

# CITY OF BALLWIN



# 2017 BUDGET

**Table of Contents**

Introduction 3

    Budget Message..... 4

    City Officials..... 16

    City Organizational Structure..... 17

    Position Classification ..... 18

    Full Time Employee Counts..... 19

    Budget Calendar..... 20

    Budget Overview..... 21

    Comprehensive Community Plan..... 25

    Board of Aldermen Planning Directives..... 28

    Financial Management Policies..... 29

Budget Summaries 39

    Summary of All Funds..... 40

    Changes in Fund Balances..... 41

    Combined Revenues by Type..... 42

    Combined Expenses by Type..... 43

    Revenue Projections..... 44

General Fund Overview 54

    Combined Statement of Revenues and Expenditures..... 55

    General Fund History..... 56

    General Revenues Graph..... 57

    General Fund Revenue Detail..... 58

    Personnel and Operating Cost History..... 64

    General Fund Expenditures Summary..... 65

General Fund Department Budgets 66

    Administration Department Mission Statement..... 67

    Administration Organizational Chart..... 68

    Administration Overview..... 69

    Administration Budget Expenditure Graph..... 76

    Administration Expenditure Summary..... 77

    Administration Expenditure Detail by Program..... 78

    Parks and Recreation Department Mission Statement..... 87

    Parks Organizational Chart..... 88

    Parks Overview..... 89

    Parks Budget Expenditure Graph..... 93

    Parks Expenditure Summary..... 94

    Parks Expenditure Detail by Program..... 95

**Table of Contents**

General Fund Department Budgets (Continued)

- Police Department Mission Statement..... 105
- Police Organizational Chart..... 106
- Police Overview..... 107
- Police Budget Expenditure Graph..... 111
- Police Expenditure Summary..... 112
- Police Expenditure Detail by Program..... 113
- Public Works Department Mission Statement..... 120
- Public Works Organizational Chart..... 121
- Public Works Overview..... 122
- Public Works Budget Expenditure Graph..... 129
- Public Works Expenditure Summary..... 130
- Public Works Expenditure Detail by Program..... 131

Capital Improvement Plan 138

- Capital Improvement Plan..... 139
- Combined Statement of Revenues and Expenditures..... 140
- Capital Improvement Plan Detail..... 141

Special Revenue Funds 145

- Special Allocations Fund (TIF) Budget..... 146
- TIF Overview..... 147
- Ballwin Towne Center TDD Budget..... 148
- Sewer Lateral Fund Budget..... 149
- Federal Asset Seizure Fund Budget..... 150
- P.O.S.T. Fund Budget..... 151

Debt Service 152

- Debt Obligations..... 153
- Long Term Debt Obligations ..... 154

Appendix 155

- Map and Demographics..... 156
- Community Profile..... 157
- Miscellaneous Statistics..... 158
- List of Acronyms..... 161
- Budget Glossary..... 163

# INTRODUCTION





Government Center  
14811 Manchester Road  
Ballwin, MO 63011-4617

(636) 227-8580  
Fax: (636) 207-2320  
www.ballwin.mo.us

## Budget Message

To the Honorable Mayor, Aldermen and Citizens:

I am pleased to present the Fiscal Year 2017 Budget for your consideration. This document incorporates the priorities of the Board of Aldermen as expressed during their annual planning meeting and 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.

### Priorities

**Streets** The highest priority for the City is the maintenance of its streets. Additional funding for this program is included in the 2017 budget. The Capital fund includes the cost for two federally funded projects – one for the resurfacing of an arterial road within the City and one for the replacement of a culvert. The construction phases for both are slated for 2017. Dollars allocated for streets in the operating budget are reduced from previous year's levels because of the higher than typical allocation of street and bridge funding in the capital budget. Total funding for streets, however, is increased for both funds combined. Slab replacement for four streets will be done completely in-house. The total budget for street improvements in 2017, which is nearly \$1.8 million dollars, represents an increase of 12.7% over current year spending.

Street / Bridge Work					
	2013 Actual	2014 Actual	2015 Actual	2016 Estimated	2017 Budget
Contractual:					
Operating budget	\$1,325,912	\$1,240,959	\$1,442,734	\$1,540,726	\$982,814
Capital Budget *	18,736	118,806	30,429	31,340	645,640
Total contractual	\$1,366,155	\$1,359,765	\$1,469,664	\$1,565,688	\$1,628,454
In-house, material only:					
Operating budget	-	-	-	-	\$143,125
Capital Budget	-	-	-	-	-
Grand Total	\$1,344,648	\$1,359,765	\$1,473,163	\$1,572,066	\$1,771,579

\* Net of federal reimbursements

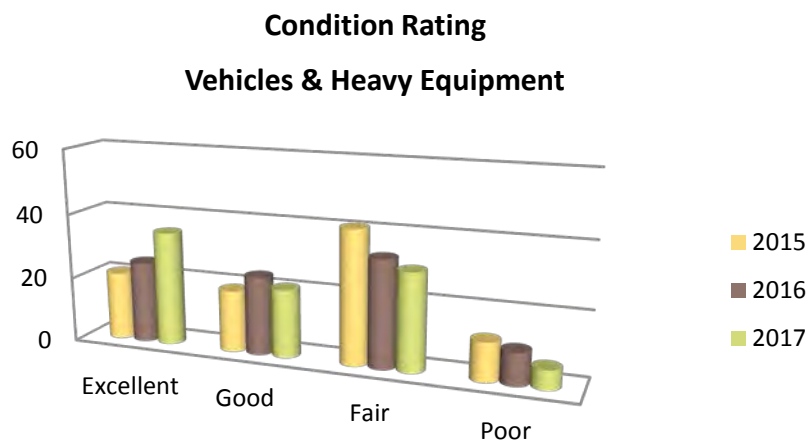
To help facilitate the most efficient processes for street, sidewalk and curb ramp repairs and improvements, funds are budgeted for the purchase of a 2 ton Swap Loader truck in the amount of \$350,000. This vehicle is easily converted from a conventional dump truck to concrete mixer to a plow and salt spreader by swapping various attachments. Paving equipment will also be purchased: a paver (\$85,000), roller (\$48,000) and a trailer (\$20,000) to allow for improved asphalt resurfacing.

**Government Center** In 2014, 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 is still met. This commitment of fund balance is projected to total \$2,679,100 at the end of 2016. The capital budget for 2017 includes \$300,000 for design/build work for the Government Center. This will be funded through a transfer of \$300,000 from this committed fund balance which is held in the General Fund. Construction is anticipated as early as 2018. Capital lease financing may be used to supplement the fund balance reserves if needed.

**Park Facilities and Equipment** Upgrade of the recreational facilities is an ongoing priority for the City. Repairs and improvements to the tennis courts at both Vlasis and Holloway Park are planned at a cost of \$103,500. Re-surfacing of the enclosed two story water slide at the North Pointe outdoor pool is budgeted at approximately \$20,000. The final phase of Pointe renovations are also scheduled next year with the painting of the indoor pool area including the slide and play structure. This is expected to cost \$33,600. The fitness area of the Community Center will get twelve spinning bikes replaced and new barbell/dumbbell weights at a combined cost of \$26,000.

Key initiatives carried forward from last year’s budget include:

**Vehicle replacements** After years of deferring vehicle and equipment replacements, the fleet had deteriorated to the point where more than \$2.6 million would be needed over a 5 year term to replace items with a condition rating of fair or poor. 2017 marks the second year for this replacement program and improvements in the condition of the fleet are already notable. In addition to the swap loader and asphalt equipment described earlier, the budget for 2017 includes the replacement of 1 two ton and 1 one ton dump truck in Public Works, a half ton truck in the Parks and Recreation department, 3 police patrol vehicles and a detective surveillance van.

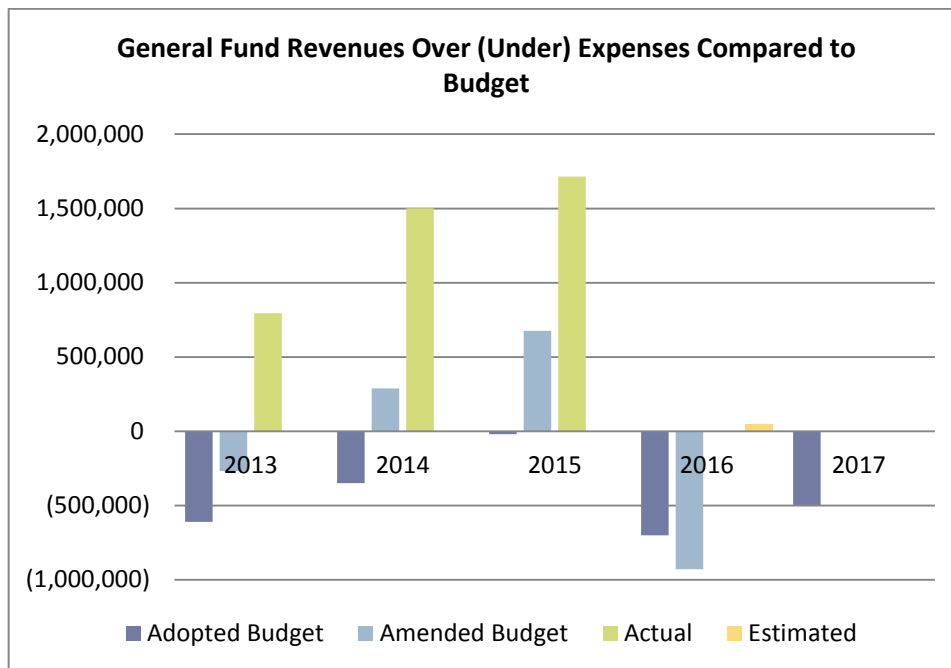


To protect vehicles from continual exposure to the elements, the purchase and installation of a steel cantilevered covered parking system is budgeted at a cost of \$60,000. This will cover 27 police fleet parking spaces. Coverage for Public Works and Parks equipment are needed also and will be added as funding permits.

**Tree trimming & removal** An inventory of all City owned trees in the public right of way was taken in 2015 and revealed a large number of trees considered to be in dangerous condition and needing imminent removal or trimming. In addition, the City had 2,000 ash trees. These trees are threatened by the emerald ash borer and will require removal over the next 5 – 10 years. To address these problems the City is removing and trimming as many trees with Parks and Public Works staff as can be safely managed. To help facilitate this project a bucket truck was acquired this year. Trees that are too large or are close to power lines will be removed by a professional tree service. \$50,000 is budgeted for contractual tree removal. Expected costs for this long term project have been reduced substantially since last year due to the expanded use of in-house labor.

**Budget Approach**

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, more 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 as well as the 2016 estimate 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 adopted and amended budget surplus / deficits for the projected budget year, the current year and the past three years as compared to the estimated and actual results.



## Fund Balance

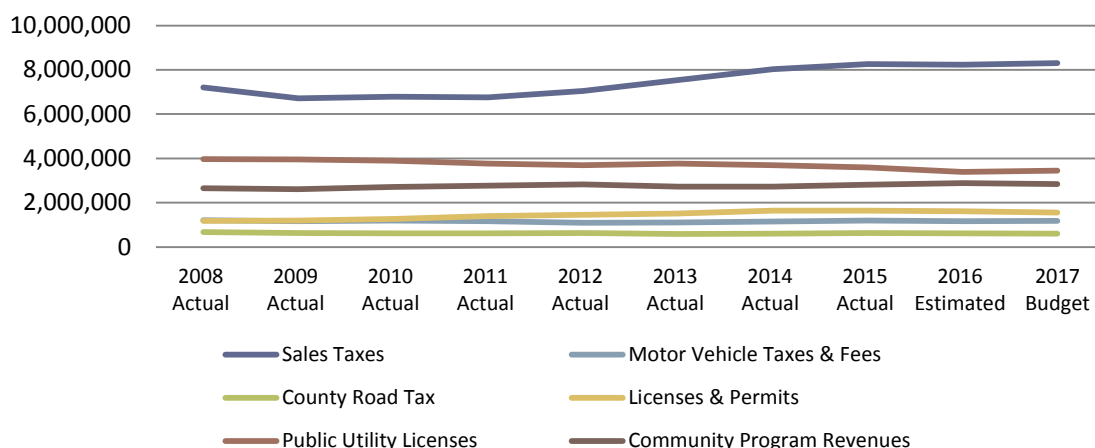
While most of the funds will be using fund balance to supplement revenues this year, the General Fund is budgeted to use the largest amount. A drawdown of 4.9%, or \$494,440 of the fund balance of the General Fund, may be used to achieve budget balance should revenues not be sufficient to offset actual expenditures. This amount is exclusive of a \$300,000 transfer of committed fund balance for the Government Center design/build work to the Capital Fund. 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 2017 to be \$6,454,845. This amount is 34.6% of our budgeted operating expenditures and exceeds our fund balance reserve policy requirement by almost \$1.8 million.

The budget for the Capital Projects Fund will reduce its fund balance by 59.2%. 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. Recreation escrow funds of \$83,040 will be utilized to supplement revenues. Recreation escrow funds, which are restricted fund balances, are received from new residential developments.

## Revenues

The largest source of revenue for the City is sales taxes, which make up more than 40% of all revenues. These are allocated to the Capital Projects Fund first if grants and federal matching funds are not sufficient to offset expenditures. The remaining sales taxes are allocated to the General Fund. Thus far in the year, sales tax revenues are just .5% higher than in the same period last year. Projecting forward, for 2017 the City has budgeted a conservative 1.3% for general sales taxes, capital improvement taxes and parks sales taxes, with a 3.9% decrease anticipated for TIF sales taxes. The net increase in sales taxes for the General Fund and Capital Projects Funds combined is \$81,000 over the estimated current year taxes. New legislation changing the distribution formula for sales taxes in St. Louis County may impact the amount of taxes received by the City.

### Major Revenue Trends





As illustrated in this 10 year graph of major revenue sources, sales taxes are the only revenue with a continued upward trend. Public utility licenses have been trending downward with the decline of telephone gross receipts. This revenue source has been decreasing since 2011 as a result of voice services consolidation. Community program revenues are trending up slightly but generally fluctuate with weather conditions. Licenses and permits have shown a gradual upward trend but have flattened in recent years and no increase is expected in 2017. County road tax and motor vehicle taxes and fees are largely flat.

Total revenues for all funds combined are \$22,695,835 compared with \$21,260,038 estimated for 2016. 2017 revenue includes \$1,655,655 of federal matching funds for capital projects in excess of 2016 amounts. The current year includes \$113,000 of one time revenue sources.

**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)	2.00%
Health insurance premium increase (July 1)	5.00%
Dental insurance premium increase (June 1)	3.00%
Workers Compensation insurance increase	15.00%
General Liability insurance increase	10.00%
Property & Liability insurance increase	5.00%
Electric rate increase	7.80%
Natural gas rate increase	-
Water & sewer rate increase	-
Gasoline price per gallon	\$2.09
Diesel fuel price per gallon	\$2.53

General fund expenses total \$18,654,440. This is an increase of \$118,798 over the 2016 estimate and is attributable to a number of factors. As a service oriented organization the bulk of the expenses for the City, 64%, are for personnel. The salaries budget for 2017 assumes full staffing with a 2% merit increase and range adjustments. Planned elimination of a position in the first half of the year reduces the 2017 figure such that the full impact of merit increases is not reflected. Part time pay estimates for 2016 are lower than originally budgeted amounts due to rainout days at the outdoor pool and golf course, while 2017 figures reflect full staffing and include pay increases for aquatics staff to remain competitive with neighboring municipalities.

The mid-year premium increase for health insurance in 2016 was 4.5%. Increases in health premiums for 2017 are budgeted at 5.0%. The combined increases add \$119,737 to 2017 personnel expenses. Workers compensation insurance experienced significant premium increases. The mid-year increase was 39.2%, with an increase of 15% budgeted for mid-year 2017. Total increased cost for 2017 is \$68,866.

Personnel Costs	2017 Budget	2016 Estimated	Variance
Salaries	\$7,717,312	\$7,670,552	\$46,760
Overtime/Holiday pay	244,714	230,216	14,498
Part-time pay	995,353	898,944	96,409
FICA	684,916	655,336	29,580
LAGERS	395,849	394,913	936
Workers Comp	374,949	306,083	68,866
Unemployment insurance	0	12,800	(12,800)
Health Insurance	1,321,289	1,201,552	119,737
ACA fees	792	10,128	(9,336)
Dental Insurance	53,929	50,556	3,373
Life insurance	11,507	11,226	281
HRA	62,986	56,881	6,105
Uniforms	54,300	59,310	(5,010)
Miscellaneous	32,001	22,782	9,219
Total	\$11,949,897	\$11,581,279	\$368,618

Large expenses in 2016 that are not in the 2017 budget include Pointe skylight repair work of \$237,735 and the replacement of workout equipment of \$147,963. Street resurfacing and replacement expenses are reduced in the operating budget this year by \$414,787 compared with the prior year because of the substantial street and bridge construction projects in the Capital Fund. Other notable expense variances (increases) in the 2017 budget include:

- Acquisition of asphalt equipment \$ 153,000
- Repairs of tennis courts \$ 103,500
- Parking lot and walking path maintenance \$ 32,400
- Increased utilities \$ 81,000
- Covered parking structure – police fleet \$ 60,000
- Salt spreader and leaf vacuum replacements \$ 70,000

The replacement of trucks and automobiles in the 2017 budget totals \$695,835, which is an increase of 11%. Service levels are unchanged in the budget.

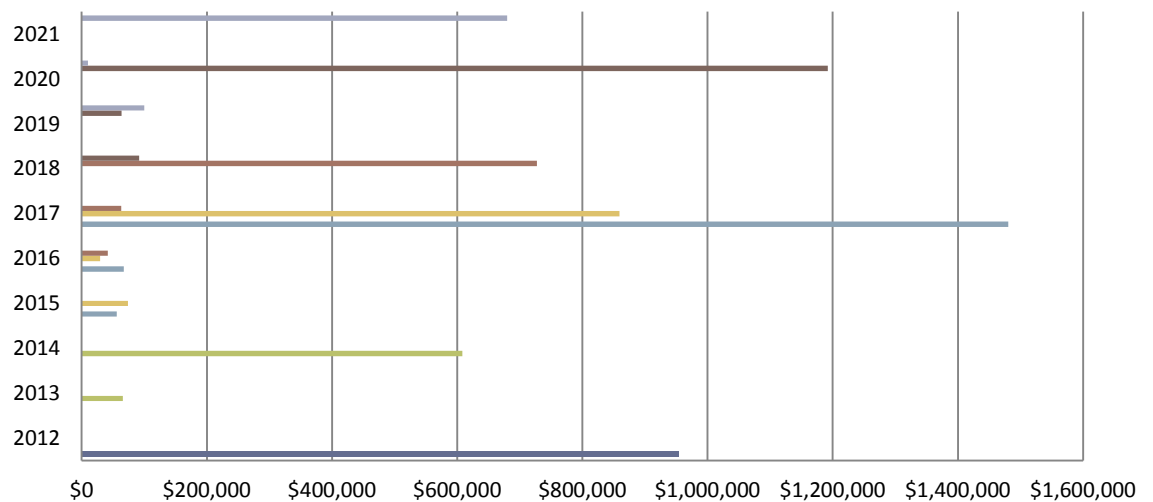
### **Capital Projects**

The Capital Projects Fund has two major projects in the construction phase during 2017. Resurfacing of Henry Avenue and replacement of the Ries Road culvert are both federal projects for which the City will receive matching funds of 80% of the original estimated costs. Funding for both of these projects was applied for in 2014. Since then, local construction has seen a boom in activity and a subsequent increase in costs. Estimates for construction for both projects have been increased; however, the increment is not subject to federal reimbursement.

	Original City Cost Share	Additional City Cost Share	Total City Cost Share
Henry Avenue	\$278,840	\$86,500	\$365,340
Ries Road Culvert	\$151,200	\$111,000	\$262,200
Ramsey Lane Culvert	\$12,600	\$0	\$12,600
Holloway Road	\$5,500	\$0	\$5,500
<b>Total</b>	<b>\$448,140</b>	<b>\$197,500</b>	<b>\$645,640</b>

Easement acquisition begins this year for the Ramsey Lane culvert while engineering for the project continues. Revenue from federal reimbursements for all three projects total \$1,762,560. Construction costs total \$2,408,200, which is unusually high for any one year for the City. Typically there are not two projects in construction in the same year. This is illustrated below in a five year lookback and look forward at federal funded projects. The City's share of all construction project costs in 2017 is \$645,640.

#### Road & Bridge Construction Using Federal Funds



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
■ Hillsdale / W. Skyline Drive								\$100,000	\$10,000	\$680,000
■ Holloway Road							\$91,688	\$63,680	\$1,191,948	
■ Ramsey Road Culvert					\$41,567	\$63,000	\$727,100			
■ Ries Road Culvert				\$73,863	\$29,554	\$859,000				
■ Holloway Road Culvert		\$65,894	\$608,187							
■ Henry Avenue				\$55,971	\$67,132	\$1,480,700				
■ Kehrs Mill Road	\$954,796									

Additional capital expenses include the final semi-annual payment of \$339,516 of a 3 year capital lease for the replacement of the HVAC system at the Pointe, and \$300,000 for design/build work for the replacement of the Government Center. Sales tax revenues of \$955,000 are budgeted to supplement the federal funds. This is an increase of 63% over 2016, when sales taxes of \$585,000 were

allocated to the Capital Projects Fund. Recreation escrow of \$83,040 will also be applied, as well as a transfer of \$300,000 of committed fund balance from the General Fund.

The five year capital improvement plan encompasses a number of projects in years 2018 – 2021, with construction of the Ramsey Lane culvert slated for 2018. Other projects eligible for matching federal funds are the resurfacing of Holloway Road and Hillsdale/West Skyline Drive.

A Parks Master Plan is anticipated in 2018 to assess the needs of the community for open spaces, recreation facilities and services. A park redevelopment project, two playground renovations and improvements to the outdoor pool facility are currently projected over the next four years. Typically these are only undertaken if municipal park grants are received to help offset the costs. These plans may be altered, however, as part of the Master Plan development.

### **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 decrease of 4.3% is budgeted for 2017. This is due to some tenant turnover and temporary 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 \$9,504 due to tenant turnover 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 2016 revenues. The City attempts to finance as many sewer lateral repairs as funding allows. Expenses are budgeted at \$295,742, which is a slight increase of 1.8% from the current year. Revenues will exceed expenses by \$258.

### **Federal Asset Seizure**

Revenues received from drug enforcement seizures are inconsistent from year to year and difficult to project. 2016 revenues are the highest they have been in the past seven years. Revenues for 2017 are budgeted conservatively and set at \$20,290. Expenses are 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 \$14,710.

### **P.O.S.T.**

Revenues are budgeted to decrease from 2016 levels by 8.8% to \$3,850 in response to reduced court activity. Expenditures are budgeted at the same level as they have been in prior years, \$7,500, and so will require \$3,650 of fund balance to supplement revenues.

## Five Year Projections

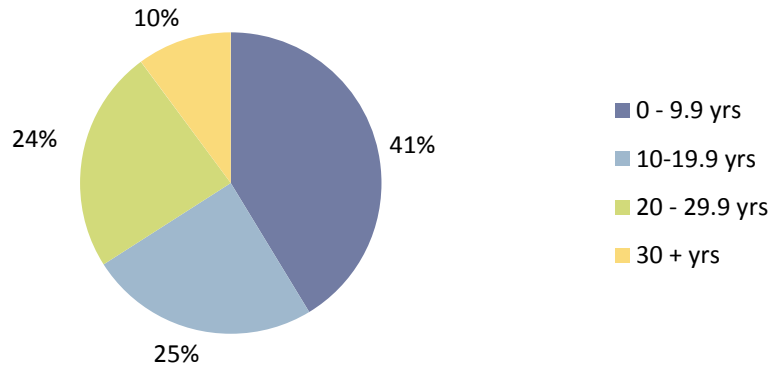
General & Capital Projects Funds Combined - Five Year Projections					
	2017	2018	2019	2020	2021
<b>Revenues</b>					
	\$ 19,115,000	\$ 19,136,550	\$ 19,178,308	\$ 19,220,274	\$ 19,262,451
<b>Capital Expenditures - Non-Discretionary (net of federal matching grants)</b>					
	\$ 1,028,656	\$ 227,420	\$ 86,000	\$ 90,000	\$ 90,000
<b>Operating Expenditures - Non-Discretionary</b>					
	\$ 18,654,440	\$ 19,003,424	\$ 19,253,916	\$ 19,293,055	\$ 19,514,734
<b>Subtotal - Revenues Over (Under)</b>					
<b>Non-Discretionary Expenditures:</b>	\$ (568,096)	\$ (94,294)	\$ (161,608)	\$ (162,781)	\$ (342,283)
<b>Capital Expenditures - Discretionary (net of grants and federal matching funds)</b>					
Gov't Center Replacement	\$ 300,000	\$ 3,000,000	\$ -	\$ -	\$ -
Parks Master Plan	\$ -	\$ 119,000	\$ -	\$ -	\$ -
Ferris Park Redevelopment - Phase 2	\$ -	\$ 325,000	\$ -	\$ -	\$ -
North Pointe Improvements	\$ -	\$ -	\$ 175,000	\$ -	\$ -
New Ballwin Park Playground/Shelter	\$ -	\$ -	\$ -	\$ 325,000	\$ -
Holloway Park Play Area Renovation	\$ -	\$ -	\$ -	\$ -	\$ 125,000
Holloway Rd.	\$ 5,500	\$ 18,338	\$ 12,736	\$ 238,390	\$ -
Hillsdale / W. Skyline	\$ -	\$ 5,500	\$ 20,000	\$ 2,000	\$ 136,000
<b>Subtotal - Discretionary Expenditures:</b>	\$ 305,500	\$ 3,467,838	\$ 207,736	\$ 565,390	\$ 261,000
<b>Use of Committed Fund Balance</b>	\$ (300,000)	\$ (3,000,000)	\$ -	\$ -	\$ -
<b>Revenues Under Expenditures:</b>	\$ (573,596)	\$ (562,132)	\$ (369,344)	\$ (728,170)	\$ (603,283)

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 revenue 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 table above separates discretionary from non-discretionary expenses. Sales tax growth is projected at a modest .5% each year, with all other revenue sources flat. Operating expenses are projected using the same assumptions as were employed for the 2017 budget, but with no merit increases.

Projecting financial position for the City with assumptions of full employment and worst case scenario repairs and insurance increases produces the same revenue shortfalls compared with expenditures as have been in the City's budgets since 2013. The 2017 and 2018 projections both utilize a planned use of committed fund balance for the Government Center, but still reflect half million dollar shortages. While the 'perfect storm' year has not occurred yet – one with no staff turnover, exemplary weather conditions, large premium increases and major repairs, etc., any combination of these scenarios could. Because of this and because of the uncertainty of future sales tax collections, the City is continually exploring its options for reducing expenses.

During 2016 the City undertook a comprehensive review of operations to identify cost savings through efficiencies, resource sharing between departments, and an evaluation of fleet and equipment requirements. The police fleet has been reduced by 3 vehicles. With 7 retirements and other terminations in the last year, the opportunity to reallocate workloads has enabled the City to eliminate three full time positions. An additional position will be eliminated in the inspections department in 2017 after three expected retirements. The City's workforce, with an average longevity of 14 years, has 14 employees at or near retirement age. This represents 10% of all full time staff. The City will continue to evaluate opportunities to streamline operations through attrition.

## Employee Tenure



At the beginning of the budget process the City surveys salary ranges of 10 cities in the area whose population, recreational facilities and operations are similar to Ballwin's. This information is used to adjust our salary ranges such that the City is positioned in the 70<sup>th</sup> percentile among this peer group. Since this plan was adopted in 2013, the City has raised ranges and increased salaries for certain positions each year, particularly in police management. A re-evaluation of which cities to include in our peer group will be undertaken to ensure better parity of revenue streams to help keep salary expenses within our means.

Increases received in our workers compensation premiums need to be reversed to help control expenditure growth. A re-write of the City's safety manual and a renewed entity-wide focus on safe work practices has been initiated to address workplace safety, improve the City's experience rating and in turn, reduce premiums.

Various wellness initiatives are promoted to the staff to help employees and their families be healthier and better manage chronic health conditions. A healthier workforce is more productive and directly impacts medical premiums.

With continued replacement of the older vehicles and equipment pieces in the City's fleet, repair expenses should decline. The golf course has realized savings this year after the replacement of the irrigation system in 2015.

From a revenue side, police service contracts with neighboring municipalities will be explored to expand our service base. Fees for inspections and permitting are also being evaluated. These efforts, along with some deferment of capital projects, will be employed to close the gap between revenues and expenses in the out years.

### **Looking Forward**

The Comprehensive Community Plan for the City was adopted by the Board of Aldermen in 2007. While this is still the guiding document for the City, the Board of Aldermen met in May of 2016 to revisit and update the goals and strategies of the City from those established previously. Because of the volatility associated with long term projections, the City has shortened the focus for future planning to a medium range term of 3 – 5 years.

Priorities for the City that top the list are increased funding for street improvements, upgrading facilities for recreation and parks, and the replacement of the Government Center. Technology is included in the form of a network security analysis to be conducted at a budgeted cost of \$10,000.

Targeted economic development along the Manchester Road corridor is another top priority and will be addressed through the hiring of a Community Development Director, who will join the City at the start of 2017. In addition to filling dark spaces with sales tax generating businesses, the goal of the City is to enhance its overall reputation within the larger community as a desirable location for business. Aging and dated retail centers along Manchester Road contribute to a negative economic perception of Ballwin, and working to change this will be a major focus for the new director.

