

City of Ballwin, Missouri

2021 BUDGET



Table of Contents

Introduction 3

- Budget Message..... 4
- Form of Government..... 16
- City Officials..... 16
- City Organizational Structure..... 18
- Board of Aldermen Planning Directives..... 19
- Comprehensive Community Plan..... 20
- Budget Overview..... 23
- Financial Policies..... 26
- Fund Structure..... 31

Budget Summaries 33

- Summary of All Funds..... 34
- Changes in Fund Balances..... 35
- Budget Summary Schedule..... 36
- Revenue Guide..... 37

General Fund Overview 50

- Combined Statement of Revenues and Expenditures..... 51
- General Fund Budget Summary..... 52
- General Fund Revenue Charts..... 53
- General Fund Revenue Detail..... 54
- General Fund Expenditures Summary..... 60
- Personnel and Operating Cost History..... 61
- Full Time Employees by Department..... 61
- Full Time Employees by Position..... 62

General Fund Department Budgets 63

- Administration Department 64
- Parks and Recreation Department..... 82
- Police Department 102
- Public Works Department 116

Capital Improvement Plan 132

- Capital Improvement Plan..... 133
- Combined Statement of Revenues and Expenditures..... 134
- Capital Improvement Plan Detail..... 135

Table of Contents (Continued)

Special Revenue Funds 142

- Special Allocations Fund (TIF) Budget..... 143
- TIF Overview..... 144
- Ballwin Towne Center TDD Budget..... 145
- Sewer Lateral Fund Budget..... 146
- Federal Asset Seizure Fund Budget..... 147
- P.O.S.T. Fund Budget..... 148

Debt Service 149

- Debt Obligations..... 150
- Long Term Debt Obligations 151

Appendix 152

- Municipal Facilities..... 153
- Map and Demographics..... 154
- Community Profile..... 156
- Sales Tax Rate..... 157
- List of Acronyms..... 158
- Budget Glossary..... 160



Introduction

Budget Message

To the Honorable Mayor, Aldermen and Citizens:

Year in Review The year 2020 started off with a flurry of activity, beginning with the construction of the parking lot extension in Vlasik Park. Located adjacent to the tennis courts, it provides needed parking for visitors to the playground and tennis courts, for board meetings and municipal court nights, alleviating overcrowding. Renovation of the golf maintenance building, which was begun in 2019, was completed in the spring and the pond at the golf course was dredged. Purchases of all higher dollar items in the budget were initiated.



But with March came the beginning of the COVID-19 pandemic. Non-essential businesses were closed by County order and capacity limitations were put in place for those permitted to remain open. The City's Community Center was shuttered for three months. The opening of the outdoor pool was delayed three weeks and was one of the few in the community to open. The facilities had capacity limitations upon reopening that extended to programs and fitness classes which negatively impacted revenues. Recreation revenues suffered the largest decline with reduced revenues from memberships, programs and facility admissions totaling more than \$1,333,000. The golf course fortunately remained open throughout the year with comparatively minimal revenue loss. Surprisingly, sales taxes did not suffer as big a decline as was feared. Sales taxes were buoyed by key retailers including Lowes, Target, Schnucks and Aldi's. The City anticipates a total sales tax reduction of about \$300,000 or 3.1% from the amount budgeted. Court revenues dropped significantly with fewer tickets written and collections hampered by several months of court closure. Although sessions resumed in the fall via Zoom, attendance is not as high as when court sessions are held in person.

The City responded to this crisis by implementing a hiring freeze, delaying non-essential expenditures and adjusting both the hours of operation and the staffing at the recreation facilities to minimize costs. All planned street repair and replacement work proceeded as planned however despite a shortage of manpower. Plans for design work for the new police building were put on hold for the remainder of the year. Expenditure savings of \$2.3 million in the operating budget are anticipated, largely

offsetting the revenue loss. In October St. Louis County made federal CARES Act funds available to cities for reimbursement of public safety expenditures and other expenses incurred in response to the pandemic. Ballwin applied for and was approved to receive \$2,090,913 in reimbursement for police officer salaries and benefits.

A priority for 2020 had been to address the disposition of the former Government Center building. This has sat vacant since April 2019 when administrative operations moved to the newly constructed Government Center building in Vlassis Park. A redevelopment proposal is currently under consideration.

2021 Priorities

Pavement The activities of the Public Works department are a primary focus for the City. Whether it be pavement or sidewalk maintenance, leaf collection, or snow and ice removal the quality of the work performed by this department impacts residents and visitors each and every day. The excellent street conditions maintained during winter storms in particular is a source of pride for the City.

Street repair work in 2021 is budgeted to increase by \$131,824 or 10% over the current year spending. Expense for contractual slab replacement is increasing by 17% with a budget of \$937,630. Most of this cost increase is attributable to the types of streets being repaired; all of them are concrete which is more expensive than asphalt. No micro surfacing, crack sealing or stand alone curb and gutter work will be contracted out during 2021.

Street / Bridge Work					
	2017	2018	2019	2020	2021
	Actual	Actual	Actual	Estimated	Budget
Contractual:					
Operating budget	\$1,184,457	\$945,596	\$860,871	\$1,085,506	\$1,017,630
Capital Budget *	485,016	232,605	\$39,518	\$92,972	231,208
Total contractual	<u>\$1,669,473</u>	<u>\$1,178,201</u>	<u>\$900,389</u>	<u>\$1,178,478</u>	<u>\$1,248,838</u>
In-house, material only:					
Operating budget	\$78,241	\$249,329	\$221,367	\$122,514	\$183,978
Capital Budget	-	-	-	-	-
Grand Total	<u>\$1,747,714</u>	<u>\$1,427,530</u>	<u>\$1,121,756</u>	<u>\$1,300,992</u>	<u>\$1,432,816</u>

* Net of federal reimbursements

All street repair work had been done contractually through the year 2016. With a change in management and philosophy, significant investments were made in a two ton truck with a volumetric cement mixer attachment and asphaltting equipment. This enabled the city to repair/replace streets using staff crews. Over the next few years the amount spent on streets decreased dramatically but the overall volume of streets repaired increased, with asphalt work tripling. In 2020 in-house work dropped by almost half as crews were redirected toward fulfillment of work orders such as grinding down sidewalk trippers, filling potholes, etc. With this focus, these types of work orders have been reduced to just 30% of all outstanding work orders. The 2021 budget includes \$183,978 for in-house street repair and replacement, an increase of 50%, now that the backlog of open work orders has been reduced. The City is saving \$143,420 by repairing these streets with staff labor instead of contractual labor.

Continued focus on repairs over recent years has elevated the overall condition rating of Ballwin's streets as measured through the Street Assessment report. This document, prepared by staff, includes for every street in the city the cost to bring its pavement condition rating to a 9, which is the rating a newly constructed street carries. An annual spend of \$1 million on street repair will enable the City to maintain its average street rating over a ten year period. The total budgeted in the general fund for repair/replacements in 2021 is \$1,201,608.

Trees In 2015, the threat of the emerald ash borer came home to Ballwin. This insect is an invasive species that is highly destructive to ash trees. The City had more than 2,000 of these trees in its public right of way, as well as a large number of other trees considered to be in dangerous condition. Contracting this work out was projected in the millions of dollars over a 5 – 10-year period. Instead, the City purchased a bucket truck and established a crew which works on trees throughout the year. The exception is several weeks in the summer when street replacement is being conducted and in the fall during leaf collection. In the winter months nearly all the street laborers assist with trees whether it is trimming or stump grinding. Significant progress has been made in the first six years with 1,490 trees removed, 745 of these being ash trees. However, resident requests for the trimming of trees in the right of way have increased dramatically, drawing resources away from tree removal. Seventy percent of open work orders are for tree trimming or removal. A second bucket truck has been added to the fleet. To man this with a crew of four, two laborers will be reassigned from the asphalt crew and two new laborers will be hired. This new crew will be dedicated to tree trimming and the existing crew will perform tree removals.

The Foreman supervising these crews is certified as an arborist, ensuring a professional care level for the City's trees. \$10,000 is budgeted for contractual removal of very large trees or ones located too near to power lines.

Leaves Curbside leaf collection is a service provided to citizens which probably generates the most



inquiries from residents. This has historically been done with in house labor, supplemented with temporary staff. Eight vacuuming crews operate, with two in each ward. An outside contractor was hired in 2019 to collect leaves in the Meadowbrook Country Club subdivision. In 2020 this service was expanded to include Claymont subdivision. \$45,000 has been budgeted for this service in 2021, but the continued use of outside contractors will be evaluated as bids on this service are expected to be higher than in the current year.

Snow The acquisition of salt brining equipment several years ago has been a success story for the City's snow and ice removal operation. Pre-treating roads with salt brine before an expected snow storm or freeze is far more efficient because the brine sticks to the road. The moisture also causes salt to work more effectively at preventing ice from forming in the first place. The use of salt brine allows the city to keep roads clear while using less salt, resulting in significant financial savings as well as protecting the environment. Salt brine will be sprayed on

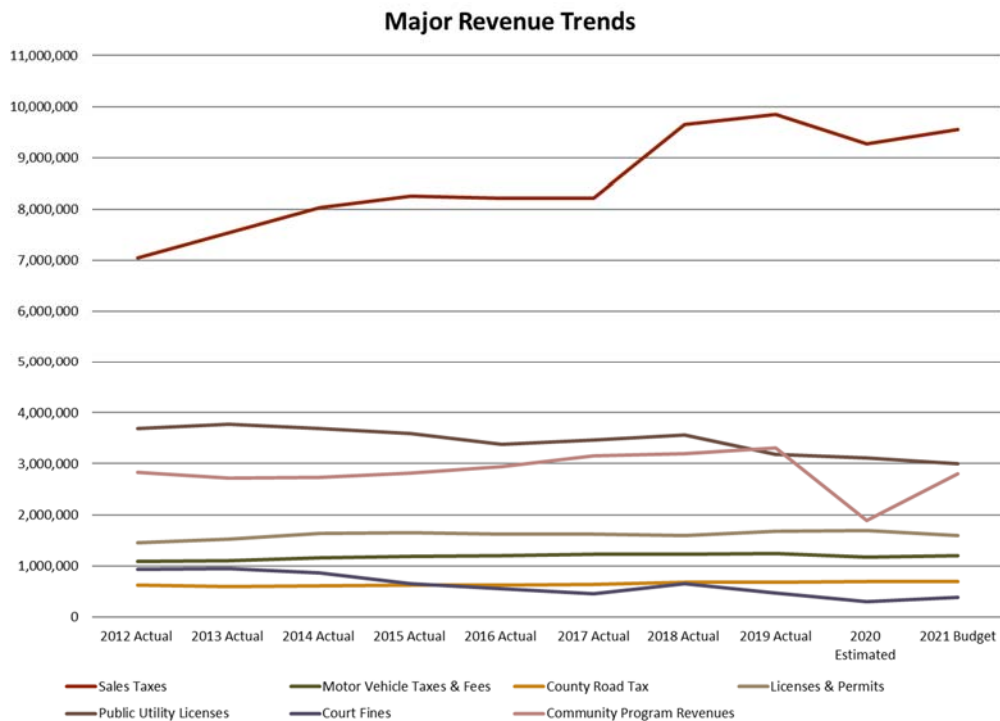
all streets during regular work hours in advanced of a forecasted snow fall, reducing overtime expense as well as reducing overall salt usage. The budget for salt in 2021 is \$190,000.

Workers compensation Rising workers compensation premiums have been a major concern over the past five years. Safety policies have been updated and spending on safety equipment has increased. The organization as a whole has worked on building a culture of safety with a heightened awareness of safe work practices. The City received a premium reduction of 5% in 2019 and a reduction of 1% in 2020. A moderate increase of 3% is budgeted in 2021 for a total cost of \$377,666.

City streetlights Another significant expense to the City is the utility cost to operate city-wide streetlights. \$567,000 is budgeted for 2021. The City continues to work with Ameren to expedite the change-out of fixtures to more energy efficient LED bulbs. It is also exploring options for the use of solar lights, and could install these in Ferris Park as part of Phase 2 redevelopment. The replacement of Ameren owned lights with City owned LED streetlights is included as part of the New Ballwin Road resurfacing project is slated for 2022, which is 80% federally funded.

CALEA The Ballwin Police Department will begin the process of gaining international accreditation through CALEA (Commission on Accreditation of Law Enforcement Agencies). \$17,000 is budgeted in 2021. They provide and maintain a body of standards, developed by public safety practitioners, covering a wide range of contemporary public safety initiatives. Through the writing of policies and procedures, based on these standards, our agency will realize professional excellence.

Revenues



The largest source of revenue for the City is sales taxes, which make up 42.3% of all revenues. These are allocated to the Capital Fund first, if grants and federal matching funds are not sufficient to pay

for scheduled projects. The remaining sales taxes are allocated to the General Fund. The dramatic increase in sales tax revenues in 2018 reflected in the graph above is attributable to the half cent county wide sales tax for public safety which took effect October 1, 2017. These funds are only being used in support of our police department. Unspent funds received in any fiscal year are held in fund balance and restricted for public safety. The City receives approximately half of its general sales taxes from an allocation formula based on population. This revenue source could be increased in the future through annexation of adjacent unincorporated residential areas.

Sales tax revenues, like all revenue sources, were examined and projected in the context of the ongoing pandemic. While sales taxes are not expected to return to the level they were prior to the outbreak, a modest recovery of 3% is budgeted. This budget figure is below 2019 collections by 3%.

Public utility licenses make up 13.2% of revenues. One component, telephone tax, has been steadily declining with revenues budgeted to be 46% lower than five years ago. This is attributable to the elimination of home land lines and competition between cellular service providers. Reduced electric rates have lowered gross receipts revenues. Court fines are expected to recover considerably from what was collected this year, but with continued low ticket volumes this amount is 17% lower than 2019 revenues. Community program revenues suffered a significant loss in 2020. Normal revenues are anticipated for golf, summer camp programs and the outdoor pool in 2021. Facility memberships are not expected to fully recover for several years. Community program revenues make up 12.0% of the total.

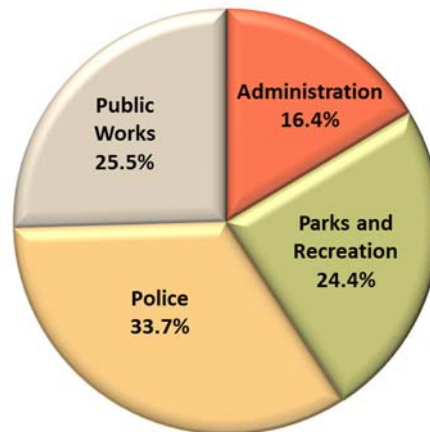
General Fund Expenditures

General fund expenses total \$19,777,800 compared with \$18,144,143 for the 2020 estimate. This is an increase of \$1,633,657 or 9.0%. Nearly all of this is attributable to increased personnel costs, which are up by \$1,524,534. Salary expenses in 2020 were unusually low. Eight retirements and fourteen terminations created many vacancies and due to the hiring freeze only the most critical positions were filled. The 2021 budget reflects full staffing throughout the year. Two new laborers are budgeted to be hired next year for the asphalt crew, allowing two experienced laborers to be added to the formation of a second tree trimming/removal crew. This is a service level increase.

Combined cost for these two positions is \$118,500. Another component of the salaries increase is a 3% merit raise budgeted for full time employees to be effective April 1. Formal approval of this increase by the Board is contingent on the stability of economic conditions in the spring, although police officers will receive step increases of 3% under their collective bargaining agreement regardless.

Part time pay is budgeted to be 54.7% higher than in the current year, but is slightly lower than what was budgeted for 2020. Part time pay in 2020 was dramatically reduced while the Community Center

General Fund Expenses by Department



Personnel Costs	2020 Estimated	2021 Budget	\$ Variance	% Variance
Salaries	\$7,972,702	\$8,628,527	\$655,825	8.2%
Overtime/Holiday pay	229,560	256,022	\$26,462	11.5%
Part-time pay	747,198	1,155,735	\$408,537	54.7%
FICA	665,947	768,448	\$102,501	15.4%
LAGERS	766,322	887,714	\$121,392	15.8%
Workers Comp	374,323	377,666	\$3,343	0.9%
Unemployment insurance	11,029	0	(\$11,029)	-100.0%
Health Insurance	1,295,952	1,471,600	\$175,648	13.6%
Dental Insurance	45,377	54,078	\$8,701	19.2%
Life insurance	10,821	11,762	\$941	8.7%
HRA	59,535	56,939	(\$2,596)	-4.4%
Uniforms	60,450	90,850	\$30,400	50.3%
Employee testing	8,101	11,700	\$3,599	44.4%
College Tuition	15,367	8,500	(\$6,867)	-44.7%
Miscellaneous	<u>13,020</u>	<u>20,697</u>	<u>\$7,677</u>	59.0%
Total	\$12,275,704	\$13,800,238	\$1,524,534	12.4%

was closed for three months and the outdoor pool complex was closed for three weeks. Both facilities reduced their hours of operation. The Community Center continues to operate on a reduced schedule and plans additional reductions into the new year because of low usage. Many part time employees receive minimum wage. The mandated minimum wage in Missouri is on a five year schedule of increases which will end in 2023. Both entry level employees and more experienced part time workers will see increases in their rate of pay, the latter because of compression.

Another major component in the personnel increase is the LAGERS pension expense. This is projected to be \$121,392 higher due primarily to full staffing in 2021. LAGERS contribution rates are increasing next year as well. Health insurance premiums increase July 1. The additional \$175,648 budgeted for this expense reflects six months of the prior year's 4% premium increase and six months of 2021's anticipated 5% premium increase.

Operating costs include higher amounts for utilities, insurance, motor fuel, maintenance agreements, and special projects. Significant non-recurring expenses included in the budget are:

- Playground replacement at New Ballwin Park \$100,000
- Precor ellipticals for community center fitness area \$45,000
- Replacement Finance and Rectrac servers \$33,000
- PC replacements \$24,000
- Load bearing vests for police officers \$22,000
- Golf course cart path replacement (2000 linear feet) \$18,000
- Riot gear (20 sets) for police officers \$15,000
- Mobile data terminals (4) for police cars \$15,000

Vehicles scheduled to be replaced total \$298,400. They are three police patrol vehicles (\$113,400) and a wheel loader for Public Works (\$185,000). Major expenditure assumptions used in preparing the general fund budget are listed in the table below:

Major Budget Assumptions

Personnel merit increases (April 1)	3.0%
Health insurance premium increase (July 1)	5.0%
Dental insurance premium increase (June 1)	2.0%
Workers Compensation insurance increase	3.0%
General Liability insurance increase	3.0%
Property & Liability insurance increase	3.0%
Electric rate increase	0.0%
Natural Gas, Water, Sewer	Historical averaging
Motor fuel	2019 usage and price

Capital Fund

The Police building was originally constructed as a city hall and needs modernization. The building is not fully ADA compliant, the HVAC system is outdated, vital computer systems need to be relocated, the sally port is unsafe due to its size and improper ventilation exists in the evidence locker and the armory. An initial needs assessment was conducted in 2019 and the projected cost to renovate the existing building was not significantly lower than the projected cost for new construction. In early 2020 preliminary design work was completed and a site for a new building within Vlasik Park was selected. Although full design work had been budgeted in 2020, the decision was made to put the project on hold for the remainder of the year due to revenue uncertainties associated with the pandemic. This work has been budgeted again in 2021.

Funding for these renovations will come from the public safety sales tax. Unspent tax collections from previous years are held as restricted fund balance for this project. An ordinance was passed in 2019 earmarking \$1,000,000 of unassigned fund balance and 50% of operating surplus each year going forward to be committed for major infrastructure projects. These funds will likely also be used to pay for police building construction. A total of \$4.1 million is expected to be accumulated between these two sources by the end of 2020. Debt will be issued for the remaining costs of the project.

The completion of Phase 2 of the redevelopment of Ferris Park is expected in the spring of 2021. Construction began in October 2020 to add a new visitor parking lot, drive and walkways as well as a loop trail and fitness station. Cost is anticipated at \$186,500 with a Municipal Parks grant of \$525,000 offsetting expenses in both 2020 and 2021. The City’s share is 25%. This project was originally designed in 2012 with Phase 1 completed in 2014.

In 2019 a Parks Master plan was adopted as a ten year guide and strategic plan for enhancing park and recreation amenities for the community. Because of the complexities involved with the Government Center, Public Works yard and Police Station all being located within Vlasik Park it was recommended that a detailed plan specifically for this park be developed. The budget includes

\$50,000 for a Park Master plan for Vlasik Park. This plan will provide a comprehensive approach to developing the park including the Public Works yard expansion, disposition of the old Police station, playground, pond maintenance and improvements, and trail connectivity to adjacent neighborhoods.

Design work of \$15,000 is planned for a new playground and comfort station in Holloway Park as well as other enhancements as recommended in the Parks Master plan. Construction is anticipated in 2022 at a cost of \$500,000, provided that an offsetting grant is received.

The resurfacing of Holloway Road will occur in 2021 to address deteriorated pavement, curbs and gutters. Total expense is budgeted at \$1,156,040. With federal reimbursement of 80% of the project expenses, the net cost to the city is \$231,208.

The Capital Fund will start off 2021 with fund balance of \$646,606 mainly due to the unspent allocation of funds for police station design work. All of the funds will be expended during the budget year.

Special Allocations Fund

This fund receives its revenues from the top 50% of economic activity taxes (EATS) received from businesses in the TIF district, from PILOTS, and from sales taxes transferred from the TDD fund. A nominal increase is budgeted for 2021 in anticipation of higher collections of EATs with an improved economy. All revenues are used to make principal and interest payments on the TIF bonds.

2021 Budget By Fund					
FUND	REVENUES	EXPENSES	TRANSFERS IN/(OUT)	SURPLUS (DEFICIT)	FUND BALANCE 12/31/21
General	\$19,277,413	\$19,738,395	(\$39,405)	(\$500,387)	\$14,868,498
Capital	1,716,482	2,307,540	(50,685)	(641,743)	4,863
TIF	1,086,132	4,500	(1,081,632)	0	0
TDD	87,575	10,000	(77,575)	0	0
Sewer Lateral	276,900	215,836	0	61,064	812,574
Federal Asset Seizure	10,314	64,900	0	(54,586)	22,047
P.O.S.T.	1,668	11,100	0	(9,432)	83,610
All Funds	\$22,456,484	\$22,352,271	(\$1,249,297)	(\$1,145,084)	\$15,791,592

TDD

Revenues are budgeted to increase by 3.0% with higher overall sales taxes. 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 revenues are projected to be flat compared with the current year. The City attempts to finance as many sewer lateral repairs each year as possible. Expense for repairs is budgeted at \$200,000 which is nearly twice what was spent in the current year. After many years of long wait lists for funding availability, this fund has recovered to the point where repairs for residents can be approved in a timely manner. Revenues will exceed expenses by \$61,064. Because of this surplus the City would like to begin assisting with funding the rare replacement of sewer laterals that

extend into the street.

Federal Asset Seizure

Revenues received from drug enforcement seizures are inconsistent from year to year and difficult to project. Revenues for 2021 are budgeted conservatively and set at \$10,314. Expenses are budgeted at \$64,900. A new server, extended warranty and maintenance expenses supporting the body worn and in-car camera systems total \$38,900. New police officer badges are budgeted at \$11,000 and a small surveillance drone will cost \$5,000. An additional \$10,000 is budgeted for miscellaneous expenses to supplement the needs of the Police Department. Use of \$54,586 of accumulated fund balance is planned.

P.O.S.T.

Revenues are budgeted to decrease as court collections decrease. \$1,668 is projected, which is down 36.3% from 2020. Expenditures are budgeted at \$11,100 to spend down accumulated fund balance, which will be reduced by \$9,432.

Five Year Projections

Because the General and Capital 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. The projections in the table below for the years 2022 – 2025 incorporate the same assumptions and methodology used in preparing the 2021 budget. Sales taxes increase 2% in 2022, when the effects of the pandemic should be over. No increase to the base is projected over the next three years but these figures do include the addition of top half TIF sales taxes. The City will begin to receive these after the TIF bond issue matures in 2022.

General & Capital Projects Funds Combined - Five Year Projections								
	2019	2020	2021	2022	2023	2024	2025	
	Actual	Estimated	Budget	Projected	Projected	Projected	Projected	
Sales Taxes	9,847,376	9,272,000	9,550,000	9,700,000	10,050,000	10,050,000	10,050,000	
Other Taxes	1,986,002	1,929,000	1,959,000	1,959,000	1,959,000	1,959,000	1,959,000	
Licenses & Permits	1,675,834	1,696,587	1,590,255	1,574,021	1,560,082	1,546,700	1,533,854	
Public Utility Licenses	3,188,781	3,110,600	2,993,000	2,968,282	2,937,282	2,914,282	2,893,282	
Court	462,616	294,000	384,000	400,000	400,000	400,000	400,000	
Community Programs	3,306,489	1,892,045	2,800,450	2,992,500	3,123,500	3,123,500	3,123,500	
Police & Communications	258,103	355,485	379,932	379,932	379,932	379,932	379,932	
Miscellaneous	371,426	2,425,568	274,776	213,526	228,526	248,526	248,526	
Total Revenues	21,096,626	20,975,285	19,931,413	20,187,261	20,638,322	20,621,941	20,588,094	
Personnel Costs	12,366,872	12,275,704	13,800,238	14,230,312	14,653,766	15,051,662	15,462,739	
Operating Costs	4,988,911	4,824,447	5,159,247	5,182,289	5,207,092	5,222,641	5,247,660	
Capital Costs	901,201	996,277	778,910	947,152	946,552	943,152	946,552	
TIF Fees & Reimbursements	127,642	104,154	90,090	98,966	98,966	-	-	
Debt Service	-	-	-	600,000	600,000	600,000	600,000	
Non Operating Costs *	346,664	428,198	1,245,058	245,351	903,600	125,000	-	
Total Expenditures	18,731,289	18,628,780	21,073,543	21,304,070	22,409,976	21,942,456	22,256,950	
Surplus/(Deficit)	2,365,336	2,346,505	(1,142,130)	(1,116,808)	(1,771,654)	(1,320,515)	(1,668,856)	
								*net of funding sources

Changes mandated by Missouri statute for minimum wage increases through 2023 are incorporated into part-time pay projections in personnel costs. These add \$386,000 to the projections through 2025. Usage fees for facility memberships and admissions were increased January 2020 to help mitigate the impact of the growing cost of recreation labor. Additional recreational activities will be evaluated to determine if more increases are necessary to cover costs for these services.

The City projects operating expenses with assumptions of full employment, fair weather and worst case scenarios for repairs and replacements. Historically, our actual expenses have been lower than budget because of more favorable than budgeted premium increases, reduced part-time labor costs when outdoor facilities close because of rain, delays in replacing staff, etc. Actual expenditures have been an average of 5.3% lower than original budgeted expenditures in each of the past five years. Actual revenues have also exceeded budget, bringing budgeted deficits in at year end as surpluses. Given this pattern, unless sales taxes decline significantly it is unlikely that the projected shortfalls will either materialize at all or be as large. In year 2021, beginning fund balance of over \$600,000 in the Capital Fund reduces the deficit of \$1.1 million by more than half.

Revenues Over (Under) Expenditures		
Year	Adopted Budget	Actual
2015	\$ (655)	\$ 1,244,632
2016	\$ (653,090)	\$ 559,803
2017	\$ (426,900)	\$ 975,199
2018	\$ 432,077	\$ 2,602,970
2019	\$ 839,861	\$ 2,366,666

Despite this history of generating surpluses, there are two primary concerns for the City regarding future years. The first is the ability to keep pace with increasing personnel costs while collections of sales taxes are volatile. The second concern is funding major infrastructure improvements. The City will continue to explore opportunities for cost savings through efficiencies and resource sharing between departments. As retirements occur, these positions will be evaluated as we continue to streamline operations through attrition.

The City has been expanding the services it provides to school districts and neighboring municipalities. The largest of these had been police dispatching for Manchester. Beginning in 2019 Ballwin began providing policing services to the City of Winchester. It also provides municipal court services, code enforcement, and housing/building permitting for Winchester.

Opportunities for revamping operations at the golf course have developed with the retirement of the City's Golf Professional. The position is being replaced with a Golf Club & Events Center Manager who will be tasked with developing new golfers and diversifying revenue streams with new instructional golf programs and events at the golf course. Additional opportunities at the golf course will be explored to further diversify revenues, as recommended in the comprehensive plan.

Additionally, the City is not authorized to collect a use tax but as sales continue to shift to online retailers and depending on the needs for infrastructure, this proposition may need to be taken to Ballwin voters.

Fund Balance

The General Fund will be using \$500,387 of accumulated fund balance in 2021, which decreases the balance by 3.3%. Total fund balance is projected to include \$1.7 million in funds restricted for public safety and \$2.4 million committed for major infrastructure improvements. We anticipate our unassigned fund balance at the end of 2021 to be \$9,150,196. This amount is 46.3% of our budgeted operating expenditures and exceeds our fund balance reserve policy requirement of 25% by more than \$4.2 million.

The Capital Fund budget will use nearly all of its accumulated fund balance of \$646,606 in this budget, ending the year with a small balance of \$4,863. The Capital Fund does not have a dedicated revenue source; sales tax revenues are allocated to it on an as needed basis to fund planned projects and to supplement grant revenue.

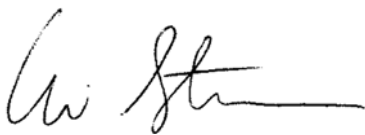
Budget Award

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, 2020. This is the fifth such award for the City.

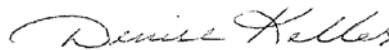
The award reflects the City’s commitment to meeting the highest principles of governmental budgeting. This signifies that Ballwin’s budget rated proficient in serving as: a policy document, a financial plan, an operations guide, and a communications device. This award is valid for a period of one year 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 management team for their assistance and support in the development of the 2021 budget. Additional appreciation is extended to Mayor Pogue and the Board of Aldermen for their continued guidance and support throughout the budget process. The continual financial strength of the City is the direct result of the guidance 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 Sterman
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, 2020

Christopher P. Morrill

Executive Director

Form of Government

The City was incorporated in 1950 as a City of the Fourth Class with a Mayor-Board of Aldermen-City Administrator form of government. The legislative body consists of eight aldermen and the mayor. Aldermen are elected from four wards to serve two year staggered terms, with four aldermen elected every year. The Mayor, elected at large to serve a two-year term, is the presiding officer of the Board of Aldermen (the Board). The Mayor enjoys all the powers and duties as applicable to entities of the 4th class in the State of Missouri. A City Administrator is appointed by the Board with the approval of the Mayor. He serves, under contract, at the will of the Mayor and the Board. The City Administrator is responsible for the day-to-day management of the City’s business and staff. He is also responsible for the employment and discharge of City employees under policies established by the Board.

