, allocation, presentation, and disclosure, whereas the primary objectives of property control generally pertain to efficiency, effectiveness, and safeguarding of assets. Controls designed to prevent or promptly detect a loss of a small value asset, while important operationally, are not necessarily relevant for financial reporting purposes.

NOTE: This policy will be reviewed annually and amendments made per Board approval.

Investments

Purpose

The purpose of this document is to set forth the City's investment policies and objectives. This statement will outline an overall philosophy that is specific enough for the changing economic conditions and securities markets. The policy will also establish certain investment restrictions, procedures and performance review criteria.

1.0 Policy

It is the policy of the City of Ballwin to invest public funds in a manner that will provide the highest investment return with the cash flow demands of the City and conform to all state and local statutes governing the investment of public funds.

2.0 Scope

This Investment Policy applies to all financial assets of the City. These funds are accounted for in the City's financial reports and include:

2.1 Funds

- General Funds

- Capital/Parks Project Funds

- Any new fund created, unless specifically exempted.

2.2 External Management of Funds

Investment through external programs, facilities and professionals operating in a manner consistent with this policy will constitute compliance.

3.0 Prudence

Investments shall be made with judgment and care – under circumstances then prevailing – which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

- 3.1 The standard of care to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this Investment Policy and exercising due diligence shall be relieved of personal liability for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion to the City and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

4.0 Objective

The primary objective, in priority order, of the City’s investment activities shall be:

- 4.1 **Safety:** Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
 - a. **Credit Risk**

The City of Ballwin will minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:

 - Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which the City will do business.
 - Diversifying the portfolio so that potential losses on individual securities will be minimized.
 - b. **Interest Rate Risk**

The City of Ballwin will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, 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.
 - Investing operating funds primarily in shorter-term securities.
- 4.2 **Liquidity:** The City’s investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements that might be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio will consist largely of securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also will be placed in bank deposits or repurchase agreements that offer same-day liquidity for short-term funds.

- 4.3 Yield (Return on Investments): The City's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. Securities shall not be sold prior to maturity with the following exceptions:
- A security with declining credit may be sold early to minimize loss of principal.
 - A security swap would improve the quality, yield, or target duration in the portfolio.
 - Liquidity needs of the portfolio require that the security be sold.

5.0 Delegation of Authority

Authority to manage the City's investment program is derived from the Board of Aldermen. Management responsibility is hereby delegated to the City Administrator and Finance Officer, who shall establish written procedures for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, repurchase agreements, wire transfer agreements, banking service contracts and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the City Administrator and Finance Officer. The Finance Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate investment activities.

6.0 Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activities that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Officers and employees shall disclose to the City Administrator any material financial interest in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial investment positions that could be related to the performance of the investment portfolio.

7.0 Internal Controls

The Finance Officer is responsible for establishing and maintaining an internal control structure that will be reviewed annually with the City's independent auditors. The internal control structure shall be designed to ensure that the assets of the City are protected from loss, theft or misuse and to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits require estimates and judgments by management.

8.0 Authorized Financial Dealers and Institutions

The Finance Officer will maintain a list of financial institutions authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers selected by credit worthiness who are authorized to provide investment services in the State of Missouri. These may include "primary" dealers or regional dealers that qualify under the Securities and Exchange Commission's uniform net capital rule.

The Finance Officer, with the approval of the City Administrator, may bid the service of investment portfolio management to an outside agency, corporation, or individual. Any contract for this service

shall be reviewed by the City Administrator and City Attorney, and authorized by the Board of Aldermen.

All financial institutions and broker/dealers who desire to provide investment and consulting services must supply the Finance Officer with the following: audited financial statements, proof of state registration, proof of National Association of Securities Dealers (NASD) certification and signed declaration of having read the City's Investment Policy.

An annual review of the institution's financial condition and registrations will be conducted by the Finance Officer.

A current audited financial statement is required to be on file for each financial institution and broker/dealer in which the City invests.

9.0 Authorized and Suitable Investments

In the opinion of the City's legal counsel, the City may make investments permitted by statutes applicable to other state officers and agencies. This investment policy limits investments to the following:

- 9.1 United States Treasury Securities. The City of Ballwin may invest in obligations of the United States government for which the full faith and credit of the United States are pledged for the payment of principal and interest.
- 9.2 United States Agency Securities. The City of Ballwin may invest in obligations issued or guaranteed as by any agency of the United States as described under *Security Selection*. (9.0)
- 9.3 Repurchase Agreements. The City of Ballwin may invest in contractual agreements between the City and commercial banks or primary government securities dealers. The purchaser in a repurchase agreement (repo) enters into a contractual agreement to purchase U.S. Treasury and government agency securities while simultaneously agreeing to resell the securities at predetermined dates and prices. Funds and securities will be transferred on a delivery vs payment basis.
- 9.4 Collateralized Public Deposits (Certificates of Deposit). Instruments issued by financial institutions which state that specified sums have been deposited for specified periods of time and at specified rates of interest. The certificates of deposit are required to be backed by acceptable collateral securities as dictated by State statute.
- 9.5 CDARS (Certificate of Deposit Account Registry Service) investments.

10.0 Security Selections

- 10.1 U.S. Govt Agency Coupon and Zero Coupon Securities. Bullet coupon bonds with no embedded options.
- 10.2 U.S. Govt Agency Discount Notes. Purchased at a discount with maximum maturities of one (1) year.
- 10.3 U.S. Govt Agency Callable Securities. Restricted to securities callable at par only with final maturities of five (5) years.

- 10.4 U.S. Govt Agency Step-Up Securities. The coupon rate is fixed for an initial term. At coupon date, the coupon rate rises to a new, higher fixed term. Restricted to securities with final maturities of five (5) years.

11.0 Prohibited Investments and Practices

The City shall avoid any speculative investments and all transactions that might impair the public trust. The investment portfolio will be subject to the following restrictions:

- 11.1 Borrowing for investment purposes (“leverage”) is prohibited.
- 11.2 Instruments known as Structured Notes (e.g. inverse floaters, leveraged floaters, and equity-linked securities) are not permitted/ Investment in any instrument, which is commonly considered a “derivative” instrument (e.g. options, futures, swaps, caps, floors, and collars) is prohibited.
- 11.3 Contracting to sell securities not yet acquired in order to purchase other securities for purposes of speculating on developments or trends in the market is prohibited.
- 11.4 No more than 5% of the total market value of the portfolio may be invested in bankers’ acceptances issued by any one commercial bank and no more than 5% of the total market value of the portfolio may be invested in commercial paper of any one issuer.

12.0 Collateralization

Collateralization will be required on two types of investments – certificates of deposit (unless the bank participates in the Certificate of Deposit Account Registry Service (CDARS) and repurchase agreements. The value of collateral deposited and maintained by a legal depository shall at all times be not less than one hundred percent (100%) of the actual amount of funds on deposit with the depository, less the amount, if any, insured by the Federal Deposit Insurance Corporation.

A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City within five business days from the settlement date. The City shall have a *depository contract and pledge agreement* with each safekeeping bank that will comply with the Financial Institutions, Reform, Recovery, and Enforcement Act of 1989 (FIRREA). This will ensure that the City’s security interest in collateral pledged to secure deposits is enforceable against the receiver of a failed financial institution.

13.0 Diversification Parameters

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than 10 years from the date of purchase. However, the City may collateralize its repurchase agreements using longer dated investments not to exceed 20 years to maturity.

Reserve funds may be invested in securities exceeding 10 years if the maturity of the investments coincide as nearly as practicable with the expected use of the funds.

The City shall structure and maintain its portfolio so that the allocation in each maturity range shall be within the following minimum and maximum levels:

| | | <u>MIN</u> | <u>MAX</u> |
|--------------|------------|------------|------------|
| Short-term | 0-3 years | 33% | 100% |
| Intermediate | 4-7 years | 0% | 50% |
| Long-term | 8-10 years | 0% | 10% |

14.0 Performance Objectives and Review

The Finance Officer shall review the performance of the City’s portfolio on an annual basis to verify that investment activities during the year have conformed to the investment policy.

Monthly investment reports listing investments by date, interest rate, earned interest and maturity date are provided to the City Administrator for review.

15.0 Reporting

The Finance Officer is charged with the responsibility of including market reports on investment activity and returns with the monthly investment reports. Reports will include quantity, description, cost, current market price, percentage of portfolio, realized and unrealized gains and losses, estimated annual income and yields, and a reconciliation of investment balance from opening to closing dates.

16.0 Joint and Severable

If any clause, word, paragraph, section, or other portion of this Investment Policy is held to be invalid, illegal, or unconstitutional for any reason, the remaining portions shall remain in full force and effect.

17.0 Investment Policy Adoption

The City’s Investment Policy shall be adopted by ordinance of the City of Ballwin’s Board of Aldermen. The policy shall be reviewed annually, and any modifications made thereto must be approved by the Board.



BUDGET SUMMARIES

Summary of All Funds

| | <u>2014 Actual</u> | <u>2015 Estimated</u> | <u>2016 Budget</u> | <u>% Change from 2015 Estimated</u> |
|---|---------------------|---------------------------|---------------------|---|
| General Fund | | | | |
| Revenues | \$ 18,842,579 | \$ 19,304,860 | \$ 18,570,131 | -3.8% |
| Expenditures | (19,306,355) | (18,310,770) | (19,269,221) | 5.2% |
| Revenues over (under) expenditures | <u>\$ (463,776)</u> | <u>\$ 994,090</u> | <u>\$ (699,090)</u> | |
| Capital Fund | | | | |
| Revenues | \$ 3,467,696 | \$ 972,928 | \$ 758,255 | -22.1% |
| Expenditures | (3,180,251) | (1,380,504) | (977,371) | -29.2% |
| Revenues over (under) expenditures | <u>\$ 287,445</u> | <u>\$ (407,576)</u> | <u>\$ (219,116)</u> | |
| Special Allocation Fund | | | | |
| Revenues | \$ 1,218,654 | \$ 1,504,847 | \$ 1,502,390 | -0.2% |
| Expenditures | (1,218,654) | (1,504,847) | (1,502,390) | -0.2% |
| Revenues over (under) expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |
| Transportation Development District Fund | | | | |
| Revenues | \$ 129,179 | \$ 133,008 | \$ 129,008 | -3.0% |
| Expenditures | (129,179) | (133,008) | (129,008) | -3.0% |
| Revenues over (under) expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |
| Sewer Lateral Fund | | | | |
| Revenues | \$ 296,468 | \$ 296,000 | \$ 296,000 | 0.0% |
| Expenditures | (310,226) | (314,500) | (303,516) | -3.5% |
| Revenues over (under) expenditures | <u>\$ (13,758)</u> | <u>\$ (18,500)</u> | <u>\$ (7,516)</u> | |
| Federal Asset Seizure Fund | | | | |
| Revenues | \$ 8,962 | \$ 31,672 | \$ 13,070 | -58.7% |
| Expenditures | (11,802) | (101,500) | (35,000) | -65.5% |
| Revenues over (under) expenditures | <u>\$ (2,840)</u> | <u>\$ (69,828)</u> | <u>\$ (21,930)</u> | |
| P.O.S.T. Fund | | | | |
| Revenues | \$ 7,252 | \$ 5,540 | \$ 4,080 | -26.4% |
| Expenditures | (1,485) | (3,000) | (7,500) | 150.0% |
| Revenues over (under) expenditures | <u>\$ 5,767</u> | <u>\$ 2,540</u> | <u>\$ (3,420)</u> | |
| Total Governmental | | | | |
| Revenues | \$ 23,970,790 | \$ 22,248,855 | \$ 21,272,934 | -4.4% |
| Expenditures | (24,157,952) | (21,748,129) | (22,224,006) | 2.2% |
| Revenues over (under) expenditures | <u>\$ (187,162)</u> | <u>\$ 500,726</u> | <u>\$ (951,072)</u> | |

Changes In Fund Balances

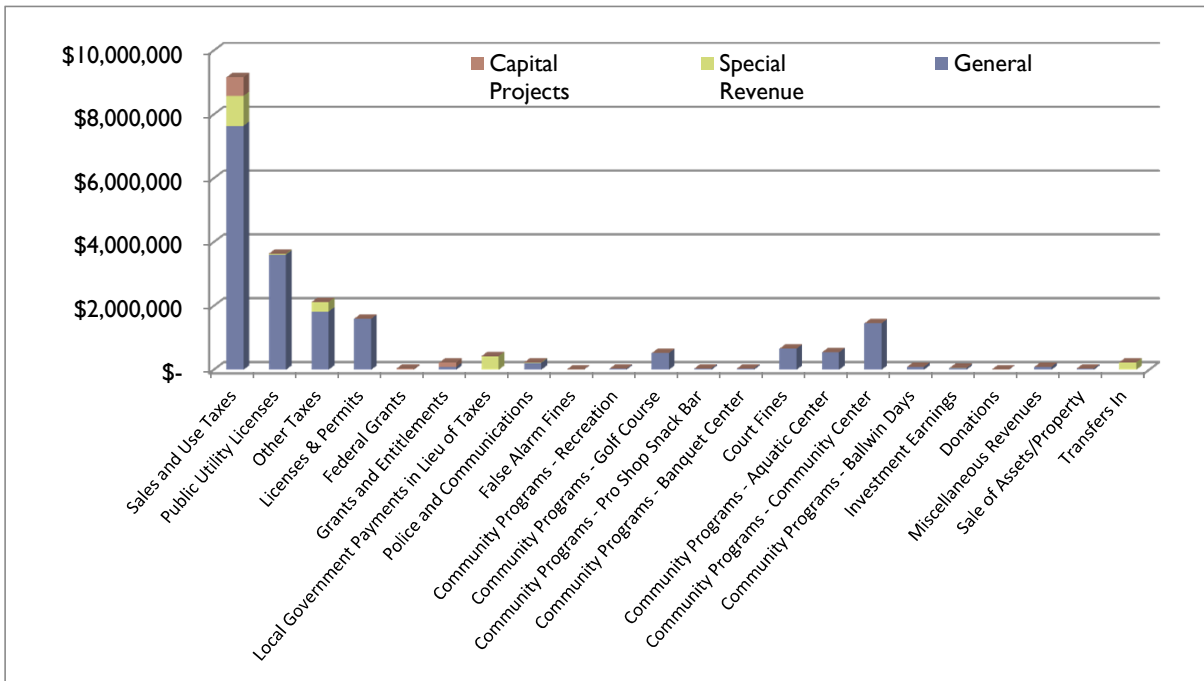
| | General | Capital | Special Allocation | TDD | Sewer Lateral | Federal Asset Seizure | P.O.S.T. | Total |
|-------------------------------|---------------------------------|--------------------------------|--------------------|--------------------|--------------------------|-------------------------|-------------------------|---------------------------|
| Est. Beginning Balance | \$9,260,250 ¹ | \$ 255,513 ² | \$ - | \$ - | \$ 301,557 | \$ 65,050 | \$ 90,490 | \$9,972,863 |
| Revenues | 18,570,131 | 758,255 | 1,272,390 | 129,008 | 296,000 | 13,070 | 4,080 | 21,042,934 |
| Transfers In | - | - | 234,500 | - | - | - | - | 234,500 |
| Total Resources | 27,830,381 | 1,013,768 | 1,506,890 | 129,008 | 597,557 | 78,120 | 94,570 | 31,250,297 |
| Less: | | | | | | | | |
| Expenditures | 19,269,221 | 905,371 | 4,500 | 9,550 | 303,516 | 35,000 | 7,500 | 20,534,658 |
| Transfers out | - | 72,000 | 1,502,390 | 119,458 | - | - | - | 1,693,848 |
| Ending Balance | <u>\$8,561,160</u> | <u>\$ 36,397</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 294,041</u> | <u>\$ 43,120</u> | <u>\$ 87,070</u> | <u>\$9,021,791</u> |
| Fund Balance Change: | | | | | | | | |
| Amount | \$ 699,090 | \$ 219,116 | \$ - | \$ - | \$ 7,516 | \$ 21,930 | \$ 3,420 | \$ 951,072 |
| Percent | 7.5% | 85.8% | | | 2.5% | 33.7% | 3.8% | 9.5% |

¹ Includes inmate security escrow \$15,655, art commission escrow \$6,298, historical society escrow \$10,357, sidewalk escrow \$9,154.

² Includes recreation escrow \$64,000, streetlight escrow \$11,568.

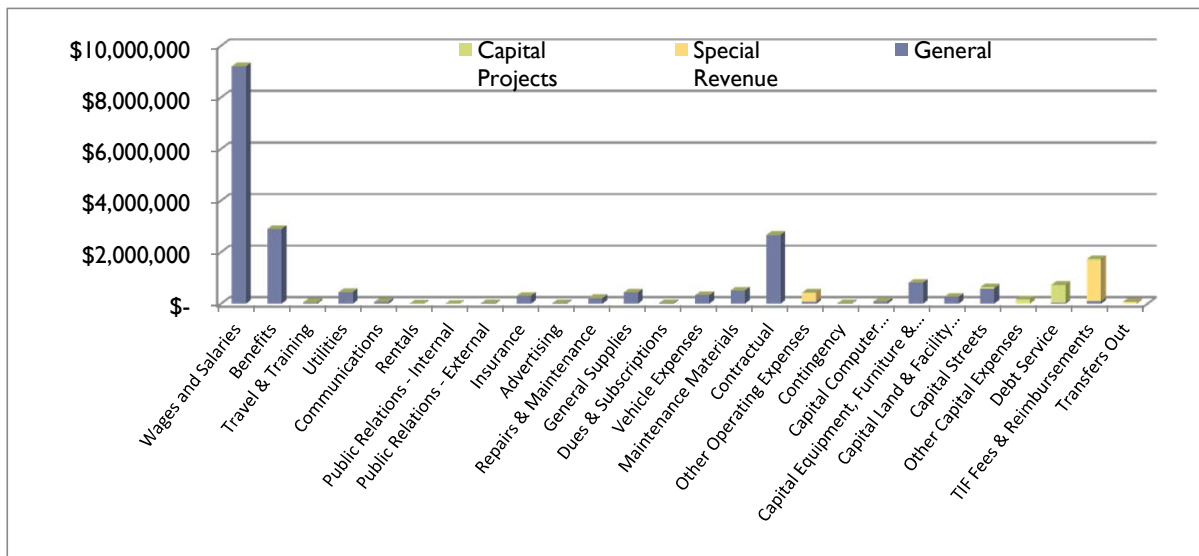
Combined Revenues by Type

| | General | Special Revenue | Capital Projects | Total |
|--|----------------------|---------------------|-------------------|----------------------|
| Sales and Use Taxes | \$ 7,644,000 | \$ 936,000 | \$ 585,000 | \$ 9,165,000 |
| Public Utility Licenses | 3,608,800 | 30,800 | - | 3,639,600 |
| Other Taxes | 1,825,000 | 296,000 | - | 2,121,000 |
| Licenses & Permits | 1,595,775 | - | - | 1,595,775 |
| Federal Grants | - | - | 41,095 | 41,095 |
| Grants and Entitlements | 90,900 | - | 132,160 | 223,060 |
| Local Government Payments in Lieu of Taxes | - | 430,000 | - | 430,000 |
| Police and Communications | 214,640 | 17,000 | - | 231,640 |
| False Alarm Fines | 6,000 | - | - | 6,000 |
| Community Programs - Recreation | 29,788 | - | - | 29,788 |
| Community Programs - Golf Course | 524,818 | - | - | 524,818 |
| Community Programs - Pro Shop Snack Bar | 41,550 | - | - | 41,550 |
| Community Programs - Banquet Center | 40,205 | - | - | 40,205 |
| Court Fines | 660,000 | - | - | 660,000 |
| Community Programs - Aquatic Center | 546,950 | - | - | 546,950 |
| Community Programs - Community Center | 1,455,100 | - | - | 1,455,100 |
| Community Programs - Ballwin Days | 90,000 | - | - | 90,000 |
| Investment Earnings | 54,160 | 248 | - | 54,408 |
| Donations | 9,150 | - | - | 9,150 |
| Miscellaneous Revenues | 90,295 | - | - | 90,295 |
| Sale of Assets/Property | 43,000 | - | - | 43,000 |
| Transfers In | - | 234,500 | - | 234,500 |
| | <u>\$ 18,570,131</u> | <u>\$ 1,944,548</u> | <u>\$ 758,255</u> | <u>\$ 21,272,934</u> |



Combined Expenses by Type

| | General | Special Revenue | Capital Projects | Total |
|---|----------------------|---------------------|-------------------|----------------------|
| Wages and Salaries | \$ 9,203,352 | \$ - | - | \$ 9,203,352 |
| Benefits | 2,900,608 | - | - | 2,900,608 |
| Travel & Training | 49,895 | - | - | 49,895 |
| Utilities | 453,600 | - | - | 453,600 |
| Communications | 73,508 | - | - | 73,508 |
| Rentals | 10,725 | - | - | 10,725 |
| Public Relations - Internal | 4,300 | - | - | 4,300 |
| Public Relations - External | 25,125 | - | - | 25,125 |
| Insurance | 311,912 | - | - | 311,912 |
| Advertising | 25,900 | - | - | 25,900 |
| Repairs & Maintenance | 217,205 | - | - | 217,205 |
| General Supplies | 439,433 | - | - | 439,433 |
| Dues & Subscriptions | 33,062 | - | - | 33,062 |
| Vehicle Expenses | 329,050 | - | - | 329,050 |
| Maintenance Materials | 516,371 | - | - | 516,371 |
| Contractual | 2,668,022 | - | - | 2,668,022 |
| Other Operating Expenses | 81,458 | 346,016 | - | 427,474 |
| Contingency | 20,000 | - | - | 20,000 |
| Capital Computer Hardware/Software | 85,445 | - | - | 85,445 |
| Capital Equipment, Furniture & Vehicles | 821,220 | - | - | 821,220 |
| Capital Land & Facility Improvements | 269,735 | - | 5,390 | 275,125 |
| Capital Streets | 581,512 | - | 55,749 | 637,261 |
| Other Capital Expenses | - | - | 165,200 | 165,200 |
| Debt Service | 49,783 | - | 679,032 | 728,815 |
| TIF Fees & Reimbursements | 98,000 | 1,566,898 | 72,000 | 1,736,898 |
| Transfers Out | - | 64,500 | - | 64,500 |
| | <u>\$ 19,269,221</u> | <u>\$ 1,977,414</u> | <u>\$ 977,371</u> | <u>\$ 22,224,006</u> |



Revenue Projections

Revenue is estimated based upon historical data, current economic conditions and any new or discontinued revenue source. The City of Ballwin applies a conservative approach when budgeting revenues and considers factors such as retail businesses that may be closing, new retail businesses and fee increases. Weather trends are even considered in relation to golf course and aquatic center revenues.

The City has had a zero property tax rate in place since 1987, so it is primarily reliant on sales taxes, utility gross receipt taxes, and recreation fees from its recreation / community center, aquatic center, and golf course.

The sales tax rate for the City is 8.113%. There are three Transportation Development Districts (TDD’s) in the City that also levy a sales tax. The Ballwin Olde Towne Center TDD is located at Manchester Road and Ries Road and includes the retail stores in Olde Towne Plaza. The Clarkson Kehrs Mill TDD is located at the intersection of those two roads and encompasses the retail Schnucks store. The Seven Trails Drive TDD is located at the corner of Manchester Road and Seven Trails Drive and encompasses the retail U-Gas store and Wendy’s restaurant. In these three locations the sales tax rates are as illustrated below:

| TDD Name | TDD Rate | Total Rate |
|---------------------------|----------|------------|
| Ballwin Olde Towne Center | .25% | 8.363% |
| Clarkson Kehrs Mill | 1.0% | 9.113% |
| Seven Trails Drive | 1.0% | 9.113% |

The City receives the TDD sales tax collected from the Ballwin Olde Towne Center TDD and applies the funds towards payment of the Olde Towne TIF bonds. The City does not receive any TDD taxes from either the Clarkson Kehrs Mill TDD or the Seven Trails Drive TDD.

All departments within the City actively seek grants for their respective projects. Municipal county parks grants have enabled the City to redevelop parks, replace playgrounds and most recently replace the irrigation system for the golf course.

Additional revenue sources for the City include the sale of capital assets, a St. Louis County cigarette tax, a State distributed sales tax collected from vehicle sales statewide, a police communications agreement with a neighboring municipality and other miscellaneous sources.

Sales Tax

Legal Authorization:

State Statute: Sections 94.500 and Chapter 144
City Ordinance: Section 27-1

Account Codes:

500001, 500005

Description:

St. Louis County collects a 1 cent general sales tax from retailers on sales of tangible personal property and certain taxable services and distributes this tax among themselves and the municipalities within the County. Municipalities are labeled "Group A" - sales tax revenues based on point-of-sales, and "Group B"- sales tax revenues shared with a "pool" based upon population. Ballwin is a combined "A/B" municipality and collects both point-of-sale taxes and pooled taxes.

City residents voted to approve a ½ cent Capital Improvement tax in 1996 which may only be used for the funding, operation or maintenance of a capital improvement and the repayment of bonds to finance a capital improvement. Ballwin receives a distribution of 85% of this tax with the remaining 15% going to the "pool".

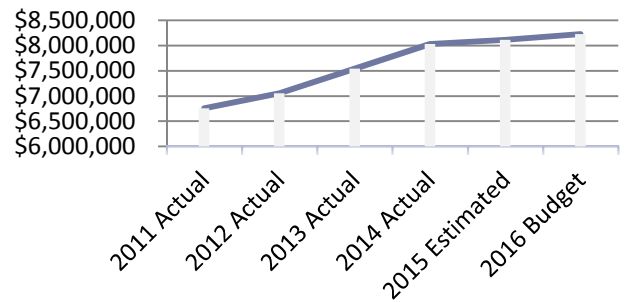
City residents voted to approve a ½ cent Parks tax in 2001. This tax may only be used for any park-related purpose. Ballwin receives the entire distribution.

Basis of Projection & Analysis:

Revenue from this tax source has declined since 2011 as higher gas prices have caused consumers to lower their consumption.

FY15 fuel tax is budgeted to decrease in correlation with budgeted higher fuel prices.

Financial Trend



| Collection/ Distribution Year | By Fund | | | | Total | Annual Percentage Change |
|-------------------------------|--------------|-------|--------------|-------|-----------|--------------------------|
| | General Fund | | Capital Fund | | | |
| 2011 Actual | 4,757,942 | 70.4% | 2,000,864 | 29.6% | 6,758,806 | |
| 2012 Actual | 6,137,131 | 87.0% | 915,047 | 13.0% | 7,052,178 | 4.3% |
| 2013 Actual | 6,376,909 | 84.6% | 1,164,343 | 15.4% | 7,541,252 | 6.9% |
| 2014 Actual | 7,245,739 | 90.2% | 787,940 | 9.8% | 8,033,679 | 6.5% |
| 2015 Estimated | 7,790,000 | 96.0% | 325,000 | 4.0% | 8,115,000 | 1.0% |
| 2016 Budget | 7,644,000 | 92.9% | 585,000 | 7.1% | 8,229,000 | 1.4% |

Motor Fuel Tax

Legal Authorization:

State Statute: Article IV, Section 30(a)
City Ordinance: N/A

Account Codes:

500045

Description:

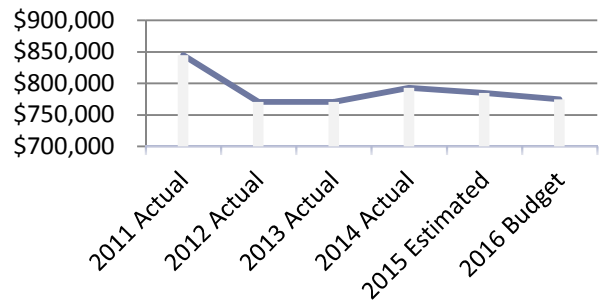
This State imposed 17¢ per gallon tax reflects a 15% distribution, divided among all Missouri cities, of all State taxes collected on the sale of motor fuel. The distribution is based on the last federal decennial census.

Basis of Projection & Analysis:

Revenue from this tax source has declined since 2011 as higher gas prices have caused consumers to lower their consumption.

FY15 fuel tax is budgeted to decrease in correlation with budgeted higher fuel prices.

Financial Trend



| By Fund | | | | | | |
|-------------------------------|--------------|--------|--------------|-------|---------|-------|
| Collection/ Distribution Year | General Fund | | Capital Fund | | Total | 0 |
| 2011 Actual | 96,731 | 11.4% | 748,138 | 88.6% | 844,869 | |
| 2012 Actual | 770,898 | 100.0% | 0 | 0.0% | 770,898 | -8.8% |
| 2013 Actual | 770,562 | 100.0% | 0 | 0.0% | 770,562 | 0.0% |
| 2014 Actual | 792,846 | 100.0% | 0 | 0.0% | 792,846 | 2.9% |
| 2015 Estimated | 785,000 | 100.0% | 0 | 0.0% | 785,000 | -1.0% |
| 2016 Budget | 775,000 | 100.0% | 0 | 0.0% | 775,000 | -1.3% |

St. Louis County Road/Bridge Tax

Legal Authorization:

State Statute: 137.558
City Ordinance: N/A

Account Codes:

500040

Description:

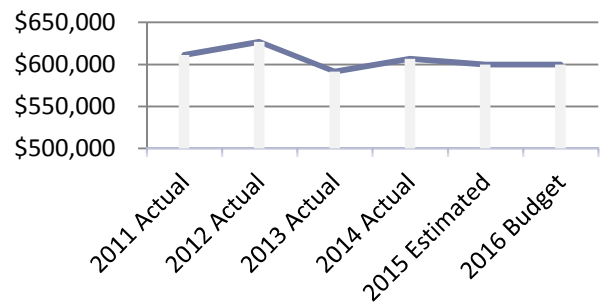
St. Louis County distributes, to each municipality within the county, a "refund" based upon a formula equaling 100% of the amount accruing to the County from the first 18 cents per \$100 assessed valuation of the County's special road and bridge tax levied upon property situated within the limits of each municipality. This revenue must be used for the improvement and repair of public roads, streets and bridges within the municipality.

Basis of Projection & Analysis:

Revenue from this tax source has declined since 2011 as higher gas prices have caused consumers to lower their consumption.

FY15 fuel tax is budgeted to decrease in correlation with budgeted higher fuel prices.

Financial Trend



| Collection/ Distribution Year | General Fund | | Annual Percentage |
|-------------------------------|--------------|--------|-------------------|
| 2011 Actual | 611,217 | 100.0% | |
| 2012 Actual | 626,987 | 100.0% | 2.6% |
| 2013 Actual | 591,456 | 100.0% | -5.7% |
| 2014 Actual | 606,890 | 100.0% | 2.6% |
| 2015 Estimated | 600,000 | 100.0% | -1.1% |
| 2016 Budget | 600,000 | 100.0% | 0.0% |

Licenses & Permits

Legal Authorization:

State Statute: 67.2689, Chapter 89, 94.110, 94.270
City Ordinance: 3-52, Chapter 7, 14-206, 14-76

Account Codes:

501025, 501026, 502001, 502005, 502010,
 502025, 503001, 503010, 504001-504199

Description:

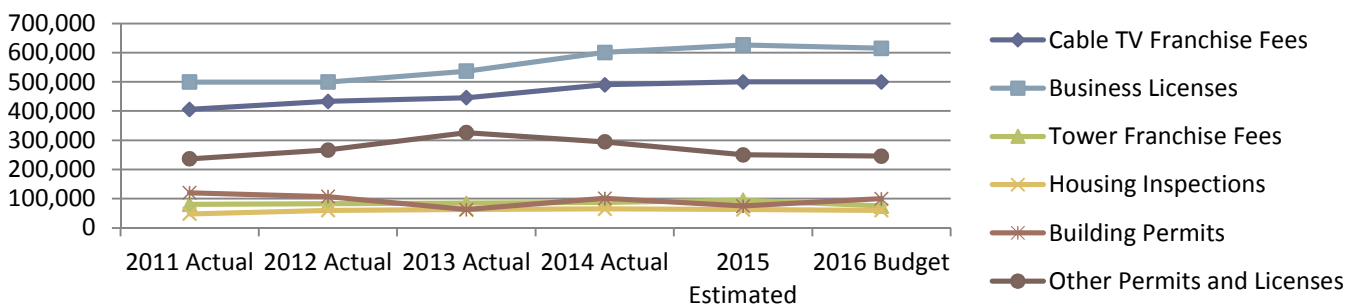
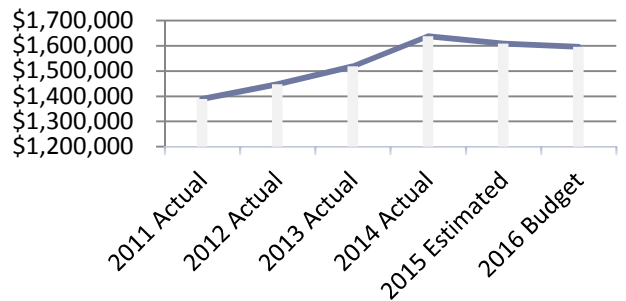
The source of this revenue includes fees charged by the City for business licenses, contractor licenses, liquor licenses, building and other miscellaneous permits. The City also conducts municipal housing inspections. A franchise fee of 5% is imposed on cable television companies.

Basis of Projection & Analysis:

Revenue from this tax source has declined since 2011 as higher gas prices have caused consumers to lower their consumption.

FY15 fuel tax is budgeted to decrease in correlation with budgeted higher fuel prices.

Financial Trend



Public Utility Licenses

Legal Authorization:

State Statute: Sections 94.110 - 94.120
City Ordinance: 14-206, 14-231, 14-251, 14-271

Account Codes:

501001, 501002, 501003, 501004
 501007, 501008, 501009, 501010

Description:

The City's second major source of revenue comes from a gross receipts tax imposed on both public and private utility companies conducting business within the City limits but having no physical location here. These fees are assessed for the continued use of the public right-of-way. Utilities include electric, gas, water and telephone. Protested telephone gross receipts which tend to be erratic are not included here to avoid distorting the revenues.