Other initiatives include a review of the City's codes and the processes required for building and improving residences and businesses within Ballwin. Selected types of permits will be made available for application and payment entirely through the City's website. The inspection system will move from a paper based process with data entry performed by a clerk to an iPad based mobile system with real time updates and immediate electronic reporting capabilities.

Another goal of the City is to increase police department engagement with the community. With a newly appointed Police Chief in 2016, Ballwin's police department has undergone a complete restructuring which has enabled the reduction of staff, vehicles and improved service capabilities. Increased investigative training with a focus on computer forensics, coupled with cell phone technology, has elevated the department's investigative abilities to the extent that other agencies now ask Ballwin for assistance. Goals going forward include:

- continued prioritized police and community partnerships through onsite programs and social media
- cultivation of collaborative relationships with surrounding police neighbors through training exercises and joint investigative efforts as all deal with the same criminal element
- continuous assessment of operations to keep the department positioned as a leader in the industry

The use of social media to communicate with and engage the community will continue to be expanded. Enhancements to the City website will be ongoing. The quarterly publication of Ballwin Life, which will be mailed to all residences within Ballwin, will feature information about City services, programs, and recreational opportunities to more effectively reach all elements of the community.

### **Budget Award**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Ballwin, Missouri for its annual budget for the fiscal year beginning January 1, 2016. This is the first such award for the City.

The award reflects the City's commitment to meeting the highest principles of governmental budgeting. This signifies that Ballwin's budget rated proficient in serving as: a policy document, a financial plan, an operations guide, and a communications device. This award is valid for a period of one


year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

In closing, thank you to the entire administrative team for their assistance and support in the development of the 2017 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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

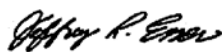
PRESENTED TO

**City of Ballwin**

**Missouri**

For the Fiscal Year Beginning

**January 1, 2016**



Executive Director



**City Officials**

**MAYOR**

Tim Pogue

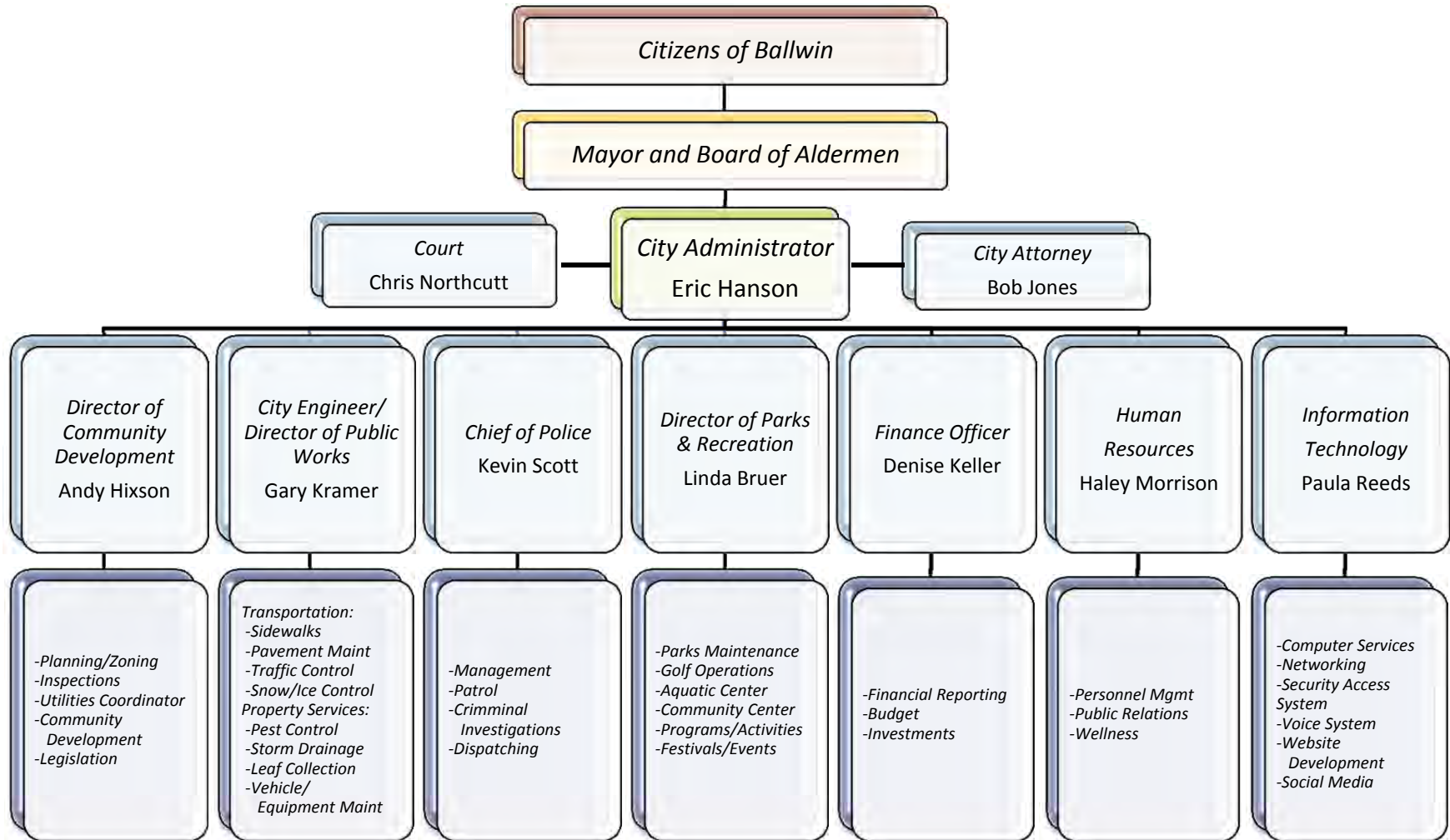
**BOARD OF ALDERMEN**

<b>Ward I</b>	Michael Finley	Jimmy Terbrock
<b>Ward II</b>	Kevin Roach	Mark Stallmann
<b>Ward III</b>	Frank Fleming	Jim Leahy
<b>Ward IV</b>	Ross Bullington	Ray Kerlagon

**CITY ADMINISTRATION**

City Administrator	Eric Hanson
City Attorney	Bob Jones
Prosecuting Attorney	Chris Graville
Municipal Judge	Virginia Nye
Director of Community Development	Andy Hixson
Chief of Police	Kevin Scott
Finance Officer	Denise Keller
Director of Public Works	Gary Kramer
Director of Parks and Recreation	Linda Bruer

## City of Ballwin 2017 Organizational Structure

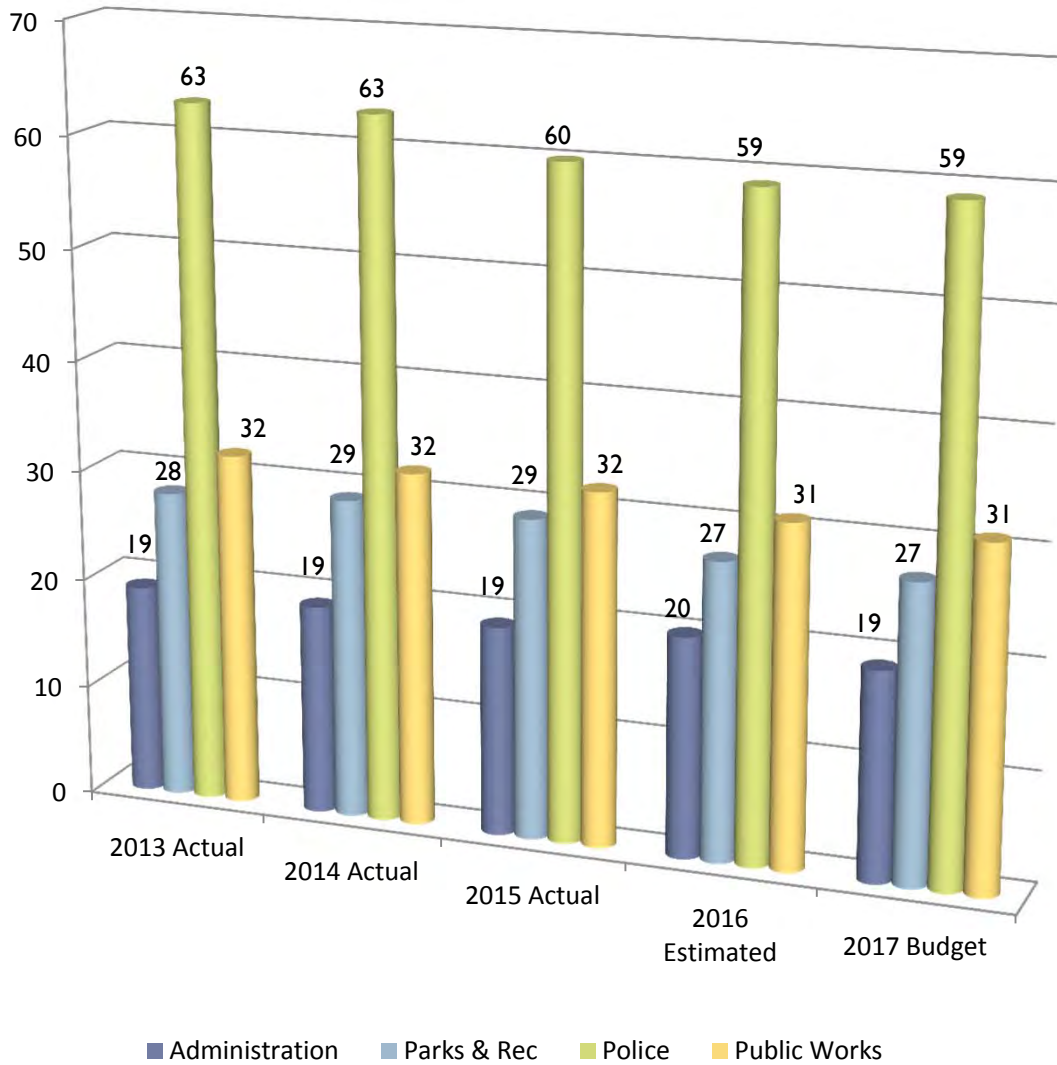


## Full-Time Employees as of December 31 by Functions/Programs

Functions/Programs	2015 Actual	2016 Estimated	2017 Budget
<b>General Government:</b>			
City Administrator	1	1	1
Assistant City Administrator	1	0	0
Director of Community Development	0	0	1
Code Enforcement	3	4	3
Inspectors	4	5	4
Finance	4	4	4
Informations Systems	2	2	2
Human Resource Coordinator	1	1	1
Court	2	2	2
Administrative Assistant/City Clerk	1	1	1
<b>Police:</b>			
Chief	1	1	1
Captains	1	0	1
Lieutenants	4	4	3
Sergeants	7	7	7
Detectives	5	6	6
Officers	31	30	30
Dispatchers	9	10	10
Administrative Assistant	2	1	1
<b>Public Works:</b>			
Engineer/PW Director	1	1	1
Street Superintendent	1	1	1
Street Foreman	3	2	2
Mechanics	2	3	3
Street Laborers	24	24	24
Administrative Assistant	1	0	0
<b>Parks and Recreation:</b>			
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	0	0
Recreation Managers	4	4	4
Recreation Specialist	3	3	3
Building Laborers	3	3	3
Park Laborers	4	5	5
Custodians	4	4	4
<b>Golf Shop:</b>			
Golf Professional	1	1	1
Golf Club Manager	1	0	0
<b>Golf Course:</b>			
Golf Course Superintendent	1	1	1
Asst Golf Course Superintendent	1	1	1
Golf Mechanic	1	1	1
Golf Laborers	2	1	1
	<u>140</u>	<u>137</u>	<u>136</u>

\* Excludes vacant positions

### Number of Full Time Employees



**Budget Calendar  
Fiscal Year 2017**

DATE	ACTION
August 10, 2016	City Administrator holds initial budget preparation meeting with department heads and staff
August 11, 2016	Provide departmental access to 2017 Budget System
September 12, 2016	Present employee compensation to Board of Aldermen
September 14-16, 2016	City Administrator and Finance Officer meet with individual department heads to review departmental budgets
October 10, 2016	Conduct Budget Work Session with Board of Aldermen; present Comprehensive General Fund Budget and Capital Improvement Plan
October 24, 2016	Conduct Budget Work Session with Board of Aldermen; present Comprehensive Proposed Budget for all funds to Board of Aldermen
November 28, 2016	Present 2016 Budget Re-appropriation to Board of Aldermen
November 28, 2016	Publish Public Hearing Notice
December 5, 2016	Present Capital Improvement Plan for Approval at Planning & Zoning Commission Meeting (as required by State Statute)
December 12, 2016	Conduct Public Hearing on Proposed Budget; Adopt Budget
December 13, 2016	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, Capital Projects Fund and Special Revenue Funds.

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

### Fund Organization

The General Fund: This fund includes budgets for four 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. The departments are comprised of multiple program budgets. 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.

Capital Projects Fund: The capital project 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.

*Special Revenue Funds* are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. These include the following:

Special Allocations Fund: A tax increment financing (TIF) district was formed to finance the construction of the Ballwin Town Center retail development. Certain taxes generated in this district are captured for payment of TIF bond debt.

TDD Fund: Sales taxes imposed by the Ballwin Town Center Transportation Development District are received in this fund from the State of Missouri and passed through to the TIF bond trustee for debt payments.

Sewer Lateral Fund: Assessed fees on residential properties are collected and used to fund disbursements for repairs of lateral sewer service lines of the dwelling units.

Federal Asset Seizure Fund: This fund accounts for money seized in drug related incidents as well as the forfeiture of those funds and authorized expenditures.

POST Fund: An assessment added to municipal court costs are allocated through the State of Missouri for credit to the Peace Officer Standards and Training commission. These funds may be used for training for law enforcement employees.

### **Funds Excluded from Adopted Budget**

There was one fund that was not appropriated in the current year's budget – the Town Center Debt Service Fund. It is used to account for the debt service activity for the tax increment bonds. This fund is included, however, as part of the City's audited financial statements.

### **Budget Basis**

Formal budgetary accounting is employed for all funds of the City. Annual operating budgets are adopted each fiscal year through passage of a budget ordinance. All unencumbered budget appropriations lapse at the end of each fiscal year. If encumbered funds are needed to complete a project in the next fiscal year, they must be re-budgeted.

The budget for all Governmental Fund Types is prepared on a modified accrual basis with certain exceptions. Under this basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they

are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments and compensated absences, are recorded only when payment is due.

Those revenues susceptible to accrual are franchise taxes, licenses, and interest. Sales taxes collected and held by the state at year-end on behalf of the City are also recognized as revenue. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

Budgets are adopted on a department basis consistent with accounting principles generally accepted in the United States of America (GAAP), except that the other financing source and related capital outlay of capital leases and debt issues in the year the city enters into the agreement are not budgeted.

The City’s Comprehensive Annual Financial Report (CAFR) shows the status of the City’s finances on the basis of GAAP. Governmental Accounting Standards Board (GASB) Statement 34 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.

**Basis of Accounting and Budgeting**

<u>Fund Type</u>	<u>Accounting Basis</u>	<u>Budgeting Basis</u>
General Fund	Modified Accrual	Modified Accrual
Capital Projects Fund	Modified Accrual	Modified Accrual
Special Revenue Funds	Modified Accrual	Modified Accrual

**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 department, which is reviewed and edited by the City Administrator and Finance Officer before being presented to the Board of Aldermen. 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. The budget is legally enacted by ordinance in December after public hearings are held to obtain taxpayer comments.



**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.

No transfer of funds between budgets, reappropriation of funds within a budget, or addition/deletion to a budget is allowed without approval of the Board of Aldermen. Transfers within a department program are allowed with approval by a department head, 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.

## 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 view sheds and natural drainage patterns.

### Board of Aldermen Planning Directives

The City of Ballwin annually conducts Board planning sessions to discuss issues on an in-depth basis and to set priorities for the City. At their meeting this year the Board established a set of goals to be addressed within a 3 – 5 year term. The City will focus on these goals, with the highest priority items set out first.

- Increase annual appropriations for street improvements
- Facilitate targeted development opportunities along Manchester Road
- Replace Government Center building
- Complete a Parks Master Plan
- Upgrade Park equipment and facilities Citywide
- Conduct an outside assessment of the City's computer network

#### Capital Equipment

- Acquire equipment to enable more in-house street repair
- Construct facilities for city vehicle storage and protection from the weather

#### Planning /Economic Development

- Update the 10 year old Strategic Plan (Comprehensive Community Plan)
- Expand the C-1 overlay district
- Explore opportunities for annexation of commercial districts and residential areas
- Hire Community Development Director to replace retiring staff
- Enhance public perception of Ballwin as viewed through the Manchester Road corridor
- Inspections program: conduct through city staff, maintain a focus of active code enforcement vs. complaint driven enforcement and ensure commercial maintenance

#### Marketing/Communication/Citizen Engagement

- Create gathering places for both seniors and non-seniors
- Increase use of social media to engage and communicate with residents and businesses
- Sell the Ballwin market to residents and the surrounding communities
- Maximize police department engagement with the community
- Improve marketing of Parks & Recreation programs
- Attract new programs

#### Budget/Finance

- Maintain fund balance reserve policy at 25% of operational expenditures
- Emphasize safe work habits for staff to reduce incidents and worker's compensation insurance premiums

## 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>2015</u> <u>Actual</u>	<u>2016</u> <u>Estimated</u>	<u>2017</u> <u>Budget</u>	<u>% Change from</u> <u>2016 Estimated</u>
<b>General Fund</b>				
Revenues	\$ 19,639,712	\$ 18,584,048	\$ 18,160,000	-2.3%
Expenditures	(17,925,195)	(18,535,642)	(18,954,440)	2.3%
Revenues over (under) expenditures	<u>\$ 1,714,517</u>	<u>\$ 48,406</u>	<u>\$ (794,440)</u>	
<b>Capital Fund</b>				
Revenues	\$ 982,098	\$ 748,505	\$ 3,017,560	303.1%
Expenditures	(1,366,931)	(881,536)	(3,096,716)	251.3%
Revenues over (under) expenditures	<u>\$ (384,833)</u>	<u>\$ (133,031)</u>	<u>\$ (79,156)</u>	
<b>Special Allocation Fund</b>				
Revenues	\$ 1,318,417	\$ 1,436,040	\$ 1,378,615	-4.0%
Expenditures	(1,318,417)	(1,436,040)	(1,378,615)	-4.0%
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<b>Transportation Development District Fund</b>				
Revenues	\$ 130,860	\$ 129,024	\$ 119,520	-7.4%
Expenditures	(130,860)	(129,024)	(119,520)	-7.4%
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<b>Sewer Lateral Fund</b>				
Revenues	\$ 295,192	\$ 296,000	\$ 296,000	0.0%
Expenditures	(307,880)	(290,516)	(295,742)	1.8%
Revenues over (under) expenditures	<u>\$ (12,688)</u>	<u>\$ 5,484</u>	<u>\$ 258</u>	
<b>Federal Asset Seizure Fund</b>				
Revenues	\$ 31,676	\$ 76,250	\$ 20,290	-73.4%
Expenditures	(104,258)	(13,000)	(35,000)	169.2%
Revenues over (under) expenditures	<u>\$ (72,582)</u>	<u>\$ 63,250</u>	<u>\$ (14,710)</u>	
<b>P.O.S.T. Fund</b>				
Revenues	\$ 5,548	\$ 4,221	\$ 3,850	-8.8%
Expenditures	(3,032)	(7,500)	(7,500)	0.0%
Revenues over (under) expenditures	<u>\$ 2,516</u>	<u>\$ (3,279)</u>	<u>\$ (3,650)</u>	
<b>Total Governmental</b>				
Revenues	\$ 22,403,503	\$ 21,274,088	\$ 22,995,835	8.1%
Expenditures	(21,156,573)	(21,293,258)	(23,887,533)	12.2%
Revenues over (under) expenditures	<u>\$ 1,246,930</u>	<u>\$ (19,170)</u>	<u>\$ (891,698)</u>	

### Changes In Fund Balances

	General	Capital	Special Allocation	TDD	Sewer Lateral	Federal Asset Seizure	P.O.S.T.	Total
<b>Est. Beginning Balance</b>	<b>\$ 10,010,084</b> <sup>1</sup>	<b>\$ 133,657</b> <sup>2</sup>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 312,853</b>	<b>\$ 125,546</b>	<b>\$ 87,187</b>	<b>\$ 10,669,330</b>
Revenues	18,160,000	2,717,560	1,170,325	119,520	296,000	20,290	3,850	22,487,545
Transfers In	-	300,000	208,290	-	-	-	-	508,290
<b>Total Resources</b>	<b>28,170,084</b>	<b>3,151,217</b>	<b>1,378,615</b>	<b>119,520</b>	<b>608,853</b>	<b>145,836</b>	<b>91,037</b>	<b>33,665,165</b>
<b>Less:</b>								
Expenditures	18,654,440	3,047,716	4,500	9,700	295,742	35,000	7,500	22,054,598
Transfers out	300,000	49,000	1,374,115	109,820	-	-	-	1,832,935
<b>Ending Balance</b>	<b>\$ 9,215,644</b>	<b>\$ 54,501</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 313,111</b>	<b>\$ 110,836</b>	<b>\$ 83,537</b>	<b>\$ 9,777,632</b>
<b>Fund Balance Change:</b>								
Amount	\$ (794,440)	\$ (79,156)	\$ -	\$ -	\$ 258	\$ (14,710)	\$ (3,650)	\$ (891,698)
Percent	-7.9%	-59.2%			0.1%	-11.7%	-4.2%	-8.4%

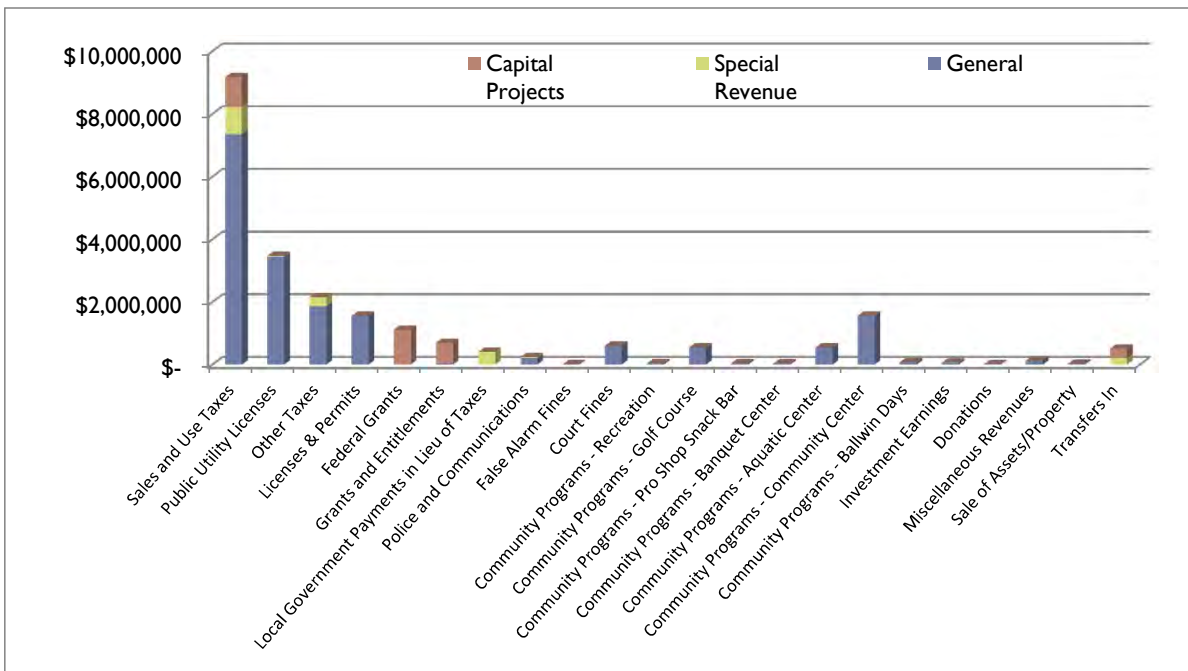
<sup>1</sup> Includes art commission escrow \$20,437, historical society escrow \$10,329, Lafayette Older Adult Program (LOAP) escrow \$3,387, inmate security escrow \$21,006, sidewalk escrow \$19,340.

<sup>2</sup> Includes recreation escrow \$129,640.

The art commission, historical society and LOAP escrows represent funds held by the City on behalf of community groups to conduct programs. The inmate security escrow, authorized by Missouri State Statute, is funded through a \$2.00 court cost assessment to defray the expense of housing prisoners. Sidewalk escrows are paid to the City by subdivision developers for future sidewalk construction as authorized by ordinance. Recreation escrows represent fees paid by residential developers in lieu of dedication of land for open space parks or recreational facilities as authorized by ordinance. All escrow funds are restricted.

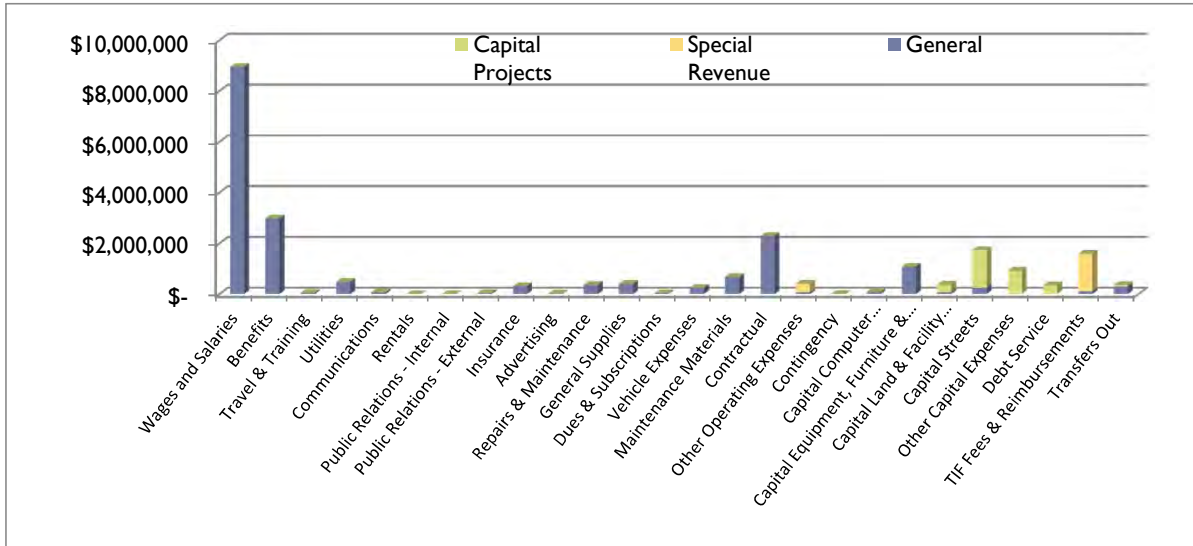
**Combined Revenues by Type**

	General	Special Revenue	Capital Projects	Total
Sales and Use Taxes	\$ 7,355,000	\$ 859,500	\$ 955,000	\$ 9,169,500
Public Utility Licenses	3,441,700	30,000	-	3,471,700
Other Taxes	1,857,000	296,000	-	2,153,000
Licenses & Permits	1,554,675	-	-	1,554,675
Federal Grants	-	-	1,115,360	1,115,360
Grants and Entitlements	49,300	-	647,200	696,500
Local Government Payments in Lieu of Taxes	-	400,000	-	400,000
Police and Communications	210,000	23,600	-	233,600
False Alarm Fines	6,000	-	-	6,000
Court Fines	600,000	-	-	600,000
Community Programs - Recreation	35,350	-	-	35,350
Community Programs - Golf Course	548,450	-	-	548,450
Community Programs - Pro Shop Snack Bar	45,200	-	-	45,200
Community Programs - Banquet Center	34,000	-	-	34,000
Community Programs - Aquatic Center	545,130	-	-	545,130
Community Programs - Community Center	1,560,785	-	-	1,560,785
Community Programs - Ballwin Days	80,000	-	-	80,000
Investment Earnings	60,200	885	-	61,085
Donations	10,150	-	-	10,150
Miscellaneous Revenues	137,060	-	-	137,060
Sale of Assets/Property	30,000	-	-	30,000
Transfers In	-	208,290	300,000	508,290
	<u>\$ 18,160,000</u>	<u>\$ 1,818,275</u>	<u>\$ 3,017,560</u>	<u>\$ 22,995,835</u>



**Combined Expenses by Type**

	General	Special Revenue	Capital Projects	Total
Wages and Salaries	\$ 8,957,379	\$ -	-	\$ 8,957,379
Benefits	2,992,518	-	-	2,992,518
Travel & Training	52,955	-	-	52,955
Utilities	473,180	-	-	473,180
Communications	71,675	-	-	71,675
Rentals	10,845	-	-	10,845
Public Relations - Internal	8,100	-	-	8,100
Public Relations - External	49,215	-	-	49,215
Insurance	313,346	-	-	313,346
Advertising	20,300	-	-	20,300
Repairs & Maintenance	362,860	-	-	362,860
General Supplies	404,875	-	-	404,875
Dues & Subscriptions	35,342	-	-	35,342
Vehicle Expenses	254,540	-	-	254,540
Maintenance Materials	679,879	-	-	679,879
Contractual	2,288,006	-	-	2,288,006
Other Operating Expenses	67,983	338,242	-	406,225
Contingency	15,000	-	-	15,000
Capital Computer Hardware/Software	89,445	-	-	89,445
Capital Equipment, Furniture & Vehicles	1,083,185	-	-	1,083,185
Capital Land & Facility Improvements	63,100	-	305,500	368,600
Capital Streets	261,172	-	1,480,700	1,741,872
Other Capital Expenses	-	-	922,000	922,000
Debt Service	-	-	339,516	339,516
TIF Fees & Reimbursements	99,540	1,438,385	49,000	1,586,925
Transfers Out	300,000	59,750	-	359,750
	<u>\$ 18,954,440</u>	<u>\$ 1,836,377</u>	<u>\$ 3,096,716</u>	<u>\$ 23,887,533</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.

