



2019 BUDGET



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Introduction

Budget Message

To the Honorable Mayor, Aldermen and Citizens:

This year has been one of accomplishment and goal realization combined with long term strategic planning. More than a decade of designing and planning to correct facility inadequacies with the current government center came to fruition with the start of construction of a new building. Located within sight of the existing structure in Vlassis Park, the new building addresses accessibility and security issues, enables required physical separation of court operations from the police department and provides public restrooms. This project is being paid entirely with cash reserves which have been committed through ordinance since 2014. Interior finishes will be completed in 2019 with move-in anticipated in April.

Redevelopment of Ballwin Plaza on Manchester Road is underway with tear down of the center section completed and construction of new buildings in progress. Although several of the new tenants for the plaza are relocating from other areas within Ballwin, one tenant will be new.



Two major planning processes were undertaken this year. The i5Group was engaged to work with staff, businesses and residents to prepare a comprehensive plan for the community to establish a shared vision for the future growth and operation of the city. Concurrently, the firm DG2 engaged the same stakeholders regarding their priorities related to our parks and amenities to create a parks masterplan for the City. This will direct the City on how best to utilize existing green spaces and recreational facilities as well as guide future development. Both of these plans are expected to be completed by the end of 2018, with evaluation of the findings and recommendations to occur in 2019. The 2019 budget was prepared with the expectation that major initiatives emerging from these plans would not impact the budget until 2020. The Board met with staff this year to identify shorter term priorities that are not in the scope of the two formalized plans, and this budget incorporates these improvements.

2019 Priorities

Cost containment and efficiency is an ongoing high priority, although workers compensation costs continue to present a challenge. An update of safety policies, increased spending on safety equipment and a heightened awareness of safe work practices in the past two years has not yet translated into a reduction in claims costs. Premiums are expected to increase by 20% in 2019. The emphasis in the coming year will be on building a culture of safety.

A significant expense to the City is the utility cost to operate city-wide streetlights. Electric rates for these were reduced by 3% in August under the new Missouri energy law and are set through 2020. Rates are expected to rise after that point. The City continues to work with Ameren to expedite the change-out of fixtures to more energy efficient LED bulbs as well as negotiate for the right to purchase the streetlights.

Streets Street maintenance and repair are always a high priority for the City. Through repair and resurfacing of the streets themselves as well as the condition of the streets maintained during winter storms, the quality of Ballwin's streets is a source of pride for the City. Continued focus on repairs over recent years has elevated the overall condition rating of our streets as measured through the pavement condition index.



Significant investments in equipment have been made to improve the capability of the public works department to perform this work in-house. The replacement of an asphalt paver and roller and the acquisition of a two ton truck with a volumetric mixer attachment enable the City to complete more slab replacement, curb & gutter

replacement and mill & repave work with in-house labor than what it could accomplish previously.

Total expenditures on streets have been reduced in the 2019 budget, realizing savings from the use of the new equipment yet maintaining the same level of productivity. Compared with the 2018 budget, street repair in the operating budget is reduced by \$190,417 or 15%. In 2019 the City expects to spend \$306,354 (in materials only) for the repair and replacement of asphalt and concrete streets with in-house labor. If this same work were to be performed contractually, it would cost an additional \$164,669. Limited by the size of the public works staff, contractors will continue to be engaged to augment what staff can do. Contractual replacement of streets, sidewalks and curb ramps will cost \$643,950. Seven more streets will be micro paved at a cost of \$137,500. Crack sealing of streets budgeted at \$25,000 will resume in 2019 as well.

Street / Bridge Work					
	2015	2016	2017	2018	2019
	Actual	Actual	Actual	Estimated	Budget
Contractual:					
Operating budget	\$1,442,734	\$1,529,516	\$1,184,457	\$947,725	\$806,450
Capital Budget *	30,429	32,843	485,016	238,728	17,692
Total contractual	<u>\$1,473,163</u>	<u>\$1,562,359</u>	<u>\$1,669,473</u>	<u>\$1,186,453</u>	<u>\$824,142</u>
In-house, material only:					
Operating budget	-	-	\$78,241	\$321,554	\$306,354
Capital Budget	-	-	-	-	-
Grand Total	<u>\$1,473,163</u>	<u>\$1,562,359</u>	<u>\$1,747,714</u>	<u>\$1,508,007</u>	<u>\$1,130,496</u>

* Net of federal reimbursements (Years 2017-2019 include contractual sidewalks)

Tree trimming & removal An inventory of all City owned trees in the public right of way was taken in 2015 and revealed a large number of trees considered to be in dangerous condition and needing imminent removal or trimming. In addition, the City had 2,000 ash trees. These ash trees are threatened by the emerald ash borer and most will require removal over the next 5 – 10 years. In response to this situation a year round crew has been established to remove and trim as many trees as can be safely managed. A bucket truck was acquired to facilitate this work and a replacement chipper was acquired in 2018. Significant progress has been made in the first four years with 1,108 trees removed thus far, 606 of them being ash trees. Contracting out the removal of these trees would have cost the city more than \$2,000,000. \$10,000 is budgeted for contractual removal of trees that are too large or are close to power lines.

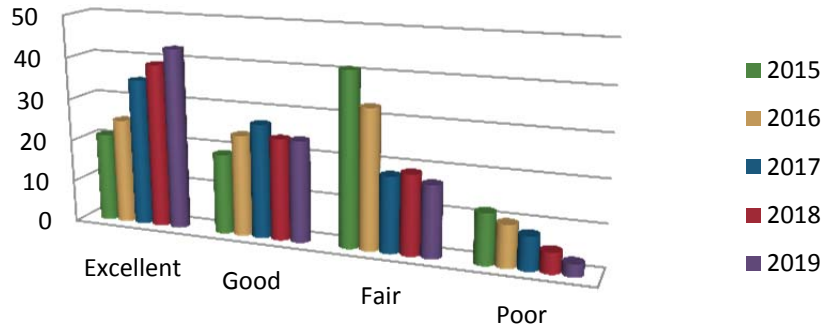
Resident requests for the trimming of trees in the right of way have risen dramatically this year, shifting focus somewhat from removal to trimming. The number of trees trimmed in 2018 doubled compared to 2017. To help meet this demand a second bucket truck at a cost of \$130,000 is budgeted in 2019. A member of the tree crew earned his certification as an arborist this year, ensuring a professional care level for the City's tree population.



Vehicle replacements Beginning in 2016, the City embarked on a program to upgrade its fleet of vehicles and equipment. These had deteriorated to the point where 57% were rated as being in either fair or poor condition. 2019 marks the fourth year for this replacement program and

improvements in the condition of the fleet are substantial with the number of vehicles rated as poor being reduced from twelve to three. Planned replacements are a one-ton dump truck, a two-ton dump truck and 2 police patrol vehicles. Including the new additions to the fleet of the swap-

Condition Rating Vehicles & Heavy Equipment



loader and bucket trucks, this investment over four years totals almost \$2.5 million dollars. The next step is to protect the new equipment with storage facilities and covered parking. A structure to cover police vehicles was constructed in 2017. Next year’s budget includes \$250,000 to replace the golf maintenance shed with a building large enough to house all of the equipment. Funds for the redesign plans for the public works yard are also budgeted.

Fund Balance

The General Fund will be increasing fund balance in the amount of \$476,285, which is 4.5%. Offsetting this is a \$298,176 transfer to the Capital Fund of committed fund balance for the final construction costs of the new City Hall. Total fund balance is projected to include \$1.6 million in funds restricted for public safety, which are planned for renovation of the police building. We anticipate our unassigned fund balance at the end of 2019 to be \$8,602,630. This amount is 44.7% of our budgeted operating expenditures and exceeds our fund balance reserve policy requirement of 25% by nearly \$3.8 million.

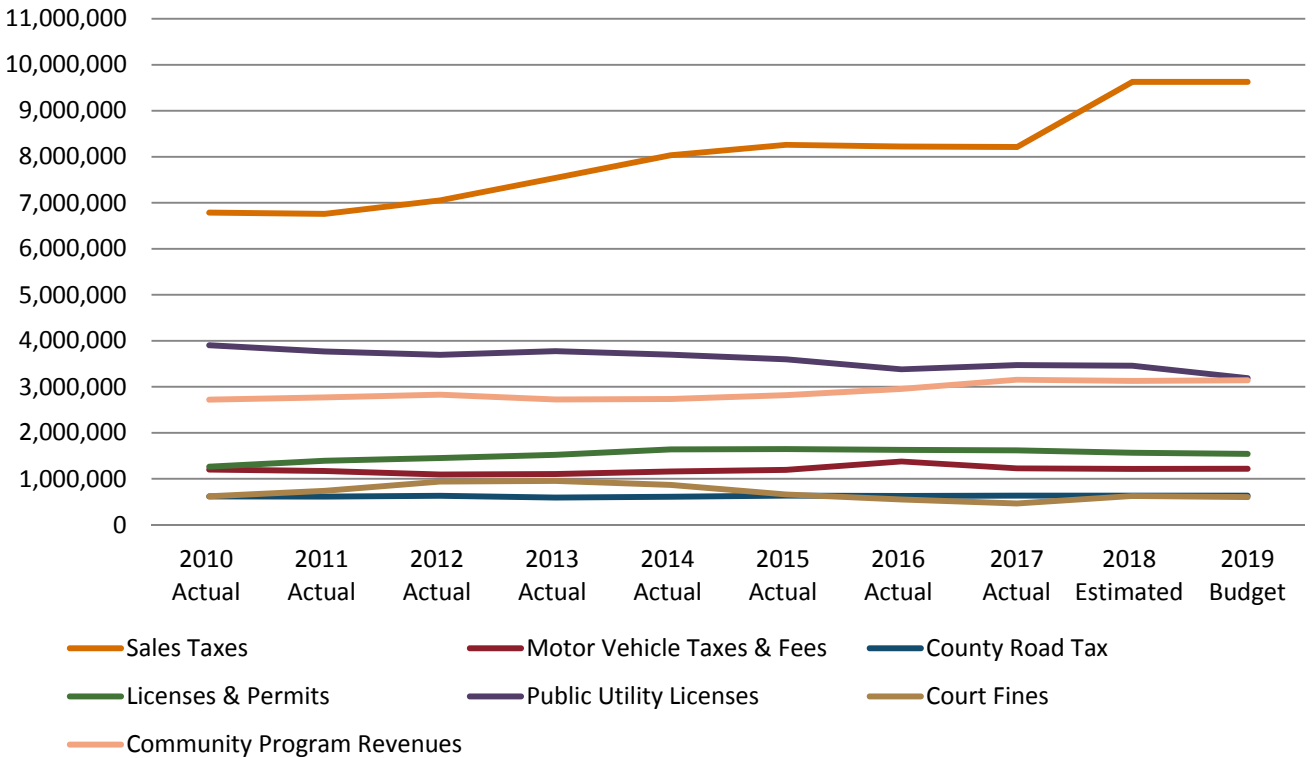
The budget for the Capital Projects Fund will increase its fund balance slightly by \$1,308. The Capital Project Fund does not have a dedicated revenue source; sales tax revenues are allocated to it on an as needed basis to fund planned projects.

Revenues

The largest source of revenue for the City is sales taxes, which make up 46% of all revenues. These are allocated to the Capital Projects Fund first, if grants and federal matching funds are not sufficient to offset expenditures. The remaining sales taxes are allocated to the General Fund. The dramatic increase in sales tax revenues in 2018 reflected in the graph below is attributable to the new half cent county wide sales tax for public safety which took effect October 1, 2017. These funds will only be 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 potential annexation of adjacent unincorporated residential areas.

Major Revenue Trends



Current year sales tax collections from existing tax sources are ahead of 2017 by 3.8%. Although currently on the upswing, they declined by .5% in 2016 and by 4.6% in 2017. Conscious of the ever-increasing growth in internet commerce, the City has taken a conservative approach and budgeted sales taxes to be flat in 2019 compared with 2018 projections.

General Fund Expenditures

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

Major Budget Assumptions

Personnel merit increases (April 1)	4.0%
Health insurance premium increase (July 1)	5.0%
Dental insurance premium increase (June 1)	2.0%
Workers Compensation insurance increase	20.0%
General Liability insurance increase	0.0%
Property & Liability insurance increase	5.0%
Electric rate increase	0.0%
Natural gas rate increase	2.5%
Water & sewer rate increase	3.0%
Motor fuel price per gallon increase	10.0%

General fund expenses total \$19,230,775 compared with \$18,428,689 for the 2018 estimate. This is an increase of \$802,086 or 4.4%. Personnel costs are increasing by \$672,133, compared with \$398,728 in the current year budget. The largest component of this increase is a 4% merit increase budgeted for full time employees to be effective April 1. Formal approval of this increase by the Board is contingent on the state of the economy at that point. Another major component in the increase is the LAGERS expense, which is projected to be \$137,398 higher. An increase in the LAGERS benefit level from L-3 to L-12 became effective July 1, 2018, so just six months at the higher rates were expensed in 2018 while twelve months will be expensed in 2019. A mid-year rise in health insurance premiums of 5% is anticipated at a cost of \$99,169.

Personnel Costs	2018 Estimated	2019 Budget	\$ Variance	% Variance
Salaries	\$7,966,112	\$8,231,445	\$265,333	3.3%
Overtime/Holiday pay	244,049	240,190	(\$3,859)	-1.6%
Part-time pay	943,716	989,224	\$45,508	4.8%
FICA	688,256	727,355	\$39,099	5.7%
LAGERS	594,876	732,274	\$137,398	23.1%
Workers Comp	367,118	434,968	\$67,850	18.5%
Unemployment insurance	6,080	16,640	\$10,560	173.7%
Health Insurance	1,299,078	1,398,247	\$99,169	7.6%
Dental Insurance	49,335	52,612	\$3,277	6.6%
Life insurance	11,172	11,508	\$336	3.0%
HRA	66,375	57,142	(\$9,233)	-13.9%
Uniforms	67,323	64,350	(\$2,973)	-4.4%
Employee testing	10,100	10,100	\$0	0.0%
College Tuition	11,000	29,500	\$18,500	168.2%
Miscellaneous	12,386	13,554	\$1,168	9.4%
Total	\$12,336,976	\$13,009,109	\$672,133	5.4%

Significant non-recurring expenses included in the budget are:

- Pool grates and filter media (sand) at both the indoor and outdoor pools \$96,211
- Chemical sprayer at the golf course \$45,000
- Stripping/refinishing gymnasium floor at The Pointe \$32,500
- Treadmills (10) for fitness center \$65,000
- Park signage reflecting new city logo \$25,000

Vehicles scheduled to be replaced or newly added to the fleet total \$468,000.

- Police patrol vehicles (2) \$75,000 - One ton dump truck \$80,000
- Two ton dump truck \$183,000 - Bucket truck \$130,000

Capital Projects

Remaining costs for the new Government Center will be paid from the Capital Fund. Expenses of \$298,176 are anticipated. A transfer of fund balance from the operating fund will completely offset the cost of the project in 2019. This fund balance has accumulated since 2014 through a legislative commitment established by the Board of Aldermen for the express purpose of

this project.

The Capital Projects Fund has one major road project beginning the engineering phase during 2019: the resurfacing of Holloway Road. Easement acquisition is scheduled for 2020 followed by construction in 2021. Budgeted expense of \$88,460 is offset by 80% federal reimbursement. Net cost to the city will be \$17,692.

The existing golf maintenance building is too small to house all of the equipment used in maintaining the city golf course. As we continue to replace and upgrade our equipment, protecting it from the elements is critical in order to maximize the investment. \$250,000 is budgeted to replace the structure with one that has adequate capacity for both storage and maintenance work.

Two design projects are planned for 2019. 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. Rather than replace the building, a multi-stage renovation program is planned in order to minimize disruptions to the police operation. Ultimate funding for these renovations will come from the public safety sales tax. Unspent tax collections from 2017 and 2018 are held as restricted fund balance for this project. With the addition of new pieces of equipment, a cement silo and the addition of the year round tree trimming/cutting operation, the public works yard has become overcrowded and expensive pieces of equipment are exposed to the elements. Redesign of this space is needed to include covered parking structures and improve overall efficiency. Both design projects are budgeted at \$25,000 each.

2019 Budget By Fund						
Fund	Revenues	Expenses	Transfers In/(Out)	Surplus (Deficit)		Fund Balance 12/31/19
General	20,005,236	19,149,375	(379,576)	476,285	*	8,300,685
Capital	470,768	686,636	217,176	1,308		12,043
TIF	1,038,875	4,500	(1,034,375)	0		0
TDD	98,110	9,700	(88,410)	0		0
Sewer Lateral	302,000	301,324	0	676		387,881
Federal Asset Seizure	14,100	10,000	0	4,100		133,515
P.O.S.T.	5,200	7,000	0	(1,800)		85,548
All Funds	21,934,289	20,168,535	(1,285,185)	480,569		8,919,672

* Includes funds restricted for Public Safety of \$739,356

Special Allocations Fund

This fund receives its revenues from the top 50% of economic activity taxes (EATS) received from businesses in the TIF district, from PILOTS, and from sales taxes transferred from the TDD fund. A decrease of 5.8% is budgeted for 2019. All revenues are used to make principal and interest payments on the TIF bonds.

TDD

Revenues are budgeted to decrease by 15.5% due to tenant turnover in the Olde Towne Plaza. All funds are transferred to the Special Allocations Fund after paying administrative expenses of the district.

Sewer Lateral

Revenues are generated from a \$28 assessment levied against all residences with 6 or fewer dwelling units. These are projected to be essentially flat compared to 2018 revenues. The City attempts to finance as many sewer lateral repairs as funding allows. Expense for repairs is \$273,000, which is up by 1.5% from the current year. Revenues will exceed expenses by \$676.

Federal Asset Seizure

Revenues received from drug enforcement seizures are inconsistent from year to year and difficult to project. Revenues for 2019 are budgeted conservatively and set at \$14,100. Expenses are budgeted at \$10,000. These funds are used to supplement the needs of the Police Department. A surplus of \$4,100 is budgeted.

P.O.S.T.

Revenues are budgeted to increase as court collections increase. \$5,200 is projected, which is an increase of 6.9% over 2018. Expenditures are budgeted higher at \$7,000, and so will require \$1,800 of fund balance to supplement revenues.

Five Year Projections

General and Capital Projects Funds Combined - Five Year Projections

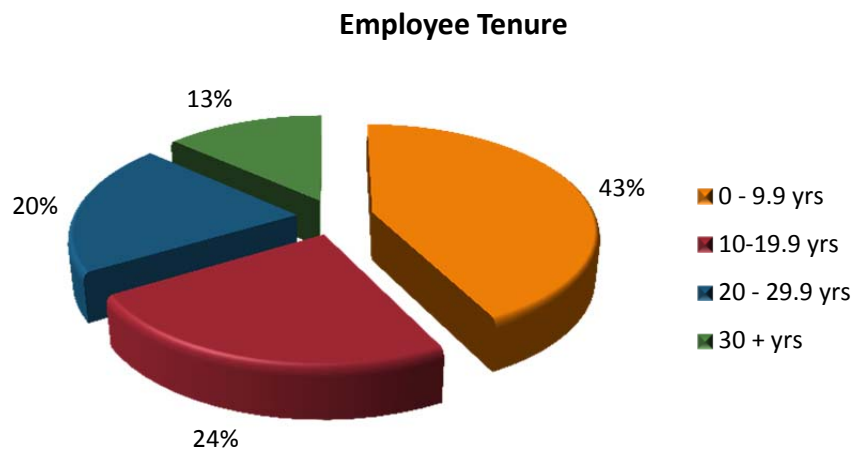
	2019	2020	2021	2022	2023
Revenues					
	\$ 20,405,236	\$ 20,405,236	\$ 20,405,236	\$ 20,405,236	\$ 20,405,236
Use of Committed Fund Balance	\$ 298,176	\$ -	\$ -	\$ -	\$ -
Capital Expenditures - Non- Discretionary (net of federal matching grants)					
	\$ 379,176	\$ 81,000	\$ 85,000	\$ 85,000	\$ 89,000
Operating Expenditures - Non- Discretionary					
	\$ 19,528,951	\$ 19,436,965	\$ 19,650,547	\$ 20,015,508	\$ 20,298,096
Public Safety Funds Carried Forward					
	\$ 739,356	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
Subtotal - Revenues Over (Under) Non-Discretionary Expenditures	\$ 55,929	\$ 187,271	\$ (30,311)	\$ (395,272)	\$ (681,860)
Capital Expenditures - Discretionary (net of grants and federal matching funds)					
Golf Maintenance Building	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Police Building Rennovations - Design	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Public Works Yard - Design Phase	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Ferris Park Redevelopment - Phase 2	\$ -	\$ 325,000	\$ -	\$ -	\$ -
New Ballwin Park Final Design	\$ -	\$ 23,600	\$ -	\$ -	\$ -
New Ballwin Park Construction	\$ -	\$ -	\$ 375,000	\$ -	\$ -
Holloway Park Design / Specs	\$ -	\$ -	\$ 13,600	\$ -	\$ -
Holloway Park Construction	\$ -	\$ -	\$ -	\$ 75,000	\$ -
Vlasis Park Design / Specs	\$ -	\$ -	\$ -	\$ 43,600	\$ -
Vlasis Park Construction	\$ -	\$ -	\$ -	\$ -	\$ 475,000
Holloway Road	\$ 17,692	\$ 2,000	\$ 231,208	\$ -	\$ -
Subtotal - Discretionary Expenditures:	\$ 317,692	\$ 350,600	\$ 619,808	\$ 118,600	\$ 475,000
Revenues Over (Under) Expenditures:	\$ (261,763)	\$ (163,329)	\$ (650,119)	\$ (513,872)	\$ (1,156,860)

Because the General and Capital Projects Funds both derive revenue from the sales taxes received by the City, it is necessary to look at both funds projected over a five-year period to get a true picture of what resources are available to the City. The table above separates discretionary from non-discretionary expenditures. All revenue sources, including sales taxes, are projected flat with neither growth nor decline. Operating expenditures are projected using the same assumptions as were employed for the 2019 budget, but with no merit increases. Changes mandated by Missouri statute for minimum wage increases through 2023 are incorporated into part-time pay projections.