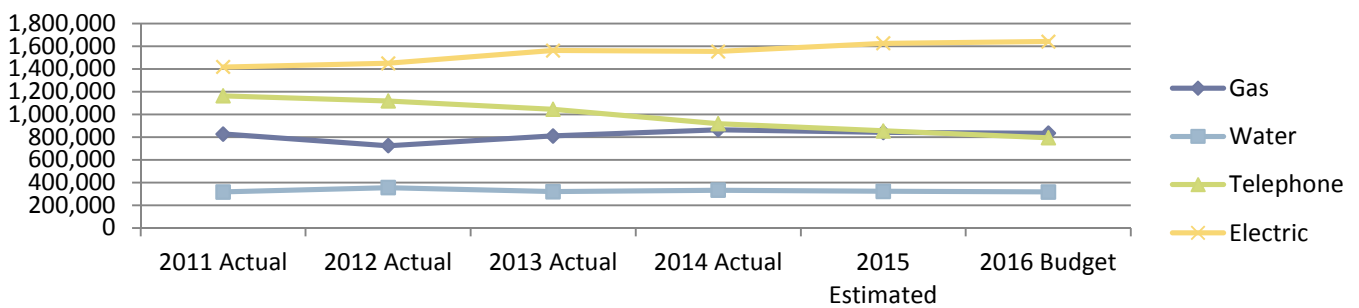
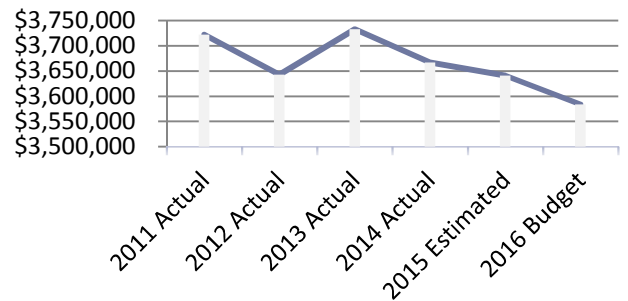
The City increased its utility gross receipts tax rate to 7% in 2008.

Basis of Projection & Analysis:

Revenue from this tax source has declined since 2011 as higher gas prices have caused consumers to lower their consumption.

FY15 fuel tax is budgeted to decrease in correlation with budgeted higher fuel prices.

Financial Trend



Municipal Court Fines

Legal Authorization:

State Statute: Chapter 479
City Ordinance: Chapter 15-17

Account Codes:

503005

Description:

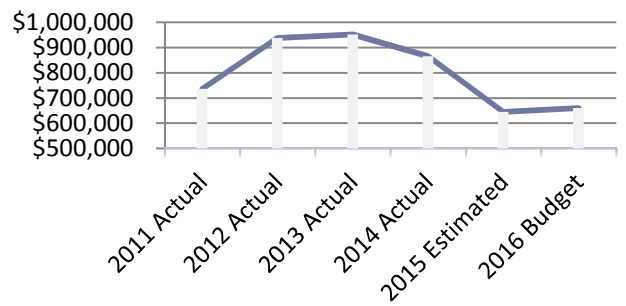
Municipalities derive revenue from the fines and forfeitures collected in municipal court.

Basis of Projection & Analysis:

Revenue from this tax source has declined since 2011 as higher gas prices have caused consumers to lower their consumption.

FY15 fuel tax is budgeted to decrease in correlation with budgeted higher fuel prices.

Financial Trend



| Collection/ Distribution Year | General Fund | | Annual Percentage |
|-------------------------------|--------------|--------|-------------------|
| 2011 Actual | 736,213 | 100.0% | |
| 2012 Actual | 938,503 | 100.0% | 27.5% |
| 2013 Actual | 952,511 | 100.0% | 1.5% |
| 2014 Actual | 865,474 | 100.0% | -9.1% |
| 2015 Estimated | 645,000 | 100.0% | -25.5% |
| 2016 Budget | 660,000 | 100.0% | 2.3% |

Community Programs Revenue

Legal Authorization:

State Statute: N/A
City Ordinance: N/A

Account Codes:

Various

Description:

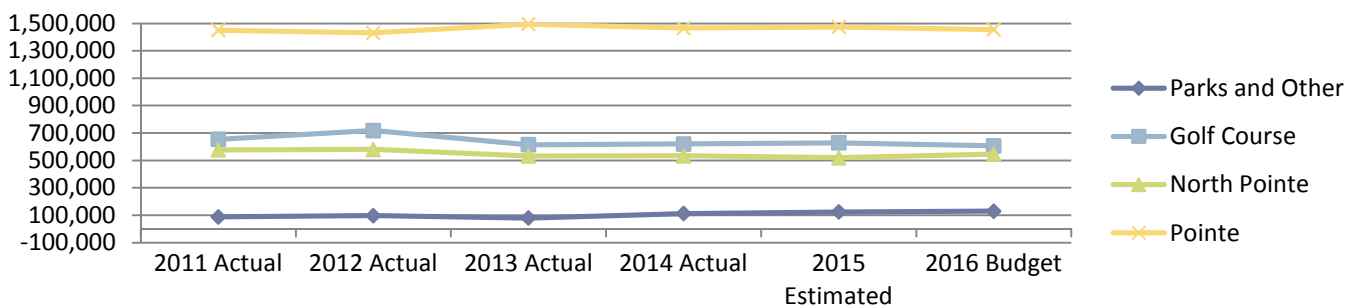
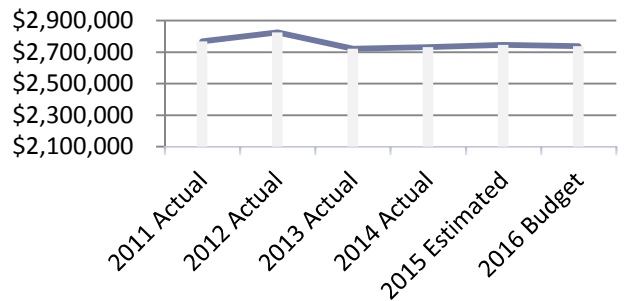
The City of Ballwin has three major recreation facilities from which it receives revenues. The Pointe at Ballwin Commons Community Center houses a fitness center, indoor track, gymnasium and natatorium. Programs ranging from water aerobics classes to arts & crafts to race events are offered. The North Pointe Aquatic Center is open from Memorial Day to Labor Day. Revenue is also received from the City's nine-hole golf course, snack bar and its banquet center, which is rented out the entire year.

Basis of Projection & Analysis:

Revenue from this tax source has declined since 2011 as higher gas prices have caused consumers to lower their consumption.

FY15 fuel tax is budgeted to decrease in correlation with budgeted higher fuel prices.

Financial Trend





GENERAL FUND

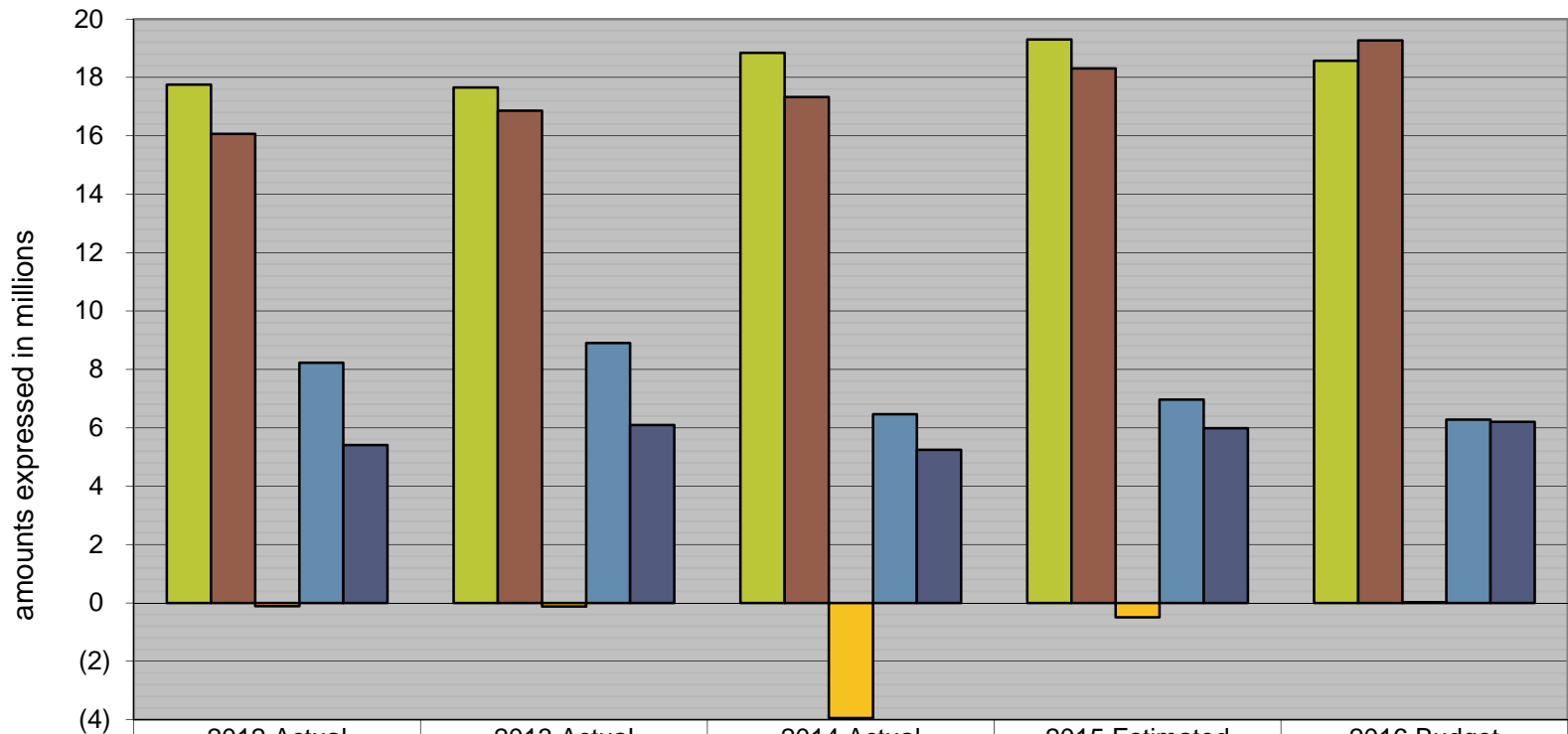
Combined Statement of Revenues and Expenditures - General Fund

| | 2014 Actual | 2015 Estimated | 2016 Budget |
|--|---|---|---|
| Fund Balance January 1 | \$9,447,415 | \$6,466,471 | \$6,965,966 |
| Revenues | \$18,842,579 | \$19,304,860 | \$18,570,131 |
| Expenditures | | | |
| Administration: | (\$2,852,467) | (\$2,981,565) | (\$2,991,275) |
| Parks: | (\$4,455,514) | (\$4,561,413) | (\$4,968,859) |
| Police: | (\$5,446,436) | (\$5,679,318) | (\$6,004,042) |
| Public Works: | (\$4,576,612) | (\$5,088,474) | (\$5,305,045) |
| TOTAL: | (\$17,331,029) | (\$18,310,770) | (\$19,269,221) |
| Transfer (To)/From | | | |
| Capital Projects Fund | (\$1,975,326) | \$0 | \$0 |
| Other Restricted Funds | (\$14,216) | \$2,450 | \$14,962 |
| | (Inmate Security, Hist Soc, Art and Sidewalk Escrs) | (Inmate Security, Hist Soc, Art and Sidewalk Escrs) | (Inmate Security, Hist Soc, Art and Sidewalk Escrs) |
| Fund Balance December 31 | \$8,969,423 | \$7,463,011 | \$6,281,838 |
| Less Restricted for | | | |
| Prepaid Expenses | (\$427,518) | | |
| Inventory | (\$319,659) | | |
| Government Center Improvements | (\$1,755,775) | (\$497,045) | |
| Unassigned Fund Balance December 31 | \$6,466,471 | \$6,965,966 | \$6,281,838 |

Anticipated Unassigned Fund Balance 12/31/15: 38.04% of 2015 Estimated Expenditures

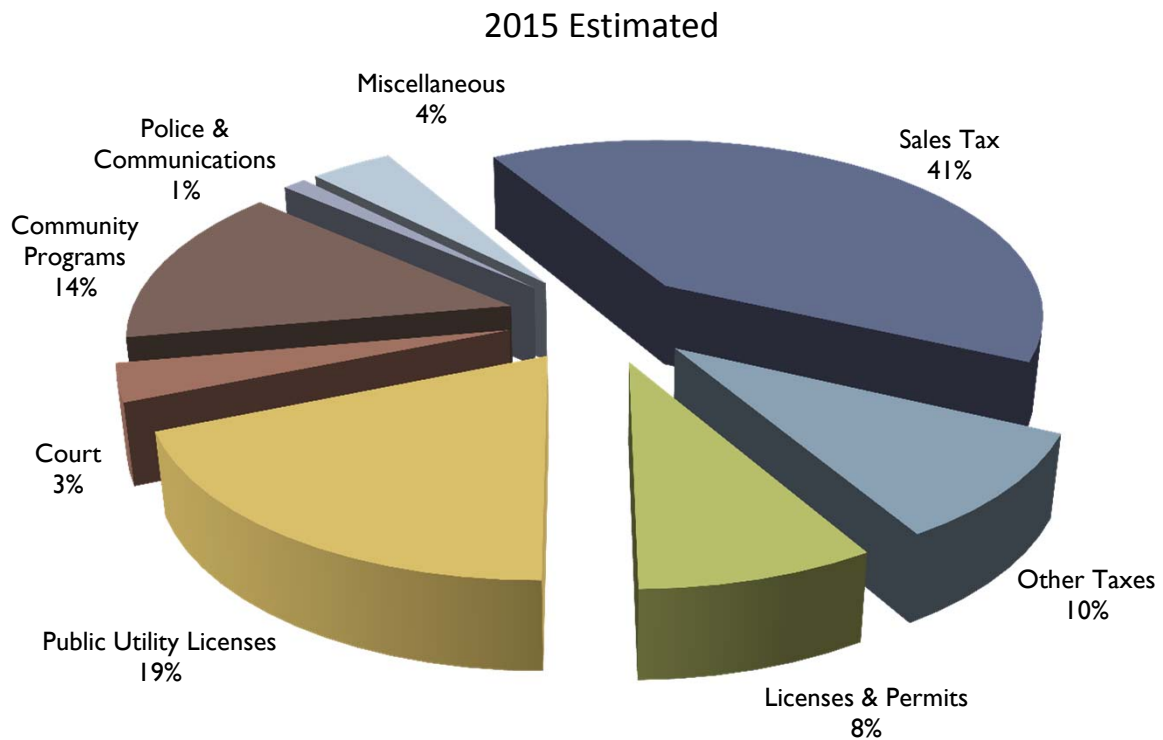
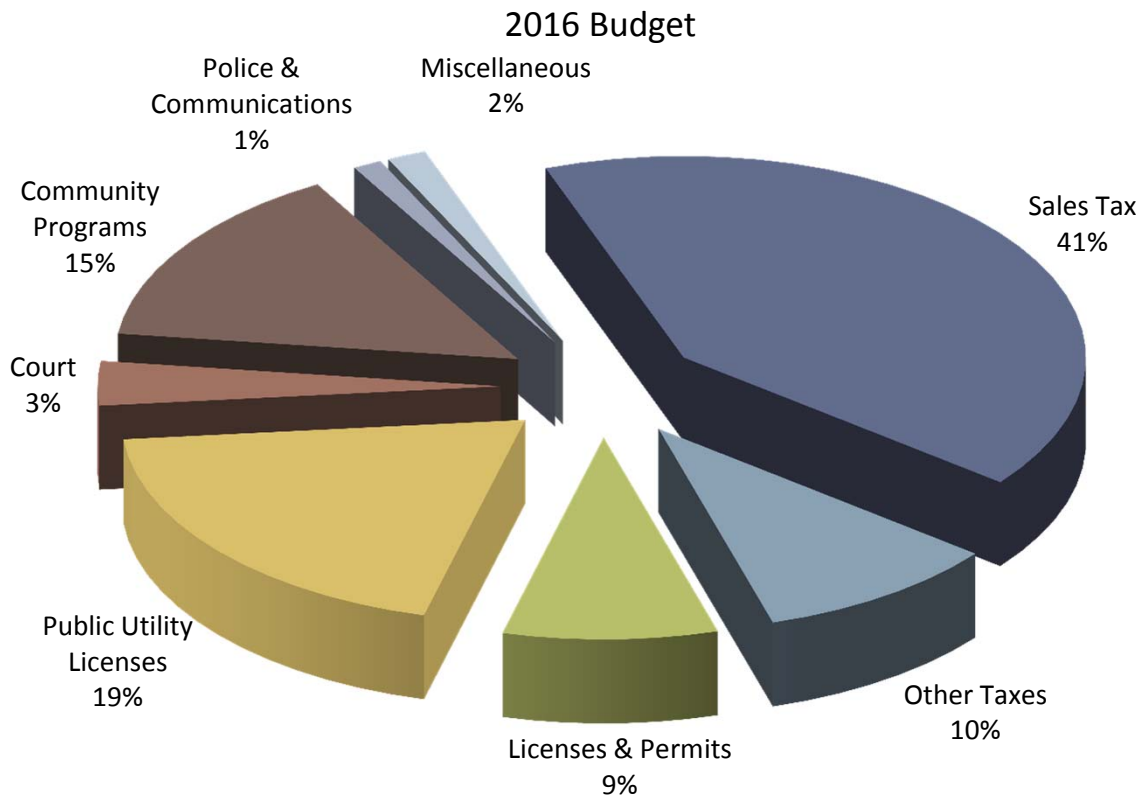
Anticipated Unassigned Fund Balance 12/31/16: 32.60% of 2016 Budget Expenditures

General Fund History 2012-2016



| | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Estimated | 2016 Budget |
|-----------------|-------------|-------------|-------------|----------------|-------------|
| ■ Revenues | 17,756,237 | 17,652,240 | 18,842,579 | 19,304,860 | 18,570,131 |
| ■ Expenses | 16,066,143 | 16,858,578 | 17,331,029 | 18,310,770 | 19,269,221 |
| ■ Transfers | (113,007) | (121,142) | (3,948,360) | (494,595) | 14,962 |
| ■ Fund Balance | 8,230,761 | 8,903,281 | 6,466,471 | 6,965,966 | 6,281,838 |
| ■ Cash Reserves | 5,406,280 | 6,098,741 | 5,246,345 | 5,984,389 | 6,200,000 |

General Revenues



General Budget Revenues

| Account Description | 2014 Actual | 2015 Estimated | 2016 Finance |
|---------------------------------------|------------------|-------------------|------------------|
| Fund: General | | | |
| <u>Revenues</u> | | | |
| Sales and Use Taxes | | | |
| 500001 Sales tax | 6,949,106 | 7,500,000 | 7,274,000 |
| 500005 Sales tax - TIF 2A | 296,633 | 290,000 | 370,000 |
| Total: Sales and Use Taxes | 7,245,739 | 7,790,000 | 7,644,000 |
| Other Taxes | | | |
| 500002 Sales tax - vehicles | 236,345 | 240,000 | 240,000 |
| 500025 Cigarette tax | 78,684 | 80,000 | 80,000 |
| 500030 Motor vehicle fees | 128,154 | 128,000 | 130,000 |
| 500040 County road tax | 606,890 | 600,000 | 600,000 |
| 500045 Motor fuel tax | 792,846 | 785,000 | 775,000 |
| Total: Other Taxes | 1,842,919 | 1,833,000 | 1,825,000 |
| Licenses & Permits | | | |
| 501025 Cable TV franchise fees | 489,740 | 500,000 | 500,000 |
| 501026 Tower franchise fees | 87,350 | 95,000 | 75,000 |
| 502001 Business Licenses | 626,204 | 623,500 | 615,000 |
| 502005 Contractor Licenses | 39,530 | 43,000 | 40,000 |
| 502010 Liquor Licenses | 18,244 | 18,000 | 18,000 |
| 502025 Electrical Tests | 75 | 50 | 75 |
| 503001 Petition fees | 17,250 | 13,750 | 15,000 |
| 504001 Housing inspections | 64,900 | 62,500 | 60,000 |
| 504005 Apartment inspections | 18,330 | 18,000 | 18,000 |
| 504010 Commercial inspections | 3,489 | 7,000 | 8,000 |
| 504015 Occupancy permits | 395 | 400 | 400 |
| 504100 Building permits | 100,936 | 75,000 | 100,000 |
| 504101 Contracted building permits | (50) | - | - |
| 504102 Mechanical permits | 35,875 | 38,000 | 35,000 |
| 504103 Electrical permits | 45,453 | 40,000 | 42,000 |
| 504104 Demolition permits | 600 | 600 | 500 |
| 504105 Plumbing permits | 33,219 | 22,000 | 25,000 |
| 504110 Sign permits | 10,312 | 6,000 | 9,000 |
| 504115 Fence permits | 4,095 | 3,800 | 3,800 |
| 504120 Excavation permits - others | 10,490 | 4,500 | 4,000 |
| 504125 Excavation permits - utilities | 300 | 4,750 | 4,250 |
| 504130 Site/grading permits/fees | 24,001 | 22,800 | 15,000 |

General Budget Revenues

| Account Description | 2014 Actual | 2015 Estimated | 2016 Finance |
|---|------------------|-------------------|------------------|
| 504150 Reinspection fees | 50 | 75 | 50 |
| 504160 Solicitation permits | 5,450 | 8,000 | 6,000 |
| 504199 Miscellaneous permits | 1,750 | 2,300 | 1,700 |
| Total: Licenses & Permits | 1,637,987 | 1,609,025 | 1,595,775 |
| Public Utility Licenses | | | |
| 501001 Gas gross receipts | 856,802 | 835,000 | 828,000 |
| 501002 Water gross receipts | 330,091 | 320,000 | 315,000 |
| 501003 Telephone gross receipts | 911,936 | 850,000 | 790,000 |
| 501004 Electric gross receipts | 1,528,504 | 1,605,000 | 1,620,000 |
| 501006 Protest Telephone gross receipts | 27,667 | 25,000 | 25,000 |
| 501007 TIF util gross receipts - gas | 7,038 | 5,100 | 5,100 |
| 501008 TIF util gross receipts - water | 2,056 | 1,500 | 1,500 |
| 501009 TIF util gross receipts - phone | 5,682 | 4,200 | 4,200 |
| 501010 TIF util gross receipts - electric | 24,703 | 20,000 | 20,000 |
| Total: Public Utility Licenses | 3,694,478 | 3,665,800 | 3,608,800 |
| Investment Earnings | | | |
| 505001 Bank account interest | 175 | 175 | 160 |
| 505050 Investment income | 63,711 | 51,000 | 54,000 |
| 505100 Realized and unrealized gains | 32,907 | - | - |
| Total: Investment Earnings | 96,793 | 51,175 | 54,160 |
| Donations | | | |
| 506003 Sponsorships | 6,525 | 8,000 | 9,000 |
| 506005 Tree donations | 125 | 150 | 150 |
| 506010 Sidewalk contributions | 9,154 | - | - |
| 506016 Streetlight operations | 1,573 | 525 | - |
| Total: Donations | 17,377 | 8,675 | 9,150 |
| Grants and Entitlements | | | |
| 506500 Miscellaneous grants | 37,072 | 53,000 | 76,400 |
| 506501 OCDETF/FBI ot reimbursement | 10,789 | 14,862 | 14,500 |
| Total: Grants and Entitlements | 47,860 | 67,862 | 90,900 |
| Court Fines | | | |
| 503005 Court fines | 865,474 | 645,000 | 660,000 |
| Total: Court Fines | 865,474 | 645,000 | 660,000 |

General Budget Revenues

| Account Description | 2014 Actual | 2015 Estimated | 2016 Finance |
|--|----------------|-------------------|-----------------|
| Sale of Assets/Property | | | |
| 508100 Sale of surplus property | 7,024 | 3,000 | 3,000 |
| 508150 Sale of capital assets | 103,147 | 30,000 | 40,000 |
| Total: Sale of Assets/Property | 110,170 | 33,000 | 43,000 |
| False Alarm Fines | | | |
| 530002 False alarm fines | 7,850 | 6,000 | 6,000 |
| Total: False Alarm Fines | 7,850 | 6,000 | 6,000 |
| Police and Communications | | | |
| 530003 Police reports | 3,862 | 3,900 | 3,800 |
| 530004 Police record checks | 264 | 300 | 300 |
| 530006 Police training fees | 14,072 | 9,000 | 5,000 |
| 530007 Prisoner fit for confinement reimb | 1,853 | 500 | 500 |
| 530010 Fingerprinting fees | 1,770 | 2,000 | 2,000 |
| 530052 Inmate security funds | 14,020 | 9,000 | 5,000 |
| 530100 Communications - Manchester | 143,923 | 149,400 | 142,120 |
| 530110 Police services - Rockwood | 51,039 | 51,370 | 55,920 |
| Total: Police and Communications | 230,802 | 225,470 | 214,640 |
| Community Programs - Recreation | | | |
| 540001 Pavilion rentals | 12,495 | 12,565 | 12,500 |
| 540005 Ball field rentals | 2,350 | 2,350 | 2,350 |
| 540200 Art commission funds | 4,100 | - | 1,139 |
| 540205 Historical society funds | 3,289 | 3,200 | 2,299 |
| 540215 L.O.A.P. funds | 12,822 | 11,500 | 11,500 |
| Total: Community Programs - Recreation | 35,056 | 29,615 | 29,788 |
| Community Programs - Golf Course | | | |
| 541001 Resident greens fees | 112,995 | 115,000 | 115,000 |
| 541005 Non-resident greens fees | 264,488 | 290,000 | 265,000 |
| 541006 Tournament greens fees | 15,498 | 14,000 | 14,000 |
| 541009 Permanent tee times | 1,693 | 1,168 | 1,168 |
| 541010 Golf carts | 110,183 | 108,500 | 110,000 |
| 541015 Pull carts | 4,171 | 4,800 | 4,300 |
| 541016 Golf carts - tournaments | 7,935 | 7,500 | 7,500 |
| 541060 Junior golf/swim pass - res | 875 | 875 | 875 |
| 541065 Junior golf/swim pass - n/res | 875 | 525 | 875 |
| 541250 Golf programs | 2,182 | 3,733 | 3,600 |
| 541301 Golf course advertising | 2,500 | 2,500 | 2,500 |
| Total: Community Programs - Golf Course | 523,395 | 548,601 | 524,818 |

General Budget Revenues

| Account Description | 2014 Actual | 2015 Estimated | 2016 Finance |
|---|----------------|-------------------|-----------------|
| Community Programs - Pro Shop Snack Bar | | | |
| 541505 Soda fountain sales | 9,825 | 9,800 | 9,000 |
| 541506 On course soda machine | 2,474 | 2,450 | 2,450 |
| 541515 Beer sales | 20,805 | 22,000 | 21,000 |
| 541520 Deli sales | 4,533 | 4,500 | 4,500 |
| 541521 Snack sales | 2,465 | 2,500 | 2,500 |
| 541525 Food/beverages - tournaments | 1,699 | 1,800 | 1,600 |
| 541950 Golf club misc revenues | 1,223 | 500 | 500 |
| Total: Community Programs - Pro Shop Snack Bar | 43,023 | 43,550 | 41,550 |
| Community Programs - Banquet Center | | | |
| 541510 Beverage sales | 37,422 | 25,000 | 29,705 |
| 541600 Rental fees | 15,900 | 10,000 | 10,000 |
| 541650 Preferred catering fees | 754 | 500 | 500 |
| Total: Community Programs - Banquet Center | 54,076 | 35,500 | 40,205 |
| Community Programs - Aquatic Center | | | |
| 542001 Daily fees - res adult | 15,977 | 19,264 | 18,500 |
| 542005 Daily fees - res child | 14,416 | 14,985 | 17,000 |
| 542010 Daily fees - non res | 185,773 | 196,762 | 187,000 |
| 542015 Pool pass - res indiv | 3,380 | 2,208 | 3,000 |
| 542016 Pool pass - res sing+1 | 2,896 | 2,625 | 3,000 |
| 542017 Pool pass - non res sing+1 | 540 | 270 | 500 |
| 542020 Pool pass - non res indiv | 825 | 385 | 500 |
| 542023 Pool pass - res snr cpl | 1,030 | 895 | 1,000 |
| 542024 Pool pass - non res snr cpl | 655 | 335 | 500 |
| 542025 Pool pass - res family | 53,326 | 43,578 | 50,000 |
| 542030 Pool pass - non res family | 20,380 | 17,830 | 20,000 |
| 542051 Pointe plus pass - res | 37,596 | 30,000 | 36,000 |
| 542053 Pointe plus pass - non res | 18,770 | 13,000 | 18,000 |
| 542055 Pointe plus pass - business | 1,426 | 400 | 400 |
| 542060 Junior golf/swim pass - res | 250 | 471 | 500 |
| 542065 Junior golf/swim pass - non res | 500 | 300 | 500 |
| 542098 Wildwood swim passes | 5,325 | 6,023 | 6,600 |
| 542100 Swim lessons | 6,348 | 6,663 | 7,000 |
| 542200 Aqua fitness | 638 | 402 | 750 |
| 542250 Pool programs | 7,845 | 8,220 | 12,000 |
| 542300 Swim team | 17,297 | 17,031 | 18,000 |
| 542500 Concessions | 120,317 | 116,930 | 125,000 |

General Budget Revenues

| Account Description | 2014 Actual | 2015 Estimated | 2016 Finance |
|---|----------------|-------------------|-----------------|
| 542600 Rental fees | 3,985 | 2,515 | 3,000 |
| 542601 Party rental fees | 14,085 | 18,149 | 18,000 |
| 542800 Items for resale | 227 | 157 | 200 |
| Total: Community Programs - Aquatic Center | 533,806 | 519,398 | 546,950 |

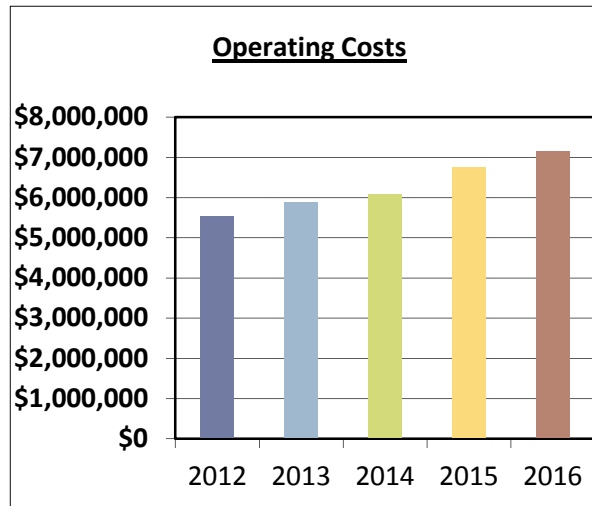
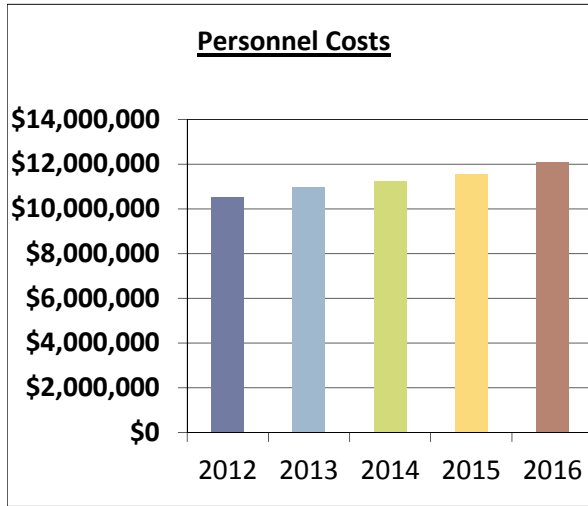
Community Programs - Community Center

| | | | |
|--|------------------|------------------|------------------|
| 545001 Daily fees - res | 18,412 | 20,000 | 20,000 |
| 545002 Daily fees - non res | 62,391 | 68,000 | 67,000 |
| 545005 Punch card - res | 36,010 | 33,000 | 33,000 |
| 545006 Punch card - non res | 30,922 | 30,000 | 30,000 |
| 545010 Pass - res | 492,824 | 480,000 | 480,000 |
| 545011 Pass - non res | 172,758 | 170,000 | 170,000 |
| 545045 Pointe plus pass - res family | 350 | - | - |
| 545051 Pointe plus pass - res | 87,997 | 85,000 | 85,000 |
| 545053 Pointe plus pass - non res | 41,903 | 42,000 | 45,000 |
| 545055 Business memberships | 9,396 | 9,000 | 8,000 |
| 545100 Swim lessons | 58,680 | 69,000 | 57,000 |
| 545175 Lifeguard cert fees | 8,965 | 7,500 | 7,500 |
| 545200 Aqua fitness | 39,134 | 39,000 | 39,000 |
| 545250 Indoor pool special programs | 1,632 | 1,117 | 1,400 |
| 545400 Program fees - res | 46,013 | 50,000 | 45,000 |
| 545405 Program fees - snr | 3,103 | 3,000 | 6,000 |
| 545410 Program fees - non res | 51,789 | 59,600 | 52,000 |
| 545425 Babysitting | 14,959 | 13,000 | 13,200 |
| 545450 Summer camp fees - res | 97,042 | 87,684 | 90,000 |
| 545460 Summer camp fees - non res | 74,043 | 87,610 | 90,000 |
| 545475 Personal trainer | 27,714 | 28,000 | 26,000 |
| 545476 Spinning class fees | 1,336 | - | - |
| 545500 Concessions | 1,229 | 3,500 | 3,500 |
| 545506 Soda machine revenue | 11,622 | 12,000 | 12,000 |
| 545550 Vending machine revenue | 2,130 | 2,500 | 2,500 |
| 545600 Rental fees | 38,868 | 40,000 | 40,000 |
| 545602 Birthday parties - res | 8,748 | 8,000 | 8,000 |
| 545603 Birthday parties - non res | 11,155 | 10,000 | 10,000 |
| 545610 Lock-ins | 3,375 | 5,015 | 4,000 |
| 545700 ID fees | 11,003 | 10,500 | 10,000 |
| 545800 Items for resale | 4 | - | - |
| 545900 Receipts overage/(shortage) | 5 | - | - |
| 545950 Miscellaneous | 487 | 175 | - |
| Total: Community Programs - Community Ctr | 1,465,999 | 1,474,201 | 1,455,100 |

General Budget Revenues

| Account Description | 2014 Actual | 2015 Estimated | 2016 Finance |
|---|-------------------|-------------------|-------------------|
| Community Programs - Ballwin Days | | | |
| 547001 Ballwin Days | 76,667 | 94,465 | 90,000 |
| Total: Community Programs - Ballwin Days | 76,667 | 94,465 | 90,000 |
| Miscellaneous Revenues | | | |
| 504200 Sewer lateral admin fees | 35,702 | 33,500 | 33,500 |
| 506510 Residential tree cost share | - | - | 10,000 |
| 506750 Insurance/damage reimbursement | 55,128 | 512,877 | 9,000 |
| 508001 Rent income | 21,075 | 20,775 | 20,775 |
| 508105 History book sales/royalties | 56 | 77 | 50 |
| 508200 Admin service charges | 9,080 | 3,925 | 3,500 |
| 508210 Bond processing fees | 1,090 | 1,000 | 700 |
| 508211 Notary service | 146 | 95 | 95 |
| 508300 Previous year collections | 64,181 | 48,584 | 2,500 |
| 508900 Miscellaneous | 49,879 | 3,500 | 10,000 |
| 528506 Soda machine revenue | 172 | 190 | 175 |
| Total: Miscellaneous Revenues | 236,509 | 624,523 | 90,295 |
| Transfers In | | | |
| 580005 Transfers in | 76,598 | - | - |
| Total: Transfers In | 76,598 | - | - |
| Revenues Total | 18,842,579 | 19,304,860 | 18,570,131 |