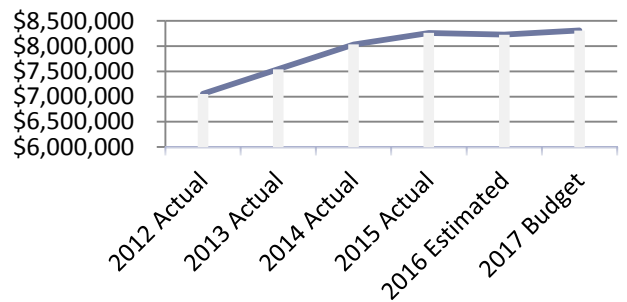
**Basis of Projection & Analysis:**

Sales taxes are allocated first to the Capital Fund based on project funding needs and then to the General fund.

FY16 budget estimated 1.5% growth on FY15 estimates.

FY17 budget projects 1% growth on FY16 estimates. General sales taxes are at 1.3% while TIF sales taxes are expected to decline by 3.9%.

**Financial Trend**



Collection/ Distribution Year	By Fund				Total	Annual Percentage Change
	General Fund		Capital Fund			
2012 Actual	6,137,131	87.0%	915,047	13.0%	7,052,178	
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 Actual	7,934,220	96.0%	326,938	4.0%	8,261,157	2.8%
2016 Estimated	7,644,000	92.9%	585,000	7.1%	8,229,000	-0.4%
2017 Budget	7,355,000	88.5%	955,000	11.5%	8,310,000	1.0%

### 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.

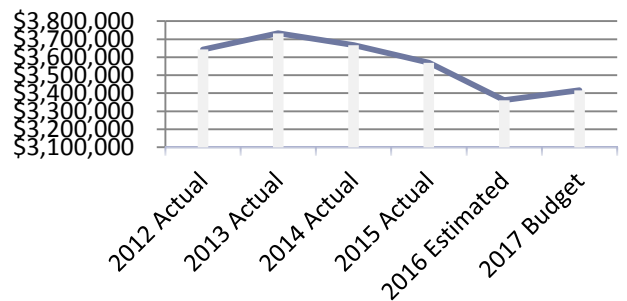
**Basis of Projection & Analysis:**

For FY17, natural gas is projected above the 4 year averages due to the expectation of a colder than average winter.

Telephone tax receipts continues to decline; a reduction of almost 12% is projected for FY17.

The electric utility has requested a rate increase of 7.8% which is anticipated for mid-year in 2017.

**Financial Trend**



**General Fund Category**

Collection/	Gas	Water	Telephone	Electric	Total	Annual
2012 Actual	722,692	353,858	1,117,506	1,448,937	3,642,994	
2013 Actual	808,665	318,392	1,044,991	1,560,905	3,732,953	2.5%
2014 Actual	863,840	332,147	917,618	1,553,207	3,666,812	-1.8%
2015 Actual	776,376	322,720	846,309	1,623,742	3,569,147	-2.7%
2016 Estimated	675,600	354,200	741,500	1,590,000	3,361,300	-5.8%
2017 Budget	805,600	321,600	654,500	1,635,000	3,416,700	1.6%

### 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:**

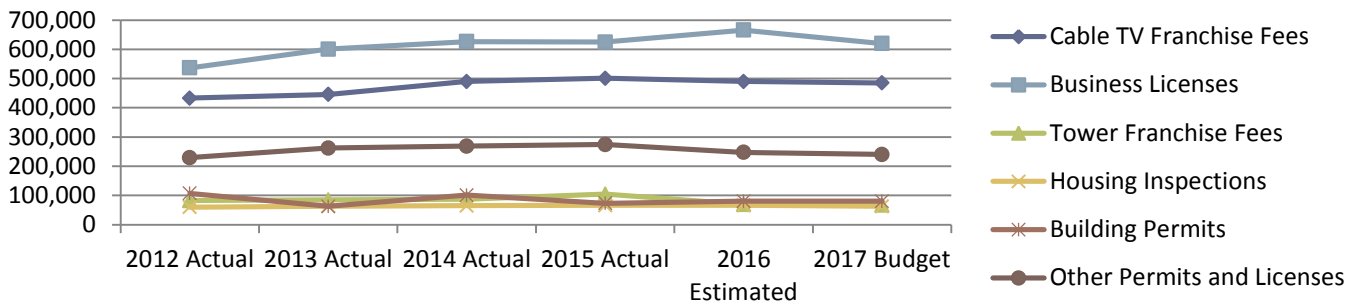
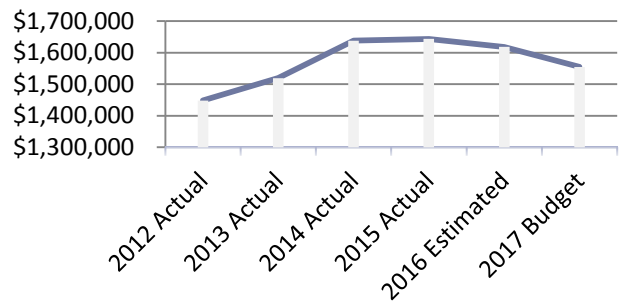
The source of this revenue includes fees charged by the City for business licenses, contractor licenses, liquor licenses, building and other miscellaneous permits. The City also conducts municipal housing inspections. A franchise fee of 5% is imposed on cable television companies.

**Basis of Projection & Analysis:**

FY17 business licenses are projected in line with 3 year actual averages. FY16 numbers include payments from previous years which are not expected to recur.

Inspections and permits are projected to remain unchanged from FY16 estimates.

**Financial Trend**





### Motor Vehicle Taxes and Fees

#### FUEL TAX, SALES TAX, & LICENSE /TRANSFER FEES

**Legal Authorization:**

**State Statute:** Article IV, Section 30(a); Article VII, Section 94.560; Article X, Chapter 142, Section 144.069

**City Ordinance:** N/A

**Account Codes:**

500002, 500045, 500030

**Description:**

**Motor Fuel Tax:** 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.

**Motor Vehicle Sales Tax:** This tax is on the purchase price of a motor vehicle, trailers, boats and outboard motors. Sales tax rate is determined where the vehicle is titled.

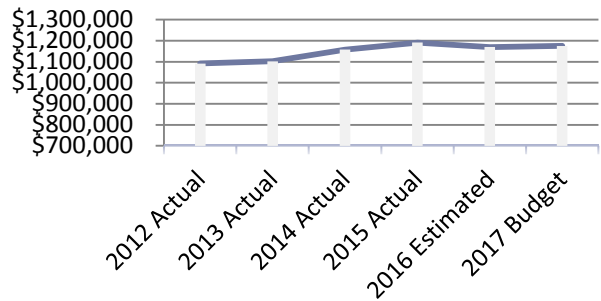
**Motor Vehicle Fees:** This fee is the City share of the State of Missouri vehicle license and transfer fees assessed. Allocation is based on a city's population according to the last Federal decennial census. Funds derived from this revenue source are to be used solely for "construction, reconstruction, maintenance, repair, policing, signing, lighting, cleaning of roads, and for the payment and interest on indebtedness on account of road and street purposes and uses thereof".

**Basis of Projection & Analysis:**

**Motor Fuel Tax:** Revenue from this tax source decreases when gas prices rise as consumers lower their consumption, and increases as gas prices fall.

No increases are anticipated for motor vehicle sales or vehicle fees for FY17.

**Financial Trend**



General Fund Category					
Collection/ Distribution Year	Motor Fuel Tax	Motor Vehicle Sales Tax	Motor Vehicle Fees	Total	Change
2012 Actual	770,898	189,396	131,299	1,091,593	
2013 Actual	770,562	205,542	126,315	1,102,420	1.0%
2014 Actual	792,846	236,345	128,154	1,157,345	5.0%
2015 Actual	804,601	252,106	134,334	1,191,041	2.9%
2016 Estimated	785,000	255,000	130,000	1,170,000	-1.8%
2017 Budget	790,000	255,000	130,000	1,175,000	0.4%

### St. Louis County Road/Bridge Tax

**Legal Authorization:**

**State Statute:** 137.558  
**City Ordinance:** N/A

**Account Codes:**

500040

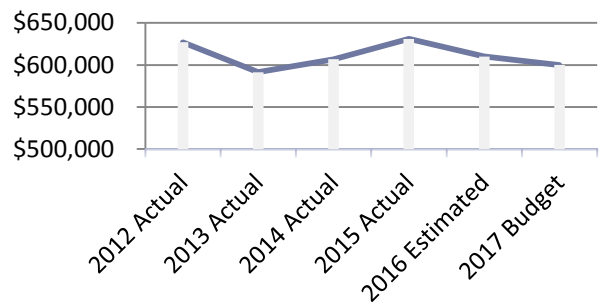
**Description:**

St. Louis County's Road and Bridge tax levy is \$0.103 per \$100 assessed valuation of residential and commercial real property and \$0.105 for personal property within the City. It is distributed to the City based on the city's assessed valuation and is billed along with other property tax assessments. This revenue must be used for the improvement and repair of public roads, streets and bridges within the municipality.

**Basis of Projection & Analysis:**

While assessment values have been increasing since 2013, FY17 revenues from this source are budgeted conservatively.

**Financial Trend**



General Fund Category			
Collection/ Distribution Year	County Road Tax		Annual Percentage
2012 Actual	626,987	100.0%	
2013 Actual	591,456	100.0%	-5.7%
2014 Actual	606,890	100.0%	2.6%
2015 Actual	631,045	100.0%	4.0%
2016 Estimated	610,000	100.0%	-3.3%
2017 Budget	600,000	100.0%	-1.6%

### Municipal Court Fines

**Legal Authorization:**

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

**Account Codes:**

503005

**Description:**

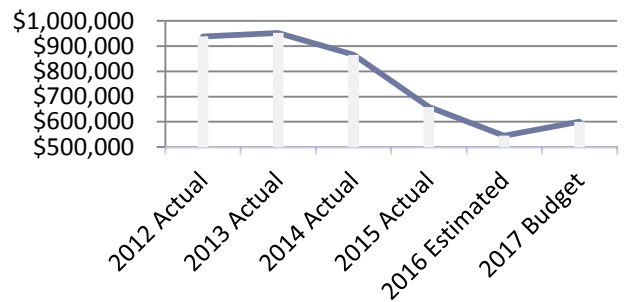
Revenue is received from the fines levied by the Ballwin Municipal Judge in the adjudication of tickets and citations issued by the Ballwin Police and Code Enforcement personnel.

**Basis of Projection & Analysis:**

The State of Missouri enacted legislation in 2015 that has resulted in a reduction in revenues collected through the municipal court.

A modest uptick is anticipated in FY17 with the implementation of mobile ticketing

**Financial Trend**



General Fund Category			
Collection/ Distribution Year	Municipal Court Fines		Annual Percentage
2012 Actual	938,503	100.0%	
2013 Actual	952,511	100.0%	1.5%
2014 Actual	865,474	100.0%	-9.1%
2015 Actual	658,412	100.0%	-23.9%
2016 Estimated	545,000	100.0%	-17.2%
2017 Budget	600,000	100.0%	10.1%

### Community Programs Revenue

**Legal Authorization:**

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

**Account Codes:**

Various

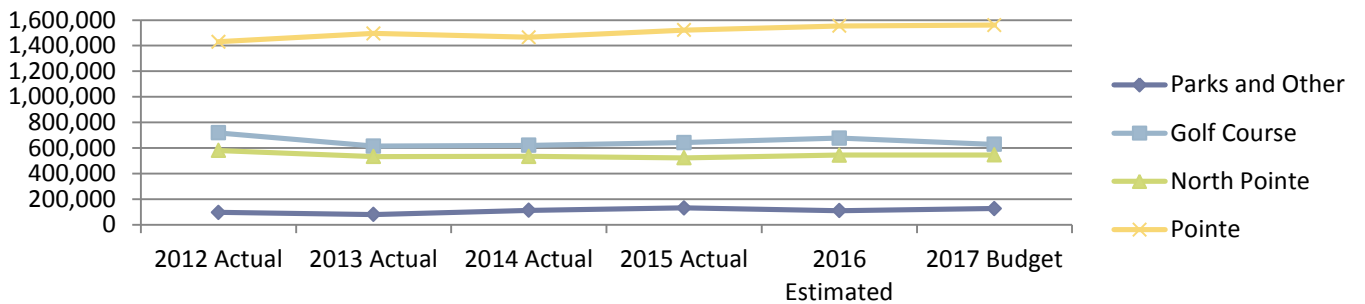
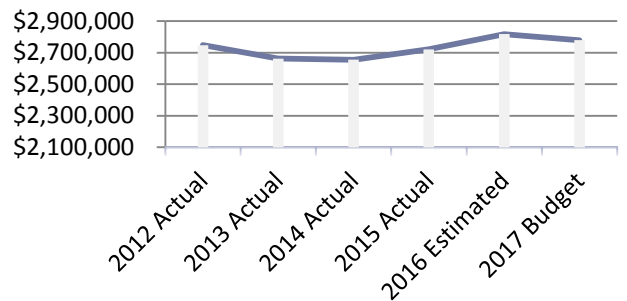
**Description:**

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. This water park features slides, a competitive and leisure pool, Tree Swing, Bucket Falls and a Lazy River. 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 outdoor facilities fluctuate with weather conditions and are projected conservatively.

**Financial Trend**



### Payment in Lieu of Taxes (PILOT)

**Legal Authorization:**

**State Statute:** Section 99.800 to 99.865  
**City Ordinance:** N/A

**Account Codes:**

500502

**Description:**

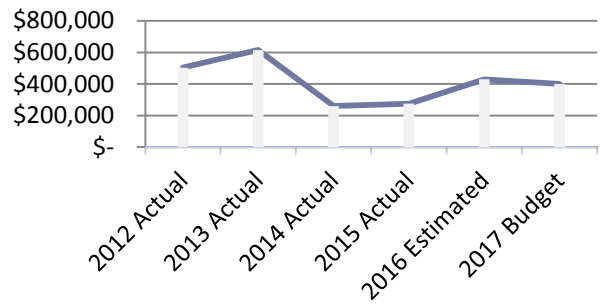
Tax Increment Financing (TIF) - encourages development of blighted, substandard, or economically under-utilized areas that would not develop without public assistance; the PILOTs are made by property owners in the redevelopment area on the increase in current equalized assessed valuation of each such parcel, and such payments are deposited into the special allocation fund; payments to the fund may be used to pay for the redevelopment project costs or to repay any obligations (i.e., bonds or promissory notes) issued by the municipality to pay or the redevelopment project costs.

**Basis of Projection & Analysis:**

Olde Towne Plaza TIF revenues are reflected in the Special Revenue Funds category below. The PILOTs are generated pursuant to the terms of the Real Property Tax Increment Allocation Redevelopment Act.

Revenues fluctuate based on the success of real estate assessment value appeals filed by major tenants in the development.

**Financial Trend**



Special Revenue Fund Category			
Collection/ Distribution Year	PILOTs		Annual Percentage
2012 Actual	504,021	100.0%	
2013 Actual	614,990	100.0%	22.0%
2014 Actual	260,302	100.0%	-57.7%
2015 Actual	275,077	100.0%	5.7%
2016 Estimated	430,000	100.0%	56.3%
2017 Budget	400,000	100.0%	-7.0%

### EATS -- Local Sales Tax

**Legal Authorization:**

**State Statute:** Section 99.820, 99.845  
**City Ordinance:** N/A

**Account Codes:**

500501

**Description:**

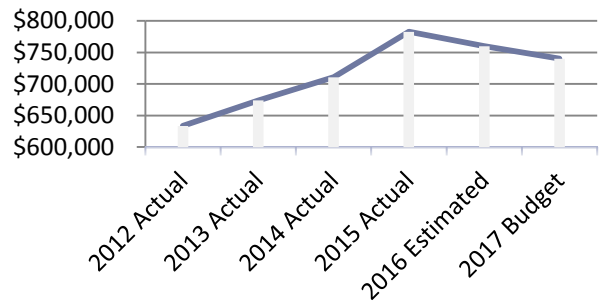
For redevelopment projects approved by ordinance after August 31, 1991, fifty percent of the total additional revenue from taxes, penalties and interest which are imposed by the municipality or other taxing districts, and which are generated by economic activities within the area over a determined base amount, but exclude certain taxes, shall be allocated to, and paid to the municipality, who shall deposit such funds in a separate segregated account within a special allocation fund.

Ballwin has one active TIF redevelopment project which generates economic activity taxes (EATS) - Olde Towne Plaza.

**Basis of Projection & Analysis:**

In FY17 sales taxes are projected to decline after the closing of a retailer late in 2016. This space will be filled by an amusement venue. A new restaurant will be opening in the first half of 2017, however, which is expected to generate sufficient taxes to compensate for the loss of the retailer.

**Financial Trend**



Special Revenue Fund Category			
Collection/ Distribution Year	PILOTs		Annual Percentage
2012 Actual	633,574	100.0%	
2013 Actual	673,989	100.0%	6.4%
2014 Actual	710,712	100.0%	5.4%
2015 Actual	782,725	100.0%	10.1%
2016 Estimated	760,000	100.0%	-2.9%
2017 Budget	740,000	100.0%	-2.6%

# GENERAL FUND OVERVIEW

**Combined Statement of Revenues and Expenditures - General Fund**

	2015 Actual	2016 Estimated	2017 Budget
<b>Fund Balance January 1</b>	\$8,969,423	\$7,242,752	\$7,256,485
<b>Revenues</b>	\$19,639,712	\$18,584,048	\$18,160,000
<b>Expenditures</b>			
Administration:	(\$2,933,476)	(\$3,010,602)	(\$3,071,370)
Parks:	(\$4,462,281)	(\$5,084,494)	(\$4,533,206)
Police:	(\$5,601,031)	(\$5,652,889)	(\$5,837,363)
Public Works:	(\$4,928,407)	(\$4,787,657)	(\$5,212,501)
<b>TOTAL:</b>	<b>(\$17,925,195)</b>	<b>(\$18,535,642)</b>	<b>(\$18,654,440)</b>
<b>Transfer (To)/From</b>			
<b>Capital Projects Fund</b>	\$0	\$0	(\$300,000)
<b>Other Restricted Funds</b> (Inmate Security, Hist Society, Art, LOAP and Sidewalk escrows)	(\$18,465)	(\$10,470)	(\$7,200)
<b>Fund Balance December 31</b>	<b>\$10,665,475</b>	<b>\$7,280,688</b>	<b>\$6,454,845</b>
<b>Less Restricted for</b>			
Prepaid Expenses	(\$429,025)		
Inventory	(\$338,801)		
Government Center Improvements	(\$2,654,897)	(\$24,203)	
<b>Unassigned Fund Balance December 31</b>	<b>\$7,242,752</b>	<b>\$7,256,485</b>	<b>\$6,454,845</b>

Anticipated Unassigned Fund Balance 12/31/16:

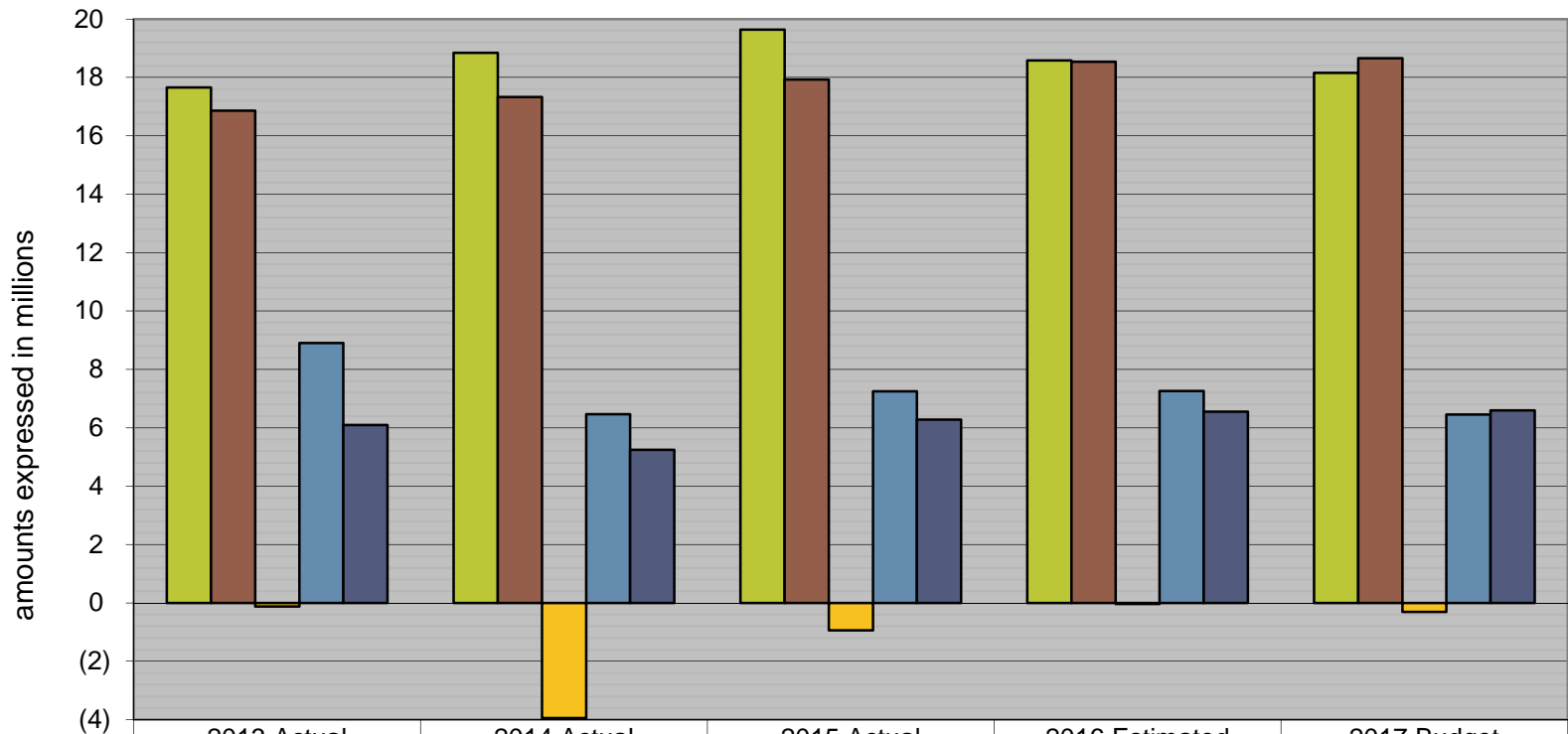
39.15% of 2016 Estimated Expenditures

Anticipated Unassigned Fund Balance 12/31/17:

34.60% of 2017 Budget Expenditures

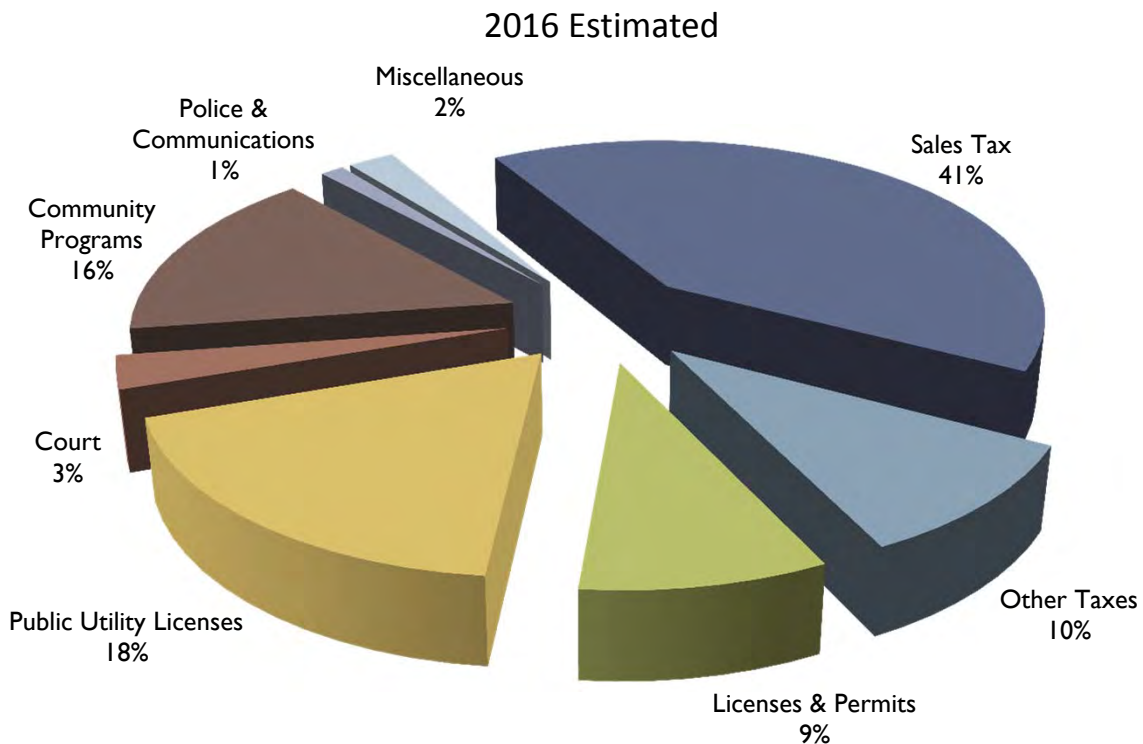
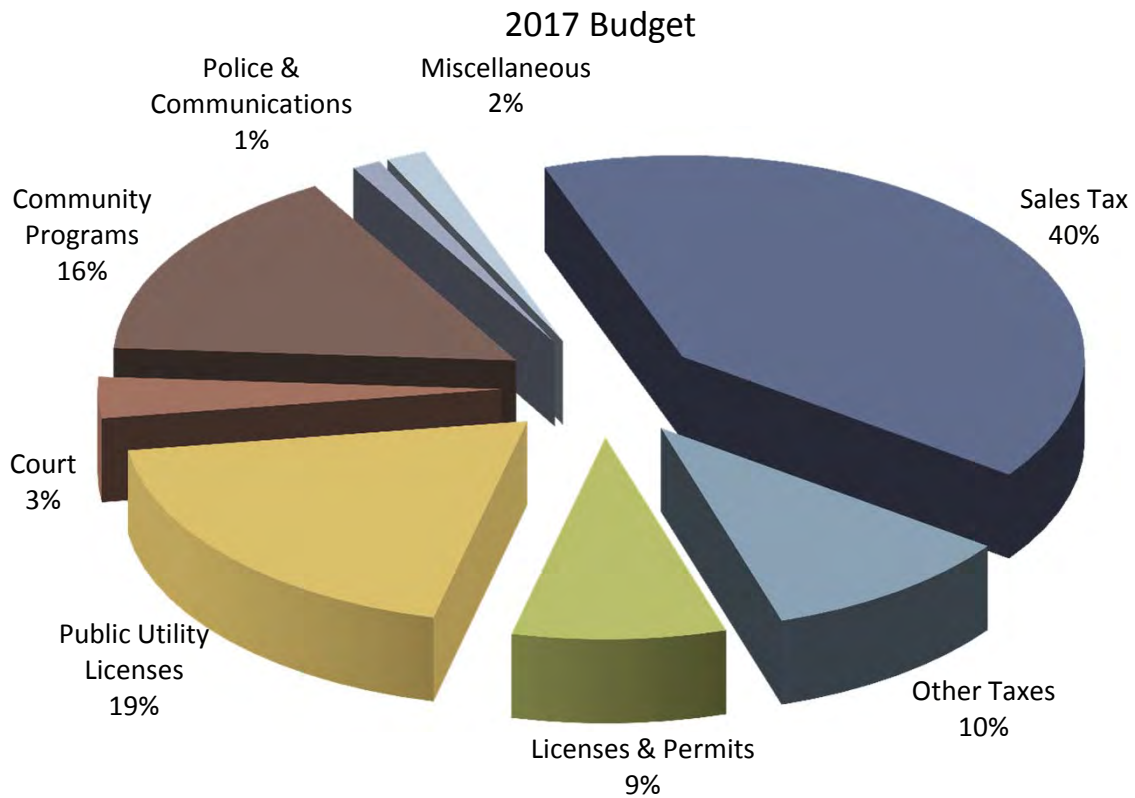


# General Fund History 2013-2017



	2013 Actual	2014 Actual	2015 Actual	2016 Estimated	2017 Budget
■ Revenues	17,652,240	18,842,579	19,639,712	18,584,048	18,160,000
■ Expenses	16,858,578	17,331,029	17,925,195	18,535,642	18,654,440
■ Transfers	(121,142)	(3,948,360)	(938,236)	(34,673)	(307,200)
■ Fund Balance	8,903,281	6,466,471	7,242,752	7,256,485	6,454,845
■ Cash Reserves	6,098,741	5,246,345	6,276,941	6,554,356	6,600,000