City Officials

MAYOR

Tim Pogue



BOARD OF ALDERMEN

Ward I

Michael Finley



Mike Utt



Ward II

Kevin Roach



Mark Stallmann



Ward III

Frank Fleming



Jim Leahy



Ward IV

Ross Bullington



Ray Kerlagon



City Administration

CITY ADMINISTRATOR

Eric Sterman



DIRECTOR OF PARKS AND RECREATION

Chris Conway



CHIEF OF POLICE

Doug Schaeffler



DIRECTOR OF PUBLIC WORKS

Jim Link



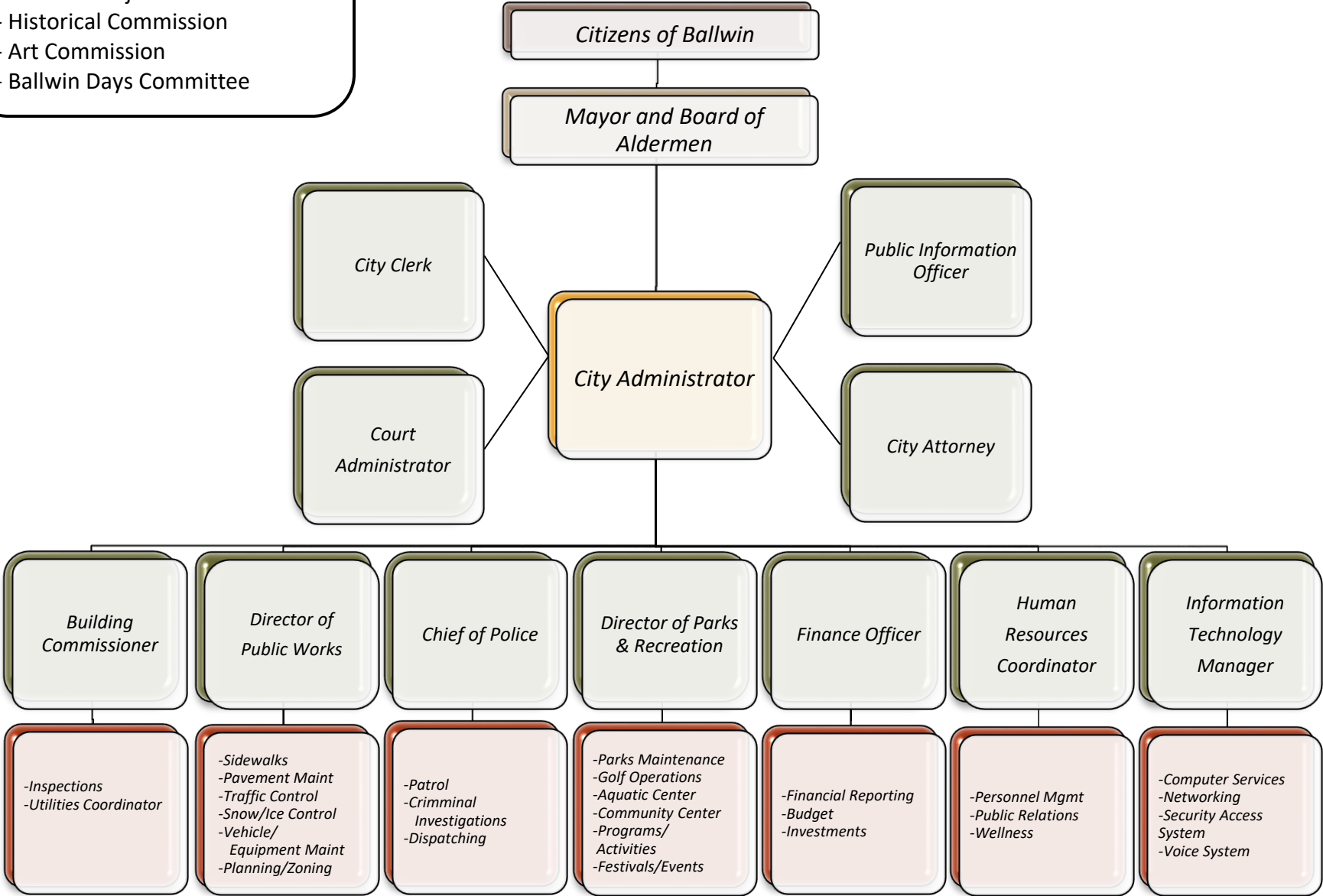
Finance Officer
Human Resources Coordinator
Information Technology Manager
Public Information Officer
Building Commissioner
City Clerk
City Attorney
Court Administrator
Prosecuting Attorney
Municipal Judge

Denise Keller
Haley Morrison
Paula Reeds
Kennedy Robinson
Mike Roberts
Polly Moore
Bob Jones
Mikki Spangler
Chris Graville
Virginia Nye

City of Ballwin 2021 Organizational Structure

- VOLUNTEER BOARDS & COMMISSIONS**

 - Planning & Zoning Commission
 - Board of Adjustment
 - Historical Commission
 - Art Commission
 - Ballwin Days Committee



Board of Aldermen Planning Directives

The City of Ballwin conducts Board planning sessions to discuss issues on an in-depth basis and to set priorities for the City. The Board has 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.

- Emphasize safe work habits for staff to reduce incidents and worker's compensation insurance premiums
- Explore ways to reduce the cost of city paid street lights
- Pursue deregulation of electric service
- Construct a golf course maintenance building
- Reconfigure the public works yard to provide shelter for vehicles and equipment

Budget/Finance/Legislative

- Increase the City's presence in Jefferson City for legislative representation

Capital Equipment

- Construct facilities for protection of remaining city vehicles from the weather
- Purchase a rubber tire excavator to enable more in-house street repair

Planning /Economic Development

- Explore opportunities for annexation of commercial districts and residential areas
Facilitate targeted development opportunities along Manchester and Clayton Roads
- Conduct inspections program through city staff to preserve high property values; maintain a focus of active code enforcement while ensuring property owner rights
- Update code of ordinances following comprehensive plan acceptance
- Implement mixed use development codes

Operations/Facilities

- Maximize the use of in-house labor and equipment for street repair and replacement
- Enhance/construct park facilities based on master parks plan priorities
- Upgrade/replace the police facility
- Redevelop/repurpose the site of the existing City Hall
- Expand indoor aquatics center to accommodate a modern competition pool

Marketing/Communication/Citizen Engagement

- Grow the branding of Ballwin for residents and the surrounding communities
- Improve video marketing through equipment purchases

Technology

- Expand regional dispatching services
- Implement body cameras for Police officers



Comprehensive Community Plan

Early in 2018 the City began the 15 month process of updating its Comprehensive Plan guided by a resident steering committee. The process involved extensive community engagement with numerous opportunities for resident input. These included focus group meetings with home owner association leadership, open houses, community wide surveys, visual preference surveys, a website and social media. Plan principles, goals and recommendations were developed, a future land use plan was created and an analysis of possible annexation was performed.

The Planning and Zoning Commission adopted the Comprehensive Plan unanimously on June 3, 2019.

The building blocks of the plan are the community values.

Our Community Values

We value.....

Our high quality of life.

Our great schools and highly rated schools.

Our strong sense of community.

Our location that is accessible to regional destinations and local amenities.

Our community as being one of the safest in the region.

Our high standard of city services.

Our state-of-the-art recreation facilities.

Our increasingly diverse population.

Our diverse range of housing choices.

Our City as being a great place to raise a family.

The plan principles shape the goals and recommendations of the comprehensive plan.



Strong Neighborhoods

Key Goals:

- 1.1 Ensure infill development respects the character and context of the surrounding neighborhood.

- 1.2 Diversify housing choices to ensure a spectrum of residents.
- 1.3 Ensure upkeep and maintenance of homes to preserve property values.

A Modern Transportation Network

Key Goals:

- 2.1 Encourage cross-access along Manchester Road commercial properties to relieve stress on Manchester Road.
- 2.2 Increase vehicular connectivity that parallels Manchester Road.
- 2.3 Fill in critical gaps in the Citywide sidewalk system.
- 2.4 Promote a connected bicycle network to connect City destinations and nearby destinations such as Castlewood State Park.
- 2.5 Improve north-south pedestrian and bicycle connection across Manchester Road.
- 2.6 Increase connectivity and safety with new and realigned intersections in Ballwin.
- 2.7 Strengthen resident connections to transit.

Resilient Local Economy and City Revenues

Key Goals:

- 3.1 Re-position strategic retail sites along Manchester Road to reflect trends toward mixed-use development.
- 3.2 Support neighborhood commercial nodes that are mixed-use and target local businesses and entrepreneurs.
- 3.3 Continue to diversify City revenues to be less dependent on local sales tax.
- 3.4 Strive to diversify commercial sectors and business base.

A Strong Sense of Place

Key Goals:

- 4.1 Integrate place-making into commercial corridors and throughout Ballwin.
- 4.2 Transform the former City hall site to serve as a gateway to Vllasis Park and as the center of Ballwin.
- 4.3 Create welcoming entries into the City and Ballwin Town Center.
- 4.4 Stewardship of the natural resources that define neighborhood and community character.

Leader in Active Recreation and Healthy Living

Key Goals:

- 5.1 Ensure parks and open space within walking distance of all residents.
- 5.2 Invest in The Pointe and North Pointe to ensure that they remain leading recreation facilities.
- 5.3 Follow recommendations of the Parks and Recreation Master Plan for facilities and programs.
- 5.4 Leverage the City’s location as the gateway to Castlewood State Park.

A Distinctive Image for Ballwin

Key Goals:

- 6.1 Brand Ballwin as a unique community in West St. Louis County (ie Gateway to Castlewood State Park, etc).
- 6.2 Strive to make Ballwin one of the most diverse communities in West St. Louis County.
- 6.3 Utilize possible annexation to position Ballwin as a leading City in St. Louis County.

Outstanding Community Services

Key Goals:

- 7.1 Continue excellent services provided by the police department and fire districts.
- 7.2 Be prepared for natural and man-made emergencies and disasters.
- 7.3 Continue the City’s Capital Improvement Program (CIP) that clearly communicates five year priorities.
- 7.4 Provide City services that continue to differentiate Ballwin from neighboring communities.
- 7.5 Coordination with utilities to ensure efficient capital improvements and maintenance.



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.

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 Fund and Special Revenue Funds.

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

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, re-appropriation 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.

Budget Calendar Fiscal Year 2021

DATE	ACTION
July 16, 2020	Finance Officer holds initial budget preparation meeting with department heads
August 3, 2020	Provide departmental access to 2021 Budget System
September 14, 2020	Present employee compensation to Board of Aldermen
September 28, 2020	Present Capital Improvement Plan and General Fund Budget Revenues to Board of Aldermen
September 29 – October 1, 2020	City Administrator and Finance Officer meet with individual department heads to review departmental budgets
October 12, 2020	Conduct Budget Work Session with Board of Aldermen; present General Fund Budget Expenditures
October 26, 2020	Present Comprehensive Proposed Budget for all funds to Board of Aldermen
November 23, 2020	Present 2020 Budget Re-appropriation to Board of Aldermen
December 2, 2020	Publish Public Hearing Notice
December 7, 2020	Present Capital Improvement Plan for approval at Planning & Zoning Commission Meeting (as required by State Statute)
December 14, 2020	Conduct Public Hearing on Proposed Budget; Adopt Budget
December 15, 2020	Distribute Approved Budget

Financial 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 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 has an established minimum threshold of \$7,500 for capital assets

Investments

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.

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.

Objective The primary objective, in priority order, of the City’s investment activities shall be Safety, Liquidity and Yield.

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. The Finance Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate investment activities.

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.

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.



Fund Structure

The City has established separate funds for the purpose of reporting and accounting for all financial transactions. Each fund represents a separate financial and accounting entity established for the purpose of carrying out a specific set of activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations that pertain to the operations or resources of the fund. Below is a definition of each fund type that includes a list of the funds contained in the following financial pages.

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. The operations and programs included in the General fund are:

- | | |
|--|--|
| <ul style="list-style-type: none"> 1) Administration <ul style="list-style-type: none"> a. Planning and Zoning b. Inspections c. Community Services d. Legal and Legislative e. Support Services f. Information Services g. Court h. Finance 2) Police <ul style="list-style-type: none"> a. Police Services b. Communications | <ul style="list-style-type: none"> 3) Public Works <ul style="list-style-type: none"> a. Engineering & Inspections b. Streets & Sidewalks c. Snow & Ice Control d. Property Services e. Support Services 4) Parks and Recreation <ul style="list-style-type: none"> a. Parks b. Golf Operations c. Aquatic Center Operations d. Community Center e. Building Services f. Ballwin Days |
|--|--|

Capital Fund: The capital 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) that are legally restricted to expenditure for a specific purpose. 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.

Use of Funds

The City of Ballwin uses a number of funds to finance various city services. However, to clarify which city departments have access to the various funds of the city to finance their relative expenditures, a table is presented below.

Use of Funds by Departments

Department	General	Capital	Sewer Lateral	Federal Asset Seizure	P.O.S.T.
Administration	✓	✓	✓		
Parks & Recreation	✓	✓			
Police	✓	✓		✓	✓
Public Works	✓	✓			

The Special Allocations Fund and the TDD Fund are not a part of the above as they do not provide direct benefit to any of the above departments.



Budget Summaries

Summary of All Funds

	2019 Actual	2020 Estimated	2021 Budget	% Change from 2020 Estimated
General Fund				
Revenues	\$ 20,677,556	\$ 20,290,285	\$ 19,277,413	-5.0%
Expenditures	(18,980,884)	(18,144,143)	(19,777,800)	9.0%
Revenues over (under) expenditures	\$ 1,696,672	\$ 2,146,142	\$ (500,387)	
Capital Fund				
Revenues	\$ 1,606,273	\$ 1,124,206	\$ 1,716,482	52.7%
Expenditures	(937,609)	(923,843)	(2,358,225)	155.3%
Revenues over (under) expenditures	\$ 668,664	\$ 200,363	\$ (641,743)	
Special Allocation Fund				
Revenues	\$ 1,316,908	\$ 1,213,625	\$ 1,219,997	0.5%
Expenditures	(1,316,908)	(1,213,625)	(1,219,997)	0.5%
Revenues over (under) expenditures	\$ -	\$ -	\$ -	
Transportation Development District Fund				
Revenues	\$ 95,362	\$ 85,063	\$ 87,575	3.0%
Expenditures	(95,362)	(85,063)	(87,575)	3.0%
Revenues over (under) expenditures	\$ -	\$ -	\$ -	
Sewer Lateral Fund				
Revenues	\$ 283,875	\$ 276,900	\$ 276,900	0.0%
Expenditures	(153,864)	(120,004)	(215,836)	79.9%
Revenues over (under) expenditures	\$ 130,011	\$ 156,896	\$ 61,064	
Federal Asset Seizure Fund				
Revenues	\$ 8,136	\$ 953	\$ 10,314	982.3%
Expenditures	(5,728)	(53,403)	(64,900)	21.5%
Revenues over (under) expenditures	\$ 2,408	\$ (52,450)	\$ (54,586)	
P.O.S.T. Fund				
Revenues	\$ 5,549	\$ 2,620	\$ 1,668	-36.3%
Expenditures	(5,097)	0	(11,100)	#DIV/0!
Revenues over (under) expenditures	\$ 452	\$ 2,620	\$ (9,432)	
Total Governmental				
Revenues	\$ 23,993,659	\$ 22,993,652	\$ 22,590,349	-1.8%
Expenditures	(21,495,452)	(20,540,081)	(23,735,433)	15.6%
Revenues over (under) expenditures	\$ 2,498,207	\$ 2,453,571	\$ (1,145,084)	

Changes In Fund Balances

	General	Capital	Special Allocation	TDD	Sewer Lateral	Federal Asset Seizure	P.O.S.T.	Total
Est. Beginning Balance	\$ 15,368,885 ¹	\$ 646,606	\$ -	\$ -	\$ 751,510	\$ 76,633	\$ 93,042	\$ 16,936,676
Revenues	19,277,413	1,716,482	1,086,132	87,575	276,900	10,314	1,668	22,456,484
Transfers In	-	-	133,865	-	-	-	-	133,865
Total Resources	34,646,298	2,363,088	1,219,997	87,575	1,028,410	86,947	94,710	39,527,025
Less:								
Expenditures	19,738,395	2,307,540	4,500	10,000	215,836	64,900	11,100	22,352,271
Transfers out	39,405	50,685	1,215,497	77,575	-	-	-	1,383,162
Ending Balance	\$ 14,868,498	\$ 4,863	\$ -	\$ -	\$ 812,574	\$ 22,047	\$ 83,610	\$ 15,791,592
Fund Balance Change:								
Amount	\$ (500,387)	\$ (641,743)	\$ -	\$ -	\$ 61,064	\$ (54,586)	\$ (9,432)	\$ (1,145,084)
Percent	-3.3%	-99.2%			8.1%	-71.2%	-10.1%	-6.8%

¹ Includes art commission escrow \$19,138, historical society escrow \$15,357, Lafayette Older Adult Program (LOAP) escrow \$12,289, inmate security escrow \$26,128, sidewalk escrow \$23,795.

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.

Budget Summary Schedule

	General			Special Revenue			Capital Projects			Total		
	2019 Actual	2020 Estimated	2021 Budget	2019 Actual	2020 Estimated	2021 Budget	2019 Actual	2020 Estimated	2021 Budget	2019 Actual	2020 Estimated	2021 Budget
Revenues												
Sales and Use Taxes	\$ 9,428,306	\$ 8,587,000	\$ 8,896,000	\$ 686,316	\$ 610,000	\$ 628,550	\$ 419,070	\$ 685,000	\$ 654,000	\$ 10,533,692	\$ 9,882,000	\$ 10,178,550
Other Taxes	1,986,002	1,929,000	1,959,000	277,125	270,000	270,000	-	-	-	2,263,127	2,199,000	2,229,000
Licenses & Permits	1,675,834	1,696,587	1,590,255	-	-	-	-	-	-	1,675,834	1,696,587	1,590,255
Public Utility Licenses	3,188,781	3,110,600	2,993,000	24,108	17,600	21,000	-	-	-	3,212,889	3,128,200	3,014,000
Investment Earnings	167,121	149,750	85,120	7,344	1,272	439	-	-	-	174,465	151,022	85,559
Donations	3,258	1,909	2,150	-	-	-	-	-	-	3,258	1,909	2,150
Federal Grants	-	-	-	-	-	-	24,713	45,456	924,832	24,713	45,456	924,832
Grants and Entitlements	38,509	2,120,013	98,000	-	-	-	498,524	393,750	137,650	537,033	2,513,763	235,650
Local Government PILOTS	-	-	-	523,917	524,000	524,000	-	-	-	523,917	524,000	524,000
Court Fines	462,616	294,000	384,000	-	-	-	-	-	-	462,616	294,000	384,000
Sale of Assets/Property	47,340	31,500	15,000	-	-	-	-	-	-	47,340	31,500	15,000
False Alarm Fines	5,700	4,800	5,000	-	-	-	-	-	-	5,700	4,800	5,000
Police and Communications	252,403	350,685	374,932	9,009	2,735	11,700	-	-	-	261,412	353,420	386,632
Community Programs	3,306,489	1,892,045	2,800,450	-	-	-	-	-	-	3,306,489	1,892,045	2,800,450
Miscellaneous Revenues	115,197	122,396	74,506	6,750	6,900	6,900	-	-	-	121,947	129,296	81,406
Transfers In	-	-	-	175,261	146,654	133,865	663,966	-	-	839,227	146,654	133,865
Total Revenues	\$ 20,677,556	\$ 20,290,285	\$ 19,277,413	\$ 1,709,830	\$ 1,579,161	\$ 1,596,454	\$ 1,606,273	\$ 1,124,206	\$ 1,716,482	\$ 23,993,659	\$ 22,993,652	\$ 22,590,349
Expenditures - by Function												
Administration	\$ 3,028,475	\$ 2,968,516	\$ 3,100,894	\$ 171,923	\$ 134,504	\$ 230,336	\$ -	\$ -	\$ -	\$ 3,200,398	\$ 3,103,020	\$ 3,331,230
Parks and recreation	4,076,940	3,787,371	4,622,713	-	-	-	-	-	-	4,076,940	3,787,371	4,622,713
Police	6,022,171	6,058,656	6,507,391	10,825	53,403	76,000	-	-	-	6,032,996	6,112,059	6,583,391
Public Works	4,228,196	4,285,608	4,728,487	-	-	-	-	-	-	4,228,196	4,285,608	4,728,487
Capital Expenditures	901,201	996,277	778,910	-	-	-	869,901	867,404	2,307,540	1,771,102	1,863,681	3,086,450
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
TIF Fees & Reimbursements	59,935	47,715	39,405	1,346,593	1,241,688	1,249,297	67,708	56,439	50,685	1,474,236	1,345,842	1,339,387
Transfers Out	663,966	-	-	47,618	42,500	43,775	-	-	-	711,584	42,500	43,775
Total Expenditures	\$ 18,980,884	\$ 18,144,143	\$ 19,777,800	\$ 1,576,959	\$ 1,472,095	\$ 1,599,408	\$ 937,609	\$ 923,843	\$ 2,358,225	\$ 21,495,452	\$ 20,540,081	\$ 23,735,433
Revenues over (under) expenses	\$ 1,696,672	\$ 2,146,142	\$ (500,387)	\$ 132,871	\$ 107,066	\$ (2,954)	\$ 668,664	\$ 200,363	\$ (641,743)	\$ 2,498,207	\$ 2,453,571	\$ (1,145,084)
Beginning Fund Balance - Jan 1	\$ 11,526,071	\$ 13,222,743	\$ 15,368,885	\$ 681,248	\$ 814,119	\$ 921,185	\$ (222,421)	\$ 446,243	\$ 646,606	\$ 11,984,898	\$ 14,483,105	\$ 16,936,676
Ending Fund Balance - Dec 31	\$ 13,222,743	\$ 15,368,885	\$ 14,868,498	\$ 814,119	\$ 921,185	\$ 918,231	\$ 446,243	\$ 646,606	\$ 4,863	\$ 14,483,105	\$ 16,936,676	\$ 15,791,592

Revenues

This section provides a detailed analysis of each major revenue source. All recurring revenues in excess of \$150,000 are included. In total, over 94.8% of all taxes, fees, user charges, grants, contracts, licenses, assessments, etc. are covered by this section.

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.

Each revenue page is divided into the following sections:

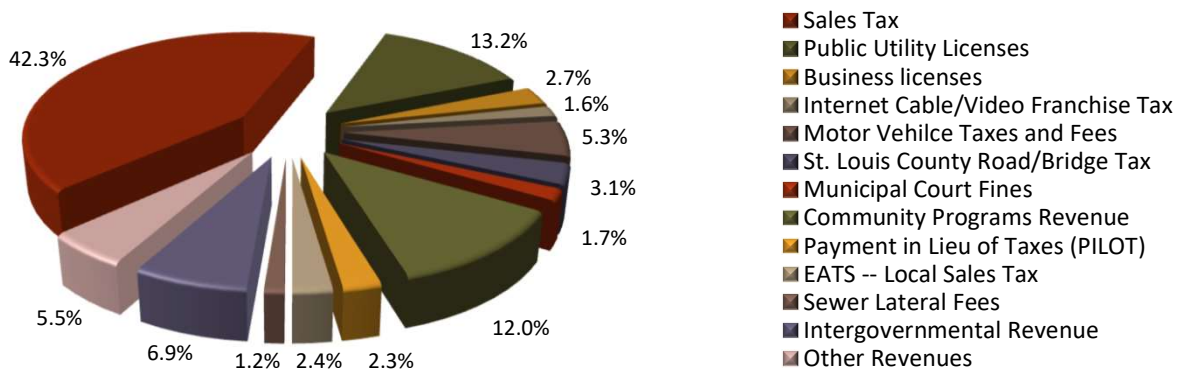
Legal authorization - The section of the Missouri Revised Statutes and city ordinances that authorizes the levy or revenue.

Account Codes - The general ledger account to which the revenue source(s) is posted in the accounting system.

Description - A brief explanation of the source, rate and calculation of the revenue.

Basis of Projection & Analysis - Factors included by the city in the forecast of the revenue.

Financial Trend - This is a graphical display of the last four years, current year estimate and next year's budget.



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.

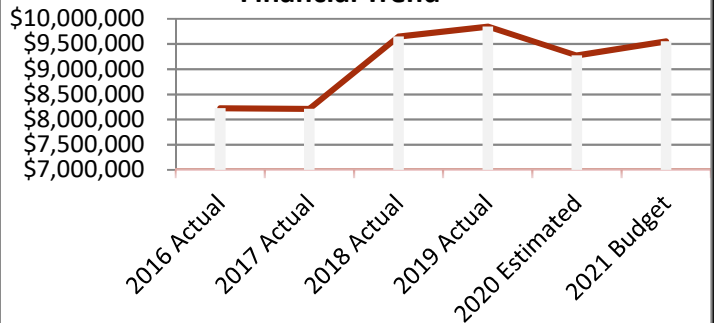
County residents approved a ½ cent Public Safety tax in 2017. This tax may only be used for any police-related purpose.

Basis of Projection & Analysis:

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

Sales taxes declined in 2020 by \$575,000 as a result of the COVID-19 pandemic. An overall recovery of 3% is budgeted for FY21.

Financial Trend



By Fund						
Collection/ Distribution Year	General Fund		Capital Fund		Total	Annual Percentage Change
2016 Actual	7,633,208	92.9%	587,532	7.1%	8,220,739	
2017 Actual	7,309,027	89.0%	900,917	11.0%	8,209,944	-0.1%
2018 Actual	8,958,996	92.9%	689,365	7.1%	9,648,361	17.5%
2019 Actual	9,428,306	95.7%	419,070	4.3%	9,847,376	2.1%
2020 Estimated	8,587,000	92.6%	685,000	7.4%	9,272,000	-5.8%
2021 Budget	8,896,000	93.2%	654,000	6.8%	9,550,000	3.0%

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, 501006
 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.

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

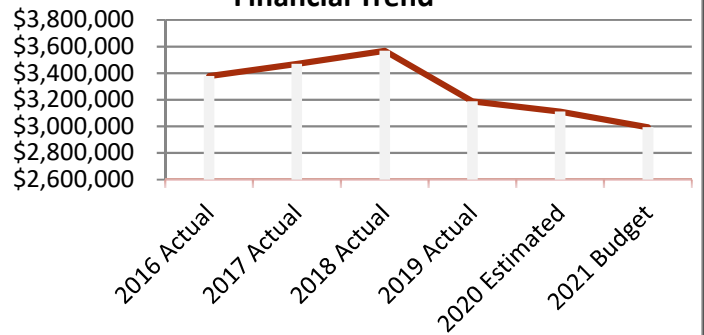
Basis of Projection & Analysis:

Natural gas and water are projected at a five year average.

Telephone tax receipts continue to decline; a reduction of more than 12% is projected for FY21.

The electric utility reduced its residential rates in 2018 by 6%. A second rate reduction occurred in April 2020, further reducing revenues in FY20 and FY21.

Financial Trend



General Fund Category						
Collection/	Gas	Water	Telephone	Electric	Total	Annual
2016 Actual	695,424	336,938	771,136	1,575,353	3,378,851	
2017 Actual	732,656	378,991	693,223	1,665,291	3,470,161	2.7%
2018 Actual	817,218	426,342	649,948	1,674,880	3,568,388	2.8%
2019 Actual	792,476	401,538	493,253	1,501,514	3,188,781	-10.6%
2020 Estimated	751,200	455,900	429,500	1,474,000	3,110,600	-2.5%
2021 Budget	756,800	391,100	377,000	1,468,100	2,993,000	-3.8%

Business Licenses

Legal Authorization:

State Statute: 67.2689, Chapter 89
City Ordinance: 14-76

Account Codes:

502001

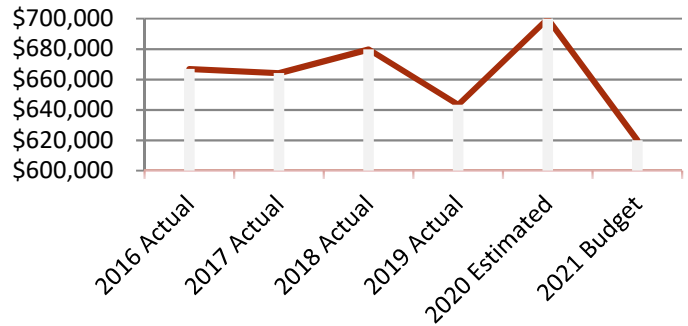
Description:

This is a fee instituted for maintaining a business within the City and is due and payable by the business, trade, occupation or avocation at the time of commencing operations with an annual renewal on or before the first day of April of each year. The City of Ballwin fee for retail businesses is assessed at \$1.00/\$1,100 of retail gross receipts with a minimum fee of \$100. Non-retail businesses pay \$0.10/square foot of floor space also with a minimum fee of \$100. The Hancock amendment requires that an increase in business license fees must be put before a vote of the people.

Basis of Projection & Analysis:

Change in this revenue source is generally based on projected commercial growth and occupancy rates. Due to the impact of the COVID-19 pandemic on businesses, revenues for gross receipts based businesses are reduced by 10% in FY21. Revenues for square footage based businesses are reduced by 20%.

Financial Trend



General Fund Category			
Collection/ Distribution Year	Business Licenses		Annual Percentage
2016 Actual	666,966	100.0%	
2017 Actual	664,221	100.0%	-0.4%
2018 Actual	679,836	100.0%	2.4%
2019 Actual	643,377	100.0%	-5.4%
2020 Estimated	700,000	100.0%	8.8%
2021 Budget	620,000	100.0%	-11.4%

Internet Cable/Video Franchise Tax

Legal Authorization:

State Statute: 67.2689
City Ordinance: 14-206

Account Codes:

501025

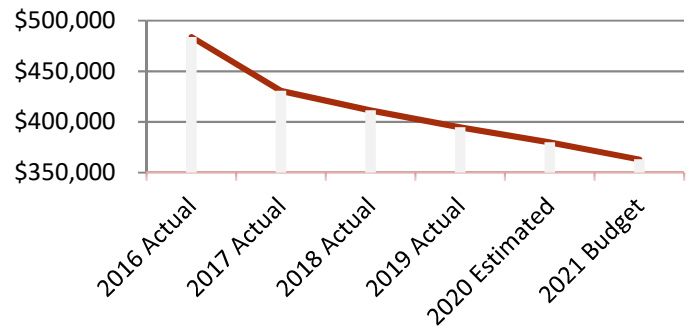
Description:

A franchise fee of 5% is imposed on cable television companies. Each company or corporation engaged in the business of supplying public, non-municipal cable services to the citizens pays an annual franchise tax of five percent (5%) of the gross receipts collected from the sale of this public utility service within the City limits.

Basis of Projection & Analysis:

Collections in 2021 are anticipated to decrease by 4.5% as customers continue to convert to satellite based and streaming services.

Financial Trend



General Fund Category			
Collection/ Distribution Year	Cable TV Franchise		Annual Percentage
2016 Actual	483,859	100.0%	
2017 Actual	430,864	100.0%	-11.0%
2018 Actual	411,363	100.0%	-4.5%
2019 Actual	394,706	100.0%	-4.0%
2020 Estimated	380,000	100.0%	-3.7%
2021 Budget	363,000	100.0%	-4.5%

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.

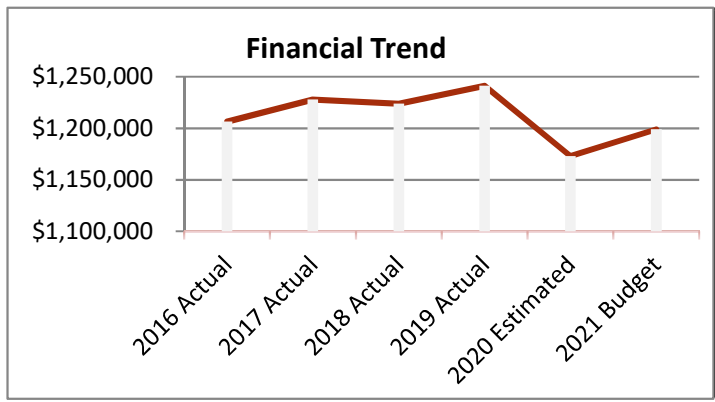
Motor Vehicle Sales Tax: This tax is on the purchase price of a motor vehicle, trailers, boats and outboard motors. Sales tax rate is determined by where the vehicle is titled.