Personnel and Operating Cost History



| Year | Fulltime Employee Count | Personnel | | Other | | Total Budget | |
|------|-------------------------|------------------|-------------------|-----------------|-------------------|--------------|-----------|
| | | Costs (Incl P/T) | Percent of Budget | Operating Costs | Percent of Budget | | |
| 2012 | 142 | \$10,539,397 | 66% | \$5,526,746 | 34% | \$16,066,143 | Actual |
| 2013 | 142 | \$10,970,768 | 65% | \$5,887,810 | 35% | \$16,858,578 | Actual |
| 2014 | 143 | \$11,246,495 | 65% | \$6,084,534 | 35% | \$17,331,029 | Actual |
| 2015 | 143 | \$11,552,786 | 63% | \$6,757,984 | 37% | \$18,310,770 | Estimated |
| 2016 | 143 | \$12,103,960 | 63% | \$7,165,261 | 37% | \$19,269,221 | Budgeted |

General Fund Expenditures

| Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|--------------------------------------|-------------------|-------------------|-------------------|
| Personnel Costs | | | |
| Wages and Salaries | 8,496,299 | 8,750,272 | 9,203,352 |
| Benefits | 2,750,196 | 2,802,514 | 2,900,608 |
| Personnel Costs Total | 11,246,495 | 11,552,786 | 12,103,960 |
| Operating Costs | | | |
| Travel & Training | 34,680 | 44,277 | 49,895 |
| Utilities | 423,736 | 453,440 | 453,600 |
| Communications | 94,159 | 86,131 | 73,508 |
| Rentals | 10,268 | 9,934 | 10,725 |
| Public Relations - Internal | 3,142 | 9,075 | 4,300 |
| Public Relations - External | 24,161 | 23,878 | 25,125 |
| Insurance | 267,354 | 300,839 | 311,912 |
| Advertising | 20,626 | 18,240 | 25,900 |
| Repairs & Maintenance | 227,829 | 262,190 | 217,205 |
| General Supplies | 450,419 | 430,203 | 439,433 |
| Dues & Subscriptions | 27,810 | 27,882 | 33,062 |
| Vehicle Expenses | 362,857 | 308,585 | 329,050 |
| Maintenance Materials | 482,089 | 493,374 | 516,371 |
| Contractual | 1,532,399 | 1,721,773 | 2,668,022 |
| Other Operating Expenses | 62,687 | 48,073 | 81,458 |
| Contingency | 17,409 | 17,244 | 20,000 |
| Operating Costs Total | 4,041,623 | 4,255,138 | 5,259,566 |
| Capital Costs | | | |
| Computer Hardware/Software | 39,852 | 63,610 | 85,445 |
| Equipment, Furniture & Vehicles | 601,891 | 754,116 | 821,220 |
| Land & Facility Improvements | 229,260 | 359,000 | 269,735 |
| Streets | 1,052,074 | 1,242,394 | 581,512 |
| Other Capital Expenses | - | - | - |
| Capital Costs Total | 1,923,077 | 2,419,120 | 1,757,912 |
| Debt Service | 42,792 | - | 49,783 |
| TIF Fees & Reimbursements | 73,042 | 83,726 | 98,000 |
| Transfers Out | 1,979,326 | - | - |
| Grand Total | 19,306,355 | 18,310,770 | 19,269,221 |



ADMINISTRATION

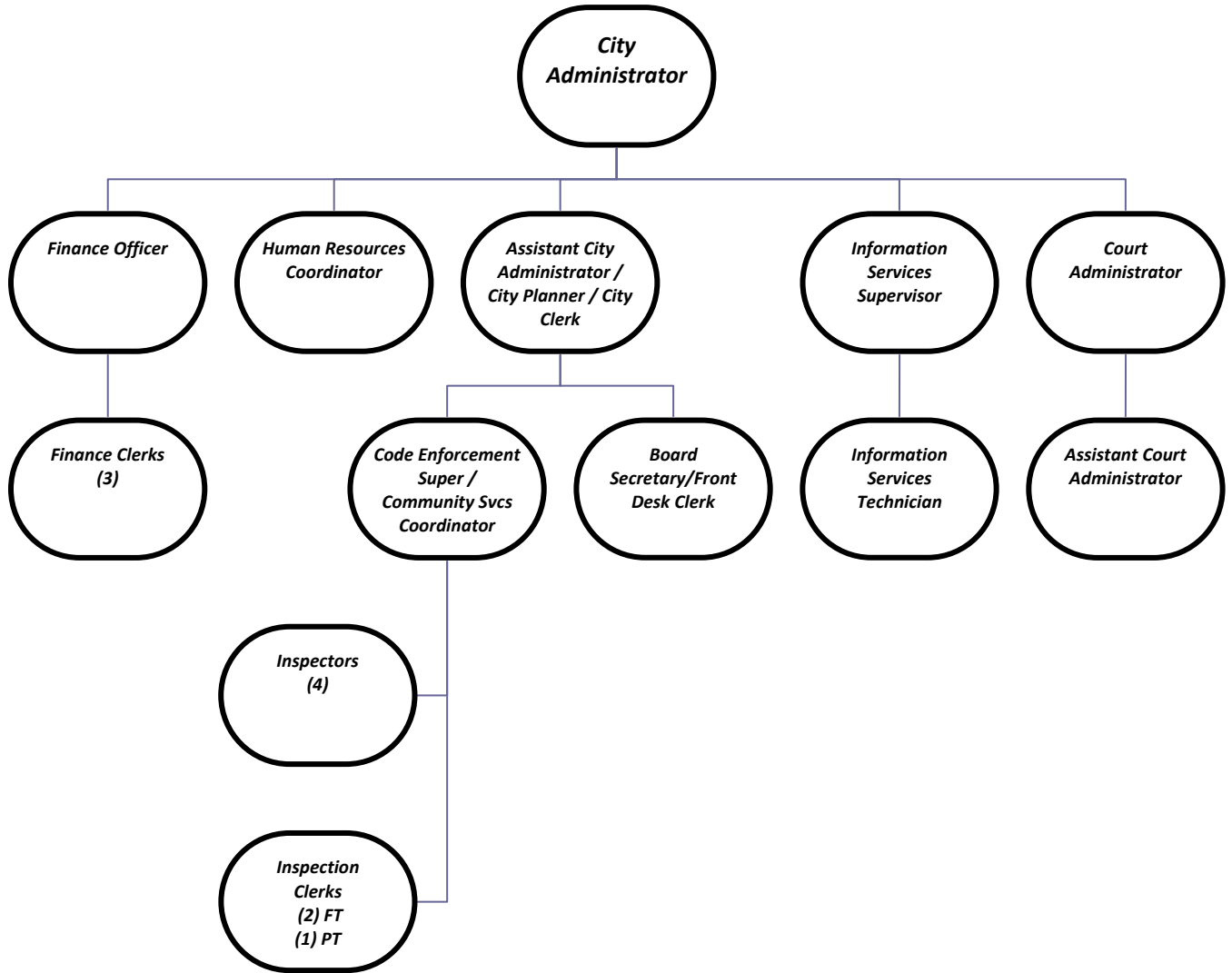
MISSION STATEMENT

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.

ADMINISTRATION DEPARTMENT 2016 ORGANIZATIONAL STRUCTURE



Administration Department

The Department of Administration, through the authority of the Mayor, Board of Aldermen and the City Administrator is responsible for the overall supervision and coordination of the operations of all city departments. This includes advising the Mayor and Board of Aldermen on policy and operational issues, implementing the policies and directives of the Board of Aldermen, enforcing all city codes and ordinances, implementing the annual budget, administering the personnel system, maintaining all city records, being the primary source of information about the City and its activities and the primary point of contact for residents. Organizationally, the department includes the following functions: the Mayor and Board of Aldermen, the city administrator, the city clerk, human resources, finance, the city attorney, code enforcement, planning (community development), information services and municipal court.

PLANNING AND ZONING

PROGRAMS & GOALS

The functions of this program involve comprehensive planning, rezoning, subdivision approval, zoning compliance, development plan review, variance petition review and associated issues and documentation. Additionally, this program provides staff support to elected and appointed boards and commissions which includes the coordination of Planning and Zoning Commission and Board of Adjustment meetings, the preparation of meeting minutes and the maintenance of all associated documents and records.

Goals for the program include:

- Review of the submittal and petition review processes and procedures to improve efficiency and accuracy.
- Make annual training available for Planning and Zoning Commission and Board of Adjustment members.
- Meet annually with staff to review processes and procedures for receiving new petitions and moving petitions through the review and approval process.
- Annually review and update the development and petitioning related handouts made available to those wishing to pursue development within the city. Explore the enhancement of these handouts to take advantage of the opportunities available for their migration to the on line environment.

INSPECTIONS

PROGRAMS & GOALS

This program reviews construction plans, issues building, electrical, plumbing, mechanical, fence and sign permits for all such construction, and conducts all inspections pursuant to such permits. The conducting of occupancy inspections and the issuance of occupancy permits upon change in occupancy or property ownership are also the responsibility of this program. Staff is responsible for identifying, investigating and addressing complaints about alleged violations of the building, housing and zoning, occupancy and most nuisance regulations of the city.

Goals for the program include:

- Identify needed code and enforcement process revisions to enhance effectiveness, precision and equitability of the code enforcement effort.
- Look for opportunities to utilize evolving technology to expedite and simplify plan review, permit issuance, inspection tracking and related program functions.
- Explore new ways to enhance public availability of information and the opportunities available to residents and contractors/developers of the methods available to expanding code enforcement and permit issuance.
- Enhance teamwork and coordination within the program and with other departments.
- Meet quarterly with staff to discuss opportunities to reduce bottlenecks in the issuance of permits, the scheduling of inspections and the process of monitoring and closing open permits and inspections.
- Conduct an annual review of the permit and complaint monitoring systems utilized in other communities to look for a more user-friendly system.
- Conduct annual reviews of the status of the paper and on-line handouts to evaluate for opportunities to improve their look and efficiency.

SIGNIFICANT BUDGETARY ISSUES

1. One inspection vehicle will be replaced at a cost of \$20,000. Vehicle maintenance expense is reduced by \$2,100 in conjunction with this addition to the fleet.

COMMUNITY SERVICES

PROGRAMS & GOALS

The Community Services program encompasses functions oriented toward community relations. Of particular budgetary note in this regard are the quarterly publication of the resident newsletter and the cost of operating streetlights on public streets throughout the community.

Goals for the program include:

- Explore alternative options for the dissemination of the quarterly resident newsletter in a manner that is less expensive, targeted better on Ballwin from a geographic perspective and more effectively reaches all elements of the community.
- Seek new technologies and providers of street lighting equipment and systems to limit cost growth without sacrificing illumination quality or the dispersion of the service evenly throughout the city.

SIGNIFICANT BUDGETARY ISSUES

1. Utility costs for operating city-wide streetlights are expected to increase by \$30,000.

Legal and Legislative:

PROGRAMS & GOALS

This budgetary program includes the legislative, administrative and legal activities of the city. The powers of the city, as established by state and local law, are vested in the Mayor and the Board of Aldermen who are elected for two year terms of office. These are the only elected officials in the City of Ballwin. The terms of office for the two aldermen representing each ward are overlapping so only one alderman is subject to the election cycle each year.

The City Administrator is the chief administrative officer of the city. This position is responsible to the Board of Aldermen for all administrative, operational and financial functions of the city.

The City Attorney is the chief legal advisor to the city. The position represents the city in all legal matters and advises the Board of Aldermen and the City Administrator. For purposes of budgetary simplicity the legislative, legal and administrator functions are consolidated in this program.

Goals for the program include:

- Conduct all meetings of the Board of Aldermen in accordance with city policies and applicable laws.
- Administer salaries and benefits and provide oversight of all city personnel.

- Carry out all Aldermanic policies and directives.
- Prepare, retain and manage all city records and administer sunshine law requests.
- Provide legal advice and direction to the city.
- Maintain transparency in all aspects of the city government.
- Coordinate with St. Louis Board of Election Commission to conduct annual municipal elections.

Support Services:

PROGRAMS & GOALS

The Support Services program is responsible for the administration of the day-to-day operational functions of the department. This includes all operational elements of the department and the maintenance of all physical facilities including the Government Center building and the board room at the “Red” Loehr Police and Court Center.

Goals for the program include:

- Maintain an annual budget allocation for training at a sufficient level to assure that all employees subject to professional certification are able to maintain their certification.
- Research and acquire a suitable piece of equipment that will replace the departmental copier, printer and color copier within the first quarter of the fiscal year.
- Monitor all recurrent purchases of services and consumables such as utilities, office supplies, paper, generator maintenance, fire extinguisher service, etc for proper consumption rates and optimization of purchasing opportunities.
- Make all bid based purchase within the first half of the fiscal year to avoid any delivery delays that can confuse the annual budgeting process and year-end accounting.
- Review periodic billings upon coding to assure consistency with maintenance agreements and consumption norms.

Information Services:

PROGRAMS & GOALS

Information Services is responsible for the design, maintenance and upgrades to the city computer, land line telephone and building security systems. This includes the selection, integration and maintenance of all hardware components and software systems that are part of the overall computer network. The need for 24/7 uninterrupted functionality of the network because of the critical nature of the police department's utilization and the mandate for the security of stored data and building access requires Information Services staff to be knowledgeable of all components of these systems and able to maintain service contracts and working relationships with equipment providers to be able to assure the availability and functionality of the systems under its jurisdiction.

Goals for the program include:

- Provide and maintain reliable state of the art computer, security and communication systems for the city.
- Maintain a high level of security and disaster recovery potential in these systems.
- Investigate opportunities to expand and facilitate Ballwin's on line availability and data access.
- Coordinate with other departments with regard to their plans to expand or replace existing computer software or add new equipment or software systems that will interact or integrate with the existing software or computer system.
- Make all equipment and facility improvement purchases prior to the beginning of the third quarter to assure delivery and installation prior to the year end finalization of the budget process.
- Test backup systems quarterly and following any system-wide issues to assure proper function in the event of data loss or a disaster recovery need.
- Develop a procedure or handbook that allows police dispatch and other 24/7 computer system users to follow a basic diagnostic procedure to identify and correct minor system problems prior to calling for assistance from IS.

SIGNIFICANT BUDGETARY ISSUES

- Licenses expense increases by \$13,100. These one-time fees are for SQL and Exchange licenses for the replacement email and New World servers.

Court:

PROGRAMS & GOALS

The Ballwin Municipal Court is a division of the St. Louis County Circuit court and has jurisdiction to hear and rule on all violations of City ordinances pursuant to the rules established by state statute. The municipal court maintains all files and documents necessary to schedule and conduct trials, pleas, pre-trial hearings, sentencing, probation revocation hearings and post-trial motions related to violations of city ordinances. The mission of the court is to provide fair and efficient administration of justice, to promulgate equal justice to all, to be respectful and courteous to the public and to encourage respect for the rule of law.

Goals for the program include:

- Implement changes in procedure as mandated by revisions to state laws and operating guidelines promulgated by the Missouri Supreme Court for the administration of municipal court systems.
- Complete all annual continuing education requirements necessary for certification maintenance.
- Continued review and evaluation of alternative sentencing options for appropriate defendants.
- Annually reassess every open case for age, accuracy, legal status and the ability to successfully prosecute.
- Annually review all closed case files for documents that can be purged or must be placed in long term retention.

Finance:

PROGRAMS & GOALS

The Finance Program provides internal support services, administration and management for all facets of Ballwin’s finances and cash management. The program directs and coordinates financial planning, budgeting, accounting, payroll, receipting, cash and debt management and purchasing. The program includes the maintenance of all financial records of the city and submits monthly financial reports to the City Administrator and the Board of Aldermen. The program is responsible for meeting all federal, state and local laws governing municipal financial procedures and recordkeeping. To meet these requirements, finance promulgates internal controls and procedures for the safekeeping of assets, efficient investing, and the timely collection of revenues, vendor payments and procurement.

Goals for the program include:

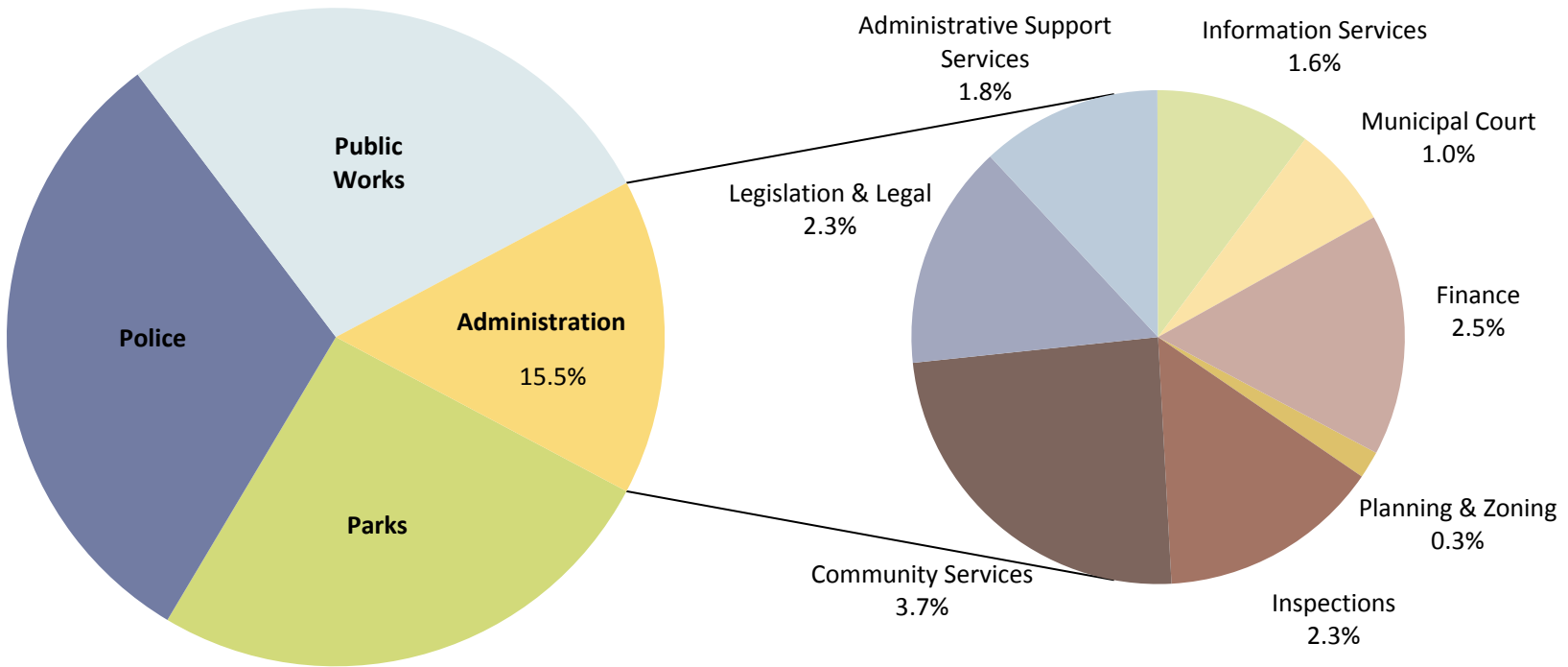
- Assure prudent use of public funds through the utilization of established and recognized accounting techniques and effective procurement procedures.
- Maximize investment yields and minimize debt costs through ongoing analysis of internal and external economic influences.
- Maintain the financial transparency of the city through disbursement of the monthly financial reports and maintaining public on-line access opportunities for the review and understanding of Ballwin’s financial position and records.
- Provide monthly and annual reporting the city’s financial status and make all such report available on the city web page to facilitate financial transparency.

SIGNIFICANT BUDGETARY ISSUES

1. The cost for an OPEB actuarial audit increases the budget by \$4,900. This is performed every other year.
2. The cost for the annual audit decreases in 2016 by \$4,800. In 2015 there were fees for a single audit and for first year CAFR preparation.
3. Credit card services fees are budgeted to decrease by \$9,000 resulting from a change in merchant services providers.

| Performance Measurement | 2014 Actual | 2015 Estimated | 2016 Budget |
|-----------------------------------|--------------------|-----------------------|--------------------|
| Residential occupancy inspections | 1,267 | 1,402 | 1,415 |
| Commercial occupancy inspections | 26 | 27 | 30 |
| Building permits | 434 | 479 | 488 |
| Zoning petitions | 11 | 18 | 15 |
| Tickets processed | 7,665 | 6,790 | 7,400 |
| Warrants issued | 1,152 | 476 | 900 |
| Cases closed | 8,382 | 7,854 | 7,200 |
| Business licenses issued | 327 | 332 | 333 |

Administration Budget Expenditures



Administration General Budget Expenditures

| Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|--------------------------------------|------------------|------------------|------------------|
| Personnel Costs | | | |
| Wages and Salaries | 1,238,365 | 1,220,138 | 1,269,558 |
| Benefits | 380,121 | 364,883 | 372,078 |
| Personnel Costs Total | 1,618,486 | 1,585,021 | 1,641,636 |
| Operating Costs | | | |
| Travel & Training | 11,018 | 20,065 | 20,930 |
| Utilities | 13,701 | 14,750 | 16,350 |
| Communications | 19,954 | 20,876 | 21,680 |
| Rentals | 1,230 | 1,200 | 1,200 |
| Public Relations - Internal | 2,579 | 8,575 | 3,800 |
| Public Relations - External | 16,749 | 16,118 | 16,325 |
| Insurance | 59,777 | 63,961 | 70,775 |
| Advertising | 5,102 | 8,000 | 8,200 |
| Repairs & Maintenance | 4,217 | 6,400 | 5,300 |
| General Supplies | 52,498 | 22,623 | 17,200 |
| Dues & Subscriptions | 16,315 | 16,494 | 16,480 |
| Vehicle Expenses | 10,811 | 11,025 | 10,800 |
| Maintenance Materials | 2,336 | 2,700 | 5,250 |
| Contractual | 907,817 | 948,679 | 931,389 |
| Other Operating Expenses | 179 | 107 | 160 |
| Contingency | - | 5,000 | 5,000 |
| Operating Costs Total | 1,124,283 | 1,166,573 | 1,150,839 |
| Capital Costs | | | |
| Computer Hardware/Software | 35,056 | 59,245 | 78,800 |
| Equipment, Furniture & Vehicles | 1,441 | 2,000 | 22,000 |
| Land & Facility Improvements | 159 | 85,000 | - |
| Capital Costs Total | 36,656 | 146,245 | 100,800 |
| TIF Fees & Reimbursements | 73,042 | 83,726 | 98,000 |
| Transfers Out | 1,975,326 | - | - |
| Administration Total | 4,827,793 | 2,981,565 | 2,991,275 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|---|---------------------------|---------------|----------------|---------------|
| Department: Administration | | | | |
| Program: Planning and Zoning | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 41,162 | 41,868 | 39,096 |
| 107000 | Workers' compensation ins | 1,253 | 1,289 | 1,226 |
| 108000 | FICA expense | 3,170 | 3,188 | 2,991 |
| 109000 | Health insurance | 2,358 | 2,401 | 2,315 |
| 109005 | HRA funding | 2,317 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 158 | 158 | 154 |
| 110001 | LAGERS pension | 2,255 | 2,010 | 1,056 |
| 111000 | Life insurance | 32 | 35 | 34 |
| Total: Personnel Costs | | 53,917 | 54,371 | 50,085 |
| Operating Costs | | | | |
| 201050 | Misc conferences/meetings | 199 | 3,250 | 500 |
| 201100 | Misc seminars/training | - | 350 | 500 |
| 206001 | Gen/auto liability | 668 | 737 | 726 |
| 206003 | Property liability | 594 | 575 | 520 |
| 206004 | Cyber liability insurance | - | - | 19 |
| 209009 | Maps | - | 75 | - |
| 210001 | APA/AICP | 565 | 550 | 600 |
| 210002 | PAS | 890 | 890 | 900 |
| Total: Operating Costs | | 2,916 | 6,427 | 3,765 |
| Program Total: Planning and Zoning | | 56,833 | 60,798 | 53,850 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|-----------------------------------|---------------------------|----------------|----------------|----------------|
| Program: Inspections | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 290,887 | 298,683 | 304,800 |
| 107000 | Workers' compensation ins | 8,592 | 8,929 | 9,480 |
| 108000 | FICA expense | 21,843 | 22,488 | 23,317 |
| 109000 | Health insurance | 33,890 | 36,243 | 39,170 |
| 109005 | HRA funding | 2,317 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 2,133 | 2,165 | 2,200 |
| 110001 | LAGERS pension | 15,644 | 14,404 | 8,230 |
| 111000 | Life insurance | 412 | 450 | 479 |
| 120100 | College tuition | 2,500 | - | - |
| 120105 | Tests & certifications | 220 | - | 300 |
| Total: Personnel Costs | | 379,651 | 386,784 | 391,189 |
| Operating Costs | | | | |
| 201012 | Inspection conferences | 2,843 | 1,350 | 1,500 |
| 201100 | Misc seminars/training | 494 | 100 | 250 |
| 203100 | Cellular phones | 53 | 76 | 80 |
| 206001 | Gen/auto liability | 4,582 | 5,108 | 5,612 |
| 206003 | Property liability | 3,673 | 3,690 | 4,020 |
| 206004 | Cyber liability insurance | - | - | 146 |
| 209010 | Small tools | 48 | 73 | 100 |
| 209011 | Ref & annex materials | 47 | - | 100 |
| 210003 | ICC | 125 | 225 | 250 |
| 210004 | MABOI | 175 | 175 | 175 |
| 210005 | MACA | 25 | 125 | 130 |
| 211050 | Misc vehicle maintenance | 2,860 | 4,500 | 2,400 |
| 211100 | Motor fuel | 5,402 | 4,700 | 5,200 |
| 213002 | Microfilming | - | 4,000 | 5,000 |
| 213007 | Ameren UE reports | 150 | 150 | - |
| 213011 | Weed cutting | 43 | 10 | 10 |
| Total: Operating Costs | | 20,520 | 24,282 | 24,973 |
| Capital Costs | | | | |
| 221501 | Automobiles | - | - | 20,000 |
| Total: Capital Costs | | - | - | 20,000 |
| Program Total: Inspections | | 400,171 | 411,066 | 436,162 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|--|--------------------------------|----------------|----------------|----------------|
| Program: Community Services | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 95,725 | 91,703 | 93,204 |
| 107000 | Workers' compensation ins | 2,781 | 2,934 | 2,900 |
| 108000 | FICA expense | 6,572 | 6,892 | 7,130 |
| 109000 | Health insurance | 10,068 | 10,247 | 11,431 |
| 109005 | HRA funding | 2,317 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 399 | 384 | 405 |
| 110001 | LAGERS pension | 5,203 | 3,970 | 2,517 |
| 111000 | Life insurance | 76 | 83 | 88 |
| Total: Personnel Costs | | 124,353 | 119,635 | 120,888 |
| Operating Costs | | | | |
| 205103 | Employee appreciation | 354 | 450 | 450 |
| 205104 | Employee recognition | 1,100 | 2,500 | 1,850 |
| 205106 | Employee wellness | - | 1,000 | 1,000 |
| 205150 | Misc internal public relations | 1,125 | 4,625 | 500 |
| 205203 | Community Publications | 15,200 | 15,200 | 15,200 |
| 205250 | Misc external public relations | 1,549 | 200 | 400 |
| 206001 | Gen/auto liability | 1,479 | 1,677 | 1,717 |
| 206003 | Property liability | 1,085 | 1,204 | 1,229 |
| 206004 | Cyber liability insurance | - | - | 45 |
| 213005 | Streetlight maintenance | 528,621 | 550,000 | 580,000 |
| 215023 | Missouri One Call | 179 | 107 | 160 |
| Total: Operating Costs | | 550,692 | 576,963 | 602,551 |
| Program Total: Community Services | | 675,045 | 696,598 | 723,439 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|---|----------------------------|----------------|----------------|----------------|
| Program: Legal and Legislative | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 161,339 | 142,484 | 186,369 |
| 100003 | City officials pay | 41,475 | 42,000 | 42,000 |
| 100055 | Auto allowance | 5,000 | 3,800 | 4,200 |
| 107000 | Workers' compensation ins | 5,962 | 6,102 | 7,112 |
| 108000 | FICA expense | 14,106 | 14,148 | 17,470 |
| 109000 | Health insurance | 9,193 | 10,058 | 18,145 |
| 109005 | HRA funding | 2,317 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 561 | 471 | 695 |
| 110001 | LAGERS pension | 9,739 | 6,096 | 5,630 |
| 111000 | Life insurance | 103 | 107 | 151 |
| Total: Personnel Costs | | 251,008 | 228,688 | 284,985 |
| Operating Costs | | | | |
| 201013 | Legislative conferences | 224 | 10,000 | 10,000 |
| 201050 | Misc conferences/meetings | 1,780 | 850 | 2,000 |
| 206001 | Gen/auto liability | 3,179 | 3,490 | 4,210 |
| 206003 | Property liability | 2,516 | 2,538 | 3,015 |
| 206004 | Cyber liability insurance | - | - | 110 |
| 206006 | Public officials liability | 21,142 | 22,530 | 23,660 |
| 210006 | Mayors of Large Cities | 350 | - | - |
| 210007 | MML | 3,315 | 3,440 | 3,440 |
| 210009 | StL Co Municipal League | 7,122 | 7,642 | 7,700 |
| 210010 | West County Chamber | 520 | 520 | 520 |
| 211004 | Titles & licenses | 98 | - | 100 |
| 211050 | Misc vehicle maintenance | 496 | 300 | 600 |
| 211100 | Motor fuel | 2,002 | 1,400 | 2,100 |
| 213004 | Election expense | 13,125 | 17,782 | 17,000 |
| 213008 | Legal services | 75,993 | 80,000 | 75,000 |
| 213009 | Code book update | 3,502 | 5,500 | 6,500 |
| Total: Operating Costs | | 135,365 | 155,992 | 155,955 |
| Program Total: Legal and Legislative | | 386,373 | 384,680 | 440,940 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|----------------------------------|-----------------------------|----------------|-------------------|----------------|
| Program: Support Services | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 141,691 | 125,649 | 107,401 |
| 100004 | Holiday pay | 218 | 413 | 879 |
| 100010 | Part time pay | 13,914 | 15,193 | 18,311 |
| 107000 | Workers' compensation ins | 4,765 | 4,848 | 3,943 |
| 108000 | FICA expense | 11,275 | 10,637 | 9,684 |
| 109000 | Health insurance | 14,793 | 14,389 | 17,412 |
| 109005 | HRA funding | 2,317 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 790 | 712 | 791 |
| 110001 | LAGERS pension | 6,577 | 4,956 | 2,900 |
| 111000 | Life insurance | 160 | 164 | 172 |
| 112000 | Employee assistance expense | - | - | 1,250 |
| 120003 | Admin staff shirts | - | 150 | 100 |
| 120502 | Physicals & drug testing | 1,232 | 900 | 1,000 |
| 120503 | Functional capacity testing | 1,624 | 1,050 | 1,050 |
| 120504 | Psychological testing | 2,675 | 1,500 | 3,450 |
| 120505 | Reference checking | 407 | 300 | 500 |
| 120507 | DOT testing | 3,164 | 3,005 | 3,005 |
| 120509 | Hepatitis vaccinations | 42 | 42 | 150 |
| 121001 | State payroll tax fees | - | - | 16 |
| Total: Personnel Costs | | 206,856 | 187,330 | 175,227 |