### General Revenues



## General Budget Revenues

Account Description	2015 Actual	2016 Estimated	2017 Budget
<b>Fund: General</b>			
<u>Revenues</u>			
Sales and Use Taxes			
500001 Sales tax	7,636,051	7,274,000	7,035,000
500005 Sales tax - TIF 2A	298,169	370,000	320,000
<b>Total: Sales and Use Taxes</b>	<b>7,934,220</b>	<b>7,644,000</b>	<b>7,355,000</b>
Other Taxes			
500002 Sales tax - vehicles	252,106	255,000	255,000
500025 Cigarette tax	87,412	82,000	82,000
500030 Motor vehicle fees	134,334	130,000	130,000
500040 County road tax	631,045	610,000	600,000
500045 Motor fuel tax	804,601	785,000	790,000
<b>Total: Other Taxes</b>	<b>1,909,498</b>	<b>1,862,000</b>	<b>1,857,000</b>
Licenses & Permits			
501025 Cable TV franchise fees	501,031	490,000	485,000
501026 Tower franchise fees	104,358	69,300	66,500
502001 Business Licenses	624,719	666,000	620,000
502005 Contractor Licenses	44,115	44,000	43,000
502010 Liquor Licenses	17,958	20,000	18,000
502025 Electrical Tests	50	25	25
503001 Petition fees	18,250	15,250	15,000
504001 Housing inspections	66,075	66,000	63,000
504005 Apartment inspections	22,451	18,000	18,000
504010 Commercial inspections	7,371	4,000	3,000
504015 Occupancy permits	525	420	400
504100 Building permits	73,317	80,000	80,000
504102 Mechanical permits	37,505	35,000	35,000
504103 Electrical permits	43,023	42,000	42,000
504104 Demolition permits	800	700	500
504105 Plumbing permits	26,168	25,000	25,000
504110 Sign permits	6,415	9,000	9,000
504115 Fence permits	4,235	4,060	4,000
504120 Excavation permits - others	4,650	4,300	4,500
504125 Excavation permits - utilities	5,300	4,750	4,000
504130 Site/grading permits/fees	24,147	10,463	9,000
504150 Reinspection fees	175	250	50
504160 Solicitation permits	8,050	8,500	8,000
504199 Miscellaneous permits	2,925	1,400	1,700
<b>Total: Licenses &amp; Permits</b>	<b>1,643,613</b>	<b>1,618,418</b>	<b>1,554,675</b>

## General Budget Revenues

Account Description	2015 Actual	2016 Estimated	2017 Budget
Public Utility Licenses			
501001 Gas gross receipts	770,557	670,000	800,000
501002 Water gross receipts	321,021	352,600	320,000
501003 Telephone gross receipts	841,611	737,000	650,000
501004 Electric gross receipts	1,603,317	1,570,000	1,615,000
501006 Protest Telephone gross receipts	24,999	24,000	25,000
501007 TIF util gross receipts - gas	5,819	5,600	5,600
501008 TIF util gross receipts - water	1,700	1,600	1,600
501009 TIF util gross receipts - phone	4,698	4,500	4,500
501010 TIF util gross receipts - electric	20,424	20,000	20,000
<b>Total: Public Utility Licenses</b>	<b>3,594,146</b>	<b>3,385,300</b>	<b>3,441,700</b>
Investment Earnings			
505001 Bank account interest	170	340	200
505050 Investment income	86,746	60,000	60,000
<b>Total: Investment Earnings</b>	<b>86,917</b>	<b>60,340</b>	<b>60,200</b>
Donations			
506003 Sponsorships	9,419	10,000	10,000
506005 Tree donations	150	250	150
506010 Sidewalk contributions	10,186	-	-
506016 Streetlight operations contributions	1,628	-	-
<b>Total: Donations</b>	<b>21,383</b>	<b>10,250</b>	<b>10,150</b>
Grants and Entitlements			
506500 Miscellaneous grants	55,661	54,753	34,800
506501 OCDETF/FBI ot reimbursement	16,927	17,000	14,500
<b>Total: Grants and Entitlements</b>	<b>72,588</b>	<b>71,753</b>	<b>49,300</b>
Court Fines			
503005 Court fines	658,412	545,000	600,000
<b>Total: Court Fines</b>	<b>658,412</b>	<b>545,000</b>	<b>600,000</b>
Sale of Assets/Property			
508100 Sale of surplus property	4,118	13,160	5,000
508150 Sale of capital assets	28,040	58,000	25,000
<b>Total: Sale of Assets/Property</b>	<b>32,158</b>	<b>71,160</b>	<b>30,000</b>

## General Budget Revenues

Account Description	2015 Actual	2016 Estimated	2017 Budget
False Alarm Fines			
530002 False alarm fines	8,550	8,000	6,000
<b>Total: False Alarm Fines</b>	<b>8,550</b>	<b>8,000</b>	<b>6,000</b>
Police and Communications			
530003 Police reports	4,842	4,000	4,000
530004 Police record checks	258	300	250
530006 Police training fees	10,004	7,500	9,000
530007 Prisoner fit for confinement reimb	171	1,200	-
530010 Fingerprinting fees	2,025	2,700	2,000
530052 Inmate security funds	10,018	7,850	8,000
530100 Communications - Manchester	149,379	142,120	127,750
530110 Police services - Rockwood	51,369	54,156	59,000
<b>Total: Police and Communications</b>	<b>228,066</b>	<b>219,826</b>	<b>210,000</b>
Community Programs - Recreation			
540001 Pavilion rentals	12,610	11,705	12,000
540005 Ball field rentals	2,350	2,070	2,350
540007 Tennis court reservation fees	-	140	-
540200 Art commission funds	6,091	8,020	6,000
540205 Historical society funds	3,162	3,400	3,500
540215 L.O.A.P. funds	11,662	11,500	11,500
<b>Total: Community Programs - Recreation</b>	<b>35,874</b>	<b>36,835</b>	<b>35,350</b>
Community Programs - Golf Course			
541001 Resident greens fees	91,403	115,000	105,000
541005 Non-resident greens fees	311,201	320,000	300,000
541006 Tournament greens fees	15,453	15,000	15,000
541009 Permanent tee times	1,168	1,350	1,300
541010 Golf carts	119,735	125,000	110,000
541015 Pull carts	5,229	4,300	4,300
541016 Golf carts - tournaments	7,938	7,500	7,500
541060 Junior golf/swim pass - res	875	1,225	1,225
541065 Junior golf/swim pass - n/res	525	525	525
541250 Golf programs	3,733	3,600	3,600
541301 Golf course advertising	2,000	2,750	-
<b>Total: Community Programs - Golf Course</b>	<b>559,260</b>	<b>596,250</b>	<b>548,450</b>

## General Budget Revenues

Account Description	2015 Actual	2016 Estimated	2017 Budget
Community Programs - Pro Shop Snack Bar			
541505 Soda fountain sales	10,612	11,000	10,000
541506 On course soda machine	2,562	2,400	2,400
541515 Beer sales	23,918	25,000	24,000
541520 Deli sales	3,894	3,700	4,000
541521 Snack sales	2,461	2,500	2,500
541525 Food/beverages - tournaments	2,197	2,000	2,000
541900 Receipts overages/(shortages)	(32)	-	-
541950 Golf club misc revenues	293	200	300
<b>Total: Community Programs - Pro Shop Snack Bar</b>	<b>45,906</b>	<b>46,800</b>	<b>45,200</b>
Community Programs - Banquet Center			
541510 Beverage sales	25,853	21,500	21,500
541600 Rental fees	9,900	12,000	12,000
541650 Preferred catering fees	521	500	500
<b>Total: Community Programs - Banquet Center</b>	<b>36,274</b>	<b>34,000</b>	<b>34,000</b>
Community Programs - Aquatic Center			
542001 Daily fees - res adult	19,264	21,807	23,000
542005 Daily fees - res child	15,001	16,966	18,750
542010 Daily fees - non res	198,182	212,782	213,180
542015 Pool pass - res indiv	2,208	2,120	2,200
542016 Pool pass - res sing+1	2,625	1,770	2,000
542017 Pool pass - non res sing+1	270	669	500
542020 Pool pass - non res indiv	385	1,725	1,500
542023 Pool pass - res snr cpl	895	702	750
542024 Pool pass - non res snr cpl	335	185	200
542025 Pool pass - res family	43,654	42,792	43,000
542030 Pool pass - non res family	17,830	14,244	16,000
542051 Pointe plus pass - res	31,412	25,250	30,000
542053 Pointe plus pass - non res	13,551	12,400	13,000
542055 Pointe plus pass - business	563	800	800
542060 Junior golf/swim pass - res	475	350	350
542065 Junior golf/swim pass - non res	300	300	300
542098 Wildwood swim passes	6,023	4,657	5,000
542100 Swim lessons	6,663	9,725	10,000
542200 Aqua fitness	402	2,173	1,600
542250 Pool programs	8,360	9,363	9,500
542300 Swim team	17,031	15,105	17,000
542500 Concessions	116,938	128,361	118,000
542600 Rental fees	2,515	2,815	2,500
542601 Party rental fees	18,149	16,270	16,000
542800 Items for resale	157	145	-
542900 Receipts overage/(shortage)	(73)	-	-
<b>Total: Community Programs - Aquatic Center</b>	<b>523,114</b>	<b>543,476</b>	<b>545,130</b>

## General Budget Revenues

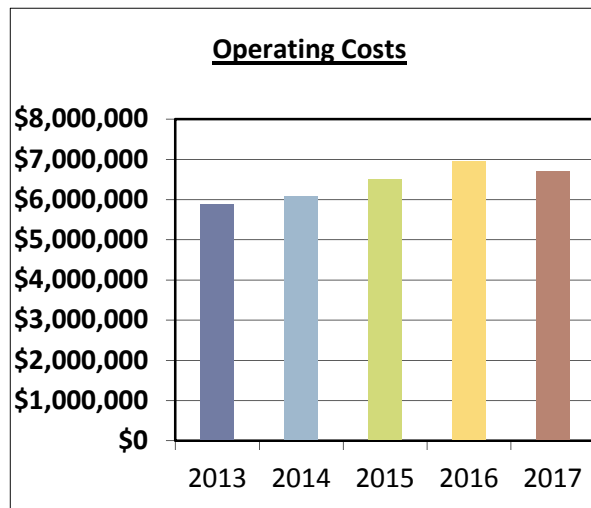
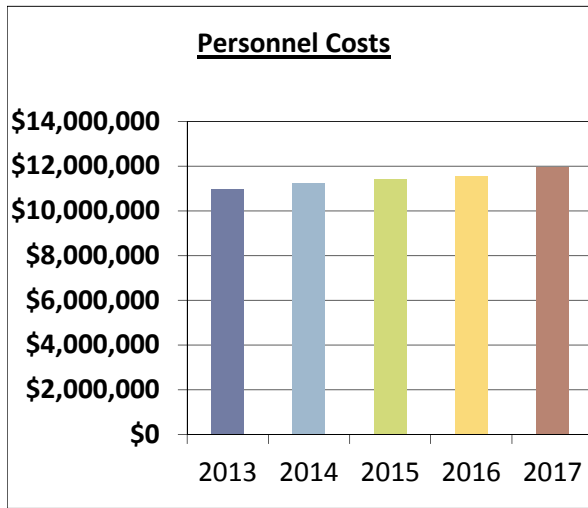
Account Description	2015 Actual	2016 Estimated	2017 Budget
Community Programs - Community Center			
545001 Daily fees - res	18,193	14,000	18,000
545002 Daily fees - non res	69,208	62,000	74,100
545005 Punch card - res	33,699	34,000	35,000
545006 Punch card - non res	31,058	30,000	31,000
545010 Pass - res	488,670	510,000	490,000
545011 Pass - non res	189,037	195,000	180,000
545051 Pointe plus pass - res	84,969	75,000	80,000
545053 Pointe plus pass - non res	35,447	31,000	40,000
545055 Business memberships	10,419	11,500	8,000
545100 Swim lessons	75,324	72,000	79,500
545175 Lifeguard cert fees	7,780	9,000	10,000
545200 Aqua fitness	44,226	46,000	46,000
545250 Indoor pool special programs	1,886	2,000	2,000
545400 Program fees - res	49,588	55,000	50,000
545405 Program fees - snr	2,671	2,600	3,000
545410 Program fees - non res	58,637	47,000	50,000
545425 Babysitting	12,889	13,200	13,200
545450 Summer camp fees - res	87,684	110,082	116,000
545460 Summer camp fees - non res	87,600	97,476	102,000
545475 Personal trainer	36,492	36,000	36,000
545500 Concessions	3,746	3,000	3,000
545506 Soda machine revenue	11,138	11,100	11,500
545550 Vending machine revenue	2,331	2,400	2,400
545600 Rental fees	43,103	42,000	42,000
545602 Birthday parties - res	8,575	10,000	9,000
545603 Birthday parties - non res	9,440	16,500	12,000
545610 Lock-ins	6,610	7,000	7,000
545700 ID fees	10,782	10,000	10,000
545800 Items for resale	65	85	85
545900 Receipts overage/(shortage)	(1)	-	-
545950 Miscellaneous	170	-	-
<b>Total: Community Programs - Community Ctr</b>	<b>1,521,437</b>	<b>1,554,943</b>	<b>1,560,785</b>

## General Budget Revenues

Account Description	2015 Actual	2016 Estimated	2017 Budget
Community Programs - Ballwin Days			
547001 Ballwin Days	94,623	68,000	80,000
<b>Total: Community Programs - Ballwin Days</b>	<b>94,623</b>	<b>68,000</b>	<b>80,000</b>
Miscellaneous Revenues			
503010 Zoning maps/books	3	-	-
504200 Sewer lateral admin fees	33,478	33,500	33,240
506510 Residential tree cost share	-	5,400	10,000
506750 Insurance/damage reimbursement	521,454	22,200	2,000
508001 Rent income	21,075	20,775	20,775
508105 History book sales/royalties	156	50	50
508110 Advertising sales	-	4,750	20,000
508200 Admin service charges	4,134	3,100	3,200
508210 Bond processing fees	830	20	-
508211 Notary service	106	136	120
508300 Previous year collections	48,519	113,509	2,500
508900 Miscellaneous	3,704	4,082	5,000
508910 Misc construction reimbursement	-	-	40,000
528506 Soda machine revenue	215	175	175
<b>Total: Miscellaneous Revenues</b>	<b>633,672</b>	<b>207,697</b>	<b>137,060</b>
<b>Revenues Total</b>	<b>19,639,712</b>	<b>18,584,048</b>	<b>18,160,000</b>



### Personnel and Operating Cost History



Year	Fulltime Employee Count	Personnel Costs (Incl P/T)	Percent of Budget	Other Operating Costs	Percent of Budget	Total Budget	
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	140	\$11,423,410	64%	\$6,501,785	36%	\$17,925,195	Actual
2016	138	\$11,581,279	62%	\$6,954,363	38%	\$18,535,642	Estimated
2017	136	\$11,949,897	64%	\$6,704,543	36%	\$18,654,440	Budgeted

## General Fund Expenditures

Description	2015 Actual	2016 Estimated	2017 Budget
<b>Personnel Costs</b>			
Wages and Salaries	8,675,360	8,799,712	8,957,379
Benefits	2,748,049	2,781,567	2,992,518
<b>Personnel Costs Total</b>	<b>11,423,410</b>	<b>11,581,279</b>	<b>11,949,897</b>
<b>Operating Costs</b>			
Travel & Training	41,087	45,019	52,955
Utilities	469,272	418,120	473,180
Communications	81,786	70,274	71,675
Rentals	9,398	10,130	10,845
Public Relations - Internal	9,282	5,750	8,100
Public Relations - External	24,532	23,915	49,215
Insurance	330,455	291,516	313,346
Advertising	17,077	24,627	20,300
Repairs & Maintenance	205,995	228,637	362,860
General Supplies	400,657	427,609	404,875
Dues & Subscriptions	25,718	32,905	35,342
Vehicle Expenses	258,086	245,611	254,540
Maintenance Materials	435,861	400,390	679,879
Contractual	1,696,599	2,419,509	2,288,006
Other Operating Expenses	42,648	60,187	67,983
Contingency	2,444	7,650	15,000
<b>Operating Costs Total</b>	<b>4,050,896</b>	<b>4,711,849</b>	<b>5,108,101</b>
<b>Capital Costs</b>			
Computer Hardware/Software	57,425	145,820	89,445
Equipment, Furniture & Vehicles	741,794	1,084,564	1,083,185
Land & Facility Improvements	325,550	253,000	63,100
Streets	1,242,394	674,866	261,172
Other Capital Expenses	-	-	-
<b>Capital Costs Total</b>	<b>2,367,163</b>	<b>2,158,250</b>	<b>1,496,902</b>
<b>Debt Service</b>	-	-	-
<b>TIF Fees &amp; Reimbursements</b>	83,726	84,264	99,540
<b>Transfers Out</b>	-	-	300,000
<b>Grand Total</b>	<b>17,925,195</b>	<b>18,535,642</b>	<b>18,954,440</b>

# **GENERAL FUND DEPARTMENT BUDGETS**

# ADMINISTRATION

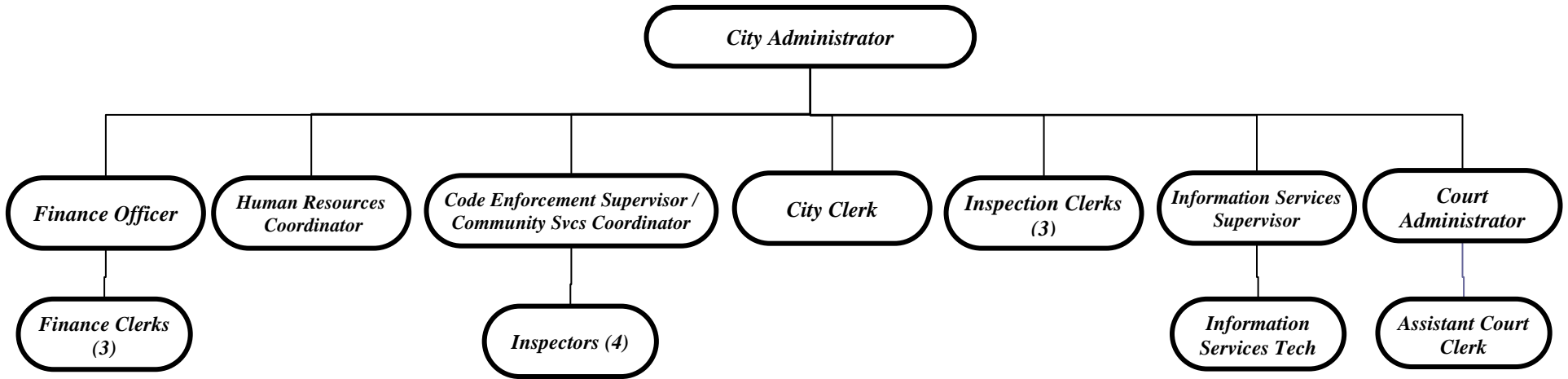
## MISSION STATEMENT

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  
2017 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. With the retirement of two inspectors, the city will replace both in the coming year, thus the training, tuition and certification budget has been increased by \$3,820.

**COMMUNITY SERVICES**

PROGRAMS & GOALS

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

Goals for the program include:

- Full implementation and enhancements to the Ballwin Life Magazine, the new quarterly resident publication. Additional goals of the publication is to distribute the magazine in a manner that is less expensive with costs offset by new advertising revenue, targeted specifically to Ballwin residents , 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 \$26,000.
2. Cost of Ballwin Life Magazine increased community publications by \$24,800; however existing advertising commitments will offset most of the budget increase.

**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.
- 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 &amp; 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. (Are we going to accomplish this next year? :> )
- 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

1. Conduct comprehensive Security Audit of the system and address any gaps discovered.
2. Contract with local service provider to increase bandwidth availability throughout the operation.
3. Install Panasonic Tough books throughout the Police Department Fleet.

**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.

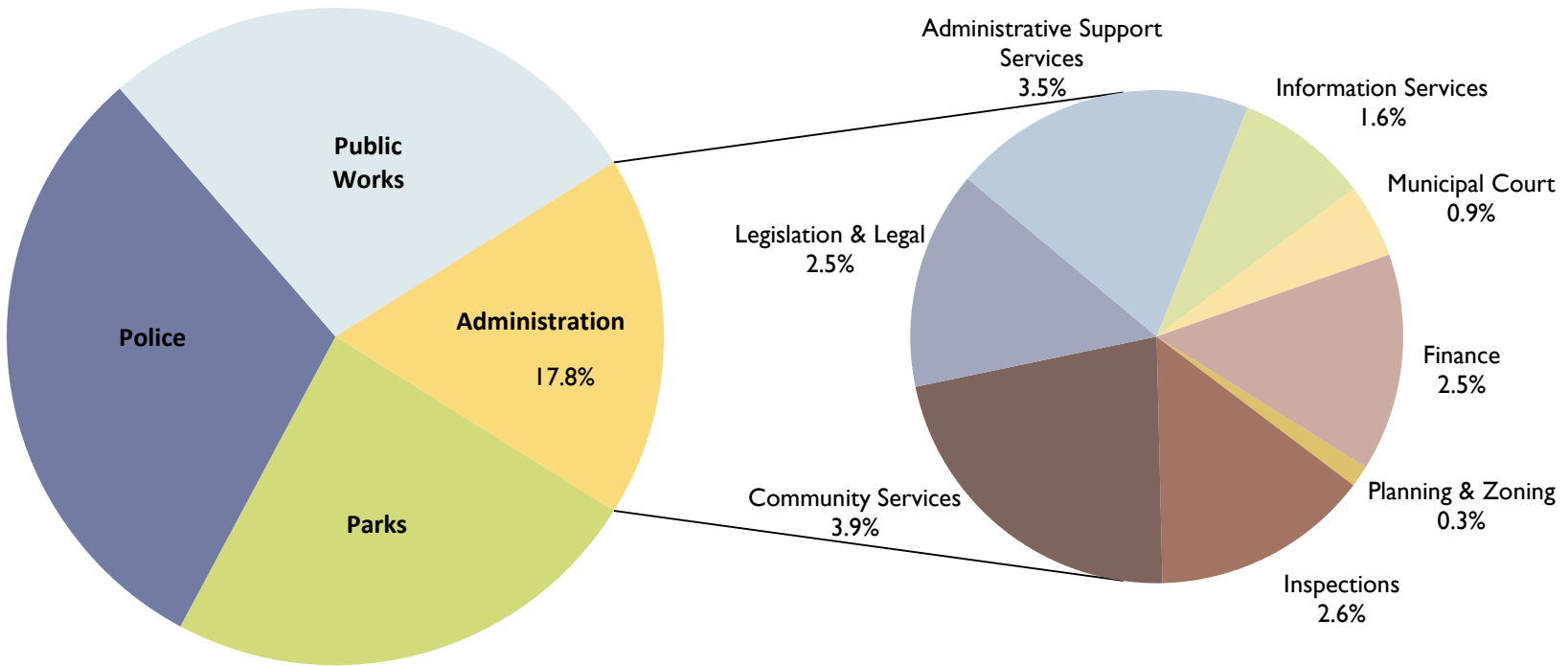
- Maximize investment yields and minimize debt costs through ongoing analysis of internal and external economic influences.
- Maintain the financial transparency of the city through disbursement of the monthly financial reports and maintaining public on-line access opportunities for the review and understanding of Ballwin’s financial position and records.
- Securely, efficiently and effectively manage cash receipts, receivables, payables and licensing functions.

SIGNIFICANT BUDGETARY ISSUES

1. The cost for the annual maintenance agreement on the finance software increases by \$5,744 in part due to additional modules purchased in 2106.
2. Credit card services fees are budgeted to increase by \$5,600 with increases in the volume of card payment transactions.

Workload Measures	2015 Actual	2016 Estimated	2017 Budget
Residential occupancy inspections	1,418	1,313	1,300
Commercial occupancy inspections	32	23	30
Building permits	496	517	520
Zoning petitions	17	18	17
Tickets processed	6,781	5,316	6,000
Warrants issued	616	675	432
Cases closed	7,670	5,700	6,800
Business licenses issued	332	331	335

## Administration Budget Expenditures



### Administration General Budget Expenditures

Description	2015 Actual	2016 Estimated	2017 Budget
<b>Personnel Costs</b>			
Wages and Salaries	1,215,689	1,295,060	1,278,879
Benefits	359,057	373,546	422,288
<b>Personnel Costs Total</b>	<b>1,574,747</b>	<b>1,668,606</b>	<b>1,701,167</b>
<b>Operating Costs</b>			
Travel & Training	21,057	18,086	24,580
Utilities	13,267	14,050	15,150
Communications	18,770	23,136	30,175
Rentals	1,500	1,305	1,320
Public Relations - Internal	8,783	5,250	7,600
Public Relations - External	16,032	16,315	41,115
Insurance	64,724	65,249	70,191
Advertising	7,538	7,700	8,200
Repairs & Maintenance	6,220	6,161	6,850
General Supplies	18,046	18,198	16,075
Dues & Subscriptions	14,592	16,821	16,945
Vehicle Expenses	9,837	7,550	7,840
Maintenance Materials	2,269	3,250	5,250
Contractual	938,017	908,009	928,412
Other Operating Expenses	152	160	160
Contingency	200	2,650	5,000
<b>Operating Costs Total</b>	<b>1,141,003</b>	<b>1,113,890</b>	<b>1,184,863</b>
<b>Capital Costs</b>			
Computer Hardware/Software	52,585	125,342	82,800
Equipment, Furniture & Vehicles	1,887	18,500	2,000
Land & Facility Improvements	79,528	-	1,000
<b>Capital Costs Total</b>	<b>134,001</b>	<b>143,842</b>	<b>85,800</b>
<b>TIF Fees &amp; Reimbursements</b>	<b>83,726</b>	<b>84,264</b>	<b>99,540</b>
<b>Transfers Out</b>	<b>-</b>	<b>-</b>	<b>300,000</b>
<b>Administration Total</b>	<b>2,933,476</b>	<b>3,010,602</b>	<b>3,371,370</b>

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Department: Administration</b>				
<b>Program: Planning and Zoning</b>				
Personnel Costs				
100001	Regular pay	41,868	35,103	29,152
107000	Workers' compensation ins	1,289	1,481	1,284
108000	FICA expense	3,207	2,674	2,230
109000	Health insurance	2,403	2,535	4,871
109005	HRA funding	1,713	2,083	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	664	422	36
109500	Dental insurance	158	161	157
110001	LAGERS pension	1,946	868	574
111000	Life insurance	35	27	8
Total: Personnel Costs		53,563	45,641	41,175
Operating Costs				
201050	Misc conferences/meetings	3,688	60	3,500
201100	Misc seminars/training	348	0	500
206001	Gen/auto liability	737	692	532
206003	Property liability	575	525	384
206004	Cyber liability insurance	0	21	15
209009	Maps	99	0	0
210001	APA/AICP	575	600	600
210002	PAS	890	900	900
Total: Operating Costs		6,912	2,798	6,431
<b>Program Total: Planning and Zoning</b>		<b>60,475</b>	<b>48,439</b>	<b>47,606</b>

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Inspections</b>				
Personnel Costs				
100001	Regular pay	298,683	346,676	331,192
100010	Part time pay	0	8,734	4,367
107000	Workers' compensation ins	8,929	10,955	14,776
108000	FICA expense	22,335	26,734	25,670
109000	Health insurance	36,244	42,483	63,059
109005	HRA funding	1,713	2,083	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	664	422	36
109500	Dental insurance	2,165	2,398	2,637
110001	LAGERS pension	14,174	9,451	6,343
111000	Life insurance	447	476	585
120100	College tuition	0	0	2,500
120105	Tests & certifications	0	400	1,360
Total: Personnel Costs		385,636	451,099	455,388
Operating Costs				
201012	Inspection conferences	1,336	600	1,500
201100	Misc seminars/training	40	140	500
203100	Cellular phones	86	1,124	2,525
206001	Gen/auto liability	5,107	5,065	6,124
206003	Property liability	3,690	3,858	4,416
206004	Cyber liability insurance	0	148	177
209010	Small tools	74	150	150
209011	Ref & annex materials	0	100	100
210003	ICC	135	525	500
210004	MABOI	25	175	175
210005	MACA	0	155	155
211050	Misc vehicle maintenance	5,230	2,400	2,400
211100	Motor fuel	3,479	3,400	3,500
213002	Microfilming	4,843	5,000	5,000
213007	Ameren UE reports	150	150	150
213011	Weed cutting	0	10	200
Total: Operating Costs		24,197	23,000	27,572
Capital Costs				
221501	Automobiles	0	17,500	0
Total: Capital Costs		0	17,500	0
<b>Program Total: Inspections</b>		<b>409,833</b>	<b>491,599</b>	<b>482,960</b>



## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Community Services</b>				
Personnel Costs				
100001	Regular pay	91,703	94,388	74,342
107000	Workers' compensation ins	2,933	3,456	3,193
108000	FICA expense	6,829	7,047	5,687
109000	Health insurance	10,270	11,356	10,104
109005	HRA funding	1,713	2,083	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	664	422	36
109500	Dental insurance	382	404	413
110001	LAGERS pension	3,862	2,441	1,450
111000	Life insurance	83	87	84
Total: Personnel Costs		118,722	121,971	98,172
Operating Costs				
205103	Employee appreciation	441	450	1,500
205104	Employee recognition	2,525	3,300	3,100
205106	Employee wellness	946	1,000	2,500
205150	Misc internal public relations	4,871	500	500
205203	Community Publications	15,200	15,200	40,000
205250	Misc external public relations	117	400	400
206001	Gen/auto liability	1,676	1,609	1,323
206003	Property liability	1,204	1,223	954
206004	Cyber liability insurance	0	47	38
213005	Streetlight maintenance	550,349	569,000	595,000
213050	Misc contractual services	0	1,700	1,700
215023	Missouri One Call	152	160	160
Total: Operating Costs		577,481	594,589	647,175
<b>Program Total: Community Services</b>		<b>696,202</b>	<b>716,560</b>	<b>745,347</b>