Looking at the five-year outlook, revenues initially exceed non-discretionary expenditures. In years 2021 – 2023, however, projected expenses are greater than revenues in progressively increasing amounts. The City anticipates collecting more revenues from the public safety sales tax than it plans to expend each year, with those surplus funds being designated for renovations to the police building. The City is committed to good stewardship of these funds and accountability for how they are used. Unspent funds in each year are removed from the pool of available funds and restricted in fund balance.

The City projects operating expenses and budgets with assumptions of full employment and ‘worst case’ scenarios for insurance increases and repairs. Historically, our actual expenses are lower than budget because of more favorable than budgeted premium increases, reduced part-time labor costs when outdoor facilities close because of rain, staff turnover, etc. It is our expectation that favorable conditions will enable us to grant merit increases in 2020 - 2023. The increasing cost for part-time labor adds \$420,000 to the projections by 2023. Usage fees for recreational activities will have to be evaluated to cover increasing costs for these services.

After discretionary expenditures are factored, we are reflecting deficits for all years. The larger projected discretionary expenditures are the park redevelopment projects. These are subject to scope changes and postponement based on the upcoming results of the parks masterplan. Furthermore, because they are discretionary, the City would not move forward with these projects without additional revenue from sales taxes, gross receipts or without grants to subsidize them. Additional revenues or a reduction of non-discretionary operating expenditures would be needed to fund construction projects in these years.



Because sales tax revenues can be volatile and to free up more funds for discretionary capital projects, the City will continue to explore opportunities for cost savings through efficiencies and resource sharing between departments. The City's workforce, with an average longevity of 14 years, has 21 employees at or near retirement age. This represents 16% of all full-time staff. As these retirements occur, these positions will be evaluated as we continue to streamline operations through attrition.

Wellness initiatives are promoted to the staff to help employees and their families be healthier and better manage chronic health conditions. A healthier workforce is more productive and directly impacts medical premiums. With continued replacement of the older vehicles and heavy equipment in the city's fleet and the measures being taken to reduce weather exposure, repair and replacement expenses should decline.

From a revenue side, operations at our recreation facilities continue to be evaluated to increase usage and cost recovery. Fees for inspections and permitting are being evaluated. All departments will continue looking for ways to provide better service to residents and reduce expenses through the utilization of new technology.

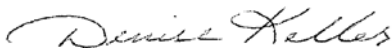
Budget Award

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, 2018. This is the third such award for the City.

The award reflects the City's commitment to meeting the highest principles of governmental budgeting. This signifies that Ballwin's budget rated proficient in serving as: a policy document, a financial plan, an operations guide, and a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

In closing, thank you to the entire administrative team for their assistance and support in the development of the 2019 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 outstanding management and oversight by the Mayor and Board of Aldermen in concert with our dedicated staff on behalf of the citizens of Ballwin.

Respectfully Submitted,



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, 2018

Christopher P. Morill

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	Jimmy Terbrock
Ward II	Kevin Roach	Mark Stallmann
Ward III	Frank Fleming	Jim Leahy
Ward IV	Ross Bullington	Ray Kerlagon

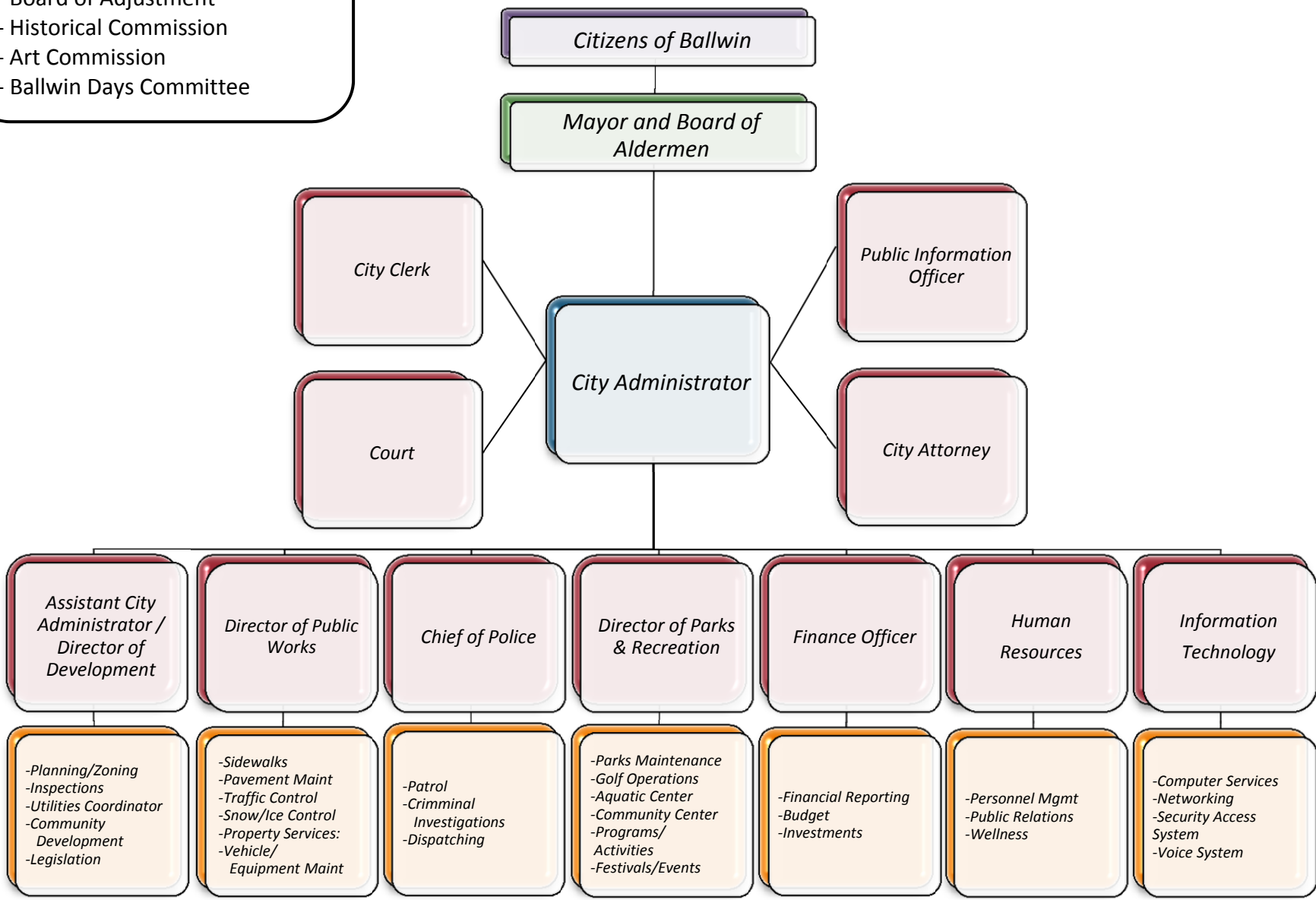
CITY ADMINISTRATION

Interim City Administrator	Bob Kuntz
Assistant City Administrator / Director of Development	Andy Hixson
Chief of Police	Kevin Scott
Finance Officer	Denise Keller
Director of Public Works	Jim Link
Interim Director of Parks and Recreation	John Hoffman
Human Resources Coordinator	Haley Morrison
Information Technology Manager	Paula Reeds
Public Information Officer	Kirsten Hochstetler
City Clerk	Abigail Johnson
City Attorney	Bob Jones
Prosecuting Attorney	Chris Graville
Municipal Judge	Virginia Nye

City of Ballwin 2019 Organizational Structure

- VOLUNTEER BOARDS & COMMISSIONS**

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



Budget Calendar Fiscal Year 2019

DATE	ACTION
July 31, 2018	City Administrator holds initial budget preparation meeting with department heads and staff
August 1, 2018	Provide departmental access to 2019 Budget System
September 10, 2018	Present employee compensation to Board of Aldermen
September 12-14, 2018	City Administrator and Finance Officer meet with individual department heads to review departmental budgets
September 24, 2018	Conduct Budget Work Session with Board of Aldermen; present General Fund Budget Expenditures and Capital Improvement Plan
October 8, 2018	Present General Fund Budget Revenues to Board of Aldermen
October 22, 2018	Present Comprehensive Proposed Budget for all funds to Board of Aldermen
November 21, 2018	Publish Public Hearing Notice
November 26, 2018	Present 2018 Budget Re-appropriation to Board of Aldermen
December 3, 2018	Present Capital Improvement Plan for Approval at Planning & Zoning Commission Meeting (as required by State Statute)
December 10, 2018	Conduct Public Hearing on Proposed Budget; Adopt Budget
December 11, 2018	Distribute Approved Budget

Budget Overview

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

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

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

Fiscal Year

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

Fund Structure

Governmental Fund Types

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

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

Fund Organization

The General Fund: This fund includes budgets for four departments that provide the critical services to our residents, such as police protection, street maintenance, planning, codes, court, park maintenance and general administration of the City. The departments are comprised of multiple program budgets. Three of the departments have employees whose salaries and benefits are allocated among various

programs within the department. Several programs, primarily recreational, receive fees to assist in offsetting program expenditures. 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 & Legislative e. Support Services f. Information Services g. Court h. Finance 2) Public Works <ul style="list-style-type: none"> a. Engineering b. Streets & Sidewalks c. Snow & Ice Control d. Property Services e. Support Services | <ul style="list-style-type: none"> 3) Police <ul style="list-style-type: none"> a. Management/Administration b. Field Operations c. Communications d. Criminal Investigations 4) Parks & Recreation <ul style="list-style-type: none"> a. Parks b. Golf Operations c. Aquatic Center Operations d. Community Center e. Building Systems f. Ballwin Days |
|---|---|

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

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

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

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

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

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

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

Funds Excluded from Adopted Budget

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

Budget Basis

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

The budget for all Governmental Fund Types is prepared on a modified accrual basis with certain exceptions. Under this basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments and compensated absences, are recorded only when payment is due.

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

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

The City’s Comprehensive Annual Financial Report (CAFR) shows the status of the City’s finances on the basis of GAAP. Governmental Accounting Standards Board (GASB) Statement 34 requires the City to account for its capital assets, including infrastructure such as streets, culverts, sidewalks, rights-of-way, equipment, vehicles, buildings and land, as well as construction in progress. The City depreciates all capital assets on an annual basis using the straight-line method over the useful lives of the various classes of assets.

Basis of Accounting and Budgeting

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

Budget Preparation, Review and Adoption

The annual budget process typically begins in August of each year. General revenues are projected by the Finance Officer and parks and recreation revenues are projected by that department. Each department head submits a proposed budget, representing their respective department, which is reviewed and edited by the City Administrator and Finance Officer before being presented to the Board of Aldermen. A 5-year capital improvement plan is first reviewed by the City's Planning and Zoning Commission before being presented to the Board of Aldermen for approval. The budget is legally enacted by ordinance in December after public hearings are held to obtain taxpayer comments.

Budget Amendments and Transfers

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

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

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

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. At their meeting this year the Board established a set of goals to be addressed within a 3 – 5 year term. The City will focus on these goals, with the highest priority items set out first.

- 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

- Acquire a second tree trimming/sign truck; staff with an additional tree crew
- 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
- Promote the formation of a Ballwin business association

Operations/Facilities

- Maximize the use of in-house labor and equipment for street repair and replacement
- Secure federal matching funds for resurfacing of New Ballwin Road
- Enhance/construct park facilities based on master parks plan priorities
- Upgrade the police facility
- Redevelop 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

- Provide high functioning WiFi access to all municipal facilities
- Upgrade network infrastructure focusing on high speed broadband
- Upgrade Mitel PBX and voicemail system
- Upgrade/update the CAD System
- Expand regional dispatching services
- Implement body cameras for Police officers

Comprehensive Community Plan

The City currently operates under the goals and objectives outlined in its last comprehensive community plan adopted in 2007. Those goals are as follows:

Economic Development & Business Stability

- Promote investment and redevelopment in the City's commercial districts
- Revitalize commercial and entertainment opportunities
- Diversify and strengthen the City's economic base and local employment opportunities

Quality of Life

- Develop programs that promote community beautification, character enhancement and quality of life
- Prioritize projects that encourage cultural offerings and the development of community organizations that promote civic activities and build professional relationships
- Promote active living environments, family-oriented lifestyles and excellent community services

Housing & Neighborhood Stabilization

- Preserve the character and stability of existing neighborhoods
- Encourage a balanced mix and value range of housing options
- Promote the continued development of diverse, high-quality residential developments

Transportation

- Maintain a safe and efficient road system that provides effective circulation
- Encourage improvements to existing arterial and collector roads
- Increase safety and the use of non-motorized transportation modes

Annexation & Future Land Use

- Develop an action plan for the revitalization of Manchester Road
- Promote land development that preserves existing neighborhoods and the natural landscape
- Formulate an annexation plan based on the City's ability to provide services

Parks & Recreation

- Maintain, enhance and expand the City's parks and recreation system
- Expand the City's open spaces to include the construction of bike lanes and paths
- Assess the recreational facilities and programming to determine their adequacy and financial stability

Community Services

- Continue to evaluate the need for upgraded or improved public services
- Establish mutually beneficial intergovernmental relations with other units of government
- Create more opportunities for meaningful citizen participation through all stages of community development



Throughout 2018, Ballwin has been engaged in the development of a new and updated plan to carry it into the future. The City's comprehensive plan will be an opportunity to create a shared community vision for the next twenty years that will keep and enhance the quality of life while attracting continued economic investment in the City.

While the future cannot be predicted, the City can plan and manage for change. The planning team examines trends in demographics, workforce, mobility, housing, and economic development to best position the City to be resilient in adapting to future changes.

Comprehensive plans are an opportunity to develop consensus on a community vision and community priorities that will help shape growth in the community. As Ballwin is essentially built-out, future growth will come in the form of annexation or redevelopment. The comprehensive plan is an opportunity to evaluate potential annexation options.

Presentation of the proposed plan to the Board of Aldermen is anticipated in early 2019.

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.



Budget Summaries

Summary of All Funds

	2017 Actual	2018 Estimated	2019 Budget	% Change from 2018 Estimated
General Fund				
Revenues	\$ 18,591,486	\$ 20,220,211	\$ 20,005,236	-1.1%
Expenditures	(18,166,375)	(21,432,196)	(19,528,951)	-8.9%
Revenues over (under) expenditures	\$ 425,111	\$ (1,211,985)	\$ 476,285	
Capital Fund				
Revenues	\$ 2,539,664	\$ 5,387,784	\$ 768,944	-85.7%
Expenditures	(2,367,070)	(5,680,555)	(767,636)	-86.5%
Revenues over (under) expenditures	\$ 172,594	\$ (292,771)	\$ 1,308	
Special Allocation Fund				
Revenues	\$ 1,389,003	\$ 1,327,514	\$ 1,250,275	-5.8%
Expenditures	(1,389,003)	(1,327,514)	(1,250,275)	-5.8%
Revenues over (under) expenditures	\$ -	\$ -	\$ -	
Transportation Development District Fund				
Revenues	\$ 116,598	\$ 116,097	\$ 98,110	-15.5%
Expenditures	(116,598)	(116,097)	(98,110)	-15.5%
Revenues over (under) expenditures	\$ -	\$ -	\$ -	
Sewer Lateral Fund				
Revenues	\$ 296,500	\$ 301,500	\$ 302,000	0.2%
Expenditures	(218,713)	(295,800)	(301,324)	1.9%
Revenues over (under) expenditures	\$ 77,787	\$ 5,700	\$ 676	
Federal Asset Seizure Fund				
Revenues	\$ 27,201	\$ 14,060	\$ 14,100	0.3%
Expenditures	(27,632)	(10,000)	(10,000)	0.0%
Revenues over (under) expenditures	\$ (431)	\$ 4,060	\$ 4,100	
P.O.S.T. Fund				
Revenues	\$ 3,779	\$ 4,864	\$ 5,200	6.9%
Expenditures	(4,952)	(7,100)	(7,000)	-1.4%
Revenues over (under) expenditures	\$ (1,173)	\$ (2,236)	\$ (1,800)	
Total Governmental				
Revenues	\$ 22,964,231	\$ 27,372,030	\$ 22,443,865	-18.0%
Expenditures	(22,290,343)	(28,869,262)	(21,963,296)	-23.9%
Revenues over (under) expenditures	\$ 673,888	\$ (1,497,232)	\$ 480,569	

Changes In Fund Balances

	General	Capital	Special Allocation	TDD	Sewer Lateral	Federal Asset Seizure	P.O.S.T.	Total
Est. Beginning Balance	\$ 10,517,426 ¹	\$ 14,516	\$ -	\$ -	\$ 387,205	\$ 129,415	\$ 87,348	\$ 11,135,910
Revenues	20,005,236	470,768	1,038,875	98,110	302,000	14,100	5,200	21,934,289
Transfers In	-	298,176	211,400	-	-	-	-	509,576
Total Resources	30,522,662	783,460	1,250,275	98,110	689,205	143,515	92,548	33,579,775
Less:								
Expenditures	19,230,775	767,636	4,500	9,700	301,324	10,000	7,000	20,330,935
Transfers out	298,176	-	1,245,775	88,410	-	-	-	1,632,361
Ending Balance	\$ 10,993,711	\$ 15,824	\$ -	\$ -	\$ 387,881	\$ 133,515	\$ 85,548	\$ 11,616,479
Fund Balance Change:								
Amount	\$ 476,285	\$ 1,308	\$ -	\$ -	\$ 676	\$ 4,100	\$ (1,800)	\$ 480,569
Percent	4.5%	9.0%			0.2%	3.2%	-2.1%	4.3%

¹ Includes art commission escrow \$20,877, historical society escrow \$14,553, Lafayette Older Adult Program (LOAP) escrow \$11,302, inmate security escrow \$23,802, 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
Revenues				
Sales and Use Taxes	\$ 9,226,000	\$ 668,000	\$ 400,000	\$ 10,294,000
Public Utility Licenses	3,187,100	27,300	-	3,214,400
Other Taxes	1,917,000	296,500	-	2,213,500
Licenses & Permits	1,539,200	-	-	1,539,200
Federal Grants	-	-	70,768	70,768
Grants and Entitlements	36,250	-	-	36,250
Local Government Payments in Lieu of Taxes	-	440,000	-	440,000
Police and Communications	218,797	15,700	-	234,497
False Alarm Fines	6,800	-	-	6,800
Court Fines	600,000	-	-	600,000
Community Programs	3,138,305	-	-	3,138,305
Investment Earnings	39,200	5,285	-	44,485
Donations	8,000	-	-	8,000
Miscellaneous Revenues	73,584	5,500	-	79,084
Sale of Assets/Property	15,000	-	-	15,000
Transfers In	-	211,400	298,176	509,576
Total Revenues	\$ 20,005,236	\$ 1,669,685	\$ 768,944	\$ 22,443,865
Expenditures - by Function				
Administration	\$ 3,090,083	\$ 1,600,709	\$ 298,176	\$ 4,988,968
Parks and recreation	4,383,667	-	250,000	4,633,667
Police	6,408,456	17,000	25,000	6,450,456
Public Works	4,206,948	-	113,460	4,320,408
Capital Expenditures	1,060,221	-	-	1,060,221
Debt Service	-	-	-	-
TIF Fees & Reimbursements	81,400	-	81,000	162,400
Transfers Out	298,176	49,000	-	347,176
Total Expenditures	\$ 19,528,951	\$ 1,666,709	\$ 767,636	\$ 21,963,296
Revenues over (under) expenses	\$ 476,285	\$ 2,976	\$ 1,308	\$ 480,569
Estimated Beginning Fund Balance - Jan 1	\$ 10,517,426	\$ 603,968	\$ 14,516	\$ 11,135,910
Estimated Ending Fund Balance - Dec 31	\$ 10,993,711	\$ 606,944	\$ 15,824	\$ 11,616,479

Revenue Projections

This section provides a detailed analysis of each major revenue source. All recurring revenues in excess of \$150,000 are included. In total, over 93.8% 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:

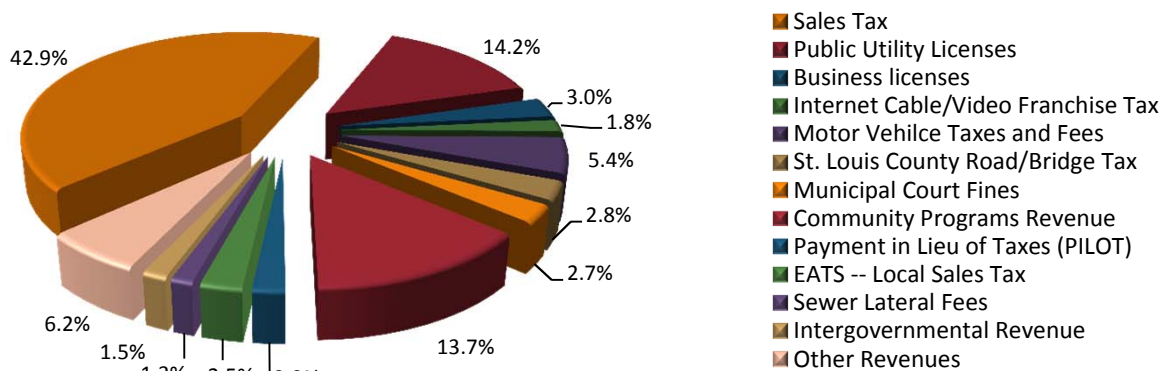
Legal authorization - The section of the Missouri Revised Statutes and city ordinances that authorizes the levy or revenue.