Operating Costs

| | | | | |
|--------|--------------------------------|-------|--------|--------|
| 201014 | City manager conferences | 1,113 | 1,000 | 2,000 |
| 201061 | SLACMA meetings | 165 | 150 | 180 |
| 201100 | Misc seminars/training | 134 | 250 | 200 |
| 202010 | Electric | 9,567 | 11,000 | 12,000 |
| 202020 | Gas | 3,049 | 2,900 | 3,100 |
| 202030 | Sewer | 532 | 500 | 650 |
| 202040 | Water | 553 | 350 | 600 |
| 203001 | Telephone | 1,929 | 2,060 | 2,100 |
| 203003 | Postage | 6,530 | 6,800 | 7,000 |
| 203100 | Cellular phones | 2,040 | 1,740 | 2,000 |
| 204001 | Postage meter rental | 1,230 | 1,200 | 1,200 |
| 206001 | Gen/auto liability | 2,539 | 2,773 | 2,334 |
| 206003 | Property liability | 1,922 | 2,020 | 1,672 |
| 206004 | Cyber liability insurance | - | - | 61 |
| 206007 | Bonds | 3,757 | 4,000 | 4,000 |
| 206009 | Auto deductibles | - | - | 2,500 |
| 207001 | Job opening notices | 58 | - | 200 |
| 207002 | Public hearings, bids, etc | 5,044 | 8,000 | 8,000 |
| 208004 | Fire extinguishers maintenance | 148 | 200 | 200 |
| 208005 | Generators maintenance | 195 | 1,500 | 500 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|---|--------------------------------|------------------|----------------|----------------|
| Program: Support Services | | | | |
| Operating Costs (Continued) | | | | |
| 208050 | Misc equipment maintenance | 1,070 | 2,000 | 1,500 |
| 209001 | Coffee supplies | 658 | 650 | 700 |
| 209002 | Copy paper | 1,187 | 1,250 | 1,000 |
| 209004 | Office supplies | 7,232 | 6,500 | 6,000 |
| 209005 | Printing | 2,830 | 3,500 | 3,500 |
| 209014 | Govt Center operating supplies | 196 | 200 | 200 |
| 210016 | SLACMA | 100 | 150 | 100 |
| 210017 | ICMA | 1,322 | 1,322 | 1,400 |
| 210018 | MCMA | 115 | 115 | 115 |
| 210050 | Misc dues & subscriptions | 1,300 | 600 | 500 |
| 212026 | Building maintenance materials | 2,051 | 2,500 | 5,000 |
| 212029 | Ornamentals/trees | 285 | 200 | 250 |
| 213010 | Great Streets Project | 53,773 | - | - |
| 213045 | Exterminator | - | 425 | 500 |
| 213050 | Misc contractual services | 153 | 48,000 | - |
| 213051 | Copier maintenance | - | 2,109 | 4,000 |
| 226001 | Contingency | - | 5,000 | 5,000 |
| Total: Operating Costs | | 112,777 | 120,964 | 80,262 |
| Capital Costs | | | | |
| 219060 | Misc office furniture | 1,441 | 2,000 | 2,000 |
| 223520 | Bldg equipment & fixtures | 159 | 70,000 | - |
| Total: Capital Costs | | 1,600 | 72,000 | 2,000 |
| TIF Fees & Reimbursements | | | | |
| 226002 | TIF municipal revenues funding | 73,042 | 83,726 | 98,000 |
| Total: TIF Fees & Reimbursements | | 73,042 | 83,726 | 98,000 |
| Transfers Out | | | | |
| 280005 | Transfers out | 1,975,326 | - | - |
| Total: Transfers Out | | 1,975,326 | - | - |
| Program Total: Support Services | | 2,369,601 | 464,020 | 355,489 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|--|------------------------------|----------------|----------------|----------------|
| Program: Information Services | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 124,073 | 127,403 | 130,763 |
| 107000 | Workers' compensation ins | 3,688 | 3,805 | 4,066 |
| 108000 | FICA expense | 9,248 | 9,523 | 10,003 |
| 109000 | Health insurance | 16,922 | 17,313 | 17,876 |
| 109005 | HRA funding | 2,317 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 750 | 759 | 772 |
| 110001 | LAGERS pension | 6,792 | 6,282 | 3,531 |
| 111000 | Life insurance | 154 | 168 | 168 |
| Total: Personnel Costs | | 165,157 | 168,675 | 170,392 |
| Operating Costs | | | | |
| 201100 | Misc seminars/training | 2,225 | 50 | 500 |
| 203010 | Internet access | 9,403 | 10,200 | 10,500 |
| 206001 | Gen/auto liability | 1,967 | 2,177 | 2,407 |
| 206003 | Property liability | 1,656 | 1,578 | 1,724 |
| 206004 | Cyber liability insurance | - | - | 63 |
| 208002 | Computer maintenance | 1,396 | 1,000 | 1,500 |
| 208025 | Printer maintenance | 867 | 1,000 | 500 |
| 208027 | Security access maintenance | 509 | 650 | 1,000 |
| 208050 | Misc equipment maintenance | 33 | 50 | 100 |
| 209006 | Telephone system | 36,953 | 7,100 | 1,500 |
| 209010 | Small tools | 39 | 25 | 50 |
| 209050 | Misc operating supplies | 210 | 150 | 200 |
| 210050 | Misc dues & subscriptions | 100 | 100 | 110 |
| 211050 | Misc vehicle maintenance | (95) | 100 | 250 |
| 211100 | Motor fuel | 48 | 25 | 150 |
| 213014 | Telephone system maintenance | 4,344 | 4,344 | 4,400 |
| 213050 | Misc contractual services | 15,339 | 25,800 | 32,020 |
| 213059 | GIS contractual services | - | 1,000 | 1,000 |
| Total: Operating Costs | | 74,993 | 55,349 | 57,974 |
| Capital Costs | | | | |
| 219001 | Computer software/upgrades | 259 | 250 | 1,000 |
| 219002 | Computer hardware/parts | 564 | 2,000 | 7,000 |
| 219003 | Printers | 1,137 | 1,875 | 2,000 |
| 219004 | Computers/servers | 30,781 | 50,000 | 50,500 |
| 219040 | Licenses | 1,716 | 4,000 | 17,100 |
| 223520 | Bldg equipment & fixtures | - | 15,000 | - |
| Total: Capital Costs | | 34,456 | 73,125 | 77,600 |
| Program Total: Information Services | | 274,606 | 297,149 | 305,966 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|-------------------------------|----------------------------------|----------------|----------------|----------------|
| Program: Court | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 86,037 | 88,408 | 90,751 |
| 100005 | Court officials pay | 13,424 | 13,830 | 15,875 |
| 107000 | Workers' compensation ins | 3,005 | 3,119 | 3,315 |
| 108000 | FICA expense | 7,548 | 7,747 | 8,157 |
| 109000 | Health insurance | 8,038 | 7,064 | 8,484 |
| 109005 | HRA funding | 2,317 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 751 | 759 | 772 |
| 110001 | LAGERS pension | 4,710 | 4,359 | 2,450 |
| 111000 | Life insurance | 154 | 168 | 168 |
| Total: Personnel Costs | | 127,196 | 128,876 | 133,185 |
| Operating Costs | | | | |
| 201037 | Court conferences | 851 | 1,100 | 1,100 |
| 201038 | Judge conferences | 371 | 585 | 600 |
| 201100 | Misc seminars/training | 34 | 50 | 300 |
| 206001 | Gen/auto liability | 1,603 | 1,784 | 1,963 |
| 206003 | Property liability | 1,286 | 1,290 | 1,406 |
| 206004 | Cyber liability insurance | - | - | 51 |
| 209005 | Printing | 1,878 | 1,500 | 2,000 |
| 209050 | Misc operating supplies | 92 | 250 | 300 |
| 210049 | StL Assn of Court Administrators | 40 | 40 | 40 |
| 210051 | MO Assn of Court Administrators | 100 | 200 | 100 |
| 210065 | Judges association | 100 | 100 | 100 |
| 213008 | Legal services | 32,931 | 40,000 | 40,000 |
| 213036 | REJIS | 12,249 | 10,743 | 10,743 |
| 213040 | Prisoner incarceration | 590 | 500 | 2,500 |
| 213058 | Mental health court | 300 | 900 | 1,500 |
| 213063 | Router contract | 3,096 | 3,096 | 3,096 |
| 213066 | Record retention/destruction | 185 | 135 | 185 |
| 213084 | Public Defender | 1,688 | 1,600 | 2,500 |
| 213085 | Interpreter | - | - | 250 |
| Total: Operating Costs | | 57,393 | 63,873 | 68,734 |
| Program Total: Court | | 184,589 | 192,749 | 201,919 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|---|--------------------------------|------------------|------------------|------------------|
| Program: Finance | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 220,519 | 228,704 | 235,409 |
| 100010 | Part time pay | 2,903 | - | 500 |
| 107000 | Workers' compensation ins | 6,689 | 6,875 | 7,335 |
| 108000 | FICA expense | 16,073 | 16,848 | 18,047 |
| 109000 | Health insurance | 44,844 | 41,931 | 42,945 |
| 109005 | HRA funding | 2,317 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 1,501 | 1,518 | 1,544 |
| 110001 | LAGERS pension | 12,070 | 11,028 | 6,356 |
| 111000 | Life insurance | 308 | 336 | 336 |
| 120100 | College tuition | 1,912 | - | - |
| Total: Personnel Costs | | 310,348 | 310,662 | 315,685 |
| Operating Costs | | | | |
| 201016 | Finance conferences | - | 125 | 500 |
| 201100 | Misc seminars/training | 585 | 855 | 800 |
| 205250 | Misc external public relations | - | 718 | 725 |
| 206001 | Gen/auto liability | 3,563 | 3,933 | 4,342 |
| 206003 | Property liability | 2,566 | 2,857 | 3,110 |
| 206004 | Cyber liability insurance | - | - | 113 |
| 209005 | Printing | 1,083 | 1,300 | 1,500 |
| 209015 | History books | 45 | 50 | 50 |
| 210014 | GFOA | - | 250 | 250 |
| 210015 | GFOA-MO | 50 | 50 | 50 |
| 213002 | Microfilming | 1,416 | - | - |
| 213012 | Finance software support | 63,360 | 47,520 | 47,520 |
| 213015 | Annual financial audit | 15,700 | 22,400 | 17,600 |
| 213017 | Sales tax reports | 990 | 920 | 920 |
| 213018 | Banks service charges | 5,831 | 5,000 | 6,500 |
| 213019 | Credit card service charges | 62,056 | 74,000 | 65,000 |
| 213026 | Internet auction fees | 6,741 | 2,000 | 2,000 |
| 213051 | Copier maintenance | 242 | 245 | 245 |
| 213057 | Financial advisory services | 5,400 | 500 | 5,400 |
| Total: Operating Costs | | 169,627 | 162,723 | 156,625 |
| Capital Costs | | | | |
| 219001 | Computer software/upgrades | 600 | 1,120 | 1,200 |
| Total: Capital Costs | | 600 | 1,120 | 1,200 |
| Program Total: Finance | | 480,575 | 474,505 | 473,510 |
| Department Total: Administration | | 4,827,793 | 2,981,565 | 2,991,275 |



PARKS AND RECREATION

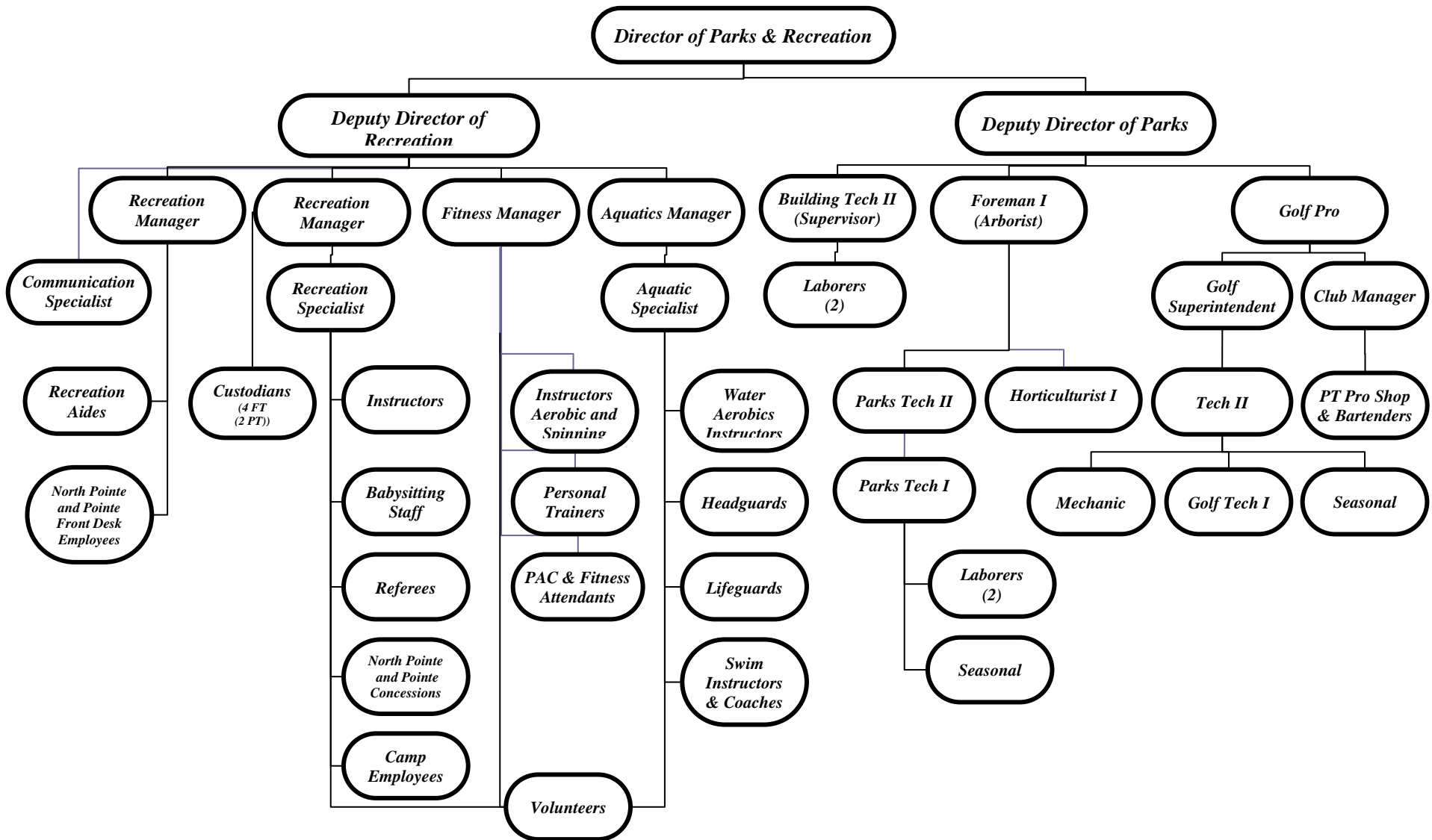
MISSION STATEMENT

The Ballwin Parks and Recreation Department creates opportunities for our community to discover and grow by bringing people together in a healthy and enjoyable environment.

As a staff, we value...

healthy lifestyles, integrity, innovation, environmental consciousness and those we serve...

**PARKS AND RECREATION DEPARTMENT
2016 ORGANIZATIONAL STRUCTURE**



Parks and Recreation Department

The Department of Parks and Recreation is responsible for building community by positively impacting the lives of citizens of all ages through the delivery of leisure services; promoting healthy and active lifestyles as well as creating and operating attractive facilities and open spaces.

Managing the use of and maintaining the parks, street trees, and community facilities while coordinating on-going community recreation programs are responsibilities of the department. With fiscal responsibility a priority, the budget is divided into six program areas to more efficiently budget and track revenues and expenditures associated with particular facilities and programs. The six budget program areas include Parks, Golf Club, and The Pointe at Ballwin Commons, North Pointe Aquatic Center, Building Services, and the Ballwin Days Festival.

Department staff includes 29 full time employees and approximately 300 part time employees on a seasonal basis.

PARKS

PROGRAMS & GOALS

The parks budget program involves the maintenance of all parks located within the city as well as mowing some specified common ground areas. In addition, the program is responsible for maintenance of all landscaped medians as well as the inventory and maintenance of all trees located in the right of way along city streets. The program also maintains the historical log home in Vlasik Park and the original Ballwin School House located on Jefferson Avenue.

Goals for the program include:

- Maintain parks for the safety and enjoyment of residents.
- Improve park beds, turf, and community forestry efforts by transferring one full time employee from golf program to parks program.
- Remove all 319 street trees that were noted as hazardous and address the 182 high priority trimmings as noted in the 2015 inventory.
- With assistance from the street department, remove at least 50% of the 400 stumps remaining from previous street tree removals.
- Initiate residential street tree planting cost share program by offering spring and fall planting opportunities.
- Upgrade park truck fleet with replacement of the one ton dump truck and purchase of used bucket truck to improve response time on citizen street tree requests and to better care for the trees.

SIGNIFICANT BUDGETARY ISSUES

1. Contractual tree removal increases from \$30,000 in 2015 to \$117,000 in 2016.
2. Purchase of a mini-skidsteer to aid in removal of wood at a cost of \$21,000.

3. Initiate residential street tree planting cost share program. Budget \$20,000 to plant up to 200 trees with an off-setting revenue of \$10,000 from resident contributions.
4. Budget for TRIM Grant for inventory of golf course and park trees.
5. Significant increase in vehicle costs with replacement of the one ton dump truck (\$75,000) and purchase of a used bucket truck (\$80,000).
6. Regular salaries increase with transfer of golf course employee to parks program.

| Performance Measurement | 2014 Actual | 2015 Estimated | 2016 Budget |
|-------------------------|-------------|----------------|-------------|
| Tree Removals | 252 | 260 | 319 |
| Tree Planting | 36 | 13 | 200 |
| Trees Trimmed | 130 | 426 | 400 |

GOLF COURSE

PROGRAMS & GOALS

The golf club budget program includes the maintenance of the nine hole course and operation of the golf club including the pro shop, concessions, and banquet room.

Goals for the program include:

- Increase golf course budgeted cost recovery from 70% to 75% annually.
- Improve communications with existing golfers by increasing emails by 50%, creating a golf course Face Book page and newsletters sent out monthly.

SIGNIFICANT BUDGETARY ISSUES

1. Addition of one seasonal maintenance worker with transfer of one full time golf course worker to parks program. Budgeted nine months of employment for golf club manager who is retiring; position is not planned for replacement.
2. Purchase of a reel grinder replacement (\$17,000).

| Performance Measurement | 2014 Actual | 2015 Estimated | 2016 Budget |
|----------------------------|-------------|----------------|-------------|
| Rounds of Golf | 30,317 | 31,670 | 32,000 |
| Average Revenue per Golfer | \$17.60 | \$16.92 | \$16.73 |
| Cost Recovery | 71% | 70% | 75% |

NORTH POINTE AQUATIC CENTER

PROGRAMS & GOALS

The North Pointe Aquatic Center is an outdoor waterpark that serves approximately 100,000 guests annually. The budget program includes revenues involved with program registrations, concession, and admissions as well as expenses that provide for the maintenance and operation of the facility.

Goals for the program include:

- Continue to maintain and operate the facility in a way that insures public safety and visitor enjoyment.
- Continue to keep facility looking clean and up to date by replacing original concession tables that are rusty, faded, and falling apart.

SIGNIFICANT BUDGETARY ISSUES

1. Replace original concession tables at a cost of \$23,000.

| Performance Measurement | 2014 Actual | 2015 Estimated | 2016 Budget |
|-------------------------|-------------|----------------|-------------|
| Membership Revenue | \$146,899 | \$118,320 | \$140,500 |
| Attendance | 80,505 | 67,835 | 81,000 |
| Swim Team Participation | 178 | 170 | 175 |
| Swim Lesson Revenue | \$6,348 | \$6,663 | \$7,000 |
| Cost Recovery | 91% | 81% | 87% |

THE POINTE AT BALLWIN COMMONS

PROGRAMS & GOALS

The Pointe at Ballwin Common’s budget program includes the operation of the city’s 66,000 square foot community recreation center as well as the budget to plan, market, and implement a variety of recreation programs that occur at The Pointe and throughout the community.

Goals for the program include:

- Complete final phase of Pointe renovations with painting of indoor pool area.
- Purchase of new cardio equipment for the fitness area.
- Improve customer registration process by taking Rec Trac software to next level.
- Increase sponsorship/advertising revenue for recreation programs by development of new brochure and updated marketing program.

SIGNIFICANT BUDGETARY ISSUES

1. Final phase of Pointe renovations with painting of indoor pool including slide and play structure (\$32,000).
2. Purchase of new cardio equipment on a three year lease purchase basis at a cost of approximately \$49,783 per year with a trade or auction of used equipment.
3. Allocate \$7,500 for on-site Rec Trac software training for staff as system moves to next level.

| Performance Measurement | 2014 Actual | 2015 Estimated | 2016 Budget |
|-----------------------------|-------------|----------------|-------------|
| Cost Recovery | 86%* | 87%* | 89%** |
| Program Registrations | 73,370 | 78,000 | 80,000 |
| Pointe Attendance | 260,140 | 264,300 | 266,000 |
| Silver Sneakers Memberships | 982 | 1,311 | 1,400 |
| Camp Revenue | \$171,085 | \$175,294 | \$180,000 |
| Sponsorships | \$6,525 | \$8,000 | \$9,000 |
| Membership Revenue | \$805,228 | \$786,000 | \$788,000 |

*Includes over \$200,000 in remodeling expenses **Includes \$32,000 in remodeling expenses

BUILDING SERVICES

PROGRAMS & GOALS

The Building Services program includes expenses involved with staff, equipment, and materials used to clean and maintain city facilities including The Pointe, North Pointe Aquatic Center, the Government Center, the Police and Courts Building, the Golf Club, Public Works facility, Ballwin School House, and Schmidt-Dahlke Log Home.

Goals for the program include:

1. Continuation of routine preventative maintenance plan at all city facilities.
2. Continue to respond to requests from all city departments for building repairs, maintenance, and assistance with projects.

BALLWIN DAYS FESTIVAL

PROGRAMS & GOALS

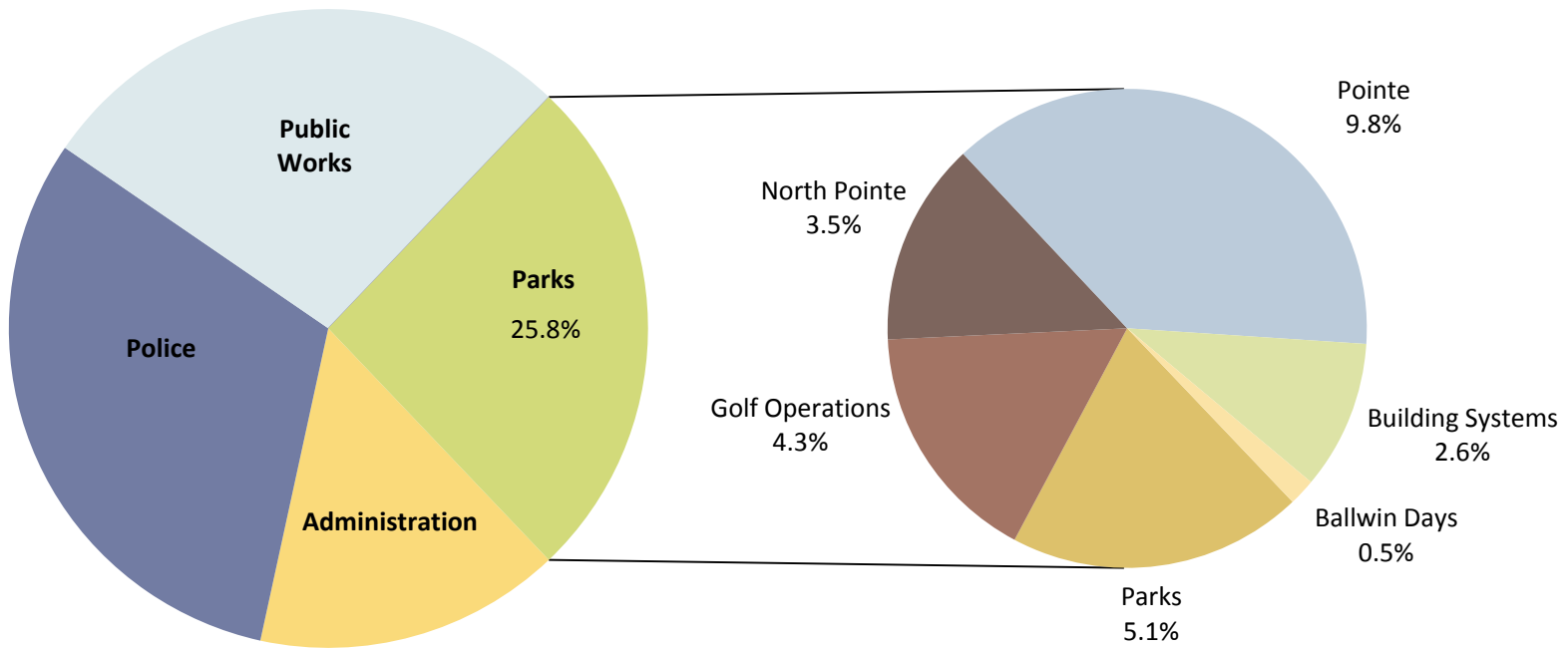
The Ballwin Days Festival program includes revenues and expenses associated with this three day annual community festival held in Vlasik Park.

Goals for the program include:

1. Provide three day family friendly event that is safe and promotes community pride.
2. Work to increase revenue to equal expenses for festival operations.
3. Continue to work to recruit new volunteers to plan and work the festival.

| Performance Measurement | 2014 Actual | 2015 Estimated | 2016 Budget |
|-------------------------|-------------|----------------|-------------|
| Cost Recovery | 96% | 100% | 100% |

Parks & Recreation Budget Expenditures



Parks & Recreation General Budget Expenditures

| Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|-----------------------------------|------------------|------------------|------------------|
| Personnel Costs | | | |
| Wages and Salaries | 2,222,298 | 2,278,803 | 2,377,950 |
| Benefits | 588,176 | 585,684 | 596,415 |
| Personnel Costs Total | 2,810,475 | 2,864,487 | 2,974,365 |
| Operating Costs | | | |
| Travel & Training | 9,275 | 7,954 | 9,140 |
| Utilities | 360,801 | 385,590 | 381,000 |
| Communications | 14,334 | 13,785 | 14,930 |
| Rentals | 1,140 | 1,200 | 2,500 |
| Public Relations - External | 3,837 | 4,210 | 5,450 |
| Insurance | 66,534 | 71,294 | 77,309 |
| Advertising | 15,484 | 10,200 | 17,500 |
| Repairs & Maintenance | 139,234 | 151,575 | 102,850 |
| General Supplies | 265,418 | 282,222 | 300,050 |
| Dues & Subscriptions | 7,914 | 7,324 | 7,895 |
| Vehicle Expenses | 36,903 | 31,850 | 36,900 |
| Maintenance Materials | 116,056 | 72,320 | 80,700 |
| Contractual | 137,255 | 217,506 | 272,744 |
| Other Operating Expenses | 17,427 | 13,748 | 41,443 |
| Contingency | 12,272 | 5,000 | 5,000 |
| Operating Costs Total | 1,203,884 | 1,275,778 | 1,355,411 |
| Capital Costs | | | |
| Equipment, Furniture & Vehicles | 165,263 | 147,148 | 319,565 |
| Land & Facility Improvements | 229,101 | 274,000 | 269,735 |
| Capital Costs Total | 394,363 | 421,148 | 589,300 |
| Debt Service | 42,792 | - | 49,783 |
| Transfers Out | 4,000 | - | - |
| Parks and Recreation Total | 4,455,514 | 4,561,413 | 4,968,859 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|---|---------------------------|----------------|----------------|----------------|
| Department: Parks and Recreation | | | | |
| Program: Parks | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 287,610 | 295,727 | 357,519 |
| 100002 | Overtime pay | 6,726 | 5,200 | 7,500 |
| 100004 | Holiday pay | 52 | 80 | 240 |
| 100010 | Part time pay | - | - | 10,400 |
| 107000 | Workers' compensation ins | 7,658 | 9,550 | 11,579 |
| 108000 | FICA expense | 21,797 | 22,046 | 27,916 |
| 109000 | Health insurance | 38,830 | 39,718 | 57,566 |
| 109005 | HRA funding | 2,317 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 2,031 | 2,049 | 2,567 |
| 110001 | LAGERS pension | 14,510 | 13,666 | 9,572 |
| 111000 | Life insurance | 427 | 462 | 559 |
| 120009 | Uniforms - parks | 1,407 | 2,500 | 2,700 |
| Total: Personnel Costs | | 384,579 | 394,420 | 491,331 |

Operating Costs

| | | | | |
|--------|--------------------------------|--------|--------|--------|
| 201041 | MPRA conference | 611 | 1,200 | 1,200 |
| 201050 | Misc conferences/meetings | 1,795 | 1,350 | 1,700 |
| 201100 | Misc seminars/training | - | 250 | 250 |
| 202010 | Electric | 18,763 | 20,300 | 22,000 |
| 202020 | Gas | 960 | 940 | 1,000 |
| 202030 | Sewer | 1,355 | 1,200 | 1,400 |
| 202040 | Water | 10,435 | 5,700 | 5,900 |
| 203001 | Telephone | 192 | 193 | 200 |
| 203108 | Two way radios | 1,773 | 1,772 | 2,100 |
| 204050 | Misc equipment rentals | 100 | 150 | 250 |
| 205225 | Historical Society | 137 | 150 | 250 |
| 206001 | Gen/auto liability | 5,534 | 6,300 | 7,880 |
| 206003 | Property liability | 3,497 | 3,936 | 4,941 |
| 206004 | Cyber liability insurance | - | - | 179 |
| 208004 | Fire extinguishers maintenance | 267 | 150 | 150 |
| 208014 | Wildlife maintenance | 4,080 | 5,500 | 5,500 |
| 208050 | Misc equipment maintenance | 5,018 | 12,500 | 6,500 |
| 208051 | Path/parking lot maintenance | 11,735 | - | - |
| 208061 | Holloway Park maintenance | - | 2,000 | 3,000 |
| 208062 | New Ballwin Park maintenance | 18,270 | 2,500 | 3,500 |
| 208063 | Vlasis Park maintenance | 36,744 | 20,500 | 20,500 |
| 208064 | Ferris Park maintenance | - | 31,000 | 3,500 |
| 208065 | Greenfield Commons maintenance | - | 3,500 | 3,500 |
| 208068 | Log cabin maintenance | 4,079 | 21,475 | 500 |
| 208069 | Historical school house maint | 127 | 150 | 200 |
| 209010 | Small tools | 135 | 300 | 300 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|-------------------------------|------------------------------------|----------------|----------------|----------------|
| Program: Parks | | | | |
| Operating Costs (Continued) | | | | |
| 209026 | Insecticides/pesticides | 565 | 919 | 1,500 |
| 209029 | Safety equipment | 178 | 3,900 | 3,000 |
| 210052 | NPRA | 390 | 400 | 400 |
| 210053 | MPRA | 1,066 | 500 | 1,100 |
| 211050 | Misc vehicle maintenance | 4,377 | 3,500 | 3,500 |
| 211100 | Motor fuel | 10,585 | 8,100 | 8,500 |
| 212009 | Holloway Park materials | 890 | - | - |
| 212010 | New Ballwin Park materials | 2,022 | - | - |
| 212011 | Vlasis Park materials | 17,160 | - | - |
| 212012 | Ferris Park materials | 8,187 | - | - |
| 212013 | Greenfield Commons materials | 3,891 | - | - |
| 212014 | Bandwagon maintenance | 373 | 72 | 500 |
| 212030 | Median maintenance materials | 1,378 | 1,000 | 1,000 |
| 213033 | Temporary labor | 10,290 | 9,500 | - |
| 213041 | Tree maintenance service | 14,900 | 30,000 | 117,000 |
| 213050 | Misc contractual services | 459 | 36,500 | 9,300 |
| 213083 | Median Maintenance Services | 13,755 | 13,650 | 20,000 |
| 215026 | Art Commission expenses | 75 | 50 | 7,000 |
| 215028 | Trees purchased | 1,295 | 1,200 | 21,200 |
| 215030 | Historical Society escrow expenses | 4,000 | - | - |
| 215033 | L.O.A.P. escrow expenses | 11,171 | 11,500 | 11,500 |
| 226001 | Contingency | 11,847 | 5,000 | 5,000 |
| Total: Operating Costs | | 244,463 | 268,807 | 306,900 |
| Capital Costs | | | | |
| 219099 | Misc equipment <\$7500 | 2,350 | 9,500 | 14,500 |
| 221502 | Trucks | 33,659 | - | 155,000 |
| 222050 | Misc capital equipment | 14,922 | - | 21,000 |
| Total: Capital Costs | | 50,931 | 9,500 | 190,500 |
| Transfers Out | | | | |
| 280005 | Transfers out | 4,000 | - | - |
| Total: Transfers Out | | 4,000 | - | - |
| Program Total: Parks | | 683,974 | 672,727 | 988,731 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|---------------------------------|----------------------------|----------------|----------------|----------------|
| Program: Golf Operations | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 384,529 | 401,150 | 348,196 |
| 100002 | Overtime pay | 6,660 | 11,000 | 10,000 |
| 100004 | Holiday pay | 1,870 | 1,912 | 1,600 |
| 100010 | Part time pay | 731 | 325 | - |
| 100016 | Part time - golf course | 22,342 | 21,500 | 32,900 |
| 100017 | Part time - pro shop | 49,520 | 46,226 | 45,100 |
| 107000 | Workers' compensation ins | 14,750 | 14,552 | 13,695 |
| 108000 | FICA expense | 34,321 | 35,986 | 33,491 |
| 109000 | Health insurance | 60,612 | 62,822 | 48,428 |
| 109005 | HRA funding | 2,316 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 2,692 | 2,813 | 2,329 |
| 110001 | LAGERS pension | 20,342 | 19,836 | 9,715 |
| 111000 | Life insurance | 530 | 592 | 507 |
| 120010 | Uniforms - golf operations | 1,345 | 1,500 | 1,200 |
| 120509 | Hepatitis vaccinations | 231 | - | 100 |
| Total: Personnel Costs | | 604,005 | 623,636 | 550,474 |