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Legal and Legislative</b>				
Personnel Costs				
100001	Regular pay	142,057	149,145	187,465
100003	City officials pay	40,250	42,000	42,000
100055	Auto allowance	3,800	4,200	4,200
107000	Workers' compensation ins	6,102	7,902	10,105
108000	FICA expense	14,081	14,595	17,554
109000	Health insurance	10,014	15,536	23,989
109005	HRA funding	1,713	2,083	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	664	422	36
109500	Dental insurance	474	584	866
110001	LAGERS pension	6,138	4,420	4,267
111000	Life insurance	106	126	134
Total: Personnel Costs		225,681	241,300	293,479
Operating Costs				
201013	Legislative conferences	10,986	10,000	10,000
201050	Misc conferences/meetings	1,235	2,000	2,000
206001	Gen/auto liability	3,490	3,622	4,188
206003	Property liability	2,538	2,763	3,020
206004	Cyber liability insurance	0	107	121
206006	Public officials liability	22,530	22,565	22,600
210007	MML	3,440	3,481	3,440
210009	StL Co Municipal League	7,642	7,200	7,700
210010	West County Chamber	0	520	520
210050	Misc dues & subscriptions	0	150	0
211004	Titles & licenses	0	100	100
211050	Misc vehicle maintenance	219	0	600
211100	Motor fuel	935	1,300	880
213004	Election expense	18,278	7,300	12,000
213008	Legal services	82,364	80,000	75,000
213009	Code book update	5,452	6,000	7,500
213087	Prosecutor services	0	0	40,000
Total: Operating Costs		159,107	147,108	189,669
<b>Program Total: Legal and Legislative</b>		<b>384,788</b>	<b>388,408</b>	<b>483,148</b>

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Support Services</b>				
Personnel Costs				
100001	Regular pay	125,644	133,387	122,940
100004	Holiday pay	138	138	0
100010	Part time pay	13,738	8,583	0
107000	Workers' compensation ins	4,847	5,144	5,606
108000	FICA expense	10,416	10,594	9,405
109000	Health insurance	14,407	19,182	26,189
109005	HRA funding	1,713	2,083	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	664	422	36
109500	Dental insurance	710	721	1,043
110001	LAGERS pension	4,974	3,468	2,450
111000	Life insurance	164	183	196
112000	Employee assistance expense	0	901	900
120003	Admin staff shirts	143	30	100
120502	Physicals & drug testing	935	1,000	1,000
120503	Functional capacity testing	1,050	1,050	1,050
120504	Psychological testing	2,925	3,450	3,450
120505	Reference checking	315	500	500
120507	DOT testing	3,586	3,005	3,000
120509	Hepatitis vaccinations	42	84	150
121001	State payroll tax fees	0	0	16
Total: Personnel Costs		186,693	194,212	180,894

## Operating Costs

201014	City manager conferences	648	2,000	2,000
201061	SLACMA meetings	170	235	180
201100	Misc seminars/training	261	200	200
202010	Electric	9,899	10,700	11,000
202020	Gas	2,589	2,300	3,000
202030	Sewer	455	500	550
202040	Water	324	550	600
203001	Telephone	1,725	2,250	2,350
203003	Postage	7,111	7,500	7,500
203100	Cellular phones	1,709	1,762	1,600
204001	Postage meter rental	1,500	1,305	1,320
206001	Gen/auto liability	2,773	2,439	2,323
206003	Property liability	2,020	1,838	1,675
206004	Cyber liability insurance	0	71	67
206007	Bonds	4,766	4,600	4,300
206009	Auto deductibles	0	0	2,500
207001	Job opening notices	0	200	200
207002	Public hearings, bids, etc	7,538	7,500	8,000
208004	Fire extinguishers maintenance	45	150	200
208005	Generators maintenance	1,476	510	500

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Support Services</b>				
Operating Costs (Continued)				
208050	Misc equipment maintenance	2,023	2,000	2,500
209001	Coffee supplies	558	775	750
209002	Copy paper	1,244	1,200	1,000
209004	Office supplies	6,255	6,000	6,000
209005	Printing	3,629	3,500	3,500
209014	Govt Center operating supplies	167	200	200
210016	SLACMA	150	100	100
210017	ICMA	0	1,400	1,500
210018	MCMA	115	115	115
210050	Misc dues & subscriptions	979	850	500
212026	Building maintenance materials	2,269	3,000	5,000
212029	Ornamentals/trees	0	250	250
213010	Great Streets Project	0	0	10,000
213045	Exterminator	480	500	500
213050	Misc contractual services	48,270	1,900	153
213051	Copier maintenance	2,109	3,000	3,000
226001	Contingency	200	2,650	5,000
Total: Operating Costs		113,455	74,050	90,133
Capital Costs				
219060	Misc office furniture	1,887	1,000	2,000
223520	Bldg equipment & fixtures	70,254	0	0
Total: Capital Costs		72,141	1,000	2,000
TIF Fees & Reimbursements				
226002	TIF municipal revenues funding	83,726	84,264	99,540
Total: TIF Fees & Reimbursements		83,726	84,264	99,540
Transfers Out				
280005	Transfers out	0	0	300,000
Total: Transfers Out		0	0	300,000
<b>Program Total: Support Services</b>		<b>456,016</b>	<b>353,526</b>	<b>672,567</b>

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Information Services</b>				
Personnel Costs				
100001	Regular pay	127,403	131,195	133,622
107000	Workers' compensation ins	3,805	4,687	5,884
108000	FICA expense	9,437	9,809	10,222
109000	Health insurance	17,313	17,702	18,698
109005	HRA funding	1,713	2,083	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	664	422	36
109500	Dental insurance	759	768	787
110001	LAGERS pension	6,056	3,595	2,672
111000	Life insurance	168	168	168
Total: Personnel Costs		167,599	170,716	174,952
Operating Costs				
201100	Misc seminars/training	49	0	500
203010	Internet access	8,140	10,500	16,200
206001	Gen/auto liability	2,177	2,166	2,439
206003	Property liability	1,578	1,650	1,758
206004	Cyber liability insurance	0	64	71
208002	Computer maintenance	1,315	1,500	1,500
208025	Printer maintenance	533	500	500
208027	Security access maintenance	797	1,401	1,500
208050	Misc equipment maintenance	31	100	150
209006	Telephone system	3,215	2,600	500
209010	Small tools	0	70	75
209050	Misc operating supplies	215	253	250
210050	Misc dues & subscriptions	100	110	200
211050	Misc vehicle maintenance	0	250	250
211100	Motor fuel	-27	100	110
213014	Telephone system maintenance	4,344	4,400	4,750
213050	Misc contractual services	23,317	32,020	8,050
213059	GIS contractual services	65	1,000	500
Total: Operating Costs		45,851	58,684	39,303
Capital Costs				
219001	Computer software/upgrades	1,169	1,000	1,000
219002	Computer hardware/parts	2,191	7,000	3,500
219003	Printers	1,875	2,000	1,000
219004	Computers/servers	40,671	50,500	59,000
219040	Licenses	5,560	17,100	14,300
223520	Bldg equipment & fixtures	9,274	0	1,000
Total: Capital Costs		60,739	77,600	79,800
<b>Program Total: Information Services</b>		<b>274,189</b>	<b>307,000</b>	<b>294,055</b>

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Court</b>				
Personnel Costs				
100001	Regular pay	88,408	91,052	92,736
100005	Court officials pay	13,292	14,270	16,306
107000	Workers' compensation ins	3,119	3,830	4,802
108000	FICA expense	7,696	8,021	8,342
109000	Health insurance	7,064	6,368	8,872
109005	HRA funding	1,713	2,083	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	664	422	36
109500	Dental insurance	759	768	787
110001	LAGERS pension	4,202	2,495	1,855
111000	Life insurance	168	168	168
Total: Personnel Costs		127,367	129,764	136,767
Operating Costs				
201037	Court conferences	982	1,100	1,500
201038	Judge conferences	586	600	600
201100	Misc seminars/training	17	150	300
206001	Gen/auto liability	1,784	1,771	1,990
206003	Property liability	1,290	1,349	1,435
206004	Cyber liability insurance	0	52	58
209005	Printing	1,321	1,800	2,000
209050	Misc operating supplies	138	300	300
210049	StL Assn of Court Administrators	40	40	40
210051	MO Assn of Court Administrators	100	100	100
210065	Judges association	100	100	100
213008	Legal services	35,340	40,000	0
213036	REJIS	10,734	10,734	10,734
213040	Prisoner incarceration	600	500	1,500
213058	Mental health court	300	600	1,500
213063	Router contract	3,096	3,096	3,096
213066	Record retention/destruction	130	185	200
213084	Public Defender	1,013	1,500	1,500
213085	Interpreter	0	250	250
Total: Operating Costs		57,570	64,227	27,203
<b>Program Total: Court</b>		<b>184,938</b>	<b>193,991</b>	<b>163,970</b>

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Finance</b>				
Personnel Costs				
100001	Regular pay	228,704	236,189	240,557
107000	Workers' compensation ins	6,875	8,460	10,593
108000	FICA expense	16,599	17,428	18,403
109000	Health insurance	41,931	40,690	41,166
109005	HRA funding	1,713	2,083	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	664	422	36
109500	Dental insurance	1,518	1,535	1,575
110001	LAGERS pension	10,865	6,473	4,811
111000	Life insurance	336	336	336
Total: Personnel Costs		309,486	313,903	320,340
Operating Costs				
201016	Finance conferences	125	451	500
201100	Misc seminars/training	585	550	800
205250	Misc external public relations	715	715	715
206001	Gen/auto liability	3,933	3,910	4,390
206003	Property liability	2,857	2,979	3,166
206004	Cyber liability insurance	0	115	127
209005	Printing	985	1,200	1,200
209015	History books	145	50	50
210014	GFOA	250	250	250
210015	GFOA-MO	50	50	50
213012	Finance software support	47,520	47,982	53,726
213015	Annual financial audit	22,400	17,600	17,600
213017	Sales tax reports	920	920	920
213018	Banks service charges	3,651	3,000	3,000
213019	Credit card service charges	70,635	60,000	65,600
213026	Internet auction fees	916	4,000	2,000
213050	Misc contractual services	0	0	2,500
213051	Copier maintenance	242	262	283
213057	Financial advisory services	500	5,400	500
Total: Operating Costs		156,429	149,434	157,377
Capital Costs				
219001	Computer software/upgrades	1,120	1,200	0
220001	Software	0	46,542	4,000
Total: Capital Costs		1,120	47,742	4,000
<b>Program Total: Finance</b>		467,036	511,079	481,717
<b>Department Total: Administration</b>		2,933,476	3,010,602	3,371,370

# PARKS AND RECREATION

## MISSION STATEMENT

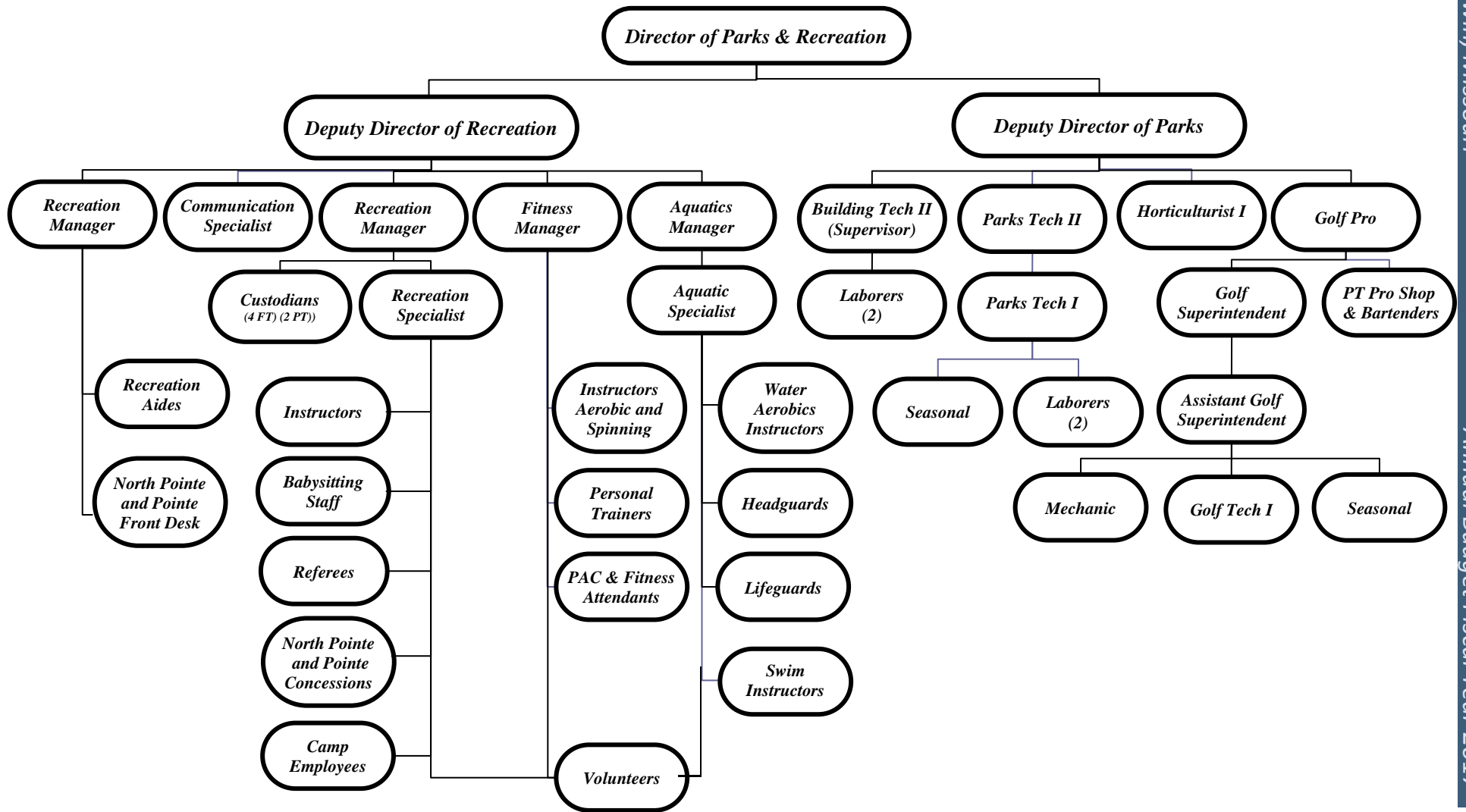
The Ballwin Parks and Recreation Department creates opportunities for our community to discover and grow by bringing people together in a healthy and enjoyable environment.

As a staff, we value...

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



**PARKS AND RECREATION DEPARTMENT  
2017 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 27 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 in the city as well as 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 and other plantings by hiring two seasonal staff to assist full time staff.
- Improve playing conditions on tennis courts by repairing and re-stripping courts to include Pickleball lines as well as tennis.

#### SIGNIFICANT BUDGETARY ISSUES

1. Contract repairs and sealing of Pointe parking lot and walking path at a cost of \$18,000.
2. Budget \$103,500 to improve tennis facilities at Vlasik and Holloway Parks.
3. Budget \$20,000 to continue the residential tree planting cost share program.
4. Budget \$28,000 in capital equipment to replace Deputy Director of Parks vehicle.

### **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:

- Strive for golf course budgeted cost recovery of 80% annually.
- Make improvements to the surface of the golf course patio for safety and aesthetics.
- Improve golf car paths for safety and aesthetic purposes.
- Maintain up to date fleet of rental cars to provide good service and maximize rental income.
- Insure future playing surface of #9 tee box.
- Improve visibility by adding signage to the south side of the golf club building.

SIGNIFICANT BUDGETARY ISSUES

- Budget \$12,000 for purchase and trade in of six golf cars.
- Budget \$9,000 for materials to repair golf car paths.

Workload Measures	2015 Actual	2016 Estimate	2017 Budget
Golf course rounds	32,801	34,000	33,000
Efficiency Measures			
Cost Recovery	70%	85%	80%

**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.

SIGNIFICANT BUDGETARY ISSUES

1. Re-surface enclosed two story water slide to prevent injuries and provide a better experience at a cost of approximately \$20,000.

Workload Measures	2015 Actual	2016 Estimate	2017 Budget
Membership Revenue	\$120,526	\$107,964	\$115,600
Attendance	64,225	81,000	80,000
Swim Team Participation	170	175	170
Swim Lesson Revenue	\$6,663	\$9,725	\$10,000
Efficiency Measures			
Cost Recovery	82%*	90%*	81%

\* Excludes repair costs reimbursed through insurance claims.

**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.
- Keep fitness equipment up to date in order to better serve guests and keep the facility competitive with other centers.
- Improve audio visual capabilities for meeting room use.
- Improve employee work environment.

SIGNIFICANT BUDGETARY ISSUES

1. Final phase of Pointe renovations with painting of indoor pool including slide and play structure (\$33,600).
2. Replace 12 spinning bikes and original barbell/dumbbell weights at a cost of approximately \$26,000.
3. Install with in-house labor a projection screen and projector in the meeting room (\$8,000).
4. Paint and re-carpet office area (\$9,500)

<b>Workload Measures</b>	<b>2015 Actual</b>	<b>2016 Estimate</b>	<b>2017 Budget</b>
Program Registrations	74,636	80,000	80,000
Pointe Attendance	349,069	300,000	300,000
Silver Sneakers Memberships	1,322	1,400	1,400
Camp Revenue	\$175,284	\$207,558	\$218,000
Sponsorships	\$9,419	\$10,000	\$10,000
Membership Revenue	\$808,543	\$822,500	\$798,000
<b>Efficiency Measures</b>			
Cost Recovery	92.5%	92.5%*	92.5%*

\* Excludes repair costs reimbursed through insurance claims.

**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

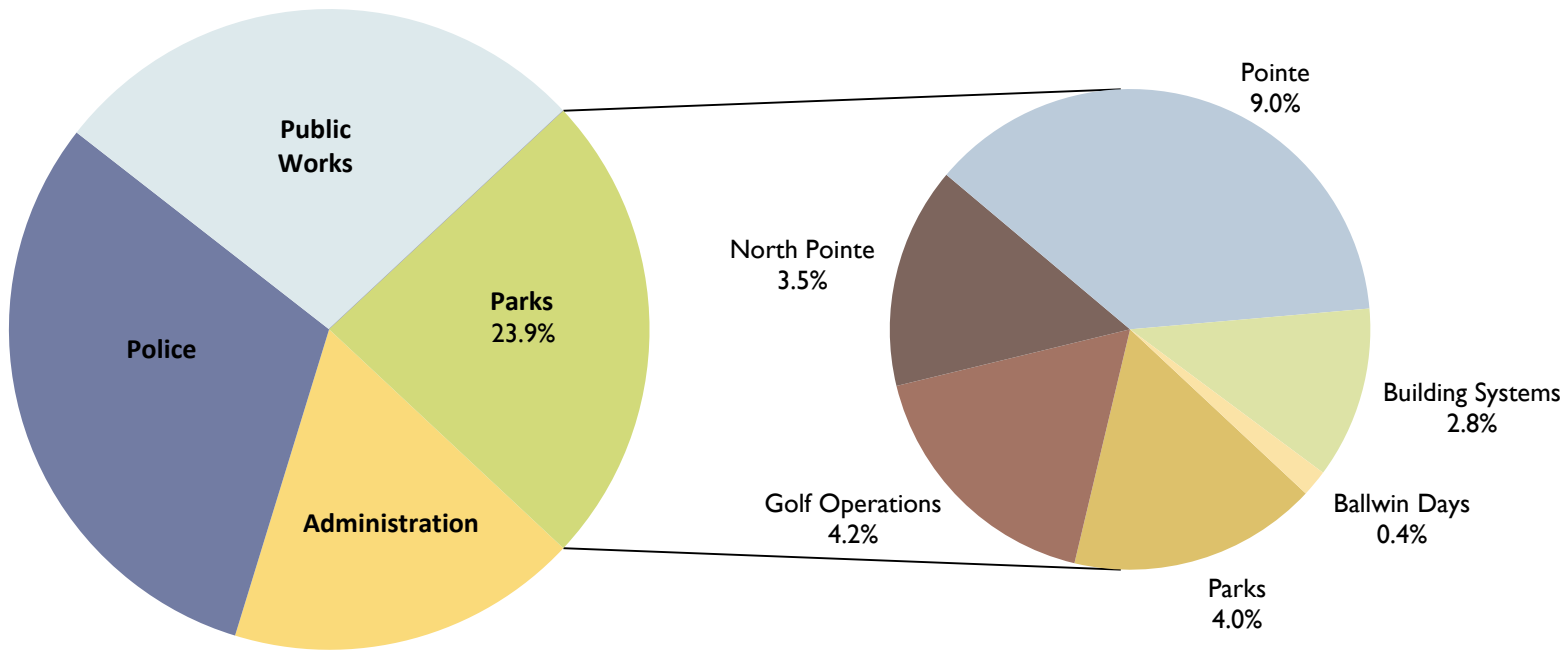
The Ballwin Days Festival program includes revenues and expenses associated with this three day annual community festival held in Vllasis Park.

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.

Efficiency Measures	2015 Actual	2016 Actual	2017 Budget
Cost Recovery	100%	77%	99%

## Parks & Recreation Budget Expenditures



## Parks & Recreation General Budget Expenditures

Description	2015 Actual	2016 Estimated	2017 Budget
<b>Personnel Costs</b>			
Wages and Salaries	2,261,355	2,275,658	2,380,560
Benefits	576,173	577,374	609,887
<b>Personnel Costs Total</b>	<b>2,837,528</b>	<b>2,853,032</b>	<b>2,990,447</b>
<b>Operating Costs</b>			
Travel & Training	5,231	10,187	7,400
Utilities	402,777	355,150	400,700
Communications	12,052	14,658	13,850
Rentals	1,137	2,000	2,500
Public Relations - External	5,404	4,250	4,750
Insurance	72,295	72,577	77,646
Advertising	9,499	16,553	11,700
Repairs & Maintenance	132,130	104,986	243,650
General Supplies	270,540	294,722	292,650
Dues & Subscriptions	7,385	7,969	8,170
Vehicle Expenses	26,248	26,600	27,150
Maintenance Materials	65,719	81,495	78,500
Contractual	211,169	216,564	134,535
Other Operating Expenses	15,921	28,270	34,308
Contingency	-	-	5,000
<b>Operating Costs Total</b>	<b>1,237,508</b>	<b>1,235,981</b>	<b>1,342,509</b>
<b>Capital Costs</b>			
Equipment, Furniture & Vehicles	141,222	445,644	138,150
Land & Facility Improvements	246,022	253,000	62,100
<b>Capital Costs Total</b>	<b>387,244</b>	<b>698,644</b>	<b>200,250</b>
<b>Debt Service</b>	-	-	-
<b>Transfers Out</b>	-	-	-
<b>Parks and Recreation Total</b>	<b>4,462,281</b>	<b>4,787,657</b>	<b>4,533,206</b>

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Department: Parks and Recreation</b>				
<b>Program: Parks</b>				
Personnel Costs				
100001	Regular pay	286,432	300,236	302,635
100002	Overtime pay	3,778	7,500	7,500
100004	Holiday pay	53	240	300
100010	Part time pay	0	3,520	10,000
107000	Workers' compensation ins	9,550	12,696	14,132
108000	FICA expense	21,766	23,022	23,673
109000	Health insurance	39,718	47,414	46,233
109005	HRA funding	1,713	2,083	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	664	422	36
109500	Dental insurance	2,049	2,013	2,224
110001	LAGERS pension	12,426	8,125	5,989
111000	Life insurance	462	469	475
115000	Unemployment ins	0	6,400	0
120009	Uniforms - parks	1,888	2,060	1,800
Total: Personnel Costs		380,782	416,487	417,860

## Operating Costs

201041	MPRA conference	680	375	700
201050	Misc conferences/meetings	1,480	1,700	1,500
201100	Misc seminars/training	456	2,300	600
202010	Electric	19,705	19,000	21,000
202020	Gas	854	825	1,000
202030	Sewer	1,193	1,400	1,400
202040	Water	6,617	6,200	7,500
203001	Telephone	149	225	250
203108	Two way radios	1,479	2,100	1,500
204050	Misc equipment rentals	0	250	250
205225	Historical Society	263	250	250
206001	Gen/auto liability	6,300	6,673	6,826
206003	Property liability	3,936	4,461	4,252
206004	Cyber liability insurance	0	182	170
206009	Auto deductibles	500	0	0
208004	Fire extinguishers maintenance	181	211	150
208014	Wildlife maintenance	4,930	5,500	5,700
208050	Misc equipment maintenance	10,892	6,500	6,500
208051	Path/parking lot maintenance	0	0	18,000



## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Parks</b>				
Operating Costs (Continued)				
208061	Holloway Park maintenance	2,177	2,000	61,500
208062	New Ballwin Park maintenance	2,695	2,000	3,700
208063	Vlasis Park maintenance	15,096	23,000	65,500
208064	Ferris Park maintenance	29,432	3,000	3,500
208065	Greenfield Commons maintenance	3,731	5,650	9,400
208068	Log cabin maintenance	15,811	600	500
208069	Historical school house maint	90	525	200
209010	Small tools	213	300	300
209021	Building supplies	45	0	0
209026	Insecticides/pesticides	919	1,200	1,500
209029	Safety equipment	3,557	3,000	3,000
210052	NPRA	390	425	425
210053	MPRA	500	1,100	1,100
211050	Misc vehicle maintenance	3,174	3,500	3,500
211100	Motor fuel	7,121	6,900	7,200
212014	Bandwagon maintenance	72	500	500
212030	Median maintenance materials	589	1,000	1,000
213033	Temporary labor	9,157	0	0
213041	Tree maintenance service	31,813	56,000	0
213050	Misc contractual services	36,387	9,300	9,000
213083	Median Maintenance Services	13,037	23,100	17,000
215026	Art Commission expenses	76	0	0
215028	Trees purchased	1,727	15,600	21,250
215030	Historical Society escrow expenses	3,239	150	0
215033	L.O.A.P. escrow expenses	9,925	11,500	11,500
226001	Contingency	0	0	5,000
Total: Operating Costs		250,588	228,502	304,123
Capital Costs				
219050	Signage	352	0	0
219099	Misc equipment <\$7500	9,945	14,500	10,000
221502	Trucks	0	144,111	28,000
222050	Misc capital equipment	0	4,836	0
Total: Capital Costs		10,297	163,447	38,000
<b>Program Total: Parks</b>		<b>641,667</b>	<b>808,436</b>	<b>759,983</b>

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Golf Operations</b>				
Personnel Costs				
100001	Regular pay	396,393	348,196	320,134
100002	Overtime pay	8,751	10,000	8,000
100004	Holiday pay	1,609	1,500	3,000
100010	Part time pay	432	525	0
100016	Part time - golf course	21,633	26,000	32,000
100017	Part time - pro shop	48,476	55,000	47,500
107000	Workers' compensation ins	14,552	16,579	18,110
108000	FICA expense	35,308	34,442	31,413
109000	Health insurance	62,822	44,266	43,889
109005	HRA funding	1,713	2,083	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	664	422	36
109500	Dental insurance	2,813	2,282	2,145
110001	LAGERS pension	18,998	10,086	6,623
111000	Life insurance	592	490	542
120010	Uniforms - golf operations	1,241	1,350	1,200
120509	Hepatitis vaccinations	0	385	100
Total: Personnel Costs		616,278	553,893	517,555
Operating Costs				
201100	Misc seminars/training	95	500	500
202010	Electric	16,584	17,000	18,000
202020	Gas	4,325	3,000	5,800
202030	Sewer	4,410	2,800	3,500
202040	Water	38,398	28,000	46,000
203001	Telephone	1,363	1,600	1,600
204010	Golf operations rentals	1,137	1,000	1,000
205250	Misc external public relations	2,000	1,500	1,500
206001	Gen/auto liability	9,601	8,938	8,747
206003	Property liability	6,082	5,925	5,448
206004	Cyber liability insurance	0	244	218
206011	Liquor liability insurance	1,500	1,500	1,500
208004	Fire extinguishers maintenance	63	210	210
208050	Misc equipment maintenance	19,966	21,500	21,500
208051	Path/parking lot maintenance	0	0	9,000
209001	Coffee supplies	179	175	200
209004	Office supplies	816	850	850
209005	Printing	2,172	2,150	500
209010	Small tools	105	300	300
209028	Food/beverages-tournaments	325	400	500
209030	Golf cart parts	1,183	1,200	1,200