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.

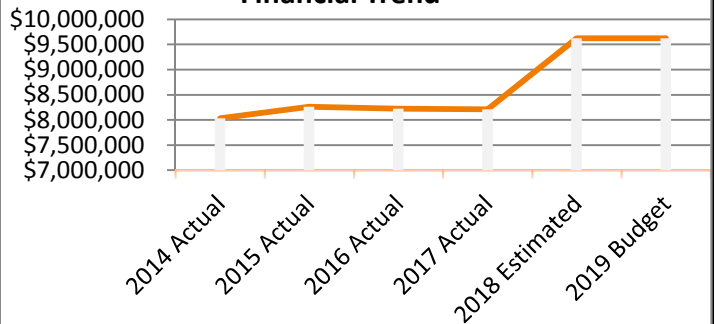
County residents approved a ½ cent Public Safety tax in 2017. This tax may only be used for any police-related purpose.

Basis of Projection & Analysis:

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

FY19 budget projects no growth on general sales taxes.

Financial Trend



By Fund						
Collection/ Distribution Year	General Fund		Capital Fund		Total	Annual Percentage Change
2014 Actual	7,245,739	90.2%	787,940	9.8%	8,033,679	
2015 Actual	7,934,220	96.0%	326,938	4.0%	8,261,157	2.8%
2016 Actual	7,633,208	92.9%	587,532	7.1%	8,220,739	-0.5%
2017 Actual	7,309,027	89.0%	900,917	11.0%	8,209,944	-0.1%
2018 Estimated	8,942,600	92.9%	683,400	7.1%	9,626,000	17.2%
2019 Budget	9,226,000	95.8%	400,000	4.2%	9,626,000	0.0%

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:

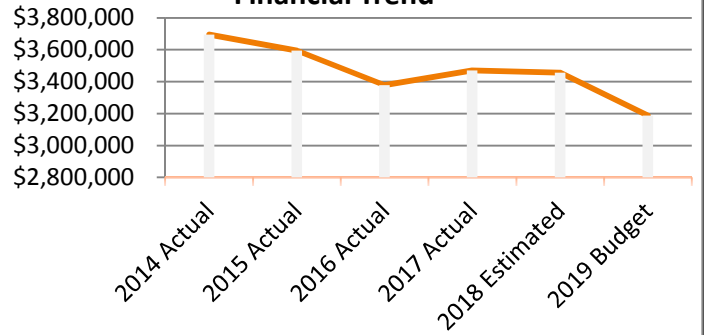
Natural gas is projected conservatively at a three year average.

Water is projected at the five year average.

Telephone tax receipts continues to decline; a reduction of more than 13% is projected for FY19.

The electric utility has reduced its residential rates by 6% through 2020. Receipts are reduced accordingly, with an additional slight decline in anticipation of reduced usage.

Financial Trend



General Fund Category						
Collection/	Gas	Water	Telephone	Electric	Total	Annual
2014 Actual	863,840	332,147	945,284	1,553,207	3,694,478	
2015 Actual	776,376	322,720	871,308	1,623,742	3,594,146	-2.7%
2016 Actual	695,424	336,938	771,136	1,575,353	3,378,851	-6.0%
2017 Actual	732,656	378,991	693,223	1,665,291	3,470,161	2.7%
2018 Estimated	780,200	351,500	677,200	1,647,500	3,456,400	-0.4%
2019 Budget	737,900	345,400	586,800	1,517,000	3,187,100	-7.8%

Business Licenses

Legal Authorization:

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

Account Codes:

502001

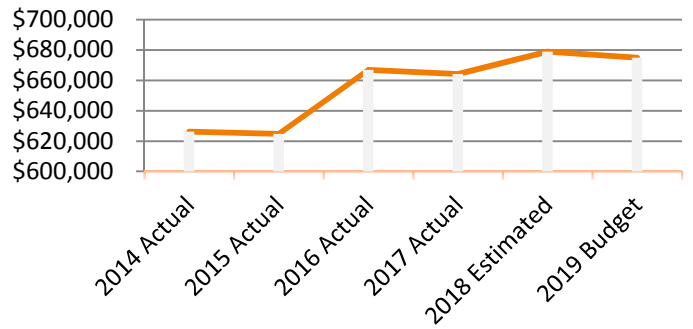
Description:

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 based on projected commercial growth and occupancy notes.

Financial Trend



General Fund Category			
Collection/ Distribution Year	Business Licenses		Annual Percentage
2014 Actual	626,204	100.0%	
2015 Actual	624,719	100.0%	-0.2%
2016 Actual	666,966	100.0%	6.8%
2017 Actual	664,221	100.0%	-0.4%
2018 Estimated	679,000	100.0%	2.2%
2019 Budget	675,000	100.0%	-0.6%

Internet Cable/Video Franchise Tax

Legal Authorization:

State Statute: 67.2689
City Ordinance: 14-206

Account Codes:

501025

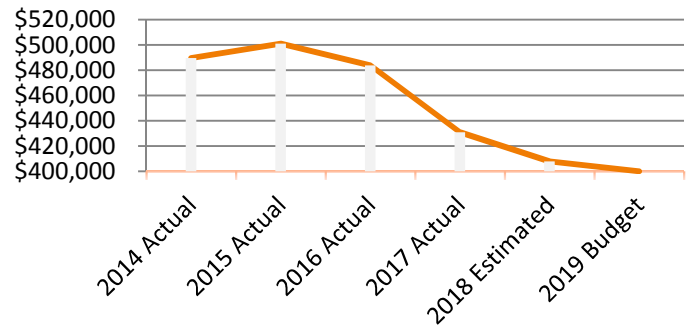
Description:

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 2019 are anticipated to decrease by 2% as customers of AT&T continue to convert to a satellite based service.

Financial Trend



General Fund Category			
Collection/ Distribution Year	Cable TV Franchise		Annual Percentage
2014 Actual	489,740	100.0%	
2015 Actual	501,031	100.0%	2.3%
2016 Actual	483,859	100.0%	-3.4%
2017 Actual	430,864	100.0%	-11.0%
2018 Estimated	408,000	100.0%	-5.3%
2019 Budget	400,000	100.0%	-2.0%

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.

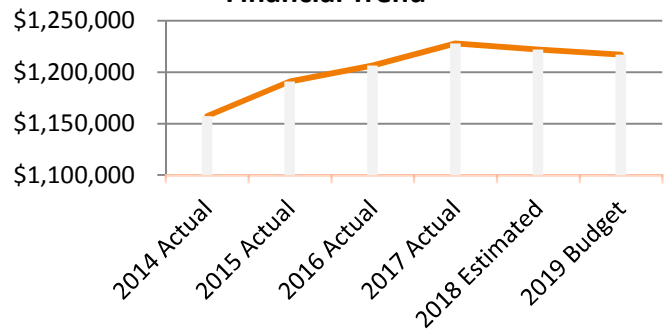
Motor Vehicle Fees: This fee is the City share of the State of Missouri vehicle license and transfer fees assessed. Allocation is based on a city's population according to the last Federal decennial census. Funds derived from this revenue source are to be used solely for "construction, reconstruction, 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. A decrease is budgeted for 2019 as fuel prices are expected to rise.

No increases are anticipated for motor vehicle sales or vehicle fees for FY19.

Financial Trend



General Fund Category					
Collection/ Distribution Year	Motor Fuel Tax	Motor Vehicle Sales Tax	Motor Vehicle Fees	Total	Change
2014 Actual	792,846	236,345	128,154	1,157,345	
2015 Actual	804,601	252,106	134,334	1,191,041	2.9%
2016 Actual	816,954	259,528	130,006	1,206,487	1.3%
2017 Actual	819,499	273,139	135,126	1,227,765	1.8%
2018 Estimated	810,000	276,000	136,000	1,222,000	-0.5%
2019 Budget	805,000	276,000	136,000	1,217,000	-0.4%

St. Louis County Road/Bridge Tax

Legal Authorization:

State Statute: 137.558

City Ordinance: N/A

Account Codes:

500040

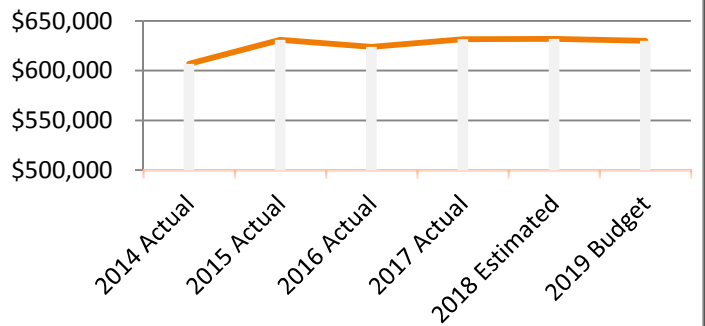
Description:

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

Basis of Projection & Analysis:

Assessment values have been increasing since 2013 but 2018 is relatively flat compare to the prior year. FY19 revenues from this source are budgeted conservatively.

Financial Trend



General Fund Category			
Collection/ Distribution Year	County Road Tax		Annual Percentage
2014 Actual	606,890	100.0%	
2015 Actual	631,045	100.0%	4.0%
2016 Actual	623,937	100.0%	-1.1%
2017 Actual	631,718	100.0%	1.2%
2018 Estimated	632,000	100.0%	0.0%
2019 Budget	630,000	100.0%	-0.3%

Municipal Court Fines

Legal Authorization:

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

Account Codes:

503005

Description:

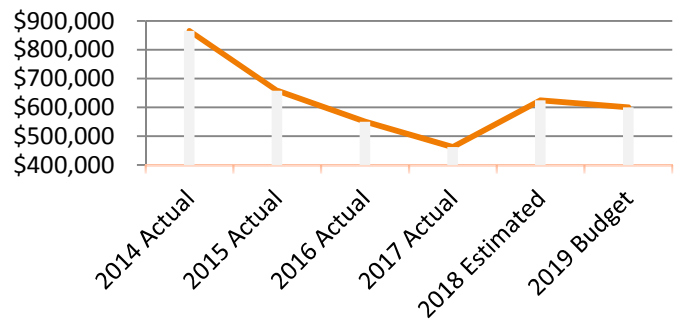
Revenue is received from the fines levied by the Ballwin Municipal Judge in the adjudication of tickets and citations issued by the Ballwin Police and Code Enforcement personnel.

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. Increased ticket volume in 2018 has raised current revenues however.

FY19 revenue is conservatively budgeted at 4% below the CY estimate.

Financial Trend



General Fund Category			
Collection/ Distribution Year	Municipal Court Fines		Annual Percentage
2014 Actual	865,474	100.0%	
2015 Actual	658,412	100.0%	-23.9%
2016 Actual	549,680	100.0%	-16.5%
2017 Actual	462,383	100.0%	-15.9%
2018 Estimated	625,000	100.0%	35.2%
2019 Budget	600,000	100.0%	-4.0%

Community Programs Revenue

Legal Authorization:

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

Account Codes:

Various

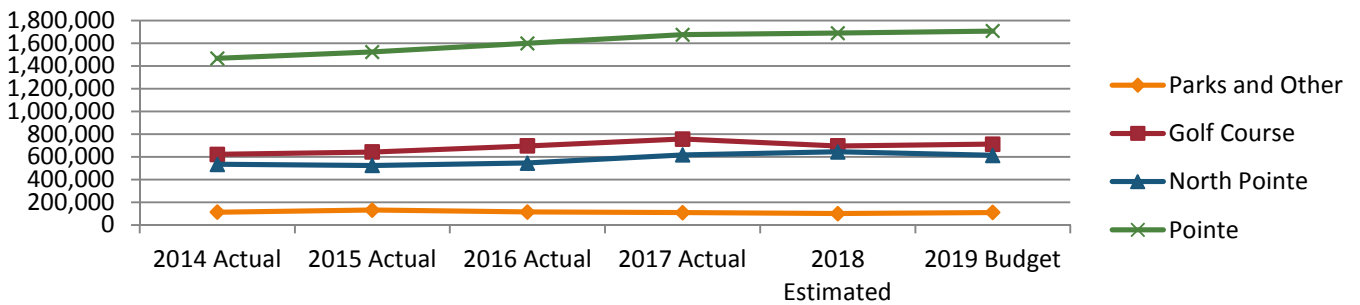
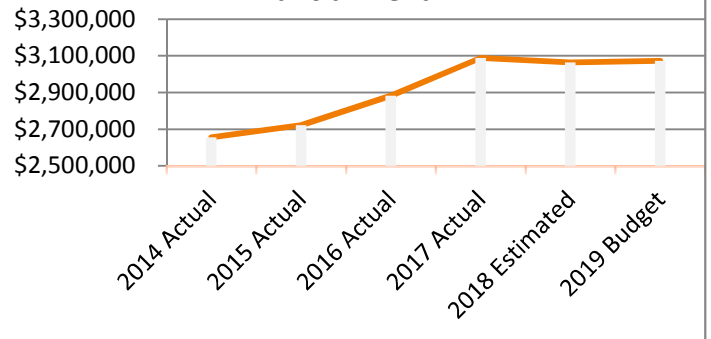
Description:

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

Basis of Projection & Analysis:

Revenue from outdoor facilities fluctuate with weather conditions and are projected conservatively.

Financial Trend



Payment in Lieu of Taxes (PILOT)

Legal Authorization:

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

Account Codes:

500502

Description:

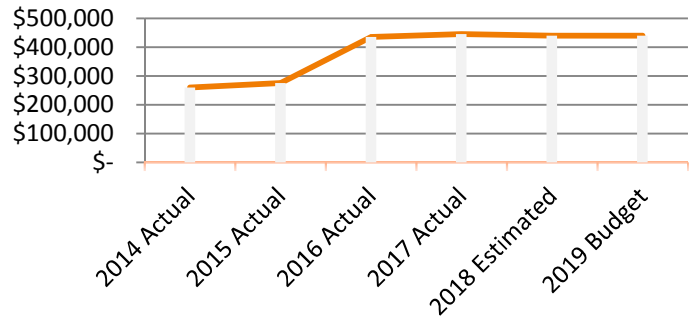
Tax Increment Financing (TIF) - encourages development of blighted, substandard, or economically under-utilized areas that would not develop without public assistance; the PILOTs are made by property owners in the redevelopment area on the increase in current equalized assessed valuation of each such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

Financial Trend



Special Revenue Fund Category			
Collection/ Distribution Year	PILOTs		Annual Percentage
2014 Actual	260,302	100.0%	
2015 Actual	275,077	100.0%	5.7%
2016 Actual	435,175	100.0%	58.2%
2017 Actual	445,455	100.0%	2.4%
2018 Estimated	440,000	100.0%	-1.2%
2019 Budget	440,000	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:

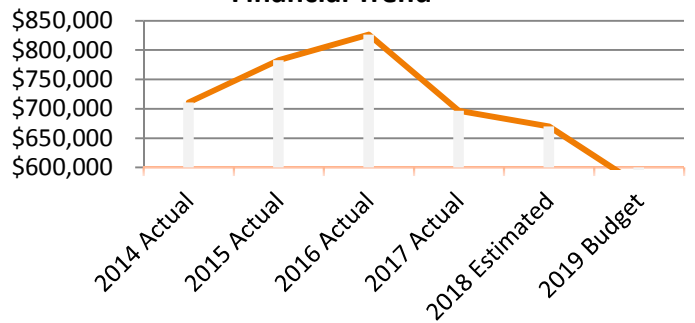
For redevelopment projects approved by ordinance after August 31, 1991, fifty percent of the total additional revenue from taxes, penalties and interest which are imposed by the municipality or other taxing districts, and which are generated by economic activities within the area over a determined base 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 tenant vacancies exist in the Plaza, with another significant tenant leaving early next year. FY19 revenues are projected to decline by 15%.

Financial Trend



Special Revenue Fund Category			
Collection/ Distribution Year	PILOTs		Annual Percentage
2014 Actual	710,712	100.0%	
2015 Actual	782,725	100.0%	10.1%
2016 Actual	826,348	100.0%	5.6%
2017 Actual	696,862	100.0%	-15.7%
2018 Estimated	670,000	100.0%	-3.9%
2019 Budget	570,000	100.0%	-14.9%

Sewer Lateral Fees

Legal Authorization:

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

Account Codes:

500050

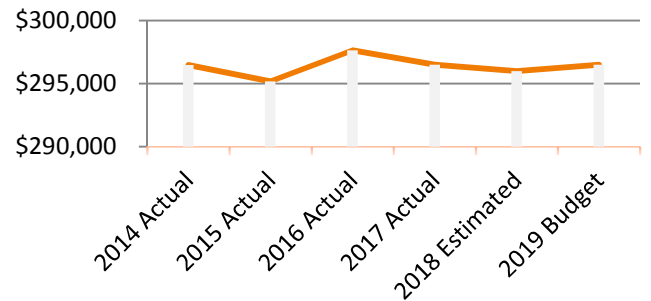
Description:

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 stable reflecting the small number of new homes built each year in Ballwin.

Financial Trend



Sewer Lateral Fund Category			
Collection/ Distribution Year	Sewer Lateral Fees		Annual Percentage
2014 Actual	296,468	100.0%	
2015 Actual	295,192	100.0%	-0.4%
2016 Actual	297,637	100.0%	0.8%
2017 Actual	296,500	100.0%	-0.4%
2018 Estimated	296,000	100.0%	-0.2%
2019 Budget	296,500	100.0%	0.2%

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	\$8,500	
	Seatbelt Enforcement	3,500	
	Traffic Services	7,000	
	Youth Alcohol	2,750	
Dept. of Justice	Drug Enforcement	14,500	
	General Fund - Grants	<u>36,250</u>	
<u>Service Contract</u>	<u>Entity</u>		
Police Communications	City of Manchester	132,147	
School Resource Officer	Selvidge Middle School	61,800	
Housing/Building Permits	City of Winchester	17,000	
Code Enforcement	City of Winchester	4,200	
Prisoner Housing	City of Ellisville	1,000	
		<u>216,147</u>	
Total General Fund			<u>252,397</u>
<u>Grant/Reimbursement</u>	<u>Project</u>		
Federal STP	Holloway Road	70,768	
		<u>70,768</u>	
Total Capital Fund			<u>70,768</u>
Police Federal Asset Seizure Fund			<u>12,000</u>
Police Officers Standards Training Fund			<u>3,700</u>
Total Intergovernmental - All Funds			<u>\$338,865</u>



General Fund Overview

Combined Statement of Revenues and Expenditures - General Fund

	2017 Actual	2018 Estimated	2019 Budget
Fund Balance January 1	\$ 11,224,839	\$ 7,730,578	\$ 8,577,725
Revenues	\$ 18,591,486	\$ 20,220,211	\$ 20,005,236
Expenditures			
Administration:	\$ 2,933,512	\$ 3,161,564	\$ 3,272,883
Parks:	\$ 4,349,825	\$ 4,342,359	\$ 4,748,898
Police:	\$ 5,534,765	\$ 6,253,901	\$ 6,514,201
Public Works:	\$ 4,873,138	\$ 4,670,865	\$ 4,694,793
TOTAL:	\$ 17,691,240	\$ 18,428,689	\$ 19,230,775
Transfer (To)/From			
Capital Projects Fund	\$ (475,135)	\$ (3,003,507)	\$ (298,176)
Other Restricted Funds (Inmate Security, Hist Society, Art, LOAP and Sidewalk escrows)	\$ (10,813)	\$ (4,055)	\$ (10,200)
Fund Balance December 31	\$ 11,639,137	\$ 6,514,538	\$ 9,043,810
Less Restricted/Committed for			
Prepaid Expenses	\$ (329,066)	\$ -	\$ -
Inventory	\$ (315,364)	\$ -	\$ -
Government Center Improvements	\$ (3,003,507)	\$ 2,705,331	\$ 298,176
Public Safety	\$ (260,622)	\$ (642,144)	\$ (739,356)
Unassigned Fund Balance December 31	\$ 7,730,578	\$ 8,577,725	\$ 8,602,630

Anticipated Unassigned Fund Balance 12/31/18:

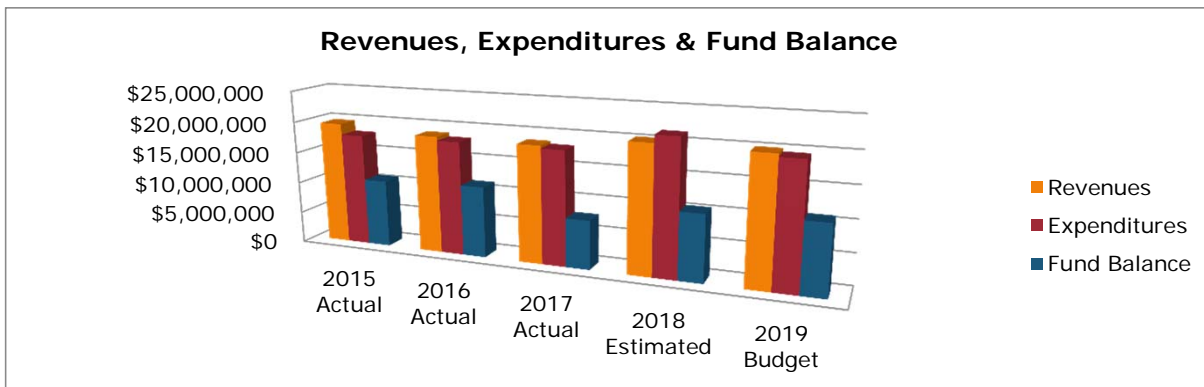
46.55% of 2018 Estimated Expenditures

Anticipated Unassigned Fund Balance 12/31/19:

44.73% of 2019 Budget Expenditures

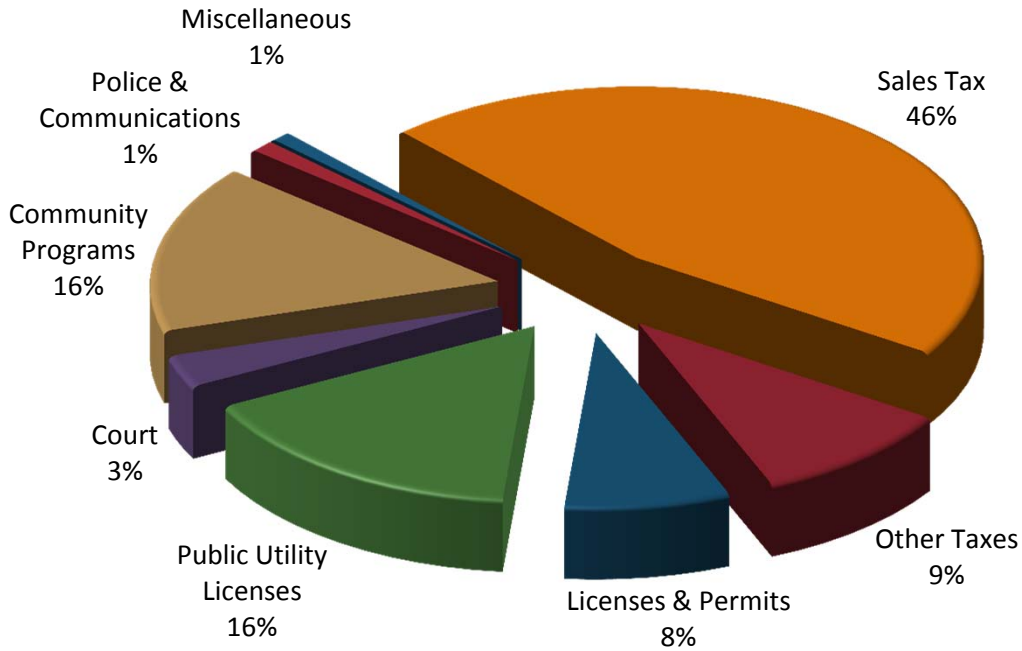
General Fund Budget Summary

	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget
Revenues					
Sales and Use Taxes	\$ 7,934,220	\$ 7,633,208	\$ 7,309,027	\$ 8,942,600	\$ 9,226,000
Public Utility Licenses	3,594,146	3,378,851	3,470,161	3,456,400	3,187,100
Other Taxes	1,909,498	1,913,549	1,934,328	1,924,000	1,917,000
Licenses & Permits	1,643,613	1,626,337	1,616,033	1,563,926	1,539,200
Grants and Entitlements	72,588	60,354	54,356	34,500	36,250
Police and Communications	228,066	220,800	203,882	215,892	218,797
False Alarm Fines	8,550	8,275	6,550	6,800	6,800
Court Fines	658,412	549,680	462,383	625,000	600,000
Community Programs	2,816,489	2,944,815	3,154,462	3,126,381	3,138,305
Investment Earnings	86,917	79,515	92,470	62,400	39,200
Donations	21,383	11,670	13,660	8,250	8,000
Miscellaneous Revenues	633,672	223,160	248,445	232,062	73,584
Sale of Assets/Property	32,158	69,059	25,729	22,000	15,000
Transfers In	-	-	-	-	-
Total Revenues	\$ 19,639,712	\$ 18,719,273	\$ 18,591,486	\$ 20,220,211	\$ 20,005,236
Expenditures - by Function					
Administration	\$ 2,715,749	\$ 2,731,617	\$ 2,746,971	\$ 3,002,388	\$ 3,090,083
Parks and recreation	4,075,036	4,015,847	4,173,103	4,122,478	4,383,667
Police	5,442,579	5,365,155	5,413,603	6,064,212	6,408,456
Public Works	3,240,942	3,820,668	3,836,897	4,091,664	4,206,948
Capital Expenditures	2,367,163	2,126,926	1,414,714	1,067,576	1,060,221
Debt Service	-	-	-	-	-
TIF Fees & Reimbursements	83,726	84,264	105,952	80,371	81,400
Transfers Out	-	-	475,135	3,003,507	298,176
Total Expenditures	\$ 17,925,195	\$ 18,144,477	\$ 18,166,375	\$ 21,432,196	\$ 19,528,951
Revenues over (under) expenses	\$ 1,714,517	\$ 574,796	\$ 425,111	\$ (1,211,985)	\$ 476,285
Fund Balance, Beginning of Year	\$ 9,014,987	\$ 10,729,504	\$ 11,304,300	\$ 11,729,411	\$ 10,517,426
Fund Balance, End of Year	\$ 10,729,504	\$ 11,304,300	\$ 11,729,411	\$ 10,517,426	\$ 10,993,711
Net Unassigned Fund Balance	\$ 7,242,752	\$ 7,540,140	\$ 7,730,577	\$ 8,577,725	\$ 8,602,630

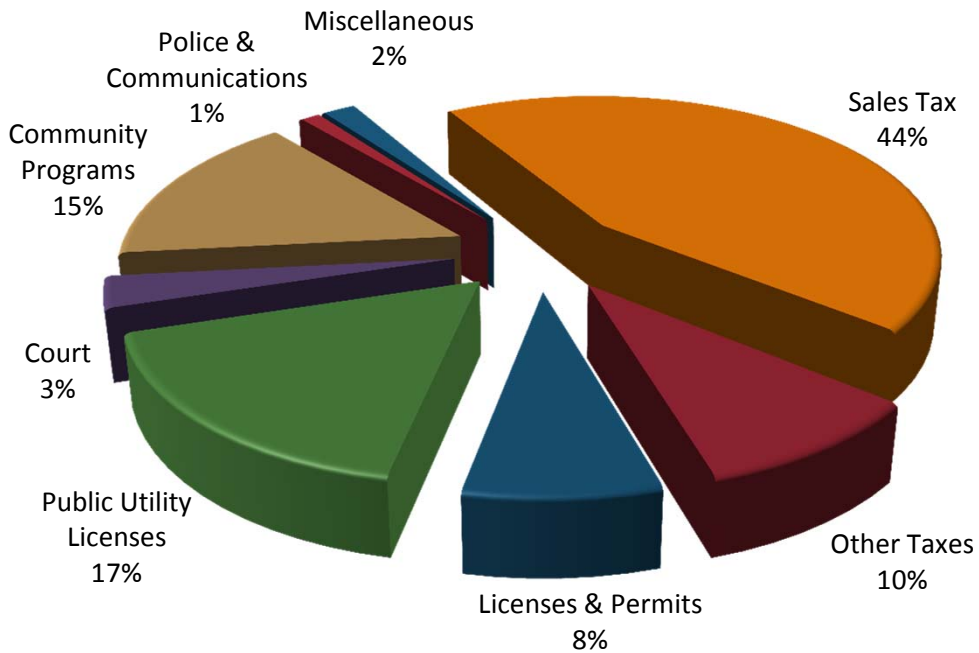


General Revenues

2019 Budget



2018 Estimated



General Fund Revenues

Account Description	2017 Actual	2018 Estimated	2019 Budget
Fund: General			
<u>Revenues</u>			
Sales and Use Taxes			
500001 Sales tax	7,021,982	8,720,600	8,974,000
500005 Sales tax - TIF 2A	287,045	222,000	252,000
Total: Sales and Use Taxes	7,309,027	8,942,600	9,226,000
Other Taxes			
500002 Sales tax - vehicles	273,139	276,000	276,000
500025 Cigarette tax	74,845	70,000	70,000
500030 Motor vehicle fees	135,126	136,000	136,000
500040 County road tax	631,718	632,000	630,000
500045 Motor fuel tax	819,500	810,000	805,000
Total: Other Taxes	1,934,328	1,924,000	1,917,000
Licenses & Permits			
501025 Cable TV franchise fees	430,864	408,000	400,000
501026 Tower franchise fees	90,601	70,751	69,000
502001 Business Licenses	664,220	679,000	675,000
502005 Contractor Licenses	44,280	47,000	44,000
502010 Liquor Licenses	17,767	18,000	18,000
502025 Electrical Tests	125	100	50
503001 Petition fees	5,750	4,500	4,500
504001 Housing inspections	63,200	64,000	65,000
504005 Apartment inspections	18,810	18,000	18,000
504010 Commercial inspections	2,654	2,700	2,700
504015 Occupancy permits	300	330	300
504100 Building permits	101,802	93,000	85,000
504101 Contracted building permits	11,927	17,000	17,000
504102 Mechanical permits	38,470	37,000	37,000
504103 Electrical permits	47,173	46,000	45,000
504104 Demolition permits	900	900	800
504105 Plumbing permits	31,840	29,000	29,000
504110 Sign permits	5,853	5,000	6,000
504115 Fence permits	5,075	4,700	4,300
504120 Excavation permits - others	4,150	3,000	4,000
504125 Excavation permits - utilities	4,250	4,800	4,500
504130 Site/grading permits/fees	12,102	3,100	2,000
504135 Right of way users	100	-	-
504150 Reinspection fees	-	45	50
504160 Solicitation permits	11,720	6,000	6,000
504199 Miscellaneous permits	2,100	2,000	2,000
Total: Licenses & Permits	1,616,033	1,563,926	1,539,200

General Fund Revenues

Account Description	2017 Actual	2018 Estimated	2019 Budget
Public Utility Licenses			
501001 Gas gross receipts	727,457	775,000	733,000
501002 Water gross receipts	377,472	350,000	344,000
501003 Telephone gross receipts	665,366	650,000	560,000
501004 Electric gross receipts	1,647,044	1,629,000	1,500,000
501006 Protest Telephone gross receipts	23,660	23,000	22,800
501007 TIF util gross receipts - gas	5,199	5,200	4,900
501008 TIF util gross receipts - water	1,518	1,500	1,400
501009 TIF util gross receipts - phone	4,197	4,200	4,000
501010 TIF util gross receipts - electric	18,248	18,500	17,000
Total: Public Utility Licenses	3,470,161	3,456,400	3,187,100
Investment Earnings			
505001 Bank account interest	1,627	2,400	1,200
505050 Investment income	90,843	60,000	38,000
Total: Investment Earnings	92,470	62,400	39,200
Donations			
506003 Sponsorships	9,205	7,950	8,000
506005 Tree donations	-	300	-
506010 Sidewalk contributions	4,455	-	-
Total: Donations	13,660	8,250	8,000
Grants and Entitlements			
506500 Miscellaneous grants	37,507	20,000	21,750
506501 OCDETF/FBI ot reimbursement	16,849	14,500	14,500
Total: Grants and Entitlements	54,356	34,500	36,250
Court Fines			
503005 Court fines	462,383	625,000	600,000
Total: Court Fines	462,383	625,000	600,000
Sale of Assets/Property			
508100 Sale of surplus property	5,506	5,000	5,000
508150 Sale of capital assets	20,223	17,000	10,000
Total: Sale of Assets/Property	25,729	22,000	15,000

General Fund Revenues

Account Description	2017 Actual	2018 Estimated	2019 Budget
False Alarm Fines			
530002 False alarm fines	6,550	6,800	6,800
Total: False Alarm Fines	6,550	6,800	6,800
Police and Communications			
530003 Police reports	4,094	4,500	4,500
530004 Police record checks	192	350	350
530006 Police training fees	6,656	8,500	8,500
530007 Prisoner fit for confinement reimb	325	2,500	1,000
530010 Fingerprinting fees	2,670	3,000	2,500
530052 Inmate security funds	6,626	8,000	7,000
530100 Communications - Manchester	127,755	128,642	132,147
530102 Prisoner housing contract	-	1,000	1,000
530110 Police services - Rockwood	55,564	59,400	61,800
Total: Police and Communications	203,882	215,892	218,797
Community Programs - Recreation			
540001 Pavilion rentals	12,785	12,000	12,000
540005 Ball field rentals	2,045	1,050	1,000
540200 Art commission funds	5,000	70	6,000
540205 Historical society funds	2,891	2,100	2,500
540215 L.O.A.P. funds	19,992	22,000	23,000
Total: Community Programs - Recreation	42,713	37,220	44,500
Community Programs - Golf Course			
541001 Resident greens fees	140,726	136,500	132,000
541005 Non-resident greens fees	339,415	286,650	317,000
541006 Tournament greens fees	16,124	18,562	17,500
541009 Permanent tee times	1,170	1,600	1,600
541010 Golf carts	144,161	137,180	130,000
541015 Pull carts	3,569	2,741	3,500
541016 Golf carts - tournaments	7,679	9,223	8,500
541060 Junior golf/swim pass - res	1,575	525	1,000
541065 Junior golf/swim pass - n/res	350	700	500
541250 Golf programs	2,269	2,702	2,600
541301 Golf course advertising	1,500	0	1,000
Total: Community Programs - Golf Course	658,538	596,383	615,200

General Fund Revenues

Account Description	2017 Actual	2018 Estimated	2019 Budget
Community Programs - Pro Shop Snack Bar			
541505 Soda fountain sales	10,396	9,000	9,800
541506 On course soda machine	2,046	1,500	1,800
541515 Beer sales	27,464	25,500	25,000
541520 Deli sales	3,760	2,942	3,500
541521 Snack sales	2,358	2,000	2,100
541525 Food/beverages - tournaments	2,169	2,300	2,500
541900 Receipts overages/(shortages)	(35)	(20)	-
541950 Golf club misc revenues	787	800	700
Total: Community Programs - Pro Shop Snack Bar	48,945	44,022	45,400
Community Programs - Banquet Center			
541510 Beverage sales	29,766	30,732	29,000
541600 Rental fees	18,000	22,500	20,000
541650 Preferred catering fees	499	950	500
Total: Community Programs - Banquet Center	48,265	54,182	49,500
Community Programs - Aquatic Center			
542001 Daily fees - res adult	28,090	25,970	25,000
542005 Daily fees - res child	14,797	17,345	15,000
542010 Daily fees - non res	243,262	245,868	240,000
542015 Pool pass - res indiv	2,525	3,690	3,500
542016 Pool pass - res sing+1	3,660	2,235	2,500
542017 Pool pass - non res sing+1	1,350	570	1,000
542020 Pool pass - non res indiv	425	1,415	1,500
542023 Pool pass - res snr cpl	895	635	750
542024 Pool pass - non res snr cpl	185	205	205
542025 Pool pass - res family	51,316	55,600	52,500
542030 Pool pass - non res family	17,710	20,890	18,500
542051 Pointe plus pass - res	21,798	22,000	20,000
542053 Pointe plus pass - non res	5,156	7,500	6,500
542060 Junior golf/swim pass - res	450	150	300
542065 Junior golf/swim pass - non res	200	400	300
542070 Platinum pass - res	17,955	23,000	20,000
542072 Platinum pass - non res	8,959	11,000	9,500
542098 Wildwood swim passes	7,267	8,011	7,500
542100 Swim lessons	7,832	10,267	9,500
542200 Aqua fitness	1,507	1,121	1,000
542250 Pool programs	13,842	13,613	12,500
542300 Swim team	15,553	15,363	15,500
542500 Concessions	131,200	142,200	132,000

General Fund Revenues

Account Description	2017 Actual	2018 Estimated	2019 Budget
Community Programs - Aquatic Center (Continued)			
542600 Rental fees	3,285	1,415	2,000
542601 Party rental fees	17,362	12,819	15,000
542800 Items for resale	203	137	100
542900 Receipts overage/(shortage)	(62)	-	-
Total: Community Programs - Aquatic Center	616,722	643,419	612,155
Community Programs - Community Center			
545001 Daily fees - res	17,695	15,000	16,000
545002 Daily fees - non res	73,399	66,000	70,000
545005 Punch card - res	25,224	27,238	27,000
545006 Punch card - non res	30,980	29,000	30,000
545010 Pass - res	546,840	545,000	548,000
545011 Pass - non res	221,827	230,000	230,000
545051 Pointe plus pass - res	42,856	40,000	40,000
545053 Pointe plus pass - non res	10,157	12,000	11,000
545055 Business memberships	14,160	15,500	14,000
545070 Platinum pass - res	64,839	74,000	75,000
545072 Platinum pass - non res	33,265	40,000	38,000
545100 Swim lessons	86,003	81,200	80,000
545175 Lifeguard cert fees	4,015	3,600	4,000
545200 Aqua fitness	26,149	28,700	28,000
545250 Indoor pool special programs	2,768	2,500	2,500
545400 Program fees - res	50,762	50,000	55,000
545405 Program fees - snr	3,666	6,000	3,500
545410 Program fees - non res	44,692	42,000	48,000
545425 Babysitting	1,517	1,000	1,000
545450 Summer camp fees - res	136,757	140,156	142,000
545460 Summer camp fees - non res	96,936	111,944	114,000
545475 Personal trainer	32,335	36,000	33,000
545500 Concessions	2,048	844	500
545506 Soda machine revenue	9,553	9,500	9,500
545550 Vending machine revenue	3,446	2,500	3,000
545600 Rental fees	47,828	43,600	47,000
545602 Birthday parties - res	13,273	10,500	11,000
545603 Birthday parties - non res	14,200	11,000	11,000
545610 Lock-ins	7,163	4,500	5,000
545700 ID fees	9,522	9,000	9,500
545800 Items for resale	51	37	50
545900 Receipts overage/(shortage)	(9)	-	-
545950 Miscellaneous	5	-	-
Total: Community Programs - Community Ctr	1,673,922	1,688,319	1,706,550

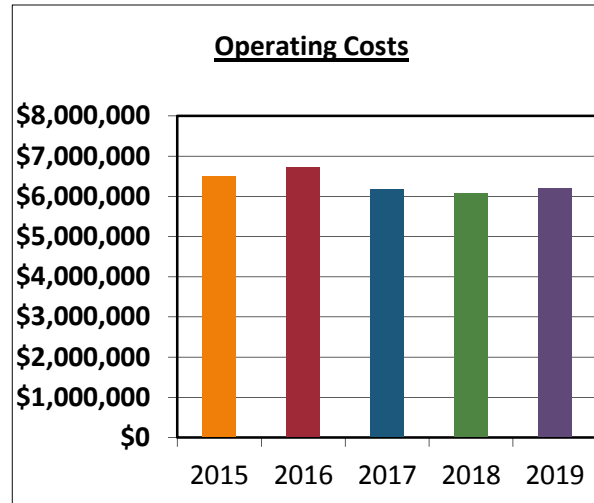
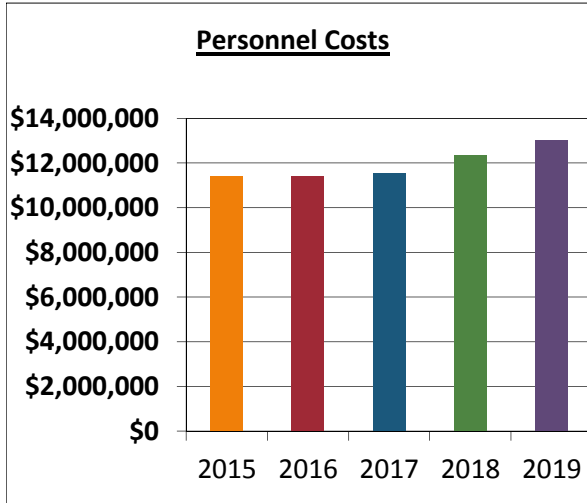
General Fund Revenues