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. An increase of 3% is anticipated for 2021 as travel increases with recovery from the pandemic.

No substantial increases are anticipated for motor vehicle sales or vehicle fees for FY21.



General Fund Category					
Collection/ Distribution Year	Motor Fuel Tax	Motor Vehicle Sales Tax	Motor Vehicle Fees	Total	Change
2016 Actual	816,954	259,528	130,006	1,206,487	
2017 Actual	819,499	273,139	135,126	1,227,765	1.8%
2018 Actual	815,719	271,339	136,798	1,223,856	-0.3%
2019 Actual	823,559	278,187	139,492	1,241,238	1.4%
2020 Estimated	768,000	273,000	132,000	1,173,000	-5.5%
2021 Budget	792,000	273,000	134,000	1,199,000	2.2%

St. Louis County Road/Bridge Tax

Legal Authorization:

State Statute: 137.558
City Ordinance: N/A

Account Codes:

500040

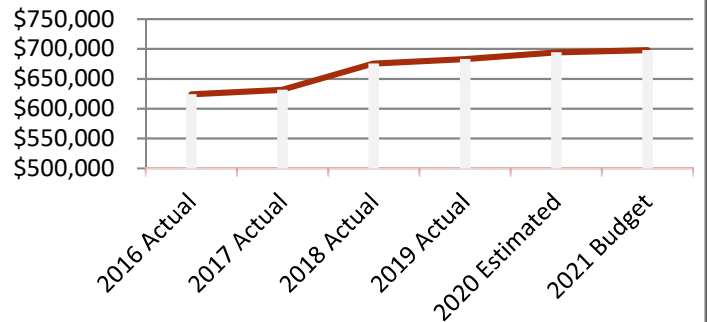
Description:

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:

Assessment values have been increasing since 2013. FY21 is a reassessment year, however no significant increase is anticipated. There was a 10% increase in values in FY19.

Financial Trend



General Fund Category			
Collection/ Distribution Year	County Road Tax		Annual Percentage
2016 Actual	623,937	100.0%	
2017 Actual	631,718	100.0%	1.2%
2018 Actual	675,661	100.0%	7.0%
2019 Actual	682,874	100.0%	1.1%
2020 Estimated	694,000	100.0%	1.6%
2021 Budget	698,000	100.0%	0.6%

Municipal Court Fines

Legal Authorization:

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

Account Codes:

503005

Description:

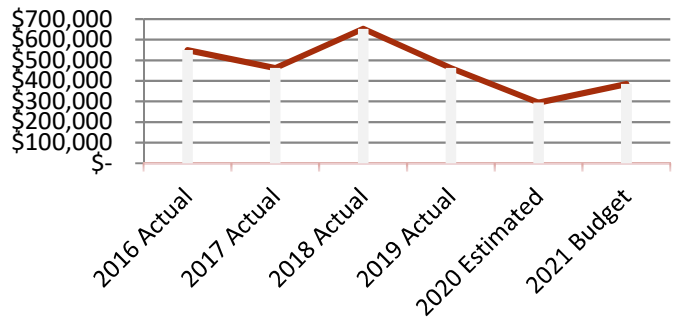
Revenue is received from the fines levied by the Ballwin Municipal Judge in the adjudication of tickets and citations issued by the Ballwin Police and Code Enforcement personnel.

Basis of Projection & Analysis:

The State of Missouri enacted legislation in 2015 that has reduced the amount of revenue that can be collected through the municipal court.

Ticket volume fluctuates from year to year, but dropped significantly during the pandemic. A partial recovery is expected in FY21.

Financial Trend



General Fund Category			
Collection/ Distribution Year	Municipal Court Fines		Annual Percentage
2016 Actual	549,680	100.0%	
2017 Actual	462,383	100.0%	-15.9%
2018 Actual	652,914	100.0%	41.2%
2019 Actual	462,616	100.0%	-29.1%
2020 Estimated	294,000	100.0%	-36.4%
2021 Budget	384,000	100.0%	30.6%

Community Programs Revenue

Legal Authorization:

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

Account Codes:

Various

Description:

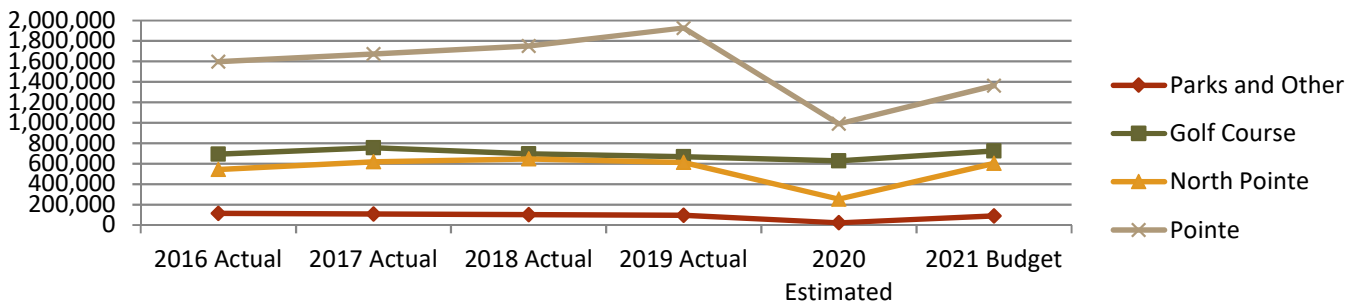
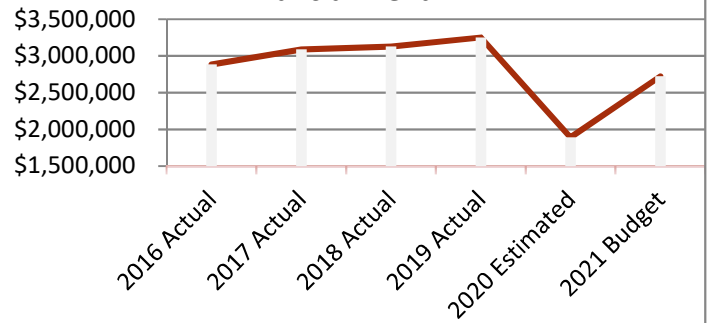
The City of Ballwin has three major recreation facilities from which it receives revenues. The Pointe at Ballwin Commons Community Center houses a fitness center, indoor track, gymnasium and natatorium. Programs ranging from water aerobics classes to arts & crafts to race events are offered. The North 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 generally at a five year average.

Membership fees and daily admission rates increased January 1, 2020 to help offset the impact of scheduled minimum wage increases. Revenues plummeted during the pandemic however. A recovery of 48% is budgeted, with the expectation that facility memberships will take several years to return to their prior levels.

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:

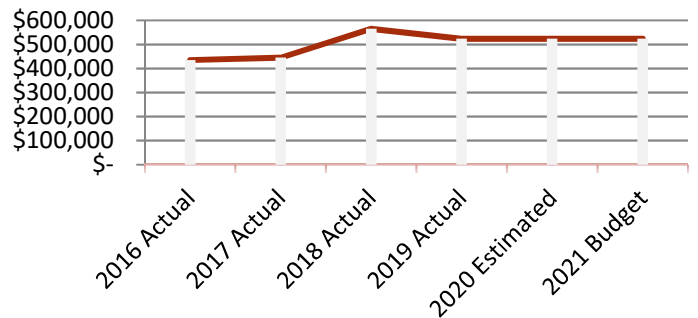
Tax Increment Financing (TIF) - encourages development of blighted, substandard, or economically under-utilized areas that would not develop without public assistance; the PILOTs are made by property owners in the redevelopment area on the increase in current equalized assessed valuation of each such 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 for 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. Revenues are budgeted to remain flat.

Financial Trend



Special Revenue Fund Category			
Collection/ Distribution Year	PILOTs		Annual Percentage
2016 Actual	435,175	100.0%	
2017 Actual	445,455	100.0%	2.4%
2018 Actual	565,296	100.0%	26.9%
2019 Actual	523,917	100.0%	-7.3%
2020 Estimated	524,000	100.0%	0.0%
2021 Budget	524,000	100.0%	0.0%

EATS -- Local Sales Tax

Legal Authorization:

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

Account Codes:

500501

Description:

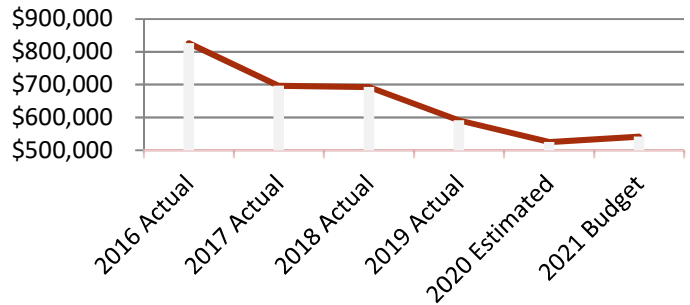
For redevelopment projects approved by ordinance after August 31, 1991, fifty percent of the total additional revenue from taxes, penalties and interest which are imposed by the municipality or other taxing districts, and which are generated by economic activities within the area over a determined base 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:

Several of the tenant vacancies have been filled but not by retail establishments. FY21 revenues are projected to rise by 3%, the same rate budgeted for sales taxes.

Financial Trend



Special Revenue Fund Category			
Collection/ Distribution Year	EATs		Annual Percentage
2016 Actual	826,348	100.0%	
2017 Actual	696,862	100.0%	-15.7%
2018 Actual	692,965	100.0%	-0.6%
2019 Actual	591,297	100.0%	-14.7%
2020 Estimated	525,000	100.0%	-11.2%
2021 Budget	541,000	100.0%	3.0%

Sewer Lateral Fees

Legal Authorization:

State Statute: 249-422
City Ordinance: 99-46

Account Codes:

500050

Description:

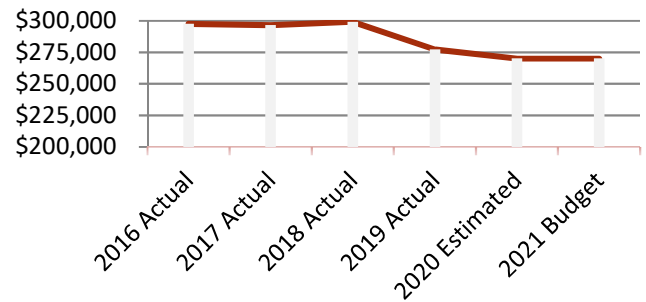
The City of Ballwin receives an annual fee of \$28 on all residential property having six or less dwelling units to fund a sewer lateral repair program. This fee was approved by Ballwin voters in April 1999. St Louis County collects the fee from eligible property owners.

Basis of Projection & Analysis:

This revenue is generally stable reflecting the small number of new homes built each year in Ballwin.

Fees have declined some with the removal of ineligible units from the rolls. Refunds of fees assessed and collected in error on these units were made in FY19 and FY20.

Financial Trend



Sewer Lateral Fund Category			
Collection/ Distribution Year	Sewer Lateral Fees		Annual Percentage
2016 Actual	297,637	100.0%	
2017 Actual	296,500	100.0%	-0.4%
2018 Actual	299,158	100.0%	0.9%
2019 Actual	277,125	100.0%	-7.4%
2020 Estimated	270,000	100.0%	-2.6%
2021 Budget	270,000	100.0%	0.0%

Intergovernmental Revenue

Description:

The City of Ballwin enters into various service contracts with other governmental agencies and political subdivisions that provide grants and reimbursements of city incurred costs. These revenues are not considered recurring since they are dependent on programs or projects that may or may not be continued.

		Amount	Fund Total
<u>Grant</u>	<u>Program</u>		
MO Dept of Transportation	DWI Enforcement	\$4,500	
	Seatbelt Enforcement	3,500	
	Traffic Services	7,000	
	Youth Alcohol	3,000	
MO Public Safety	LLEBG	9,000	
Dept. of Justice	Drug Enforcement	19,000	
	ICAC	2,000	
National Park Service	Land Water Conservation	50,000	
		<u>98,000</u>	
<u>Service Contract</u>	<u>Entity</u>		
Policing Services	City of Winchester	153,792	
Police Communications	City of Manchester	141,813	
School Resource Officer	Selvidge Middle School	61,227	
Municipal Court	City of Winchester	12,000	
Housing/Building Permits	City of Winchester	12,000	
Code Enforcement	City of Winchester	4,200	
Prisoner Housing	City of Ellisville	800	
		<u>385,832</u>	
Total General Fund			<u><u>483,832</u></u>
<u>Grant/Reimbursement</u>	<u>Project</u>		
Federal STP	Holloway Road	<u>924,832</u>	
<u>Program/Project</u>	<u>Entity</u>		
Ferris Park Improvements	Municipal Park Commission	131,250	
Vlasis Park Master Plan	Municipal Park Commission	6,400	
		<u>137,650</u>	
Total Capital Fund			<u><u>1,062,482</u></u>
Police Federal Asset Seizure Fund			<u><u>10,200</u></u>
Police Officers Standards Training Fund			<u><u>1,500</u></u>
Total Intergovernmental - All Funds			<u><u>\$1,558,014</u></u>



General Fund Overview

Combined Statement of Revenues and Expenditures - General Fund

	2019 Actual	2020 Estimated	2021 Budget
Fund Balance January 1	\$ 11,431,848	\$ 8,809,456	\$ 9,937,352
Revenues	\$ 20,677,556	\$ 20,290,285	\$ 19,287,413
Expenditures			
Administration:	\$ 3,167,679	\$ 3,088,414	\$ 3,245,679
Parks:	\$ 4,378,400	\$ 4,314,147	\$ 4,820,303
Police:	\$ 6,111,396	\$ 6,211,856	\$ 6,675,831
Public Works:	\$ 4,659,443	\$ 4,529,726	\$ 5,035,987
TOTAL:	\$ 18,316,918	\$ 18,144,143	\$ 19,777,800
Transfer (To)/From			
Capital Projects Fund	\$ (663,966)	\$ -	\$ -
Other Restricted Funds (Inmate Security, Hist Society, Art, LOAP and Sidewalk escrows)	\$ (1,504)	\$ (980)	\$ (3,700)
Fund Balance December 31	\$ 13,127,016	\$ 10,954,618	\$ 9,443,265
Less Restricted/Committed for			
Prepaid Expenses	\$ (345,766)	\$ -	\$ -
Inventory	\$ (189,208)	\$ -	\$ -
Public Safety	\$ (1,598,730)	\$ (141,034)	\$ (293,069)
Capital/Major Infrastructure	\$ (1,523,280)	\$ (876,232)	\$ -
Less Assignment for Subsequent Years Budget	\$ (660,576)		
Unassigned Fund Balance December 31	\$ 8,809,456	\$ 9,937,352	\$ 9,150,196

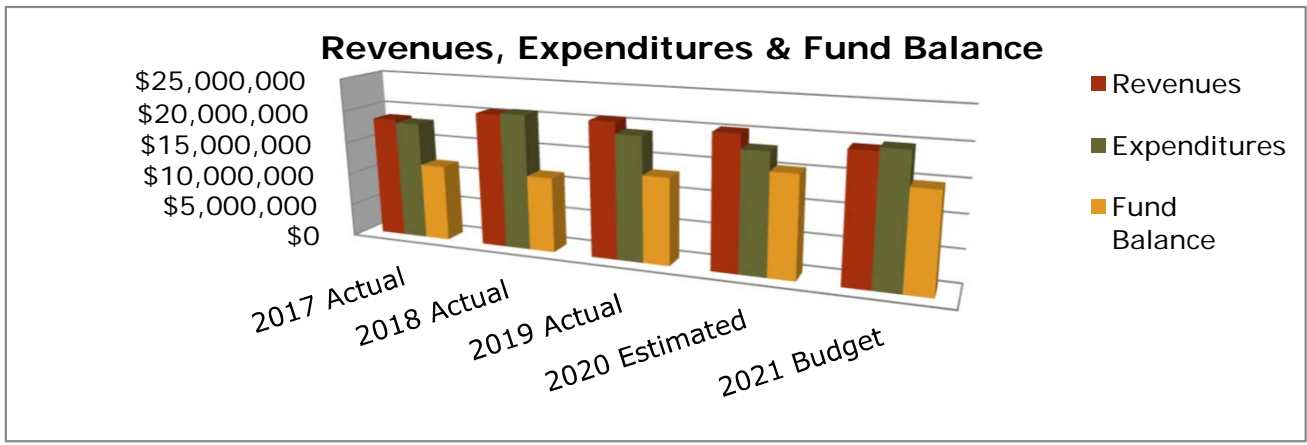
Anticipated Unassigned Fund Balance 12/31/20: 54.77% of 2020 Estimated Expenditures

Anticipated Unassigned Fund Balance 12/31/21: 46.26% of 2021 Budget Expenditures

Note: Fund balances exclude other restricted funds

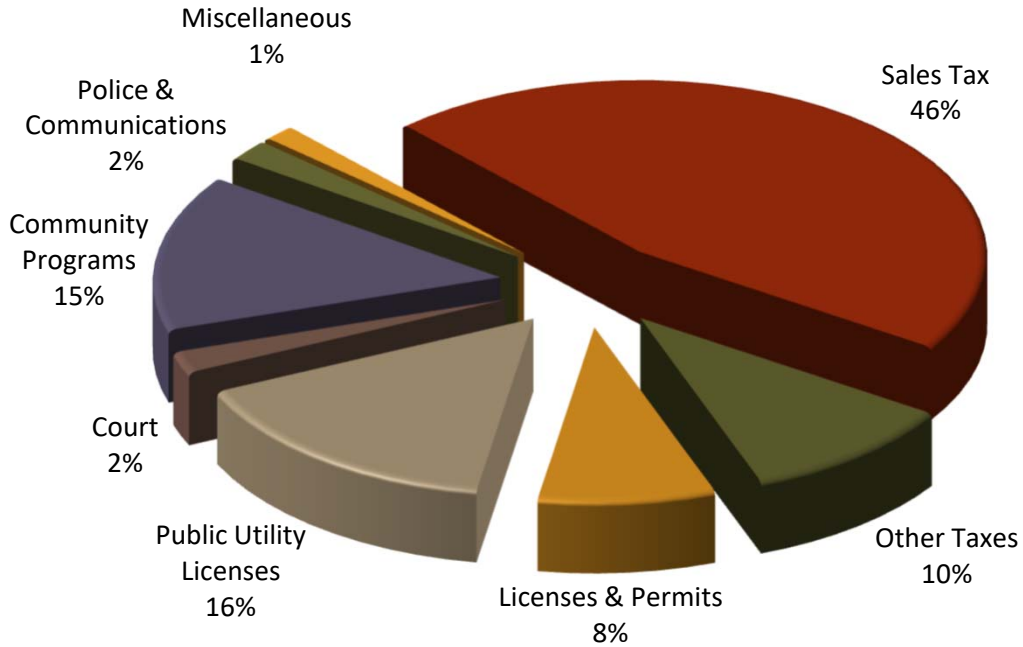
General Fund Budget Summary

	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
Revenues					
Sales and Use Taxes	\$ 7,309,027	\$ 8,958,996	\$ 9,428,306	\$ 8,587,000	\$ 8,896,000
Other Taxes	1,934,328	1,966,017	1,986,002	1,929,000	1,959,000
Licenses & Permits	1,616,033	1,596,691	1,675,834	1,696,587	1,590,255
Public Utility Licenses	3,470,161	3,568,388	3,188,781	3,110,600	2,993,000
Investment Earnings	92,470	103,482	167,121	149,750	85,120
Donations	13,660	8,250	3,258	1,909	2,150
Grants and Entitlements	54,356	36,475	38,509	2,120,013	98,000
Court Fines	462,383	652,914	462,616	294,000	384,000
Sale of Assets/Property	25,729	31,844	47,340	31,500	15,000
False Alarm Fines	6,550	5,075	5,700	4,800	5,000
Police and Communications	203,882	214,882	252,403	350,685	374,932
Community Programs	3,154,462	3,194,891	3,306,489	1,892,045	2,800,450
Miscellaneous Revenues	248,445	231,067	115,197	122,396	74,506
Transfers In	-	-	-	-	-
Total Revenues	\$18,591,486	\$20,568,972	\$20,677,556	\$20,290,285	\$19,277,413
Expenditures - by Function					
Administration	\$ 2,746,971	\$ 2,907,543	\$ 3,028,475	\$ 2,968,516	\$ 3,100,894
Parks and recreation	4,173,103	4,024,388	4,076,940	3,787,371	4,622,713
Police	5,413,603	5,897,286	6,022,171	6,058,656	6,507,391
Public Works	3,836,897	4,029,719	4,228,196	4,285,608	4,728,487
Capital Expenditures	1,414,714	1,036,578	901,201	996,277	778,910
Debt Service	-	-	-	-	-
TIF Fees & Reimbursements	105,952	80,371	59,935	47,715	39,405
Transfers Out	475,135	2,796,427	663,966	-	-
Total Expenditures	\$18,166,375	\$20,772,312	\$18,980,884	\$18,144,143	\$19,777,800
Revenues over (under) expenses	\$ 425,111	\$ (203,340)	\$ 1,696,672	\$ 2,146,142	\$ (500,387)
Fund Balance, Beginning of Year	\$11,304,300	\$11,729,411	\$11,526,071	\$13,222,743	\$15,368,885
Fund Balance, End of Year	\$11,729,411	\$11,526,071	\$13,222,743	\$15,368,885	\$14,868,498
Net Unassigned Fund Balance	\$ 7,540,140	\$ 7,730,577	\$ 8,856,363	\$ 8,498,309	\$ 8,178,533

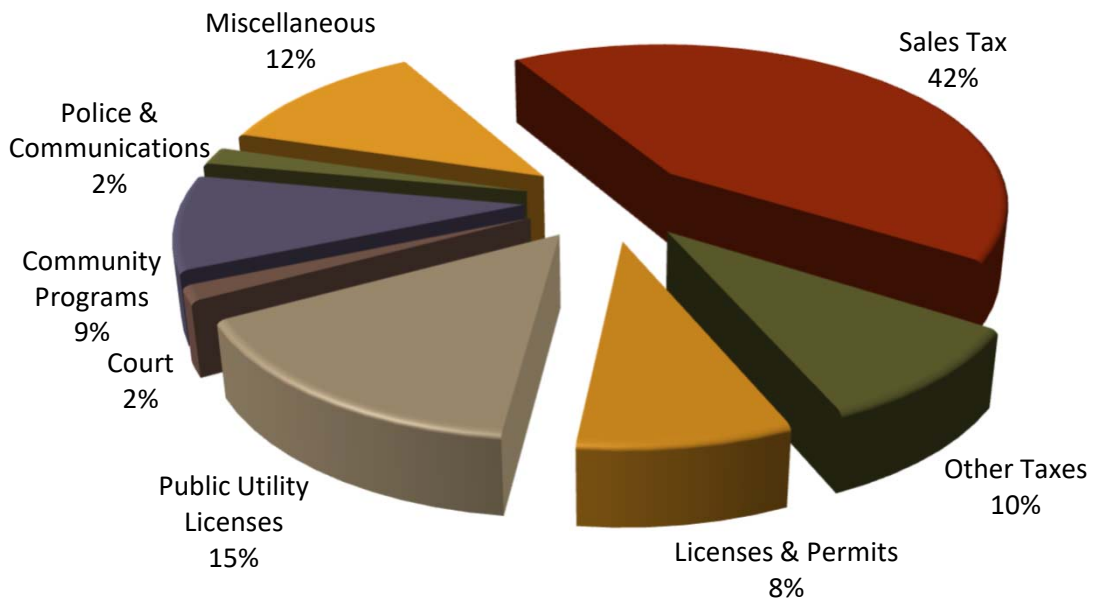


General Fund Revenues

2021 Budget



2020 Estimated



General Fund Revenues

Account Description	2019 Actual	2020 Estimated	2021 Budget
Fund: General			
<u>Revenues</u>			
Sales and Use Taxes			
500001 Sales tax	9,234,562	8,421,000	8,725,000
500005 Sales tax - TIF 2A	193,744	166,000	171,000
Total: Sales and Use Taxes	9,428,306	8,587,000	8,896,000
Other Taxes			
500002 Sales tax - vehicles	278,187	273,000	273,000
500025 Cigarette tax	61,890	62,000	62,000
500030 Motor vehicle fees	139,492	132,000	134,000
500040 County road tax	682,874	694,000	698,000
500045 Motor fuel tax	823,559	768,000	792,000
Total: Other Taxes	1,986,002	1,929,000	1,959,000
Licenses & Permits			
501025 Cable TV franchise fees	394,706	380,000	363,000
501026 Tower franchise fees	79,237	76,507	75,250
502001 Business Licenses	643,377	700,000	620,000
502005 Contractor Licenses	48,365	46,000	47,000
502010 Liquor Licenses	18,338	18,000	18,000
502025 Electrical Tests	50	50	50
503001 Petition fees	2,250	13,250	5,400
504001 Housing inspections	76,250	80,175	80,000
504005 Apartment inspections	17,145	14,000	17,000
504010 Commercial inspections	3,069	2,700	2,700
504015 Occupancy permits	285	405	300
504100 Building permits	165,028	130,000	130,000
504101 Contracted building permits	11,533	14,300	12,000
504102 Mechanical permits	49,084	51,000	49,000
504103 Electrical permits	65,198	68,000	68,000
504104 Demolition permits	850	1,125	1,000
504105 Plumbing permits	72,159	69,000	77,000
504110 Sign permits	7,613	8,800	7,200
504115 Fence permits	6,080	8,000	6,200
504120 Excavation permits - others	50	-	-
504125 Excavation permits - utilities	9,850	7,000	5,000
504130 Site/grading permits/fees	3,592	1,500	1,000
504135 Right of Way Users	-	4,500	1,500
504150 Reinspection fees	25	25	25

General Fund Revenues

Account Description	2019 Actual	2020 Estimated	2021 Budget
Licenses & Permits (Continued)			
504160 Solicitation permits	-	1,000	2,000
504199 Miscellaneous permits	1,700	1,250	1,630
Total: Licenses & Permits	1,675,834	1,696,587	1,590,255
Public Utility Licenses			
501001 Gas gross receipts	788,178	748,000	753,000
501002 Water gross receipts	400,282	455,000	390,000
501003 Telephone gross receipts	462,883	400,000	348,000
501004 Electric gross receipts	1,486,430	1,463,000	1,455,000
501006 Protest Telephone gross receipts	26,901	27,000	26,000
501007 TIF util gross receipts - gas	4,298	3,200	3,800
501008 TIF util gross receipts - water	1,255	900	1,100
501009 TIF util gross receipts - phone	3,469	2,500	3,000
501010 TIF util gross receipts - electric	15,085	11,000	13,100
Total: Public Utility Licenses	3,188,781	3,110,600	2,993,000
Investment Earnings			
505001 Bank account interest	1,272	250	120
505050 Investment income	165,849	149,500	85,000
Total: Investment Earnings	167,121	149,750	85,120
Donations			
506003 Sponsorships	3,108	1,759	2,000
506005 Tree donations	150	150	150
506010 Sidewalk contributions	-	-	-
Total: Donations	3,258	1,909	2,150
Grants and Entitlements			
506500 Miscellaneous grants	20,263	2,105,513	79,000
506501 OCDETF/FBI ot reimbursement	18,246	14,500	19,000
Total: Grants and Entitlements	38,509	2,120,013	98,000
Court Fines			
503005 Court fines	462,616	294,000	384,000
Total: Court Fines	462,616	294,000	384,000
Sale of Assets/Property			
508100 Sale of surplus property	9,131	5,500	5,000
508150 Sale of capital assets	38,209	26,000	10,000
Total: Sale of Assets/Property	47,340	31,500	15,000

General Fund Revenues

Account Description	2019 Actual	2020 Estimated	2021 Budget
False Alarm Fines			
530002 False alarm fines	5,700	4,800	5,000
Total: False Alarm Fines	5,700	4,800	5,000
Police and Communications			
530003 Police reports	3,746	2,800	3,500
530004 Police record checks	270	250	300
530006 Police training fees	6,422	4,000	7,000
530007 Prisoner fit for confinement reimb	-	-	-
530010 Fingerprinting fees	2,415	1,500	2,500
530052 Inmate security funds	6,397	3,700	4,000
530100 Communications - Manchester	132,147	137,469	141,813
530102 Prisoner housing contract	1,390	650	800
530103 Police services - Winchester	38,448	153,792	153,792
530110 Police services - Rockwood	61,168	46,524	61,227
Total: Police and Communications	252,403	350,685	374,932
Community Programs - Recreation			
540001 Pavilion rentals	10,845	5,000	9,500
540005 Ball field rentals	1,000	1,200	1,200
540200 Art commission funds	3,511	500	3,500
540205 Historical society funds	2,537	-	2,500
540215 L.O.A.P. funds	25,645	14,645	12,000
Total: Community Programs - Recreation	43,538	21,345	28,700
Community Programs - Golf Course			
541001 Resident greens fees	100,038	130,000	130,000
541005 Non-resident greens fees	306,917	332,400	310,000
541006 Tournament greens fees	13,177	2,210	13,000
541009 Permanent tee times	1,920	1,670	1,900
541010 Golf carts	127,593	113,000	145,000
541015 Pull carts	2,932	2,300	3,200
541016 Golf carts - tournaments	6,209	600	9,000
541060 Junior golf/swim pass - res	525	185	525
541065 Junior golf/swim pass - n/res	525	0	525
541250 Golf programs	1,169	3,200	8,400
541301 Golf course advertising	2,000	0	2,500
Total: Community Programs - Golf Course	563,005	585,565	624,050

General Fund Revenues

Account Description	2019 Actual	2020 Estimated	2021 Budget
Community Programs - Pro Shop Snack Bar			
541505 Soda fountain sales	7,442	5,500	8,500
541506 On course soda machine	1,357	1,300	1,500
541515 Beer sales	25,393	19,500	26,000
541520 Deli sales	2,886	2,400	3,500
541521 Snack sales	1,740	1,450	2,000
541525 Food/beverages - tournaments	2,632	2,500	2,500
541555 Misc tournament revenues	70	-	-
541800 Items for resale - Pro Shop	-	-	15,000
541900 Receipts overages/(shortages)	2	-	-
541950 Golf club misc revenues	110	-	-
Total: Community Programs - Pro Shop Snack Bar	41,632	32,650	59,000
Community Programs - Banquet Center			
541400 Event center program fees	-	-	5,000
541510 Beverage sales	38,818	7,500	30,000
541600 Rental fees	24,250	-	24,000
541650 Preferred catering fees	1,682	1,067	1,800
Total: Community Programs - Banquet Center	64,750	8,567	60,800
Community Programs - Aquatic Center			
542001 Daily fees - res adult	21,992	12,017	23,000
542005 Daily fees - res child	14,004	11,759	16,000
542010 Daily fees - non res	225,023	83,528	230,000
542015 Pool pass - res indiv	3,592	2,589	5,000
542016 Pool pass - res sing+1	2,580	2,035	3,000
542017 Pool pass - non res sing+1	1,140	552	1,200
542020 Pool pass - non res indiv	2,149	485	2,300
542023 Pool pass - res snr cpl	1,408	873	1,200
542024 Pool pass - non res snr cpl	1,149	466	1,300
542025 Pool pass - res family	63,358	29,142	75,000
542030 Pool pass - non res family	24,417	10,672	26,000
542051 Pointe plus pass - res	21,753	(42)	-
542053 Pointe plus pass - non res	6,465	-	-
542060 Junior golf/swim pass - res	150	56	300
542065 Junior golf/swim pass - non res	300	-	300
542070 Platinum pass - res	29,172	15,000	22,000
542072 Platinum pass - non res	16,287	10,000	8,500
542098 Wildwood swim passes	9,255	885	7,500
542100 Swim lessons	9,256	6,750	11,000