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Golf Operations</b>				
Operating Costs (Continued)				
209031	Beer	10,518	12,000	12,000
209032	Liquor	2,273	2,545	3,000
209033	Soda	7,214	6,500	7,200
209034	Food	5,375	5,500	5,500
209035	Paper products	1,786	1,600	1,700
209036	Course fixtures	4,342	4,000	4,500
209045	Misc programs supplies	997	500	500
209050	Misc operating supplies	95	400	400
210054	GCSAA	560	600	600
210055	USGA	110	370	370
210057	PGA	509	509	510
210059	Metro Amateur Golf	150	150	150
210061	Mississippi Valley Turf	160	315	315
211100	Motor fuel	9,288	9,000	8,800
211150	Motor oil	55	500	500
212017	Sand	3,204	4,500	4,500
212018	Herbicides/insecticides	13,992	14,000	14,000
212019	Fungicides	13,472	16,000	16,000
212020	Fertilizers	7,615	8,500	8,500
212021	Paint	778	1,000	1,000
212022	Golf course repairs	1,852	3,500	500
212026	Building maintenance materials	86	500	500
212027	Sod replacement	3,511	5,000	5,000
212028	Sod/seed	844	1,000	1,000
212029	Ornamentals/trees	1,344	2,000	2,000
212050	Misc maintenance materials	5,055	5,000	11,500
213025	HVAC repairs	662	2,400	500
213045	Exterminator	874	900	900
213050	Misc contractual services	17,377	12,000	8,000
213060	Software maintenance	700	700	1,300
213082	Media access	1,644	1,550	1,550
215024	Licenses	736	765	765
Total: Operating Costs		227,480	222,596	251,633
Capital Costs				
219099	Misc equipment <\$7500	1,495	1,500	1,500
222050	Misc capital equipment	25,302	17,105	0
222515	Golf carts	0	9,714	12,000
223520	Bldg equipment & fixtures	5,132	0	0
223530	Bldg construct/remodel	45,085	0	11,000
Total: Capital Costs		77,014	28,319	24,500
<b>Program Total: Golf Operations</b>		<b>920,772</b>	<b>804,808</b>	<b>793,688</b>

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Aquatic Center Operations</b>				
Personnel Costs				
100001	Regular pay	23,809	25,156	25,813
100002	Overtime pay	51	0	1,000
100004	Holiday pay	9,805	9,300	12,000
100014	Part time - aquatics	190,800	192,000	219,500
100030	Part time - front desk	20,272	17,600	17,712
100031	Part time - concessions	36,020	39,000	45,862
107000	Workers' compensation ins	8,999	10,748	14,196
108000	FICA expense	21,423	21,609	25,184
109000	Health insurance	3,858	4,026	5,609
109005	HRA funding	1,713	2,083	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	631	422	36
109500	Dental insurance	177	192	236
110001	LAGERS pension	961	779	996
111000	Life insurance	38	42	34
120012	Uniforms - pool	2,698	2,800	2,900
120105	Tests & certifications	621	1,825	2,200
120509	Hepatitis vaccinations	0	0	75
Total: Personnel Costs		322,157	327,869	376,216
Operating Costs				
202010	Electric	46,030	44,000	48,000
202030	Sewer	61,118	35,000	40,000
202040	Water	51,319	46,000	46,000
205250	Misc external public relations	374	500	1,000
206003	Property liability	3,726	3,819	4,271
206004	Cyber liability insurance	0	77	170
207050	Miscellaneous advertising	0	553	500
208004	Fire extinguishers maintenance	225	250	250
208050	Misc equipment maintenance	7,838	12,000	15,000
209004	Office supplies	1,865	1,560	1,700
209029	Safety equipment	899	1,200	1,000
209033	Soda	14,623	7,300	12,500
209034	Food	40,860	50,000	42,000
209037	Chemicals	17,515	23,000	24,000
209045	Misc programs supplies	2,717	2,550	2,500
209048	Birthday party supplies	4,300	4,000	4,200
209050	Misc operating supplies	647	500	600
210062	Swim league	3,460	2,800	3,000

### General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Aquatic Center Operations</b>				
Operating Costs (Continued)				
213045	Exterminator	0	0	150
213046	American Red Cross	300	300	350
213060	Software maintenance	2,569	3,417	3,850
215024	Licenses	75	75	693
215025	Items for resale	142	80	0
Total: Operating Costs		260,602	238,981	251,734
Capital Costs				
219099	Misc equipment <\$7500	34,616	33,500	19,400
219420	Pool equipment	52,905	57,865	28,000
Total: Capital Costs		87,520	91,365	47,400
<b>Program Total: Aquatic Center Operations</b>		<b>670,279</b>	<b>658,215</b>	<b>675,350</b>

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Community Center</b>				
Personnel Costs				
100001	Regular pay	401,423	405,288	418,756
100002	Overtime pay	86	0	500
100004	Holiday pay	9,876	9,500	21,000
100011	Part time - Pointe	251,624	260,000	273,015
100012	Part time - daycamp	73,186	78,532	91,500
100014	Part time - aquatics	136,281	140,000	160,271
100015	Part time - lock-ins	2,144	2,500	2,310
107000	Workers' compensation ins	27,392	33,299	43,018
108000	FICA expense	65,768	67,587	74,283
109000	Health insurance	70,495	71,934	79,750
109005	HRA funding	1,713	2,083	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	664	422	36
109500	Dental insurance	2,884	2,890	3,110
110001	LAGERS pension	17,708	10,656	8,805
111000	Life insurance	633	643	596
112000	Employee assistance expense	0	901	900
120050	Uniforms - misc staff	1,736	2,000	2,000
120105	Tests & certifications	139	1,200	2,100
120509	Hepatitis vaccinations	0	100	100
Total: Personnel Costs		1,064,032	1,089,822	1,184,913
Operating Costs				
201041	MPRA conference	599	2,200	2,200
201050	Misc conferences/meetings	988	2,212	1,000
201094	Am Red Cross instructor training	723	750	750
201095	Metro parks meetings	210	150	150
202010	Electric	128,126	122,800	132,000
202020	Gas	1,947	1,500	2,500
202030	Sewer	8,833	12,500	12,000
202040	Water	13,320	15,125	16,000
203001	Telephone	4,500	5,300	5,100
203003	Postage	625	1,300	1,300
203108	Two way radios	2,415	2,520	2,700
204050	Misc equipment rentals	0	500	1,000
205250	Misc external public relations	2,768	2,000	2,000
206001	Gen/auto liability	18,448	17,632	20,606
206003	Property liability	11,401	11,707	12,835
206004	Cyber liability insurance	0	480	516
207050	Miscellaneous advertising	9,299	16,000	11,000

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Community Center</b>				
Operating Costs (Continued)				
208004	Fire extinguishers maintenance	116	1,000	1,000
208018	Exercise equipment maintenance	5,419	3,500	4,500
208023	Aquarium maintenance	1,492	1,500	1,500
208024	Water testing	889	1,000	1,000
208050	Misc equipment maintenance	11,085	15,000	15,000
209004	Office supplies	6,486	6,500	7,000
209005	Printing	1,055	1,200	1,200
209010	Small tools	40	100	100
209033	Soda	6,603	7,500	8,000
209034	Food	2,457	1,500	1,500
209037	Chemicals	9,430	9,000	10,000
209039	Pool program supplies	498	500	500
209040	ID supplies	785	1,000	1,000
209041	Fitness supplies	1,910	2,000	2,000
209042	Game room/athletic supplies	611	1,500	1,500
209043	Babysitting supplies	370	500	500
209044	Daycamp supplies	16,549	31,000	28,000
209045	Misc programs supplies	45,180	45,200	45,500
209048	Birthday party supplies	7,086	8,500	8,000
209049	Senior programs supplies	2,667	4,000	5,000
210050	Misc dues & subscriptions	362	500	500
210053	MPRA	1,185	1,200	1,200
211050	Misc vehicle maintenance	37	1,000	1,000
211100	Motor fuel	1,398	1,100	1,200
212026	Building maintenance materials	0	5,995	0
213045	Exterminator	900	1,000	1,000
213049	Instructor services	16,710	16,500	16,500
213050	Misc contractual services	10,829	12,620	12,000
213051	Copier maintenance	2,480	3,000	3,000
213053	ADA services	7,760	7,860	8,000
213071	Rectrac software support	6,349	13,860	11,000
213082	Media access	4,885	4,860	4,960
215025	Items for resale	0	100	100
Total: Operating Costs		377,825	426,271	426,917
Capital Costs				
219099	Misc equipment <\$7500	16,496	10,750	3,350
219420	Pool equipment	0	2,200	6,200
219455	Workout Equipment	0	147,963	27,000
223530	Bldg construct/remodel	195,805	253,000	51,100
Total: Capital Costs		212,301	413,913	87,650
<b>Program Total: Community Center</b>		<b>1,654,158</b>	<b>1,930,006</b>	<b>1,699,480</b>

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Building Services</b>				
Personnel Costs				
100001	Regular pay	298,241	302,984	312,622
100002	Overtime pay	776	1,000	1,000
100004	Holiday pay	1,258	1,200	1,200
100010	Part time pay	23,285	25,000	29,430
107000	Workers' compensation ins	10,251	12,378	15,529
108000	FICA expense	23,740	24,277	26,335
109000	Health insurance	58,987	66,689	74,174
109005	HRA funding	1,713	2,084	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	664	422	36
109500	Dental insurance	2,792	2,777	2,913
110001	LAGERS pension	13,522	7,964	6,296
111000	Life insurance	615	615	621
120002	Building services uniforms	916	1,500	1,800
120100	College tuition	0	0	500
Total: Personnel Costs		437,041	449,177	475,319
Operating Costs				
203108	Two way radios	1,521	1,613	1,400
204050	Misc equipment rentals	0	250	250
206001	Gen/auto liability	6,618	6,462	7,333
206003	Property liability	4,182	4,299	4,568
206004	Cyber liability insurance	0	178	186
208004	Fire extinguishers maintenance	0	40	40
209010	Small tools	202	300	300
209018	Janitorial supplies	26,541	26,500	26,500
209021	Building supplies	206	200	200
209029	Safety equipment	49	100	100
211050	Misc vehicle maintenance	1,142	1,000	1,000
211100	Motor fuel	4,034	3,600	3,950
212026	Building maintenance materials	6	0	0
Total: Operating Costs		44,500	44,542	45,827
Capital Costs				
219099	Misc equipment <\$7500	112	1,600	2,700
Total: Capital Costs		112	1,600	2,700
<b>Program Total: Building Services</b>		<b>481,654</b>	<b>495,319</b>	<b>523,846</b>



## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Ballwin Days Program</b>				
Personnel Costs				
100002	Overtime pay	14,860	13,881	16,000
108000	FICA expense	1,137	1,062	1,224
110001	LAGERS pension	1,069	841	1,160
120016	Committee staff shirts	174	0	200
Total: Personnel Costs		17,239	15,784	18,584
Operating Costs				
207050	Miscellaneous advertising	200	0	200
209033	Soda	2,161	2,038	2,100
209054	Committee stand	554	523	500
209059	Hospitality	1,223	1,200	700
209060	Kids Korner	2,385	2,365	2,500
209063	Parade	320	300	300
209064	Parking/security	6,417	5,454	5,000
209065	Pretty baby contest	82	215	200
209066	Run	2,962	2,670	2,500
209068	Tennis	155	37	200
209070	Senior citizens	17	90	100
212025	Facility set-up	13,298	13,000	12,500
213054	Janitorial services	475	475	475
213055	Entertainment	46,263	46,722	35,000
Total: Operating Costs		76,512	75,089	62,275
<b>Program Total: Ballwin Days Program</b>		<b>93,751</b>	<b>90,873</b>	<b>80,859</b>
<b>Department Total: Parks and Recreation</b>		<b>4,462,281</b>	<b>4,787,657</b>	<b>4,533,206</b>

# 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**

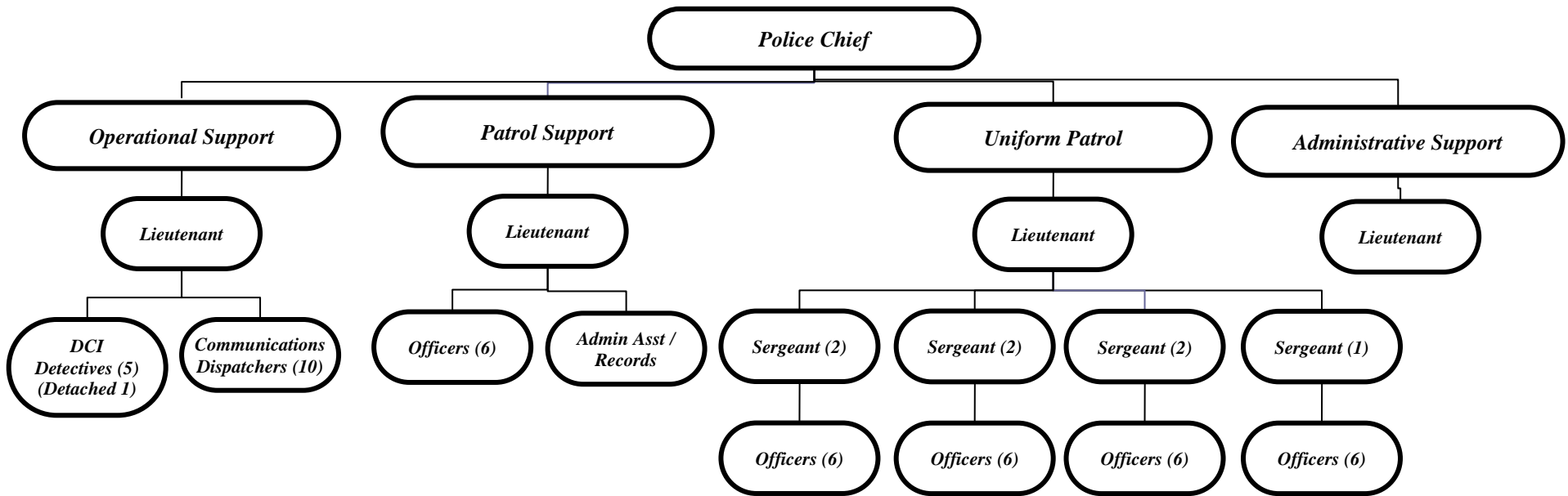
The men and women of the Ballwin Police Department envision a future in which the citizenry will enjoy an enhanced quality of life.

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  
2017 ORGANIZATIONAL STRUCTURE**



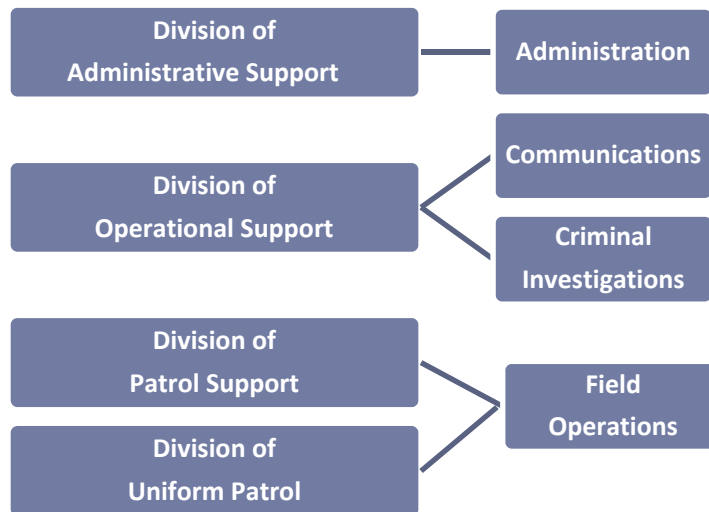
### Police Department

The Ballwin Police Department is responsible for providing police services to the community and those who travel to Ballwin to shop or work. These services go beyond answering calls for service. We focus on community policing initiatives, crime prevention, enforcement of laws, investigating criminal offenses and assisting other law enforcement agencies at all jurisdictional levels. The Chief of Police manages and supervises all police programs. Our current management structure consists of an administrative team concept, consisting of four lieutenants, each commanding a division of the Ballwin Police Department. The divisions are classified as follows:

Division of Administrative Support  
 Division of Patrol Support

Division of Operational Support  
 Division of Uniform Patrol

These four divisions correlate to the budget programs as illustrated below.



#### DIVISION OF ADMINISTRATIVE SUPPORT

##### PROGRAMS & GOALS

The Division of Administrative Support oversees Recruitment, Personnel, the Missouri Police Chiefs’ Certification Program, Equipment Procurement, Facilities, and Use of Force Training.

Goals for this Division include:

- The management of the Ballwin Police Department’s certification, awarded by the Missouri Police Chiefs’ Charitable Foundation.
- Enhancement of use of force training through the utilization of the state of the art local training facility (The Range West). This will allow for versatility in training to assure compliance with all current training mandates, pertaining to deadly and Less-Lethal deployments.

- Administrative Support will continue to emphasize advanced supervisory training, while providing an introduction to police management curriculum to expand knowledge of personnel and management decisions.
- Sustain enhanced information dissemination and communications to all Department personnel.
- Will oversee the installation of covered parking for the police fleet to protect the vehicles from constant exposure to weather.
- Will coordinate updates to the lobby of the Police and Courts Center.

#### SIGNIFICANT BUDGETARY ISSUES

1. The purchase and installation of a steel cantilevered covered parking system to cover 27 police fleet parking spaces - \$60,000 project.
2. Updates to flooring, paint, and furnishings in the lobby of the Police and Courts Building- \$20,000 project.

### **DIVISION OF UNIFORM PATROL**

#### PROGRAMS & GOALS

The Division of Uniform Patrol is the largest, most visible division of the Ballwin Police Department. Uniform Patrol is the primary patrol component of the Department. The employees include 31 commissioned officers divided into four patrol squads serving a population of 30,404. Functions include responding to calls for service, business patrols, monitoring traffic flow and conducting traffic enforcement, assisting with medical emergencies and accidents, enforcement of all laws and providing courtroom testimony, as well as assisting citizens when needed.

Goals for this Division include:

- All officers and supervisors maintaining Crisis Intervention Training (CIT) certification.
- Ensure all patrol officers are current on Standard Field Sobriety Test Training.
- Realize a continued reduction in officer involved motor crashes by maintaining our in-service regiment of simulation training, focusing of defensive driving tactics in conjunction with the City's insurance carrier, as well as increased awareness.
- Promote the cultivation of police/community partnerships and a customer based philosophy by all line personnel, not just by a designated unit or department component.
- Continued efforts to reduce the number of overall motor vehicle crashes by pursuing and obtaining MoDOT overtime grant funding to focus sustained efforts on the enforcement of hazardous moving violations, which directly contribute to motor vehicle crash frequency.

#### SIGNIFICANT BUDGETARY ISSUES

1. Replacement of 3 patrol vehicles through rotation with the goal of eliminating Chevrolet Impala vehicles from the fleet – \$83,100.

**DIVISION OF PATROL SUPPORT****PROGRAMS & GOALS**

The Division of Patrol Support encompasses the organizational components of Traffic Enforcement/Accident Investigation, Special Operations (Fugitive apprehension and targeted patrols),

Community Affairs/Public Relations, School Resource Program, POST (Police Officer Standards and Training) training coordination, courtroom and Board of Aldermen security.

Goals for this Division include:

- All required State of Missouri mandated training for Peace Officer certifications will be tracked within the Division of Patrol Support for efficiency and accuracy.
- In an effort to flatten the Police Department's structure, a number of support components have been merged into one division for more effective collaboration and manpower allocation.
- Patrol Support will be responsive to any ongoing criminal/traffic related issues where targeted patrols or surveillances are necessary.
- The School Resource component of this Division will help to support and address school issues as it relates to the Rockwood and Parkway School Districts, as well as Holy Infant School.

**DIVISION OF OPERATIONAL SUPPORT**

The Division of Operational Support encompasses two primary components of police operations, the Communications Unit and the Criminal Investigation Unit.

**Communications****PROGRAMS & GOALS**

The Communications Unit facilitates the dispatching of police and emergency communication to patrol officers and other police and emergency departments. The Ballwin Police Communications Unit is a fully functioning call-taking center. All 911 calls are initially received by the Communications Center. It is up to the dispatcher to disseminate the call(s) to its proper destination, whether it is police or fire related. Ten full-time and three part-time dispatchers man the Communications Center. Dispatching services are also provided contractually to the City of Manchester which makes the total population served 48,498 residents.

Goals for the Unit include:

- The complete replacement of the consoles and radio components in conjunction with the ongoing ECC upgrade efforts. We will also paint and re-floor the communications room prior to the installation of the new equipment - \$3,500 of the project to be covered by the City of Ballwin.

- The realization of the implementation and training of the next generation 911, county-wide CAD and voice recording systems by the ECC. This delayed project, on the part of the ECC, is planned for early 2017.
- The replacement of the in-house phone recording system, covering all of the non-emergency and administrative police phone lines. Our current Dictaphone system is no longer supportable.

SIGNIFICANT BUDGETARY ISSUES

1. The purchase and implementation of a new Dictaphone recording system which will cover the police non-emergency and administrative phone lines - \$15,000 project.

**Criminal Investigations**

PROGRAMS & GOALS

The Criminal Investigation Unit is the primary investigative component of the Department. Functions of this Unit include following up on incidents originally investigated by Uniform Patrol, processing advanced crime scenes, working in collaboration with the Major Case Squad on major criminal cases and working with the St. Louis County Multi-Jurisdictional Drug Task Force.

Goals for the Unit include:

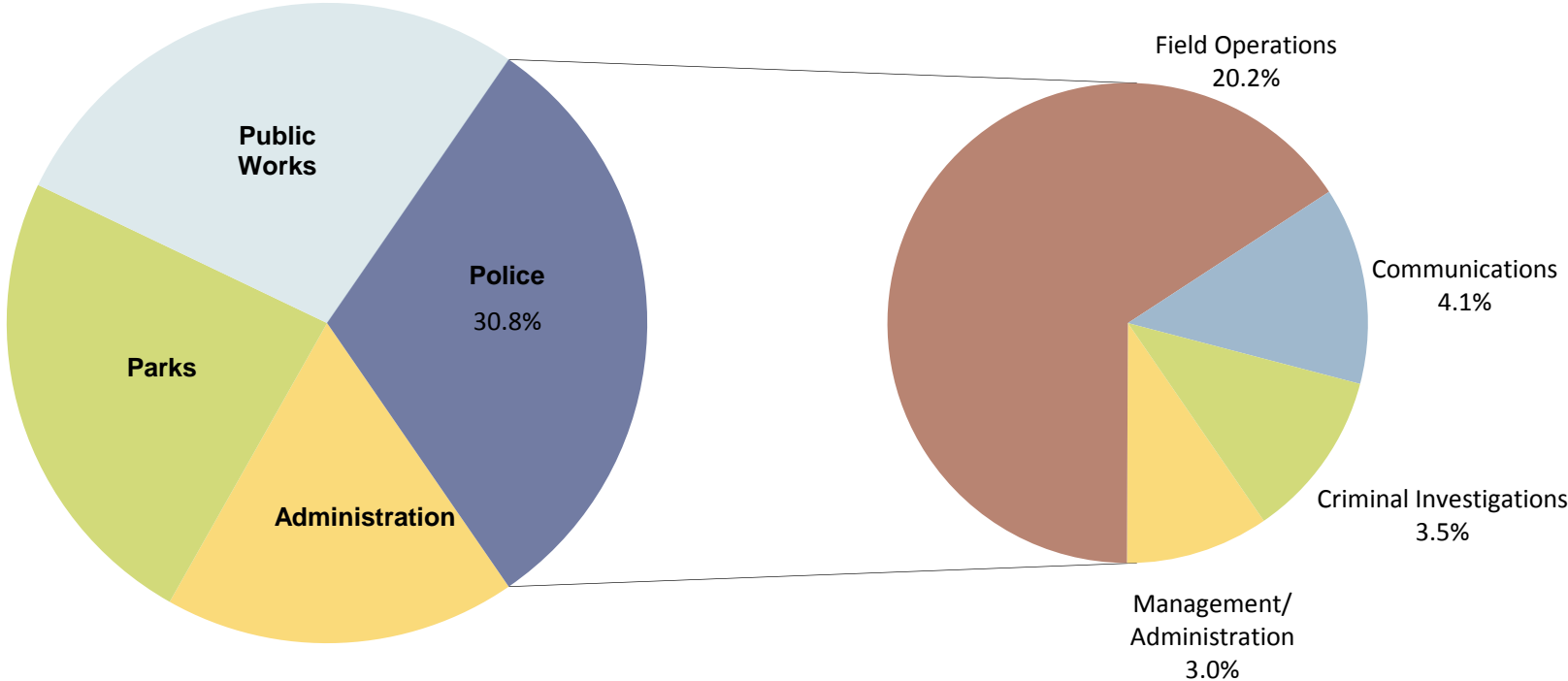
- Increase clearance rate of Part 1 and Part 2 crimes as identified in the Uniform Crime Report. Note: Criminal offenses are divided into two categories, Part 1 offenses are violent crimes and felony property crimes and Part 2 offenses and misdemeanor chargeable crimes.
- Continued increase in specialized training in areas of crime scene processing and evidence gathering, computer/cyber based crimes and electronic recovery and preservation.

SIGNIFICANT BUDGETARY ISSUES

1. Replacement of our current high-mileage Dodge Caravan used for surveillances and large evidence transport - \$22,700.

Workload Measures	2015 Actual	2016 Estimate	2017 Budget
Calls for Service	25,902	25,700	25,800
Adult Arrests	446	468	500
Juvenile Arrests	73	36	55
Traffic Citations & Warnings	7619	5,500	6,559
Traffic Accidents	472	501	486
Crime Scenes Processed	246	225	236
Training Hours	2,661	2,800	3,030
Public Relations Events	123	211	167

# Police Budget Expenditures





### Police General Budget Expenditures

Description	2015 Actual	2016 Estimated	2017 Budget
<b>Personnel Costs</b>			
Wages and Salaries	3,633,292	3,680,292	3,694,187
Benefits	1,262,234	1,295,050	1,401,784
<b>Personnel Costs Total</b>	<b>4,895,526</b>	<b>4,975,342</b>	<b>5,095,971</b>
<b>Operating Costs</b>			
Travel & Training	13,896	14,684	18,775
Utilities	30,288	27,600	31,600
Communications	40,410	25,480	23,325
Rentals	673	725	725
Public Relations - Internal	500	500	500
Public Relations - External	3,095	3,350	3,350
Insurance	148,068	107,995	115,058
Advertising	40	374	400
Repairs & Maintenance	14,820	24,490	25,310
General Supplies	16,843	16,100	15,300
Dues & Subscriptions	2,571	7,320	9,432
Vehicle Expenses	87,626	97,161	90,750
Maintenance Materials	15,456	29,745	98,745
Contractual	146,801	133,230	149,767
Other Operating Expenses	25,964	31,567	33,255
Contingency	-	5,000	5,000
<b>Operating Costs Total</b>	<b>547,053</b>	<b>525,321</b>	<b>621,292</b>
<b>Capital Costs</b>			
Computer Hardware/Software	994	15,833	2,000
Equipment, Furniture & Vehicles	157,457	136,393	118,100
<b>Capital Costs Total</b>	<b>158,452</b>	<b>152,226</b>	<b>120,100</b>
<b>Police Total</b>	<b>5,601,030</b>	<b>5,652,889</b>	<b>5,837,363</b>

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Department: Police</b>				
<b>Program: Management/Administration</b>				
Personnel Costs				
100001	Regular pay	265,769	206,048	286,975
100004	Holiday pay	0	0	2,110
107000	Workers' compensation ins	6,888	8,334	11,360
108000	FICA expense	19,868	15,530	22,115
109000	Health insurance	29,413	17,888	18,698
109005	HRA funding	1,713	2,083	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	664	422	36
109500	Dental insurance	1,518	483	1,181
110001	LAGERS pension	20,550	14,479	24,826
111000	Life insurance	336	172	252
112000	Employee assistance expense	0	901	900
120006	Uniforms - police	852	1,150	1,150
Total: Personnel Costs		347,853	267,777	372,466
Operating Costs				
201031	Chief's conferences	895	0	2,000
201032	FBI retraining conferences	1,410	0	0
201034	Police clerks conference	368	0	475
201081	Chief/mgmt meetings	344	600	600
201086	Police academy training	300	300	300
201100	Misc seminars/training	60	300	300
202010	Electric	23,004	22,500	24,000
202020	Gas	3,487	1,600	3,500
202030	Sewer	740	500	800
202040	Water	3,057	3,000	3,300
203001	Telephone	299	450	475
203003	Postage	699	1,000	1,000
203100	Cellular phones	1,062	1,100	1,100
204001	Postage meter rental	299	300	300
205150	Misc internal public relations	500	500	500
205209	Police community relations	690	500	500
206001	Gen/auto liability	4,527	4,436	5,420
206003	Property liability	2,855	2,939	3,395
206004	Cyber liability insurance	0	121	136
208004	Fire extinguishers maintenance	523	660	500
208005	Generators maintenance	2,762	1,245	1,245
208007	HVAC maintenance	1,712	2,000	2,000

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Management/Administration</b>				
Operating Costs (Continued)				
208050	Misc equipment maintenance	175	500	500
208051	Path/parking lot maintenance	0	0	5,400
209001	Coffee supplies	2,133	1,600	1,000
209002	Copy paper	1,308	1,500	1,500
209004	Office supplies	5,584	5,000	5,000
209029	Safety equipment	1,848	2,000	2,000
209050	Misc operating supplies	0	300	300
210024	FBI	170	85	0
210025	LEO	20	20	20
210026	MO Police Chiefs Association	275	275	275
210028	IACP	150	150	150
210029	IACP Model Policies	0	50	50
210030	SLAPCA	50	50	50
210066	Notary fees	25	75	900
211050	Misc vehicle maintenance	1,269	2,500	2,500
211100	Motor fuel	2,547	2,300	1,800
212026	Building maintenance materials	15,222	29,500	98,500
212045	Postage machine maintenance	234	245	245
213039	Accreditation	0	2,980	1,800
213050	Misc contractual services	16,920	0	0
213051	Copier maintenance	3,806	4,550	3,850
213066	Record retention/destruction	2,031	150	200
215004	Halloween treats	250	250	250
215005	Prisoner meals	897	800	800
215006	Prisoner medical exams	3,080	3,000	4,000
215049	Charity fundraiser expense	0	1,547	2,000
226001	Contingency	0	5,000	5,000
Total: Operating Costs		107,587	108,478	189,936
Capital Costs				
219060	Misc office furniture	0	1,576	1,700
Total: Capital Costs		0	1,576	1,700
<b>Program Total: Management/Administration</b>		<b>455,440</b>	<b>377,831</b>	<b>564,102</b>