Account Description	2017 Actual	2018 Estimated	2019 Budget
Community Programs - Ballwin Days			
547001 Ballwin Days	65,357	62,836	65,000
Total: Community Programs - Ballwin Days	65,357	62,836	65,000
Miscellaneous Revenues			
504200 Sewer lateral admin fees	33,242	26,800	28,324
506510 Residential tree cost share	-	-	-
506750 Insurance/damage reimbursement	5,270	39,306	1,000
508001 Rent income	15,300	15,300	15,300
508105 History book sales/royalties	37	171	-
508110 Advertising sales	13,000	18,530	17,500
508200 Admin service charges	2,764	2,705	2,500
508211 Notary service	50	45	45
508300 Previous year collections	134,396	90,790	2,500
508400 IT services	200	200	200
508450 Contracted code enforcement	2,450	4,200	4,200
508900 Miscellaneous	1,181	34,015	2,015
508910 Misc construction reimbursement	40,400	-	-
528506 Soda machine revenue	155	-	-
Total: Miscellaneous Revenues	248,445	232,062	73,584
Revenues Total	18,591,486	20,220,211	20,005,236

General Fund Expenditures

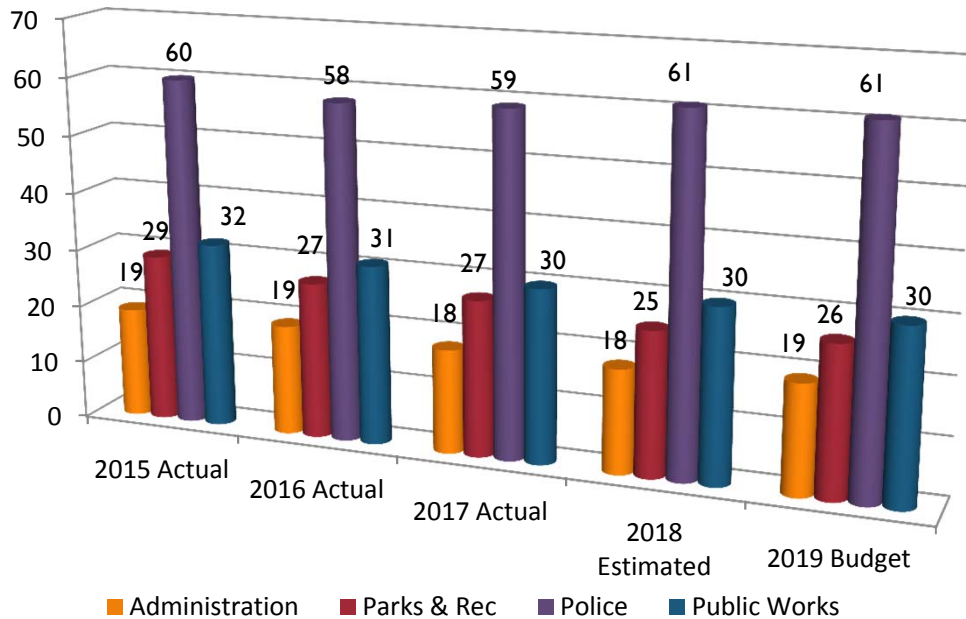
Description	2017 Actual	2018 Estimated	2019 Budget
Personnel Costs			
Wages and Salaries	8,718,397	9,158,077	9,465,059
Benefits	2,802,915	3,178,899	3,544,050
Personnel Costs Total	11,521,312	12,336,976	13,009,109
Operating Costs			
Travel & Training	37,895	44,323	60,725
Utilities	509,990	511,900	499,575
Communications	51,816	92,064	73,250
Rentals	11,804	11,357	15,425
Public Relations - Internal	7,567	10,750	8,750
Public Relations - External	47,398	52,836	53,315
Insurance	281,232	286,253	299,608
Advertising	18,668	20,351	20,100
Repairs & Maintenance	316,789	268,669	290,130
General Supplies	387,950	419,709	456,050
Dues & Subscriptions	30,026	33,284	37,702
Vehicle Expenses	192,770	275,143	288,187
Maintenance Materials	410,336	675,969	726,700
Contractual	2,290,990	2,158,930	2,165,278
Other Operating Expenses	49,560	67,228	70,250
Contingency	4,471	15,000	15,000
Operating Costs Total	4,649,262	4,943,766	5,080,045
Capital Costs			
Computer Hardware/Software	84,186	86,855	111,545
Equipment, Furniture & Vehicles	1,057,151	806,792	878,076
Land & Facility Improvements	61,508	23,929	70,600
Streets	211,869	150,000	-
Other Capital Expenses	-	-	-
Capital Costs Total	1,414,714	1,067,576	1,060,221
TIF Fees & Reimbursements	105,952	80,371	81,400
Transfers Out	475,135	3,003,507	298,176
Grand Total	18,166,375	21,432,196	19,528,951

Personnel and Operating Cost History



Year	Fulltime	Personnel	Percent of Budget	Other	Percent of Budget	Total Budget	
	Employee Count	Costs (Incl P/T)		Operating Costs			
2015	140	\$11,423,410	64%	\$6,501,785	36%	\$17,925,195	Actual
2016	135	\$11,414,853	63%	\$6,729,624	37%	\$18,144,477	Actual
2017	134	\$11,521,312	65%	\$6,169,928	35%	\$17,691,240	Actual
2018	134	\$12,336,976	67%	\$6,091,713	33%	\$18,428,689	Estimated
2019	136	\$13,009,109	68%	\$6,221,666	32%	\$19,230,775	Budgeted

Number of Full Time Employees



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

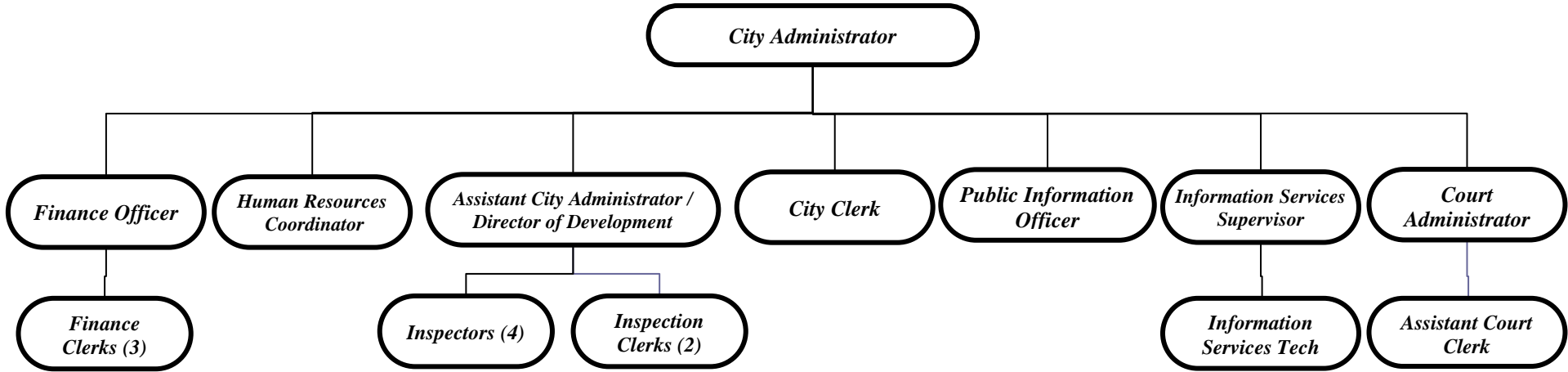
Functions/Programs	2017 Actual	2018 Estimated	2019 Budget
General Government:			
City Administrator	1	0	1
Director of Development	1	1	1
Code Enforcement	2	2	2
Inspectors	4	4	4
Finance	4	4	4
Informations Systems	2	2	2
Human Resource Coordinator	1	1	1
Court	2	2	2
Public Information Officer	0	1	1
City Clerk	1	1	1
Police:			
Chief	1	1	1
Captains	1	1	1
Lieutenants	3	3	3
Sergeants	7	7	7
Detectives	5	5	5
Officers	30	31	31
Information Systems	0	1	1
Dispatchers	10	11	11
Administrative Assistant	1	1	1
Public Works:			
Public Works Director	1	1	1
Street Superintendent	1	0	0
Street Foreman	2	2	2
Mechanics	3	3	3
Street Laborers	24	24	24
Parks and Recreation:			
Parks and Recreation Director	1	0	1
Superintendant of Recreation	1	1	1
Superintendant of Parks	1	1	1
Recreation Managers	4	4	4
Recreation Specialist	3	2	2
Building Laborers	3	3	3
Park Laborers	5	5	5
Custodians	4	4	4
Golf Shop:			
Golf Professional	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>134</u>	<u>134</u>	<u>136</u>

* Excludes vacant positions



General Fund Department Budgets

**ADMINISTRATION DEPARTMENT
2019 ORGANIZATIONAL STRUCTURE**



Administration Department

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

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.
- Receive and assess the newly updated Comprehensive Community Plan for direction and guidance with development as well as long term planning.
- Evaluate the opportunities for potential annexation of unincorporated areas with Ballwin adjacencies.

SIGNIFICANT BUDGETARY ISSUES

1. Funds are budgeted for phase 1 of a plan to annex adjoining neighborhoods in unincorporated areas. Informational material and a \$1 per resident fee are budgeted at \$12,000.

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 mechanical and occupancy permits via the city's website.
- Continue to explore ways to provide public accessibility to issuance of other permit types.
- Review of the permit submittal and review processes and procedures to improve efficiency and customer service.
- Work to improve the City's Insurance Standards Organization (ISO) rating through building code updates and policy changes.
- Establish a program for ongoing technical training for inspectors to be performed by senior staff.

COMMUNITY SERVICES

PROGRAMS & GOALS

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

Goals for the program include:

- Expand communication with and engagement of residents and businesses by means of social media and the city website.
- Continue outreach to the community through the quarterly resident publication *Ballwin Life*, offsetting costs with additional advertising revenue.
- Grow the *Shop Ballwin First* network of vendors and increase promotion of this program to residents.
- Form a Ballwin Business Association to facilitate networking among local businesses and provide municipal support.

SIGNIFICANT BUDGETARY ISSUES

1. Utility costs for operating city-wide streetlights are expected to decrease by \$29,000 from the 2018 budget because of a rate reduction.

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

SUPPORT SERVICES

PROGRAMS & GOALS

The support services program is responsible for the administration of the day-to-day operational functions of the department. This includes maintenance of the Government Center building and the board room at the “Red” Loehr Police and Court Center.

Goals for the program include:

- Maintain an annual budget allocation for training at a sufficient level to assure that all employees subject to professional certification are able to maintain their certification.

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

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 should be knowledgeable of all components of these systems and able to maintain service contracts and working relationships with equipment providers to be able to assure the availability and functionality of the systems under its jurisdiction.

Goals for the program include:

- Provide and maintain reliable 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.
- Coordinate equipment installation to include public Wi-Fi, internal REJIS controls for Court (secure router), and configuration of AV equipment for new meeting areas in the new City Hall. Project will include the installation and programming of secure doors using the current door access control system.

SIGNIFICANT BUDGETARY ISSUES

1. Install/replace new computer desktops and mobile computers throughout the city facilities to replace older equipment budgeted at \$35,400.
2. Implement new Mitel 3300 telephone controller for redundancy of the current controller at an expected cost of \$15,000.

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 identify and scan all closed case files with 50 year retention requirements for future microfiche project so paper files can be destroyed.
- 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.

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.

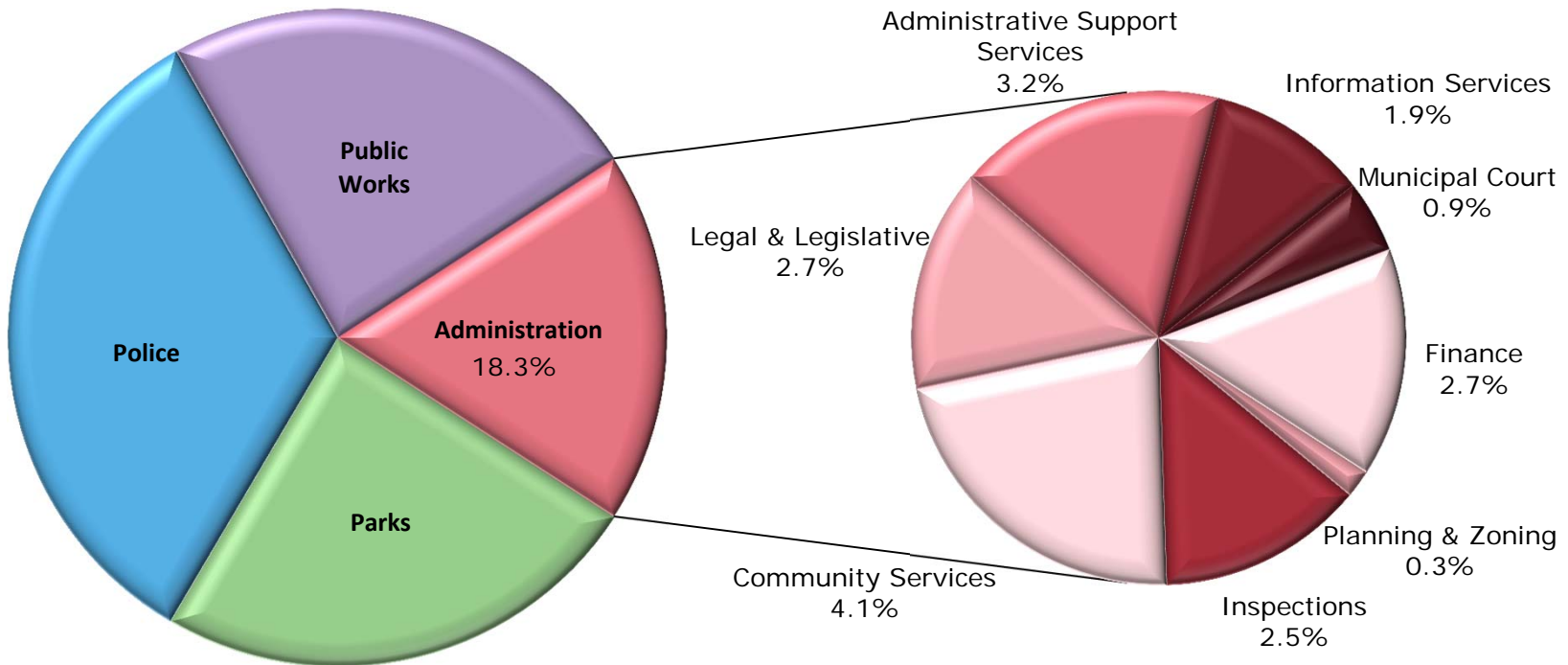
- Maintain the financial transparency of the City through disbursement of the monthly financial reports and maintaining public online access opportunities for the review and understanding of Ballwin’s financial position and records.
- Securely, efficiently and effectively manage cash receipts, receivables, payables and licensing functions.
- Implement updated record retention guidelines with the goal of eliminating as much paper document storage as possible in anticipation of downsized office space in the new government center building.

SIGNIFICANT BUDGETARY ISSUES

1. Costs for microfilming documents that must be permanently retained are budgeted at \$20,000 in 2019. This project is anticipated to span three years.
2. An OPEB actuarial valuation will be required this year in conjunction with the financial audit at an estimated cost of \$7,500.

Workload Measures	2017 Actual	2018 Estimated	2019 Budget
Residential occupancy inspections	1,298	1,260	1,300
Commercial occupancy inspections	61	65	65
Building permits	634	550	575
Other permits	2,552	2,250	2,400
Zoning petitions	6	7	10
Tickets processed	5,647	5,800	6,000
Warrants issued	652	775	700
Cases closed	4,547	5,400	5,000
Business licenses issued	349	339	340

Administration Budget Expenditures



Administration General Budget Expenditures

Description	2017 Actual	2018 Estimated	2019 Budget
Personnel Costs			
Wages and Salaries	1,240,789	1,328,346	1,358,108
Benefits	369,841	439,774	494,989
Personnel Costs Total	1,610,630	1,768,120	1,853,097
Operating Costs			
Travel & Training	13,183	21,148	23,475
Utilities	14,004	17,510	22,230
Communications	20,158	32,561	29,550
Rentals	1,200	1,320	900
Public Relations - Internal	7,084	10,250	8,250
Public Relations - External	39,976	41,215	41,215
Insurance	64,536	65,873	67,195
Advertising	7,079	7,700	7,700
Repairs & Maintenance	4,645	6,850	6,350
General Supplies	12,396	14,899	28,525
Dues & Subscriptions	16,618	19,142	19,290
Vehicle Expenses	6,016	8,056	9,223
Maintenance Materials	5,257	6,250	5,250
Contractual	924,093	971,334	962,633
Other Operating Expenses	96	160	200
Contingency	-	10,000	5,000
Operating Costs Total	1,136,341	1,234,268	1,236,986
Capital Costs			
Computer Hardware/Software	79,626	75,255	99,400
Equipment, Furniture & Vehicles	503	2,550	1,000
Land & Facility Improvements	460	1,000	1,000
Capital Costs Total	80,589	78,805	101,400
TIF Fees & Reimbursements	105,952	80,371	81,400
Transfers Out	223,397	3,003,507	298,176
Administration Total	3,156,909	6,165,071	3,571,059

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Department: Administration				
Program: Planning and Zoning				
Personnel Costs				
100001	Regular pay	37,506	33,873	35,010
107000	Workers' compensation ins	1,166	1,410	1,687
108000	FICA expense	2,762	2,487	2,678
109000	Health insurance	4,435	4,137	4,306
109005	HRA funding	2,013	2,749	2,381
109010	HRA fees	317	311	340
109050	ACA/PCORI fees	33	14	15
109500	Dental insurance	133	116	117
110001	LAGERS pension	733	1,665	2,346
111000	Life insurance	26	25	25
Total: Personnel Costs		49,124	46,787	48,905
Operating Costs				
201050	Misc conferences/meetings	934	1,000	1,500
201100	Misc seminars/training	420	-	400
206001	Gen/auto liability	529	493	505
206003	Property liability	384	417	474
206004	Cyber liability insurance	20	20	22
209009	Maps	-	-	500
210001	APA/AICP	-	480	12,000
210002	PAS	483	517	650
Total: Operating Costs		2,770	2,927	16,051
Program Total: Planning and Zoning		51,894	49,714	64,956

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Inspections				
Personnel Costs				
100001	Regular pay	305,016	293,706	325,824
100002	Overtime pay	264	592	-
107000	Workers' compensation ins	13,427	13,546	15,701
108000	FICA expense	22,630	21,680	24,926
109000	Health insurance	44,911	46,215	56,944
109005	HRA funding	2,014	2,749	2,381
109010	HRA fees	317	311	340
109050	ACA/PCORI fees	35	14	15
109500	Dental insurance	2,234	1,974	2,277
110001	LAGERS pension	6,040	14,460	21,227
111000	Life insurance	444	424	538
120001	Inspector uniforms	1,052	1,100	1,500
120100	College tuition	636	2,500	5,000
120105	Tests & certifications	199	690	500
Total: Personnel Costs		399,219	399,961	457,173
Operating Costs				
201012	Inspection conferences	1,455	1,800	1,000
201100	Misc seminars/training	75	300	500
203100	Cellular phones	1,151	1,807	1,750
206001	Gen/auto liability	4,925	4,734	4,701
206003	Property liability	4,403	4,377	4,413
206004	Cyber liability insurance	192	217	204
209010	Small tools	170	175	200
209011	Ref & annex materials	158	1,795	1,600
210003	ICC	65	140	200
210004	MABOI	25	155	155
210005	MACA	-	-	350
211011	Car washes	1,681	1,500	2,000
211050	Misc vehicle maintenance	4,152	5,301	5,831
211100	Motor fuel	-	1,600	2,000
213002	Microfilming	150	161	175
213007	Ameren UE reports	2	100	100
213011	Weed cutting	-	419	450
Total: Operating Costs		18,604	24,581	25,629
Program Total: Inspections		417,823	424,542	482,802

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Community Services				
Personnel Costs				
100001	Regular pay	75,987	119,657	117,684
107000	Workers' compensation ins	2,902	4,707	5,671
108000	FICA expense	5,249	8,707	9,003
109000	Health insurance	9,777	17,617	18,709
109005	HRA funding	2,014	2,749	2,381
109010	HRA fees	317	311	340
109050	ACA/PCORI fees	35	14	15
109500	Dental insurance	301	625	646
110001	LAGERS pension	1,494	5,987	7,885
111000	Life insurance	61	134	139
Total: Personnel Costs		98,137	160,508	162,473
Operating Costs				
205103	Employee appreciation	3,351	3,500	700
205104	Employee recognition	2,146	2,500	500
205105	Holiday Party	-	-	3,300
205106	Employee wellness	841	3,500	3,000
205150	Misc internal public relations	746	750	750
205203	Community Publications	38,343	40,000	40,000
205250	Misc external public relations	1,198	500	500
206001	Gen/auto liability	1,283	1,645	1,698
206003	Property liability	947	1,225	1,594
206004	Cyber liability insurance	49	60	74
213005	Streetlight maintenance	582,585	580,000	576,000
213050	Misc contractual services	2,085	2,090	2,085
215023	Missouri One Call	96	160	200
Total: Operating Costs		633,670	635,930	630,401
Program Total: Community Services		731,807	796,438	792,874