Operating Costs

| | | | | |
|--------|--------------------------------|--------|--------|--------|
| 201100 | Misc seminars/training | 665 | 700 | 700 |
| 202010 | Electric | 16,291 | 16,500 | 18,000 |
| 202020 | Gas | 5,746 | 4,600 | 5,800 |
| 202030 | Sewer | 3,064 | 3,650 | 3,700 |
| 202040 | Water | 25,958 | 25,000 | 36,000 |
| 203001 | Telephone | 1,572 | 1,500 | 1,600 |
| 204010 | Golf operations rentals | 292 | 300 | 1,000 |
| 205250 | Misc external public relations | 919 | 2,000 | 2,000 |
| 206001 | Gen/auto liability | 8,688 | 9,601 | 9,310 |
| 206003 | Property liability | 6,101 | 6,082 | 5,838 |
| 206004 | Cyber liability insurance | - | - | 211 |
| 206011 | Liquor liability insurance | 1,500 | 1,500 | 1,500 |
| 208004 | Fire extinguishers maintenance | 42 | 210 | 210 |
| 208050 | Misc equipment maintenance | 20,417 | 21,000 | 21,500 |
| 209001 | Coffee supplies | 99 | 150 | 150 |
| 209004 | Office supplies | 624 | 850 | 850 |
| 209005 | Printing | 1,942 | 2,093 | 750 |
| 209010 | Small tools | 882 | 400 | 500 |
| 209028 | Food/beverages-tournaments | 99 | 600 | 600 |
| 209030 | Golf cart parts | 1,509 | 1,295 | 1,500 |
| 209031 | Beer | 12,449 | 12,000 | 14,000 |
| 209032 | Liquor | 6,131 | 2,200 | 4,500 |
| 209033 | Soda | 5,925 | 6,800 | 7,500 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|---------------------------------------|--------------------------------|----------------|----------------|----------------|
| Program: Golf Operations | | | | |
| Operating Costs (Continued) | | | | |
| 209034 | Food | 5,005 | 5,000 | 5,200 |
| 209035 | Paper products | 1,749 | 1,900 | 1,900 |
| 209036 | Course fixtures | 4,507 | 4,500 | 4,500 |
| 209045 | Misc programs supplies | 291 | 966 | 950 |
| 209050 | Misc operating supplies | 239 | 400 | 400 |
| 210054 | GCSAA | 550 | 600 | 600 |
| 210055 | USGA | 110 | 110 | 120 |
| 210057 | PGA | 501 | 509 | 510 |
| 210059 | Metro Amateur Golf | 150 | 150 | 150 |
| 210061 | Mississippi Valley Turf | 210 | 215 | 315 |
| 211100 | Motor fuel | 12,999 | 12,000 | 15,000 |
| 211150 | Motor oil | - | 500 | 500 |
| 212017 | Sand | 2,018 | 4,500 | 4,500 |
| 212018 | Herbicides/insecticides | 11,173 | 14,000 | 14,000 |
| 212019 | Fungicides | 13,806 | 15,000 | 16,000 |
| 212020 | Fertilizers | 7,547 | 8,500 | 8,500 |
| 212021 | Paint | 1,113 | 1,000 | 1,000 |
| 212022 | Golf course repairs | 8,680 | 2,500 | 3,500 |
| 212026 | Building maintenance materials | - | - | 700 |
| 212027 | Sod replacement | 3,899 | 5,000 | 5,000 |
| 212028 | Sod/seed | 985 | 1,000 | 1,000 |
| 212029 | Ornamentals/trees | 1,408 | 1,450 | 2,000 |
| 212050 | Misc maintenance materials | 7,670 | 5,000 | 5,000 |
| 213025 | HVAC repairs | 241 | 500 | 500 |
| 213043 | Handicapping service | - | 100 | 100 |
| 213045 | Exterminator | 874 | 900 | 900 |
| 213050 | Misc contractual services | 7,446 | 21,894 | 16,045 |
| 213060 | Software maintenance | 550 | 700 | 700 |
| 213082 | Media access | 1,219 | 1,514 | 1,400 |
| 215024 | Licenses | 678 | 736 | 750 |
| Total: Operating Costs | | 216,534 | 230,175 | 249,459 |
| Capital Costs | | | | |
| 219099 | Misc equipment <\$7500 | 1,534 | 1,800 | 1,500 |
| 222050 | Misc capital equipment | 46,461 | 25,800 | 17,500 |
| 222515 | Golf carts | 10,980 | 13,000 | - |
| 223520 | Bldg equipment & fixtures | 2,375 | 5,600 | - |
| 223530 | Bldg construct/remodel | 1,493 | 45,400 | - |
| Total: Capital Costs | | 62,843 | 91,600 | 19,000 |
| Program Total: Golf Operations | | 883,381 | 945,411 | 818,933 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|---|--------------------------------|----------------|----------------|----------------|
| Program: Aquatic Center Operations | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 23,605 | 23,465 | 24,903 |
| 100002 | Overtime pay | 443 | 51 | 1,000 |
| 100004 | Holiday pay | 9,698 | 9,738 | 10,000 |
| 100014 | Part time - aquatics | 194,714 | 190,727 | 199,537 |
| 100030 | Part time - front desk | 18,913 | 20,272 | 16,610 |
| 100031 | Part time - concessions | 35,215 | 36,020 | 42,612 |
| 107000 | Workers' compensation ins | 8,994 | 8,999 | 9,087 |
| 108000 | FICA expense | 21,633 | 21,374 | 22,315 |
| 109000 | Health insurance | 3,850 | 3,858 | 5,363 |
| 109005 | HRA funding | 2,316 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 901 | 641 | 422 |
| 109500 | Dental insurance | 188 | 177 | 232 |
| 110001 | LAGERS pension | 1,289 | 959 | 1,260 |
| 111000 | Life insurance | 39 | 38 | 50 |
| 120012 | Uniforms - pool | 2,582 | 2,698 | 2,900 |
| 120105 | Tests & certifications | 2,762 | 650 | 2,200 |
| 120509 | Hepatitis vaccinations | - | - | 75 |
| Total: Personnel Costs | | 327,419 | 322,448 | 341,357 |
| Operating Costs | | | | |
| 202010 | Electric | 42,500 | 46,000 | 49,000 |
| 202030 | Sewer | 33,468 | 47,700 | 35,000 |
| 202040 | Water | 41,193 | 62,000 | 41,000 |
| 205250 | Misc external public relations | 1,229 | 60 | 1,200 |
| 206003 | Property liability | 3,646 | 3,726 | 3,878 |
| 206004 | Cyber liability insurance | - | - | 140 |
| 207050 | Miscellaneous advertising | 473 | - | 1,000 |
| 208004 | Fire extinguishers maintenance | 60 | - | 250 |
| 208050 | Misc equipment maintenance | 11,154 | 14,000 | 12,000 |
| 209004 | Office supplies | 1,015 | 1,865 | 1,700 |
| 209029 | Safety equipment | 833 | 913 | 1,000 |
| 209033 | Soda | 13,609 | 15,000 | 16,000 |
| 209034 | Food | 39,813 | 41,252 | 42,000 |
| 209037 | Chemicals | 19,099 | 19,000 | 25,000 |
| 209045 | Misc programs supplies | 3,147 | 2,500 | 3,000 |
| 209048 | Birthday party supplies | 3,703 | 4,300 | 4,200 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|---|-------------------------|----------------|----------------|----------------|
| Program: Aquatic Center Operations | | | | |
| Operating Costs (Continued) | | | | |
| 209050 | Misc operating supplies | 320 | 650 | 1,000 |
| 210062 | Swim league | 3,049 | 3,465 | 3,100 |
| 213045 | Exterminator | 150 | - | 150 |
| 213046 | American Red Cross | 581 | 300 | 350 |
| 213060 | Software maintenance | 2,705 | 3,100 | 3,300 |
| 215024 | Licenses | 75 | 75 | 693 |
| 215025 | Items for resale | 120 | 87 | 200 |
| Total: Operating Costs | | 221,941 | 265,993 | 245,161 |
| Capital Costs | | | | |
| 219099 | Misc equipment <\$7500 | 9,897 | 34,121 | 37,650 |
| 219420 | Pool equipment | 29,937 | 46,227 | 57,865 |
| Total: Capital Costs | | 39,834 | 80,348 | 95,515 |
| Program Total: Aquatic Center Operations | | 589,194 | 668,789 | 682,033 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|----------------------------------|----------------------------------|------------------|------------------|------------------|
| Program: Community Center | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 391,268 | 397,754 | 409,951 |
| 100002 | Overtime pay | 37 | 200 | 500 |
| 100004 | Holiday pay | 10,916 | 10,661 | 16,000 |
| 100011 | Part time - Pointe | 245,107 | 250,346 | 262,625 |
| 100012 | Part time - daycamp | 68,613 | 73,186 | 83,864 |
| 100013 | Part time - leisure | - | - | - |
| 100014 | Part time - aquatics | 123,277 | 140,972 | 144,460 |
| 100015 | Part time - lock-ins | 1,573 | 2,000 | 2,100 |
| 107000 | Workers' compensation ins | 27,170 | 27,392 | 28,601 |
| 108000 | FICA expense | 63,207 | 66,045 | 71,390 |
| 109000 | Health insurance | 68,746 | 70,495 | 80,735 |
| 109005 | HRA funding | 2,316 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 2,975 | 2,884 | 3,049 |
| 110001 | LAGERS pension | 21,227 | 18,060 | 11,514 |
| 111000 | Life insurance | 608 | 640 | 664 |
| 112000 | Employee assistance expense | - | - | 1,250 |
| 115000 | Unemployment ins | 71 | - | - |
| 120050 | Uniforms - misc staff | 2,256 | 1,700 | 2,200 |
| 120105 | Tests & certifications | 100 | 500 | 1,415 |
| 120509 | Hepatitis vaccinations | - | - | 100 |
| Total: Personnel Costs | | 1,030,680 | 1,066,257 | 1,123,631 |
| Operating Costs | | | | |
| 201041 | MPRA conference | 3,492 | 2,200 | 2,200 |
| 201050 | Misc conferences/meetings | 947 | 1,500 | 2,190 |
| 201094 | Am Red Cross instructor training | 1,759 | 704 | 750 |
| 201095 | Metro parks meetings | 5 | 50 | 150 |
| 202010 | Electric | 119,933 | 128,500 | 135,000 |
| 202020 | Gas | 20,030 | 2,000 | 5,000 |
| 202030 | Sewer | 8,458 | 8,900 | 9,200 |
| 202040 | Water | 12,647 | 12,600 | 13,000 |
| 203001 | Telephone | 3,395 | 5,250 | 5,300 |
| 203003 | Postage | 742 | 550 | 750 |
| 203108 | Two way radios | 3,920 | 3,000 | 3,200 |
| 204050 | Misc equipment rentals | 748 | 500 | 1,000 |
| 205250 | Misc external public relations | 1,552 | 2,000 | 2,000 |
| 206001 | Gen/auto liability | 16,372 | 17,948 | 19,299 |
| 206003 | Property liability | 11,181 | 11,401 | 12,102 |
| 206004 | Cyber liability insurance | - | - | 441 |
| 207050 | Miscellaneous advertising | 14,558 | 10,000 | 16,000 |
| 208004 | Fire extinguishers maintenance | 1,433 | 550 | 1,000 |
| 208018 | Exercise equipment maintenance | 3,081 | 4,000 | 3,500 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|--|--------------------------------|------------------|------------------|------------------|
| Program: Community Center | | | | |
| Operating Costs (Continued) | | | | |
| 208023 | Aquarium maintenance | 1,276 | 1,500 | 1,500 |
| 208024 | Water testing | 1,145 | 1,000 | 1,000 |
| 208050 | Misc equipment maintenance | 20,277 | 10,000 | 15,000 |
| 209004 | Office supplies | 8,663 | 8,000 | 8,000 |
| 209005 | Printing | 1,673 | 1,500 | 1,600 |
| 209010 | Small tools | 104 | 100 | 100 |
| 209033 | Soda | 5,432 | 9,000 | 9,000 |
| 209034 | Food | 531 | 2,500 | 1,500 |
| 209037 | Chemicals | 7,801 | 10,500 | 11,000 |
| 209039 | Pool program supplies | 596 | 500 | 500 |
| 209040 | ID supplies | 767 | 785 | 1,000 |
| 209041 | Fitness supplies | 4,118 | 3,500 | 3,000 |
| 209042 | Game room/athletic supplies | 746 | 750 | 1,000 |
| 209043 | Babysitting supplies | 600 | 500 | 750 |
| 209044 | Daycamp supplies | 21,067 | 17,000 | 19,500 |
| 209045 | Misc programs supplies | 43,146 | 45,000 | 45,000 |
| 209048 | Birthday party supplies | 6,746 | 6,500 | 6,500 |
| 209049 | Senior programs supplies | 3,180 | 3,000 | 6,000 |
| 210050 | Misc dues & subscriptions | - | 375 | 500 |
| 210053 | MPRA | 1,888 | 1,000 | 1,100 |
| 211050 | Misc vehicle maintenance | 692 | 300 | 1,000 |
| 211100 | Motor fuel | 2,065 | 1,800 | 1,800 |
| 212026 | Building maintenance materials | 4,111 | - | 5,000 |
| 213045 | Exterminator | 900 | 1,050 | 1,050 |
| 213049 | Instructor services | 13,892 | 16,500 | 16,500 |
| 213050 | Misc contractual services | 12,006 | 13,000 | 12,620 |
| 213051 | Copier maintenance | 2,759 | 2,900 | 3,000 |
| 213053 | ADA services | 7,706 | 7,760 | 8,134 |
| 213071 | Rectrac software support | 5,946 | 6,400 | 13,860 |
| 213082 | Media access | 3,656 | 4,500 | 4,860 |
| 215025 | Items for resale | 13 | 100 | 100 |
| 226001 | Contingency | 425 | - | - |
| Total: Operating Costs | | 408,177 | 388,973 | 433,556 |
| Capital Costs | | | | |
| 219099 | Misc equipment <\$7500 | 13,704 | 16,100 | 10,750 |
| 219420 | Pool equipment | - | - | 2,200 |
| 223530 | Bldg construct/remodel | 225,233 | 223,000 | 269,735 |
| Total: Capital Costs | | 238,936 | 239,100 | 282,685 |
| Debt Service | | | | |
| 213070 | Fitness equipment lease | 42,792 | - | 49,783 |
| Total: Debt Service | | 42,792 | - | 49,783 |
| Program Total: Community Center | | 1,720,585 | 1,694,330 | 1,889,655 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|---|--------------------------------|----------------|----------------|----------------|
| Program: Building Services | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 295,223 | 297,705 | 303,825 |
| 100002 | Overtime pay | 1,049 | 1,000 | 1,000 |
| 100004 | Holiday pay | 1,411 | 1,362 | 1,200 |
| 100010 | Part time pay | 25,989 | 25,364 | 28,808 |
| 107000 | Workers' compensation ins | 9,998 | 10,251 | 10,555 |
| 108000 | FICA expense | 23,396 | 23,775 | 25,615 |
| 109000 | Health insurance | 65,435 | 58,987 | 62,803 |
| 109005 | HRA funding | 2,318 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 2,770 | 2,792 | 2,856 |
| 110001 | LAGERS pension | 16,051 | 13,713 | 8,263 |
| 111000 | Life insurance | 568 | 615 | 622 |
| 120002 | Building services uniforms | 1,621 | 1,500 | 1,800 |
| Total: Personnel Costs | | 447,042 | 440,486 | 450,560 |
| Operating Costs | | | | |
| 203108 | Two way radios | 2,739 | 1,520 | 1,730 |
| 204050 | Misc equipment rentals | - | 250 | 250 |
| 206001 | Gen/auto liability | 5,956 | 6,618 | 7,023 |
| 206003 | Property liability | 4,059 | 4,182 | 4,404 |
| 206004 | Cyber liability insurance | - | - | 163 |
| 208004 | Fire extinguishers maintenance | 30 | 40 | 40 |
| 209010 | Small tools | 146 | 300 | 300 |
| 209018 | Janitorial supplies | 24,120 | 26,500 | 26,500 |
| 209021 | Building supplies | 179 | 200 | 200 |
| 209029 | Safety equipment | 26 | 100 | 100 |
| 211050 | Misc vehicle maintenance | 384 | 750 | 1,000 |
| 211100 | Motor fuel | 5,801 | 4,900 | 5,600 |
| 212026 | Building maintenance materials | 6,459 | - | - |
| Total: Operating Costs | | 49,901 | 45,360 | 47,310 |
| Capital Costs | | | | |
| 219099 | Misc equipment <\$7500 | 1,819 | 600 | 1,600 |
| 222050 | Misc capital equipment | - | - | - |
| Total: Capital Costs | | 1,819 | 600 | 1,600 |
| Program Total: Building Services | | 498,762 | 486,446 | 499,470 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|---|---------------------------|------------------|------------------|------------------|
| Program: Ballwin Days Program | | | | |
| Personnel Costs | | | | |
| 100002 | Overtime pay | 15,207 | 14,860 | 15,500 |
| 108000 | FICA expense | 1,163 | 1,137 | 1,186 |
| 110001 | LAGERS pension | 379 | 1,069 | 126 |
| 120016 | Committee staff shirts | - | 174 | 200 |
| Total: Personnel Costs | | 16,750 | 17,240 | 17,012 |
| Operating Costs | | | | |
| 203003 | Postage | - | - | 50 |
| 207050 | Miscellaneous advertising | 454 | 200 | 500 |
| 209033 | Soda | 1,019 | 2,161 | 2,000 |
| 209051 | Arts & crafts | - | - | 100 |
| 209054 | Committee stand | 538 | 535 | 500 |
| 209059 | Hospitality | 840 | 1,200 | 1,200 |
| 209060 | Kids Korner | 1,897 | 2,385 | 2,500 |
| 209063 | Parade | - | 320 | 300 |
| 209064 | Parking/security | 4,481 | 6,417 | 6,000 |
| 209065 | Pretty baby contest | 133 | 82 | 100 |
| 209066 | Run | 2,972 | 2,962 | 3,200 |
| 209068 | Tennis | - | 155 | 500 |
| 209070 | Senior citizens | 29 | 17 | 100 |
| 212025 | Facility set-up | 13,285 | 13,298 | 13,000 |
| 213054 | Janitorial services | 475 | 475 | 475 |
| 213055 | Entertainment | 36,744 | 46,263 | 42,500 |
| Total: Operating Costs | | 62,869 | 76,470 | 73,025 |
| Program Total: Ballwin Days Program | | 79,618 | 93,710 | 90,037 |
| Department Total: Parks and Recreation | | 4,455,514 | 4,561,413 | 4,968,859 |



POLICE

MISSION STATEMENT

It is the mission of the Ballwin Police Department to provide an exemplary level of service, ensuring safety and a peaceful quality of life to the residents and businesses of the City of Ballwin and to all those who may visit our community.

VISION STATEMENT

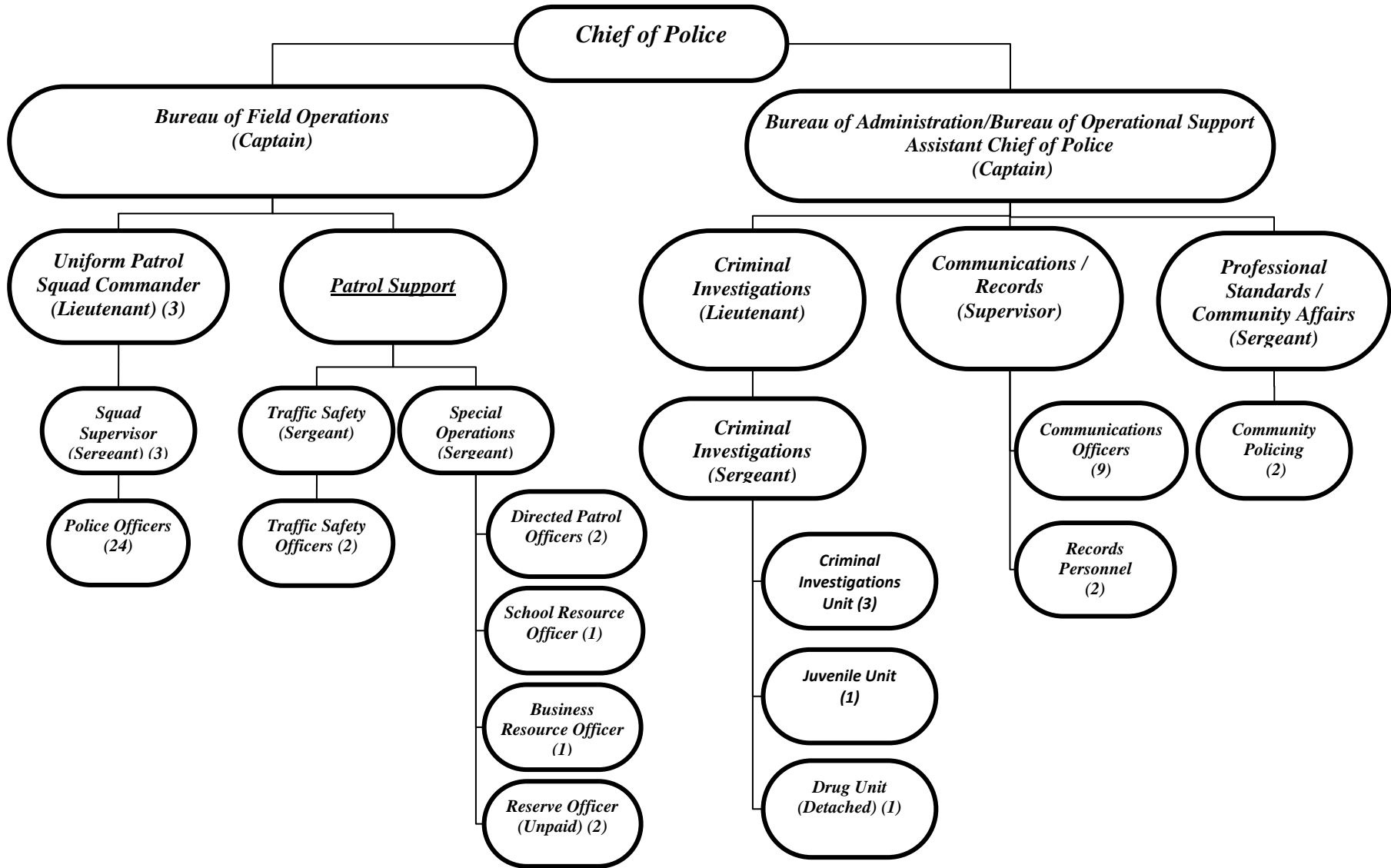
The men and women of the Ballwin Police Department envision a future in which the citizenry will enjoy an enhanced quality of life.

We will serve the community through professional conduct at all times without prejudice or bias. To accomplish this, we will work to establish partnerships among our residents, businesses, elected officials and other City Departments to ensure a safe environment for all. We will utilize education and advanced technology during the course of our duties, along with emphasizing problem solving and conflict resolution.

The Ballwin Police Department will honor the established principals of a democratic society. Among these is the most profound reverence for human life, the value of which far exceeds that of any property. In view of this, it is essential that every action of this Department and each of its members be consistent with that responsibility.

Our pledge to the community is to continually strive to achieve these goals and to promote an organization based on excellence.

**POLICE DEPARTMENT
2016 ORGANIZATIONAL STRUCTURE**



Police Department

The Ballwin Police Department is responsible for providing police service to the community and those who travel to Ballwin to shop and/or work. Those services go beyond answering of calls for service. It focuses on community policing initiatives, crime prevention, enforcement of laws, investigating criminal offenses and assisting other law enforcement agencies at all jurisdictional levels. The Police Chief manages and supervises all police programs. Management consists of a Captain who oversees the Bureau of Administration and Operational Support and the Captain of the Bureau of Field Operations. The Police Department performs its mission and goals through four programs. Each program, though some more public than others, continue efforts to ensure that the community is recognized as a safe place to live, work and play.

ADMINISTRATION

PROGRAMS & GOALS

This program includes the Community Policing Unit which organizes all public relations and educational programs such as Neighborhood Watch, DARE, etc. The Bureau of Administration also prepares the budget, coordinates purchasing and oversees special projects such as the annual report, Citizen's Police Academy and the Missouri Police Chiefs Association Certification Program. In addition this program covers all administrative functions of the Police Department including collecting fines and permit fees, preparing reports for distribution, and submitting statistical data to the State.

Goals for the program include:

- Progress on the Missouri Police Chief Charitable Foundation (MPCCF) Certification Program to be compliant with Missouri Senate Bill 5.
- Continue to provide adequate training for all personnel ensuring that police officers meet all POST requirements and civilian support staff receives additional training in their areas.
- Emphasize advanced supervisory training, while providing an introduction to police management training to expand their knowledge of personnel and management decisions.
- Fortify the facility generator and natural gas lines to ensure a secure and uninterrupted facility while meeting MPCCF certification standards.
- Improve and enhance information dissemination and communications to all department personnel.

SIGNIFICANT BUDGETARY ISSUES

1. Fortifying the facility generator and natural gas lines – \$10,500 project.
2. Replacing the facility's original natural gas line which runs under an addition from the early 1980s – \$10,000 project.

FIELD OPERATIONS**PROGRAMS & GOALS**

This program is the patrol function of the department. Employees include 39 officers divided by 4 squads servicing a population of 30,404. Functions include responding to calls for service, checking on businesses, School and Business Resource Officers' services, monitoring traffic along with traffic enforcement, assisting with medical emergencies and accidents, enforcement of laws and court room testimony, as well as assisting citizens when needed.

Goals for the program include:

- Continue progress toward all patrol officers and supervisors receiving Crisis Intervention Training (CIT).
- Ensure all patrol officers are current with Standard Field Sobriety Test Training.
- Identify, coordinate and respond to high volume traffic safety issues within the city.
- Continue efforts to reduce the number of overall motor vehicle accidents by pursuing and obtaining MoDOT overtime grant funding to focus efforts on the enforcement of hazardous moving violations, which directly contribute to motor vehicle crash frequency.
- Realize a reduction in officer involved motor vehicle accidents by providing in-service training focusing on defensive driving tactics in conjunction with the city's insurance carrier, as well as increased awareness.

SIGNIFICANT BUDGETARY ISSUES

1. Replacement of 5 marked patrol vehicles through rotation with the goal of eliminating Chevrolet Impala PPVs from fleet - \$124,500.
2. Lower gasoline prices will result in a savings of \$24,600 for motor fuel.

COMMUNICATIONS**PROGRAMS & GOALS**

This program represents the dispatching of police and emergency communication to patrol officers and other police and emergency departments. The program is a fully functioning call-taking center. All 911 calls are received by the Communications Center first. It is up to the dispatcher to disseminate the call to its proper destination, whether it is the police or fire department. Ten full-time and three part-time dispatchers man this program. The Communications Supervisor manages this staff as well as the office clerical staff. Dispatching services are also provided contractually to the City of Manchester which makes the total population of 48,498 served.

Goals for the program include:

- Implementation and training of next Generation 911, county-wide CAD and voice recording systems following completion of program by the Emergency Communication Commission (ECC).
- Continue seeking useful training for State mandated Communications Officer training.

SIGNIFICANT BUDGETARY ISSUES

1. Telephone expense will decrease by \$17,760 with the reduction of lines following transition to county- wide radio system.

CRIMINAL INVESTIGATIONS

PROGRAMS & GOALS

This program is the investigative unit for the department. It is manned by seven detectives. Functions of this program include following up on incidents written by patrol officers, processing crime scenes, performing investigations, and working with the St. Louis County Multi-Jurisdictional Drug Task Force.

Goals for the program include:

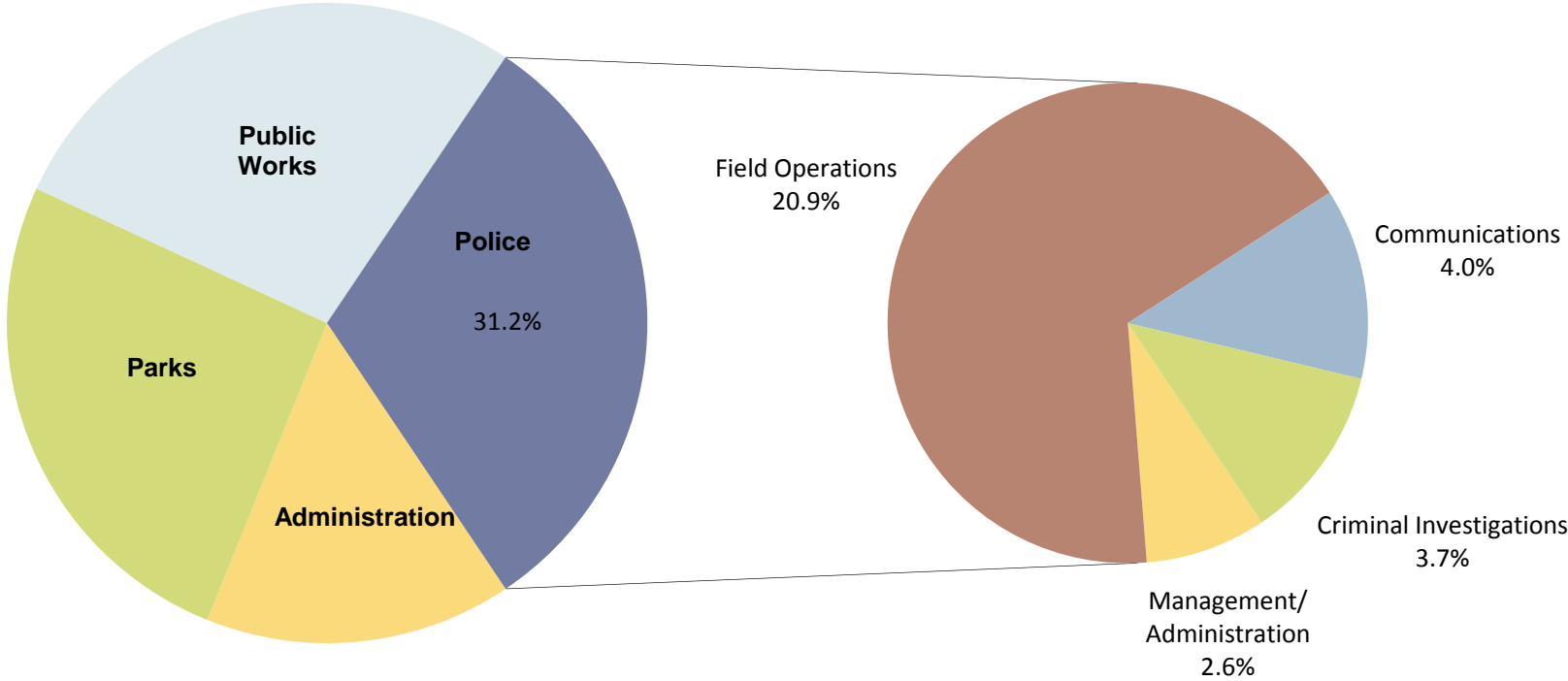
- Increase clearance rate for Part 1 and Part 2 crimes as identified in the Uniform Crime Report. Note: Criminal offenses are divided into two categories, Part 1 offenses are violent crimes and felony property crimes and Part 2 offenses are misdemeanor chargeable crimes.
- Increase specialized training in areas of crime scene processing and investigation, computer/cyber based crimes and electronic evidence recovery and preservation.
- Purchase specialized crime scene evidence collection and documentation tools.
- Acquire specialized video and still photography equipment for covert investigations.

SIGNIFICANT BUDGETARY ISSUES

1. New computer forensic service subscription with the Regional Computer Crimes Education and Enforcement Group (RCCEEG) to conduct forensic analysis and evidence retention of electronic evidence items seized - \$4,500 project.

| Performance Measurement | 2014 Actual | 2015 Estimated | 2016 Budget |
|--------------------------------|--------------------|-----------------------|--------------------|
| Calls for Service | 25,286 | 26,274 | 25,917 |
| Adult Arrests | 512 | 478 | 495 |
| Juvenile Arrests | 56 | 61 | 60 |
| Traffic Citations & Warnings | 8,063 | 7,932 | 8,000 |
| Traffic Accidents | 479 | 464 | 470 |
| Crime Scenes Processed | 211 | 250 | 250 |
| Training Hours | 2,434 | 2,661 | 2,525 |
| Public Relations Events | 79 | 41 | 60 |

Police Budget Expenditures



Police General Budget Expenditures

| Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|---------------------------------|------------------|------------------|------------------|
| Personnel Costs | | | |
| Wages and Salaries | 3,532,948 | 3,664,059 | 3,911,458 |
| Benefits | 1,239,077 | 1,287,505 | 1,371,086 |
| Personnel Costs Total | 4,772,025 | 4,951,564 | 5,282,544 |
| Operating Costs | | | |
| Travel & Training | 13,170 | 15,390 | 18,225 |
| Utilities | 26,408 | 29,800 | 31,300 |
| Communications | 44,474 | 40,982 | 29,854 |
| Rentals | 761 | 725 | 725 |
| Public Relations - Internal | 563 | 500 | 500 |
| Public Relations - External | 3,575 | 3,550 | 3,350 |
| Insurance | 97,796 | 120,214 | 113,592 |
| Advertising | 40 | 40 | 200 |
| Repairs & Maintenance | 16,162 | 15,853 | 18,630 |
| General Supplies | 16,926 | 17,550 | 21,500 |
| Dues & Subscriptions | 2,414 | 2,824 | 7,487 |
| Vehicle Expenses | 131,541 | 112,910 | 124,750 |
| Maintenance Materials | 26,464 | 15,745 | 29,745 |
| Contractual | 131,021 | 156,553 | 138,535 |
| Other Operating Expenses | 44,899 | 33,798 | 39,715 |
| Contingency | 4,360 | 5,000 | 5,000 |
| Operating Costs Total | 560,573 | 571,434 | 583,108 |
| Capital Costs | | | |
| Computer Hardware/Software | 120 | 1,200 | 2,000 |
| Equipment, Furniture & Vehicles | 113,718 | 155,120 | 136,390 |
| Capital Costs Total | 113,838 | 156,320 | 138,390 |
| Police Total | 5,446,436 | 5,679,318 | 6,004,042 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|---|-----------------------------|----------------|----------------|----------------|
| Department: Police | | | | |
| Program: Management/Administration | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 258,122 | 265,769 | 272,807 |
| 107000 | Workers' compensation ins | 6,886 | 6,888 | 7,188 |
| 108000 | FICA expense | 19,344 | 19,995 | 20,870 |
| 109000 | Health insurance | 28,769 | 29,413 | 30,341 |
| 109005 | HRA funding | 2,317 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 1,501 | 1,518 | 1,544 |
| 110001 | LAGERS pension | 19,971 | 21,932 | 17,976 |
| 111000 | Life insurance | 308 | 336 | 336 |
| 112000 | Employee assistance expense | - | - | 1,250 |
| 120006 | Uniforms - police | 761 | 1,150 | 1,150 |
| 120105 | Tests & certifications | 1,909 | - | 1,700 |
| Total: Personnel Costs | | 341,100 | 350,423 | 358,375 |

Operating Costs

| | | | | |
|--------|--------------------------------|--------|--------|--------|
| 201031 | Chief's conferences | 1,976 | 1,400 | 2,000 |
| 201032 | FBI retraining conferences | 958 | 1,410 | 1,500 |
| 201034 | Police clerks conference | - | 367 | 475 |
| 201081 | Chief/mgmt meetings | 424 | 570 | 600 |
| 201086 | Police academy training | 300 | 300 | 300 |
| 201100 | Misc seminars/training | - | 140 | 300 |
| 202010 | Electric | 20,224 | 22,500 | 24,000 |
| 202020 | Gas | 2,857 | 3,700 | 3,700 |
| 202030 | Sewer | 774 | 800 | 800 |
| 202040 | Water | 2,553 | 2,800 | 2,800 |
| 203001 | Telephone | 385 | 385 | 400 |
| 203003 | Postage | 948 | 700 | 1,500 |
| 203100 | Cellular phones | 1,004 | 1,057 | 1,085 |
| 204001 | Postage meter rental | 353 | 300 | 300 |
| 205150 | Misc internal public relations | 563 | 500 | 500 |
| 205209 | Police community relations | 815 | 700 | 500 |
| 206001 | Gen/auto liability | 4,070 | 4,527 | 4,867 |
| 206003 | Property liability | 2,836 | 2,855 | 3,048 |
| 206004 | Cyber liability insurance | - | - | 111 |
| 208004 | Fire extinguishers maintenance | 948 | 500 | 500 |
| 208005 | Generators maintenance | 635 | 2,453 | 1,245 |
| 208007 | HVAC maintenance | 2,968 | 1,900 | 2,000 |
| 208050 | Misc equipment maintenance | 165 | 400 | 500 |
| 208051 | Path/parking lot maintenance | 4,938 | - | - |
| 209001 | Coffee supplies | 1,930 | 1,900 | 2,000 |
| 209002 | Copy paper | 1,450 | 1,500 | 1,500 |
| 209004 | Office supplies | 6,230 | 6,000 | 6,000 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|---|--------------------------------|----------------|----------------|----------------|
| Program: Management/Administration | | | | |
| Operating Costs (Continued) | | | | |
| 209029 | Safety equipment | 3,069 | 2,000 | 5,000 |
| 209050 | Misc operating supplies | 255 | 200 | 300 |
| 210024 | FBI | 170 | 170 | 170 |
| 210025 | LEO | 20 | 20 | 20 |
| 210026 | MO Police Chiefs Association | 275 | 275 | 275 |
| 210028 | IACP | 120 | 150 | 150 |
| 210029 | IACP Model Policies | 50 | 50 | 50 |
| 210030 | SLAPCA | 50 | 50 | 50 |
| 210050 | Misc dues & subscriptions | - | 35 | 35 |
| 210066 | Notary fees | - | 125 | 125 |
| 211050 | Misc vehicle maintenance | 2,599 | 1,500 | 2,500 |
| 211100 | Motor fuel | 4,537 | 3,160 | 4,200 |
| 212026 | Building maintenance materials | 26,374 | 15,500 | 29,500 |
| 212045 | Postage machine maintenance | 90 | 245 | 245 |
| 213039 | Accreditation | - | - | 2,980 |
| 213050 | Misc contractual services | - | 22,000 | - |
| 213051 | Copier maintenance | 3,508 | 3,806 | 5,500 |
| 213066 | Record retention/destruction | 1,770 | 2,100 | 2,500 |
| 215004 | Halloween treats | 250 | 250 | 250 |
| 215005 | Prisoner meals | 1,095 | 1,100 | 1,300 |
| 215006 | Prisoner medical exams | 6,992 | 7,000 | 7,000 |
| 226001 | Contingency | 4,360 | 5,000 | 5,000 |
| Total: Operating Costs | | 115,887 | 124,400 | 129,681 |
| Capital Costs | | | | |
| 219060 | Misc office furniture | - | - | 1,700 |
| Total: Capital Costs | | - | - | 1,700 |
| Program Total: Management/Administration | | 456,987 | 474,823 | 489,756 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|----------------------------------|---------------------------|------------------|------------------|------------------|
| Program: Field Operations | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 2,314,722 | 2,464,315 | 2,563,930 |
| 100002 | Overtime pay | 28,303 | 14,633 | 25,000 |
| 100004 | Holiday pay | 66,213 | 59,967 | 58,207 |
| 100007 | Special overtime pay | 11,183 | 17,574 | 18,000 |
| 107000 | Workers' compensation ins | 64,525 | 68,101 | 69,735 |
| 108000 | FICA expense | 177,860 | 189,343 | 203,883 |
| 109000 | Health insurance | 349,167 | 366,622 | 385,381 |
| 109005 | HRA funding | 2,317 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 14,530 | 15,164 | 16,210 |
| 110001 | LAGERS pension | 215,047 | 228,732 | 227,429 |
| 111000 | Life insurance | 3,127 | 3,542 | 3,528 |
| 120006 | Uniforms - police | 27,378 | 30,000 | 30,000 |
| 120100 | College tuition | 5,735 | 5,000 | 7,700 |
| Total: Personnel Costs | | 3,281,319 | 3,466,415 | 3,612,216 |