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Field Operations</b>				
Personnel Costs				
100001	Regular pay	2,446,306	2,493,958	2,414,531
100002	Overtime pay	12,189	25,000	17,000
100004	Holiday pay	62,319	58,207	57,311
100007	Special overtime pay	16,348	18,000	18,000
107000	Workers' compensation ins	68,101	81,834	99,315
108000	FICA expense	187,409	191,018	191,773
109000	Health insurance	365,541	380,101	393,916
109005	HRA funding	1,713	2,083	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	664	422	36
109500	Dental insurance	15,085	15,558	15,352
110001	LAGERS pension	223,411	220,645	238,150
111000	Life insurance	3,500	3,433	3,276
120006	Uniforms - police	22,675	30,000	30,000
120100	College tuition	5,493	4,000	10,000
Total: Personnel Costs		3,431,034	3,524,546	3,491,523
Operating Costs				
201081	Chief/mgmt meetings	317	300	300
201086	Police academy training	6,750	6,750	6,750
201087	Firearms training	750	1,500	1,500
201100	Misc seminars/training	886	1,434	1,000
203001	Telephone	299	450	475
203100	Cellular phones	19,001	14,045	13,200
205209	Police community relations	1,188	1,600	1,600
205211	D.A.R.E. materials	1,097	1,100	1,100
205250	Misc external public relations	120	150	150
206001	Gen/auto liability	44,564	43,421	47,388
206003	Property liability	27,953	28,872	29,679
206004	Cyber liability insurance	0	1,182	1,192
206009	Auto deductibles	50,855	9,000	9,000
207050	Miscellaneous advertising	40	374	400
208011	Vehicle & equipment maintenance	3,456	12,100	7,980
208013	Buckle Bear maintenance	0	85	85
208017	Radar repairs & certification	1,851	2,100	2,100
208019	Prisoner processing equip maint	2,279	2,500	2,500
208050	Misc equipment maintenance	86	1,500	1,500
209005	Printing	3,059	2,500	2,500
210025	LEO	10	10	20

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Field Operations</b>				
Operating Costs (Continued)				
210032	Firearms range	625	675	2,000
210050	Misc dues & subscriptions	75	75	75
211010	Auto detailing	2,153	2,200	1,800
211011	Car washes	1,610	2,000	2,000
211045	Stock items	2,222	2,000	2,000
211049	Bicycle maintenance	150	150	150
211050	Misc vehicle maintenance	18,599	29,911	22,000
211100	Motor fuel	53,900	50,000	52,800
211150	Motor oil	1,886	1,600	1,600
213034	CARE	5,670	5,670	5,670
213042	Livescan maintenance	7,011	7,330	7,500
213050	Misc contractual services	0	290	290
213056	Radio service agmt - portables	1,150	0	0
213060	Software maintenance	612	612	642
213081	Laptop maintenance	4,554	3,861	3,861
215007	Ammunition	7,192	8,230	8,230
215008	Batteries	960	2,000	2,000
215009	Breathalyzer solution	205	200	200
215010	Mace	0	865	0
215018	Training fund expense	6,928	4,000	5,000
215031	Shooting range supplies	2,059	2,450	2,450
215050	Misc other expense	0	500	500
Total: Operating Costs		282,120	255,592	251,187
Capital Costs				
219001	Computer software/upgrades	125	500	500
219002	Computer hardware/parts	870	15,333	1,500
219042	Missouri statutes	0	1,080	1,200
219099	Misc equipment <\$7500	5,580	4,227	4,650
219312	Bullet resistant vests	6,485	6,975	4,000
221501	Automobiles	123,995	121,785	83,100
222050	Misc capital equipment	20,795	0	0
Total: Capital Costs		157,849	149,900	94,950
<b>Program Total: Field Operations</b>		<b>3,871,004</b>	<b>3,930,038</b>	<b>3,837,660</b>

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Communications</b>				
Personnel Costs				
100001	Regular pay	445,601	443,669	454,379
100002	Overtime pay	6,044	9,000	11,000
100004	Holiday pay	13,913	10,998	11,049
100010	Part time pay	8,437	10,000	9,000
107000	Workers' compensation ins	12,446	15,041	19,215
108000	FICA expense	34,990	35,279	37,135
109000	Health insurance	78,350	76,350	76,652
109005	HRA funding	1,713	2,083	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	664	422	36
109500	Dental insurance	3,763	3,197	3,937
110001	LAGERS pension	21,566	12,028	9,529
111000	Life insurance	840	791	840
115000	Unemployment ins	0	6,400	0
120007	Uniforms - dispatchers	2,557	0	0
Total: Personnel Costs		631,165	625,545	635,635
Operating Costs				
201086	Police academy training	650	650	650
201100	Misc seminars/training	0	500	500
203001	Telephone	15,818	3,300	3,400
206003	Property liability	5,161	5,301	5,741
206004	Cyber liability insurance	0	109	231
208002	Computer maintenance	995	600	600
208050	Misc equipment maintenance	981	1,200	900
209004	Office supplies	2,364	2,300	2,300
209005	Printing	168	200	200
209050	Misc operating supplies	380	400	200
210041	APCO	92	92	92
213032	Base station maintenance	1,620	0	0
213035	CAD maintenance	19,530	19,530	19,530
213036	REJIS	63,995	68,261	68,261
213050	Misc contractual services	2,362	2,677	4,877
213052	UPS maintenance	1,122	1,255	8,810
213062	Dictaphone leasing	7,320	6,588	15,000
213063	Router contract	3,096	3,096	3,096
213082	Media access	1,662	1,500	1,500
215011	Prisoners suits/hygiene	3,211	2,500	3,000
Total: Operating Costs		130,527	120,059	138,888
<b>Program Total: Communications</b>		<b>761,691</b>	<b>745,604</b>	<b>774,523</b>

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Criminal Investigations</b>				
Personnel Costs				
100001	Regular pay	319,840	376,412	384,288
100002	Overtime pay	6,917	8,000	8,000
100004	Holiday pay	0	1,000	544
100007	Special overtime pay	29,610	20,000	20,000
107000	Workers' compensation ins	11,105	14,162	16,341
108000	FICA expense	26,639	30,132	31,581
109000	Health insurance	51,365	63,898	86,681
109005	HRA funding	1,713	2,083	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	664	422	36
109500	Dental insurance	1,990	2,160	2,756
110001	LAGERS pension	32,243	35,001	39,219
111000	Life insurance	439	467	588
120008	Detective uniform/clothing	2,668	3,450	3,450
Total: Personnel Costs		485,474	557,474	596,347
Operating Costs				
201036	Detective conference	267	1,450	3,500
201086	Police academy training	900	900	900
203001	Telephone	299	450	475
203100	Cellular phones	2,933	4,685	3,200
204008	S&W ident-a-kit	374	425	425
206001	Gen/auto liability	7,275	7,445	7,797
206003	Property liability	4,879	4,966	4,883
206004	Cyber liability insurance	0	203	196
209005	Printing	0	300	300
210042	Major case squad	225	225	225
210044	MOCIC	250	250	250
210047	MOIAI	100	85	125
210048	Prof Fire & Fraud Invest Assn	50	100	100
210050	Misc dues & subscriptions	322	4,945	4,900
210067	West Co Criminal Exchange	132	158	200
211050	Misc vehicle maintenance	807	2,500	2,000
211100	Motor fuel	2,483	2,000	2,100
213060	Software maintenance	4,340	4,880	4,880
215012	Evidence supplies	90	925	925
215013	Investigative fund	90	500	500
215015	Infectious waste disposal	573	900	900
215050	Misc other expense	430	2,900	2,500
Total: Operating Costs		26,819	41,192	41,281

### General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Criminal Investigations</b>				
Capital Costs				
219030	Cameras	602	750	750
221501	Automobiles	0	0	22,700
Total: Capital Costs		602	750	23,450
<b>Program Total: Criminal Investigations</b>		512,895	599,416	661,078
<b>Department Total: Police</b>		5,601,030	5,652,889	5,837,363

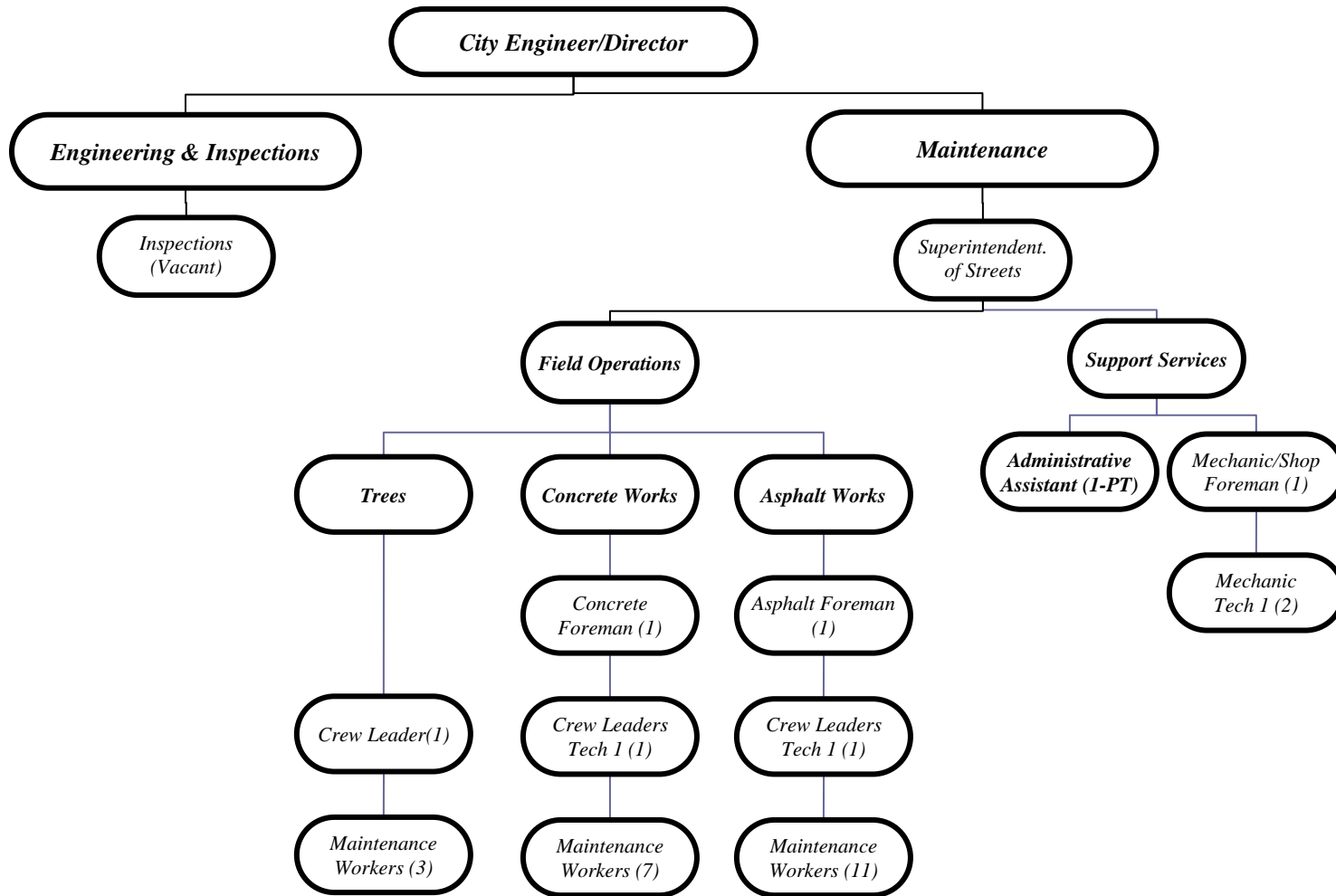


# PUBLIC WORKS

## 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 DEPARTMENT  
2017 ORGANIZATIONAL STRUCTURE**



## Public Works Department

The Public Works Department programs have been reduced from seven to five programs: Engineering & Inspections, Streets and Sidewalks (formerly Sidewalk Maintenance, Pavement Maintenance, and Traffic Control), Snow & Ice Control, Property Services, and Support Services. The Property Services program has been expanded to include maintenance of street trees. 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, three mechanics, and one part-time administrative assistant.

### 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.
- Process and issue excavation permits.
- 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.

#### **STREETS AND SIDEWALKS**

The sidewalk, pavement, and traffic control programs are being combined into one program named "Streets & Sidewalks".

Sidewalk maintenance includes curb ramp maintenance and construction along city-owned streets, State Route 100 (Manchester Road) and St. Louis County's Clayton Road. Goals 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.

Street pavements are maintained in a manner that provides safe travel for motorists. The goals 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.

Traffic control assures safe travel by motorists by maintaining traffic signals and pavement markings consisting of striping, crosswalks, turn lane arrows, and stop bars. The goals 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. In order to comply with federal regulations, sidewalk replacement to eliminate tripping hazards and upgrading of curb ramps to current ADA standards are included as part of contractual street projects; a practice that began in 2012. Due to high bids in 2016, the Community Development Block Grant (CDBG) ramps will be constructed in 2017 using in-house personnel. The labor and material costs will be offset with \$40,400 from the Community Development Block Grant (CDBG) program.
2. St. Louis County has terminated its striping contracts with all cities effective December 31, 2015. As in 2016, striping will be contractual with private contractors. Crosswalks, stop bars, and turn arrows will continue to be painted annually with Public Works personnel.
3. St. Louis County has terminated its traffic signal maintenance contracts with all cities effective December 31, 2015. As in 2016, traffic signal maintenance will be contracted with private contractors.
4. The following equipment for this program will be purchased in 2017.
  - a. Paver \$85,000
  - b. Roller \$48,000
  - c. Trailer \$20,000
  - d. Sweeper attachment for Bobcat \$3,500
  - e. Mechanical thumb for backhoe – used to grab sidewalk sections, cut trees \$5,500
  - f. Traffic counter replacement \$5,500
5. No cracksealing is budgeted for 2017.

6. The patented microsurfacing process was tested first tested in 2015 and extensively used in 2016. This contractual process is budgeted for asphalt surfaced streets.

Workload Measurement	2015 Actual	2016 Estimated	2017 Budget
Sidewalk replacement sq. ft.	9,152	5,940	10,000
Street crack sealing miles	13	13	0

**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 was installed in 2015, but due to a mild winter it was not fully tested. Salt brine will be used to treat streets during regular business hours ahead of scheduled snow events. This combined with policy changes implemented in 2015 on the use of compensatory time is expected to reduce overtime pay for snow removal services by \$20,000.
2. Four (4) spreaders will be replaced at a cost of \$50,000.

**PROPERTY SERVICES**

Beginning in mid-2016, this program consists of pest (mosquitoes) control, storm drainage, leaf collection, and street tree maintenance.

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.

Street Tree Maintenance: With the purchase of a bucket truck in 2016, street tree trimming, removal, and stump grinding were transferred to the Public Works Department. The tree crew will be staffed with existing personnel.

SIGNIFICANT BUDGETARY ISSUES

1. The engineering plans and specifications for the replacement of the Happy Court retaining wall are complete. Easements will be required from two adjoining property owners whose property is supported by this wall. Construction of the new concrete modular wall is included in the 2017 budget at a cost of \$92,000.
2. Two leaf vacuums will be replaced for a combined cost of \$20,000.
3. The 2017 budget includes \$50,000 for contractual tree removal. Tree removal will focus on removing ash trees due to the Emerald Ash Borer.

Workload Measurement	2015 Actual	2016 Estimated	2017 Budget
Tree Removals	193	491	300
Tree Planting	12	64	75
Trees Trimmed	333	33	200

**SUPPORT SERVICES**

This program includes servicing city’s fleet and equipment and maintains all Department records. Program includes the Superintendent, one part-time clerical person, and three mechanics.

Goals for the program include:

- Maintaining records.

- 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 2017 budget includes replacement of one 2-ton dump truck (\$142,035), one 1-ton dump truck (\$70,000), and a swap loader with a 2-ton dump bed, concrete maker, snowplow, and salt spreader (\$350,000). The 2-ton and 1-ton trucks that are being replaced will be sold via GovDeals.com.
2. Shop and building equipment replacements in 2017 include:
  - a. Shop welder \$3,500
  - b. Generator/welder/compressor \$7,000
  - c. A/C replacement \$5,000
  - d. Sign plotter \$6,000
3. Acquire portable emergency work lights for \$3,000.

**STREET CONTRACTUAL BUDGET**

<b>MILL/REPAVE</b>						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Caybeth Dr.	7	\$145,920				
Country Club (no milling required)	5			\$114,652		
Advertising		\$300		\$300		
<b>MILL/REPAVE TOTALS</b>		<b>\$146,220</b>	<b>\$0</b>	<b>\$114,952</b>	<b>\$0</b>	<b>\$261,172</b>

<b>SLABS REPLACEMENT</b>						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Kehrs Mill Bend Dr	6	\$52,815				
Cypress Trace	6		\$53,665			
Mansion Hill <sup>(1)</sup>	3			\$178,055		
Village Brook	6		\$48,565			
Village Mead	5		\$53,690			
West Par	7		\$53,690			
Advertising		\$200	\$200	\$200		
<b>SLABS ONLY TOTALS</b>		<b>\$53,015</b>	<b>\$209,810</b>	<b>\$178,255</b>	<b>\$0</b>	<b>\$441,080</b>

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

<b>MICROPAVING</b>						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Country Creek	5	\$32,755				
Hillsdale	5		\$38,067			
Aspen Village	7		\$23,638			
Forest Village	7		\$17,268			
Arborwood Dr.	7				\$15,007	
Ballwood Dr.	6				\$14,301	
Bitterwood Dr.	7				\$12,763	
Blazedwood Dr.	7				\$21,429	
Blazedwood Ct	7				\$3,753	
Goldwood Dr.	6				\$22,831	
Golfwood Dr.	6				\$32,143	
Lemonwood Dr.	6				\$22,997	
Marywood Dr.	6				\$7,000	
Statewood Dr.	6				\$16,010	
Advertising		\$200	\$200		\$200	
<b>MICROPAVING TOTALS</b>		<b>\$32,955</b>	<b>\$79,173</b>	<b>\$0</b>	<b>\$168,434</b>	<b>\$280,562</b>

<b>IN-HOUSE SLABS REPLACEMENT (MATERIALS COSTS ONLY)</b>						
	PCI	WARD 1	WARD 2	WARD 3	WARD 4	
Ballwin Estates Ct.	5	\$8,127				
Highland Ridge	5			\$36,000		
Bitterfield (West of Henry)	6			\$17,173		
Castle Pines Dr	7				\$80,625	
Advertising		\$600		\$300	\$300	
<b>IN-HOUSE SLABS</b>		<b>\$8,727</b>	<b>\$0</b>	<b>\$53,473</b>	<b>\$80,925</b>	<b>\$143,125</b>

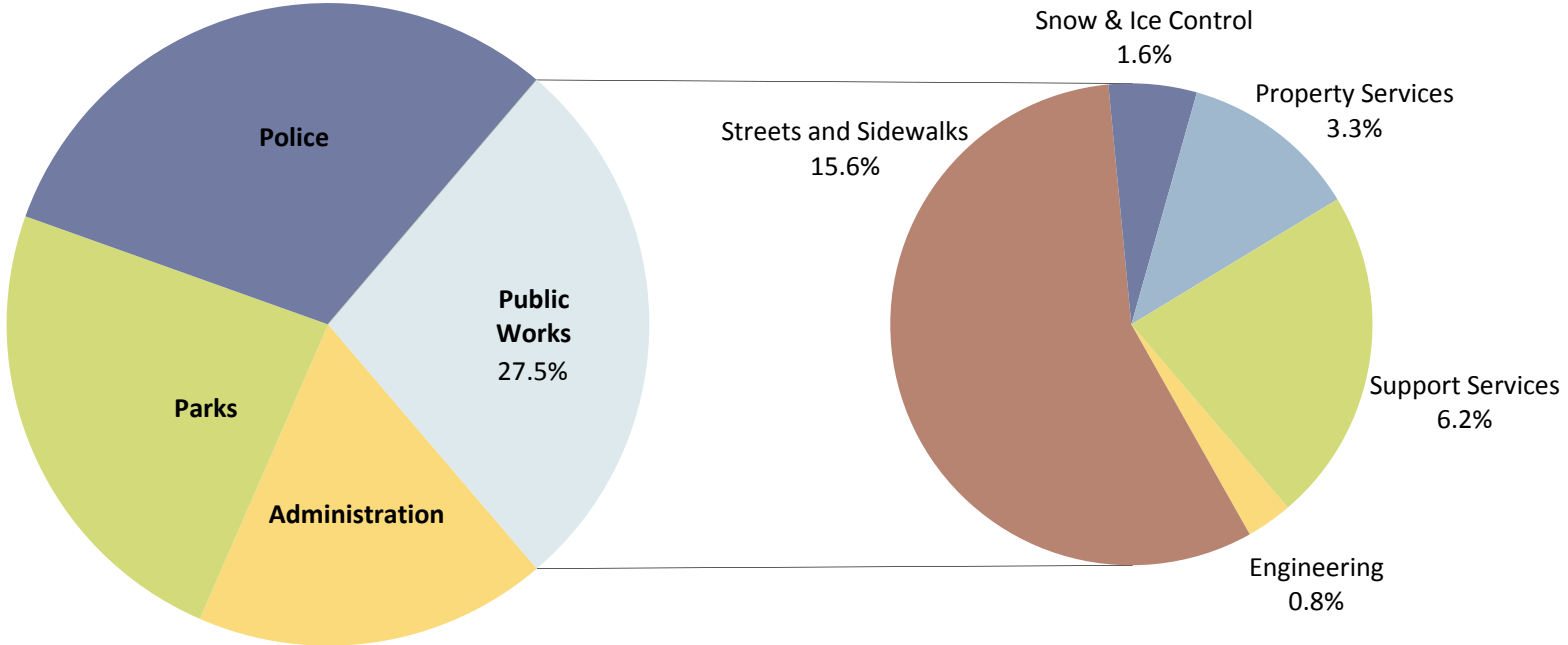


**CONTRACTUAL SIDEWALK & CURB RAMPS**

<b>SIDEWALKS AND CURB RAMPS</b>	<b>WARD</b>
Country Club Drive	3

<b>IN-HOUSE SIDEWALK &amp; CURB RAMPS (CDBG GRANT)</b>	<b>WARD</b>
Westglen Village	4
Statewood	4
Golfwood	4
Goldwood	4
Blazedwood	4
Lemonwood	4

# Public Works Budget Expenditures



## Public Works General Budget Expenditures

Description	2015 Actual	2016 Estimated	2017 Budget
<b>Personnel Costs</b>			
Wages and Salaries	1,565,024	1,548,702	1,603,753
Benefits	550,585	535,597	558,559
<b>Personnel Costs Total</b>	<b>2,115,609</b>	<b>2,084,299</b>	<b>2,162,312</b>
<b>Operating Costs</b>			
Travel & Training	902	2,062	2,200
Utilities	22,939	21,320	25,730
Communications	10,554	7,000	4,325
Rentals	6,087	6,100	6,300
Insurance	45,368	45,695	50,451
Repairs & Maintenance	52,824	93,000	87,050
General Supplies	95,228	98,589	80,850
Dues & Subscriptions	1,170	795	795
Vehicle Expenses	134,376	114,300	128,800
Maintenance Materials	352,417	285,900	497,384
Contractual	400,612	1,161,706	1,075,292
Other Operating Expenses	610	190	260
Contingency	2,244	-	-
<b>Operating Costs Total</b>	<b>1,125,333</b>	<b>1,836,657</b>	<b>1,959,437</b>
<b>Capital Costs</b>			
Computer Hardware/Software	3,845	4,645	4,645
Equipment, Furniture & Vehicles	441,227	484,027	824,935
Streets	1,242,394	674,866	261,172
<b>Capital Costs Total</b>	<b>1,687,466</b>	<b>1,163,538</b>	<b>1,090,752</b>
<b>Public Works Total</b>	<b>4,928,408</b>	<b>5,084,494</b>	<b>5,212,501</b>

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Department: Public Works</b>				
<b>Program: Engineering</b>				
Personnel Costs				
100001	Regular pay	172,173	148,441	112,527
100002	Overtime pay	549	147	200
107000	Workers' compensation ins	4,402	5,404	4,781
108000	FICA expense	12,879	11,153	8,624
109000	Health insurance	15,980	12,718	8,872
109005	HRA funding	1,713	2,083	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	664	422	36
109500	Dental insurance	840	644	394
110001	LAGERS pension	8,186	4,080	2,255
111000	Life insurance	188	124	84
<b>Total: Personnel Costs</b>		<b>217,856</b>	<b>185,503</b>	<b>140,636</b>
Operating Costs				
201021	APWA state conferences	358	900	1,200
201100	Misc seminars/training	140	692	500
203003	Postage	273	200	300
206001	Gen/auto liability	2,521	2,498	1,982
206004	Cyber liability insurance	0	73	57
209004	Office supplies	2,899	1,500	2,000
209005	Printing	890	300	400
209050	Misc operating supplies	472	700	700
210019	APWA	1,170	795	795
211100	Motor fuel	7,162	6,300	6,900
<b>Total: Operating Costs</b>		<b>15,885</b>	<b>13,958</b>	<b>14,834</b>
Capital Costs				
219099	Misc equipment <\$7500	0	0	5,500
<b>Total: Capital Costs</b>		<b>0</b>	<b>0</b>	<b>5,500</b>
<b>Program Total: Engineering</b>		<b>233,741</b>	<b>199,461</b>	<b>160,970</b>

### General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Streets and Sidewalks</b>				
Personnel Costs				
100001	Regular pay	901,143	786,672	847,471
100002	Overtime pay	0	516	500
100010	Part time pay	32,408	27,210	40,320
107000	Workers' compensation ins	23,949	29,376	37,677
108000	FICA expense	68,313	59,891	67,954
109000	Health insurance	189,137	157,572	180,421
109005	HRA funding	5,140	6,249	2,545
109010	HRA fees	842	861	318
109050	ACA/PCORI fees	1,993	1,266	36
109500	Dental insurance	7,229	6,587	7,027
110001	LAGERS pension	38,475	21,037	15,953
111000	Life insurance	1,710	1,501	1,571
<b>Total: Personnel Costs</b>		<b>1,270,339</b>	<b>1,098,738</b>	<b>1,201,793</b>
Operating Costs				
202013	Electric - traffic signals	649	620	730
206001	Gen/auto liability	13,685	13,582	15,616
206004	Cyber liability insurance	0	395	452
208050	Misc equipment maintenance	6,850	11,600	7,300
209010	Small tools	5,685	4,900	2,400
209022	Stock items	9,171	6,900	6,600
209023	Cutter blades	2,779	1,000	600
209024	Ice	1,149	1,000	1,100
211100	Motor fuel	34,895	31,000	34,200
212001	Concrete	86,603	74,000	199,366
212002	Asphalt & primer	106,619	60,000	106,000
212003	Traffic paint	3,479	3,800	3,500
212004	Sign materials	26,945	20,000	18,000
212008	Crushed rock	7,041	3,100	26,878
212032	Earth backfill	1,768	1,600	2,000
213006	Trash/dumping fees	5,957	15,000	13,000
213027	Traffic signal maintenance	1,231	2,000	3,000
213028	Striping	10,335	21,211	23,000
213050	Misc contractual services	115,608	157,000	35,500
213061	Study/consulting services	26,870	0	0
213069	Slab replacement	114,503	600,000	441,080
213075	Microsurfacing	35,028	203,500	280,562
213077	Cracksealing	50,808	62,360	0
213086	Sidewalk replacement	0	0	99,650
<b>Total: Operating Costs</b>		<b>667,660</b>	<b>1,294,568</b>	<b>1,320,534</b>

### General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Streets and Sidewalks</b>				
Capital Costs				
219099	Misc equipment <\$7500	1,452	10,070	15,000
219404	Backpack blowers	400	950	900
222501	Heavy equipment	0	0	133,000
222999	Misc equip over \$10,000	0	0	20,000
223008	Mill/repave	1,242,394	674,866	261,172
Total: Capital Costs		1,244,246	685,886	430,072
<b>Program Total: Streets and Sidewalks</b>		<b>3,182,245</b>	<b>3,079,192</b>	<b>2,952,399</b>

### General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Snow &amp; Ice Control</b>				
Personnel Costs				
100001	Regular pay	26,775	42,502	40,073
100002	Overtime pay	37,313	25,000	25,000
107000	Workers' compensation ins	3,670	4,171	2,760
108000	FICA expense	4,698	4,965	4,978
109000	Health insurance	12,485	10,194	8,430
109005	HRA funding	1,713	2,083	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	631	422	36
109500	Dental insurance	522	441	331
110001	LAGERS pension	2,862	1,823	1,266
111000	Life insurance	22	46	73
<b>Total: Personnel Costs</b>		<b>90,972</b>	<b>91,934</b>	<b>85,810</b>
Operating Costs				
206001	Gen/auto liability	2,097	1,954	1,144
206004	Cyber liability insurance	0	60	33
208008	Plows & spreaders maintenance	1,092	17,000	17,000
208050	Misc equipment maintenance	0	1,000	1,000
209001	Coffee supplies	1,556	950	1,000
209022	Stock items	156	800	500
209034	Food	0	125	150
211100	Motor fuel	5,949	5,500	6,100
212005	Calcium chloride	2,943	0	3,200
212006	Salt	115,383	120,550	135,690
212050	Misc maintenance materials	180	350	350
213030	Weather forecasting service	6,259	6,735	6,200
<b>Total: Operating Costs</b>		<b>135,615</b>	<b>155,024</b>	<b>172,367</b>
Capital Costs				
219220	Plows/equipment	10,737	30,962	50,000
222999	Misc equip over \$10,000	161,210	0	0
<b>Total: Capital Costs</b>		<b>171,947</b>	<b>30,962</b>	<b>50,000</b>
<b>Program Total: Snow &amp; Ice Control</b>		<b>398,534</b>	<b>277,920</b>	<b>308,177</b>