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Legal and Legislative				
Personnel Costs				
100001	Regular pay	173,462	233,884	211,072
100003	City officials pay	42,000	42,000	42,000
100055	Auto allowance	4,200	4,200	4,200
107000	Workers' compensation ins	9,183	10,452	12,196
108000	FICA expense	14,794	20,429	19,360
109000	Health insurance	19,797	26,830	26,125
109005	HRA funding	2,013	2,749	2,381
109010	HRA fees	317	311	340
109050	ACA/PCORI fees	35	14	15
109500	Dental insurance	576	708	771
110001	LAGERS pension	3,877	13,200	15,907
111000	Life insurance	134	166	165
Total: Personnel Costs		270,388	354,943	334,532
Operating Costs				
201013	Legislative conferences	5,649	10,000	10,000
201050	Misc conferences/meetings	635	2,000	2,500
206001	Gen/auto liability	3,528	3,653	3,651
206003	Property liability	3,020	3,180	3,427
206004	Cyber liability insurance	136	157	159
206006	Public officials liability	22,602	23,565	23,976
210007	MML	3,440	3,440	3,440
210009	StL Co Municipal League	7,122	7,700	7,700
210010	West County Chamber	520	520	520
211004	Titles & licenses	-	100	100
211050	Misc vehicle maintenance	-	500	500
211100	Motor fuel	216	380	417
213004	Election expense	12,766	20,339	15,000
213008	Legal services	115,741	75,000	70,000
213009	Code book update	6,538	5,250	10,000
213087	Prosecutor services	30,415	35,000	35,000
Total: Operating Costs		212,328	190,784	186,390
Program Total: Legal and Legislative		482,716	545,727	520,922

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Support Services				
Personnel Costs				
100001	Regular pay	119,348	101,759	105,200
107000	Workers' compensation ins	5,104	4,193	5,070
108000	FICA expense	8,657	7,382	10,091
109000	Health insurance	19,216	15,633	16,221
109005	HRA funding	2,013	2,749	2,381
109010	HRA fees	317	311	340
109050	ACA/PCORI fees	35	14	15
109500	Dental insurance	560	438	658
110001	LAGERS pension	2,381	5,004	7,048
111000	Life insurance	166	142	141
112000	Employee assistance expense	901	901	966
120003	Admin staff shirts	66	325	500
120502	Physicals & drug testing	2,755	2,000	2,000
120503	Functional capacity testing	1,000	1,100	1,100
120504	Psychological testing	3,150	3,500	3,500
120505	Reference checking	247	500	500
120507	DOT testing	1,562	3,000	3,000
120509	Hepatitis vaccinations	340	1,000	500
Total: Personnel Costs		167,818	149,951	159,231
Operating Costs				
201014	City manager conferences	837	2,500	2,500
201061	SLACMA meetings	75	250	250
201100	Misc seminars/training	131	200	200
202010	Electric	11,148	13,400	18,000
202020	Gas	1,656	2,940	3,000
202030	Sewer	596	550	590
202040	Water	603	620	640
203001	Telephone	2,054	2,400	2,400
203003	Postage	6,017	6,500	6,500
203100	Cellular phones	1,462	2,854	3,000
204001	Postage meter rental	1,200	1,320	900
206001	Gen/auto liability	1,956	1,466	1,518
206003	Property liability	1,674	1,512	1,425
206004	Cyber liability insurance	75	75	66
206007	Bonds	4,352	4,500	4,500
206009	Auto deductibles	500	500	-
207001	Job opening notices	50	200	200
207002	Public hearings, bids, etc	7,029	7,500	7,500
208004	Fire extinguishers maintenance	45	200	200
208005	Generators maintenance	1,047	1,000	1,000

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Support Services				
Operating Costs (Continued)				
208050	Misc equipment maintenance	1,084	2,000	2,000
209001	Coffee supplies	30	500	500
209002	Copy paper	1,264	719	1,250
209004	Office supplies	5,893	5,650	5,000
209005	Printing	1,534	3,000	3,000
209014	Govt Center operating supplies	-	200	200
210016	SLACMA	130	200	200
210017	ICMA	2,139	2,250	2,500
210018	MCMA	75	115	115
210050	Misc dues & subscriptions	1,651	1,500	1,400
212026	Building maintenance materials	5,257	6,000	5,000
212029	Ornamentals/trees	-	250	250
213010	Great Streets Project	5,055	5,700	5,000
213045	Exterminator	528	500	650
213050	Misc contractual services	753	750	153
213051	Copier maintenance	2,815	3,000	3,000
226001	Contingency	-	10,000	5,000
Total: Operating Costs		70,715	92,821	89,607
Capital Costs				
219060	Misc office furniture	503	1,000	1,000
Total: Capital Costs		503	1,000	1,000
TIF Fees & Reimbursements				
226002	TIF municipal revenues funding	105,952	80,371	81,400
Total: TIF Fees & Reimbursements		105,952	80,371	81,400
Transfers Out				
280005	Transfers out	223,397	3,003,507	298,176
Total: Transfers Out		223,397	3,003,507	298,176
Program Total: Support Services		568,385	3,327,650	629,414

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Information Services				
Personnel Costs				
100001	Regular pay	133,622	137,834	142,458
107000	Workers' compensation ins	5,347	5,719	6,865
108000	FICA expense	9,876	10,175	10,898
109000	Health insurance	18,453	19,003	19,759
109005	HRA funding	2,014	2,749	2,381
109010	HRA fees	317	311	340
109050	ACA/PCORI fees	35	14	15
109500	Dental insurance	774	774	783
110001	LAGERS pension	2,672	6,775	9,545
111000	Life insurance	168	168	168
Total: Personnel Costs		173,278	183,522	193,212
Operating Costs				
201100	Misc seminars/training	500	-	1,000
203010	Internet access	9,474	19,000	15,900
206001	Gen/auto liability	2,036	1,999	2,055
206003	Property liability	1,744	1,794	1,929
206004	Cyber liability insurance	79	89	89
208002	Computer maintenance	1,095	1,500	1,000
208025	Printer maintenance	856	500	500
208027	Security access maintenance	370	1,500	1,500
208050	Misc equipment maintenance	149	150	150
209006	Telephone system	-	500	2,000
209010	Small tools	-	75	75
209050	Misc operating supplies	146	250	250
210050	Misc dues & subscriptions	200	200	200
211050	Misc vehicle maintenance	-	250	-
211100	Motor fuel	(33)	25	25
213014	Telephone system maintenance	5,790	4,750	5,000
213050	Misc contractual services	20,650	55,773	51,490
213059	GIS contractual services	-	-	500
Total: Operating Costs		43,056	88,355	83,663
Capital Costs				
219001	Computer software/upgrades	1,847	1,000	2,000
219002	Computer hardware/parts	1,129	3,500	17,800
219003	Printers	-	1,000	1,200
219004	Computers/servers	60,794	49,750	68,200
219040	Licenses	13,196	13,400	7,800
223520	Bldg equipment & fixtures	460	1,000	1,000
Total: Capital Costs		77,426	69,650	98,000
Program Total: Information Services		293,760	341,527	374,875

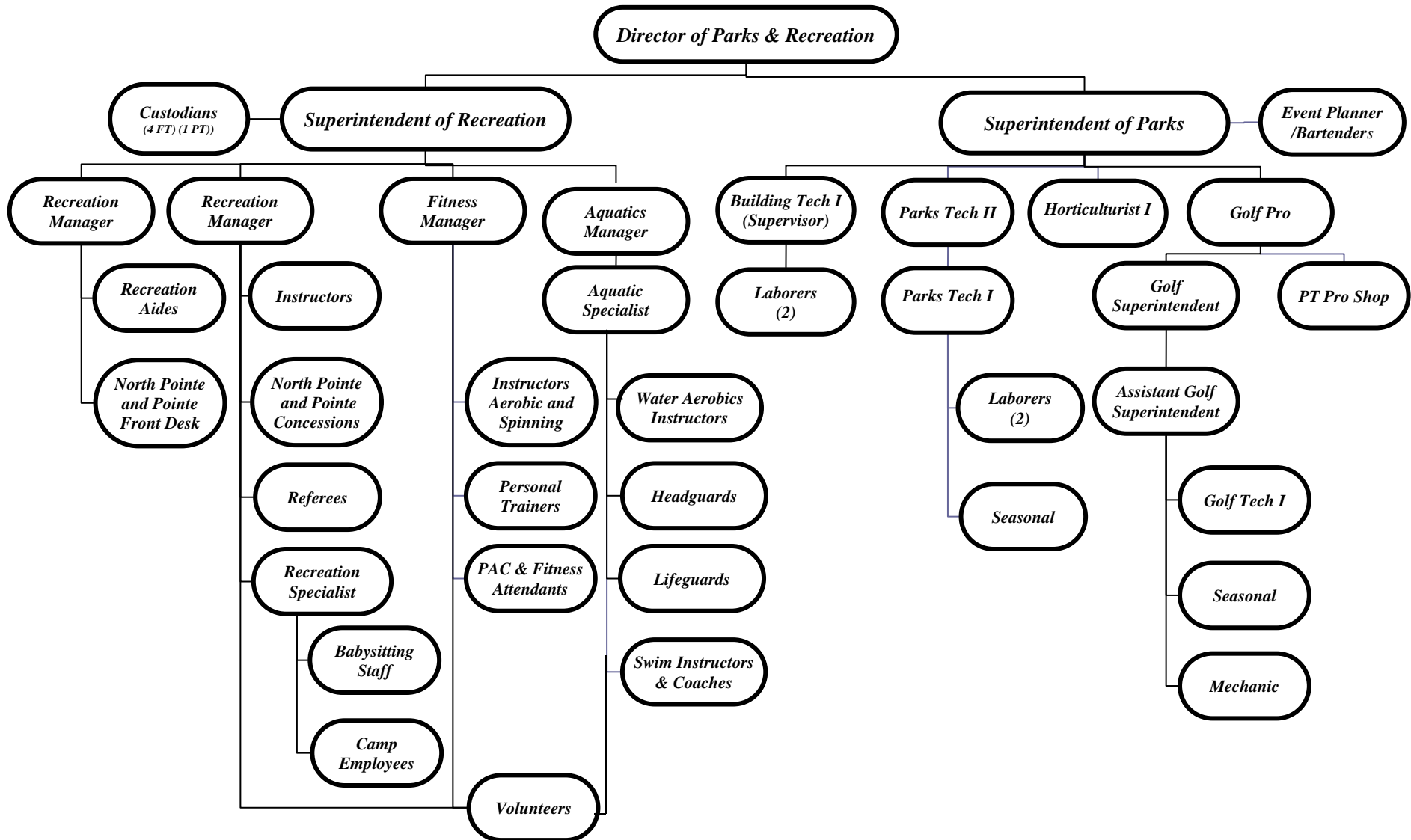
General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Court				
Personnel Costs				
100001	Regular pay	92,736	95,659	98,869
100005	Court officials pay	14,590	14,992	17,206
107000	Workers' compensation ins	4,356	4,661	5,594
108000	FICA expense	8,042	8,388	8,880
109000	Health insurance	8,763	5,213	5,404
109005	HRA funding	2,013	2,749	2,381
109010	HRA fees	317	311	340
109050	ACA/PCORI fees	35	14	15
109500	Dental insurance	774	774	783
110001	LAGERS pension	1,854	4,702	6,624
111000	Life insurance	168	168	168
Total: Personnel Costs		133,648	137,631	146,264
Operating Costs				
201037	Court conferences	1,103	1,319	1,500
201038	Judge conferences	606	615	625
201100	Misc seminars/training	68	200	100
206001	Gen/auto liability	1,661	1,629	1,675
206003	Property liability	1,423	1,463	1,572
206004	Cyber liability insurance	64	73	73
209005	Printing	1,809	2,000	2,000
209050	Misc operating supplies	158	300	300
210049	StL Assn of Court Administrators	40	40	40
210051	MO Assn of Court Administrators	120	120	120
210065	Judges association	100	100	100
213008	Legal services	7,751	8,063	7,950
213036	REJIS	271	1,500	1,000
213040	Prisoner incarceration	-	1,418	-
213058	Mental health court	300	1,500	1,500
213063	Router contract	1,260	1,260	1,260
213066	Record retention/destruction	140	200	200
213084	Public Defender	720	3,465	3,500
213085	Interpreter	-	250	250
Total: Operating Costs		17,594	25,515	23,765
Program Total: Court		151,242	163,146	170,029

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Finance				
Personnel Costs				
100001	Regular pay	242,059	250,190	258,585
107000	Workers' compensation ins	9,624	10,381	12,461
108000	FICA expense	17,640	18,367	19,782
109000	Health insurance	40,607	38,624	38,516
109005	HRA funding	2,013	2,749	2,381
109010	HRA fees	317	311	340
109050	ACA/PCORI fees	35	14	15
109500	Dental insurance	1,548	1,548	1,566
110001	LAGERS pension	4,839	12,297	17,325
111000	Life insurance	336	336	336
Total: Personnel Costs		319,018	334,817	351,307
Operating Costs				
201016	Finance conferences	413	414	500
201100	Misc seminars/training	281	550	900
205250	Misc external public relations	435	715	715
206001	Gen/auto liability	3,670	3,628	3,731
206003	Property liability	3,143	3,242	3,502
206004	Cyber liability insurance	142	160	162
209005	Printing	1,335	1,000	1,200
209015	History books	56	50	50
210014	GFOA	250	250	250
210015	GFOA-MO	100	100	100
213002	Microfilming	-	20,000	20,000
213012	Finance software support	53,726	56,416	59,240
213015	Annual financial audit	17,600	21,100	23,000
213017	Sales tax reports	761	80	80
213018	Banks service charges	(907)	-	-
213019	Credit card service charges	53,493	60,000	60,000
213026	Internet auction fees	273	-	-
213050	Misc contractual services	1,250	-	-
213051	Copier maintenance	283	-	-
213057	Financial advisory services	1,300	5,650	8,050
Total: Operating Costs		137,604	173,355	181,480
Capital Costs				
219001	Computer software/upgrades	-	1,810	2,400
219099	Misc equipment <\$7500	-	1,550	-
220001	Software	2,660	4,795	-
Total: Capital Costs		2,660	8,155	2,400
Program Total: Finance		459,282	516,327	535,187
Department Total: Administration		3,156,909	6,165,071	3,571,059

PARKS AND RECREATION DEPARTMENT 2019 ORGANIZATIONAL STRUCTURE



Parks and Recreation Department

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

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

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 historic Schmidt-Dahlke log home in Vlasik Park and the original Ballwin School House located on Jefferson Avenue.

Goals for the program include:

- Maintain parks for the safety and enjoyment of residents.
- Improve opportunities for outdoor pickle ball play
- Continue working to improve turf.

SIGNIFICANT BUDGETARY ISSUES

1. Contract for repair of the walking path and multi-purpose court at New Ballwin Park; stripe for pickle ball at a cost of \$17,000.
2. Add pickle ball courts in Vlasik Park to cost \$10,000.
3. \$25,000 will be spent for the replacement of signage throughout the parks to display the new city logo.

PRIOR YEAR’S GOALS

The first parks masterplan for the City was completed to provide guidance for future park development and recreation facility planning. This was completed through the capital projects fund. A new utility vehicle was purchased to replace a 14 year old gator.

Efficiency Measures	2017 Actual	2018 Estimate	2019 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 golf course and management of the golf club including the pro shop, concessions, and banquet room.

Goals for the program include:

- Strive for golf course budgeted cost recovery of 80% annually.
- Improve golf cart paths for safety and aesthetic purposes.
- Maintain up to date fleet of rental carts to provide good service and maximize rental income.
- Improve play in the fall and spring by purchasing a leaf blower.
- Increase visibility by adding lighting to signage on the south side of the golf club building
- Enhance the Pro shop with new flooring and cabinets.

SIGNIFICANT BUDGETARY ISSUES

1. The trade in and acquisition of six golf carts will cost \$12,000.
2. Pro shop enhancements will cost \$21,100, with much of the labor being performed by city staff.
3. A replacement refrigerator for the Pro shop will cost \$4,000.
4. \$45,000 will be spent for a new chemical sprayer to replace two existing ones.
5. A leaf blower will be acquired for \$7,000.

Workload Measures	2017 Actual	2018 Estimate	2019 Budget
Golf course rounds	33,000	32,000	33,000
Efficiency Measures			
Cost Recovery	95%	77%	77%

PRIOR YEAR’S GOALS

The first phase of enhancements to the Pro Shop was completed with new tables and chairs, a new TV and fresh paint. Badly needed repairs to the #9 tee box were made. They were necessitated by erosion from the adjacent creek. The condition of the greens has been improved through the capabilities of a new top-dresser. An aging greens mower was also replaced. New golf carts were purchased to ensure that the rental cart fleet is up to date and provides good service.

NORTH POINTE AQUATIC CENTER

PROGRAMS & GOALS

The North Pointe Aquatic Center is an outdoor waterpark that serves approximately 85,000 guests annually. The budget program includes revenues involved with program registrations, concessions, and admissions as well as expenses that provide for the maintenance and operation of the facility.

Goals for the program include:

- Continue to maintain and operate the facility in a way that insures public safety and visitor enjoyment.
- Provide upgraded facilities to enhance visitor enjoyment and revenue.

SIGNIFICANT BUDGETARY ISSUES

1. Replace pool grates at \$26,000; mandated by federal and county governments to be replaced every ten years.
2. Replace filter media (sand) in pool filters at an expense of \$40,000. The current sand is original.
3. Purchase one Quik-n-Crispy Fryer to replace two nine year old units at \$ 6,500.

Workload Measures	2017 Actual	2018 Estimate	2019 Budget
Membership Revenue	\$139,851	\$142,143	\$124,000
Attendance	67,075	58,339	59,000
Swim Team Participation	153	172	175
Swim Lesson Revenue	\$7,833	\$10,625	\$9,500
Efficiency Measures			
Cost Recovery	87%	104%	86%

PRIOR YEAR'S GOALS

The Kiddie Pool and Splash Pad were renovated with funding assistance from a St. Louis County Municipal Park Grant. Updated shade structures were added and six concession table umbrellas were replaced. New signage was added to the concession stand and a soft serve ice cream machine was purchased.



THE POINTE AT BALLWIN COMMONS

PROGRAMS & GOALS

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

Goals for the program include:

- Continue to maintain the facility for the enjoyment of visitors and enhance revenue.
- Keep fitness equipment up to date in order to better serve guests and keep the facility competitive with other centers.
- Improve safety for guests by installing two additional parking lot lights and bringing the elevator into compliance with current regulations.

SIGNIFICANT BUDGETARY ISSUES

1. Replace pool grates at \$21,000; mandated by federal and county governments to be replaced every ten years.
2. Replace filter media (sand) in pool filters at an expense of \$9,211. The current sand is more than 12 years old.
3. Double gymnasium floor needs to be stripped, re-striped and re-finished at a cost of \$32,500. This process will take an estimated 3 weeks if done in double shifts.

4. Replace ten treadmills for \$65,000, whose warranties expire in April, 2019.
5. Add new water fountain with water bottle refiller for \$6,000.

Workload Measures	2017 Actual	2018 Estimate	2019 Budget
Program Registrations	76,000	76,500	77,000
Pointe Attendance	241,661	240,000	245,000
Silver Sneakers Memberships	1,977	2,200	2,400
Camp Revenue	\$233,693	\$252,100	\$256,000
Sponsorships	\$9,205	\$7,450	\$9,000
Membership Revenue	933,944	940,590	956,000
Efficiency Measures			
Cost Recovery	105%	105%	96%
Camp Satisfaction Survey	80%	82%	100%
Swim Lesson Registrations	960	940	960

PRIOR YEAR’S GOALS

Retractable volleyball standards were added on Court 2 in the gymnasium. The fitness area was updated by adding two SPARC (Strength Power Accelerated Resistance Cardio) trainers, a blood pressure machine, free weight plates and digital scales. New concession tables and chairs were purchased to replace originals in the indoor pool area.

BUILDING SYSTEMS

PROGRAMS & GOALS

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

Goals for the program include:

- Continuation of routine preventative maintenance plans at all city facilities.
- Continue to respond to requests from all city departments for building repairs, maintenance, and assistance with projects.
- Provide safe and reliable transportation for building systems employees when responding to work sites.