General Fund Revenues

Account Description	2019 Actual	2020 Estimated	2021 Budget
Community Programs - Aquatic Center (Continued)			
542200 Aqua fitness	974	822	1,000
542250 Pool programs	9,851	16,145	10,000
542300 Swim team	11,907	-	14,000
542500 Concessions	122,939	44,044	130,000
542600 Rental fees	565	5,210	2,000
542601 Party rental fees	12,589	-	12,500
542800 Items for resale	74	-	100
542900 Receipts overage/(shortage)	-	-	-
Total: Community Programs - Aquatic Center	612,349	252,988	603,200
Community Programs - Community Center			
545001 Daily fees - res	14,877	7,000	15,000
545002 Daily fees - non res	57,595	35,000	58,000
545005 Punch card - res	26,811	20,142	30,000
545006 Punch card - non res	24,870	17,450	20,000
545010 Pass - res	644,432	353,246	400,000
545011 Pass - non res	275,755	173,187	165,000
545051 Pointe plus pass - res	46,074	-	-
545053 Pointe plus pass - non res	12,199	-	-
545055 Business memberships	20,824	7,000	9,500
545070 Platinum pass - res	93,907	54,653	65,000
545072 Platinum pass - non res	51,654	37,900	40,000
545100 Swim lessons	85,295	45,500	71,000
545175 Lifeguard cert fees	6,330	5,500	6,500
545200 Aqua fitness	33,170	1,725	-
545250 Indoor pool special programs	1,377	1,800	2,500
545400 Program fees - res	53,528	27,250	50,000
545405 Program fees - snr	2,950	1,500	3,000
545410 Program fees - non res	41,883	18,500	36,000
545425 Babysitting	1,100	500	500
545450 Summer camp fees - res	157,698	74,982	160,000
545460 Summer camp fees - non res	130,222	42,235	130,000
545475 Personal trainer	51,088	25,000	30,000
545500 Concessions	530	250	500
545506 Soda machine revenue	6,981	5,700	7,000
545550 Vending machine revenue	3,709	2,000	3,700
545600 Rental fees	44,322	18,000	33,000
545602 Birthday parties - res	11,614	2,500	8,200
545603 Birthday parties - non res	10,930	5,100	9,000
545610 Lock-ins	7,655	300	3,250
545700 ID fees	8,492	6,000	8,000
545800 Items for resale	14	50	50
545900 Receipts overage/(shortage)	(7)	-	-
545950 Miscellaneous	15	-	-
Total: Community Programs - Community Ctr	1,927,894	989,970	1,364,700

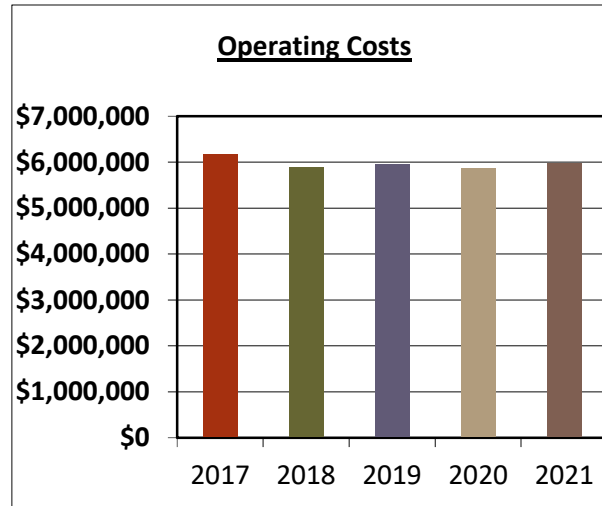
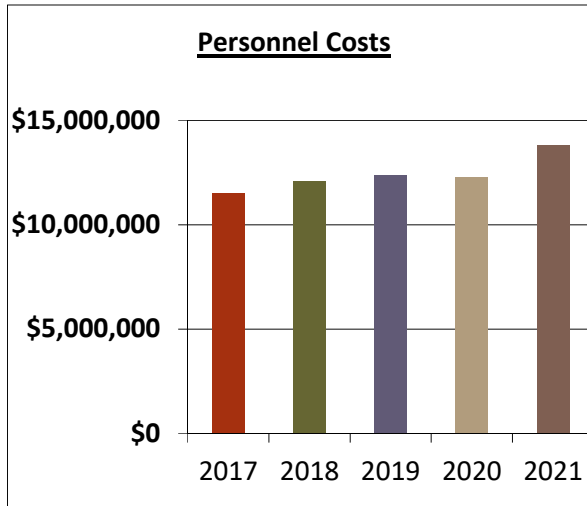
General Fund Revenues

Account Description	2019 Actual	2020 Estimated	2021 Budget
Community Programs - Ballwin Days			
547001 Ballwin Days	53,321	960	60,000
Total: Community Programs - Ballwin Days	53,321	960	60,000
Miscellaneous Revenues			
504200 Sewer lateral admin fees	28,324	15,004	15,836
506750 Insurance/damage reimbursement	6,566	13,747	1,000
506760 Emergency cost reimbursement	-	-	2,000
508001 Rent income	15,300	15,300	15,300
508105 History book sales/royalties	19	-	-
508110 Advertising sales	14,450	15,600	16,850
508200 Admin service charges	3,432	4,037	2,600
508211 Notary service	22	8	20
508300 Previous year collections	30,744	33,800	2,500
508400 IT services	300	-	200
508450 Contracted code enforcement	4,200	4,200	4,200
508500 Contracted court services	6,833	12,000	12,000
508900 Miscellaneous	5,007	8,700	2,000
Total: Miscellaneous Revenues	115,197	122,396	74,506
Revenues Total	20,677,556	20,290,285	19,277,413

General Fund Expenditures

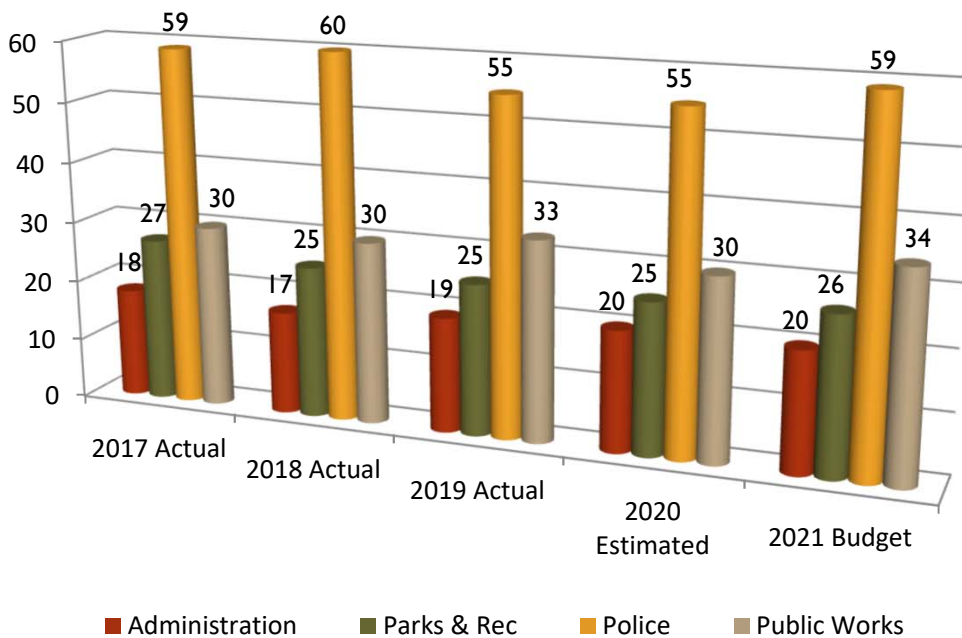
Description	2019 Actual	2020 Estimated	2021 Budget
Personnel Costs			
Wages and Salaries	9,149,168	8,951,260	10,045,084
Benefits	3,217,705	3,324,444	3,755,154
Personnel Costs Total	12,366,873	12,275,704	13,800,238
Operating Costs			
Travel & Training	46,093	37,258	62,750
Utilities	473,518	464,005	501,744
Communications	57,254	66,223	65,099
Rentals	13,197	9,475	15,425
Public Relations - Internal	5,901	4,535	7,080
Public Relations - External	43,167	39,516	48,375
Insurance	290,040	297,317	300,966
Advertising	14,550	13,750	19,125
Repairs & Maintenance	271,801	295,730	285,800
General Supplies	401,423	285,860	416,450
Dues & Subscriptions	29,125	25,796	30,112
Vehicle Expenses	264,603	234,290	226,900
Maintenance Materials	667,968	614,942	690,550
Contractual	2,351,209	2,372,534	2,406,778
Other Operating Expenses	59,060	60,551	82,093
Contingency	-	2,665	-
Operating Costs Total	4,988,909	4,824,447	5,159,247
Capital Costs			
Computer Hardware/Software	92,678	83,300	117,340
Equipment, Furniture & Vehicles	735,744	547,085	475,570
Land & Facility Improvements	72,779	320,892	106,000
Streets	-	45,000	80,000
Other Capital Expenses	-	-	-
Capital Costs Total	901,201	996,277	778,910
TIF Fees & Reimbursements	59,935	47,715	39,405
Transfers Out	663,966	-	-
Grand Total	18,980,884	18,144,143	19,777,800

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	Status
2017	134	\$11,521,312	65%	\$6,169,928	35%	\$17,691,240	Actual
2018	132	\$12,084,044	67%	\$5,891,841	33%	\$17,975,885	Actual
2019	132	\$12,366,872	68%	\$5,950,046	32%	\$18,316,918	Actual
2020	137	\$12,275,704	68%	\$5,868,439	32%	\$18,144,143	Estimated
2021	138	\$13,800,238	70%	\$5,977,562	30%	\$19,777,800	Budgeted

Full Time Employees by Department



**Full-Time Employees by Position
As of December 31**

Positions	2019 Actual	2020 Estimated	2021 Budget
General Government:			
City Administrator	1	1	1
Planning/Code Enforcement	7	8	8
Finance	4	4	4
Informations Systems	2	2	2
Human Resource Coordinator	1	1	1
Court	2	2	2
Public Information Officer	1	1	1
City Clerk	1	1	1
Police:			
Chief	1	1	1
Captains	1	1	1
Lieutenants	3	3	3
Sergeants	7	6	6
Detectives	6	4	4
Officers	26	28	32
Dispatchers	10	11	11
Administrative Assistant	1	1	1
Public Works:			
Public Works Director	1	1	1
Administrative Assistant	1	1	1
Street Foreman	2	3	3
Mechanics	3	3	3
Street Laborers	26	22	26
Parks and Recreation:			
Parks and Recreation Director	1	1	1
Superintendent of Recreation	1	1	1
Superintendent of Parks	1	1	1
Recreation Managers	4	5	5
Recreation Specialist	1	1	1
Building Laborers	3	3	3
Park Laborers	5	4	5
Custodians	4	4	4
Golf Shop:			
Golf Professional/Golf Club Manager	1	1	1
Golf Course:			
Golf Course Superintendent	1	1	1
Asst Golf Course Superintendent	1	1	1
Golf Mechanic	1	1	1
Golf Laborers	1	1	1
	<u>132</u>	<u>130</u>	<u>139</u>

* Excludes vacant positions



General Fund Department Budgets

Administration Department

The City of Ballwin Administration Department includes eight programs:

- Planning and Zoning
- Inspections
- Community Services
- Legal and Legislative
- Support Services
- Information Services
- Court
- Finance

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.

PLANNING AND ZONING

PROGRAMS & GOALS

The functions of this program involve comprehensive planning, subdivision approval, zoning, 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 petition submittal and review processes and procedures to improve efficiency and customer service to our residents and developers.
- Assessment of the 2019 Comprehensive Plan for direction and guidance with development as well as long term planning.
- Evaluation of the opportunities for potential annexation of unincorporated areas with Ballwin adjacencies.

SIGNIFICANT BUDGETARY ISSUES

1. ESRI training for the Planning Technician is budgeted at \$3,500 to expand GIS capabilities.

INSPECTIONS**PROGRAMS & GOALS**

This program reviews construction plans, issues building, electrical, plumbing, mechanical, fence and sign permits for such construction, and conducts 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, zoning, occupancy and most nuisance regulations of the city. Building occupancy and code enforcement is also performed for the City of Winchester on a contractual basis.

Goals for the program include:

- Fully implement the capabilities of the ERP software to enable contractors and residents to apply and pay for occupancy and other types of permits via the city's website.
- Review of the permit submittal and review processes and procedures to improve efficiency and customer service.
- Minimize inspection request and plan review wait times.
- Continue to step up code enforcement efforts on problem houses in the community.
- Focus on continued training and education for the inspectors to build on and expand their code knowledge.

PRIOR YEAR GOALS

We are continuing to explore avenues to implement the capabilities of the ERP software, however the Covid outbreak has slowed our efforts this year. The permit and review processes have been tweaked several times throughout the year. Some plan review is done online through Bluebeam at the submitter's choice. Overall, plan review times have been cut nearly in half. The inspection load has been significant and steady but the additional inspector added in 2019 has improved our inspection wait times notably. For the last several years we were often a week to 10 days out on inspections during busy periods. Currently, we are 1-3 days out for inspections. For plan review, we have also made great gains in wait times. The last several years we were 2-3 weeks out on plan review. We are currently turning most plan review back out within a week to 10 days depending on permit load.

In the summer of 2019 we implemented a Top 10 list of problem code enforcement properties. To date we have had two thirds of the houses from this list abated and closed out. These include three homes and one fence that were demolished. In addition, one home has been sold and is pending demolition. Not all homes were removed from the housing pool. Four homes were rehabbed and resold to new families. Finally, one home that had been in and out of court with an unfinished garage for five years was also recently abated. More homes are being chosen at this time to replenish the list and keep the successful cycle going.

COMMUNITY SERVICES**PROGRAMS & GOALS**

The Community Services program encompasses functions oriented toward community relations, which includes, but is not limited to, the Ballwin Life Magazine quarterly publication, Constant Contact email newsletters, Social Media channels, and the operation of public streetlights.

Goals for the program include:

- Continued enhancement of the website to make it more user friendly in terms of content and structure.
- Implement proactive and latest social media strategies to further grow the City's social media channels and increase reach and engagement among members of the community.
- Creating a City-wide, internal photo library of all facilities, events, programs, etc. to be used for future marketing and informational purposes.
- Focus on strengthening the relationship and communication between the City and Ballwin businesses. Measures include continuing to grow the Shop Ballwin First program, strengthening the newly-created Ballwin Business Bulletin, focusing on highlighting all economic development and business achievements, and creating a New Business Welcome Packet.

PRIOR YEAR GOALS

A new text-based alert system, TextCaster, was implemented to deliver urgent messaging directly to residents/subscribers via text. This can be utilized across all departments and includes information such as city office closures, event rain notices, leaf pickup reminders, etc. The design of welcome materials for new Ballwin residents was completed. A newsletter was created for our business owners which is distributed quarterly via email and placed on the City's website. Named the Ballwin Business Bulletin, it is intended to serve as a news, issues, and information resource for Ballwin businesses.

An internal Content Committee was formed, which meets monthly to discuss upcoming information that needs to be communicated, both internally and externally. Topics include upcoming events, recent hires and retirements, department awards, website changes, etc. This has been incredibly effective in streamlining and preparing upcoming communications. It also allows each department to remain up-to-date on other departments' initiatives, projects, and events.

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 executive 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.
- 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 maintenance of the Government Center building.

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.
- Administer salaries and benefits and provide oversight of all city personnel.
- Monitor all recurrent purchases of services and consumables such as utilities, office supplies, paper, generator maintenance, etc. for proper consumption rates and optimization of purchasing opportunities.
- Review periodic billings upon coding to assure consistency with maintenance agreements and consumption norms.

SIGNIFICANT BUDGETARY ISSUES

1. Acquisition of agenda and meeting management software is budgeted at \$6,400.

INFORMATION SERVICES

PROGRAMS & GOALS

Information Services is responsible for design, maintenance and upgrades to the city network, telephone services, and building access systems. This includes the selection, integration and maintenance of all hardware components and software systems that are part of the overall computer network. Information Services staff have knowledge 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 and secure computer 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 online 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 systems.
- Design and implement redundant platforms for critical services.

SIGNIFICANT BUDGETARY ISSUES

1. Install/replace new computer desktops and mobile data terminals (MDT's) throughout the city facilities to replace older equipment budgeted at \$39,000.
2. Replace the aging finance and Rectrac servers. The budgeted cost is \$33,000.
3. Conduct a network security review at a cost of \$5,000.

PRIOR YEAR GOALS

Replacement of some of the new computer desktops and replacement of the firewall were suspended as part of cost containment measures during the pandemic. The firewall is anticipated to be replaced in 2022. Online cybersecurity training to educate and prevent staff from accessing malicious websites, opening email phishing scams, etc. was initiated this year. Rollout has been slow however due to incompatibilities with our email platform.

COURT

PROGRAMS & GOALS

The Ballwin Municipal Court is a division of the State of Missouri 21st Judicial Circuit 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 hearings, pre-trial hearings, sentencings, 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:

- Continue to ensure compliance with mandated revisions to state laws and operating guidelines promulgated by the Missouri Supreme Court for the administration of municipal courts.
- Complete continuing education requirements necessary for certification maintenance.
- Continue to collect outstanding fines owed to the Court by encouraging the use of online payments, utilizing monthly payment plans, and issuing warrants on a timely basis.
- Fully implement Show–Me Courts (SMC) court automation software and accompanying mandated operational changes on January 1, 2021.

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 implements 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:

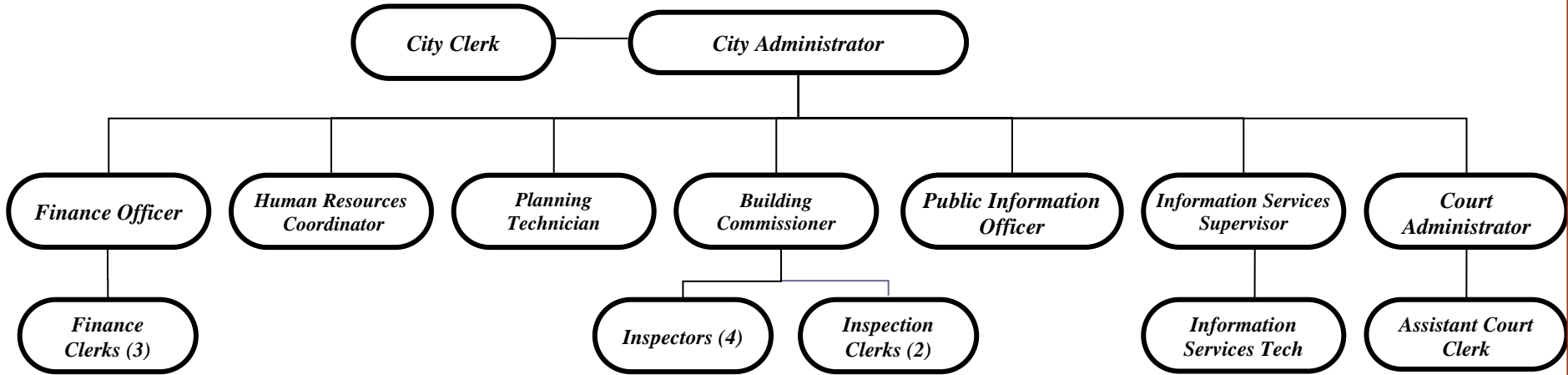
- Assure prudent use of public funds through the utilization of established and recognized accounting techniques and effective procurement procedures.
- Maximize investment yields and minimize debt costs through ongoing analysis of internal and external economic influences.
- Maintain the financial transparency of the City through disbursement of the financial reports and maintaining public online 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. An OPEB actuarial valuation will be required this year in conjunction with the financial audit at an estimated cost of \$11,500.
2. \$3,500 is budgeted for a single audit in 2021 due to the receipt of CARES Act funds in 2020.

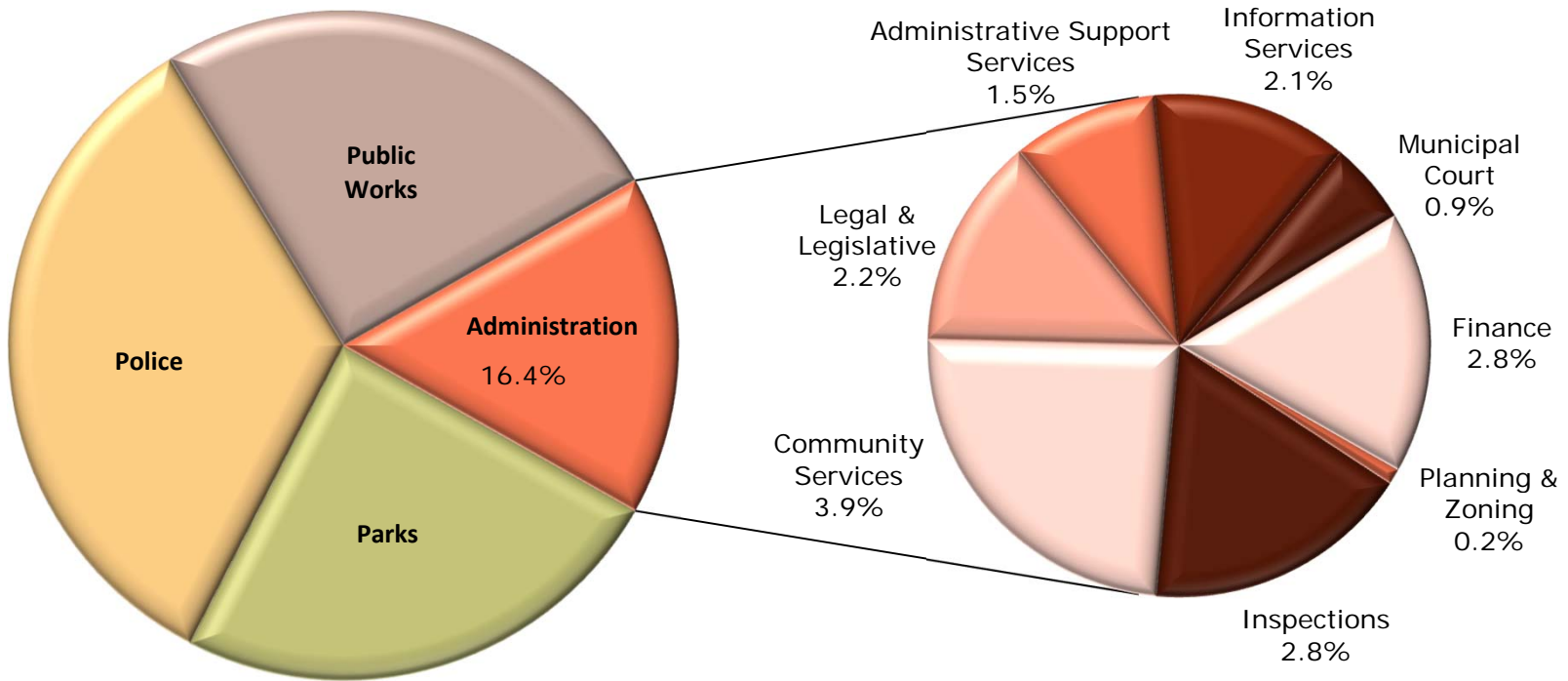
Workload Measures	2019 Actual	2020 Estimated	2021 Budget
Residential occupancy inspections	1,251	1,047	1,300
Commercial occupancy inspections	58	41	60
Building permits	631	598	600
Other permits	2,787	2,203	2,500
Zoning petitions	8	11	10
Tickets processed	4,496	2,600	3,000
Warrants issued	631	111	250
Cases closed	4,716	2,800	3,000
Business licenses issued	336	339	345

**ADMINISTRATION DEPARTMENT
2021 ORGANIZATIONAL STRUCTURE**



Full Time Employees: 2019 Actual -19 2020 Estimated - 20 2021 Budgeted - 20

Administration Budget Expenditures



Administration General Budget Expenditures

Description	2019 Actual	2020 Estimated	2021 Budget
Personnel Costs			
Wages and Salaries	1,315,831	1,321,647	1,381,161
Benefits	433,055	459,369	483,969
Personnel Costs Total	1,748,886	1,781,016	1,865,130
Operating Costs			
Travel & Training	17,417	7,045	26,320
Utilities	48,471	31,900	34,900
Communications	20,673	24,180	26,200
Rentals	900	900	900
Public Relations - Internal	5,530	3,835	6,080
Public Relations - External	36,309	32,275	35,275
Insurance	65,934	71,256	70,001
Advertising	4,400	5,350	6,300
Repairs & Maintenance	1,895	4,297	5,500
General Supplies	14,865	14,265	17,375
Dues & Subscriptions	15,495	13,105	15,372
Vehicle Expenses	6,492	7,080	6,112
Maintenance Materials	680	750	550
Contractual	1,040,444	968,497	984,779
Other Operating Expenses	84	100	100
Contingency	-	2,665	-
Operating Costs Total	1,279,589	1,187,500	1,235,764
Capital Costs			
Computer Hardware/Software	76,327	71,300	103,400
Equipment, Furniture & Vehicles	2,400	883	980
Land & Facility Improvements	542	-	1,000
Capital Costs Total	79,269	72,183	105,380
TIF Fees & Reimbursements	59,935	47,715	39,405
Transfers Out	663,966	-	-
Administration Total	3,831,645	3,088,414	3,245,679

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Department: Administration				
Program: Planning and Zoning				
Personnel Costs				
100001	Regular pay	29,658	15,194	17,299
107000	Workers' compensation ins	1,422	759	712
108000	FICA expense	2,174	1,117	1,323
109000	Health insurance	3,175	2,677	3,087
109005	HRA funding	2,421	2,524	94
109010	HRA fees	343	311	13
109050	ACA/PCORI fees	15	15	1
109500	Dental insurance	92	98	125
110001	LAGERS pension	1,981	619	1,488
111000	Life insurance	22	22	27
Total: Personnel Costs		41,303	23,336	24,169
Operating Costs				
201050	Misc conferences/meetings	-	-	750
201100	Misc seminars/training	20	-	3,650
206001	Gen/auto liability	504	268	258
206003	Property liability	452	242	227
206004	Cyber liability insurance	22	12	12
209009	Maps	-	-	500
209011	Ref & annex materials	-	888	2,500
210001	APA/AICP	517	-	600
Total: Operating Costs		1,515	1,410	8,497
Program Total: Planning and Zoning		42,818	24,746	32,666

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Inspections				
Personnel Costs				
100001	Regular pay	357,505	375,039	386,123
100002	Overtime pay	3,525	82	-
100010	Part time pay	957	-	-
107000	Workers' compensation ins	13,232	15,336	15,893
108000	FICA expense	26,679	27,692	29,538
109000	Health insurance	58,296	60,438	60,135
109005	HRA funding	2,421	2,524	2,104
109010	HRA fees	343	311	292
109050	ACA/PCORI fees	15	15	14
109500	Dental insurance	2,279	2,369	2,509
110001	LAGERS pension	20,983	28,708	33,207
111000	Life insurance	513	562	564
120001	Inspector uniforms	1,782	1,250	1,250
120100	College tuition	2,500	-	2,500
120105	Tests & certifications	1,116	2,950	2,950
Total: Personnel Costs		492,146	517,276	537,079
Operating Costs				
201012	Inspection conferences	2,470	1,500	2,500
201100	Misc seminars/training	545	469	500
203100	Cellular phones	894	1,080	1,200
206001	Gen/auto liability	4,693	5,418	5,752
206003	Property liability	4,208	4,905	5,071
206004	Cyber liability insurance	204	244	275
209010	Small tools	167	142	200
209011	Ref & annex materials	136	1,070	500
210003	ICC	890	145	150
210004	MABOI	155	125	125
210005	MACA	-	50	125
210050	Misc dues & subscriptions	50	50	50
211050	Misc vehicle maintenance	680	2,500	-
211100	Motor fuel	5,657	4,300	5,487
213007	Ameren UE reports	161	161	161
213011	Weed cutting	1,150	-	200
213050	Misc contractual services	27,280	-	-
213065	Vehicle GPS maintenance	531	565	600
Total: Operating Costs		49,871	22,724	22,896
Program Total: Inspections		542,017	540,000	559,975

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Community Services				
Personnel Costs				
100001	Regular pay	106,931	114,499	120,557
107000	Workers' compensation ins	4,779	4,335	4,962
108000	FICA expense	7,990	8,561	9,223
109000	Health insurance	9,028	12,286	13,537
109005	HRA funding	2,421	2,524	657
109010	HRA fees	344	311	91
109050	ACA/PCORI fees	15	15	4
109500	Dental insurance	387	599	654
110001	LAGERS pension	5,254	8,877	10,368
111000	Life insurance	112	132	140
Total: Personnel Costs		137,261	152,139	160,193
Operating Costs				
205103	Employee appreciation	2,725	1,650	2,700
205104	Employee recognition	-	1,335	1,080
205106	Employee wellness	2,520	650	2,000
205150	Misc internal public relations	286	200	300
205203	Community Publications	30,028	29,000	31,500
205250	Misc external public relations	5,471	2,300	2,800
206001	Gen/auto liability	1,695	1,532	1,796
206003	Property liability	1,520	1,386	1,583
206004	Cyber liability insurance	74	69	86
213005	Streetlight maintenance	567,384	564,000	567,000
213050	Misc contractual services	5,072	5,485	5,485
215023	Missouri One Call	84	100	100
Total: Operating Costs		616,859	607,707	616,430
Program Total: Community Services		754,120	759,846	776,623

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Legal and Legislative				
Personnel Costs				
100001	Regular pay	130,670	113,270	122,322
100003	City officials pay	47,100	52,000	54,000
100010	Part time pay	-	6,340	12,854
100055	Auto allowance	-	1,800	4,800
107000	Workers' compensation ins	10,278	10,220	7,257
108000	FICA expense	13,456	13,174	14,839
109000	Health insurance	5,444	5,620	7,934
109005	HRA funding	2,421	2,524	961
109010	HRA fees	343	311	133
109050	ACA/PCORI fees	15	15	6
109500	Dental insurance	309	362	442
110001	LAGERS pension	9,525	10,471	14,235
111000	Life insurance	60	85	108
Total: Personnel Costs		219,621	216,192	239,891
Operating Costs				
201013	Legislative conferences	4,005	-	7,500
201050	Misc conferences/meetings	5,907	3,000	3,000
206001	Gen/auto liability	3,645	3,611	2,627
206003	Property liability	3,268	3,269	2,316
206004	Cyber liability insurance	159	163	126
206006	Public officials liability	24,216	24,944	25,942
210007	MML	3,440	3,440	3,440
210009	StL Co Municipal League	7,122	6,410	7,122
210010	West County Chamber	520	520	520
211100	Motor fuel	-	200	500
213004	Election expense	12,605	15,616	15,000
213008	Legal services	110,653	85,000	90,000
213009	Code book update	1,400	12,000	6,500
213050	Misc contractual services	-	-	6,400
213087	Prosecutor services	32,801	30,000	32,000
Total: Operating Costs		209,741	188,173	202,993
Program Total: Legal and Legislative		429,362	404,365	442,884