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Property Services</b>				
Personnel Costs				
100001	Regular pay	144,226	288,318	291,149
100002	Overtime pay	223	0	2,500
107000	Workers' compensation ins	7,286	8,573	12,455
108000	FICA expense	10,091	21,590	22,464
109000	Health insurance	27,506	58,950	65,402
109005	HRA funding	1,713	2,083	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	631	422	36
109500	Dental insurance	1,788	2,501	2,519
110001	LAGERS pension	9,585	8,011	5,731
111000	Life insurance	364	533	548
Total: Personnel Costs		203,693	391,268	405,667
Operating Costs				
206001	Gen/auto liability	4,165	3,991	5,162
206004	Cyber liability insurance	0	119	149
208050	Misc equipment maintenance	5,266	8,500	8,500
209010	Small tools	257	3,000	1,000
209022	Stock items	2,408	5,500	2,400
209026	Insecticides/pesticides	11,650	4,400	7,500
211100	Motor fuel	12,012	10,500	11,600
212001	Concrete	0	0	200
212008	Crushed rock	0	0	200
213033	Temporary labor	13,343	13,500	13,500
213041	Tree maintenance service	0	0	50,000
213050	Misc contractual services	5,089	64,200	96,000
Total: Operating Costs		54,190	113,710	196,211
Capital Costs				
222999	Misc equip over \$10,000	17,438	19,343	20,000
Total: Capital Costs		17,438	19,343	20,000
<b>Program Total: Property Services</b>		<b>275,321</b>	<b>524,321</b>	<b>621,878</b>



## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Support Services</b>				
Personnel Costs				
100001	Regular pay	250,215	225,067	231,447
100002	Overtime pay	0	89	0
100010	Part time pay	0	4,740	12,566
107000	Workers' compensation ins	6,171	7,573	9,817
108000	FICA expense	18,655	16,877	18,667
109000	Health insurance	32,272	33,700	35,614
109005	HRA funding	1,713	2,083	2,545
109010	HRA fees	281	287	318
109050	ACA/PCORI fees	664	422	36
109500	Dental insurance	1,673	1,492	1,539
110001	LAGERS pension	11,132	6,147	4,629
111000	Life insurance	373	329	328
112000	Employee assistance expense	0	901	900
115000	Unemployment ins	120	0	0
120005	Uniforms - garages	9,479	15,000	10,000
120100	College tuition	0	2,149	0
Total: Personnel Costs		332,748	316,856	328,406
Operating Costs				
201100	Misc seminars/training	405	470	500
202010	Electric	11,130	11,500	12,500
202020	Gas	7,571	5,500	8,500
202030	Sewer	2,742	2,800	3,000
202040	Water	847	900	1,000
203001	Telephone	269	400	425
203100	Cellular phones	859	6,400	3,600
203108	Two way radios	9,154	0	0
204003	Cylinders rental	1,607	3,200	2,500
204004	Waste disposal	3,554	2,800	2,800
204050	Misc equipment rentals	926	100	1,000
206001	Gen/auto liability	3,547	3,501	4,069
206003	Property liability	18,853	19,420	20,169
206004	Cyber liability insurance	0	102	118
206009	Auto deductibles	0	0	1,000
206010	Insurance deductibles	500	0	500
208004	Fire extinguishers maintenance	222	500	250
208011	Vehicle & equipment maintenance	37,970	52,000	52,000
208014	Wildlife maintenance	1,425	2,400	1,000
209010	Small tools	4,077	5,000	2,500

## General Budget Expenditures by Program

Account Number	Description	2015 Actual	2016 Estimated	2017 Budget
<b>Program: Support Services</b>				
Operating Costs (Continued)				
209012	Tires	13,733	20,000	20,000
209022	Stock items	24,221	22,700	20,000
209027	Garage & yard maint supplies	6,740	6,814	7,000
209029	Safety equipment	7,384	13,000	5,000
211050	Misc vehicle maintenance	74,358	61,000	70,000
212026	Building maintenance materials	1,400	2,500	2,000
212050	Misc maintenance materials	56	0	0
213050	Misc contractual services	9,983	7,000	5,000
213051	Copier maintenance	249	100	300
213064	Generator services	2,188	4,000	3,000
213065	Vehicle GPS maintenance	3,161	5,100	5,500
215003	Commercial drivers licenses	610	190	260
226001	Contingency	2,244	0	0
Total: Operating Costs		251,984	259,397	255,491
Capital Costs				
219001	Computer software/upgrades	3,845	4,645	4,645
219099	Misc equipment <\$7500	0	15,000	18,500
221502	Trucks	249,989	407,702	562,035
Total: Capital Costs		253,834	427,347	585,180
<b>Program Total: Support Services</b>		<b>838,566</b>	<b>1,003,600</b>	<b>1,169,077</b>
<b>Department Total: Public Works</b>		<b>4,928,408</b>	<b>5,084,494</b>	<b>5,212,501</b>

# 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

	2015 Actual	2016 Estimated	2017 Budget
<b>Fund Balance, January 1</b>	\$ 517,730	\$ 183,648	\$ 4,017
<b>Revenues</b>			
Capital Improvement Sales Tax	\$ -	\$ -	\$535,000
Capital Improvement TIF Sales Tax	69,536	-	40,000
Park Sales Tax	114,657	445,000	250,000
Park TIF Sales Tax	142,745	140,000	130,000
Investment Income	16	0	0
Recreation Contribution	83,040	56,600	0
Misc Project Reimbursement	44,744	50,008	1,115,360
Misc Parks Grants	469,201	-	0
Stormwater Grants	58,159	56,897	647,200
<b>Total Capital Revenues</b>	<b>\$ 982,098</b>	<b>\$ 748,505</b>	<b>\$ 2,717,560</b>
<b>Expenditures</b>			
Administration Department	\$ 28,836	\$ 14,290	\$ 300,000
Parks & Recreation Department	1,204,763	728,993	388,516
Police Department	0	0	0
Public Works Department	133,332	138,253	2,408,200
<b>Total Capital Expenditures</b>	<b>\$ 1,366,931</b>	<b>\$ 881,536</b>	<b>\$ 3,096,716</b>
<b>Transfer (To)/From</b>			
Operating Fund	\$0	\$0	\$300,000
<b>Revenues Over Expenditures</b>	<b>\$ (384,833)</b>	<b>\$ (133,031)</b>	<b>\$ (79,156)</b>
Restricted Funds (recreation escrow)	50,751	(46,600)	83,040
<b>Fund Balance, December 31</b>	<b>\$ 183,648</b>	<b>\$ 4,017</b>	<b>\$ 7,901</b>

**2017-2021 CAPITAL IMPROVEMENT PLAN**

	2017	2018	2019	2020	2021
<b>Revenues</b>					
Capital Improvement Sales Tax	\$ 635,000	\$ -	\$ -	\$ -	\$ -
Capital Improvement TIF Sales Tax	40,000	-	-	-	-
Park Sales Tax	150,000	-	-	-	-
Park TIF Sales Tax	130,000	-	-	-	-
Miscellaneous Project Reimbursement	1,762,560	655,030	130,944	961,558	544,000
Miscellaneous Park Grants	-	531,000	525,000	525,000	525,000
<b>Revenue Totals:</b>	<b>\$ 2,717,560</b>	<b>\$ 1,186,030</b>	<b>\$ 655,944</b>	<b>\$ 1,486,558</b>	<b>\$ 1,069,000</b>

**Transfers In**

Transfer In from Operating Fund Balance	300,000	3,000,000	-	-	-
Use of Restricted Funds - Recreation Escrow	83,040	-	-	-	-
<b>Totals:</b>	<b>\$ 383,040</b>	<b>\$ 3,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grand totals:</b>	<b>\$ 3,100,600</b>	<b>\$ 4,186,030</b>	<b>\$ 655,944</b>	<b>\$ 1,486,558</b>	<b>\$ 1,069,000</b>

**Expenditures/Project By Department****Administration**

Gov't Center - Design/Build	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Gov't Center - Construction	-	3,000,000	-	-	-
TIF Municipal Revenue Funding	-	26,000	28,000	30,000	30,000
<b>Totals:</b>	<b>\$ 300,000</b>	<b>\$ 3,026,000</b>	<b>\$ 28,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>

**Parks & Recreation**

Pointe Mechanical System	\$ 339,516	\$ -	\$ -	\$ -	\$ -
Parks Master Plan	-	125,000	-	-	-
Ferris Park Redevelopment - Phase 2	-	850,000	-	-	-
North Pointe Improvements	-	-	700,000	-	-
New Ballwin Park Playground/Shelter	-	-	-	850,000	-
Holloway Park Play Area Renovation	-	-	-	-	650,000
TIF Municipal Revenue Funding	49,000	56,000	58,000	60,000	60,000
<b>Totals:</b>	<b>\$ 388,516</b>	<b>\$ 1,031,000</b>	<b>\$ 758,000</b>	<b>\$ 910,000</b>	<b>\$ 710,000</b>

**Public Works**

Henry Ave. - Construction	\$ 1,480,700	\$ -	\$ -	\$ -	\$ -
Ries Rd. Culvert - Engineering	2,000	-	-	-	-
Ries Rd. Culvert - Construction	857,000	-	-	-	-
Ramsey Ln. Culvert - Engineering	35,000	7,500	-	-	-
Ramsey Ln. Culvert - Easements	28,000	-	-	-	-
Ramsey Ln. Culvert - Construction	-	719,600	-	-	-
Holloway Rd. - Federal Funding Fee	5,500	-	-	-	-
Holloway Rd. - Engineering	-	91,688	-	-	-
Holloway Rd. - Easements	-	-	63,680	-	-
Holloway Rd. - Construction	-	-	-	1,191,948	-
Hillsdale / W. Skyline - Federal Funding Fee	-	5,500	-	-	-
Hillsdale / W. Skyline - Engineering	-	-	100,000	-	-
Hillsdale / W. Skyline - Easements	-	-	-	10,000	-
Hillsdale / W. Skyline - Construction	-	-	-	-	680,000
<b>Totals:</b>	<b>\$ 2,408,200</b>	<b>\$ 824,288</b>	<b>\$ 163,680</b>	<b>\$ 1,201,948</b>	<b>\$ 680,000</b>

**Expense Totals:** \$ 3,096,716 \$ 4,881,288 \$ 949,680 \$ 2,141,948 \$ 1,420,000

**Revenues Over/ (Under) Expenditures:** \$ 3,884 \$ (695,258) \$ (293,736) \$ (655,390) \$ (351,000)

**Projects for 2017 - 2021**

**Administration**

**Government Center Design/Build**

**\$3,300,000**

Renovation / replacement of the Government Center to maximize utilization of the space, energy efficiency and access. Current facilities do not appropriately accommodate the functions contained in the building. Needed are enhanced safety for staff, public restrooms, and the ability to meet current state and federal regulations for secure record storage and access. First year fees are architectural/design fees, second year fees are construction.

**TIF Municipal Revenue Funding**

**\$114,000**

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**

Utilities are anticipated to decrease by \$1,500 annually.

**TIF Municipal Revenue Funding**

None

**Projects for 2017 - 2021****Parks & Recreation****Pointe Mechanical System** **\$339,516**

Replacement of Pointe HVAC systems with energy savings paybacks expected over the lifetime of the equipment. One semi-annual payment of \$339,516 remains.

**Parks Master Plan** **\$125,000**

A comprehensive planning process that will address the current and future parks and recreation needs of the community including parks, recreation activities, and activity centers by inventoring current conditions, holding public meetings to assess needs, and listing recommendations for future improvements to parks and facilities as well as operations and services.

**Ferris Park Redevelopment - Phase 2** **\$850,000**

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.

**North Pointe Improvements** **\$700,000**

Replace the 15+ year old "Bucket Falls" water play structure and splash pad with updated equipment.

**New Ballwin Park Playground/Shelter** **\$850,000**

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.

**Holloway Park Play Area Renovation** **\$650,000**

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

**TIF Municipal Revenue Funding** **\$283,000**

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.  
None

**Ferris Park Redevelopment - Phase 2**

None

**North Pointe Improvements**

None

**New Ballwin Park Playground/Shelter**

None

**Holloway Park Play Area Renovation**

None

**TIF Municipal Revenue Funding**

None



**Projects for 2017 - 2021**

**Public Works**

**Henry Avenue Construction** **\$1,480,700**

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 smoother driving surface, the reduction of liability from tripping, compliance with federal regulations and better control of storm water.

**Ries Road Culvert Engineering, Construction** **\$859,000**

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** **\$790,100**

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** **\$1,352,816**

Holloway Rd. pavement and curb and gutters have deteriorated. Application for 80% federal funds will be submitted in 2017. Engineering in 2018, easements in 2019, and construction in 2020. Benefits include smoother driving surface, the reduction of liability from tripping and compliance with federal regulations.

**Hillsdale / W. Skyline Engineering, Easements, Construction** **\$795,500**

Existing curb and gutter and asphalt pavement have deteriorated. Expect to submit application for 80% federal funding in 2018 with engineering funded in 2019. Easement acquisition (if any) in 2020. Construction in 2021. Benefits include smoother driving surface, 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 projected at \$100,000 over 10 years.

**Ries Road Culvert Easements, Construction**

None

**Ramsey Culvert Engineering, Easements, Construction**

None

**Holloway Rd. Engineering, Easements, Construction**

Reduction of street maintenance costs projected at \$97,500 over 10 years.

**Hillsdale / W. Skyline Engineering, Easements, Construction**

Reduction of street maintenance costs projected at \$80,000 over 10 years.

# SPECIAL REVENUE FUNDS

## Special Allocations Fund

### Old Towne TIF

For the Fiscal Year Ending December 31, 2017

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.

	2015 Actual	2016 Estimated	2017 Budget
<b>Fund Balance, January 1</b>	\$0	\$0	\$0
<b>Revenues</b>			
Economic Activity Taxes (EATS)	\$815,366	\$792,700	\$770,000
Payments in Lieu of Taxes (PILOTS) <sup>1</sup>	\$275,077	\$430,000	\$400,000
Special Allocation Account Interest	119	325	325
<b>Total Revenues</b>	<b>\$1,090,562</b>	<b>\$1,223,025</b>	<b>\$1,170,325</b>
<b>Expenditures</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$4,500</b>
<b>Revenues over Expenditures</b>	<b>\$1,086,062</b>	<b>\$1,218,525</b>	<b>\$1,165,825</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in (TDD Revenues-top half)	\$65,426	\$64,500	\$59,750
Transfers in (Municipal Revenues)	\$162,429	\$148,515	\$148,540
<b>Total Other Financing Sources</b>	<b>\$227,855</b>	<b>\$213,015</b>	<b>\$208,290</b>
<b>Transfers out for TIF 2-A Bond Payments</b>	<b>(\$1,313,917)</b>	<b>(\$1,431,540)</b>	<b>(\$1,374,115)</b>
<b>Fund Balance, December 31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<sup>1</sup>Approximately 40% of PILOTS assessed in 2015 were paid under protest and recorded as deferred revenue, reducing the PILOTS revenue from what has been historically received.

**TAX INCREMENT FINANCING OVERVIEW  
OLDE TOWNE PLAZA**

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

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

The retail center was 100% occupied until October 31, 2016. At that time SteinMart relocated to another retail center. The vacancy created is to be filled in 2017 with an amusement venue. The following is a list of current Olde Towne tenants:

- |                         |                  |
|-------------------------|------------------|
| iTechshark              | 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              |                  |

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 2016 the District made an unscheduled draw from the debt service reserve fund of \$274,004.83. Unscheduled draws were also made in 2015, 2014 and 2013. Based on historical data and economic forecasts, an additional draw in 2017 is anticipated.

**Ballwin Towne Center Transportation Development District**  
For the Fiscal Year Ending December 31, 2017

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.

	<b>2015 Actual</b>	<b>2016 Estimated</b>	<b>2017 Budget</b>
<b>Fund Balance, January 1</b>	\$0	\$0	\$0
<b>Revenues</b>			
TDD Taxes <sup>1</sup>	\$130,852	\$129,000	\$119,500
TDD Account Interest	8	24	20
<b>Total TDD Revenues</b>	<b>\$130,860</b>	<b>\$129,024</b>	<b>\$119,520</b>
<b>Expenditures</b>			
TDD Administrative Fees	\$5,505	\$7,200	\$7,200
TDD Audit Fees	2,350	2,350	2,500
<b>Total TDD Expenditures</b>	<b>\$7,855</b>	<b>\$9,550</b>	<b>\$9,700</b>
<b>Revenues over Expenditures</b>	<b>\$123,005</b>	<b>\$119,474</b>	<b>\$109,820</b>
<b>Other Financing Sources (Uses)</b>			
Transfers Out – EATs Fund <sup>2</sup>	(\$65,426)	(\$64,500)	(\$59,750)
Transfers Out – TDD Revenues Fund <sup>3</sup>	(\$57,579)	(\$54,974)	(\$50,070)
<b>Total Other Financing Sources</b>	<b>(\$123,005)</b>	<b>(\$119,474)</b>	<b>(\$109,820)</b>
<b>Fund Balance, December 31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<sup>1</sup>Estimated transportation development district sales tax ("TDD Sales Tax") in the amount of ¼ of one cent imposed on retail sales within the District.

<sup>2</sup>Top 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).

<sup>3</sup>Remaining 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, 2017

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.

	2015 Actual	2016 Estimated	2017 Budget
<b>Fund Balance, January 1</b>	\$ 320,057	\$ 307,369	\$ 312,853
<b>Revenues</b>			
Sewer Lateral Fees	\$ 295,192	\$ 296,000	\$ 296,000
<b>Total Sewer Lateral Revenues</b>	<b>\$ 295,192</b>	<b>\$ 296,000</b>	<b>\$ 296,000</b>
<b>Expenditures</b>			
Sewer Lateral Administrative Fees	\$ 33,478	\$ 33,516	\$ 33,242
Sewer Lateral Costs	274,402	257,000	262,500
<b>Total Sewer Lateral Expenditures</b>	<b>\$ 307,880</b>	<b>\$ 290,516</b>	<b>\$ 295,742</b>
<b>Revenues Over Expenditures</b>	<b>\$ (12,688)</b>	<b>\$ 5,484</b>	<b>\$ 258</b>
<b>Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance, December 31</b>	<b>\$ 307,369</b>	<b>\$ 312,853</b>	<b>\$ 313,111</b>

**Federal Asset Seizure Fund**  
For the Fiscal Year Ending December 31, 2017

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.

	2015 Actual	2016 Estimated	2017 Budget
<b>Fund Balance, January 1</b>	\$ 134,878	\$ 62,296	\$ 125,546
<b>Revenues</b>			
Fed Asset Seizure Sharing	\$ 31,551	\$ 75,960	\$ 20,000
Fed Asset Seizure Account Interest	\$ 125	\$ 290	\$ 290
<b>Total Revenues</b>	<u>\$ 31,676</u>	<u>\$ 76,250</u>	<u>\$ 20,290</u>
<b>Expenditures</b>			
Fed Asset Seizure Expenses	\$ 104,258	\$ 13,000	\$ 35,000
<b>Total Expenditures</b>	<u>\$ 104,258</u>	<u>\$ 13,000</u>	<u>\$ 35,000</u>
<b>Revenues Over Expenditures</b>	\$ (72,582)	\$ 63,250	\$ (14,710)
<b>Other Financing Sources (Uses)</b>	\$ -	\$ -	\$ -
<b>Fund Balance, December 31</b>	\$ 62,296	\$ 125,546	\$ 110,836

**P.O.S.T. Fund**

For the Fiscal Year Ending December 31, 2017

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.

	2015 Actual	2016 Estimated	2017 Budget
<b>Fund Balance, January 1</b>	\$ 87,950	\$ 90,466	\$ 87,187
<b>Revenues</b>			
P.O.S.T. Funds	\$ 5,453	\$ 3,971	\$ 3,600
P.O.S.T. Funds Account Interest	\$ 95	\$ 250	\$ 250
<b>Total Revenues</b>	<u>\$ 5,548</u>	<u>\$ 4,221</u>	<u>\$ 3,850</u>
<b>Expenditures</b>			
P.O.S.T. Fund Training	\$ 3,032	\$ 7,500	\$ 7,500
<b>Total Expenditures</b>	<u>\$ 3,032</u>	<u>\$ 7,500</u>	<u>\$ 7,500</u>
<b>Revenues Over Expenditures</b>	\$ 2,516	\$ (3,279)	\$ (3,650)
<b>Other Financing Sources (Uses)</b>	\$ -	\$ -	\$ -
<b>Fund Balance, December 31</b>	\$ 90,466	\$ 87,187	\$ 83,537



# 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 Constitution of the State of Missouri under Article VI, Sections 26 (b) and (c) permits the City through a vote of the electorate to incur indebtedness in an amount not to exceed ten percent of the value of taxable tangible property therein as shown by the last completed assessment.

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 2017 fiscal year.

**LONG TERM DEBT OBLIGATIONS**

<b>TAX INCREMENT REFUNDING &amp; IMPROVEMENT REVENUE BONDS</b>			
Olde Towne Plaza			
Original Issue - 6/1/02; debt retirement - 10/1/22			\$ 20,100,000
Payments thru 12/31/16:			\$ (9,220,000)
Redemptions			\$ (305,000)
<b>Total TIF Debt 12/31/16:</b>			<b>\$ 10,575,000</b>
Payments Due in 2017:			
04/1/17 Interest:	\$	320,434	
10/1/17 Interest/Principal:	\$	320,435	\$ 1,305,000
<b>Total TIF Reduction Requirements for 2017:</b>			<b>\$ 1,945,869</b>
<b>Total TIF Indebtedness 12/31/17:</b>			<b>\$ 9,270,000</b>
<b>TOTAL CITY DEBT REQUIREMENTS FOR 2017 (excluding TIF):</b>			<b>\$ -</b>
<b>TOTAL CITY DEBT REQUIREMENTS FOR 2017 (including TIF):</b>			<b>\$ 1,945,869</b>

<b>CAPITAL LEASES</b>						
PURCHASE	DATE OF LEASE	LEASE AMOUNT	PAYMENTS THRU 2016	2017		
				2017 INT PAYMENT	PRINCIPAL PAYMENT	REMAINING DEBT
Pointe HVAC Equipment	2/12/14	\$ 2,000,000	\$ (1,662,266)	\$ (1,782)	\$ (337,734)	\$ 0
<b>Total Capital Lease Debt 12/31/16:</b>		<b>\$ 337,734</b>				
<b>Total Capital Lease Principal Reduction Requirements for 2017:</b>					<b>\$ (337,734)</b>	
<b>Total Capital Lease Indebtedness 12/31/17:</b>						<b>\$ 0</b>

<b>LONG-TERM DEBT MATURITIES</b>						
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>
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
<b>Total:</b>	<b>\$ 337,734</b>	<b>\$ 1,782</b>	<b>\$10,575,000</b>	<b>\$ 2,499,513</b>	<b>\$10,912,734</b>	<b>\$ 2,501,295</b>

# 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 .....	133
Miles of sidewalks maintained by City .....	162
Population: .....	30,404
Total Housing Units.....	12,557
Park Acreage .....	65
Number of Businesses.....	354
Total employees, full time .....	136

**Police protection:**

Ballwin is served by its own police force located in the Donald “Red” Loehr Police and Court Center. There are 48 police officers. Dispatching services are also provided both for Ballwin and neighboring Manchester.

**Fire protection:**

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

**Public Education:**

The City is served by the Parkway and Rockwood School Districts, both of which are AAA rated. Ballwin is within 30 minutes of 5 major universities and colleges.

**Utilities:**

The City does not provide any utilities; all are through publically held companies. Ameren UE Company supplies electricity and Laclede Gas Company supplies natural gas. Missouri-American Water Company supplies water and sewer service is provided by the Metropolitan St. Louis Sewer District. Republic Services is the contractor for 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%
<b>TOTAL</b>	<b>8.113%</b>	<b>100.0%</b>

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	
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
2015	30404	1,150,821,804	37851	41.2	52.4	17229	21,360	2.5

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 EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO**

Employer	2015			2006		
	Employees	Rank	Percentage Of Total City Employment	Employees	Rank	Percentage Of Total City Employment
Schnuck's	230	1	N/A	125	3	N/A
ELCO Chevrolet	188	2	N/A	120	4	N/A
Target	172	3	N/A	185	1	N/A
Lowe's Home Improvement	150	4	N/A	140	2	N/A
Holy Infant Catholic Church	110	5	N/A	77	6	N/A
Dean Team of Ballwin	106	6	N/A	60	9	N/A
Meadowbrook Country Club	105	7	N/A	105	5	N/A
Jay Wolfe Toyota	89	8	N/A	65	7	N/A
Solana of West County	85	9	N/A	-	-	N/A
Circle 7	70	10	N/A	-	-	N/A
Longhorn Steakhouse	-	-	N/A	65	8	N/A
Applebee's	-	-	N/A	59	10	N/A

Source: The City's Business License Database



**OPERATING INDICATORS BY FUNCTIONS/PROGRAMS  
LAST TEN FISCAL YEARS**

<b>Functions/Programs</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Administration</b>										
Business licenses issued	326	326	326	326	328	332	338	314	327	332
Liquor licenses issued	62	58	65	63	63	72	74	82	81	81
<b>Community Development</b>										
Single family occupancy	623	602	550	505	504	483	558	648	650	659
Multi-family occupancy	600	683	805	590	763	772	640	662	617	759
Commercial occupancy	32	45	29	37	36	30	33	33	26	32
Building permits	367	415	332	327	308	322	400	449	434	496
Zoning petitions	30	23	16	14	22	13	11	27	11	17
<b>Municipal Court</b>										
Tickets processed	7,781	9,017	7,931	8,049	7,387	8,783	8,875	9,460	7,665	6,781
Warrants issued	876	1,119	1,154	939	892	1,065	1,020	1,071	1,152	616
Cases closed	7,346	8,883	8,125	7,973	7,204	8,194	8,587	9,149	8,382	7,670
<b>Parks</b>										
Total program registrations		69,207	30,552	36,893	62,837	68,942	64,869	66,371	73,370	74,636
Community Center admissions		393,933	333,927	353,751	367,245	376,713	340,941	394,202	319,700	349,069
Aquatic Center admissions			81,234	63,978	81,915	83,600	80,360	66,509	80,505	64,225
Golf course rounds	40,671	38,459	34,472	36,736	32,004	31,360	35,148	31,435	30,317	32,801
<b>Police</b>										
Adult Arrests	828	1,009	930	720	862	899	747	766	512	446
Juvenile Arrest	80	86	57	127	69	112	64	93	56	73
Traffic Citations & Warnings	8,711	10,326	8,964	8,830	8,111	9,317	9,819	10,134	8,063	7,619
Calls for Service	24,737	25,728	21,988	19,974	20,572	20,693	22,512	26,190	25,286	25,902
<b>Public Works</b>										
Sidewalk replacement sq ft	1,984	5,696	11,808	10,736	5,680	12,336	15,616	13,536	13,264	9,152
Street asphalt repairs tons	2,172	1,614	1,567	1,347	1,424	2,279	2,612	2,662	1,576	2,305
Street cracksealing miles	6	2	4	9	18	23	17	18	15	13

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

Sources: Various City departments and capital asset schedules

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

<b>Function/Program</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>General Government</b>										
Government Center square footage	13,056	13,056	13,056	13,056	13,056	13,056	13,056	13,056	13,056	13,056
<b>Police</b>										
Police and Court Center Vehicles	1	1	1	1	1	1	1	1	1	1
Vehicles	23	23	24	27	27	27	27	26	26	26
<b>Public Works</b>										
Miles of streets maintained	109	109	109	109	109	109	110	110	110	123
Miles of sidewalks (miles)	157	157	157	158	158	158	160	160	160	163
Number of streets Vehicles	520	520	520	524	525	528	530	531	531	528
Vehicles	26	27	27	29	29	29	29	29	29	30
<b>Parks and Recreation</b>										
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	65	65	65	65	65	65	65	65	65	65
<b>Planning and Development:</b>										
Vehicles	5	6	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  
LOAP-Lafayette Older Adult Program  
LEO-Law Enforcement Officials  
MABOI-Missouri Association of Building Officials and Inspectors MACA  
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  
OCDETF-Organized Crime Drug Enforcement Task Force  
PILOTS-Payments in Lieu of Taxes  
PCORI- Patient-Centered Outcomes Research Institute  
POST-Peace Officer Standards and Training Commission  
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  
TDD-Transportation Development District  
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**)

**Balanced Budget** - Annual financial plan in which expenses do not exceed revenues.

**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.

**Full Time Equivalent (FTE)** – Equal to one person based on 2080 hours a 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, liabilities and deferred inflows of resources reported in a governmental fund, or equity. In fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based on the extent to which the City is bound to honor constraints on how those funds can be spent.

**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.

**Governmental Funds** – Funds used to account for the City’s basic services, and which include the General fund, Special Revenue Funds and the Debt Service Fund. These funds report information on a modified accrual basis of accounting and current financial resources measurement focus.

**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.

**Special Revenue Fund** – A fund used to report specific revenue sources that are limited to being used for a particular purpose.

**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.