Operating Costs

| | | | | |
|--------|---------------------------------|--------|--------|--------|
| 201081 | Chief/mgmt meetings | 302 | 403 | 300 |
| 201086 | Police academy training | 6,600 | 6,750 | 6,750 |
| 201087 | Firearms training | 390 | 850 | 1,500 |
| 201100 | Misc seminars/training | 554 | 1,000 | 1,000 |
| 203001 | Telephone | 385 | 385 | 400 |
| 203100 | Cellular phones | 17,943 | 19,170 | 18,445 |
| 205209 | Police community relations | 1,599 | 1,600 | 1,600 |
| 205211 | D.A.R.E. materials | 1,103 | 1,100 | 1,100 |
| 205250 | Misc external public relations | 59 | 150 | 150 |
| 206001 | Gen/auto liability | 39,474 | 44,564 | 47,215 |
| 206003 | Property liability | 26,801 | 27,953 | 29,568 |
| 206004 | Cyber liability insurance | - | - | 1,075 |
| 206009 | Auto deductibles | 7,215 | 23,000 | 8,000 |
| 207050 | Miscellaneous advertising | 40 | 40 | 200 |
| 208011 | Vehicle & equipment maintenance | 542 | 3,300 | 5,000 |
| 208013 | Buckle Bear maintenance | - | - | 85 |
| 208015 | Mobile radios maintenance | 222 | - | 400 |
| 208016 | Portable radios maintenance | 97 | - | 500 |
| 208017 | Radar repairs & certification | 940 | 2,100 | 2,100 |
| 208019 | Prisoner processing equip maint | 2,279 | 2,500 | 2,500 |
| 208050 | Misc equipment maintenance | 1,162 | 500 | 2,000 |
| 209005 | Printing | 827 | 3,000 | 3,500 |
| 210025 | LEO | 10 | 10 | 10 |
| 210032 | Firearms range | 647 | 625 | 675 |
| 210050 | Misc dues & subscriptions | 75 | 75 | 75 |
| 211010 | Auto detailing | 2,125 | 2,200 | 2,200 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|--|--------------------------------|------------------|------------------|------------------|
| Program: Field Operations | | | | |
| Operating Costs (Continued) | | | | |
| 211011 | Car washes | 1,980 | 1,800 | 2,000 |
| 211045 | Stock items | 1,916 | 2,000 | 2,000 |
| 211049 | Bicycle maintenance | 48 | 150 | 150 |
| 211050 | Misc vehicle maintenance | 22,213 | 22,000 | 22,000 |
| 211100 | Motor fuel | 85,785 | 73,000 | 81,000 |
| 211150 | Motor oil | 1,940 | 2,000 | 1,600 |
| 213034 | CARE | 5,670 | 5,670 | 5,670 |
| 213042 | Livescan maintenance | 6,706 | 7,200 | 7,332 |
| 213050 | Misc contractual services | - | - | 290 |
| 213056 | Radio service agmt - portables | 4,100 | 1,150 | - |
| 213060 | Software maintenance | 456 | 600 | 612 |
| 213081 | Laptop maintenance | 1,559 | 4,554 | 4,752 |
| 215007 | Ammunition | 17,066 | 7,800 | 8,230 |
| 215008 | Batteries | 1,452 | 1,100 | 2,000 |
| 215009 | Breathalyzer solution | 169 | 200 | 200 |
| 215010 | Mace | - | - | 980 |
| 215018 | Training fund expense | 9,389 | 7,000 | 5,000 |
| 215031 | Shooting range supplies | 2,279 | 2,450 | 2,450 |
| 215050 | Misc other expense | 84 | 100 | 500 |
| Total: Operating Costs | | 274,200 | 280,049 | 283,114 |
| Capital Costs | | | | |
| 219001 | Computer software/upgrades | - | - | 500 |
| 219002 | Computer hardware/parts | 120 | 1,200 | 1,500 |
| 219042 | Missouri statutes | - | - | 1,200 |
| 219099 | Misc equipment <\$7500 | - | 5,580 | 4,240 |
| 219312 | Bullet resistant vests | 7,761 | 4,000 | 4,000 |
| 221501 | Automobiles | 83,140 | 123,995 | 124,500 |
| 222050 | Misc capital equipment | 4,965 | 20,795 | - |
| Total: Capital Costs | | 95,986 | 155,570 | 135,940 |
| Program Total: Field Operations | | 3,651,505 | 3,902,034 | 4,031,270 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|--------------------------------------|----------------------------|----------------|----------------|----------------|
| Program: Communications | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 432,039 | 448,381 | 461,932 |
| 100002 | Overtime pay | 3,251 | 6,228 | 9,000 |
| 100004 | Holiday pay | 14,154 | 13,147 | 10,998 |
| 100010 | Part time pay | 6,891 | 8,017 | 10,000 |
| 107000 | Workers' compensation ins | 11,596 | 12,446 | 12,861 |
| 108000 | FICA expense | 33,759 | 35,484 | 37,633 |
| 109000 | Health insurance | 75,360 | 79,141 | 79,464 |
| 109005 | HRA funding | 2,317 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 3,522 | 3,858 | 3,860 |
| 110001 | LAGERS pension | 22,879 | 22,205 | 13,012 |
| 111000 | Life insurance | 771 | 840 | 840 |
| 120007 | Uniforms - dispatchers | 2,762 | 4,420 | 4,420 |
| Total: Personnel Costs | | 610,512 | 637,589 | 647,233 |
| Operating Costs | | | | |
| 201086 | Police academy training | 650 | 650 | 650 |
| 201100 | Misc seminars/training | - | - | 500 |
| 203001 | Telephone | 20,422 | 15,900 | 4,239 |
| 206003 | Property liability | 4,950 | 5,161 | 5,452 |
| 206004 | Cyber liability insurance | - | - | 198 |
| 208002 | Computer maintenance | 104 | 1,000 | 600 |
| 208050 | Misc equipment maintenance | 1,162 | 1,200 | 1,200 |
| 209004 | Office supplies | 2,605 | 2,300 | 2,300 |
| 209005 | Printing | 151 | 100 | 200 |
| 209050 | Misc operating supplies | 258 | 400 | 400 |
| 210041 | APCO | 92 | 92 | 92 |
| 213032 | Base station maintenance | 4,222 | 1,620 | - |
| 213035 | CAD maintenance | 19,530 | 19,530 | 19,530 |
| 213036 | REJIS | 65,701 | 68,261 | 68,261 |
| 213050 | Misc contractual services | 2,100 | 2,370 | 2,677 |
| 213052 | UPS maintenance | 1,149 | 1,196 | 1,255 |
| 213062 | Dictaphone leasing | 7,035 | 7,320 | 7,700 |
| 213063 | Router contract | 3,096 | 3,096 | 3,096 |
| 213082 | Media access | 990 | 1,500 | 1,500 |
| 215011 | Prisoners suits/hygiene | 3,556 | 4,000 | 5,600 |
| Total: Operating Costs | | 137,773 | 135,696 | 125,450 |
| Program Total: Communications | | 748,286 | 773,285 | 772,683 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|---|-------------------------------|----------------|----------------|----------------|
| Program: Criminal Investigations | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 368,350 | 335,113 | 450,396 |
| 100002 | Overtime pay | 9,436 | 6,844 | 8,000 |
| 100004 | Holiday pay | 772 | - | 3,188 |
| 100007 | Special overtime pay | 19,515 | 24,071 | 20,000 |
| 107000 | Workers' compensation ins | 12,504 | 11,105 | 12,591 |
| 108000 | FICA expense | 29,359 | 26,456 | 36,841 |
| 109000 | Health insurance | 53,628 | 50,178 | 82,816 |
| 109005 | HRA funding | 2,317 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 2,129 | 1,895 | 2,702 |
| 110001 | LAGERS pension | 36,057 | 34,183 | 40,935 |
| 111000 | Life insurance | 452 | 420 | 588 |
| 120008 | Detective uniform/clothing | 3,363 | 3,450 | 3,450 |
| Total: Personnel Costs | | 539,093 | 497,137 | 664,720 |
| Operating Costs | | | | |
| 201036 | Detective conference | 116 | 650 | 1,450 |
| 201086 | Police academy training | 900 | 900 | 900 |
| 203001 | Telephone | 385 | 385 | 400 |
| 203100 | Cellular phones | 3,002 | 3,000 | 3,385 |
| 204008 | S&W ident-a-kit | 408 | 425 | 425 |
| 206001 | Gen/auto liability | 7,365 | 7,275 | 8,525 |
| 206003 | Property liability | 5,085 | 4,879 | 5,339 |
| 206004 | Cyber liability insurance | - | - | 194 |
| 209005 | Printing | 151 | 150 | 300 |
| 210042 | Major case squad | 225 | 225 | 250 |
| 210044 | MOCIC | 250 | 250 | 250 |
| 210047 | MOIAI | - | 100 | 125 |
| 210048 | Prof Fire & Fraud Invest Assn | 50 | 100 | 100 |
| 210050 | Misc dues & subscriptions | 287 | 322 | 4,860 |
| 210067 | West Co Criminal Exchange | 94 | 150 | 175 |
| 211050 | Misc vehicle maintenance | 3,680 | 1,500 | 2,500 |
| 211100 | Motor fuel | 4,719 | 3,600 | 4,600 |
| 213060 | Software maintenance | 3,429 | 4,580 | 4,880 |
| 215012 | Evidence supplies | 954 | 925 | 925 |
| 215013 | Investigative fund | - | 100 | 500 |
| 215015 | Infectious waste disposal | 471 | 573 | 680 |
| 215050 | Misc other expense | 1,141 | 1,200 | 4,100 |
| Total: Operating Costs | | 32,713 | 31,289 | 44,863 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|---|-------------|------------------|-------------------|------------------|
| Program: Criminal Investigations | | | | |
| Capital Costs | | | | |
| 219030 | Cameras | 270 | 750 | 750 |
| 221501 | Automobiles | 17,582 | - | - |
| Total: Capital Costs | | 17,852 | 750 | 750 |
| Program Total: Criminal Investigations | | 589,658 | 529,176 | 710,333 |
| Department Total: Police | | 5,446,436 | 5,679,318 | 6,004,042 |



PUBLIC WORKS

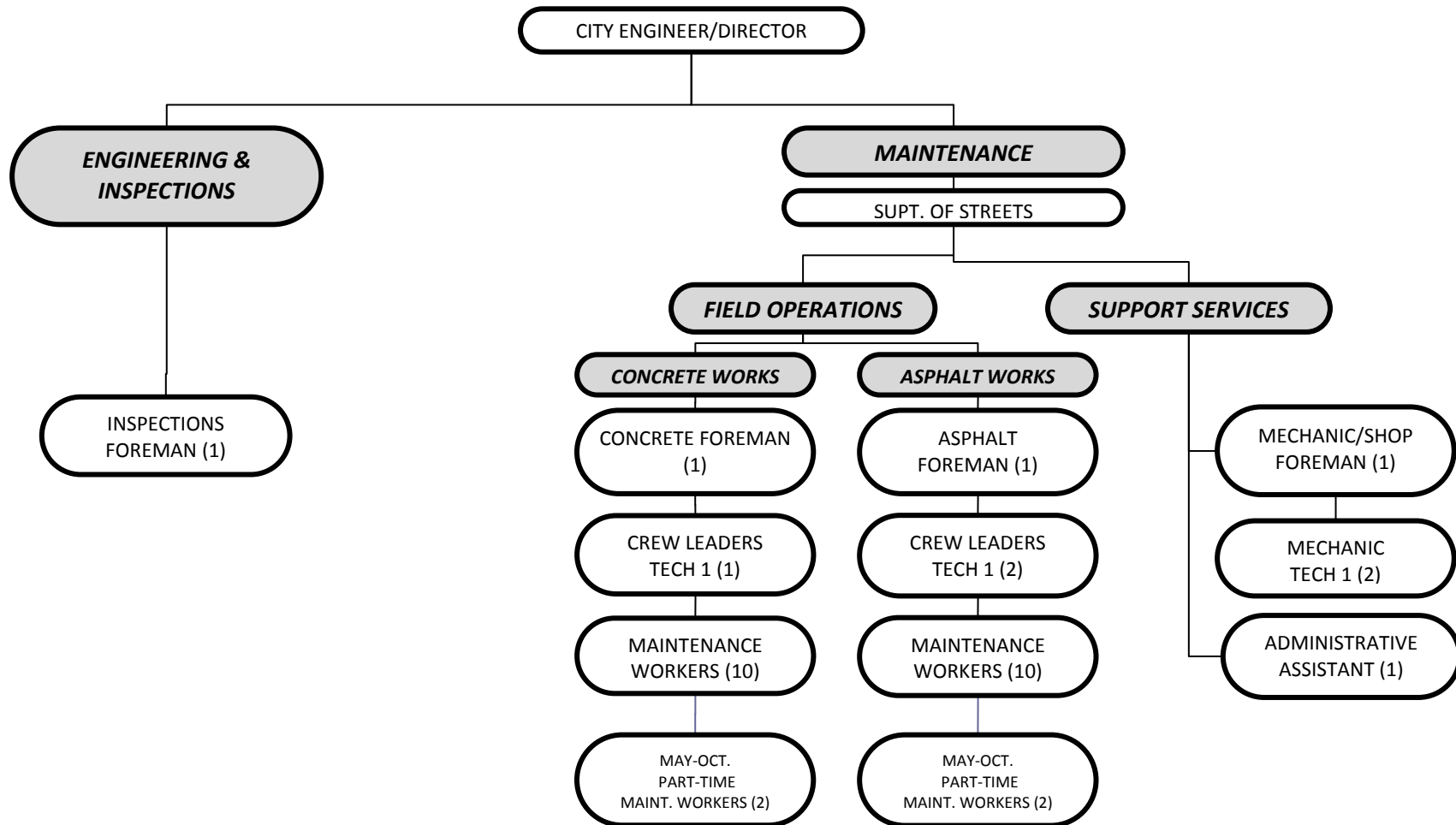
MISSION STATEMENT

The Public Works Department mission is to maintain the city's infrastructure in order to provide for the safe travel of all motorists and pedestrians. This requires routine maintenance of streets including snow and ice control, sidewalks, signage, traffic signals, and city's fleet. Fall leaves are collected at the curb to provide for a more efficient storm drainage system.

PUBLIC WORKS

2016 ORGANIZATIONAL STRUCTURE

(32 employees)



Public Works Department

The Public Works Department consists of seven programs: Engineering & Inspections, Sidewalk Maintenance, Pavement Maintenance, Traffic Control, Snow & Ice Control, Property Services, and Support Services. The City Engineer also serves as the Director of Public Works. The Superintendent of Streets (Superintendent) handles the work detail, work schedules, priority of work, and requests for service. The Superintendent reports directly to the Public Works Director who approves all major decisions and department policies. The Department is comprised of the City Engineer/Director of Public Works, Superintendent of Streets, two field foremen, 24 maintenance workers, one construction inspector/foremen, one administrative assistant and two mechanics.

PROGRAMS & GOALS

ENGINEERING & INSPECTIONS

The services performed include engineering plan review and construction inspections of city-owned infrastructure and private land development projects.

Goals for the program include:

- Review plans for subdivision and commercial site development for compliance with good engineering principles and city construction standards and specifications.
- Review and/or prepare plans and specifications for city projects.
- Inspect excavations within city rights-of-way to assure restoration in accordance with city standards and specifications.
- Inspect site and land disturbance (grading) activities for conformance with the approval plans.
- Inspect contractual street and sidewalk improvement projects for conformance to the bid specifications.

SIDEWALKS

The program involves sidewalk and curb ramp maintenance and construction along city-owned streets, State Route 100 (Manchester Road) and St. Louis County's Clayton Road.

Goals for the program include:

- Grind sidewalks to eliminate tripping hazards of less than 2 inches vertical differential.
- Replace sidewalks to eliminate tripping hazards 2 inches or greater vertical differential.
- Replace curb ramps to meet current ADA regulations.
- Construct new sidewalks as needed.

SIGNIFICANT BUDGETARY ISSUES

1. Contractual sidewalk replacement to eliminate tripping hazards and curb ramp upgrades are included on streets budgeted for mill/repave, slab replacement, or microsurfacing. This work is necessary to be in compliance with federal ADA regulations. The more street improvement projects, the more sidewalk replacement and curb ramp upgrades. The cost of the ramps will be offset in part with \$40,400 from the Community Development Block Grant (CDBG) program. Increased expense budgeted over the current year is \$128,140.

| Performance Measurement | 2014 Actual | 2015 Estimated | 2016 Budget |
|------------------------------|-------------|----------------|-------------|
| Sidewalk replacement sq. ft. | 13,264 | 13,133 | 14,800 |

PAVEMENT MAINTENANCE

This program includes maintenance of streets in a manner that provides safe travel for motorists.

Goals for the program include:

- Repair and fill potholes
- Replace deteriorated concrete slabs
- Sweep streets four times per year
- Repair deteriorated concrete pavement joints
- Seal cracks and joints on concrete and asphalt pavements
- Pursue federal funding for street improvements including upgrading affected sidewalks and ramps to ADA regulations

SIGNIFICANT BUDGETARY ISSUES

1. An additional \$114,326 is allocated for street resurfacing and replacement and cracksealing over the current year’s spending level.
2. A drop hammer and core drill will be replaced for \$10,000.

| Performance Measurement | 2014 Actual | 2015 Estimated | 2016 Budget |
|----------------------------|-------------|----------------|-------------|
| Street crack sealing miles | 15 | 13 | 13 |

TRAFFIC CONTROL

This program assures safe travel by motorists by maintaining traffic signals and pavement markings consisting of striping, crosswalks, turn lane arrows, and stop bars.

Goals for the program include:

- Contract for the servicing of traffic signal equipment at the New Ballwin Road/Reinke Road/Old Ballwin Road intersection and at the Henry Ave/Glenmeadows Drive intersection
- Replace street signs as needed to comply with the MUTCD reflectivity standards
- Install new street signs as directed by new city ordinances
- Annually repaint turn arrows, stop bars, and crosswalks with city workforce

- Annually restripe centerline and lane lines on a contractual basis
- Collect traffic volume and speed data as needed

SIGNIFICANT BUDGETARY ISSUES

1. St. Louis County has terminated its striping and traffic signal maintenance contracts with all cities effective December 31, 2015. As a result, the 2016 budget includes contracting these services with private contractors. Signal maintenance is budgeted at \$7,000 and striping is budgeted at \$20,000. Crosswalks, stop bars, and turn arrows will continue to be painted annually with Public Works personnel.

SNOW AND ICE REMOVAL

This program involves the treating and plowing of city-owned streets to provide clear safe streets.

Goals for the program include:

- Assure adequate supply of deicing salt, salt brine, and calcium chloride for the coming winter season.
- Pre-treat all city streets during regular work hours with salt brine prior to forecast winter storm
- Maintain sufficient clear pavement for emergency vehicles during winter storm event
- Clear all streets sufficiently for two-way traffic after the winter storm ceases.
- Clear all streets curb-to-curb when short-term forecast warrants
- Wash and service all snow equipment after the event.

SIGNIFICANT BUDGETARY ISSUES

1. Salt brine equipment has been installed and will be used to treat streets during regular business hours ahead of scheduled snow events. This combined with policy changes on the use of compensatory time is expected to reduce overtime pay for snow removal services by \$20,000 from anticipated 2015 levels.
2. Two plows and spreaders will be acquired at a cost of \$20,000 to outfit new dump trucks.

PROPERTY SERVICES

This program consists of pest (mosquitoes) control, storm drainage, and leaf collection.

Pest Control: Minimize mosquito nuisance throughout the city. Goals include:

- Fog public and private streets on a weekly basis between mid-May and mid-October
- Place larvacide tablet in standing water locations under contract with St. Louis County.

Storm Drainage: Maintain roadway bridge/culvert structures and remove blockage to avoid flooding. Goals include:

- Notify MSD of blocked or damaged storm sewer pipes and structures.
- Clear debris that blocks roadway bridges and culverts.

- Notify MSD of fallen trees blocking flow.
- Accompany MoDOT every two years while they inspect city bridges and culverts
- Submit for federal funding to replace or rehabilitate deficient bridges and culverts.

Leaf Collection: To aid in improving the general appearance of the neighborhoods leaves raked to the curb are collected and disposed of. Goals include:

- Begin collecting leaves raked to the curb by the resident on the last Monday of October with the final collection following the Thanksgiving holiday.
- Operate up to seven vacuuming crews
- Supplement full-time employees with contractual temporary laborers.
- Limit curbside leaf collection to property owners whose solid waste is collected through the city-wide trash hauling contract. Apartment complexes and commercial properties are excluded from this program.
- Load collected leaves into large roll-off boxes provided by and disposed of by the city-wide waste hauler (Allied Waste Services); at no cost to the City.

SIGNIFICANT BUDGETARY ISSUES

1. The engineering plans and specifications for the replacement of the Caybeth retaining wall are complete. An easement will be required from the adjoining property owner whose property is supported by this wall. Based on the city building inspector’s observation and resident complaints replacement is included in the 2016 budget at a cost of \$52,000.
2. Two leaf vacuums will be replaced for a combined cost of \$18,000.

SUPPORT SERVICES

This program includes servicing city’s fleet and equipment and maintains all Department records. Program includes one clerical person and two mechanics. Goals included are:

- Maintaining records
- Process and issue excavation permits
- Accept and direct citizen calls
- Maintain the work request records
- Maintain all city automobiles, vans, trucks, heavy construction equipment, and small power driven hand operated equipment.

SIGNIFICANT BUDGETARY ISSUES

1. The 2016 budget includes replacement of two 2-ton dump trucks. One pickup truck replacement is also included in the budget for 2016. These trucks will be sold via GovDeals.com.

| Equipment Replacements | Year/Model | Odometer | Budgeted Cost | Expected Resale Value |
|-----------------------------|-------------------------|---------------|-------------------|-----------------------|
| Pickup Truck Unit #207 | 1995 Chevrolet S-10 | 67,274 | \$26,800 | \$1,500 |
| 2-ton Dump Truck Unit #2202 | 2001 Freightliner FL-80 | 73,414 | \$130,000 | \$10,000 |
| 2-ton Dump Truck Unit #2202 | 2001 Freightliner FL-80 | 70,141 | \$130,000 | \$10,000 |
| | | Totals | \$286,800. | \$21,500 |

STREET CONTRACTUAL BUDGET

| MILL/REPAVE | | | | | | |
|--------------------------------------|-----|------------------|------------------|-----------------|------------|------------------|
| Street | PCI | Ward 1 | Ward 2 | Ward 3 | Ward 4 | |
| Timka | 7 | \$191,593 | | | | |
| Amberjack Dr. | 5 | \$150,665 | | | | |
| Andante | 5 | | \$63,668 | | | |
| Pine Tree Ln | 5 | | \$34,456 | | | |
| White Tree Ln | 5 | | \$42,180 | | | |
| White Tree Ct | 5 | | \$13,492 | | | |
| Mansion Hill (Gardenway-920)-Phase 1 | 3 | | | \$84,958 | | |
| Advertising | | \$167 | \$167 | \$167 | | |
| MILL/REPAVE TOTALS | | \$342,425 | \$153,963 | \$85,124 | \$0 | \$581,512 |

| SLABS REPLACEMENT | | | | | | |
|---|-----|--------------|------------------|------------------|------------------|------------------|
| Street | PCI | Ward 1 | Ward 2 | Ward 3 | Ward 4 | |
| Lering Ct | 5 | | \$61,428 | | | |
| Lering Dr | 5 | | \$44,263 | | | |
| Guenevere (Rotherham-Hollyridge Ct) ⁽¹⁾ | 5 | | | \$120,129 | | |
| Holly Ridge Drive (Hollyridge Ct-Dutch Mill) ⁽¹⁾ | 5 | | | \$185,846 | | |
| Alverston (South of Westrun) | 6 | | | | \$62,408 | |
| Pine Hollow | 6 | | | | \$40,130 | |
| Westrun (west of Westglen Village Dr) | 7 | | | | \$198,025 | |
| Advertising | | \$125 | \$125 | \$125 | \$125 | |
| SLABS ONLY TOTALS | | \$125 | \$105,815 | \$306,100 | \$300,688 | \$712,727 |

(1) Existing pavement is asphalt over concrete, but budget for total replacement with concrete without new overlay

| MICROPAVING | | | | | | |
|------------------------------------|-----|------------|------------------|-----------------|------------|------------------|
| Street | PCI | Ward 1 | Ward 2 | Ward 3 | Ward 4 | |
| Bedford | 5/7 | | \$17,044 | | | |
| Lennox | 7 | | \$12,256 | | | |
| Geremma Dr. & Ct | 6 | | \$32,524 | | | |
| Westglen Village (asphalt section) | 5 | | \$51,208 | | | |
| Village Creek Dr & Ct | 6/7 | | \$36,100 | | | |
| Cedar Village | 9 | | \$8,344 | | | |
| Hollyridge (Dutch Mill-Dutch Mill) | 7 | | | \$18,880 | | |
| Agean Way | 5 | | | \$15,600 | | |
| Jares | 5/7 | | | \$10,048 | | |
| Advertising | | | 250 | \$250 | | |
| MICROPAVING TOTALS | | \$0 | \$157,726 | \$44,778 | \$0 | \$202,504 |

| CRACKSEALING | | | | | | |
|---------------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| Street | | Ward 1 | Ward 2 | Ward 3 | Ward 4 | |
| Cracksealing | | \$11,983 | \$19,795 | \$11,573 | \$17,577 | |
| Advertising for Bids | | \$125 | \$125 | \$125 | \$125 | |
| CRACKSEALING TOTAL | | \$12,108 | \$19,920 | \$11,698 | \$17,702 | \$61,427 |

| | Ward 1 | Ward 2 | Ward 3 | Ward 4 | |
|---|------------------|------------------|------------------|------------------|--------------------|
| Total Streets Operating Budget (contractual) | \$354,658 | \$437,423 | \$447,700 | \$318,390 | \$1,558,170 |
| % of street budget | 23% | 28% | 29% | 20% | |
| % of streets in ward | 23% | 27% | 28% | 22% | |

CRACKSEALING CONTRACTUAL BUDGET

| WARD 1: | PCI |
|------------------|------------|
| Caravel Ct | 7 |
| Cleta Ct | 7 |
| Cool Meadows | 7 |
| Country Creek | 5 |
| Holloway Stub | 4 |
| Holly Haven | 5 |
| Lindy Ct | 7 |
| Lucerne Crossing | 6 |
| Parkrose | 5 |
| Rooyal Oaks | 5 |
| St Mary's | 6/7 |
| Sweet Meadows | 5/7 |
| Tall Timbers | 8 |

| WARD 2: | PCI |
|------------------|------------|
| Ballyshannon | 7 |
| Baltray | 7 |
| Bristol | 8 |
| Carina | 7 |
| Charbray | 8 |
| Charolais | 8 |
| Claybend | 7 |
| Clayheath | 8 |
| Clayton Ridge | 8 |
| Fairwood Forest | 6 |
| Keystone Farm | 7 |
| Kylemore | 7 |
| Maeve | 7 |
| Oakborough Dr | 7 |
| Oaktop Ct | 7 |
| Oakwood Farms Ln | 6/7 |
| Palm Bay | 7 |
| Ridge Oak Ct | 7 |
| Warwick | 8 |
| Windy Acres | 5/7 |

| WARD 3: | PCI |
|---------------------------|------------|
| Benbow | 7 |
| Bitterfield | |
| Chiplely | 7 |
| Clayworth (west of Henry) | 5 |
| Coronado (Claymont-#444) | 6 |
| Devon Ct | 5 |
| Elmcrest | 6 |
| Gatehall | 7/8 |
| Hatteras | 7/9 |
| Mercer Manor Dr | 7 |
| Monticello | 7 |
| Quinnmore Dr | 7 |
| Ruthwood | 9 |
| St. Andrews Ct | 8 |
| Tanglewilde | 8 |
| Wild Forest Dr | 5 |

| WARD 4: | PCI |
|---------------------|------------|
| Alverston | 6 |
| Buckhurst Ct | 8 |
| Buckhurst Dr | 7/8 |
| Gateford Dr | 7 |
| Gateford Ridge Ct | 8 |
| Governor Ct | 5/7 |
| Governor Dr | 6/7 |
| Greystoke Ct | 7 |
| Panhurst Ct | 8 |
| Richland Meadows Dr | 6 |
| Thornridge Ct | 7 |

| Edges Only Streets | PCI | Ward |
|----------------------------------|------------|-------------|
| Amberjack Dr. | 5 | 1 |
| Timka | 7 | 1 |
| Andante | 5 | 2 |
| Pine Tree Ln | 5 | 2 |
| Travella Ct | 5 | 2 |
| White Tree Ln | 5 | 2 |
| White Tree Ct | 5 | 2 |
| Graywood (Spring Meadows- Cul de | 9 | 3 |
| Mansion Hill (Gardenway-905) | 3 | 3 |
| Rue Montand | 9 | 3 |
| Twosome Ct | 9 | 3 |

SIDEWALK & CURB RAMPS CONTRACTUAL BUDGET

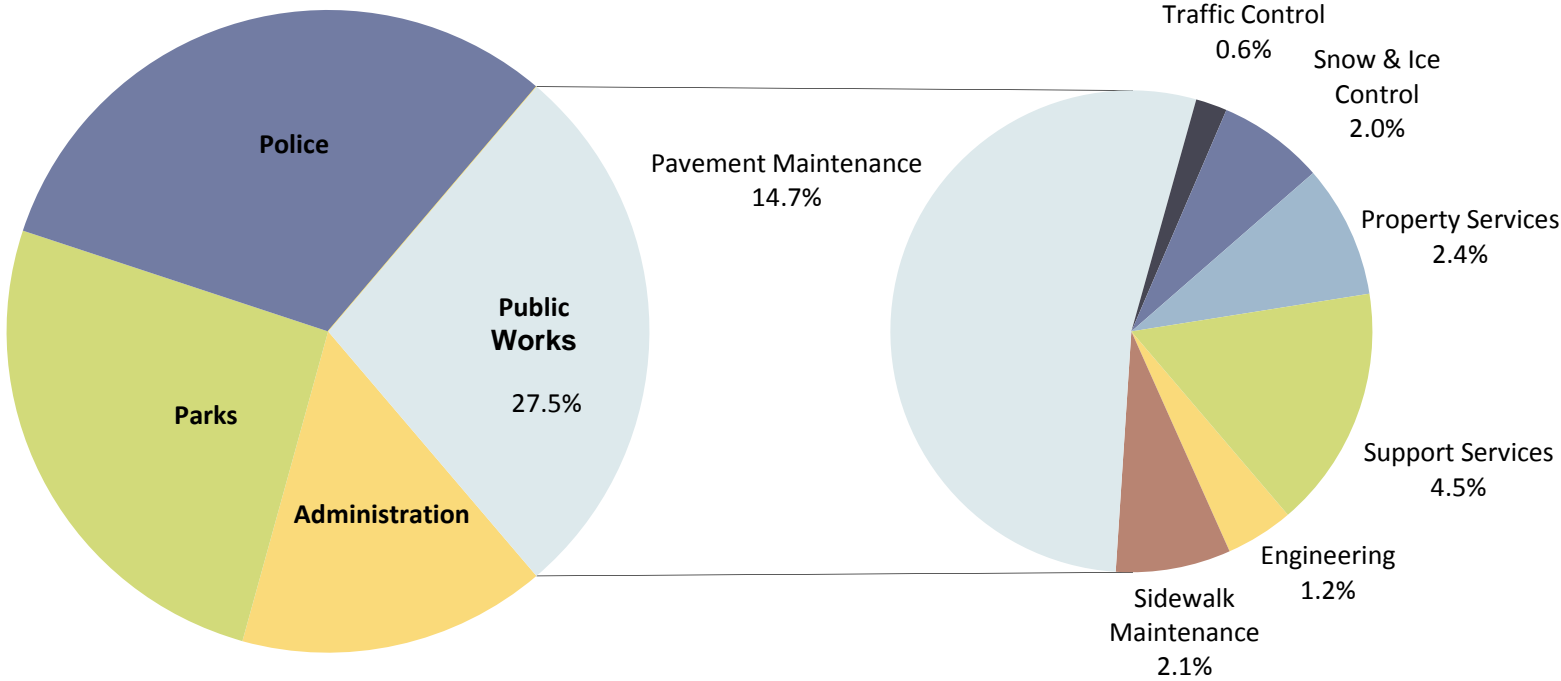
| SIDEWALKS AND CURB RAMPS | WARD |
|---------------------------------------|-------------|
| Timka | 1 |
| Caybeth | 1 |
| Ballwin Estates | 1 |
| Amberjack Dr | 1 |
| Andante | 2 |
| Mansion Hill (Gardenway-905) | 3 |
| Alverston | 4 |
| Pine Hollow | 4 |
| Holloway Road ⁽¹⁾ | 1 & 3 |
| Westrun (west of Westglen Village Dr) | 4 |
| Guenevere (Rotherham-Hollyridge Ct) | 3 |
| Hollyridge (Hollyridge Ct-Dutch Mill) | 3 |
| Lering Ct | 2 |
| Lering Dr. | 2 |