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Support Services				
Personnel Costs				
100001	Regular pay	117,576	120,074	126,196
100010	Part time pay	35	-	-
107000	Workers' compensation ins	4,273	3,894	5,194
108000	FICA expense	8,700	8,902	9,654
109000	Health insurance	12,667	13,658	14,903
109005	HRA funding	2,421	2,524	688
109010	HRA fees	343	311	95
109050	ACA/PCORI fees	15	15	5
109500	Dental insurance	479	519	575
110001	LAGERS pension	7,121	9,048	10,853
111000	Life insurance	147	161	170
112000	Employee assistance expense	966	966	966
115000	Unemployment ins	1,525	-	-
120003	Admin staff shirts	225	100	400
120502	Physicals & drug testing	3,543	851	1,000
120503	Functional capacity testing	1,050	1,700	1,600
120504	Psychological testing	2,100	2,100	1,800
120505	Reference checking	-	250	600
120507	DOT testing	3,280	3,200	3,200
120509	Hepatitis vaccinations	-	68	300
Total: Personnel Costs		166,466	168,341	178,199

Operating Costs

201014	City manager conferences	1,247	500	3,000
201061	SLACMA meetings	135	90	250
201100	Misc seminars/training	65	-	200
202010	Electric	40,419	22,000	25,000
202020	Gas	3,464	4,100	4,200
202030	Sewer	2,302	2,300	2,400
202040	Water	2,286	3,500	3,300
203001	Telephone	2,755	2,300	2,300
203003	Postage	4,551	6,500	6,500
203100	Cellular phones	2,255	2,100	2,200
204001	Postage meter rental	900	900	900
206001	Gen/auto liability	1,516	1,376	1,880
206003	Property liability	1,358	1,245	1,657
206004	Cyber liability insurance	66	62	90
206007	Bonds	3,383	5,800	4,500
206009	Auto deductibles	500	-	-
206010	Insurance deductibles	-	1,176	-
207001	Job opening notices	689	100	300
207002	Public hearings, bids, etc	3,711	5,250	6,000
208004	Fire extinguishers maintenance	50	100	50

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Support Services				
Operating Costs (Continued)				
208005	Generators maintenance	275	275	500
208050	Misc equipment maintenance	40	1,522	1,800
209001	Coffee supplies	533	500	500
209002	Copy paper	1,323	1,250	1,250
209004	Office supplies	6,619	5,000	5,000
209005	Printing	2,767	1,500	2,500
209014	Govt Center operating supplies	203	100	200
210016	SLACMA	50	50	50
210017	ICMA	934	-	1,215
210018	MCMA	75	75	75
210050	Misc dues & subscriptions	982	1,500	1,000
210066	Notary fees	-	-	100
212026	Building maintenance materials	680	700	500
212029	Ornamentals/trees	-	50	50
213045	Exterminator	831	640	600
213050	Misc contractual services	51,031	26,000	3,100
213051	Copier maintenance	3,027	3,030	3,100
226001	Contingency	-	2,665	-
Total: Operating Costs		141,022	104,256	86,267
Capital Costs				
219060	Misc office furniture	2,100	743	700
223520	Bldg equipment & fixtures	118	-	-
Total: Capital Costs		2,218	743	700
TIF Fees & Reimbursements				
226002	TIF municipal revenues funding	59,935	47,715	39,405
Total: TIF Fees & Reimbursements		59,935	47,715	39,405
Transfers Out				
280005	Transfers out	663,966	-	-
Total: Transfers Out		663,966	-	-
Program Total: Support Services		1,033,607	321,055	304,571

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Information Services				
Personnel Costs				
100001	Regular pay	142,129	147,358	150,650
107000	Workers' compensation ins	5,785	5,912	6,201
108000	FICA expense	10,499	10,887	11,525
109000	Health insurance	19,576	20,159	20,868
109005	HRA funding	2,278	2,524	821
109010	HRA fees	343	311	114
109050	ACA/PCORI fees	15	15	5
109500	Dental insurance	774	742	783
110001	LAGERS pension	9,523	11,642	12,956
111000	Life insurance	168	168	168
Total: Personnel Costs		191,090	199,718	204,091
Operating Costs				
201100	Misc seminars/training	-	-	1,000
203010	Internet access	10,218	12,200	14,000
206001	Gen/auto liability	2,052	2,089	2,244
206003	Property liability	1,840	1,891	1,978
206004	Cyber liability insurance	89	94	107
208002	Computer maintenance	236	1,165	1,000
208025	Printer maintenance	113	165	500
208027	Security access maintenance	1,121	920	1,500
208050	Misc equipment maintenance	61	150	150
209006	Telephone system	593	500	500
209010	Small tools	44	75	75
209050	Misc operating supplies	217	250	250
210050	Misc dues & subscriptions	200	200	200
211050	Misc vehicle maintenance	26	-	-
211100	Motor fuel	129	80	125
213014	Telephone system maintenance	4,987	5,000	5,000
213050	Misc contractual services	40,887	61,000	74,750
Total: Operating Costs		62,813	85,779	103,379
Capital Costs				
219001	Computer software/upgrades	1,782	500	1,500
219002	Computer hardware/parts	8,255	2,000	2,000
219003	Printers	1,398	-	500
219004	Computers/servers	56,040	60,800	81,000
219040	Licenses	7,352	8,000	16,900
223520	Bldg equipment & fixtures	424	-	1,000
Total: Capital Costs		75,251	71,300	102,900
Program Total: Information Services		329,154	356,797	410,370

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Court				
Personnel Costs				
100001	Regular pay	100,856	92,616	94,907
100005	Court officials pay	15,423	15,905	18,002
100010	Part time pay	5,520	-	-
107000	Workers' compensation ins	4,714	4,964	5,176
108000	FICA expense	9,188	8,396	8,638
109000	Health insurance	6,739	6,927	11,450
109005	HRA funding	2,421	2,524	685
109010	HRA fees	343	311	95
109050	ACA/PCORI fees	15	15	5
109500	Dental insurance	645	468	783
110001	LAGERS pension	5,398	7,319	8,162
111000	Life insurance	141	168	168
115000	Unemployment ins	-	516	-
Total: Personnel Costs		151,403	140,129	148,071
Operating Costs				
201037	Court conferences	1,578	-	2,000
201038	Judge conferences	627	225	640
201100	Misc seminars/training	67	30	200
206001	Gen/auto liability	1,672	2,089	1,873
206003	Property liability	1,499	1,884	1,652
206004	Cyber liability insurance	73	94	90
209005	Printing	1,650	1,100	1,600
209050	Misc operating supplies	152	390	200
210049	StL Assn of Court Administrators	40	80	80
210051	MO Assn of Court Administrators	120	60	120
210065	Judges association	100	100	100
213036	REJIS	7,934	8,032	8,032
213040	Prisoner incarceration	(6)	330	1,000
213050	Misc contractual services	1,323	405	-
213058	Mental health court	-	-	1,000
213063	Router contract	1,260	1,260	1,260
213066	Record retention/destruction	140	150	150
213084	Public Defender	1,800	1,000	3,500
Total: Operating Costs		20,029	17,229	23,497
Capital Costs				
219099	Misc equipment <\$7500	300	140	280
Total: Capital Costs		300	140	280
Program Total: Court		171,732	157,498	171,848

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Finance				
Personnel Costs				
100001	Regular pay	257,726	267,470	273,451
100002	Overtime pay	221	-	-
107000	Workers' compensation ins	10,501	10,731	11,255
108000	FICA expense	18,979	19,729	20,919
109000	Health insurance	40,205	40,155	40,686
109005	HRA funding	2,421	2,524	1,490
109010	HRA fees	343	311	207
109050	ACA/PCORI fees	15	15	10
109500	Dental insurance	1,548	1,483	1,566
110001	LAGERS pension	17,301	21,131	23,517
111000	Life insurance	336	336	336
Total: Personnel Costs		349,596	363,885	373,437
Operating Costs				
201016	Finance conferences	467	721	500
201100	Misc seminars/training	285	510	630
205250	Misc external public relations	810	975	975
206001	Gen/auto liability	3,725	3,791	4,073
206003	Property liability	3,339	3,431	3,591
206004	Cyber liability insurance	162	171	195
209005	Printing	450	1,500	1,600
209015	History books	11	-	-
210014	GFOA	250	250	250
210015	GFOA-MO	50	50	50
213002	Microfilming	18,595	2,085	-
213012	Finance software support	58,778	61,058	64,111
213015	Annual financial audit	17,930	20,000	23,500
213017	Sales tax reports	80	80	80
213018	Banks service charges	1,011	1,550	1,750
213019	Credit card service charges	63,746	56,000	59,000
213057	Financial advisory services	8,050	8,050	11,500
Total: Operating Costs		177,739	160,222	171,805
Capital Costs				
219001	Computer software/upgrades	1,500	-	1,500
Total: Capital Costs		1,500	-	1,500
Program Total: Finance		528,835	524,107	546,742
Department Total: Administration		3,831,645	3,088,414	3,245,679

Parks and Recreation Department

The City of Ballwin Parks and Recreation Department includes six programs:

- Parks
- Golf Operations
- Aquatic Center Operations
- Community Center
- Building Services
- Ballwin Days

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 and community facilities while coordinating on-going community recreation programs are functions 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.

Department staff includes 26 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 Vlasis 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.
- Shift focus of park improvements to make smaller impactful improvements to all parks with an emphasis on distributing funds both on the south and north sides of the city.
- Improve landscaped areas to include medians, landscaped beds and planters.
- Utilize Park Master Plan as a guide in prioritizing projects within the department.

SIGNIFICANT BUDGETARY ISSUES

1. Complete phase II of the Ferris Park Master Plan which includes the addition of multi-use paths, parking lot expansion and fitness station at a cost of \$186,500. This is budgeted in the Capital fund.
2. Install a new Playground at New Ballwin Park with the assistance of a Land Water Conservation Fund Grant. \$100,000 is budgeted, with an offsetting grant of \$50,000.

PRIOR YEAR GOALS

New Ballwin Park’s plaza was deconstructed and redesigned completely by city staff. A new landscape bed with a dinosaur bike rack which doubles as a piece of public art was also added to the new plaza. A Land & Water Conservation Fund Grant was applied for and advanced through the Missouri State Parks to the National Park Service for a new playground. Award notice has been delayed until March 2021. Construction on Phase II of Ferris Park began in October with an estimated completion of April 2021. The parking lot landscaping at North Pointe was cleaned up and new dogwood trees were planted giving the parking lot a fresh clean look.

Efficiency Measures	2019 Actual	2020 Estimate	2021 Budget
Maintain Tree City USA status by meeting all criteria	100%	100%	100%

GOLF OPERATIONS

PROGRAMS & GOALS

The golf operations budget program includes the maintenance of the nine-hole course and operation of the golf club including the pro shop, snack bar and events center.

Goals for the program include:

- Strive for golf course budgeted cost recovery of 80% annually.
- Improve golf cart paths for safety and aesthetic purposes over the next 7 years improving 2,000 linear feet each year.
- Maintain up to date fleet of rental carts to provide good service and maximize rental income.
- Improve golf course ROI by revamping snack bar, acquiring the pro shop merchandising and adding a beverage cart.
- Improve customer service delivery ensuring customer satisfaction.
- Utilize Events Center not only for banquets and meetings but also programs leading to new revenue generation.

SIGNIFICANT BUDGETARY ISSUES

1. \$14,000 is budgeted for the purchase for six new golf carts.
2. \$18,000 is budgeted for the replacement of 2,000 linear feet of cart path converting them from asphalt to concrete.
3. Revenue of \$20,000 is budgeted for new golf course programming and pro shop sales.

Workload Measures	2019 Actual	2020 Estimate	2021 Budget
Golf course rounds	30,950	31,500	33,000
Efficiency Measures			
Cost Recovery	76%	66%	80%

PRIOR YEAR GOALS

The maintenance building remodel was completed in late winter under budget which included a complete overhaul of the office, lunchroom, storage room, restroom and shop. An energy-efficient HVAC system was also installed in the building. The pond dredging was completed around the same time. The lack of algae on the pond’s surface was a notable change over previous years resulting in a much better appearance. Due to cost cutting measures necessitated by the pandemic, we did not purchase the new golf carts. This saved the City \$14,000.

AQUATIC CENTER OPERATIONS

PROGRAMS & GOALS

The North Pointe Aquatic Center is an outdoor waterpark that serves approximately 61,000 guests annually. During the pandemic, the aquatic center had just over 26,000 guests. The budget program includes revenues for 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 ensures public safety and visitor enjoyment.
- Address emerging maintenance issues to ensure an operationally sound and aesthetically pleasing facility.



SIGNIFICANT BUDGETARY ISSUES

1. Continue to identify operational efficiencies to help combat the rise in minimum wage. The minimum wage is slated to increase from \$9.45/hr to \$10.30/hr in 2021.
2. The pandemic did not allow for the full realization of the effect of the membership and daily fee increases approved for 2020. We are hopeful pandemic restrictions will be lifted by the start of the next pool season and the effect of the increases will be seen.
3. The Missouri General Assembly passed a law stating that schools may not start any sooner than 10 days before the first Monday in September. This change will likely result in an increase in wages due to the season being extended by approximately one week.
4. Last repaired in 2015, the slides are in need of repair. Total cost for repairing seams on both slides is \$10,000.
5. The Kiddie, Leisure and River pools are budgeted to be repainted by staff at a cost of \$8,300.

Workload Measures	2019 Actual	2020 Estimate	2021 Budget
Membership Revenue	\$183,176	\$72,713	\$153,600
Attendance	57,601	26,319	57,000
Swim Team Participation	100	94	140
Swim Lesson Revenue	\$9,256	\$6,750	\$11,000
Efficiency Measures			
Cost Recovery	100%	52%	83%

PRIOR YEAR GOALS

New Lounge chairs were purchased in 2020 however due to the pandemic they remained in storage for the entire season. With the unfortunate events of the pandemic, the primary focus shifted from 100% cost recovery to opening the facility within the St. Louis County Guidelines to offer a safe place for residents to get outside and utilize one of their prized facilities. We knew at the onset that attendance and revenues were going to be very different from previous years; however, the staff did everything they could to keep the facility safe and operating as efficiently as possible.

COMMUNITY CENTER

PROGRAMS & GOALS

The community center budget program includes the operation of the city’s 66,000 square foot community recreation center, The Pointe at Ballwin Commons, 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:

- Continue to serve as a hub for recreation and relationship building by providing a space and outlet for building community pride.

- Continue to maintain the facility for the enjoyment of visitors and to enhance revenue.
- Keep fitness equipment up to date in order to better serve guests and keep the facility competitive with other centers.
- Continue revamping a catalog of recreational and community programs that residents need and want.

SIGNIFICANT BUDGETARY ISSUES

1. Replace 5 Precor Ellipticals that will be 5 years old in spring, 2021. \$45,000 is budgeted.

Workload Measures	2019 Actual	2020 Estimate	2021 Budget
Program Registrations	30,575	16,000	22,000
Pointe Attendance	275,598	153,000	205,000
Silver Sneakers/ Renew Active Memberships	2,385	3,052	3,500
Camp Revenue	\$287,920	\$117,217	\$290,000
Day Camp Participation	1,961	762	1,965
Membership Revenue	\$1,144,845	\$625,986	\$679,500
Efficiency Measures			
Cost Recovery	117%	65%	76%
Swim Lesson Registrations	1,080	550	950

PRIOR YEAR GOALS

In keeping with an annual upgrade of fitness equipment, the entire line of pin selector strength machines was replaced for \$95,000. The PAC room was closed due to a lack of participation. The pandemic was responsible for a mandatory three-month shutdown of The Pointe. Priorities became keeping the full-time staff employed while the Parks and Recreation administrative staff worked through reopening scenarios and budget implications. As a result, full-time staff worked on the park and golf maintenance crews and staffed the pro shop. Ballwin reopened The Pointe on June 15 and quickly got back to what we do best, bringing people together. Through a phased approach day camp was offered, fitness classes were offered, pickleball play was brought indoors, the indoor pool reopened and our community hub was buzzing again. While this year was anything but normal the Park and Recreation staff did a standup job opening the recreational facilities and giving our residents some sense of normalcy in these abnormal times.

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 Building, the Golf Club, Public Works facility, Ballwin School House, and Schmidt-Dahlke Log Home.

Goals for the program include:

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

SIGNIFICANT BUDGETARY ISSUES

1. Add a Custodial Team Leader to ensure facility cleanliness is prioritized and work is done efficiently. We plan to promote from within making this person a working supervisor.

BALLWIN DAYS

PROGRAMS & GOALS

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

Goals for the program include:

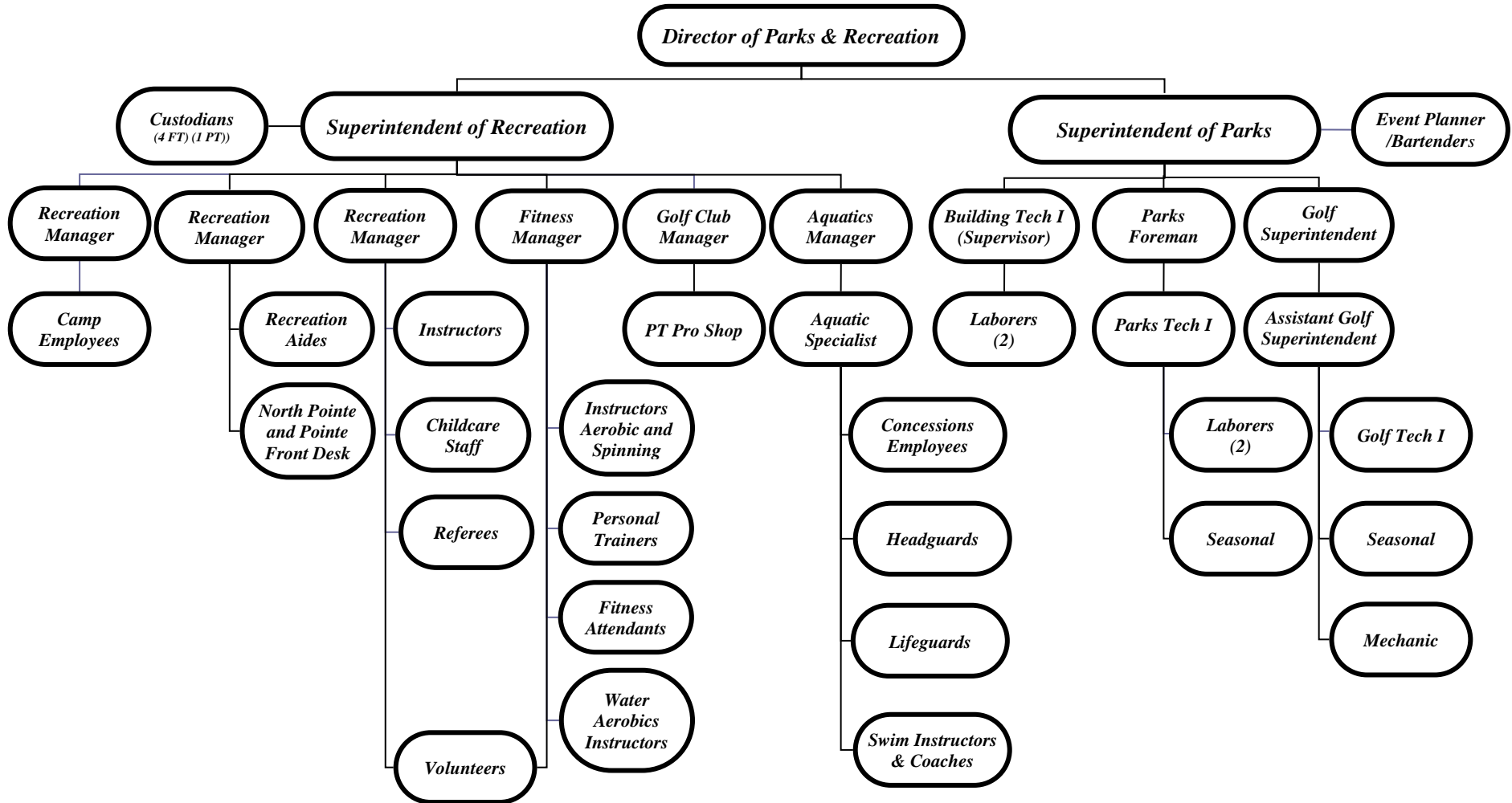
- Provide three day family friendly event that is safe and promotes community pride.
- Work to increase revenue to equal expenses for festival operations.
- Continue to work to recruit new volunteers to plan and work the festival.

Efficiency Measures	2019 Actual	2020 Estimate	2021 Budget
Cost Recovery	84%	n/a	94%

PRIOR YEAR GOALS

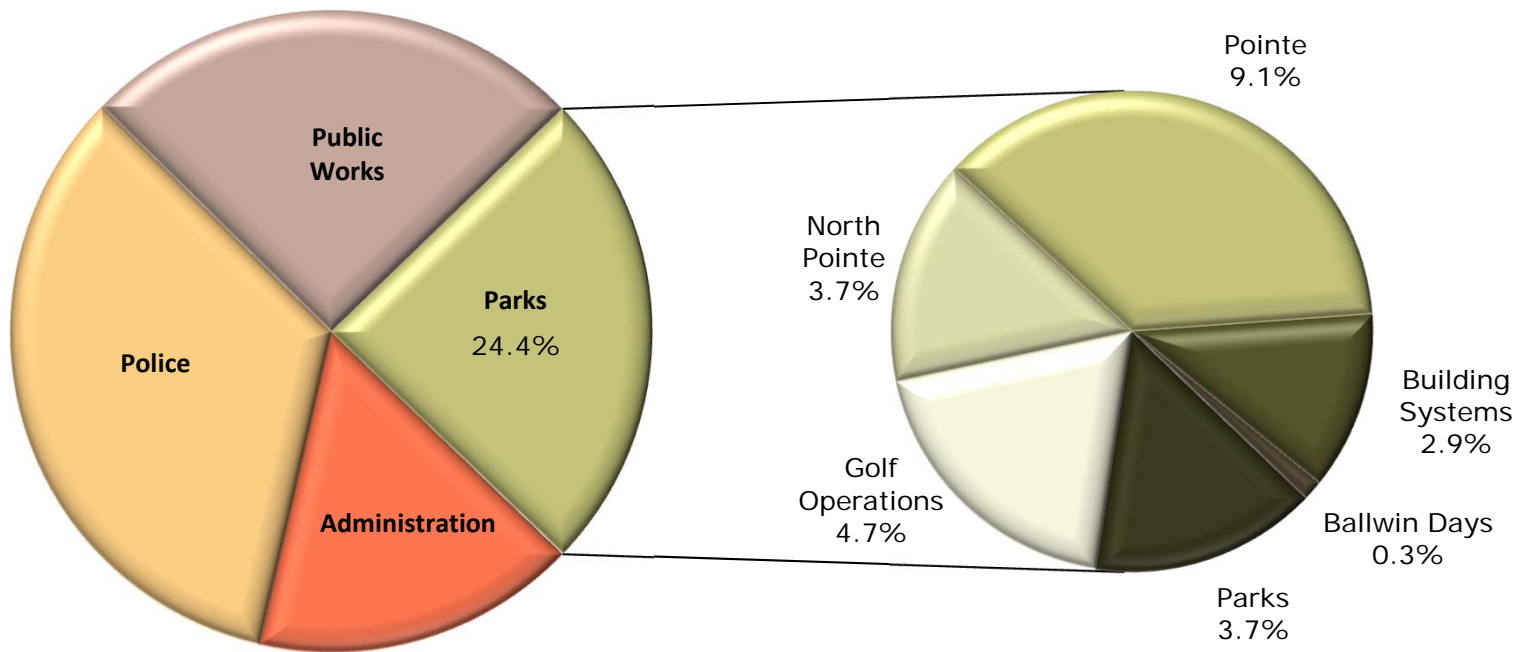
The Ballwin Days Festival was cancelled in 2020 due to the pandemic.

PARKS AND RECREATION DEPARTMENT 2021 ORGANIZATIONAL STRUCTURE



Full Time Employees: 2019 Actual - 25 2020 Estimated - 25 2021 Budgeted - 26

Parks & Recreation Budget Expenditures



Parks & Recreation General Budget Expenditures

Description	2019 Actual	2020 Estimated	2021 Budget
Personnel Costs			
Wages and Salaries	2,276,770	2,121,025	2,612,088
Benefits	640,902	675,633	793,052
Personnel Costs Total	2,917,672	2,796,658	3,405,140
Operating Costs			
Travel & Training	5,520	4,713	3,530
Utilities	377,531	382,275	416,690
Communications	12,838	11,500	12,115
Rentals	1,292	250	1,250
Public Relations - External	3,465	2,491	5,050
Insurance	72,124	73,746	75,643
Advertising	9,756	8,000	12,425
Repairs & Maintenance	161,237	144,923	140,000
General Supplies	266,597	139,845	277,375
Dues & Subscriptions	6,245	3,706	6,315
Vehicle Expenses	23,376	23,950	26,306
Maintenance Materials	67,225	72,727	78,300
Contractual	117,437	98,136	134,481
Other Operating Expenses	34,625	24,451	28,093
Contingency	-	-	-
Operating Costs Total	1,159,268	990,713	1,217,573
Capital Costs			
Equipment, Furniture & Vehicles	229,223	205,884	97,590
Land & Facility Improvements	72,237	320,892	100,000
Capital Costs Total	301,460	526,776	197,590
Transfers Out	-	-	-
Parks and Recreation Total	4,378,400	4,314,147	4,820,303

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Department: Parks and Recreation				
Program: Parks				
Personnel Costs				
100001	Regular pay	295,025	273,436	314,536
100002	Overtime pay	3,469	5,000	6,500
100004	Holiday pay	-	50	300
100010	Part time pay	8,898	2,890	12,430
107000	Workers' compensation ins	14,188	13,969	13,512
108000	FICA expense	22,461	20,791	25,533
109000	Health insurance	48,163	48,548	74,537
109005	HRA funding	2,421	2,524	1,789
109010	HRA fees	344	311	248
109050	ACA/PCORI fees	15	15	12
109500	Dental insurance	1,755	1,597	2,603
110001	LAGERS pension	19,558	21,435	26,846
111000	Life insurance	466	371	475
120009	Uniforms - parks	2,463	2,500	3,000
120100	College tuition	2,500	1,367	-
Total: Personnel Costs		421,726	394,804	482,321
Operating Costs				
201041	MPRA conference	792	1,135	730
201050	Misc conferences/meetings	851	1,100	-
201100	Misc seminars/training	120	102	200
202010	Electric	16,156	16,600	17,000
202020	Gas	940	1,000	1,000
202030	Sewer	1,805	2,425	2,500
202040	Water	7,831	3,400	8,240
203001	Telephone	297	200	220
203108	Two way radios	470	525	525
204050	Misc equipment rentals	1,064	250	250
205225	Historical Society	-	11	250
205230	Arts Commission	-	11	-
206001	Gen/auto liability	5,798	5,721	5,738
206003	Property liability	4,530	4,384	4,328
206004	Cyber liability insurance	219	222	234
206009	Auto deductibles	-	500	-
208004	Fire extinguishers maintenance	179	200	200
208014	Wildlife maintenance	4,080	3,500	6,000
208050	Misc equipment maintenance	6,174	6,500	6,000
208061	Holloway Park maintenance	3,764	5,000	3,000

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Parks				
Operating Costs (Continued)				
208062	New Ballwin Park maintenance	19,607	7,000	4,000
208063	Vlasis Park maintenance	43,468	10,000	20,000
208064	Ferris Park maintenance	1,960	2,200	3,000
208065	Greenfield Commons maintenance	7,243	5,700	5,000
208068	Log cabin maintenance	331	200	500
208069	Historical school house maint	86	481	250
209001	Coffee supplies	22	100	100
209010	Small tools	462	300	400
209026	Insecticides/pesticides	1,813	500	3,000
209029	Safety equipment	878	1,000	1,000
210052	NPRA	-	450	450
210053	MPRA	1,000	1,000	1,000
211050	Misc vehicle maintenance	3,010	3,600	3,600
211100	Motor fuel	6,802	6,400	6,600
212014	Bandwagon maintenance	93	500	500
212030	Median maintenance materials	-	500	500
213050	Misc contractual services	2,500	3,000	3,000
213083	Median Maintenance Services	11,351	12,500	22,000
215026	Art Commission expenses	4,725	6,803	1,100
215028	Trees purchased	2,566	4,000	3,500
215030	Historical Society escrow expenses	1,221	600	1,200
215033	L.O.A.P. escrow expenses	25,084	11,690	12,000
Total: Operating Costs		189,292	131,310	149,115
Capital Costs				
219099	Misc equipment <\$7500	1,084	1,963	1,250
222050	Misc capital equipment	7,939	-	-
224010	New Ballwin Park improvements	-	-	100,000
224020	Vlasis Park improvements	8,522	69,497	-
224041	Path/parking lot improvements	23,973	185,937	-
Total: Capital Costs		41,518	257,397	101,250
Program Total: Parks		652,536	783,511	732,686

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Golf Operations				
Personnel Costs				
100001	Regular pay	320,445	340,106	336,883
100002	Overtime pay	11,775	13,335	12,000
100004	Holiday pay	1,865	1,600	2,000
100016	Part time - golf course	35,001	36,000	33,330
100017	Part time - pro shop	75,671	65,000	86,500
107000	Workers' compensation ins	18,939	18,776	19,056
108000	FICA expense	33,073	34,187	36,010
109000	Health insurance	55,484	58,082	60,751
109005	HRA funding	2,302	2,524	2,523
109010	HRA fees	343	311	350
109050	ACA/PCORI fees	15	15	17
109500	Dental insurance	2,165	2,123	2,140
110001	LAGERS pension	21,986	30,413	30,176
111000	Life insurance	451	479	542
115000	Unemployment ins	-	679	-
120010	Uniforms - golf operations	887	1,000	2,900
120509	Hepatitis vaccinations	75	-	75
Total: Personnel Costs		580,477	604,630	625,253
Operating Costs				
201100	Misc seminars/training	391	140	500
202010	Electric	14,642	14,000	15,000
202020	Gas	5,527	5,650	5,800
202030	Sewer	6,750	5,000	5,150
202040	Water	45,051	65,000	56,900
203001	Telephone	2,504	2,000	2,000
204010	Golf operations rentals	-	-	500
205250	Misc external public relations	520	1,102	2,800
206001	Gen/auto liability	7,739	7,690	8,093
206003	Property liability	6,048	5,892	6,104
206004	Cyber liability insurance	293	298	330
206011	Liquor liability insurance	1,500	1,794	1,800
208004	Fire extinguishers maintenance	70	250	250
208050	Misc equipment maintenance	18,124	20,000	20,000
208051	Path/parking lot maintenance	-	-	18,000
209001	Coffee supplies	-	100	200
209004	Office supplies	1,064	1,500	1,000
209005	Printing	2,472	487	2,000
209010	Small tools	258	300	300
209028	Food/beverages-tournaments	134	-	200
209030	Golf cart parts	1,083	2,200	1,350
209031	Beer	14,039	8,200	13,000
209032	Liquor	5,727	1,225	4,400