BALLWIN DAYS FESTIVAL

PROGRAMS & GOALS

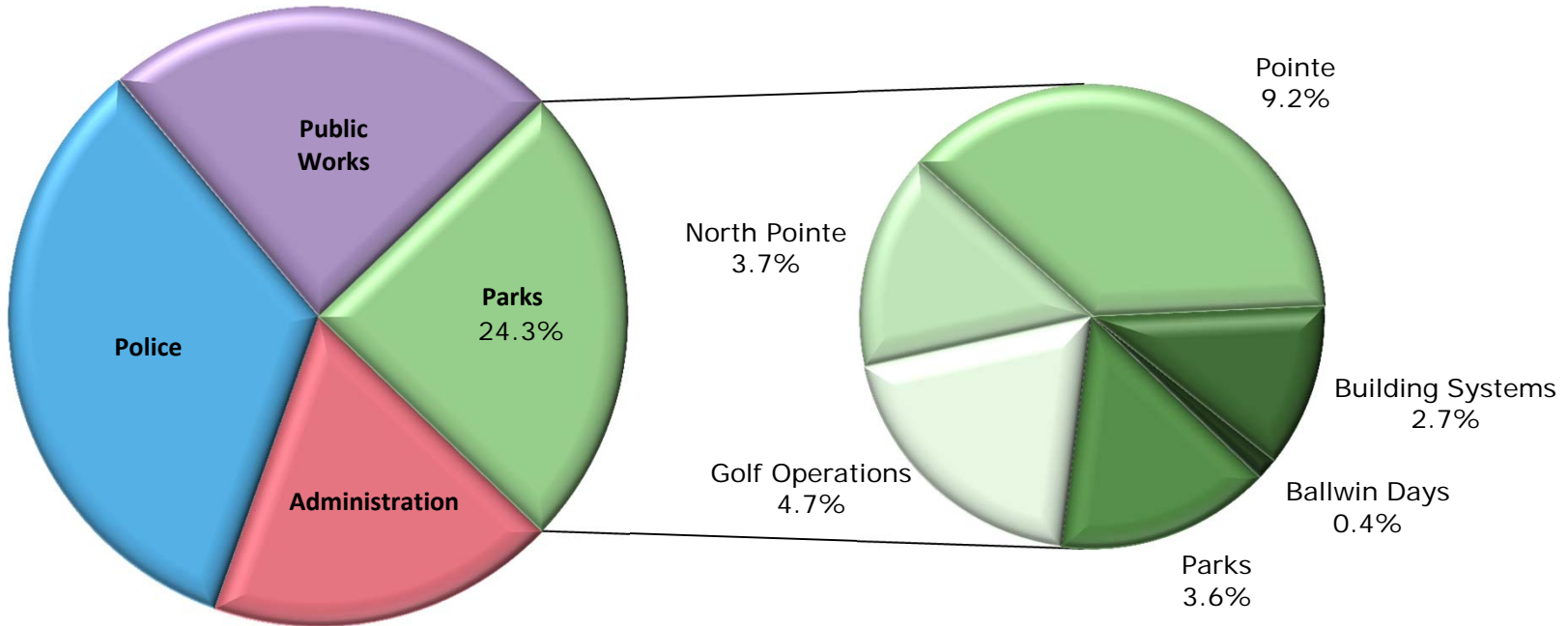
The Ballwin Days Festival program includes revenues and expenses associated with this three day annual community festival held in Vlasis Park.

Goals for the program include:

- Provide a 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	2017 Actual	2018 Estimate	2019 Budget
Cost Recovery	91%	91%	92%

Parks & Recreation Budget Expenditures



Parks & Recreation General Budget Expenditures

Description	2017 Actual	2018 Estimated	2019 Budget
Personnel Costs			
Wages and Salaries	2,317,571	2,287,561	2,390,704
Benefits	583,273	606,407	696,875
Personnel Costs Total	2,900,844	2,893,968	3,087,579
Operating Costs			
Travel & Training	7,278	3,632	8,950
Utilities	447,451	440,510	423,025
Communications	10,547	13,238	13,890
Rentals	722	750	1,250
Public Relations - External	4,895	5,271	5,250
Insurance	71,299	71,131	73,777
Advertising	11,208	12,251	12,000
Repairs & Maintenance	214,926	135,030	174,050
General Supplies	274,124	276,010	302,225
Dues & Subscriptions	6,658	6,875	7,340
Vehicle Expenses	23,430	29,660	32,846
Maintenance Materials	64,035	78,374	76,800
Contractual	105,564	127,983	135,335
Other Operating Expenses	25,651	22,795	24,350
Contingency	4,471	5,000	5,000
Operating Costs Total	1,272,259	1,228,510	1,296,088
Capital Costs			
Equipment, Furniture & Vehicles	115,674	196,952	305,631
Land & Facility Improvements	61,048	22,929	59,600
Capital Costs Total	176,722	219,881	365,231
Transfers Out	251,738	-	-
Parks and Recreation Total	4,601,563	4,342,359	4,748,898

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Department: Parks and Recreation				
Program: Parks				
Personnel Costs				
100001	Regular pay	294,285	290,146	315,176
100002	Overtime pay	1,587	5,000	5,000
100004	Holiday pay	-	300	300
100010	Part time pay	9,128	12,840	10,000
107000	Workers' compensation ins	13,187	14,078	16,835
108000	FICA expense	22,392	22,602	24,555
109000	Health insurance	46,903	46,223	46,858
109005	HRA funding	2,013	2,749	2,381
109010	HRA fees	317	311	340
109050	ACA/PCORI fees	35	14	15
109500	Dental insurance	1,838	1,794	1,820
110001	LAGERS pension	5,801	13,231	20,835
111000	Life insurance	483	466	475
115000	Unemployment ins	1,920	-	-
120009	Uniforms - parks	1,602	2,300	2,200
120100	College tuition	-	-	2,500
Total: Personnel Costs		401,491	412,054	449,290

Operating Costs

201041	MPRA conference	790	712	800
201050	Misc conferences/meetings	1,457	783	1,500
201100	Misc seminars/training	773	600	600
202010	Electric	18,908	19,600	19,600
202020	Gas	671	1,050	1,075
202030	Sewer	1,257	2,050	2,110
202040	Water	5,370	7,000	6,910
203001	Telephone	234	250	270
203108	Two way radios	889	1,315	1,500
204050	Misc equipment rentals	80	250	250
205225	Historical Society	225	250	250
205230	Arts Commission	-	521	500
206001	Gen/auto liability	6,206	5,720	5,807
206003	Property liability	4,248	4,391	4,751
206004	Cyber liability insurance	205	276	219
206009	Auto deductibles	500	-	-
208004	Fire extinguishers maintenance	142	200	200
208014	Wildlife maintenance	5,610	5,900	6,000
208050	Misc equipment maintenance	3,036	6,500	8,700
208051	Path/parking lot maintenance	13,393	-	-

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Parks				
Operating Costs (Continued)				
208061	Holloway Park maintenance	60,961	2,600	5,000
208062	New Ballwin Park maintenance	2,651	5,238	25,000
208063	Vlasis Park maintenance	58,203	22,756	40,000
208064	Ferris Park maintenance	2,960	4,550	6,600
208065	Greenfield Commons maintenance	4,854	5,671	9,100
208068	Log cabin maintenance	562	500	500
208069	Historical school house maint	188	250	250
209001	Coffee supplies	-	100	300
209010	Small tools	274	300	300
209021	Building Supplies	19	-	-
209026	Insecticides/pesticides	214	2,262	3,000
209029	Safety equipment	1,316	1,000	2,675
210052	NPRA	425	425	425
210053	MPRA	1,000	1,100	1,000
211050	Misc vehicle maintenance	1,604	3,500	3,600
211100	Motor fuel	6,691	6,491	7,140
212009	Holloway Park materials	12	-	-
212014	Bandwagon maintenance	373	-	500
212030	Median maintenance materials	-	500	1,000
213050	Misc contractual services	2,500	3,000	3,000
213083	Median Maintenance Services	10,875	13,000	22,000
215026	Art Commission expenses	3,890	665	500
215028	Trees purchased	1,260	2,300	4,000
215030	Historical Society escrow expenses	399	50	-
215033	L.O.A.P. escrow expenses	19,386	19,000	19,000
226001	Contingency	4,471	5,000	5,000
Total: Operating Costs		249,082	157,626	220,932
Capital Costs				
219050	Misc equipment <\$7500	-	-	25,000
219099	Misc equipment <\$7500	4,126	12,000	1,350
221502	Trucks	26,618	-	-
222050	Misc capital equipment	-	9,800	11,000
Total: Capital Costs		30,744	21,800	37,350
Transfers Out				
280005	Transfers out	251,738	-	-
Total: Transfers Out		251,738	-	-
Program Total: Parks		933,055	591,480	707,572

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Golf Operations				
Personnel Costs				
100001	Regular pay	320,864	327,256	329,447
100002	Overtime pay	7,359	10,553	9,000
100004	Holiday pay	1,698	1,867	1,700
100016	Part time - golf course	32,513	32,000	33,000
100017	Part time - pro shop	71,432	75,000	68,000
107000	Workers' compensation ins	17,028	18,772	22,473
108000	FICA expense	32,330	33,298	33,748
109000	Health insurance	43,367	47,816	50,386
109005	HRA funding	2,013	2,749	2,381
109010	HRA fees	317	311	340
109050	ACA/PCORI fees	35	14	15
109500	Dental insurance	2,108	2,068	2,133
110001	LAGERS pension	6,548	15,344	22,790
111000	Life insurance	458	451	542
120010	Uniforms - golf operations	575	638	1,000
120509	Hepatitis vaccinations	385	150	200
Total: Personnel Costs		539,030	568,287	577,155
Operating Costs				
201100	Misc seminars/training	210	-	500
202010	Electric	17,209	18,000	18,000
202020	Gas	3,624	5,900	5,485
202030	Sewer	4,747	5,000	5,150
202040	Water	56,322	66,000	50,500
203001	Telephone	1,755	1,740	1,800
204010	Golf operations rentals	575	-	500
205250	Misc external public relations	1,490	1,500	1,500
206001	Gen/auto liability	7,554	7,628	7,752
206003	Property liability	5,436	5,742	6,342
206004	Cyber liability insurance	252	362	293
206011	Liquor liability insurance	1,500	1,500	1,500
208004	Fire extinguishers maintenance	99	150	200
208050	Misc equipment maintenance	19,338	20,000	20,000
208051	Path/parking lot maintenance	-	-	5,000
209001	Coffee supplies	16	100	200
209004	Office supplies	797	1,000	1,000
209005	Printing	2,066	780	2,200
209010	Small tools	154	300	300
209028	Food/beverages-tournaments	127	200	200
209030	Golf cart parts	983	1,000	1,000

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Golf Operations				
Operating Costs (Continued)				
209031	Beer	13,030	14,500	13,000
209032	Liquor	3,557	5,000	3,800
209033	Soda	8,165	7,000	7,000
209034	Food	5,764	5,000	5,500
209035	Paper products	1,801	2,200	1,900
209036	Course fixtures	3,959	5,000	4,800
209045	Misc programs supplies	145	200	300
209050	Misc operating supplies	226	100	225
210054	GCSAA	-	-	190
210055	USGA	110	150	300
210057	PGA	509	575	575
210061	Mississippi Valley Turf	300	300	300
211100	Motor fuel	8,883	12,577	13,835
211150	Motor oil	481	500	500
212017	Sand	3,609	4,000	4,500
212018	Herbicides/insecticides	14,022	14,000	15,000
212019	Fungicides	15,859	16,065	16,000
212020	Fertilizers	7,144	8,400	8,000
212021	Paint	298	200	500
212022	Golf course repairs	442	2,000	2,000
212026	Building maintenance materials	-	155	500
212027	Sod replacement	3,376	3,643	5,000
212028	Sod/seed	855	2,466	1,000
212029	Ornamentals/trees	1,002	2,400	3,000
212050	Misc maintenance materials	4,056	11,420	7,000
213025	HVAC repairs	37	3,330	1,000
213045	Exterminator	817	900	900
213050	Misc contractual services	5,697	6,000	6,500
213060	Software maintenance	1,300	1,000	900
213082	Media access	1,270	1,500	1,500
215024	Licenses	504	515	550
Total: Operating Costs		231,472	267,998	255,497

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Capital Costs				
219099	Misc equipment <\$7500	464	3,425	11,350
222050	Misc capital equipment	-	14,234	45,000
222510	Mowers	-	35,337	-
222515	Golf carts	14,505	11,558	14,000
223520	Bldg equipment & fixtures	-	6,429	-
223530	Bldg construct/remodel	9,642	-	21,100
Total: Capital Costs		24,611	70,983	91,450
Program Total: Golf Operations		795,113	907,268	924,102

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Aquatic Center Operations				
Personnel Costs				
100001	Regular pay	24,884	22,634	25,631
100002	Overtime pay	61	462	1,000
100004	Holiday pay	7,516	6,984	10,000
100014	Part time - aquatics	213,203	176,260	205,000
100030	Part time - front desk	24,089	21,888	22,000
100031	Part time - concessions	42,190	35,557	42,000
107000	Workers' compensation ins	12,355	13,701	15,570
108000	FICA expense	23,799	20,180	23,809
109000	Health insurance	4,032	3,111	7,718
109005	HRA funding	2,013	2,749	2,381
109010	HRA fees	317	311	340
109050	ACA/PCORI fees	35	14	15
109500	Dental insurance	174	149	235
110001	LAGERS pension	487	1,169	3,091
111000	Life insurance	39	34	34
120012	Uniforms - pool	2,900	2,510	3,000
120105	Tests & certifications	2,520	1,334	1,000
120509	Hepatitis vaccinations	-	-	75
Total: Personnel Costs		360,614	309,047	362,899
Operating Costs				
202010	Electric	43,350	48,410	44,000
202030	Sewer	78,975	41,200	42,400
202040	Water	68,820	55,000	56,650
205250	Misc external public relations	733	1,000	1,000
206003	Property liability	4,266	4,341	4,394
206004	Cyber liability insurance	184	272	203
207050	Miscellaneous advertising	-	468	500
208004	Fire extinguishers maintenance	45	215	250
208050	Misc equipment maintenance	18,982	29,000	20,000
209004	Office supplies	1,658	1,765	1,600
209029	Safety equipment	1,163	2,054	1,200
209033	Soda	8,769	5,628	10,000
209034	Food	55,725	43,750	47,000
209037	Chemicals	16,186	19,000	20,000
209045	Misc programs supplies	1,867	2,500	3,000
209048	Birthday party supplies	4,217	2,880	4,500
209050	Misc operating supplies	954	785	600
210062	Swim league	3,325	3,325	3,500

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Aquatic Center Operations				
Operating Costs (Continued)				
213045	Exterminator	-	-	150
213046	American Red Cross	-	300	300
213060	Software maintenance	3,250	3,520	4,000
215024	Licenses	75	75	100
215025	Items for resale	119	90	100
Total: Operating Costs		312,663	265,578	265,447
Capital Costs				
219050	Signage	-	1,105	500
219099	Misc equipment <\$7500	13,424	18,167	20,900
219420	Pool equipment	22,250	23,710	66,000
Total: Capital Costs		35,674	42,982	87,400
Program Total: Aquatic Center Operations		708,951	617,607	715,746

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Community Center				
Personnel Costs				
100001	Regular pay	416,497	367,140	391,235
100002	Overtime pay	244	2,500	2,500
100004	Holiday pay	11,837	21,210	18,000
100011	Part time - Pointe	244,371	275,608	276,000
100012	Part time - daycamp	94,273	91,430	94,500
100014	Part time - aquatics	151,403	161,466	162,000
100015	Part time - lock-ins	2,588	2,900	2,000
107000	Workers' compensation ins	38,907	40,758	48,460
108000	FICA expense	68,843	70,552	72,686
109000	Health insurance	78,011	65,122	82,041
109005	HRA funding	2,014	2,749	2,381
109010	HRA fees	318	311	340
109050	ACA/PCORI fees	35	14	15
109500	Dental insurance	2,979	2,483	2,701
110001	LAGERS pension	8,268	16,677	27,586
111000	Life insurance	652	538	512
112000	Employee assistance expense	901	901	966
115000	Unemployment ins	4,479	-	-
120050	Uniforms - misc staff	885	2,500	2,500
120100	College tuition	-	-	2,500
120105	Tests & certifications	2,716	1,100	2,800
120509	Hepatitis vaccinations	222	-	100
Total: Personnel Costs		1,130,443	1,125,959	1,191,823

Operating Costs

201041	MPRA conference	3,212	387	3,500
201050	Misc conferences/meetings	559	350	1,200
201094	Am Red Cross instructor training	257	650	650
201095	Metro parks meetings	20	150	200
202010	Electric	118,118	135,000	135,000
202020	Gas	1,506	1,800	1,845
202030	Sewer	12,494	17,500	16,800
202040	Water	16,079	17,000	17,500
203001	Telephone	5,254	5,483	5,600
203003	Postage	8	700	750
203108	Two way radios	1,495	2,350	2,500
204050	Misc equipment rentals	67	500	500
205250	Misc external public relations	2,447	2,000	2,000
206001	Gen/auto liability	16,763	16,421	16,628
206003	Property liability	12,805	12,926	13,604
206004	Cyber liability insurance	566	374	631
207050	Miscellaneous advertising	10,804	11,000	11,000

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Community Center				
Operating Costs (Continued)				
208004	Fire extinguishers maintenance	367	100	500
208018	Exercise equipment maintenance	2,326	4,000	4,000
208023	Aquarium maintenance	1,260	1,500	1,700
208024	Water testing	1,155	1,000	1,000
208050	Misc equipment maintenance	18,749	24,850	20,000
209001	Coffee supplies	-	-	300
209004	Office supplies	5,923	7,000	7,000
209005	Printing	1,086	1,200	3,200
209010	Small tools	106	111	100
209033	Soda	5,095	8,000	8,000
209034	Food	(195)	200	500
209037	Chemicals	5,120	5,000	6,500
209039	Pool program supplies	418	1,000	1,000
209040	ID supplies	1,153	800	1,000
209041	Fitness supplies	314	2,000	2,300
209042	Game room/athletic supplies	719	1,500	2,700
209043	Babysitting supplies	122	300	500
209044	Daycamp supplies	27,301	32,400	33,000
209045	Misc programs supplies	45,333	42,000	46,000
209048	Birthday party supplies	9,965	5,500	5,500
209049	Senior programs supplies	2,744	6,000	6,500
210050	Misc dues & subscriptions	489	500	550
210053	MPRA	500	500	500
211050	Misc vehicle maintenance	240	300	1,000
211100	Motor fuel	774	821	903
212026	Building maintenance materials	-	725	800
213045	Exterminator	907	1,050	1,100
213049	Instructor services	17,725	23,000	23,000
213050	Misc contractual services	10,844	15,500	15,395
213051	Copier maintenance	2,328	3,000	3,000
213053	ADA services	8,000	8,500	9,375
213071	Rectrac software support	8,013	7,580	7,755
213082	Media access	5,268	4,960	4,960
215025	Items for resale	17	100	100
Total: Operating Costs		386,620	435,588	449,646

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Capital Costs				
219050	Signage	-	-	500
219099	Misc equipment <\$7500	4,061	8,850	13,750
219420	Pool equipment	6,270	14,000	30,211
219455	Workout Equipment	21,588	16,000	65,000
223530	Bldg construct/remodel	51,406	16,500	38,500
Total: Capital Costs		83,325	55,350	147,961
Program Total: Community Center		1,600,388	1,616,897	1,789,430

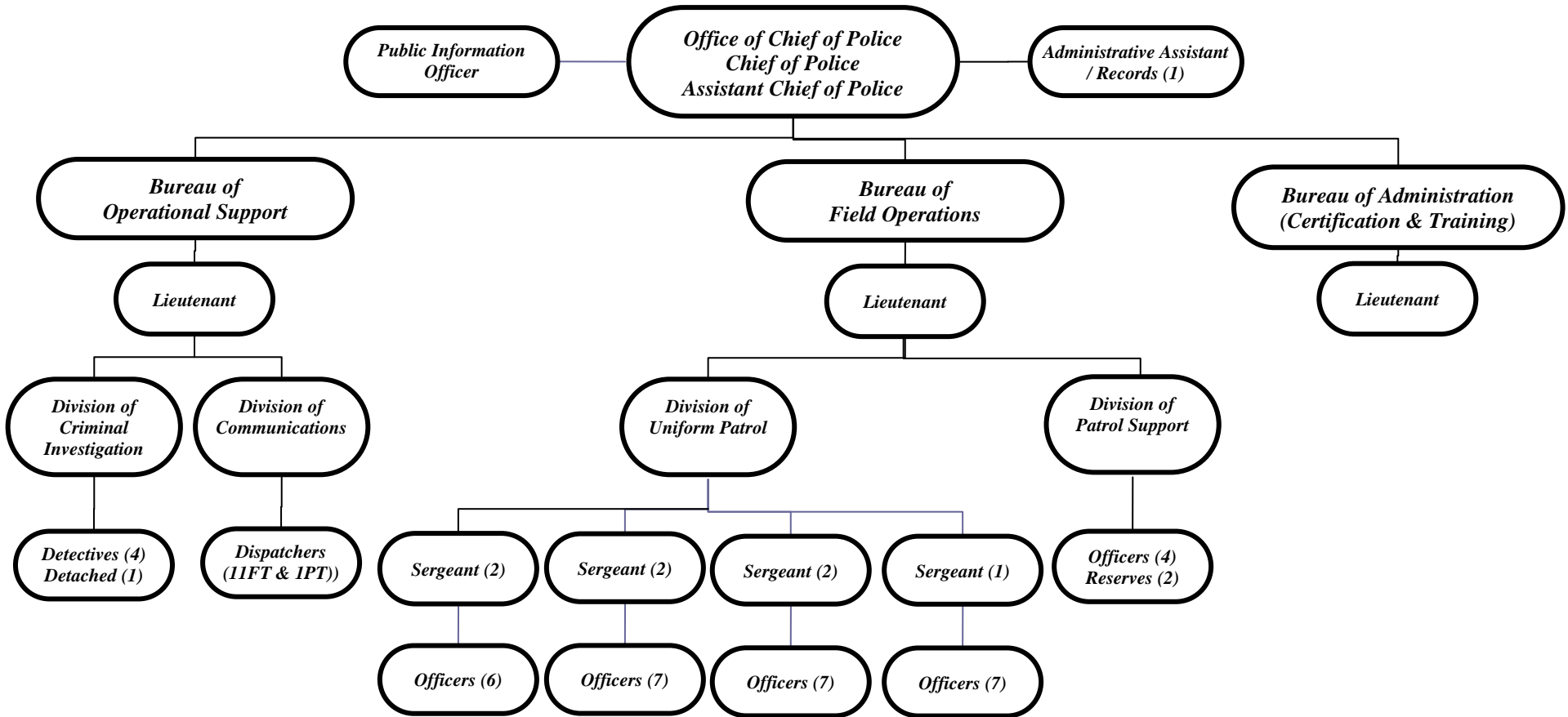
General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Building Services				
Personnel Costs				
100001	Regular pay	308,126	315,867	322,415
100002	Overtime pay	361	1,000	1,000
100004	Holiday pay	931	1,200	1,300
100010	Part time pay	21,907	19,597	32,500
107000	Workers' compensation ins	13,924	15,484	18,453
108000	FICA expense	23,874	24,812	27,327
109000	Health insurance	69,237	67,358	62,027
109005	HRA funding	2,014	2,749	2,381
109010	HRA fees	317	311	340
109050	ACA/PCORI fees	35	14	15
109500	Dental insurance	2,766	2,702	2,505
110001	LAGERS pension	5,859	14,947	21,756
111000	Life insurance	610	587	622
120002	Building services uniforms	1,789	1,800	1,800
Total: Personnel Costs		451,750	468,428	494,441
Operating Costs				
203108	Two way radios	848	1,400	1,400
206001	Gen/auto liability	6,040	6,154	6,277
206003	Property liability	4,568	4,721	5,136
206004	Cyber liability insurance	206	303	240
208004	Fire extinguishers maintenance	45	50	50
209010	Small tools	225	363	300
209018	Janitorial supplies	21,111	24,000	26,500
209021	Building supplies	228	225	225
209029	Safety equipment	177	100	100
211050	Misc vehicle maintenance	1,109	1,500	1,500
211100	Motor fuel	3,647	3,971	4,368
Total: Operating Costs		38,204	42,787	46,096
Capital Costs				
219099	Misc equipment <\$7500	2,368	1,000	1,070
222050	Misc capital equipment	-	27,766	-
Total: Capital Costs		2,368	28,766	1,070
Program Total: Building Services		492,322	539,981	541,607