(1) Sidewalk tripping hazards only; no curb ramps

| CURB RAMPS ONLY | WARD |
|------------------------------------|-------------|
| Geremma Dr. & Ct | 2 |
| Westglen Village (asphalt section) | 2 |
| Village Creek Dr & Ct | 2 |
| Cedar Village | 2 |
| Hollyridge (Dutch Mill-Dutch Mill) | 3 |
| Jares | 3 |

| CDBG - RAMPS ONLY | WARD |
|--------------------------|-------------|
| Westglen Village | 4 |
| Statewood | 4 |
| Golfwood | 4 |
| Goldwood | 4 |
| Blazedwood | 4 |
| Lemonwood | 4 |

Public Works Budget Expenditures



Public Works General Budget Expenditures

| Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|---------------------------------|------------------|------------------|------------------|
| Personnel Costs | | | |
| Wages and Salaries | 1,502,688 | 1,587,272 | 1,644,386 |
| Benefits | 542,822 | 564,442 | 561,029 |
| Personnel Costs Total | 2,045,509 | 2,151,714 | 2,205,415 |
| Operating Costs | | | |
| Travel & Training | 1,218 | 868 | 1,600 |
| Utilities | 22,826 | 23,300 | 24,950 |
| Communications | 15,397 | 10,488 | 7,044 |
| Rentals | 7,137 | 6,809 | 6,300 |
| Insurance | 43,247 | 45,370 | 50,236 |
| Repairs & Maintenance | 68,216 | 88,362 | 90,425 |
| General Supplies | 115,576 | 107,808 | 100,683 |
| Dues & Subscriptions | 1,167 | 1,240 | 1,200 |
| Vehicle Expenses | 183,602 | 152,800 | 156,600 |
| Maintenance Materials | 337,233 | 402,609 | 400,676 |
| Contractual | 356,305 | 399,035 | 1,325,354 |
| Other Operating Expenses | 182 | 420 | 140 |
| Contingency | 777 | 2,244 | 5,000 |
| Operating Costs Total | 1,152,883 | 1,241,353 | 2,170,208 |
| Capital Costs | | | |
| Computer Hardware/Software | 4,676 | 3,165 | 4,645 |
| Equipment, Furniture & Vehicles | 321,469 | 449,848 | 343,265 |
| Streets | 1,052,074 | 1,242,394 | 581,512 |
| Capital Costs Total | 1,378,219 | 1,695,407 | 929,422 |
| Public Works Total | 4,576,612 | 5,088,474 | 5,305,045 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|-----------------------------------|---------------------------|----------------|-------------------|----------------|
| Department: Public Works | | | | |
| Program: Engineering | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 157,612 | 171,303 | 162,629 |
| 100002 | Overtime pay | 410 | 550 | 200 |
| 107000 | Workers' compensation ins | 4,817 | 4,402 | 4,588 |
| 108000 | FICA expense | 11,988 | 12,847 | 12,456 |
| 109000 | Health insurance | 12,390 | 15,916 | 29,978 |
| 109005 | HRA funding | 2,317 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 726 | 835 | 1,275 |
| 110001 | LAGERS pension | 8,639 | 8,262 | 4,396 |
| 111000 | Life insurance | 149 | 189 | 282 |
| Total: Personnel Costs | | 200,261 | 217,726 | 219,017 |
| Operating Costs | | | | |
| 201021 | APWA state conferences | 407 | 358 | 1,200 |
| 201100 | Misc seminars/training | 96 | 160 | 200 |
| 203003 | Postage | 257 | 245 | 294 |
| 206001 | Gen/auto liability | 2,754 | 2,521 | 2,716 |
| 206004 | Cyber liability insurance | - | - | 71 |
| 209004 | Office supplies | 3,958 | 3,400 | 4,000 |
| 209005 | Printing | 1,347 | 159 | 400 |
| 209050 | Misc operating supplies | 257 | 660 | 760 |
| 210019 | APWA | 1,167 | 1,240 | 1,200 |
| 211100 | Motor fuel | 12,575 | 10,000 | 11,300 |
| Total: Operating Costs | | 22,819 | 18,743 | 22,141 |
| Program Total: Engineering | | 223,080 | 236,469 | 241,158 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|--|----------------------------|----------------|----------------|----------------|
| Program: Sidewalk Maintenance | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 109,421 | 129,667 | 103,219 |
| 100010 | Part time pay | 19,152 | 15,308 | 20,160 |
| 107000 | Workers' compensation ins | 5,157 | 3,356 | 3,477 |
| 108000 | FICA expense | 9,553 | 10,790 | 9,439 |
| 109000 | Health insurance | 16,320 | 29,686 | 19,027 |
| 109005 | HRA funding | 2,317 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 782 | 1,288 | 809 |
| 110001 | LAGERS pension | 4,393 | 6,835 | 2,787 |
| 111000 | Life insurance | 189 | 220 | 179 |
| Total: Personnel Costs | | 168,495 | 200,572 | 162,310 |
| Operating Costs | | | | |
| 206001 | Gen/auto liability | 1,250 | 1,918 | 2,059 |
| 206004 | Cyber liability insurance | - | - | 54 |
| 208050 | Misc equipment maintenance | 1,067 | 853 | 200 |
| 209010 | Small tools | 652 | 1,000 | 800 |
| 209022 | Stock items | 1,839 | 1,280 | 1,500 |
| 211100 | Motor fuel | 17,915 | 13,000 | 16,000 |
| 212001 | Concrete | 19,388 | 16,342 | 20,000 |
| 212008 | Crushed rock | 1,114 | 1,465 | 2,200 |
| 212032 | Earth backfill | 2,617 | 1,988 | 2,000 |
| 213006 | Trash/dumping fees | 1,356 | 1,300 | 1,300 |
| 213050 | Misc contractual services | 81,816 | 73,056 | 201,196 |
| Total: Operating Costs | | 129,014 | 112,202 | 247,309 |
| Program Total: Sidewalk Maintenance | | 297,509 | 312,774 | 409,619 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|--|----------------------------|------------------|------------------|------------------|
| Program: Pavement Maintenance | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 692,940 | 731,182 | 701,632 |
| 100002 | Overtime pay | 1,027 | - | 500 |
| 100010 | Part time pay | 23,337 | 17,220 | 20,160 |
| 107000 | Workers' compensation ins | 14,038 | 19,533 | 20,349 |
| 108000 | FICA expense | 52,535 | 54,893 | 55,255 |
| 109000 | Health insurance | 152,637 | 152,812 | 133,942 |
| 109005 | HRA funding | 2,317 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 5,847 | 6,185 | 5,695 |
| 110001 | LAGERS pension | 38,578 | 34,746 | 18,958 |
| 111000 | Life insurance | 1,380 | 1,526 | 1,261 |
| Total: Personnel Costs | | 985,849 | 1,021,519 | 960,965 |
| Operating Costs | | | | |
| 206001 | Gen/auto liability | 7,523 | 11,161 | 12,047 |
| 206004 | Cyber liability insurance | - | - | 314 |
| 208050 | Misc equipment maintenance | 10,190 | 10,000 | 10,000 |
| 209010 | Small tools | 2,955 | 3,944 | 4,000 |
| 209022 | Stock items | 9,919 | 8,277 | 9,000 |
| 209023 | Cutter blades | 875 | 2,779 | 3,000 |
| 209024 | Ice | 895 | 1,150 | 1,300 |
| 211100 | Motor fuel | 40,341 | 29,000 | 37,000 |
| 212001 | Concrete | 65,614 | 70,000 | 82,000 |
| 212002 | Asphalt & primer | 75,599 | 105,481 | 95,000 |
| 212008 | Crushed rock | 7,518 | 5,575 | 8,000 |
| 213006 | Trash/dumping fees | 7,465 | 9,839 | 10,000 |
| 213050 | Misc contractual services | 21,721 | 44,496 | 27,000 |
| 213061 | Study/consulting services | - | 26,870 | - |
| 213069 | Slab replacement | 114,904 | 115,593 | 712,727 |
| 213075 | Microsurfacing | - | 35,028 | 202,504 |
| 213077 | Cracksealing | 73,981 | 50,809 | 61,427 |
| Total: Operating Costs | | 439,501 | 530,002 | 1,275,319 |
| Capital Costs | | | | |
| 219099 | Misc equipment <\$7500 | - | - | 10,000 |
| 219404 | Backpack blowers | 800 | 800 | 800 |
| 222501 | Heavy equipment | 150,594 | - | - |
| 223008 | Mill/repave | 1,052,074 | 1,242,394 | 581,512 |
| Total: Capital Costs | | 1,203,468 | 1,243,194 | 592,312 |
| Program Total: Pavement Maintenance | | 2,628,818 | 2,794,715 | 2,828,596 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|---------------------------------------|----------------------------|----------------|----------------|----------------|
| Program: Traffic Control | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 39,287 | 40,904 | 39,239 |
| 107000 | Workers' compensation ins | 1,248 | 1,060 | 1,106 |
| 108000 | FICA expense | 2,981 | 3,047 | 3,002 |
| 109000 | Health insurance | 6,737 | 6,974 | 7,233 |
| 109005 | HRA funding | 2,317 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 304 | 322 | 308 |
| 110001 | LAGERS pension | 2,149 | 1,988 | 1,059 |
| 111000 | Life insurance | 69 | 75 | 68 |
| Total: Personnel Costs | | 56,305 | 57,792 | 55,228 |
| Operating Costs | | | | |
| 202013 | Electric - traffic signals | 643 | 650 | 700 |
| 206001 | Gen/auto liability | 625 | 607 | 654 |
| 206004 | Cyber liability insurance | - | - | 17 |
| 208050 | Misc equipment maintenance | 297 | 500 | 500 |
| 209010 | Small tools | 731 | 724 | 800 |
| 209022 | Stock items | 469 | 513 | 520 |
| 211100 | Motor fuel | 2,964 | 2,500 | 2,900 |
| 212003 | Traffic paint | 5,051 | 3,482 | 3,500 |
| 212004 | Sign materials | 25,575 | 30,973 | 20,000 |
| 213027 | Traffic signal maintenance | 911 | 1,124 | 7,000 |
| 213028 | Striping | 10,100 | 10,335 | 20,000 |
| Total: Operating Costs | | 47,365 | 51,408 | 56,591 |
| Capital Costs | | | | |
| 219001 | Computer software/upgrades | 2,031 | - | - |
| 219099 | Misc equipment <\$7500 | - | 1,452 | - |
| Total: Capital Costs | | 2,031 | 1,452 | - |
| Program Total: Traffic Control | | 105,701 | 110,652 | 111,819 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|--|-------------------------------|----------------|----------------|----------------|
| Program: Snow & Ice Control | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 48,581 | 44,787 | 93,291 |
| 100002 | Overtime pay | 58,309 | 44,926 | 25,000 |
| 107000 | Workers' compensation ins | 3,719 | 3,670 | 3,758 |
| 108000 | FICA expense | 7,580 | 6,614 | 9,049 |
| 109000 | Health insurance | 15,986 | 15,595 | 17,197 |
| 109005 | HRA funding | 2,317 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 901 | 641 | 422 |
| 109500 | Dental insurance | 673 | 654 | 731 |
| 110001 | LAGERS pension | 5,757 | 4,041 | 3,194 |
| 111000 | Life insurance | 127 | 51 | 162 |
| Total: Personnel Costs | | 144,230 | 123,760 | 155,595 |
| Operating Costs | | | | |
| 206001 | Gen/auto liability | 1,314 | 2,097 | 2,225 |
| 206004 | Cyber liability insurance | - | - | 58 |
| 208008 | Plows & spreaders maintenance | 2,086 | 16,732 | 17,000 |
| 208050 | Misc equipment maintenance | - | 500 | 900 |
| 209001 | Coffee supplies | 1,620 | 1,297 | 1,300 |
| 209022 | Stock items | 299 | 485 | 500 |
| 209034 | Food | - | 100 | 125 |
| 211100 | Motor fuel | 10,439 | 7,300 | 9,400 |
| 212005 | Calcium chloride | 2,922 | 2,943 | 3,000 |
| 212006 | Salt | 129,903 | 162,276 | 162,276 |
| 212050 | Misc maintenance materials | 1,644 | 180 | 200 |
| 213030 | Weather forecasting service | 5,596 | 5,524 | 6,000 |
| 226001 | Contingency | 777 | - | - |
| Total: Operating Costs | | 156,598 | 199,434 | 202,984 |
| Capital Costs | | | | |
| 219220 | Plows/equipment | 16,863 | 19,000 | 20,000 |
| 222999 | Misc equip over \$10,000 | - | 161,168 | - |
| Total: Capital Costs | | 16,863 | 180,168 | 20,000 |
| Program Total: Snow & Ice Control | | 317,691 | 503,362 | 378,579 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|---|----------------------------|----------------|----------------|----------------|
| Program: Property Services | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 139,275 | 142,282 | 247,670 |
| 100002 | Overtime pay | - | 223 | 2,500 |
| 107000 | Workers' compensation ins | 6,786 | 7,286 | 7,544 |
| 108000 | FICA expense | 10,030 | 10,804 | 19,138 |
| 109000 | Health insurance | 32,890 | 27,745 | 41,045 |
| 109005 | HRA funding | 2,317 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 901 | 641 | 422 |
| 109500 | Dental insurance | 1,306 | 1,110 | 1,745 |
| 110001 | LAGERS pension | 7,504 | 6,543 | 6,755 |
| 111000 | Life insurance | 154 | 239 | 386 |
| Total: Personnel Costs | | 201,443 | 199,654 | 329,996 |
| Operating Costs | | | | |
| 206001 | Gen/auto liability | 3,318 | 4,165 | 4,466 |
| 206004 | Cyber liability insurance | - | - | 116 |
| 208050 | Misc equipment maintenance | 14,899 | 8,288 | 8,500 |
| 209010 | Small tools | 649 | 120 | 200 |
| 209022 | Stock items | 3,882 | 2,198 | 2,300 |
| 209026 | Insecticides/pesticides | 18,115 | 17,950 | 18,500 |
| 211100 | Motor fuel | 21,118 | 16,000 | 19,000 |
| 212008 | Crushed rock | - | - | 2,000 |
| 213033 | Temporary labor | 13,277 | 12,500 | 12,500 |
| 213050 | Misc contractual services | 2,822 | 1,320 | 57,000 |
| Total: Operating Costs | | 78,080 | 62,541 | 124,582 |
| Capital Costs | | | | |
| 219099 | Misc equipment <\$7500 | 10,176 | - | - |
| 222999 | Misc equip over \$10,000 | - | 17,438 | 18,000 |
| Total: Capital Costs | | 10,176 | 17,438 | 18,000 |
| Program Total: Property Services | | 289,699 | 279,633 | 472,578 |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|----------------------------------|-----------------------------|----------------|----------------|----------------|
| Program: Support Services | | | | |
| Personnel Costs | | | | |
| 100001 | Regular pay | 213,336 | 248,920 | 228,186 |
| 107000 | Workers' compensation ins | 8,315 | 6,172 | 6,429 |
| 108000 | FICA expense | 15,916 | 18,495 | 17,456 |
| 109000 | Health insurance | 25,231 | 30,772 | 42,062 |
| 109005 | HRA funding | 2,317 | 2,500 | 2,500 |
| 109010 | HRA fees | 279 | 281 | 291 |
| 109050 | ACA/PCORI fees | 934 | 641 | 422 |
| 109500 | Dental insurance | 1,936 | 1,672 | 1,788 |
| 110001 | LAGERS pension | 11,666 | 11,841 | 6,161 |
| 111000 | Life insurance | 301 | 376 | 396 |
| 112000 | Employee assistance expense | - | - | 1,250 |
| 115000 | Unemployment ins | (187) | 121 | - |
| 120005 | Uniforms - garages | 8,884 | 8,900 | 10,700 |
| 120100 | College tuition | - | - | 4,663 |
| Total: Personnel Costs | | 288,927 | 330,691 | 322,304 |

Operating Costs

| | | | | |
|--------|---------------------------------|--------|--------|--------|
| 201100 | Misc seminars/training | 715 | 350 | 200 |
| 202010 | Electric | 11,092 | 11,500 | 12,500 |
| 202020 | Gas | 8,043 | 7,500 | 8,000 |
| 202030 | Sewer | 2,139 | 2,600 | 2,700 |
| 202040 | Water | 909 | 1,050 | 1,050 |
| 203001 | Telephone | 346 | 350 | 350 |
| 203100 | Cellular phones | 782 | 793 | 6,400 |
| 203108 | Two way radios | 14,011 | 9,100 | - |
| 204003 | Cylinders rental | 3,126 | 2,429 | 2,500 |
| 204004 | Waste disposal | 3,114 | 3,454 | 2,800 |
| 204050 | Misc equipment rentals | 897 | 926 | 1,000 |
| 206001 | Gen/auto liability | 6,713 | 3,548 | 3,806 |
| 206003 | Property liability | 18,311 | 18,853 | 20,034 |
| 206004 | Cyber liability insurance | - | - | 99 |
| 206009 | Auto deductibles | 939 | - | 1,000 |
| 206010 | Insurance deductibles | 500 | 500 | 500 |
| 208004 | Fire extinguishers maintenance | 701 | 225 | 225 |
| 208011 | Vehicle & equipment maintenance | 37,777 | 50,189 | 52,000 |
| 208014 | Wildlife maintenance | 1,200 | 1,075 | 1,100 |
| 209010 | Small tools | 4,552 | 2,472 | 2,300 |
| 209012 | Tires | 19,911 | 20,000 | 20,000 |
| 209022 | Stock items | 25,585 | 25,000 | 20,000 |
| 209027 | Garage & yard maint supplies | 8,517 | 6,250 | 5,000 |
| 209029 | Safety equipment | 8,549 | 8,050 | 4,378 |
| 211050 | Misc vehicle maintenance | 78,249 | 75,000 | 61,000 |
| 212026 | Building maintenance materials | 288 | 1,848 | 500 |
| 212050 | Misc maintenance materials | - | 56 | - |

General Budget Expenditures by Program

| Account Number | Description | 2014 Actual | 2015 Estimated | 2016 Budget |
|--|-----------------------------|------------------|-------------------|------------------|
| Program: Support Services | | | | |
| Operating Costs (Continued) | | | | |
| 213050 | Misc contractual services | 20,838 | 5,600 | 400 |
| 213051 | Copier maintenance | 1,323 | 700 | 800 |
| 213064 | Generator services | 195 | 1,780 | 2,000 |
| 213065 | Vehicle GPS maintenance | - | 3,161 | 3,500 |
| 215003 | Commercial drivers licenses | 182 | 420 | 140 |
| 226001 | Contingency | - | 2,244 | 5,000 |
| Total: Operating Costs | | 279,505 | 267,023 | 241,282 |
| Capital Costs | | | | |
| 219001 | Computer software/upgrades | 2,645 | 3,165 | 4,645 |
| 219099 | Misc equipment <\$7500 | 4,849 | - | 7,665 |
| 221502 | Trucks | 32,019 | 249,990 | 286,800 |
| 222501 | Heavy equipment | 106,169 | - | - |
| Total: Capital Costs | | 145,682 | 253,155 | 299,110 |
| Program Total: Support Services | | 714,114 | 850,869 | 862,696 |
| Department Total: Public Works | | 4,576,612 | 5,088,474 | 5,305,045 |



CAPITAL IMPROVEMENT PLAN

CAPITAL IMPROVEMENT PLAN

Capital improvements are physical improvements to public infrastructure that include storm water systems, bridges, parks, recreational facilities 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 is listed by year and is updated annually with the adoption of each year's budget.

Revenues for the Capital Improvement Plan (CIP) come primarily from a ½ cent Capital Improvement Tax adopted by voters in 1996, a ½ cent Park Sales Tax adopted by voters in 2001, federal matching grants and municipal grants.

Projects included in the CIP include land/building acquisition, major land/building improvements (\$250,000 and over) and 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 General 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 General Budget.

The CIP lists each project/need under a Project Title, with a Project Description (location, scope of work) and 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.

Combined Statement of Revenues and Expenditures - Capital Fund

| | 2014 Actual | 2015 Estimated | 2016 Budget |
|-----------------------------------|--|------------------------|------------------------|
| Fund Balance, January 1 | \$ 285,126 | \$ 517,730 | \$ 179,945 |
| Revenues | | | |
| Capital Improvement Sales Tax | \$ 267,388 | \$ 0 | \$ 0 |
| Capital Improvement TIF Sales Tax | 111,096 | 70,000 | 0 |
| Park Sales Tax | 266,981 | 105,000 | 445,000 |
| Park TIF Sales Tax | 142,475 | 150,000 | 140,000 |
| Investment Income | 254 | 0 | 0 |
| Recreation Contribution | 133,791 | 64,000 | 0 |
| Misc Project Reimbursement | 0 | 54,887 | 41,095 |
| Misc Parks Grants | 77,500 | 469,201 | 0 |
| Stormwater Grants | 492,885 | 59,840 | 132,160 |
| Total Capital Revenues | \$ 1,492,370 | \$ 972,928 | \$ 758,255 |
| Expenditures | | | |
| Administration Department | \$ 57,324 | \$ 28,836 | \$ 20,000 |
| Parks & Recreation Department | 2,511,236 | 1,204,761 | 731,032 |
| Police Department | 0 | 0 | 0 |
| Public Works Department | 611,691 | 146,907 | 226,339 |
| Total Capital Expenditures | \$ 3,180,251 | \$ 1,380,504 | \$ 977,371 |
| Transfer (To)/From | | | |
| Operating Fund | \$1,975,326 | \$0 | \$ 0 |
| Revenues Over Expenditures | \$ 287,445 | \$ (407,576) | \$ (219,116) |
| Restricted Funds | (54,841) | 69,791 | 64,000 |
| | (Recreation, Streetlight Escrow) | (Recreation Escrow) | (Recreation Escrow) |
| Fund Balance, December 31 | \$ 517,730 | \$ 179,945 | \$ 24,829 |

2016-2020 CAPITAL IMPROVEMENT PLAN

| | 2016 | 2017 | 2018 | 2019 | 2020 |
|-------------------------------------|-------------------|---------------------|--------------------|--------------------|--------------------|
| Revenues | | | | | |
| Park Sales Tax | \$ 445,000 | \$ - | \$ - | \$ - | \$ - |
| Park TIF Sales Tax | 140,000 | - | - | - | - |
| Miscellaneous Project Reimbursement | 173,255 | 1,707,910 | 706,624 | 961,558 | 544,000 |
| Miscellaneous Park Grants | - | 525,000 | 475,300 | 531,000 | 531,000 |
| Revenue Totals: | \$ 758,255 | \$ 2,232,910 | \$1,181,924 | \$1,492,558 | \$1,075,000 |

Expenditures/Project By Department**Administration**

| | | | | | |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| TIF Municipal Revenue Funding | \$ 20,000 | \$ 24,000 | \$ 26,000 | \$ 28,000 | \$ 30,000 |
| Totals: | \$ 20,000 | \$ 24,000 | \$ 26,000 | \$ 28,000 | \$ 30,000 |

Parks & Recreation

| | | | | | |
|-------------------------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| Pointe Mechanical System | \$ 679,032 | \$ 339,516 | \$ - | \$ - | \$ - |
| Ferris Park Redevelopment - Phase 2 | - | 685,000 | - | - | - |
| Ferris Park Redevelopment - Phase 3 | - | - | - | 550,000 | - |
| Holloway Park Play Area Renovation | - | - | 500,000 | - | - |
| New Ballwin Park Playground/Shelter | - | - | - | - | 750,000 |
| TIF Municipal Revenue Funding | 52,000 | 54,000 | 56,000 | 58,000 | 60,000 |
| Totals: | \$ 731,032 | \$ 1,078,516 | \$ 556,000 | \$ 608,000 | \$ 810,000 |

Public Works

| | | | | | |
|--|-------------------|---------------------|-------------------|--------------------|-------------------|
| Henry Ave. - Engineering | \$ 22,869 | \$ - | \$ - | \$ - | \$ - |
| Henry Ave. - Easements | 32,880 | - | - | - | - |
| Henry Ave. - Construction | - | 1,269,200 | - | - | - |
| Ries Rd. Culvert - Engineering | 13,200 | - | - | - | - |
| Ries Rd. Culvert - Easements | 60,000 | - | - | - | - |
| Ries Rd. Culvert - Construction | - | 759,855 | - | - | - |
| Ramsey Ln. Culvert - Engineering | 92,000 | - | - | - | - |
| Ramsey Ln. Culvert - Easements | - | 28,000 | - | - | - |
| Ramsey Ln. Culvert - Construction | - | - | 719,600 | - | - |
| Holloway Rd. - Federal Funding Fee | 5,390 | - | - | - | - |
| Holloway Rd. - Engineering | - | 91,688 | - | - | - |
| Holloway Rd. - Easements | - | - | 63,680 | - | - |
| Holloway Rd. - Construction | - | - | - | 1,191,948 | - |
| Hillsdale / W. Skyline - Federal Funding Fee | - | 3,000 | - | - | - |
| Hillsdale / W. Skyline - Engineering | - | - | 100,000 | - | - |
| Hillsdale / W. Skyline - Easements | - | - | - | 10,000 | - |
| Hillsdale / W. Skyline - Construction | - | - | - | - | 680,000 |
| Totals: | \$ 226,339 | \$ 2,151,743 | \$ 883,280 | \$1,201,948 | \$ 680,000 |

Expense Totals: \$ 977,371 \$ 3,254,259 \$1,465,280 \$1,837,948 \$1,520,000

Revenues Over/ (Under) Expenditures: \$ (219,116) \$ (1,021,349) \$ (283,356) \$ (345,390) \$ (445,000)

Note: Projects listed above do not include Government Center Construction estimated at \$3.4 million.

Projects for 2016 - 2020

Administration

TIF Municipal Revenue Funding

\$128,000

Per TIF indentures, the City is required to pay 35% of their bottom half of TIF revenues or a cap of \$250,000 each year. This amount correlates to the TIF tax collected from the Capital Improvement sales tax.

Overall Impact on Operating Budget

TIF Municipal Revenue Funding

None

Projects for 2016 - 2020**Parks & Recreation****Pointe Mechanical System** **\$1,018,548**

Replacement of Pointe HVAC systems with energy savings paybacks expected over the lifetime of the equipment. Three semi-annual payments of \$339,516 remain.

Ferris Park Redevelopment - Phase 2 **\$685,000**

Construction of handicap accessible drive and walkways to park features. Construction of new visitor parking lot with permeable pavement and rain garden to decrease run-off into nearby Fishpot Creek. Anticipate receiving Muni Park Grant to partially off-set construction expense.

Ferris Park Redevelopment - Phase 3 **\$550,000**

Re-construction of park entrance to include new signage, park directional signage, re-grading of playfield, and construction of walking paths. Could be off-set by grants.

Holloway Park Play Area Renovation **\$500,000**

Replace 30+ year old playground with updated play structure and safety surfacing; replace rusted tennis court fencing.

New Ballwin Park Playground/Shelter **\$750,000**

Replace 30+ year old playground, shelter, and plaza area with updated play structure and safety surfacing. Park plan would address various usage areas of the park including the pond, pavilion, sports courts, walking path, etc.

TIF Municipal Revenue Funding **\$280,000**

Per TIF indentures, the City is required to pay 35% of their bottom half of TIF revenues or a cap of \$250,000 each year. This amount correlates to the TIF tax collected from the Parks sales tax.

Overall Impact on Operating Budget**Pointe Mechanical System**

Expected to lower operating costs by approximately \$50,000 per year.

Ferris Park Redevelopment - Phase 2

None

Ferris Park Redevelopment - Phase 3

None

Holloway Park Play Area Renovation

None

New Ballwin Park Playground/Shelter

None

TIF Municipal Revenue Funding

None

Projects for 2016 - 2020**Public Works****Henry Avenue Engineering, Easements, Construction** **\$1,324,949**

Henry Ave lacks curbs in several locations and has been covered by an asphalt overlay which has deteriorated. This project encompasses the replacement of deteriorated curbs and gutters, construction of curbs and gutters where none exist, upgrade of curb ramps to ADA standards, resurfacing driving lanes and striping. The project will be 80% offset by federal funding. Benefits include the reduction of liability from tripping, compliance with federal regulations and better control of storm water.

Ries Road Culvert Engineering, Easements, Construction **\$833,055**

The existing concrete culvert is deteriorating and needs to be replaced. This project encompasses the replacement of the existing 4-cell concrete box culvert and related roadway work. The project will be 80% offset by federal funding. Benefits include reducing the risk of structural failure and the improvement of creek flow.

Ramsey Culvert Engineering, Easements, Construction **\$839,600**

The existing concrete 4-cell culvert is deteriorating and needs to be replaced. Replacement of the existing concrete box culvert and related roadway work. The project will be 80% offset by federal funding. Benefits include reducing the risk of structural failure and the improvement of creek flow.

Holloway Rd. Engineering, Easements, Construction **\$1,352,706**

Holloway Rd. pavement and curb and gutters have deteriorated. Application for 80% federal funds will be submitted in 2016. Engineering in 2017, easements in 2018, and construction in 2019. Benefits include the reduction of liability from tripping and compliance with federal regulations.

Hillsdale / W. Skyline Engineering, Easements, Construction **\$793,000**

Existing curb and gutter and asphalt pavement have deteriorated. Expect to submit application for 80% federal funding in 2017 with engineering funded in 2018. Easement acquisition (if any) in 2019. Construction in 2020. Benefits include the reduction of liability from tripping and compliance with federal regulations.

Overall Impact on Operating Budget**Henry Avenue Easements, Construction**

Reduction of street maintenance costs.

Ries Road Culvert Easements, Construction

Reduction of repair costs.

Ramsey Culvert Engineering, Easements, Construction

Reduction of repair costs.

Holloway Rd. Engineering, Easements, Construction

Reduction of street maintenance costs.

Hillsdale / W. Skyline Engineering, Easements, Construction

Reduction of street maintenance costs.



OTHER FUNDS

Old Towne TIF Fund
For the Fiscal Year Ending December 31, 2016

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.

| | 2014 Actual | 2015 Estimated | 2016 Budget |
|---|----------------------|----------------------|----------------------|
| Fund Balance, January 1 | \$0 | \$0 | \$0 |
| Revenues | | | |
| Economic Activity Taxes (EATS) | \$745,719 | \$850,300 | \$842,300 |
| Payments in Lieu of Taxes (PILOTS) ¹ | \$260,301 | \$430,000 | \$430,000 |
| Special Allocation Account Interest | 78 | 118 | 90 |
| Total Revenues | \$1,006,098 | \$1,280,418 | \$1,272,390 |
| Expenditures | \$4,500 | \$4,500 | \$4,500 |
| Revenues over Expenditures | \$1,001,598 | \$1,275,918 | \$1,267,890 |
| Other Financing Sources (Uses) | | | |
| Transfers in (TDD Revenues-top half) | \$64,586 | \$66,500 | \$64,500 |
| Transfers in (Municipal Revenues) | \$152,470 | \$162,429 | \$170,000 |
| Total Other Financing Sources | \$217,056 | \$228,929 | \$234,500 |
| Transfers out for TIF 2-A Bond Payments | (\$1,218,654) | (\$1,504,847) | (\$1,502,390) |
| Fund Balance, December 31 | \$0 | \$0 | \$0 |

¹Successful appeals of the property assessment values from 2005 and 2006 are reflected as chargebacks in 2014, reducing the PILOTS revenue from what has been historically received. No further appeals are currently pending with the State Tax Commission.

**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 is 100% occupied. The following is a list of Olde Towne tenants:

| | |
|-------------------------|------------------|
| Apple Shark | Big Lots |
| Check Into Cash | Clarkson Eyecare |
| Fed Ex Kinko’s | HomeGoods |
| Lowe’s Home Improvement | Marshall’s |
| McAlister’s Deli | Senor Pique’s |
| Shoe Carnival | Sports Clips |
| Starbuck’s | SteinMart |

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 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 2015 the District made an unscheduled draw from the debt service reserve fund of \$352,526.75. Unscheduled draws were also made in 2014 and 2013. Based on historical data and economic forecasts, an additional draw in 2016 is anticipated.

Ballwin Towne Center Transportation Development District
For the Fiscal Year Ending December 31, 2016

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 of 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.

| | 2014 Actual | 2015 Estimated | 2016 Budget |
|--|------------------------|---------------------------|------------------------|
| Fund Balance, January 1 | \$0 | \$0 | \$0 |
| Revenues | | | |
| TDD Taxes ¹ | \$129,172 | \$133,000 | \$129,000 |
| TDD Account Interest | 7 | 8 | 8 |
| Total TDD Revenues | \$129,179 | \$133,008 | \$129,008 |
| Expenditures | | | |
| TDD Administrative Fees | \$5,686 | \$7,000 | \$7,200 |
| TDD Audit Fees | 2,350 | 2,350 | 2,350 |
| Total TDD Expenditures | \$8,036 | \$9,350 | \$9,550 |
| Revenues over Expenditures | \$121,143 | \$123,658 | \$119,458 |
| Other Financing Sources (Uses) | | | |
| Transfers Out – EATs Fund ² | (\$64,586) | (\$66,500) | (\$64,500) |
| Transfers Out – TDD Revenues Fund ³ | (\$56,557) | (\$57,158) | (\$54,958) |
| Total Other Financing Sources | (\$121,143) | (\$123,658) | (\$119,458) |
| 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.