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Golf Operations				
Operating Costs (Continued)				
209033	Soda	5,470	4,000	5,600
209034	Food	5,517	2,200	5,000
209035	Paper products	867	550	800
209036	Course fixtures	4,725	4,150	4,200
209045	Misc programs supplies	92	56	1,000
209050	Misc operating supplies	550	350	400
210054	GCSAA	-	-	190
210055	USGA	150	150	150
210057	PGA	571	511	575
210059	Metro Amateur Golf	150	150	150
210061	Mississippi Valley Turf	300	300	300
211100	Motor fuel	7,510	7,000	7,300
211150	Motor oil	537	1,000	1,000
212017	Sand	4,003	7,000	5,000
212018	Herbicides/insecticides	16,638	18,200	17,000
212019	Fungicides	16,288	15,500	16,000
212020	Fertilizers	9,502	9,000	9,000
212021	Paint	296	310	500
212022	Golf course repairs	1,464	2,000	4,800
212026	Building maintenance materials	-	20	500
212027	Sod replacement	3,118	3,600	5,000
212028	Sod/seed	470	1,000	1,000
212029	Ornamentals/trees	1,314	5,097	1,500
212050	Misc maintenance materials	1,867	4,000	5,000
213025	HVAC repairs	411	3,304	1,000
213045	Exterminator	886	1,700	900
213049	Instructor services	-	-	2,500
213050	Misc contractual services	7,828	8,000	8,000
213060	Software maintenance	900	900	900
213082	Media access	1,508	1,500	1,500
215024	Licenses	768	1,308	800
215025	Items for resale	-	-	9,000
Total: Operating Costs		227,636	245,684	282,242
Capital Costs				
219099	Misc equipment <\$7500	14,128	3,500	7,000
222050	Misc capital equipment	43,695	29,960	-
222515	Golf carts	11,795	-	14,000
223530	Bldg construct/remodel	3,451	65,458	-
Total: Capital Costs		73,069	98,918	21,000
Program Total: Golf Operations		881,182	949,232	928,495

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Aquatic Center Operations				
Personnel Costs				
100001	Regular pay	25,100	22,641	27,878
100002	Overtime pay	668	200	1,000
100004	Holiday pay	7,890	5,000	14,000
100014	Part time - aquatics	181,395	151,341	259,534
100030	Part time - front desk	20,791	16,439	27,896
100031	Part time - concessions	33,010	17,625	45,551
107000	Workers' compensation ins	13,121	13,996	15,216
108000	FICA expense	20,604	16,458	28,753
109000	Health insurance	2,685	2,300	5,309
109005	HRA funding	2,421	2,524	2,014
109010	HRA fees	344	311	280
109050	ACA/PCORI fees	15	15	13
109500	Dental insurance	193	153	235
110001	LAGERS pension	1,121	1,988	4,394
111000	Life insurance	42	35	34
120012	Uniforms - pool	2,927	-	3,000
120105	Tests & certifications	1,228	2,508	2,000
120509	Hepatitis vaccinations	-	-	75
Total: Personnel Costs		313,555	253,534	437,182

Operating Costs

202010	Electric	42,773	35,000	44,000
202030	Sewer	42,566	38,000	45,000
202040	Water	41,564	37,200	47,400
205250	Misc external public relations	910	67	-
206003	Property liability	4,190	4,392	4,874
206004	Cyber liability insurance	203	222	264
207050	Miscellaneous advertising	520	-	925
208004	Fire extinguishers maintenance	119	250	250
208050	Misc equipment maintenance	14,733	23,000	20,000
209004	Office supplies	1,632	993	1,600
209029	Safety equipment	1,678	1,177	1,600
209033	Soda	6,736	6,054	10,000
209034	Food	45,233	12,500	48,000
209037	Chemicals	18,446	14,000	20,000
209038	Recreation supplies	247	100	-
209045	Misc programs supplies	4,636	100	4,000
209048	Birthday party supplies	2,419	-	4,500
209050	Misc operating supplies	1,020	887	700
210062	Swim league	2,976	657	3,000

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Aquatic Center Operations				
Operating Costs (Continued)				
213045	Exterminator	-	-	150
213046	American Red Cross	300	300	300
213050	Misc contractual services	-	1,350	1,300
213060	Software maintenance	3,819	3,760	4,000
215024	Licenses	75	-	100
215025	Items for resale	-	-	100
Total: Operating Costs		236,795	180,009	262,063
Capital Costs				
219050	Signage	318	125	600
219099	Misc equipment <\$7500	15,564	7,500	19,790
219420	Pool equipment	44,909	48,667	11,250
Total: Capital Costs		60,791	56,292	31,640
Program Total: Aquatic Center Operations		611,141	489,835	730,885

General Budget Expenditures by Program

Account		2019	2020	2021
Number	Description	Actual	Estimated	Budget
Program: Community Center				
Personnel Costs				
100001	Regular pay	371,044	391,283	419,172
100002	Overtime pay	1,450	500	500
100004	Holiday pay	12,219	19,000	24,000
100011	Part time - Pointe	271,168	213,000	292,322
100012	Part time - daycamp	89,354	55,013	136,349
100014	Part time - aquatics	156,377	135,000	170,489
100015	Part time - lock-ins	3,831	1,100	1,800
107000	Workers' compensation ins	40,839	42,689	42,502
108000	FICA expense	68,037	61,207	79,914
109000	Health insurance	66,929	76,790	85,146
109005	HRA funding	2,421	2,524	5,627
109010	HRA fees	343	311	781
109050	ACA/PCORI fees	15	15	37
109500	Dental insurance	2,534	2,130	2,759
110001	LAGERS pension	22,768	29,876	37,415
111000	Life insurance	561	545	512
112000	Employee assistance expense	966	966	966
115000	Unemployment ins	-	8,704	-
120050	Uniforms - misc staff	1,939	500	2,500
120105	Tests & certifications	2,464	1,500	6,200
120505	Reference checking	-	-	3,500
120509	Hepatitis vaccinations	-	-	100
Total: Personnel Costs		1,115,259	1,042,653	1,312,591
Operating Costs				
201041	MPRA conference	1,751	1,186	1,200
201050	Misc conferences/meetings	560	200	-
201094	Am Red Cross instructor training	1,005	650	700
201095	Metro parks meetings	50	200	200
202010	Electric	118,084	111,000	120,000
202020	Gas	825	2,000	1,300
202030	Sewer	14,946	22,500	23,200
202040	Water	18,070	23,500	24,200
203001	Telephone	6,438	5,400	5,300
203003	Postage	455	125	750
203108	Two way radios	2,019	2,500	2,500
204050	Misc equipment rentals	228	-	500
205250	Misc external public relations	2,035	1,300	2,000
206001	Gen/auto liability	16,600	17,397	17,960
206003	Property liability	12,972	13,330	13,546

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Community Center				
Operating Costs (Continued)				
206004	Cyber liability insurance	631	678	736
207050	Miscellaneous advertising	8,670	8,000	10,900
208004	Fire extinguishers maintenance	615	392	500
208018	Exercise equipment maintenance	3,737	2,000	3,000
208023	Aquarium maintenance	3,460	3,200	3,000
208024	Water testing	924	1,000	1,000
208050	Misc equipment maintenance	32,565	54,000	26,000
209001	Coffee supplies	106	50	200
209004	Office supplies	5,679	5,000	6,000
209005	Printing	1,856	1,600	2,000
209010	Small tools	148	59	100
209029	Safety equipment	-	500	500
209033	Soda	4,667	6,000	8,000
209034	Food	17	-	-
209037	Chemicals	4,130	6,000	6,500
209039	Pool program supplies	1,587	1,000	1,000
209040	ID supplies	1,127	1,000	1,200
209041	Fitness supplies	2,440	2,000	2,000
209042	Game room/athletic supplies	1,374	1,500	1,500
209043	Babysitting supplies	114	500	500
209044	Daycamp supplies	28,965	4,500	33,000
209045	Misc programs supplies	39,011	20,000	35,000
209048	Birthday party supplies	6,372	3,000	4,200
209049	Senior programs supplies	2,872	1,500	3,250
210050	Misc dues & subscriptions	598	-	-
210053	MPRA	500	488	500
211050	Misc vehicle maintenance	20	500	1,000
211100	Motor fuel	1,231	600	1,194
212026	Building maintenance materials	360	6,000	-
213045	Exterminator	912	950	1,100
213049	Instructor services	25,657	15,000	21,000
213050	Misc contractual services	11,155	12,265	15,690
213051	Copier maintenance	2,162	2,300	3,000
213053	ADA services	11,197	9,867	9,867
213071	Software Maintenance	6,982	8,000	8,054
213082	Media access	4,956	5,040	5,220
215024	Licenses	193	-	193
215025	Items for resale	(6)	50	100
Total: Operating Costs		413,022	385,827	430,360

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Capital Costs				
219050	Signage	-	-	500
219099	Misc equipment <\$7500	8,816	500	-
219420	Pool equipment	22,186	465	1,000
219455	Workout Equipment	57,774	90,571	41,000
223530	Bldg construct/remodel	36,291	-	-
Total: Capital Costs		125,067	91,536	42,500
Program Total: Community Center		1,653,348	1,520,016	1,785,451

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Building Services				
Personnel Costs				
100001	Regular pay	313,252	326,816	338,258
100002	Overtime pay	624	450	2,000
100004	Holiday pay	1,372	1,200	1,300
100010	Part time pay	25,430	27,000	35,360
107000	Workers' compensation ins	15,541	15,380	15,461
108000	FICA expense	24,592	26,060	28,834
109000	Health insurance	66,370	72,391	77,798
109005	HRA funding	2,396	2,524	2,047
109010	HRA fees	344	311	284
109050	ACA/PCORI fees	15	15	14
109500	Dental insurance	2,508	2,325	2,505
110001	LAGERS pension	21,074	23,045	29,374
111000	Life insurance	592	610	622
115000	Unemployment ins	-	1,110	-
120002	Building services uniforms	1,259	1,800	1,800
Total: Personnel Costs		475,369	501,037	535,657
Operating Costs				
203108	Two way radios	653	750	750
206001	Gen/auto liability	6,266	6,217	6,480
206003	Property liability	4,897	4,764	4,888
206004	Cyber liability insurance	240	245	268
208004	Fire extinguishers maintenance	-	50	50
209010	Small tools	274	300	300
209018	Janitorial supplies	23,761	22,000	23,000
209021	Building supplies	143	100	225
209029	Safety equipment	87	200	200
211050	Misc vehicle maintenance	26	900	1,500
211100	Motor fuel	4,240	3,950	4,112
Total: Operating Costs		40,587	39,476	41,773
Capital Costs				
219099	Misc equipment <\$7500	1,015	1,275	1,200
222050	Misc capital equipment	-	21,358	-
Total: Capital Costs		1,015	22,633	1,200
Program Total: Building Services		516,971	563,146	578,630

General Budget Expenditures by Program

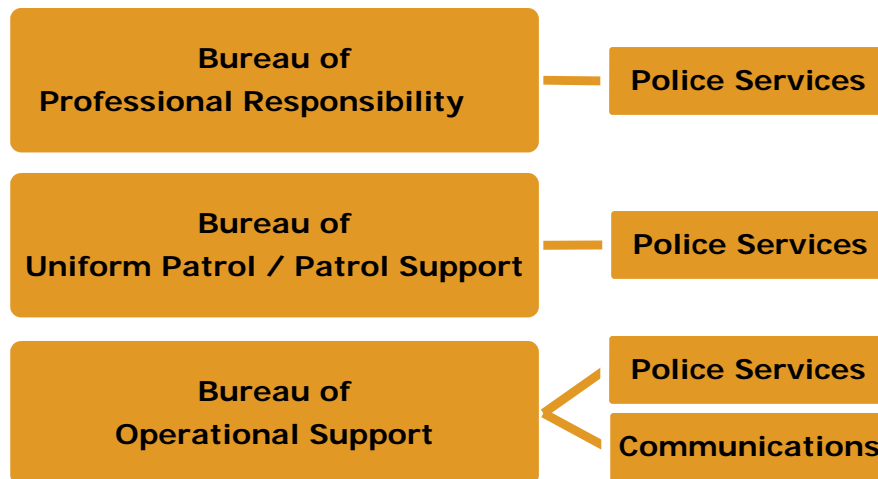
Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Ballwin Days Program				
Personnel Costs				
100002	Overtime pay	9,647	-	10,200
108000	FICA expense	738	-	780
110001	LAGERS pension	901	-	1,156
Total: Personnel Costs		11,286	-	12,136
Operating Costs				
203003	Postage	-	-	70
207050	Miscellaneous advertising	567	-	600
209033	Soda	1,560	-	1,500
209054	Committee stand	928	-	500
209059	Hospitality	2,293	7	2,000
209060	Kids Korner	2,370	-	2,500
209064	Parking/security	4,813	-	4,900
209066	Run	2,368	-	2,500
209070	Community Recognition	-	-	100
209072	Car show	315	-	350
212025	Facility set-up	11,810	-	12,000
213055	Entertainment	24,912	8,400	25,000
Total: Operating Costs		51,936	8,407	52,020
Program Total: Ballwin Days Program		63,222	8,407	64,156
Department Total: Parks and Recreation		4,378,400	4,314,147	4,820,303

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 a Captain, who is designated as the Assistant Chief of Police and has daily oversight of the main bureaucratic components. Three lieutenants each command a bureau of the Ballwin Police Department. The bureaus are classified as follows:

- Bureau of Professional Responsibility
- Bureau of Uniform Patrol/Patrol Support
- Bureau of Operational Support

These bureaus correlate to the budget programs as illustrated below.



BUREAU OF PROFESSIONAL RESPONSIBILITY

PROGRAMS & GOALS

The Bureau of Professional Responsibility is responsible for Missouri Police Chiefs’ Certification Program, Policy and Procedure updates and Missouri POST Training as well as all additional department training.

Goals for the bureau include:

- The management of the Ballwin Police Department’s State Law Enforcement Certification, which was originally awarded by the Missouri Police Chiefs’ Charitable Foundation in December of 2016.

We were recertified in December of 2019 and 2021 will be year two of the 3-year certification cycle. Additionally in 2021 we will begin the process of gaining international accreditation through CALEA (Commission on Accreditation of Law Enforcement Agencies).

- Continued 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 state training mandates pertaining to deadly and less-lethal deployments. We have increased our training cycles from three to four each year. Due to the 12 hour shifts, we have been able to improve training without impacting our overtime budget.
- The Bureau of Professional Responsibility will coordinate all in-service training mandates through the three primary police academies in our region, as well as supplement training requirements through the use of “Virtual Academy,” an online virtual training program, meeting Missouri POST requirements. We will also continue the weekly roll-call training that works to keep officers continually updated with information, best practices and legal updates.
- Seek out new opportunities for the recruitment of police officers and dispatchers through more proactive recruitment techniques such as job fairs and college and police academy presentations.

SIGNIFICANT BUDGETARY ISSUES

1. A police station needs assessment has been completed by an architectural firm with a recommendation of building a new facility. The next step is building design work which is estimated to cost \$900,000. This expense is in the Capital Fund.
2. Department salaries are projected to rise by 3% in 2021 which will be a \$118,381 increase to costs.
3. The process of gaining international accreditation through CALEA will cost approximately \$17,000 in 2021.



BUREAU OF UNIFORM PATROL & PATROL SUPPORT

This Bureau is the largest, most visible division of the Ballwin Police Department.

Division of Uniform Patrol**PROGRAMS & GOALS**

Uniform Patrol is the primary patrol component of the Department. The employees include 24 commissioned patrol officers and four patrol sergeants divided into four patrol squads serving the Cities of Ballwin and Winchester with a combined population of 31,904. 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.
- All patrol level officers maintain their basic crime scene processing certification.
- All four patrol squads will have an assigned Firearms Instructor, and two Field Training Instructors.
- One patrol officer on each squad to be fully cross-trained to supplement dispatching duties during emergencies.
- Remaining as a priority is the realization of a continued reduction in officer involved motor vehicles crashes by maintaining our in-service regiment of simulation training, focusing on 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. The replacements of three patrol vehicles through rotation with the goal of eliminating Ford Taurus vehicles from the fleet is budgeted at \$113,400.
2. The fourth of five yearly installments of the TASER 60 Program providing a personally assigned TASER X26P to each commissioned patrol officer and supervisor. Our 2021 payment will be \$14,845.
3. Increases in the overall ammunition budget by \$7,000 to account for the fourth range session each year along with additional firearms training.

Division of Patrol Support

PROGRAMS & GOALS

Patrol Support is comprised of Community Affairs/Public Relations, Traffic Safety and the School Resource Officer Program. This Division includes two Community Affairs Officers, two Traffic Safety Officers, two School Resource Officers and one Sergeant.

Goals for this division include:

- The School Resource Officer (SRO) component of this section will help to support and address school issues as it relates to the Rockwood and Parkway School Districts, as well as Holy Infant School. One of the SROs will remain assigned to Selvidge Middle School on a full-time basis under a contractual relationship. To enhance elementary level security, directly impacting our Ballwin customer base, the second SRO will remain mobile, working with the five elementary schools and one parochial school within Ballwin.
- The Traffic Safety component is comprised of two full-time officers who prioritize reducing accidents that result in personal injury, death and property damage. They accomplish this mission through traffic law enforcement, education and recommending traffic sign changes. They respond to citizen complaints by conducting surveys, deploying speed awareness monitors, and collecting data with the Speed Spy devices. The Traffic Safety Officers also conduct crash investigations.
- The Community Affairs component is staffed by two full-time police officers who prioritize addressing quality of life issues impacting Ballwin residents or businesses. Neighbor mediation, community outreach and partnerships remain the priority. Public relations and social media engagement will continue to be expanded as our efforts to build social capital continue and community confidence is top priority.
- Beginning in 2021 this section will began expanding the Citizens Academy program beyond the Ballwin borders by partnering with neighboring agencies to develop a larger, more comprehensive program.

BUREAU OF OPERATIONAL SUPPORT

The Bureau of Operational Support encompasses two primary components of police operations: the Division of Communications and the Division of Criminal Investigations.

Division of Communications

PROGRAMS & GOALS

The Division of Communications 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. Eleven full-time dispatchers staff the Communications Center. Dispatching services are also provided contractually to the Cities of Manchester and Winchester which makes the total population served 49,700 residents.

Goals for the division include:

- In 2019 the department switched to a new, cloud-based Computer Aided Dispatch (CAD) to improve communications between dispatchers and officers on patrol. Having learned that the new system was not meeting the needs/requirements of the department, that project was abandoned. In 2020 we began the process of evaluating alternatives to the current, out dated CAD system. 2021 will see this evaluation continue.
- Work with the Emergency Communications Commission (ECC) on the expected implementation of the Next Generation 911 in 2021.

Division of Criminal Investigations

PROGRAMS & GOALS

The Criminal Investigations 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 Drug Enforcement Administration (DEA) Task Force. The unit is staffed with five full-time detectives. Four of these detectives work in-house and are supervised by a Detective Sergeant. One detective is detached to the DEA Task Force.

Goals for the Unit include:

- Train detectives on new techniques for investigating cyber-based crimes to include the ability to forensically examine cellular phones.
- In late 2020 the Detective Sergeant began a collaborative program working with detective bureaus from neighboring agencies. The goal was to more effectively investigate crimes unique to the west county area that commonly cross jurisdictional borders. In 2021 the Division of Criminal Investigations increase their work through these relationships.

Goal	Performance Measures	2019 Actual	2020 Estimate	2021 Budget	Five Year Target
Maintain a Safe and Family Oriented Community	Overall calls for Service	32,821	25,000	28,000	35,000
	Crime Scenes Processed (to increase chance of solving crime)	158	176	180	200
	Police / Community Events	150	120	125	150
	Remain in the Top 10 Safest Cities in Missouri based upon FBI Statistics	#1 Ranking	#1 Ranking	#1 Ranking	#1 Ranking

Goal	Performance Measures	2019 Actual	2020 Estimate	2021 Budget	Five Year Target
To Ensure the Safety of Ballwin Motorists	Traffic Citations & Warnings Issued	6,739	4,500	7,000	8,000
	Traffic crash investigations	413	292	350	10% reduction
Remain in Compliance with all state Accreditation	Percentage of Commissioned Officers completing 24 Hours of POST training	100%	100%	100%	100%
	Remain a State Certified Agency	Yes	Yes	Yes	Maintain State Certification

PRIOR YEAR GOALS

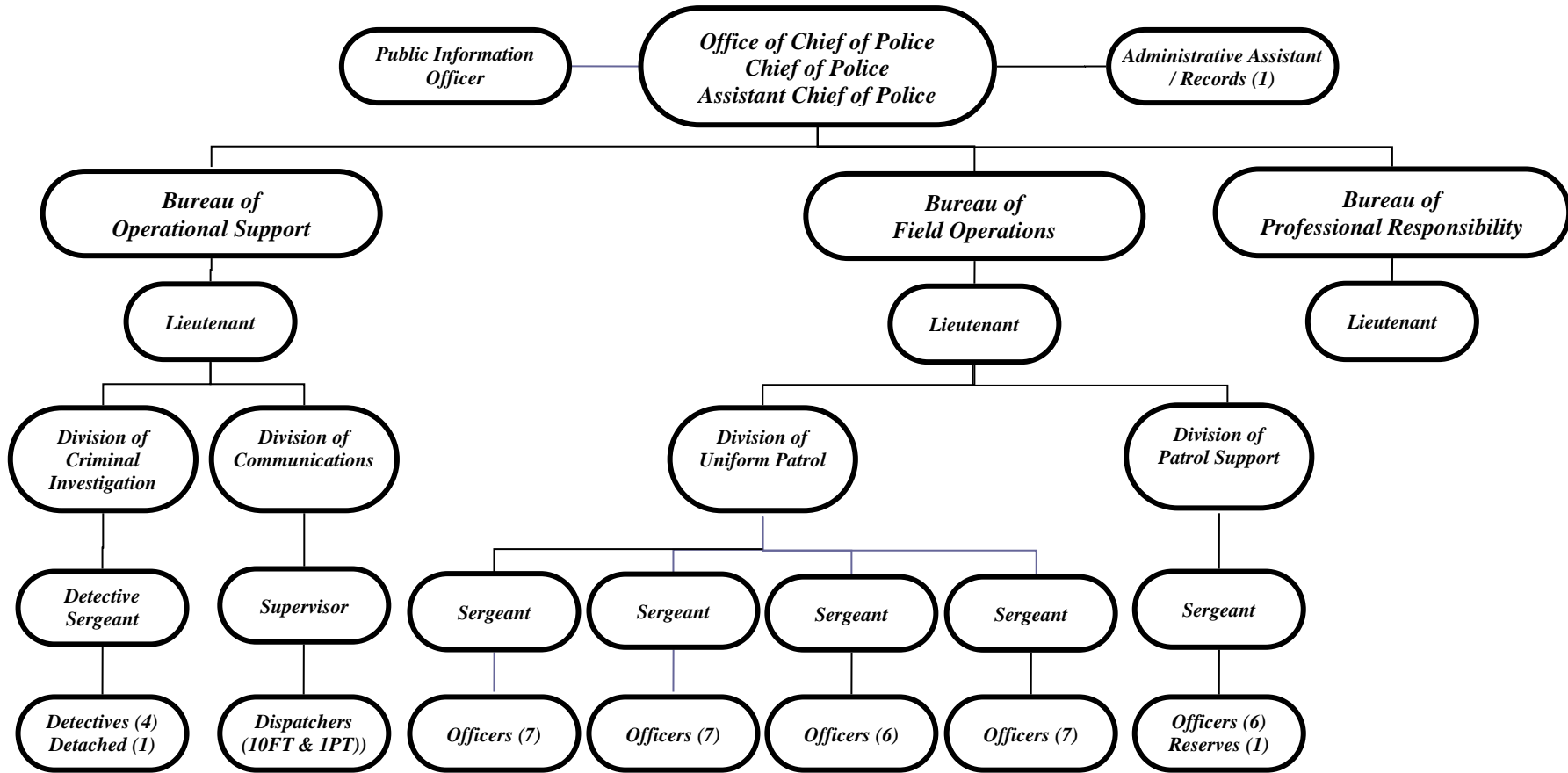
In 2020 the police department, along with other City departments, had their budget challenged due to the onset of COVID-19. Through close monitoring and with an eye towards fiscal management, the department was still able to meet many of its goals.

Training remained a priority. Regarding the firearms program, we were able to meet our range training goals by reorganizing the distribution of individual practice ammunition. The planned vehicle purchase was postponed until late in the year when proper funding could be satisfied. And the designing of the new building was postponed until 2021.

Through safety awareness, the Ballwin Police Department reduced the number of on the job injuries and worker’s compensation claims. In 2020, the number of officers involved in motor vehicle crashes continued to decline due to every Ballwin Police Officer receiving driver training which included operating a car in congested traffic and driving defensively.

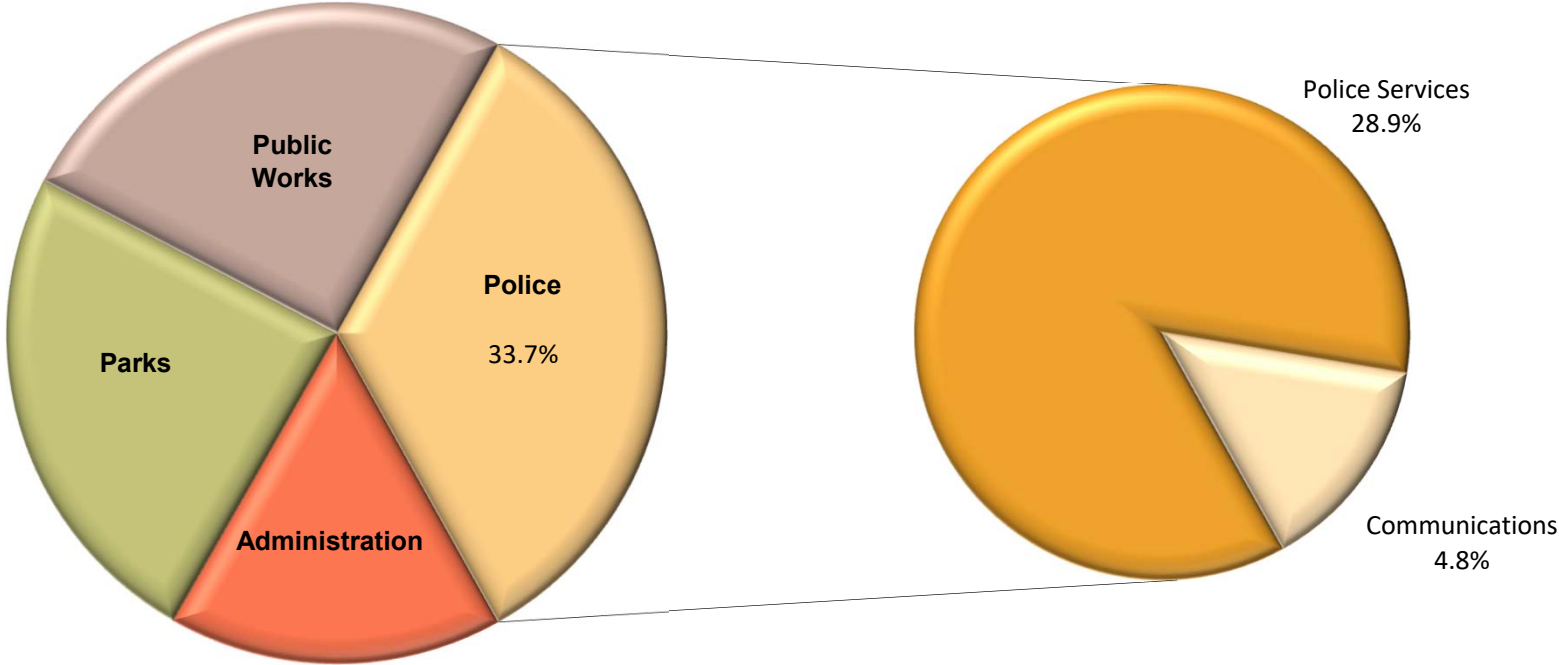
On October 1, 2019, the Ballwin Police Department began providing police services to the City of Winchester. This added 1,500 citizens to our policing population. This contract is in addition to the dispatching contract with the City of Manchester and the prisoner housing contract with the City of Ellisville. The Ballwin Police Department continues to seek out opportunities for providing policing and communications services to our surrounding municipal partners. We continued these partnerships in 2020 while building stronger relationships with the contracted departments.

POLICE DEPARTMENT 2021 ORGANIZATIONAL STRUCTURE



Full Time Employees: 2019 Actual -55 2020 Estimated - 55 2021 Budgeted - 59

Police Budget Expenditures



Police General Budget Expenditures

Description	2019 Actual	2020 Estimated	2021 Budget
Personnel Costs			
Wages and Salaries	3,956,109	3,993,028	4,260,065
Benefits	1,512,167	1,525,266	1,706,932
Personnel Costs Total	5,468,276	5,518,294	5,966,997
Operating Costs			
Travel & Training	18,471	21,600	28,400
Utilities	26,078	27,640	27,850
Communications	19,105	19,883	18,104
Rentals	755	775	775
Public Relations - Internal	371	700	1,000
Public Relations - External	3,393	4,750	8,050
Insurance	106,955	105,504	107,852
Advertising	394	400	400
Repairs & Maintenance	21,466	32,900	15,500
General Supplies	9,122	12,900	11,800
Dues & Subscriptions	7,385	8,885	8,325
Vehicle Expenses	94,152	96,900	75,800
Maintenance Materials	3,247	20,250	25,200
Contractual	218,824	151,775	158,538
Other Operating Expenses	24,177	35,500	52,800
Contingency	-	-	-
Operating Costs Total	553,895	540,362	540,394
Capital Costs			
Computer Hardware/Software	1,238	2,000	3,940
Equipment, Furniture & Vehicles	87,987	151,200	164,500
Capital Costs Total	89,225	153,200	168,440
Police Total	6,111,396	6,211,856	6,675,831

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Department: Police				
Program: Police Services				
Personnel Costs				
100001	Regular pay	3,344,057	3,312,604	3,547,148
100002	Overtime pay	12,303	18,556	20,000
100004	Holiday pay	54,559	57,856	66,832
100007	Special overtime pay	34,494	34,000	38,000
107000	Workers' compensation ins	123,813	126,301	126,957
108000	FICA expense	253,173	254,666	280,906
109000	Health insurance	498,088	456,053	508,196
109005	HRA funding	7,263	7,572	16,808
109010	HRA fees	1,030	933	2,332
109050	ACA/PCORI fees	46	45	112
109500	Dental insurance	17,764	16,136	18,396
110001	LAGERS pension	377,348	407,501	442,453
111000	Life insurance	4,060	3,829	4,116
112000	Employee assistance expense	966	966	966
115000	Unemployment ins	2,240	-	-
120006	Uniforms - police	30,291	34,300	57,000
120100	College tuition	9,646	12,500	3,000
Total: Personnel Costs		4,771,141	4,743,818	5,133,222

Operating Costs

201031	Police conferences	3,559	3,500	10,250
201081	Chief/mgmt meetings	149	900	1,000
201086	Police academy training	11,270	11,270	-
201100	Misc seminars/training	3,879	7,500	15,072
202010	Electric	20,924	20,900	21,400
202020	Gas	2,517	3,100	2,700
202030	Sewer	777	740	750
202040	Water	1,859	2,900	3,000
203001	Telephone	1,783	1,200	680
203003	Postage	536	1,050	600
203100	Cellular phones	15,157	16,808	16,824
204001	Postage meter rental	347	350	350
204008	S&W ident-a-kit	408	425	425
205150	Misc internal public relations	371	700	1,000
205209	Police community relations	2,396	4,600	-
205250	Misc external public relations	998	150	8,050
206001	Gen/auto liability	50,704	51,570	53,307
206003	Property liability	39,366	39,461	40,507
206004	Cyber liability insurance	1,913	2,007	2,199
206009	Auto deductibles	8,585	6,000	5,000
207050	Miscellaneous advertising	394	400	400

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Police Services				
Operating Costs (Continued)				
208004	Fire extinguishers maintenance	383	400	400
208005	Generators maintenance	1,498	1,500	1,500
208007	HVAC maintenance	2,025	2,500	2,100
208011	Vehicle & equipment maintenance	10,691	17,000	-
208019	Prisoner processing equip maint	2,000	2,500	2,500
208050	Misc equipment maintenance	3,507	6,600	7,000
209001	Coffee supplies	244	500	300
209002	Copy paper	1,181	800	1,000
209004	Office supplies	2,311	3,000	2,500
209005	Printing	1,442	2,500	3,000
209029	Safety equipment	1,994	3,000	2,200
209050	Misc operating supplies	100	300	300
210050	Misc dues & subscriptions	7,385	8,885	8,325
211010	Auto detailing	6,847	8,500	7,000
211011	Car washes	-	1,200	1,500
211049	Bicycle maintenance	-	200	300
211050	Misc vehicle maintenance	21,645	28,500	2,000
211100	Motor fuel	65,661	58,500	65,000
212026	Building maintenance materials	3,127	20,000	25,000
212045	Postage machine maintenance	120	250	200
213039	Accreditation	1,730	2,000	-
213050	Misc contractual services	9,966	14,342	53,077
213051	Copier maintenance	3,716	4,000	4,000
213066	Record retention/destruction	-	250	-
215004	Halloween treats	250	250	-
215005	Prisoner housing expenses	1,019	600	4,000
215006	Prisoner medical exams	-	500	-
215007	Ammunition	14,117	16,800	25,000
215013	Investigative fund	970	500	1,000
215015	Infectious waste disposal	-	900	500
215031	Shooting range supplies	158	2,450	2,000
215049	Charity fundraiser expense	-	-	1,200
215050	Misc other expense	3,123	8,500	19,100
Total: Operating Costs		335,102	393,258	425,516

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Police Services				
Capital Costs				
219001	Computer software/upgrades	330	500	2,040
219002	Computer hardware/parts	907	1,500	1,900
219030	Cameras	1,731	1,000	1,000
219042	Missouri statutes	-	-	200
219060	Misc office furniture	1,085	-	2,000
219099	Misc equipment <\$7500	14,890	18,000	36,000
219312	Bullet resistant vests	4,650	7,200	9,900
221501	Automobiles	65,632	125,000	113,400
Total: Capital Costs		89,225	153,200	166,440
Program Total: Management/Administration		5,195,468	5,290,276	5,725,178

General Budget Expenditures by Program

Account		2019	2020	2021
Number	Description	Actual	Estimated	Budget
Program: Communications				
Personnel Costs				
100001	Regular pay	475,344	513,193	561,195
100002	Overtime pay	22,353	42,240	12,000
100004	Holiday pay	12,559	13,053	13,890
100010	Part time pay	442	1,526	1,000
107000	Workers' compensation ins	19,155	19,682	20,333
108000	FICA expense	37,417	42,468	44,989
109000	Health insurance	92,432	93,984	121,567
109005	HRA funding	2,421	2,524	2,692
109010	HRA fees	343	311	373
109050	ACA/PCORI fees	15	15	18
109500	Dental insurance	3,321	3,111	4,305
110001	LAGERS pension	30,498	41,495	50,489
111000	Life insurance	835	854	924
115000	Unemployment ins	-	20	-
Total: Personnel Costs		697,135	774,476	833,775
Operating Costs				
201086	Police academy training	1,430	1,430	-
201100	Misc seminars/training	-	1,000	2,078
203001	Telephone	1,628	825	-
206003	Property liability	6,091	6,153	6,487
206004	Cyber liability insurance	296	313	352
208002	Computer maintenance	417	800	-
208022	Surveillance camera maintenance	422	600	-
208050	Misc equipment maintenance	523	1,000	2,000
209004	Office supplies	1,850	2,300	2,000
209005	Printing	-	300	300
209050	Misc operating supplies	-	200	200
213035	CAD maintenance	121,682	25,000	20,000
213036	REJIS	64,491	68,261	68,261
213050	Misc contractual services	4,359	6,000	11,700
213052	UPS maintenance	2,205	2,700	-
213062	Dictaphone leasing	3,170	20,722	-
213063	Router contract	6,048	7,000	-
213082	Media access	1,457	1,500	1,500
215011	Prisoners suits/hygiene	2,724	1,000	-
Total: Operating Costs		218,793	147,104	114,878

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Communications				
Capital Costs				
219060	Misc office furniture	-	-	2,000
Total: Capital Costs		-	-	2,000
Program Total: Communications		915,928	921,580	950,653
Department Total: Police		6,111,396	6,211,856	6,675,831

Public Works Department

The City of Ballwin Public Works Department includes five programs:

- Engineering & Inspections
- Streets & Sidewalks
- Snow & Ice Control
- Property Services
- Support Services

The Director of Public Works and four Public Works Foremen (Construction, Fleet, Contractual Services and Property Services) handle work detail, work schedules, priority of work, and requests for service. In addition the department also includes five Crew Leaders, twenty-one Maintenance Workers, two Mechanics and one Administrative Assistant.

ENGINEERING & INSPECTIONS

PROGRAMS & GOALS

The services performed include engineering plan review and construction inspections of city-owned infrastructure and private land development projects. Engineering services will be evaluated on an as-needed basis. Goals for the program include:

- Review plans for subdivision and commercial site development to ensure compliance with appropriate engineering principles as well as 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 ensure restoration complies with city standards and specifications.
- Inspect contractual street and sidewalk improvement projects for conformance to the bid specifications.



STREETS & SIDEWALKS

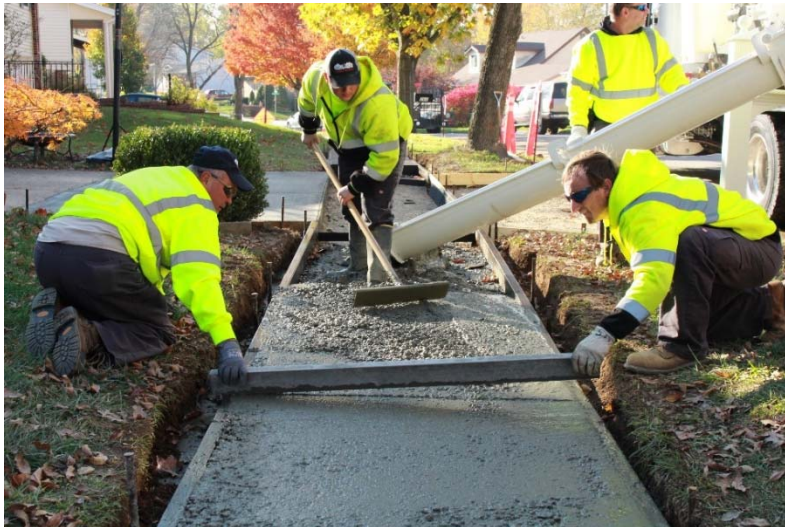
PROGRAMS & GOALS

Street pavements are maintained in a manner that allows for safe travel by motorists. Goals for the program include:

- Repair and fill potholes.
- Replace deteriorated concrete slabs.
- Sweep streets four times per year.
- Repair deteriorated concrete pavement joints.
- Seal cracks and joints on concrete and asphalt pavements.
- Overlay asphalt streets.
- Pursue federal funding for street improvements to include the upgrading of affected sidewalks and ramps to comply with current ADA regulations.

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

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



Traffic control allows for safe travel by motorists by maintaining traffic signals, signs and pavement markings. This includes striping, crosswalks, turn lane arrows, and stop bars. Goals for the program include:

- Contract for the servicing of traffic signal equipment for:

- New Ballwin Road, Reinke Road and Old Ballwin Road intersection
- Henry Ave and Glenmeadows Drive intersection
- Replace street signs as needed to comply with the MUTCD reflectivity standards.
- Install new street signs as directed by city ordinances.
- Annually repaint turn arrows, stop bars, and crosswalks with department resources.
- Annually restripe centerline and lane lines on a contractual basis.
- Collect traffic volume and speed data as needed.

SIGNIFICANT BUDGETARY ISSUES

1. Sidewalk replacement to eliminate tripping hazards in addition to the upgrading of curb ramps to current ADA standards are included as contractual street projects in order to comply with federal regulations. Combined cost including slab replacement in 2021 is budgeted at \$937,630. Sidewalks along streets being repaired with cross slopes exceeding ADA standards will be replaced in 2021.
2. Restriping will be accomplished under contractual arrangements with private contractors. \$35,000 is budgeted. Crosswalks, stop bars, and turn arrows will continue to be painted annually with Public Works personnel.
3. Traffic signal maintenance will also be accomplished under contractual arrangements with private contractors. \$2,000 is budgeted.
4. 2021 equipment purchases:
 - a. Backpack Blower \$ 1,500
5. Neither micro surfacing nor crack sealing is budgeted for 2021.

Workload Measurement	2019 Actual	2020 Estimated	2021 Budget
Sidewalk replacement sq. ft.	18,626	13,765	17,100
Curb and slab replacement sq. ft.	3,152	5,706	0
Street asphalt repairs tons	2,997	2,336	2,772

PRIOR YEAR GOALS

Street and sidewalk repairs were budgeted at \$1,241,645. Contractual work was performed at a cost of \$1,085,506. In house work was reduced by \$94,818 or 77%; this was mainly due to a re-prioritization of staff time on completion of work orders. These are requests for work made by members of the community to fill potholes, grind down sidewalk trippers, etc.

SNOW & ICE REMOVAL

PROGRAMS & GOALS

This program includes the treatment and plowing of city-owned streets to allow for reasonable travel. Goals for the program include:

- Ensure adequate supply of de-icing salt, salt brine, and calcium chloride for the 2021 winter season.

- Pre-treat all city streets with salt brine during regular work hours prior to forecast winter storms when needed.
- Maintain clear pavement for emergency vehicles during winter storm event.
- Clear all streets to accommodate for two-way traffic after the winter storm has ended.
- Clear all streets curb-to-curb when short-term forecast warrants.
- Wash and service all snow equipment after each snow/ice event.

PROPERTY SERVICES

PROGRAMS & GOALS

Pest Control intends to minimize mosquito nuisance throughout the City. Goals for the program include:

- Fog both public and private streets weekly from mid-May through mid-September.
- Utilize larvacide tablets in standing water locations under contract with St. Louis County.

Storm Drainage includes the maintenance of roadway bridge/culvert structures and the proactive removal of blockages to reduce flooding potential. Goals for the program 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.
- Participate in MoDOT inspections of city bridges and culverts every two years.
- Submit for federal funding to replace or rehabilitate deficient bridges and culverts.

Leaf Collection includes the collection and disposal of property owners' leaves that are raked to the curb. Goals for the program include:

- Begin collecting leaves raked to the curb by the residents on the Monday of the first full week of November with the final collection occurring approximately at the end of the first week of December.
- Operate up to eight 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 (Republic Services) at no cost to the City.

Street Tree Maintenance includes street tree trimming and/or removal of street trees. Tree removal will continue to focus on removing ash trees due to the Emerald Ash Borer issue. Additionally, resident requests for trimming of trees in the right-of-way have risen.

SIGNIFICANT BUDGETARY ISSUES

1. A leaf collection service is budgeted to be used in the Meadowbrook Country Club and Claymont subdivisions at a cost of \$45,000 to supplement staff during periods of heavy volume.
2. An additional 7% is budgeted for the cost of temporary labor hired during leaf collection season. This increase over the current year budget is due to the rising minimum wage.
3. Two additional maintenance workers have been added to staff the new bucket truck at a cost of \$118,500 including all benefits. The 2021 budget includes \$10,000 for contractual tree removal.

Workload Measurement	2019 Actual	2020 Estimated	2021 Budget
Tree Removals	133	249	360
Tree Trimmed	565	225	600
Efficiency Measures			
Man Hours per Tree Removed	2.3	2.7	2.5
Man Hours per Tree Trimmed	2.1	1.7	1.0

PRIOR YEAR GOALS

A second subdivision, Claymont, was serviced by a leaf collection contractor because the bid was so favorable. Only one tree crew operated this year. With several retirements, injuries and terminations reducing the number of staff there were not enough laborers to man a second tree crew. A hiring freeze was implemented at the beginning of the pandemic. Five laborer positions are currently vacant.

SUPPORT SERVICES

PROGRAMS & GOALS

This program includes servicing the city’s fleet of vehicles and equipment, as well as the maintenance of all required departmental records. Program includes the Director of Public Works, Administrative Assistant, one Fleet Foreman and two mechanics. Goals for the program include:

- Maintaining all required departmental records.
- Accept and direct citizen calls to the appropriate party.
- Maintain work request records.
- Maintain all city automobiles, vans, trucks, heavy construction equipment, and small power driven hand operated equipment.

SIGNIFICANT BUDGETARY ISSUES

- 1) All expenses for repair of the City’s fleet will be consolidated in this program, increasing the budget from \$50,000 to \$78,000. In previous years these expenses had been allocated to the departments.
- 2) 2021 equipment purchases:
 - a) Wheel loader \$185,000
 - b) Drill press \$2,000
 - c) Cut off saw for the shop \$1,000

2021 STREET & SIDEWALK BUDGET

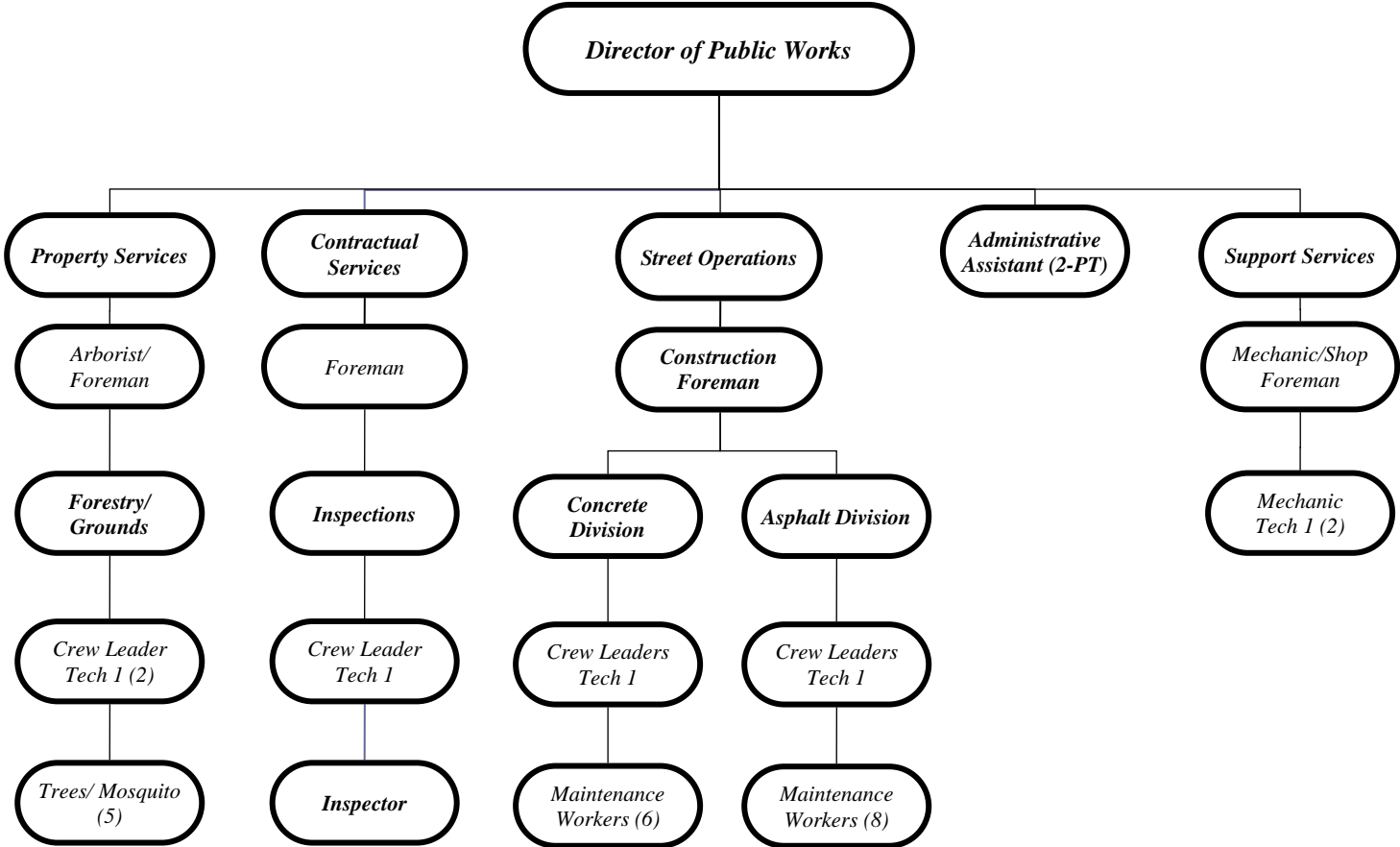
CONTRACTUAL						
SLABS / CURB & GUTTER						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Holly Leaf Ct.	4	\$16,250				\$16,250
Ballwin Commons	5	\$63,801				\$63,801
Hickory Tree Ln-Ct	4	\$72,001				\$72,001
Caravel Ct.	6	\$19,517				\$19,517
Scheffield Ct.	3		\$26,000			\$26,000
Oakwood Farms	5		\$119,544			\$119,544
Log Hill Ln	4		\$100,000			\$100,000
Maymont	3			\$67,300		\$67,300
Anndale	3			\$28,850		\$28,850
Hillbrook Ct.	3			\$115,000		\$115,000
Lakewood	4			\$81,750		\$81,750
Castle Ridge	6				\$145,517	\$145,517
WestGlen Village	6				\$28,500	\$28,500
Alverston	4				\$50,000	\$50,000
Mobilization (contractual work)		\$750	\$750	\$750	\$750	\$3,000
Advertising (contractual work)		\$150	\$150	\$150	\$150	\$600
SLABS & CURB/GUTTERS (CONTRACTUAL) TOTALS		\$172,469	\$246,444	\$293,800	\$224,917	\$937,630

IN-HOUSE							ESTIMATED COST BY CONTRACT
MILL/REPAVE (IN-HOUSE)							
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4		
Ballwin Commons	5	\$37,733				\$37,733	\$65,665
Hickory Tree Ct & Ln	4	\$37,361				\$37,361	\$66,387
Sharon Pl.	4	\$14,718				\$14,718	\$26,168
Mayfair	4		\$51,971			\$51,971	\$95,240
Silver Creek	2			\$23,779		\$23,779	\$42,070
Paula Vale	4				\$18,416	\$18,416	\$31,868
MILL/REPAVE (IN-HOUSE) TOTALS		\$89,812	\$51,971	\$23,779	\$18,416	\$183,978	\$327,398
ESTIMATED IN-HOUSE SAVINGS						\$143,420	

COMBINED CONTRACTUAL + IN-HOUSE TOTALS					
	Ward 1	Ward 2	Ward 3	Ward 4	
Total Streets (contractual + in-house)	\$262,281	\$298,415	\$317,579	\$243,333	\$1,121,608
% of streets in ward	23%	27%	28%	22%	100%
% of budget by ward	23%	27%	28%	22%	

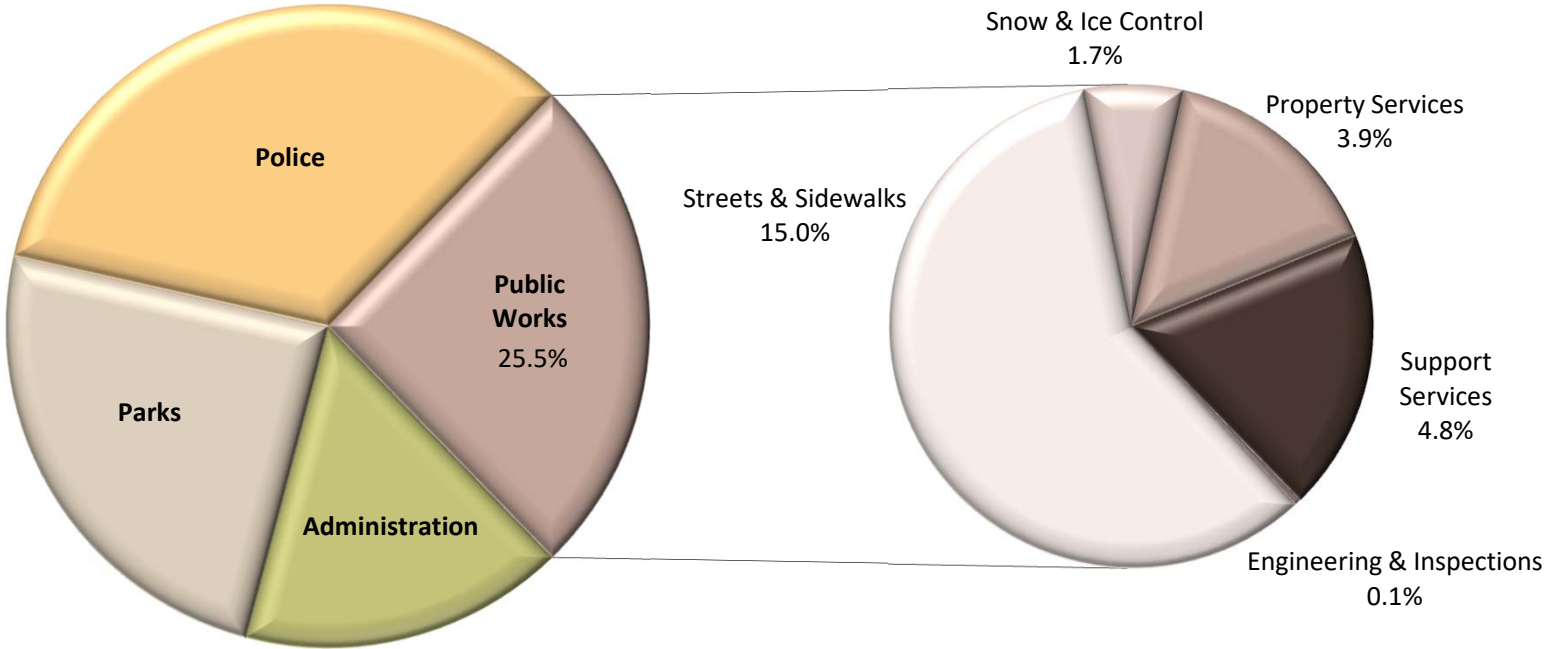
TOTAL STREET BUDGET	\$1,121,608
----------------------------	--------------------

**PUBLIC WORKS DEPARTMENT
2021 ORGANIZATIONAL STRUCTURE**



Full Time Employees: 2019 Actual - 33 2020 Estimated - 30 2021 Budgeted - 34

Public Works Budget Expenditures



Public Works General Budget Expenditures

Description	2019 Actual	2020 Estimated	2021 Budget
Personnel Costs			
Wages and Salaries	1,600,458	1,515,560	1,791,770
Benefits	631,581	664,176	771,201
Personnel Costs Total	2,232,039	2,179,736	2,562,971
Operating Costs			
Travel & Training	4,685	3,900	4,500
Utilities	21,438	22,190	22,304
Communications	4,638	10,660	8,680
Rentals	10,250	7,550	12,500
Insurance	45,027	46,811	47,470
Repairs & Maintenance	87,203	113,610	124,800
General Supplies	110,839	118,850	109,900
Dues & Subscriptions	-	100	100
Vehicle Expenses	140,583	106,360	118,682
Maintenance Materials	596,816	521,215	586,500
Contractual	974,504	1,154,126	1,128,980
Other Operating Expenses	174	500	1,100
Contingency	-	-	-
Operating Costs Total	1,996,157	2,105,872	2,165,516
Capital Costs			
Computer Hardware/Software	15,113	10,000	10,000
Equipment, Furniture & Vehicles	416,134	189,118	212,500
Land & Facility Improvements	-	-	5,000
Streets	-	45,000	80,000
Capital Costs Total	431,247	244,118	307,500
Public Works Total	4,659,443	4,529,726	5,035,987

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Department: Public Works				
Program: Engineering & Inspections				
Personnel Costs				
109050	ACA/PCORI fees	-	15	-
Total: Personnel Costs		-	15	-
Operating Costs				
201021	APWA state conferences	-	-	500
201100	Misc seminars/training	2,508	2,000	2,500
203003	Postage	-	100	100
209004	Office supplies	2,962	4,200	3,500
209005	Printing	-	1,000	1,000
209050	Misc operating supplies	200	600	600
210019	APWA	-	100	100
211100	Motor fuel	9,057	6,400	8,785
Total: Operating Costs		14,727	14,400	17,085
Capital Costs				
219099	Misc equipment <\$7500	981	-	-
224502	Project/architect engineering	-	-	5,000
Total: Capital Costs		981	-	5,000
Program Total: Engineering & Inspections		15,708	14,415	22,085

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Streets & Sidewalks				
Personnel Costs				
100001	Regular pay	865,543	755,209	919,357
100002	Overtime pay	4,862	2,501	4,000
100010	Part time pay	25,567	18,588	40,320
107000	Workers' compensation ins	36,936	35,056	36,562
108000	FICA expense	64,725	56,531	73,721
109000	Health insurance	183,065	195,116	199,133
109005	HRA funding	2,421	2,524	4,841
109010	HRA fees	343	311	672
109050	ACA/PCORI fees	15	15	32
109500	Dental insurance	6,181	5,930	6,986
110001	LAGERS pension	54,801	57,883	79,409
111000	Life insurance	1,524	1,518	1,642
Total: Personnel Costs		1,245,983	1,131,182	1,366,675
Operating Costs				
202013	Electric - traffic signals	506	550	550
206001	Gen/auto liability	13,100	12,384	13,232
206004	Cyber liability insurance	571	557	633
208050	Misc equipment maintenance	18,083	29,600	18,000
209010	Small tools	5,997	5,200	5,000
209022	Stock items	14,461	14,600	10,000
209023	Cutter blades	1,240	2,000	2,000
209024	Ice	1,467	1,500	1,500
211100	Motor fuel	44,217	33,900	42,890
212001	Concrete	76,631	50,000	85,000
212002	Asphalt & primer	237,037	234,000	250,000
212003	Traffic paint	4,595	2,600	5,000
212004	Sign materials	30,008	20,000	30,000
212008	Crushed rock	11,422	13,000	10,000
212032	Earth backfill	3,563	5,615	5,000
213006	Trash/dumping fees	8,378	8,800	7,500
213027	Traffic signal maintenance	224	16,000	2,000
213028	Striping	24,946	30,000	35,000
213050	Misc contractual services	21,347	41,000	35,000
213061	Study/consulting services	8,252	-	-
213069	Slab replacement	505,730	700,000	937,630
213075	Microsurfacing	143,748	194,893	-
213077	Cracksealing	18,980	30,500	-
213078	Curb & gutter replacement	154,994	-	-
213086	Sidewalk replacement	37,420	15,113	-
213088	Material hauling	5,565	-	10,000
Total: Operating Costs		1,392,482	1,461,812	1,505,935

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Streets & Sidewalks				
Capital Costs				
219099	Misc equipment <\$7500	7,858	8,500	-
219404	Backpack blowers	1,874	1,392	1,500
222999	Misc equip over \$10,000	14,387	22,000	-
223008	Mill/repave	-	45,000	80,000
Total: Capital Costs		24,119	76,892	81,500
Program Total: Streets & Sidewalks		2,662,584	2,669,886	2,954,110

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Snow & Ice Control				
Personnel Costs				
100001	Regular pay	22,795	49,439	47,565
100002	Overtime pay	47,056	12,437	25,000
107000	Workers' compensation ins	2,805	2,603	2,753
108000	FICA expense	5,113	4,567	5,551
109000	Health insurance	11,842	12,321	9,830
109005	HRA funding	2,421	2,524	365
109010	HRA fees	343	311	51
109050	ACA/PCORI fees	15	15	2
109500	Dental insurance	431	451	352
110001	LAGERS pension	4,689	4,740	6,241
111000	Life insurance	39	73	81
Total: Personnel Costs		97,549	89,481	97,791
Operating Costs				
201050	Misc conferences/meetings	271	-	-
206001	Gen/auto liability	995	920	996
206004	Cyber liability insurance	43	42	48
208008	Plows & spreaders maintenance	9,655	8,000	8,000
208050	Misc equipment maintenance	4,869	3,500	3,500
209001	Coffee supplies	317	500	600
209022	Stock items	3,729	1,500	1,500
209034	Food	424	750	200
211100	Motor fuel	7,546	5,260	7,320
212005	Calcium chloride	19	3,700	3,700
212006	Salt	222,363	180,000	190,000
212050	Misc maintenance materials	588	300	300
Total: Operating Costs		250,819	204,472	216,164
Capital Costs				
219220	Plows/equipment	22,549	11,395	20,000
Total: Capital Costs		22,549	11,395	20,000
Program Total: Snow & Ice Control		370,917	305,348	333,955

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Property Services				
Personnel Costs				
100001	Regular pay	348,185	377,523	440,339
100002	Overtime pay	5,291	2,500	2,500
107000	Workers' compensation ins	14,915	15,181	16,801
108000	FICA expense	25,995	28,373	33,877
109000	Health insurance	69,132	73,758	97,973
109005	HRA funding	2,421	2,524	2,224
109010	HRA fees	343	311	309
109050	ACA/PCORI fees	15	15	15
109500	Dental insurance	2,522	3,103	3,264
110001	LAGERS pension	25,309	29,218	38,084
111000	Life insurance	626	502	721
Total: Personnel Costs		494,754	533,008	636,107
Operating Costs				
206001	Gen/auto liability	5,290	5,363	6,081
206004	Cyber liability insurance	230	242	291
208050	Misc equipment maintenance	9,739	20,000	15,000
209010	Small tools	4,957	5,000	5,000
209022	Stock items	12,241	4,000	4,000
209026	Insecticides/pesticides	5,050	4,500	5,000
211100	Motor fuel	15,141	10,800	14,687
213006	Trash/dumping fees	100	180	100
213033	Temporary labor	12,743	32,640	35,000
213041	Tree maintenance service	120	-	10,000
213050	Misc contractual services	24,428	74,000	45,000
Total: Operating Costs		90,039	156,725	140,159
Capital Costs				
219099	Misc equipment <\$7500	4,127	5,000	-
222999	Misc equip over \$10,000	128,726	-	-
Total: Capital Costs		132,853	5,000	-
Program Total: Property Services		717,646	694,733	776,266

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Support Services				
Personnel Costs				
100001	Regular pay	262,936	297,027	312,689
100002	Overtime pay	480	0	0
100004	Holiday pay	309	0	0
100010	Part time pay	17,436	336	0
107000	Workers' compensation ins	11,327	14,539	11,863
108000	FICA expense	20,965	22,181	23,921
109000	Health insurance	31,536	44,689	58,760
109005	HRA funding	2,421	2,524	1,571
109010	HRA fees	343	311	218
109050	ACA/PCORI fees	15	15	11
109500	Dental insurance	1,509	1,678	3,096
110001	LAGERS pension	17,290	20,913	26,891
111000	Life insurance	335	371	412
112000	Employee assistance expense	966	966	966
115000	Unemployment ins	4,904	0	0
120005	Uniforms - garages	20,006	19,000	19,000
120100	College tuition	975	1,500	3,000
Total: Personnel Costs		393,753	426,050	462,398
Operating Costs				
201100	Misc seminars/training	1,906	1,900	1,500
202010	Electric	10,406	11,700	11,700
202020	Gas	5,785	6,000	6,000
202030	Sewer	2,990	3,000	3,100
202040	Water	1,750	940	954
203001	Telephone	535	360	280
203100	Cellular phones	2,222	2,600	2,300
203108	Two way radios	1,880	7,600	6,000
204003	Cylinders rental	3,471	2,500	2,500
204004	Waste disposal	1,639	5,000	5,000
204050	Misc equipment rentals	5,141	50	5,000
206001	Gen/auto liability	4,018	5,136	4,294
206003	Property liability	20,980	21,061	21,690
206004	Cyber liability insurance	175	231	205
206009	Auto deductibles	(375)	875	-
208004	Fire extinguishers maintenance	172	810	500
208011	Vehicle & equipment maintenance	42,512	50,000	78,000
208014	Wildlife maintenance	2,173	1,700	1,800
209010	Small tools	7,246	8,000	7,000
209012	Tires	15,598	20,000	20,000

General Budget Expenditures by Program

Account Number	Description	2019 Actual	2020 Estimated	2021 Budget
Program: Support Services				
Operating Costs (Continued)				
209022	Stock items	20,901	25,000	25,000
209027	Garage & yard maint supplies	623	5,500	3,000
209029	Safety equipment	13,426	15,000	15,000
211050	Misc vehicle maintenance	64,622	50,000	45,000
212026	Building maintenance materials	10,590	12,000	7,500
213050	Misc contractual services	2,943	4,000	3,000
213051	Copier maintenance	-	-	250
213064	Generator services	1,134	2,000	2,000
213065	Vehicle GPS maintenance	3,453	5,000	6,500
215003	Commercial drivers licenses	174	500	1,100
Total: Operating Costs		248,090	268,463	286,173
Capital Costs				
219001	Computer software/upgrades	15,113	10,000	10,000
219060	Misc office furniture	-	-	3,000
219099	Misc equipment <\$7500	11,323	2,500	3,000
221502	Trucks	178,988	92,458	-
222501	Heavy equipment	-	-	185,000
222999	Misc equip over \$10,000	45,321	45,873	-
Total: Capital Costs		250,745	150,831	201,000
Program Total: Support Services		892,588	845,344	949,571
Department Total: Public Works		4,659,443	4,529,726	5,035,987



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, a ½ cent Public Safety Tax adopted by voters in 2017, 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 groups projects by departments under a project title and a project description (location, scope of work). The project cost is the total remaining cost expected during the five year period. The overall impact on the operating budget, if any, is also listed.