Sewer Lateral Fund

For the Fiscal Year Ending December 31, 2016

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 maximum of \$3,000 from this fund and are awarded these funds as they become available.

| | 2014 Actual | 2015 Estimated | 2016 Budget |
|---|--------------------|--------------------|-------------------|
| Fund Balance, January 1 | \$ 333,815 | \$ 320,057 | \$ 301,557 |
| Revenues | | | |
| Sewer Lateral Fees | \$ 296,468 | \$ 296,000 | \$ 296,000 |
| Total Sewer Lateral Revenues | \$ 296,468 | \$ 296,000 | \$ 296,000 |
| Expenditures | | | |
| Sewer Lateral Administrative Fees | \$ 35,702 | \$ 33,500 | \$ 33,516 |
| Sewer Lateral Costs | 274,524 | 281,000 | 270,000 |
| Total Sewer Lateral Expenditures | \$ 310,226 | \$ 314,500 | \$ 303,516 |
| Revenues Over Expenditures | \$ (13,758) | \$ (18,500) | \$ (7,516) |
| Other Financing Sources (Uses) | \$ - | \$ - | \$ - |
| Fund Balance, December 31 | \$ 320,057 | \$ 301,557 | \$ 294,041 |

Federal Asset Seizure Fund

For the Fiscal Year Ending December 31, 2016

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.

| | 2014 Actual | 2015 Estimated | 2016 Budget |
|---------------------------------------|------------------|-------------------|------------------|
| Fund Balance, January 1 | \$ 137,718 | \$ 134,878 | \$ 65,050 |
| Revenues | | | |
| Fed Asset Seizure Sharing | \$ 8,844 | \$ 31,550 | \$ 13,000 |
| Fed Asset Seizure Account Interest | \$ 118 | \$ 122 | \$ 70 |
| Total Revenues | <u>\$ 8,962</u> | <u>\$ 31,672</u> | <u>\$ 13,070</u> |
| Expenditures | | | |
| Fed Asset Seizure Expenses | \$ 11,802 | \$ 101,500 | \$ 35,000 |
| Total Expenditures | <u>\$ 11,802</u> | <u>\$ 101,500</u> | <u>\$ 35,000</u> |
| Revenues Over Expenditures | \$ (2,840) | \$ (69,828) | \$ (21,930) |
| Other Financing Sources (Uses) | \$ - | \$ - | \$ - |
| Fund Balance, December 31 | \$ 134,878 | \$ 65,050 | \$ 43,120 |

P.O.S.T. Fund

For the Fiscal Year Ending December 31, 2016

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.

| | 2014 Actual | 2015 Estimated | 2016 Budget |
|---------------------------------------|-----------------|-------------------|-----------------|
| Fund Balance, January 1 | \$ 82,183 | \$ 87,950 | \$ 90,490 |
| Revenues | | | |
| P.O.S.T. Funds | \$ 7,181 | \$ 5,450 | \$ 4,000 |
| P.O.S.T. Funds Account Interest | \$ 71 | \$ 90 | \$ 80 |
| Total Revenues | <u>\$ 7,252</u> | <u>\$ 5,540</u> | <u>\$ 4,080</u> |
| Expenditures | | | |
| P.O.S.T. Fund Training | \$ 1,485 | \$ 3,000 | \$ 7,500 |
| Total Expenditures | <u>\$ 1,485</u> | <u>\$ 3,000</u> | <u>\$ 7,500</u> |
| Revenues Over Expenditures | \$ 5,767 | \$ 2,540 | \$ (3,420) |
| Other Financing Sources (Uses) | \$ - | \$ - | \$ - |
| Fund Balance, December 31 | \$ 87,950 | \$ 90,490 | \$ 87,070 |



DEBT SERVICE

Debt Obligations

The City of Ballwin is committed to providing citizens with a wide range of quality programs and services. In addition, growth through development and annexation has increased demands for infrastructure. Meeting these commitments has necessitated the construction of new facilities and the improvement of roadways. The City has completed many capital projects using various financing methods. These include general obligation bonds, certificates of participation, lease/purchase agreements and tax increment financing bonds.

The City’s objective in debt management is to keep the level of indebtedness within available resources and to comply with legal debt limitations established by Missouri Statutes.

During 2002, the City issued \$8,210,000 Certificates of Participation to construct an aquatic center. During 2011, the City defeased \$2,655,000 of these certificates. The remaining certificates were paid in full in September 2013.

During 2002, the City issued \$20,100,000 Tax Increment Refunding and Improvement Revenue Bonds to help construct the Olde Towne retail center and construct a connector road to assist in traffic flow. It is scheduled to retire in October 2022.

During 2014, the City entered into a lease/purchase agreement in which the City financed \$2,000,000 for the redesign and update of the HVAC system at the community center under a guaranteed energy savings contract. The total project cost was \$3,975,326 with the remainder paid from available fund balance. The lease is payable over a three year period with the final payment due in February 2017.

The tax increment bonds are paid through the Special Allocation fund while the lease agreement is paid through the Capital fund.

Legal Debt Margin

Legal Debt Margin Calculation for Fiscal Year 2015

| | |
|--|-----------------------|
| Assessed Value | <u>\$ 618,055,115</u> |
| Debt Limit (10% of total assessed value) | \$ 61,805,512 |
| Debt applicable to limit: | <u>-</u> |
| Legal Debt Margin | <u>\$ 61,805,512</u> |

The City has no general obligation bonds to be applied towards the legal debt limit. There are no plans by the City to issue general obligation debt in the 2016 fiscal year.

LONG TERM DEBT OBLIGATIONS

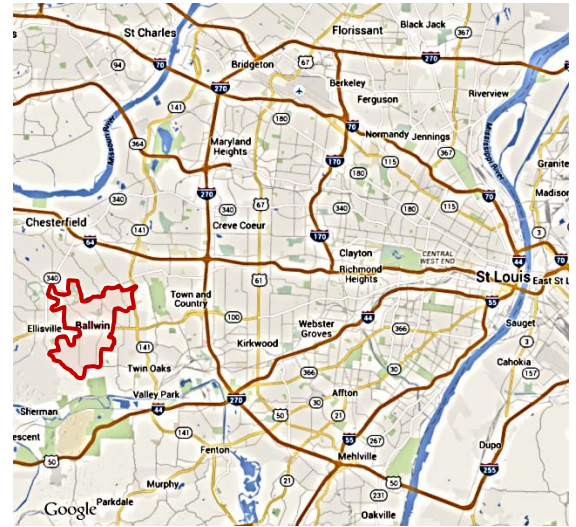
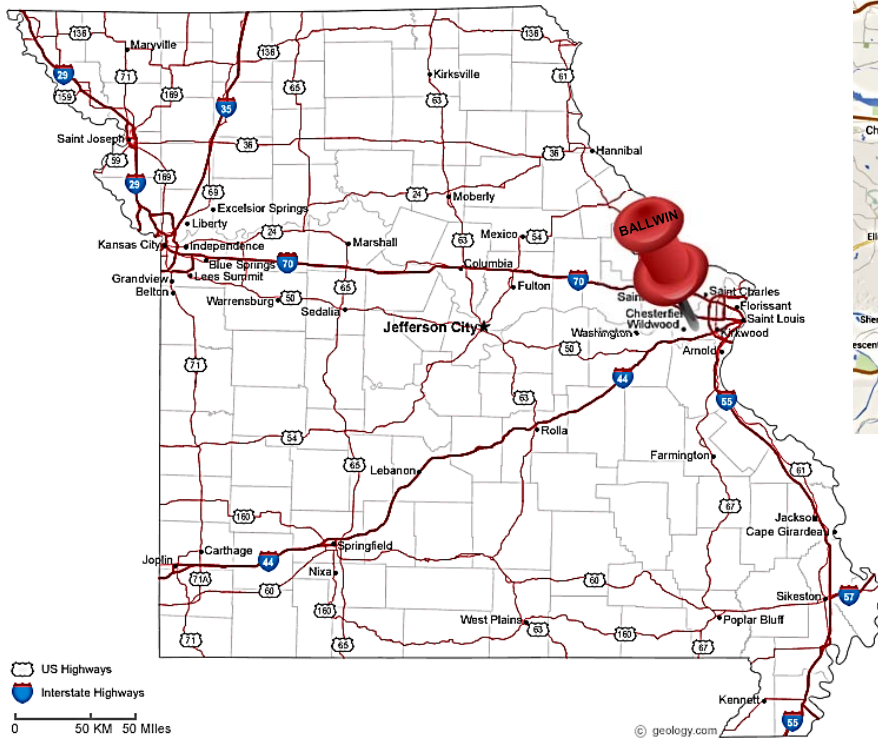
| TAX INCREMENT REFUNDING & IMPROVEMENT REVENUE BONDS | | | |
|--|--|------------|---------------------|
| Olde Towne Plaza | | | |
| Original Issue - 6/1/02; debt retirement - 10/1/22 | | | \$ 20,100,000 |
| Payments thru 12/31/15: | | | \$ (8,025,000) |
| Redemptions | | | \$ (305,000) |
| Total TIF Debt 12/31/15: | | | \$11,770,000 |
| Payments Due in 2016: | | | |
| 04/1/16 Interest: | | \$ 357,778 | |
| 10/1/16 Interest/Principal: | | \$ 357,778 | \$ 1,195,000 |
| Total TIF Reduction Requirements for 2016: | | | \$ 1,910,556 |
| Total TIF Indebtedness 12/31/16: | | | \$10,575,000 |
| TOTAL CITY DEBT REQUIREMENTS FOR 2016 (excluding TIF): | | | \$ - |
| TOTAL CITY DEBT REQUIREMENTS FOR 2016 (including TIF): | | | \$ 1,910,556 |

| CAPITAL LEASES | | | | | | |
|---|---------------|---------------------|--------------------|------------------|---------------------|-------------------|
| | | | | | 2016 | |
| PURCHASE | DATE OF LEASE | LEASE AMOUNT | PAYMENTS THRU 2015 | 2016 INT PAYMENT | PRINCIPAL PAYMENT | REMAINING DEBT |
| Pointe HVAC Equipment | 2/12/14 | \$ 2,000,000 | \$ (992,106) | \$ (8,873) | \$ (670,160) | \$ 337,734 |
| Total Capital Lease Debt 12/31/15: | | \$ 1,007,894 | | | | |
| Total Capital Lease Principal Reduction Requirements for 2016: | | | | | \$ (670,160) | |
| Total Capital Lease Indebtedness 12/31/16: | | | | | | \$ 337,734 |

| LONG-TERM DEBT MATURITIES | | | | | | |
|----------------------------------|-----------------------|------------------|----------------------------|---------------------|-----------------------------|---------------------|
| For The Years Ended December 31 | <u>CAPITAL LEASES</u> | | <u>TAX INCREMENT BONDS</u> | | <u>TOTAL LONG-TERM DEBT</u> | |
| | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>PRINCIPAL</u> | <u>INTEREST</u> |
| 2016 | \$ 670,160 | \$ 8,873 | \$ 1,195,000 | \$ 715,556 | \$ 1,865,160 | \$ 724,429 |
| 2017 | \$ 337,734 | \$ 1,782 | \$ 1,305,000 | \$ 640,869 | \$ 1,642,734 | \$ 642,651 |
| 2018 | \$ - | \$ - | \$ 1,420,000 | \$ 559,306 | \$ 1,420,000 | \$ 559,306 |
| 2019 | \$ - | \$ - | \$ 1,550,000 | \$ 474,019 | \$ 1,550,000 | \$ 474,019 |
| 2020 | \$ - | \$ - | \$ 1,715,000 | \$ 380,969 | \$ 1,715,000 | \$ 380,969 |
| 2021 | \$ - | \$ - | \$ 1,860,000 | \$ 278,019 | \$ 1,860,000 | \$ 278,019 |
| 2022 | \$ - | \$ - | \$ 2,725,000 | \$ 166,331 | \$ 2,725,000 | \$ 166,331 |
| Total: | \$ 1,007,894 | \$ 10,655 | \$11,770,000 | \$ 3,215,069 | \$12,777,894 | \$ 3,225,724 |



APPENDIX



| Demographics | 2010 Census |
|---|-------------|
| Average Household Size | 2.56 |
| Median Age | 41.2 |
| Median Household Income | \$66,458 |
| Per Capita Income | \$37,851 |
| Households | 11,874 |
| Median Value Owner-Occupied Housing Units | \$233,500 |

Community Profile

| | |
|--|--|
| Date of Incorporation as a fourth class city | December 29, 1950 |
| Form of government..... | Mayor/Board of Aldermen/City Administrator |
| Land Area..... | 9.5 squaremiles |
| Miles of streets maintained by City | 131.5 |
| Miles of sidewalks maintained by City | 160 |
| Population: | 30,404 |
| Total Housing Units..... | 12,552 |
| Park Acreage | 65 |
| Number of Businesses..... | 358 |
| Total employees, full time | 143 |

Police protection: The City’s coverage is provided in-house.
 Police Station - Donald “Red” Loehr Police and Court Center
 Number of Police Officers - 51

Fire protection: The City's coverage is provided by three districts:
 Metro West Fire Protection District
 Monarch Fire Protection District
 West County EMS and Fire Protection District

Public Education: The City is served by the Parkway and Rockwood School Districts

Utilities: The City's utilities are provided by these publically held companies:
 Ameren UE Company supplies electricity
 Laclede Gas Company supplies natural gas
 Missouri-American Water Company supplies water
 Metropolitan St. Louis Sewer District supplies sewer service
 Republic Services supplies trash service

**Sales Tax Rate
As of October 1, 2013**

| Description | Rate | Percent of Total Tax |
|---|---------------|----------------------|
| State of Missouri - General Fund | 3.000% | 37.0% |
| State of Missouri - Education | 1.000% | 12.3% |
| State of Missouri - Conservation | 0.125% | 1.6% |
| State of Missouri - Parks & Soil Conservation | 0.100% | 1.2% |
| St. Louis County - Transportation | 1.000% | 12.3% |
| St. Louis County - Metro Parks / Recreation | 0.100% | 1.2% |
| St. Louis County - Children's Services | 0.250% | 3.1% |
| St. Louis County - Emergency Services | 0.100% | 1.2% |
| St. Louis County - Arch Initiative | 0.188% | 2.3% |
| St. Louis County-wide (pooled) | 1.000% | 12.3% |
| Metrolink | 0.250% | 3.1% |
| Ballwin - Capital Improvements | 0.500% | 6.2% |
| Ballwin - Parks | 0.500% | 6.2% |
| TOTAL | 8.113% | 100.0% |

Note: The City contains the Ballwin Town Center Transportation Development District with an additional 0.250% sales tax applied to that area. Also the City contains the Clarkson Kehrs Mill Transportation Development District and the Seven Trails Drive Transportation Development District with an additional 1.000% sales tax applied to these areas.

**DEMOGRAPHIC AND ECONOMIC STATISTICS LAST
TEN FISCAL YEARS**

| Fiscal Year | Population | Personal Income | Per Capita Personal Income | Median Age | Educational Attainment: Bachelor's Degree Or Higher | School Enrollment | | Unemployment Rate |
|-------------|------------|-----------------|----------------------------|------------|---|-------------------------|--------------------------|-------------------|
| | | | | | | Parkway School District | Rockwood School District | |
| 2005 | 31,283 | \$ 923,474,160 | \$ 29,520 | 37.6 | 46.7% | 18,994 | 21,871 | 2.7% |
| 2006 | 31,283 | 923,474,160 | 29,520 | 37.6 | 46.7 | 18,787 | 22,047 | 2.4 |
| 2007 | 31,283 | 923,474,160 | 29,520 | 37.6 | 46.7 | 18,432 | 22,245 | 2.6 |
| 2008 | 31,283 | 923,474,160 | 29,520 | 37.6 | 46.7 | 18,031 | 22,412 | 3.1 |
| 2009 | 31,283 | 923,474,160 | 29,520 | 37.6 | 46.7 | 17,467 | 22,285 | 7.1 |
| 2010 | 30,404 | 1,150,821,804 | 37,851 | 41.2 | 52.4 | 17,386 | 22,382 | 6.8 |
| 2011 | 30,404 | 1,150,821,804 | 37,851 | 41.2 | 52.4 | 17,456 | 22,568 | 6.0 |
| 2012 | 30,404 | 1,150,821,804 | 37,851 | 41.2 | 52.4 | 17,351 | 22,268 | 4.9 |
| 2013 | 30,404 | 1,150,821,804 | 37,851 | 41.2 | 52.4 | 17,274 | 22,018 | 4.6 |
| 2014 | 30,404 | 1,150,821,804 | 37,851 | 41.2 | 52.4 | 17,148 | 21,609 | 3.8 |

Sources: Population, personal income, median age and educational attainment based on U.S. Census Bureau data.
 School enrollment information provided by the school districts. Unemployment information obtained from the Missouri Department of Economic Development.

**PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO**

| Taxpayer | 2014 | | | 2005 | | |
|----------------------------------|------------------------|------|---|------------------------|------|---|
| | Taxable Assessed Value | Rank | Percentage of Total City Taxable Assessed Value | Taxable Assessed Value | Rank | Percentage of Total City Taxable Assessed Value |
| Olde Towne Plaza LLC | \$ 6,441,730 | 1 | 1.09% | \$ 10,308,260 | 1 | 1.93% |
| Seven Trails Investors LLC | 5,887,920 | 2 | 1.00% | | | |
| Ramco Gershenson Properties LP | 4,000,060 | 3 | 0.68% | | | |
| Weingarten Nostat Inc | 3,485,640 | 4 | 0.59% | 4,880,000 | 3 | 0.92% |
| Woodsmill Village Partnership LP | 3,390,610 | 5 | 0.57% | 2,526,730 | 8 | 0.47% |
| IP9 MF Ballwin LLC | 3,166,980 | 6 | 0.54% | | | |
| Target Stores Inc | 2,706,110 | 7 | 0.46% | 2,637,970 | 7 | 0.49% |
| Kensington West Apartments LLP | 2,601,580 | 8 | 0.44% | 1,634,000 | 10 | 0.31% |
| Schnucks Markets | 2,552,420 | 9 | 0.43% | | | |
| Meadowbrook Country Club | 2,532,060 | 10 | 0.43% | 2,708,960 | 6 | 0.51% |
| Seven Trails West Associates | | | | 5,690,110 | 2 | 1.07% |
| Pace Central Associates LLC | | | | 3,078,780 | 4 | 0.58% |
| Village Park of Ballwin | | | | 2,741,340 | 5 | 0.51% |
| Enterprise Leasing Co | | | | 2,359,090 | 9 | 0.44% |
| Totals | \$ 36,765,110 | | 6.22% | \$ 38,565,240 | | 7.24% |

Source: St. Louis County Assessor

OPERATING INDICATORS BY FUNCTIONS/PROGRAMS LAST TEN FISCAL YEARS

| Functions/Programs | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|--------|--------|---------|---------|---------|---------|---------|---------|---------|---------------|
| Administration Business | | | | | | | | | | |
| Licenses issued | 345 | 326 | 326 | 326 | 326 | 328 | 332 | 338 | 314 | 327 |
| Liquor licenses issued | 69 | 62 | 58 | 65 | 63 | 63 | 72 | 74 | 82 | 81 |
| Community Development Single | | | | | | | | | | |
| family occupancy inspections | 706 | 623 | 602 | 550 | 505 | 504 | 483 | 558 | 648 | 650 |
| Multi family occupancy inspections | 806 | 600 | 683 | 805 | 590 | 763 | 772 | 640 | 662 | 617 |
| Commercial occupancy inspections | 33 | 32 | 45 | 29 | 37 | 36 | 30 | 33 | 33 | 26 |
| Building permits | 380 | 367 | 415 | 332 | 327 | 308 | 322 | 400 | 449 | 434 |
| Zoning petitions | 29 | 30 | 23 | 16 | 14 | 22 | 13 | 11 | 27 | 11 |
| Municipal Court | | | | | | | | | | |
| Tickets processed | 6,548 | 7,781 | 9,017 | 7,931 | 8,049 | 7,387 | 8,783 | 8,875 | 9,460 | 7,665 |
| Warrants issued | 796 | 876 | 1,119 | 1,154 | 939 | 892 | 1,065 | 1,020 | 1,071 | 1,152 |
| Cases closed | 6,611 | 7,346 | 8,883 | 8,125 | 7,973 | 7,204 | 8,194 | 8,587 | 9,149 | 8,382 |
| General Fund operating revenues | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | \$ 15,128,346 |
| Traffic violation fines and court costs | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | \$789,686 |
| Traffic fines/costs percent of revenues less than 30% | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 5.2% |
| YES | | | | | | | | | | |
| Parks | | | | | | | | | | |
| Total program registrations | | | 69,207 | 30,552 | 36,893 | 62,837 | 68,942 | 64,869 | 66,371 | 73,370 |
| Community Center admissions | | | 393,933 | 333,927 | 353,751 | 367,245 | 376,713 | 340,941 | 394,202 | 319,700 |
| Aquatic Center admissions | | | | 81,234 | 63,978 | 81,915 | 83,600 | 80,360 | 66,509 | 80,505 |
| Golf course rounds | 38,917 | 40,671 | 38,459 | 34,472 | 36,736 | 32,004 | 31,360 | 35,148 | 31,435 | 30,317 |
| Police | | | | | | | | | | |
| Adult Arrests | 796 | 828 | 1,009 | 930 | 720 | 862 | 899 | 747 | 766 | 512 |
| Juvenile Arrest | 152 | 80 | 86 | 57 | 127 | 69 | 112 | 64 | 93 | 56 |
| Traffic Citations & Warnings | 6,993 | 8,711 | 10,326 | 8,964 | 8,830 | 8,111 | 9,317 | 9,819 | 10,134 | 8,063 |
| Calls for Service | 22,691 | 24,737 | 25,728 | 21,988 | 19,974 | 20,572 | 20,693 | 22,512 | 26,190 | 25,286 |
| Public Works | | | | | | | | | | |
| Sidewalk replacement sq ft | 3,824 | 1,984 | 5,696 | 11,808 | 10,736 | 5,680 | 12,336 | 15,616 | 13,536 | 13,264 |
| Street asphalt repairs tons | 2,610 | 2,172 | 1,614 | 1,567 | 1,347 | 1,424 | 2,279 | 2,612 | 2,662 | 1,576 |
| Street cracksealing miles | 5 | 6 | 2 | 4 | 9 | 18 | 23 | 17 | 18 | 15 |

Notes:
 (1) Software for tracking registration and admissions to Parks facilities was acquired in 2007.
 (2) Data for traffic violations is unavailable for years prior to 2014. Source:

Various City departments.

CAPITAL ASSETS STATISTICS BY FUNCTIONS/PROGRAMS LAST TEN FISCAL YEARS

| Function/Program | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|-------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| General Government Government | | | | | | | | | | |
| Center square footage | 13,056 | 13,056 | 13,056 | 13,056 | 13,056 | 13,056 | 13,056 | 13,056 | 13,056 | 13,056 |
| Police | | | | | | | | | | |
| Police and Court Center | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Vehicles | 24 | 23 | 23 | 24 | 27 | 27 | 27 | 27 | 26 | 26 |
| Public Works | | | | | | | | | | |
| Miles of streets maintained | 109 | 109 | 109 | 109 | 109 | 109 | 109 | 110 | 110 | 110 |
| Miles of sidewalks (miles) | 157 | 157 | 157 | 157 | 158 | 158 | 158 | 160 | 160 | 160 |
| Number of streets | 520 | 520 | 520 | 520 | 524 | 525 | 528 | 530 | 531 | 531 |
| Vehicles | 27 | 26 | 27 | 27 | 29 | 29 | 29 | 29 | 29 | 29 |
| Parks and Recreation | | | | | | | | | | |
| Community Center | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Aquatic Center | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Golf Course | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Parks | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Park acreage | 49.7 | 49.7 | 49.7 | 49.7 | 49.7 | 49.7 | 49.7 | 49.7 | 49.7 | 49.7 |
| Planning and Development: | | | | | | | | | | |
| Vehicles | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |

Sources: Various City departments and capital asset schedules

List of Acronyms

ACA-Affordable Care Act
ADA-Americans with Disabilities Act
AICP-American Institute of Certified Planners
APA-American Planning Association
APWA-American Public Works Association
CAFR-Comprehensive Annual Financial Report
CDBG-Community Development Block Grant
CIP-Capital Improvement Program
COBRA-Consolidated Omnibus Budget Reconciliation Act
COPs-Community Oriented Policing; Certificates of Participation
DARE-Drug Abuse Resistance Education
FBI-Federal Bureau of Investigation
FEMA-Federal Emergency Management Association
FICA-Federal Insurance Contributions Act
FTE-Full Time Equivalent
FY-Fiscal Year
GAAP-Generally Accepted Accounting Principles
GASB-Governmental Accounting Standards Board
GFOA-Government Finance Officers Association
GIS-Geographic Information System
GPS-Global Positioning System
HRA-Health Reimbursement Arrangement
HVAC-Heating, Ventilation, and Air Conditioning
IACP-International Association of Chiefs of Police
ICC-International Code Council
ICMA-International City Management Association
LEO-Law Enforcement Officials
MABOI-Missouri Association of Building Officials and Inspectors
MACA-Missouri Association of Code Administrators
MCMA-Missouri City Management Association

MML-Missouri Municipal League
MPRA-Missouri Parks and Recreation Association
MSD-Metropolitan Sewer District
NPRA-National Parks and Recreation Association
OCDEF-Organized Crime Drug Enforcement Task Force
PCORI- Patient-Centered Outcomes Research Institute
REJIS-Regional Justice Information System
RSMo-Missouri Revised Statutes
SLACMA-St. Louis Area City Management Association
SLAIT-St. Louis Area Insurance Trust
SLAPCA-St. Louis Area Police Chiefs Association
TRIM-Tree Resource Improvement and Maintenance
UPS-Uninterruptible Power Supply
US-United States

Budget Glossary

Account Number – A numbering system identifying accounts, such as revenues and expenditures, by fund, department, program and activity.

Accounting Period – See **Fiscal Period**.

Accrual Accounting – A basis of accounting in which revenues are recognized in the accounting period that they are earned and expenditures are recognized in the period that they are incurred.

Activity – A task, goal or service of a departmental program.

Agency Fund – A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

Amended Budget – Budgets approved by the Board of Aldermen subsequent to the original budget in a fiscal period.

Annual Budget – A budget applicable to a single fiscal year. See **Budget** and **Operating Budget**.

Appropriation – The process by which the Board of Aldermen authorizes city management to incur obligations and make expenditures from financial resources as specified in the budget.

Assessed Valuation – A value set on real estate or other property as a basis for levying taxes. This value is set within the City of Ballwin by the St. Louis County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

Asset – Property held or owned by the City of Ballwin.

Assigned Fund Balance – Fund balances that are constrained by the Board of Alderman's intent to be used for specific purposes, but which are neither restricted nor committed. See **Restricted Fund Balance** and **Committed Fund Balance**.

Audit – (See **Financial Audit**)

Base Budget – The same level of expenditures required to maintain the same services offered in the current budget year.

Basis of Accounting – A term used to refer to the method used to determine the fiscal period in which revenues, expenditures, transfers, and assets and liabilities are recognized and reported in the financial statements.

Beginning Fund Balance – The available funds at the end of a fiscal year for use in the following fiscal year.

Bond – A written promise to pay a specified sum of money at a specified date in the future together with periodic interest at a specified rate.

Bonded Debt – The portion of indebtedness represented by outstanding bonds issued.

Bond Refunding – The payoff of old bonds through the issuance of new bonds in order to obtain better interest rates and/or improved bond covenants.

Board of Aldermen – The governing body of the City of Ballwin as elected by the citizens of the City of Ballwin. The Board consists of a Mayor and two Aldermen from each of four wards.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Basis – The basis of accounting used to formulate the budget. This usually takes one of three forms – GAAP basis, cash basis, or modified accrual basis.

Budget Calendar – The schedule of projected dates associated with the preparation and completion of the budget.

Budget Document – The written instrument used by management to present a comprehensive financial plan of operation to the Board of Aldermen and the citizens of the City of Ballwin.

Budget Message – The introduction to the budget, usually authored by the City Administrator, that provides a general summary of the most important aspects of the budget, changes from previous years, and an overview of pertinent budget information.

Budget Ordinance – The official adoption by the Board of Aldermen of the annual budget(s) document(s) to authorize management to collect revenues and make expenditures.

Budgetary Control – Measures in place for the purpose of monitoring expenditures to ensure that they are within the limitations of available revenues or resources.

Capital Asset – Any property of the City of Ballwin that costs in excess of \$7,500 per unit and has an useful life expectancy of more than one year.

Capital Improvement Plan – A written plan containing major projects and/or improvements in excess of \$250,000. Expenditures include the acquisition, expansion or rehabilitation of infrastructure assets.

Capital Lease – A contractual agreement between the City of Ballwin and a vendor to finance the purchase of a capital asset. The lease generally lasts for the life of the asset, with the present value of lease payments covering the price of the asset.

Certificates of Participation (C.O.P.S.) – Securities which represent a share of an issuer's lease payment. The public facility that is being purchased or improved by means of this financing source serves as collateral for the financing. The Certificates represent a share of the lease payment received by the investor

Charges for Services – Revenue generated by charging a fee to those using a service or program.

Committed Fund Balance – A formal action of the Board of Alderman can designate fund balances to be used for a specific purpose. Only the Board may modify or rescind the commitment.

Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. This index measures the increase in the cost of living (COLA).

Contingency – An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as natural disaster emergencies, legal expenses, etc.

Contractual Service – A contractual agreement of expenditures for service performed by someone other than the employees of the City of Ballwin. For example, legal services, banking and audit services, and maintenance agreements.

Debt Limit – The maximum amount of outstanding gross or net debt legally permitted by State Statute.

Debt Service Fund – A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest payments.

Dedicated Tax – A tax that can only be spent on specific government programs, such as Capital Improvement and Parks Sales taxes.

Deferred Revenue – (Sometimes referred to as Unearned or Unavailable Revenue.) Using the modified accrual basis of accounting, this liability serves as an offset to an asset recognized in a current fiscal year but not available to finance expenditures of the same fiscal year.

Department – A primary unit within the City of Ballwin. Each department is managed by a Department Head. The City's four departments include Administration, Parks and Recreation, Police and Public Works. The four departments are each comprised of multiple programs.

Depreciation – The process of recognizing the physical deterioration of capital assets over a period of time. All capital assets are assigned an estimated useful life at the time of acquisition, and a portion of the acquisition cost is charged off each year in recognition of the decreased value of the asset through use and age.

Disbursement – The expenditure of financial resources from approved budget accounts.

Employee – A person that is hired by and paid through the payroll system of the City of Ballwin.

Employee (Fringe) Benefits – Contributions, partial premiums, or premiums paid by the City of Ballwin for social security, pension, health, dental and life insurance for its employees.

Encumbrance – Commitments related to unperformed contracts for goods or services.

Expenditure - A decrease in net financial resources. This includes current operating expenses requiring the present or future use of current assets.

FEMA – Federal Emergency Management Administration.

Financial Audit – A review of the City’s financial records from a contracted outside accounting firm.

Fines & Forfeitures – Revenues generated from penalties levied for violations of city ordinances.

Fiscal Period – Any time period for which a government determines its financial position and the results of its operation.

Fiscal Policy – Any adopted statement of principles by the City of Ballwin with respect to financial management.

Fiscal Year – The twelve month period of financial operations and reporting. The City of Ballwin operates on a January 1 – December 31 fiscal year.

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance – The difference between assets and liabilities reported in a governmental fund, or equity.

General Fund (Operating Fund) – A fund used to account for all financial resources with the exception of those required to be segregated to another fund. This fund is used to finance the general operations of the City of Ballwin.

General Obligation Bonds – Debt backed by the full faith and credit of a jurisdiction and payable from property tax and other general revenues.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the practice at a particular time. These principles are established by the Governmental Accounting Standards Board (GASB).

Government Finance Officers Association (GFOA) – The professional organization of finance officers that offers guidance on the implementation of GAAP, training, and offers the opportunity to share and exchange information with peers at local meetings.

Governmental Accounting Standards Board (GASB) – The authoritative accounting and financial reporting standard-setting body for governmental entities.

Grant – A contribution by another government or agency to support a specific function or project.

Interfund Transfer – A transfer of resources between two different funds of the same government.

Intergovernmental Revenue – Revenue received from federal, state or local governmental entities, or other taxing jurisdictions.

Infrastructure – Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, and water and sewer systems.

Investments – Securities held with banking institutions for the production of interest revenue. The City of Ballwin primarily invests in short-term CDs.

LAGERS – The Missouri Local Government Employees Retirement System that is funded for all City employees through contributions made by the City. This is a defined benefit plan for which the contribution rate is based on annual actuarial evaluations.

Line Item – An individual expenditure category listing the budget (salaries, supplies, etc.)

Modified Accrual Basis – The basis of accounting used in conjunction with the current financial resources measurement focus that adapts to governmental fund accounting by modifying the accrual basis of accounting. This basis measures resources available to the City.

Nonspendable Fund Balance – Fund balances that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Examples of nonspendable items are prepaid expenses and inventories.

Operating Budget – The plan of financial operation for a fiscal year. This budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Expenditures – The cost of personnel, services, materials and supplies required for the general operations of a municipality.

Ordinance – A formal legislative enactment by the Board of Aldermen that has the full force and effect of law within the boundaries of the City of Ballwin.

Other Financing Sources – This is any increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. This would include any debt proceeds, monies received and held in escrows for a specific purpose, and any proceeds from the sale of capital assets.

Park Sales Tax – A special ½ cent tax voted in by citizens in 2001 to be used exclusively towards Park and Recreation purposes, including bond debt payments.

Program – A budgetary unit which encompasses specific and distinguishable purposes within a department. For example: Finance is a program of the Administration Department.

Public Hearing – An open meeting of the Board of Aldermen wherein members of the public may express their opinions and provide information on an issue, such as budgets, that is being considered by the Board.

Refunding – The refinancing of debt primarily to take advantage of more favorable interest rates, to change the structure of debt service payments, or to escape unfavorable bond covenants.

Reserves – An amount or percentage of the general fund, established by policy of a governing body, required to be maintained as unassigned fund balance. GASB suggests that this balance be no less than 5 to 15 percent of regular general fund operating revenues or no less than one to two months of regular general fund operating expenditures.

Restricted Fund Balance – The portion of fund balances which have limitations imposed on their use either through external parties such as grantors or creditors or through enabling legislation.

Revenue – Resources received by the City of Ballwin as a part of daily operations.

Sales Tax – A tax placed on the value of goods sold within the city limits of the City of Ballwin. The City collects a ½ cent Capital Improvement Tax, a ½ cent Parks Sales Tax, and shares in a 1% St. Louis County general sales tax.

Tax Increment Financing (TIF) – An economic development tool used to pay for development costs within a specific area of the City. One half of sales taxes and 100% of property taxes (above those collected in an established base year) are used to finance the repayment of bonds issued to construct a retail shopping center within the confines of the TIF District.

Unassigned Fund Balance – The portion of general fund balance that is not assigned or restricted to be used for a specific purpose and that can be used for general operations.