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

Identifying Projects

The Parks and Recreation department utilizes the Parks Master plan to identify projects to be funded. The timing of these can be influenced by the results of playground safety inspections. An effort is also made to ensure that improvements are spread throughout the city and not concentrated exclusively on the north or the south side. Furthermore, projects are never advanced without the receipt of a grant to offset expenses.

The Public Works department reviews the biennial MoDot ratings of bridges and the pavement condition index of arterial roads to determine which are in most urgent need of replacement. With an eye to towards an equal distribution among wards, federal funding is solicited. Road or bridge projects are added to the CIP when federal funding is secured.

Combined Statement of Revenues and Expenditures - Capital Fund
For the Fiscal Year Ending December 31, 2021

	2019 Actual	2020 Estimated	2021 Budget
Fund Balance, January 1	\$ (222,421)	\$ 446,243	\$ 646,606
Revenues			
Capital Improvement Sales Tax	\$ 10,000	\$ -	\$ 100,000
Capital Improvement TIF Sales Tax	\$ 80,977	\$ 70,000	\$ 72,000
Park Sales Tax	\$ 194,108	\$ -	\$ -
Park TIF Sales Tax	\$ 108,985	\$ 97,000	\$ 100,000
Public Safety Sales Tax	\$ 25,000	\$ 518,000	\$ 382,000
Misc Project Reimbursement	\$ 24,713	\$ 45,456	\$ 924,832
Misc Parks Grants	\$ 6,400	\$ 393,750	\$ 137,650
Stormwater Grants	\$ 492,124	\$ -	\$ -
TOTAL	\$ 942,307	\$ 1,124,206	\$ 1,716,482
Expenditures			
Administration:	\$ 687,324	\$ 18,294	\$ 15,685
Parks:	\$ 79,596	\$ 739,698	\$ 286,500
Police:	\$ 22,500	\$ 19,000	\$ 900,000
Public Works:	\$ 148,189	\$ 146,851	\$ 1,156,040
TOTAL	\$ 937,609	\$ 923,843	\$ 2,358,225
Transfer (To)/From Operating Fund	\$ 663,966	\$ -	\$ -
Fund Balance, December 31	\$ 446,243	\$ 646,606	\$ 4,863

2021-2025 CAPITAL IMPROVEMENT PLAN

	2021	2022	2023	2024	2025
--	------	------	------	------	------

Expenditures/Project By Department

Administration

TIF Municipal Revenue Funding	\$ 15,685	\$ 16,452	\$ 16,452	\$ -	\$ -
Totals:	\$ 15,685	\$ 16,452	\$ 16,452	\$ -	\$ -

Parks & Recreation

Ferris Park Redevelopment - Phase 2	\$ 186,500	\$ -	\$ -	\$ -	\$ -
Vlasis Park Master Plan	50,000	-	-	-	-
Holloway Park Design/Specs	15,000	-	-	-	-
Holloway Park Construction	-	500,000	-	-	-
Vlasis Park Construction	-	-	1,000,000	-	-
New Ballwin Design/Specs	-	-	10,000	-	-
New Ballwin Lake Improvements	-	-	-	500,000	-
TIF Municipal Revenue Funding	35,000	36,050	36,050	-	-
Totals:	\$ 286,500	\$ 536,050	\$ 1,046,050	\$ 500,000	\$ -

Police

Police Building - Design	\$ 900,000	\$ 200,000	\$ -	\$ -	\$ -
Police Building Construction	-	3,927,010	600,000	600,000	600,000
Totals:	\$ 900,000	\$ 4,127,010	\$ 600,000	\$ 600,000	\$ 600,000

Public Works

Holloway Rd. - Construction	\$ 1,156,040	\$ -	\$ -	\$ -	\$ -
New Ballwin Rd. - Engineering	-	57,125	-	-	-
New Ballwin Rd. - Construction	-	816,079	-	-	-
Public Works Yard Construction	-	-	150,000	100,000	-
Totals:	\$ 1,156,040	\$ 873,204	\$ 150,000	\$ 100,000	\$ -

Expense Totals: \$ 2,358,225 \$ 5,552,716 \$ 1,812,502 \$ 1,200,000 \$ 600,000

Revenues

Capital Improvement Sales Tax	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Capital Improvement TIF Sales Tax	72,000	-	-	-	-
Park TIF Sales Tax	100,000	-	-	-	-
Public Safety Tax	382,000	600,000	600,000	600,000	600,000
Federal Project Reimbursement	924,832	652,863	-	-	-
Miscellaneous Park Grants	137,650	475,000	256,400	475,000	-

Revenue Totals: \$ 1,716,482 \$ 1,727,863 \$ 856,400 \$ 1,075,000 \$ 600,000

Beginning Fund Balance	\$ 655,029	\$ -	\$ -	\$ -	\$ -
Transfers In-Operating Fund Balance	-	3,527,010	-	-	-

Grand totals: \$ 2,371,511 \$ 5,254,873 \$ 856,400 \$ 1,075,000 \$ 600,000

Revenues Over/ (Under) Expenditures: \$ 13,286 \$ (297,843) \$ (956,102) \$ (125,000) \$ -

Projects for 2021 - 2025

Administration

TIF Municipal Revenue Funding **\$48,589**

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

Overall Impact on Operating Budget

TIF Municipal Revenue Funding - None currently. This expense will cease after the TIF bonds mature and these funds will be available in the operating budget beginning in 2024.

Projects for 2021 - 2025

Parks & Recreation

Ferris Park Redevelopment - Phase 2 **\$186,500**

Construction, which began in October 2020, will continue into 2021 and will include a handicap accessible drive and walkways to park features. A new visitor parking lot with rain garden will decrease run-off into nearby Fishpot Creek. A multi-use loop trail and shaded outdoor fitness station will be added.



Overall Impact on Operating Budget

Ferris Park Redevelopment - Phase 2 - additional maintenance expense of \$250 for landscaping will be needed due to the addition of a bioswale.

Projects for 2021 - 2025

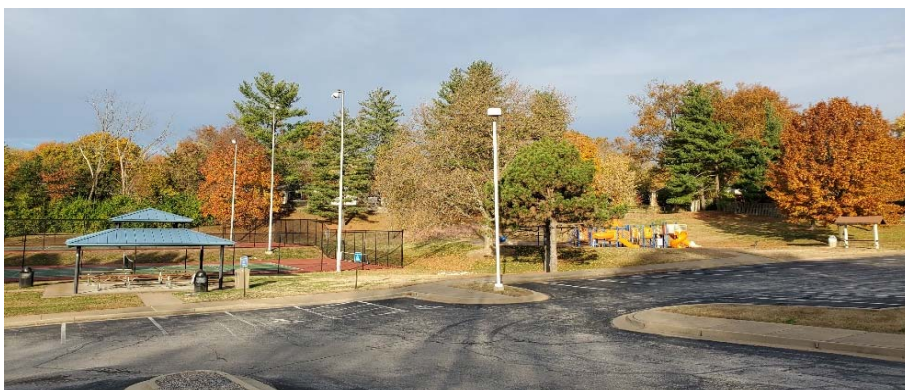
Parks & Recreation

Vlasis Park Master Plan \$50,000

Conducting a review of the entire park is necessary to provide a comprehensive approach to developing the park over the next several years. Items of note include the Police Station, playground, athletic field, pavilions, historical cabin, horseshoe court, future event space, pond maintenance and improvements, parking and trail connectivity to adjacent neighborhoods.

Holloway Park Design, Specification, Construction \$515,000

The 2019 Ballwin Parks Master Plan recommendations will be used for planning and design of park elements in 2021 followed by construction in 2022. These items include but are not limited to: a comfort station for pickleball, tennis and playground users; lower court improvements to transition to a pickleball facility; updated playground to enhance the play value for multiple age groups; a pedestrian path from Holloway Road to the playground; and the addition of new shade structures and or canopy trees to provide shade for the playground.



Overall Impact on Operating Budget

Vlasis Park Master Plan - None

Holloway Park Design, Specification, Construction - The addition of the comfort station in this park will add approximately \$3,500 annually in supplies and labor cost to maintain.

Projects for 2021 - 2025

Parks & Recreation

Vlasis Park Construction

\$1,000,000

Based on park masterplan, re-develop Vlasis Park based on community recreation need. Improvements could include an amphitheater, pond improvements, and playground improvements.



New Ballwin Park Design, Specification, and Lake Improvements

\$510,000

Years of sediment build-up have contributed to degraded water quality and unsightly lake conditions in the warm summer months. In order to improve the environmental, habitat, recreational, aesthetic and social conditions of New Ballwin Lake, staff intends to develop a plan to rehabilitate the lake in New Ballwin Park. Items that will be considered are deepening the lake, removing the sediment, creating a stabilized and improved lake edge treatment, removal of the fishing deck and walkway, and adding a permanent structure for concerts and educational programming near the lake to enhance the park.



Overall Impact on Operating Budget

Vlasis Park Construction - \$5,000 annually will be saved from not replacing worn out playground surface tiles.

New Ballwin Park Design, Specification, and Lake Improvements - Removal of the fishing platform will save approximately \$900 annually in maintenance costs.

Projects for 2021- 2025

Parks & Recreation

TIF Municipal Revenue Funding

\$107,100

Per TIF indentures, the City is required to pay 35% of their bottom half of TIF revenues up to 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

TIF Municipal Revenue Funding - None currently. This expense will cease after the TIF bonds mature and these funds will be available in the operating budget beginning in 2024.

Projects for 2021 - 2025

Police

Police Building Replacement Design and Construction

\$6,527,010

The police department is housed in a building which was originally constructed as a city hall. It has been remodeled and expanded multiple times but has a number of inefficiencies. A preliminary needs assessment has been completed along with basic design work. Detailed drawings for the correction of these inefficiencies and modernization of the building is planned. Prop P funds will be used to finance this project; debt is anticipated to be issued.



Overall Impact on Operating Budget

Police Building Replacement - The site selected for the police department's new location will necessitate a three level building with one being sub-grade. The increase in overall square footage should be offset by energy efficient design elements to minimize or negate any increases in utility costs. Insurance costs will increase by an unknown amount.

Projects for 2021 - 2025

Public Works

Holloway Road Construction

\$1,156,040

Holloway Road pavement and curb and gutters have deteriorated. Engineering occurred in 2019 and 2020. Construction will proceed in 2021. Benefits include smoother driving surface, the reduction of liability from tripping and compliance with federal regulations.



New Ballwin Rd. Engineering, Construction (Manchester Rd. to Twigwood)

\$873,204

New Ballwin Road pavement and curb and gutters have deteriorated. Final engineering and construction will occur in 2022. Benefits include a smoother driving surface, upgraded and more cost efficient street lighting and intersection pedestrian signals.



Overall Impact on Operating Budget

Holloway Rd. Engineering, Easements, Construction - Reduction of street maintenance costs projected at \$97,500 over 10 years.

New Ballwin Rd. Engineering, Construction - Reduction of street maintenance costs projected at \$97,500 over 10 years. New energy efficient street lighting will save \$5,700 per year.

Projects for 2021 - 2025

Public Works

Public Works Yard - Reconfiguration

\$250,000

The layout of the yard shared by public works, building maintenance and parks staff is congested and inefficient. Newly replaced vehicles and heavy equipment are exposed to the elements. Design work will be completed as part of the Vlasik Park Master Plan in 2021. Costs for reconfiguration will primarily be to provide covered parking for equipment. This project has been delayed for two years while details associated with the new police building have been solidified. The existing police building is adjacent to the public works yard.



Overall Impact on Operating Budget

Public Works Yard - Design / Reconfiguration - Initially none, but upon completion of the covered parking structures an extended life is expected for all vehicles and equipment, delaying replacement cost and reducing repair expenses.



Special Revenue Funds

Special Allocations Fund

Old Towne TIF

For the Fiscal Year Ending December 31, 2021

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.

	2019 Actual	2020 Estimated	2021 Budget
Fund Balance, January 1	\$0	\$0	\$0
Revenues			
Economic Activity Taxes (EATS)	\$615,405	\$542,600	\$562,000
Payments in Lieu of Taxes (PILOTS)	\$523,917	\$524,000	\$524,000
Interest Income	2,325	371	132
Total Revenues	\$1,141,647	\$1,066,971	\$1,086,132
Expenditures	\$4,500	\$4,500	\$4,500
Revenues over Expenditures	\$1,137,147	\$1,062,471	\$1,081,632
Other Financing Sources (Uses)			
Transfers in (TDD Revenues-top half)	\$47,618	\$42,500	\$43,775
Transfers in (Municipal Revenues)	\$127,643	\$104,154	\$90,090
Transfers out for TIF 2-A Bond Payments	(\$1,312,408)	(\$1,209,125)	(\$1,215,497)
Total Other Financing Sources	(\$1,137,147)	(\$1,062,471)	(\$1,081,632)
Fund Balance, December 31	\$0	\$0	\$0

Tax Increment Financing Overview Olde Towne Plaza

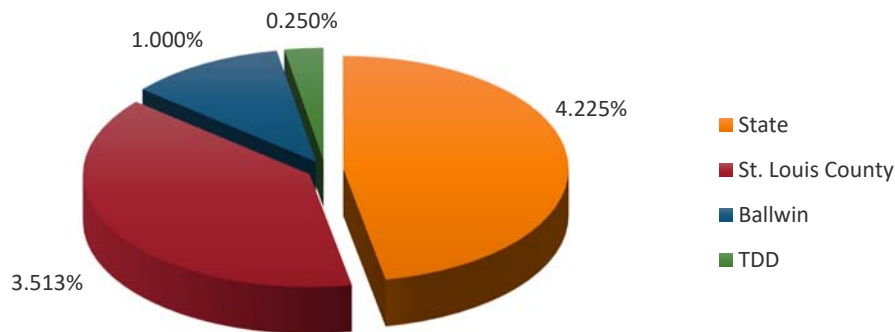
The City of Ballwin has one active Tax Increment Financing (TIF) District – Olde Towne Plaza which opened in 2001-2002.

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 space vacated by HomeGoods was divided and one side is home to Foss Swim School which opened in October. Planet Fitness now occupies the former Marshall’s space, which relocated in March 2019. Itech Shark has relocated within Ballwin. In 2021 a home décor/gift venue is anticipated to occupy the former Big Lots space. The following is a list of current Olde Towne tenants:

- | | |
|-------------------------|------------------|
| Check Into Cash | Clarkson Eyecare |
| Crave Beauty Academy | Fed Ex Kinko’s |
| Foss Swim School | Defy St. Louis |
| Lowe’s Home Improvement | McAlister’s Deli |
| Planet Fitness | Sports Clips |
| Starbuck’s | Texas Roadhouse |

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 8.988%. This tax is broken down as follows:



The TIF and TDD bond financing was provided by Wells Fargo Advisors. The bond trustee is UMB Bank. Unscheduled draws were made from the debt service reserve fund in 2013 – 2019, bringing the balance to zero. A portion of the principal due in 2019 and in 2020 was paid pro-rata together with accrued interest. A pro-rata payment of principal is anticipated in both 2021 and 2022.

Ballwin Towne Center Transportation Development District
For the Fiscal Year Ending December 31, 2021

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.

	2019 Actual	2020 Estimated	2021 Budget
Fund Balance, January 1	\$0	\$0	\$0
Revenues			
Sales Taxes ¹	\$95,019	\$85,000	\$87,550
Interest Income	343	63	25
Total TDD Revenues	\$95,362	\$85,063	\$87,575
Expenditures			
Administrative Fees	\$11,059	\$7,500	\$7,500
Audit Fees	2,500	2,500	2,500
Total TDD Expenditures	\$13,559	\$10,000	\$10,000
Revenues over Expenditures	\$81,803	\$75,063	\$77,575
Other Financing Sources (Uses)			
Transfers Out – EATs Fund ²	(\$47,618)	(\$42,500)	(\$43,775)
Transfers Out – TDD Revenues Fund ³	(\$34,185)	(\$32,563)	(\$33,800)
Total Other Financing Sources	(\$81,803)	(\$75,063)	(\$77,575)
Fund Balance, December 31	\$0	\$0	\$0

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

²Top fifty percent (50%) of TDD Sales Tax receipts, as required by TIF Act, is deposited into the EATs Account of the Special Allocation

³Remaining TDD Sales Tax revenues appropriated and applied as provided in Intergovernmental Cooperation Agreement between District

Sewer Lateral Fund
For the Fiscal Year Ending December 31, 2021

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.

	2019 Actual	2020 Estimated	2021 Budget
Fund Balance, January 1	\$ 464,603	\$ 594,614	\$ 751,510
Revenues			
Sewer Lateral Fees	\$ 277,125	\$ 270,000	\$ 270,000
Administrative Service Charges	\$ 6,750	\$ 6,900	\$ 6,900
Total Sewer Lateral Revenues	\$ 283,875	\$ 276,900	\$ 276,900
Expenditures			
Administrative Fees	\$ 28,324	\$ 15,004	\$ 15,836
Sewer Lateral Repair Costs	125,540	\$ 105,000	\$ 200,000
Total Sewer Lateral Expenditures	\$ 153,864	\$ 120,004	\$ 215,836
Revenues Over Expenditures	\$ 130,011	\$ 156,896	\$ 61,064
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 594,614	\$ 751,510	\$ 812,574

Federal Asset Seizure Fund
For the Fiscal Year Ending December 31, 2021

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 Financial Investigation Task Force Group 28.

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.

	2019 Actual	2020 Estimated	2021 Budget
Fund Balance, January 1	\$ 126,675	\$ 129,083	\$ 76,633
Revenues			
Intergovernmental Revenues	\$ 5,378	\$ 500	\$ 10,200
Interest Income	\$ 2,758	\$ 453	\$ 114
Total Revenues	<u>\$ 8,136</u>	<u>\$ 953</u>	<u>\$ 10,314</u>
Expenditures			
Fed Asset Seizure Expenses	\$ 5,728	\$ 53,403	\$ 64,900
Total Expenditures	<u>\$ 5,728</u>	<u>\$ 53,403</u>	<u>\$ 64,900</u>
Revenues Over Expenditures	\$ 2,408	\$ (52,450)	\$ (54,586)
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 129,083	\$ 76,633	\$ 22,047

P.O.S.T. Fund

For the Fiscal Year Ending December 31, 2021

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.

	2019 Actual	2020 Estimated	2021 Budget
Fund Balance, January 1	\$ 89,970	\$ 90,422	\$ 93,042
Revenues			
Intergovernmental Revenues	\$ 3,631	\$ 2,235	\$ 1,500
Interest Income	\$ 1,918	\$ 385	\$ 168
Total Revenues	<u>\$ 5,549</u>	<u>\$ 2,620</u>	<u>\$ 1,668</u>
Expenditures			
Training	\$ 5,097	\$ -	\$ 11,100
Total Expenditures	<u>\$ 5,097</u>	<u>\$ -</u>	<u>\$ 11,100</u>
Revenues Over Expenditures	\$ 452	\$ 2,620	\$ (9,432)
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 90,422	\$ 93,042	\$ 83,610



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.

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

Legal Debt Margin

Legal Debt Margin Calculation for Fiscal Year 2020

Assessed Value	<u>\$ 751,581,275</u>
Debt Limit (10% of total assessed value)	\$ 75,158,128
Debt applicable to limit:	<u>-</u>
Legal Debt Margin	<u>\$ 75,158,128</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 2021 fiscal year. The use of annual appropriation/lease debt is anticipated for funding the City’s new police station.

While the tax increment bonds do not constitute a general obligation or indebtedness of the City, an annual appropriation of the lessor of 35% of its portion of economic activity tax revenues or \$250,000 is made for repayment of the bonds. In 2021 this amount is budgeted to be \$90,090. After this bond issue ends, the City will no longer make this appropriation and the funds will be available for operations of the government. The City will also receive the top half of the incremental sales taxes currently dedicated for bond repayment. In 2021 this amount would be \$343,000.

Long Term Debt Obligations

TAX INCREMENT REFUNDING & IMPROVEMENT REVENUE BONDS			
Olde Towne Plaza			
Original Issue - 6/1/02; debt retirement - 10/1/22		\$	20,100,000
Payments thru 12/31/20:		\$	(13,885,000)
Redemptions		\$	(305,000)
Total TIF Debt 12/31/20:		\$	5,910,000
Payments Due in 2021:			
10/1/20 Principal:		\$	1,325,000
04/1/21 Interest:	\$	139,010	
10/1/21 Interest/Principal:	\$	139,009	\$ 1,860,000
Total TIF Reduction Requirements for 2021:		\$	3,463,019
Total TIF Indebtedness 12/31/21:		\$	2,725,000
TOTAL CITY DEBT REQUIREMENTS FOR 2021 (excluding TIF):		\$	-
TOTAL CITY DEBT REQUIREMENTS FOR 2021 (including TIF):		\$	3,463,019

LONG-TERM DEBT MATURITIES						
For The Years Ended December 31	<u>TAX INCREMENT BONDS</u>		<u>2020 UNPAID PRO-RATA</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>
2021	\$ 1,860,000	\$ 278,019	\$ 1,325,000	\$ -	\$ 3,185,000	\$ 278,019
2022	\$ 2,725,000	\$ 166,331	\$ -	\$ -	\$ 2,725,000	\$ 166,331
Total:	\$ 4,585,000	\$ 444,350	\$ 1,325,000	\$ -	\$ 5,910,000	\$ 444,350

* A portion of the principal of the bonds were paid pro-rata together with interest accrued to the payment date 10-1-20. The residual amount of unpaid principal is \$1,325,000.



Appendix

Municipal Facilities

Government Center
1 Government Center
Ballwin, MO 63011
Phone: 636-227-9000
Relay Missouri: 711



Police
300 Park Drive
Ballwin, MO 63011
Phone: 636-227-9636
After Hours Non-emergency:
636 227-2941
Emergency: 911

Public Works Department
200 Park Drive
Ballwin, MO 63011
Phone: 636-227-9000

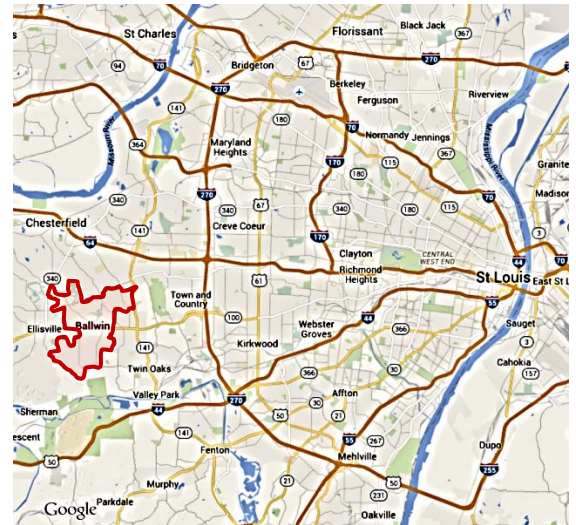


The Pointe at Ballwin Commons
1 Ballwin Commons Circle
Ballwin, MO 63021
Phone: 636-227-8590
TTY 1-800-735-2966

Ballwin Golf Course and Club
333 Holloway Road
Ballwin, MO 63011
Pro Shop: 636-227-1750
Hall Reservations: 636-207-2355



North Pointe
Aquatic Center
335 Holloway Road
Ballwin, MO 63011
Phone: 636-227-2981



Major Employers

Employer	Product/Service	Number of Employees
1 City of Ballwin	Government	250
2 Schnuck's	Grocery Store	207
3 Target	Retail	206
4 Meadowbrook Country Club	Leisure	200
5 Elco Chevrolet	Auto Dealership	188
6 Texas Roadhouse	Restaurant	173
7 Lowe's	Home Improvement	134
8 RN Services	Health Care	116
9 Jay Wolfe Toyota	Auto Dealership	112
10 Holy Infant Catholic Church	Church	110

Source: City's business license database

Income Statistics

Ballwin

\$48,192 per capita

\$98,750 median household

St. Louis County

\$41,426 per capita income

\$67,420 median household

State of Missouri

\$30,810 per capita

\$55,461 median household

United States

\$34,103 per capita

\$62,843 median household

Unemployment Figures

	2017	2018	2019	2020
Ballwin				
Total Labor Force	16,733	16,845	17,125	16,234
Unemployed	412	366	402	501
Unemployment Rate	2.5%	2.2%	2.3%	3.1%
St. Louis County				
Total Labor Force	522,081	526,276	535,325	509,759
Unemployed	15,891	15,206	16,704	21,836
Unemployment Rate	3.0%	2.9%	3.1%	4.3%
State of Missouri				
Total Labor Force	3,032,631	3,046,032	3,096,892	2,980,680
Unemployed	98,688	93,192	105,397	114,425
Unemployment Rate	3.3%	3.1%	3.4%	3.8%

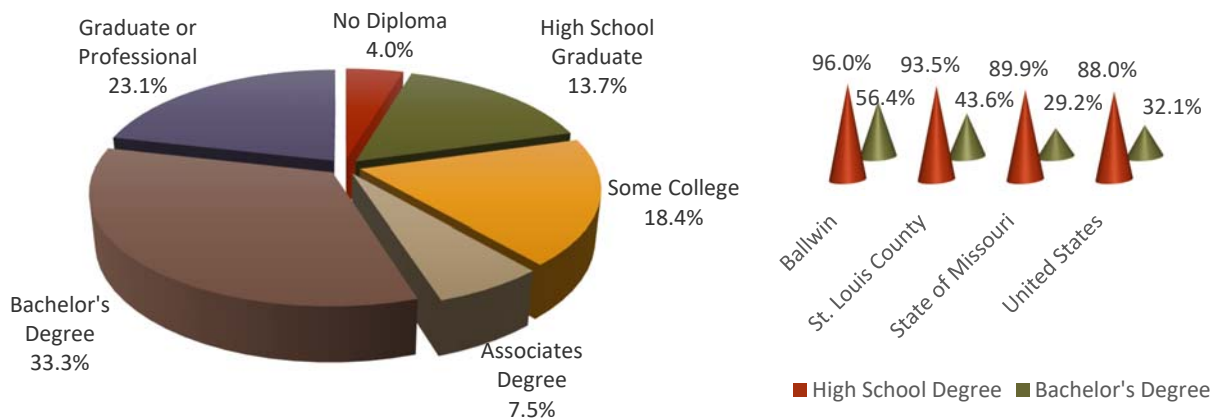
Source: Missouri Economic Research & Information Center (MERIC).
 The unemployment data for 2020 is as of October, 2020.

Housing

Median value owner occupied housing

Ballwin \$261,900
 St. Louis County \$198,800
 State of Missouri \$157,200
 United States \$217,500

Educational Attainment of Ballwin Residents Age 25 & Over



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 square miles
Miles of streets maintained by City	126
Miles of sidewalks maintained by City.....	162
Population:	30,404
Total Housing Units.....	12,597
Park Acreage.....	66
Number of Businesses.	307
Total employees, full time	130

Police protection :

Ballwin is served by its own police force located in the Donald “Red” Loehr Police Center. There are 47 police officers. Policing services are also provided for neighboring Winchester; dispatching services are provided for Ballwin, Winchester and 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
2020**

Description	Rate	Percent of Total Tax
State of Missouri - General Fund	3.000%	34.3%
State of Missouri - Education	1.000%	11.5%
State of Missouri - Conservation	0.125%	1.4%
State of Missouri - Parks & Soil Conservation	0.100%	1.1%
St. Louis County - Transportation	1.000%	11.5%
St. Louis County - Metro Parks / Recreation	0.100%	1.1%
St. Louis County - Children's Services	0.250%	2.9%
St. Louis County - Emergency Services	0.100%	1.1%
St. Louis County - Arch Initiative	0.188%	2.2%
St. Louis County-wide (pooled)	1.000%	11.5%
St. Louis County-Public Safety	0.500%	5.7%
St. Louis County-Zoological	0.125%	1.4%
Metrolink	0.250%	2.9%
Ballwin - Capital Improvements	0.500%	5.7%
Ballwin - Parks	0.500%	5.7%
TOTAL	8.738%	100.0%

Note: There are three Transportation Development Districts (TDD's) in the City that also levy a sales tax: Ballwin Olde Town Center, Clarkson Kehrs Mill, and Seven Trails Drive. The sales tax rates in these TDD's are as illustrated below:

TDD Name	TDD Rate	Total Rate
Ballwin Olde Towne Center	.25%	8.988%
Clarkson Kehrs Mill	1.0%	9.738%
Seven Trails Drive	1.0%	9.738%

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
CAD-Computer Aided Dispatch
CALEA-Commission on Accreditation of Law Enforcement Agencies
CAFR-Comprehensive Annual Financial Report
CBA-Collective Bargaining Agreement
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
EATS-Economic Activity Taxes
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.