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Ballwin Days Program				
Personnel Costs				
100002	Overtime pay	14,227	8,896	10,000
108000	FICA expense	1,088	681	765
110001	LAGERS pension	801	616	1,006
120016	Committee staff shirts	1,400	-	200
Total: Personnel Costs		17,516	10,193	11,971
Operating Costs				
203003	Postage	66	-	70
207050	Miscellaneous advertising	404	783	500
209033	Soda	1,713	1,787	2,000
209054	Committee stand	436	491	500
209059	Hospitality	1,162	1,300	1,300
209060	Kids Korner	2,290	2,110	2,500
209063	Parade	203	-	-
209064	Parking/security	4,853	4,547	5,000
209065	Pretty baby contest	190	240	250
209066	Run	3,038	3,120	3,200
209068	Tennis/Pickleball	17	-	200
209070	Community Recognition	126	-	100
209072	Car show	-	312	350
212025	Facility set-up	12,987	12,400	12,000
213054	Janitorial services	500	-	500
213055	Entertainment	26,233	31,843	30,000
Total: Operating Costs		54,218	58,933	58,470
Program Total: Ballwin Days Program		71,734	69,126	70,441
Department Total: Parks and Recreation		4,601,563	4,342,359	4,748,898

POLICE DEPARTMENT 2019 ORGANIZATIONAL STRUCTURE



Police Department

The Ballwin Police Department is responsible for providing police services to the community and those who travel to Ballwin to shop or work. These services go beyond answering calls for service. We focus on community policing initiatives, crime prevention, enforcement of laws, investigating criminal offenses and assisting other law enforcement agencies at all jurisdictional levels. The Chief of Police manages and supervises all police programs. Our current management structure consists of a Captain, who is designated as the Assistant Chief of Police and has daily oversight of the main divisional components. Three lieutenants command a division of the Ballwin Police Department. The divisions are classified as follows:

Division of Administrative Support
Division of Uniform Patrol/Patrol Support

Division of Operational Support

These divisions correlate to the budget programs as illustrated below.



DIVISION OF ADMINISTRATIVE SUPPORT

PROGRAMS & GOALS

The Division of Administrative Support is responsible for recruitment, personnel, facilities, the Missouri Police Chiefs’ Certification Program, equipment procurement, Missouri POST Training and Use of Force Training.

Goals for the division include:

- The management of the Ballwin Police Department’s State Law Enforcement Certification, awarded by the Missouri Police Chiefs’ Charitable Foundation in December of 2016. We are in year two of the three year certification cycle.

- 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 two to three each year. Due to the 12 hour shifts, we have been able to improve training without impacting our overtime budget.
- Administrative Support 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 in-house virtual training program, meeting Missouri POST requirements.
- 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. Police salary increases totaling \$173,245 to adjust compressed sections of the police pay structure.
2. LAGERS Level 12 pension adjustment (4% employee contribution), totaling \$444,795.

DIVISION OF UNIFORM PATROL

PROGRAMS & GOALS

The Division of Uniform Patrol is the largest, most visible division of the Ballwin Police Department. Uniform Patrol is the primary patrol component of the Department. The employees include 36 commissioned officers and 7 sergeants divided into four patrol squads serving a population of 30,404. Functions include responding to calls for service, business patrols, monitoring traffic flow and conducting traffic enforcement, assisting with medical emergencies and accidents, enforcement of all laws and providing courtroom testimony, as well as assisting citizens when needed.

Goals for the 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 being certified in basic crime scene processing.
- All four patrol squads will have an assigned Traffic Safety Officer, a Firearms/TASER Instructor, and two Field Training Instructors.

- Remaining as a priority is the realization of a continued reduction in officer involved motor 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 2 patrol vehicles through rotation with the goal of eliminating Chevrolet Impala vehicles from the fleet – \$75,000.
2. The second of five yearly installments of the TASER 60 Program providing a personally assigned TASER X26P to each commissioned patrol officer and supervisor. Our 2019 payment will be \$14,845.
3. Increases in the ammunition budget to account for the third range session each year, totaling \$9,922.

DIVISION OF PATROL SUPPORT

PROGRAMS & GOALS

This Division is comprised of Community Affairs/Public Relations and the School Resource Officer Program. This Division includes 2 Community Affairs Officers and 2 School Resource Officers. Patrol Support is an ancillary component of the Division of Uniform Patrol and is commanded by the Field Operations Commander.

Goals for the division include:

- The School Resource Officer (SRO) component of this Division will help to support and address school issues as it relates to the Rockwood and Parkway School Districts, as well as Holy Infant School. One of the SROs will remain assigned to Selvidge Middle School on a fulltime 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 5 elementary schools and 1 parochial school within Ballwin.
- The Community Affairs component is staffed by 2 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.

DIVISION OF OPERATIONAL SUPPORT

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

Communications

PROGRAMS & GOALS

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

Goals for the Unit include:

- The realization of the implementation and training of the next generation 911 and voice recording systems by the ECC. The equipment was installed during the Communications Center remodeling that occurred in August 2018. The activation of the next generation 911 , delayed on the part of the ECC, is projected to occur in the first half of 2019.

Criminal Investigations

PROGRAMS & GOALS

The Criminal Investigation Unit is the primary investigative component of the Department. Functions of this Unit include following up on incidents originally investigated by Uniform Patrol, processing advanced crime scenes, working in collaboration with the Major Case Squad on major criminal cases and working with the St. Louis County Multi-Jurisdictional Drug Task Force. The unit is staffed with 5 full-time detectives, 4 of which are in-house and 1 is detached to the St. Louis County Multi-Jurisdictional Drug Task Force.

Goals for the Unit include:

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

Goal	Performance Measures	2017 Actual	2018 Estimate	2019 Budget	Five Year Target
Maintain A Safe and Family Oriented Community	Overall calls for service	36,274	37,098	38,000	40,000
	Crime Scenes Processed. More scenes processed, greater chance of solving crime.	170	390	400	400
	Police / Community Events	304	267	300	300
	Remain in the Top 10 Safest Cities in Missouri based upon FBI Statistics	#3 Ranking	#1 Ranking	#1 Ranking	#1 Ranking
Utilize Effective Traffic Enforcement To Ensure the Safety of Ballwin Motorists	Traffic Citations & Warnings Issued	8,332	8,735	8,800	9,600
	Traffic crash investigations	651	625	600	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’S GOALS

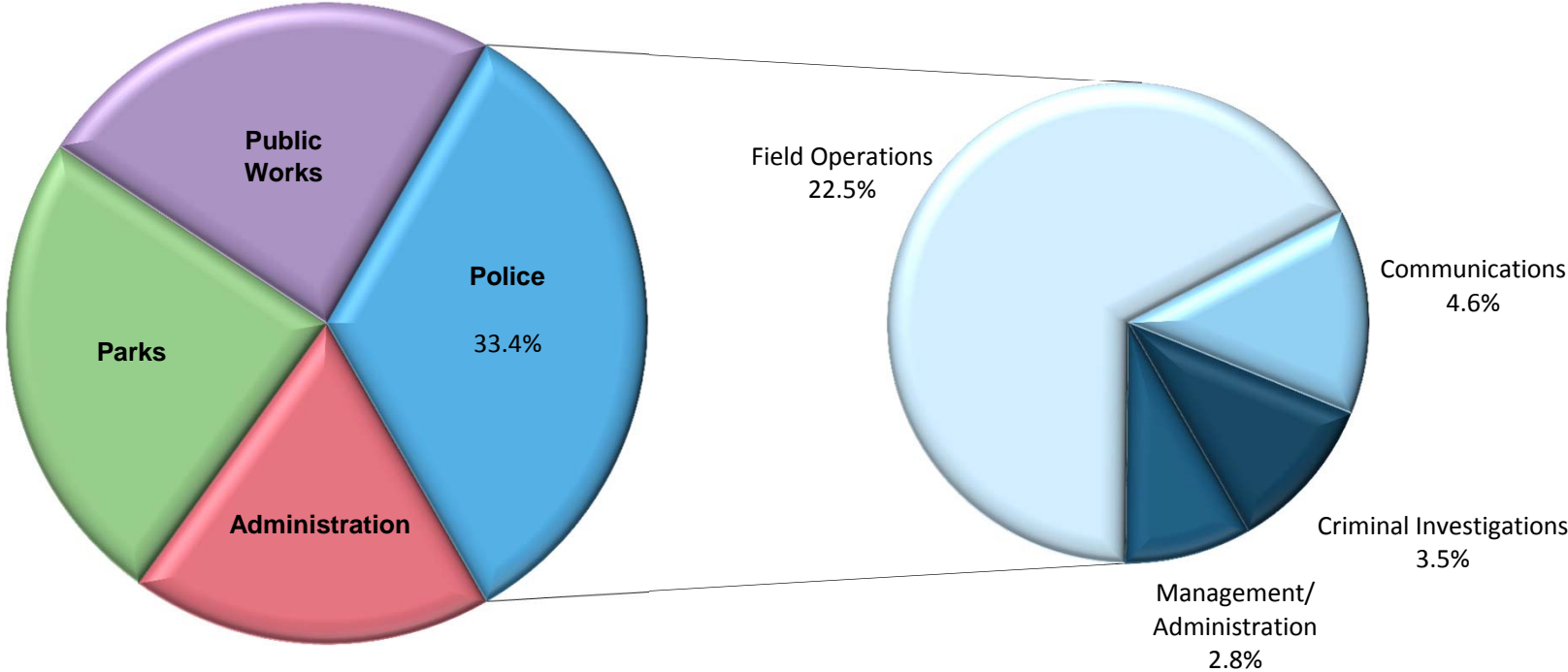
In 2018, the Department met several goals that were outlined in the 2018 budget overview. We completed year 2 of our 3 year Missouri State Certification period. Our goal was to fully satisfy each individual standard for 2018 by the end of the year, which was accomplished.

We also completed a remodel of the communications center to including new flooring and paint. The consoles and radio components were upgraded through a county wide emergency communications tax that is managed by the St. Louis County Emergency Communications Commission (ECC). The equipment for Next Generation 911 was installed, but not activated, during the remodel. The ECC is projecting that the Next Generation 911 will be activated during the first half of 2019.

A Base Station Digital Receiver was installed to enable transmitting and receiving radio communication in the police station basement level, which houses the locker rooms, armory, exercise facility, virtual training room and criminal evidence processing room. Officers are now able to be anywhere within our station and be able to transmit on their portable radios.

In 2018, money was budgeted for a new administrative phone line recording system. We conducted a needs analysis with our IT staff and determined that we did not need to record every phone conversation. The money budgeted was used to upgrade the city's voicemail system, which had an end of life in 2019. The upgraded system includes a record a call feature which better fits our needs. The 911 and non-emergency dispatch phone lines are recorded through the ECC.

Police Budget Expenditures



Police General Budget Expenditures

Description	2017 Actual	2018 Estimated	2019 Budget
Personnel Costs			
Wages and Salaries	3,611,561	3,968,272	4,150,052
Benefits	1,317,876	1,534,316	1,678,898
Personnel Costs Total	4,929,437	5,502,588	5,828,950
Operating Costs			
Travel & Training	16,104	16,351	24,300
Utilities	27,501	30,760	30,935
Communications	19,099	21,060	21,235
Rentals	798	925	775
Public Relations - Internal	483	500	500
Public Relations - External	2,527	6,350	6,850
Insurance	100,360	104,483	110,672
Advertising	381	400	400
Repairs & Maintenance	21,760	31,189	24,880
General Supplies	9,459	10,900	13,700
Dues & Subscriptions	6,740	7,267	11,072
Vehicle Expenses	80,301	106,600	120,727
Maintenance Materials	50,620	35,245	30,250
Contractual	124,413	145,452	134,410
Other Operating Expenses	23,620	44,142	43,800
Contingency	-	-	5,000
Operating Costs Total	484,166	561,624	579,506
Capital Costs			
Computer Hardware/Software	785	2,000	2,000
Equipment, Furniture & Vehicles	120,377	187,689	103,745
Capital Costs Total	121,162	189,689	105,745
Police Total	5,534,765	6,253,901	6,514,201

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Department: Police				
Program: Management/Administration				
Personnel Costs				
100001	Regular pay	227,154	315,574	330,434
107000	Workers' compensation ins	9,783	11,497	13,507
108000	FICA expense	16,951	23,652	25,278
109000	Health insurance	18,453	22,926	25,163
109005	HRA funding	2,014	2,749	2,381
109010	HRA fees	317	311	340
109050	ACA/PCORI fees	35	14	15
109500	Dental insurance	774	774	1,566
110001	LAGERS pension	18,864	29,379	32,299
111000	Life insurance	252	315	336
112000	Employee assistance expense	901	901	966
120006	Uniforms - police	969	1,500	1,500
Total: Personnel Costs		296,467	409,592	433,785

Operating Costs

201031	Chief's conferences	1,489	800	2,000
201034	Police clerks conference	467	100	1,000
201081	Chief/mgmt meetings	222	500	600
201086	Police academy training	300	300	460
201100	Misc seminars/training	223	301	300
202010	Electric	21,959	24,500	24,500
202020	Gas	2,061	2,500	2,565
202030	Sewer	610	670	690
202040	Water	2,871	3,090	3,180
203001	Telephone	467	480	500
203003	Postage	328	1,000	1,050
203100	Cellular phones	603	1,100	1,120
204001	Postage meter rental	458	500	350
205150	Misc internal public relations	483	500	500
205209	Police community relations	86	3,500	4,000
206001	Gen/auto liability	4,301	4,641	4,670
206003	Property liability	3,394	3,535	3,796
206004	Cyber liability insurance	146	175	176
208004	Fire extinguishers maintenance	500	500	500
208005	Generators maintenance	945	1,245	1,245
208007	HVAC maintenance	837	2,500	2,500

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Management/Administration				
Operating Costs (Continued)				
208050	Misc equipment maintenance	500	1,500	500
208051	Path/parking lot maintenance	5,695	-	-
209001	Coffee supplies	396	500	500
209002	Copy paper	1,440	1,200	1,200
209004	Office supplies	2,313	3,000	3,000
209029	Safety equipment	2,000	2,000	2,000
209050	Misc operating supplies	296	300	300
210026	MO Police Chiefs Association	275	275	275
210028	IACP	150	150	150
210030	SLAPCA	50	50	50
210066	Notary fees	-	-	1,780
211050	Misc vehicle maintenance	176	2,500	2,500
211100	Motor fuel	1,188	1,811	1,993
212026	Building maintenance materials	50,349	35,000	30,000
212045	Postage machine maintenance	271	245	250
213039	Accreditation	1,500	1,500	3,500
213051	Copier maintenance	3,455	3,850	3,850
213066	Record retention/destruction	85	200	200
215004	Halloween treats	242	242	250
215005	Prisoner meals	811	800	800
215006	Prisoner medical exams	1,364	2,000	2,500
215049	Charity fundraiser expense	-	1,200	1,200
226001	Contingency	-	-	5,000
Total: Operating Costs		115,306	110,760	117,500
Capital Costs				
219060	Misc office furniture	1,330	-	1,700
Total: Capital Costs		1,330	-	1,700
Program Total: Management/Administration		413,103	520,352	552,985

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Field Operations				
Personnel Costs				
100001	Regular pay	2,410,028	2,596,956	2,715,428
100002	Overtime pay	6,902	17,000	17,000
100004	Holiday pay	49,409	65,930	67,042
100007	Special overtime pay	18,772	18,000	18,000
107000	Workers' compensation ins	90,399	99,017	115,166
108000	FICA expense	182,722	206,388	215,536
109000	Health insurance	365,647	412,622	443,443
109005	HRA funding	2,013	2,749	2,381
109010	HRA fees	317	311	340
109050	ACA/PCORI fees	35	14	15
109500	Dental insurance	14,787	15,346	15,656
110001	LAGERS pension	226,222	294,325	324,009
111000	Life insurance	3,276	3,346	3,360
120006	Uniforms - police	28,445	33,500	30,000
120100	College tuition	5,772	6,000	15,500
Total: Personnel Costs		3,404,746	3,771,504	3,982,876
Operating Costs				
201081	Chief/mgmt meetings	30	300	300
201086	Police academy training	6,300	6,150	9,430
201087	Firearms training	1,500	1,700	1,700
201100	Misc seminars/training	1,053	1,200	1,200
203001	Telephone	468	480	500
203100	Cellular phones	12,140	13,600	13,600
205209	Police community relations	1,322	1,600	1,600
205211	D.A.R.E. materials	1,100	1,100	1,100
205250	Misc external public relations	19	150	150
206001	Gen/auto liability	39,756	39,968	39,816
206003	Property liability	29,610	30,665	32,366
206004	Cyber liability insurance	1,337	1,514	1,499
206009	Auto deductibles	3,852	7,500	10,000
207050	Miscellaneous advertising	381	400	400
208011	Vehicle & equipment maintenance	7,189	14,420	11,000
208013	Buckle Bear maintenance	-	85	85
208016	Portable radios maintenance	-	3,339	1,450
208017	Radar repairs & certification	2,000	2,100	2,100
208019	Prisoner processing equip maint	2,000	2,500	2,500
208050	Misc equipment maintenance	787	1,500	1,500
209005	Printing	594	1,500	3,500

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Field Operations				
Operating Costs (Continued)				
210032	Firearms range	2,000	2,000	2,000
210050	Misc dues & subscriptions	75	75	75
211010	Auto detailing	1,123	2,000	8,500
211011	Car washes	2,000	1,500	2,000
211045	Stock items	1,354	1,500	1,500
211049	Bicycle maintenance	-	-	200
211050	Misc vehicle maintenance	14,672	22,000	22,000
211100	Motor fuel	55,626	70,259	77,284
211150	Motor oil	-	500	500
213034	CARE	5,670	5,670	5,670
213042	Livescan maintenance	7,669	8,022	7,000
213060	Software maintenance	436	642	642
213081	Laptop maintenance	-	500	1,000
215007	Ammunition	8,079	12,944	18,000
215008	Batteries	192	801	2,000
215009	Breathalyzer solution	154	-	200
215018	Training fund expense	4,894	5,000	5,000
215031	Shooting range supplies	2,232	2,450	2,450
215050	Misc other expense	490	500	500
Total: Operating Costs		218,104	268,134	292,317
Capital Costs				
219001	Computer software/upgrades	330	500	500
219002	Computer hardware/parts	455	1,500	1,500
219042	Missouri statutes	1,069	-	1,250
219099	Misc equipment <\$7500	4,530	31,308	16,845
219312	Bullet resistant vests	6,975	6,500	7,200
221501	Automobiles	83,100	119,746	75,000
222050	Misc capital equipment	-	29,385	-
Total: Capital Costs		96,459	188,939	102,295
Program Total: Field Operations		3,719,309	4,228,577	4,377,488

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Communications				
Personnel Costs				
100001	Regular pay	454,108	500,466	528,787
100002	Overtime pay	5,656	11,000	11,000
100004	Holiday pay	11,831	12,497	15,307
100010	Part time pay	164	1,000	1,000
107000	Workers' compensation ins	17,078	19,222	22,731
108000	FICA expense	34,171	38,570	42,541
109000	Health insurance	92,463	101,018	106,171
109005	HRA funding	2,013	2,749	2,381
109010	HRA fees	317	311	340
109050	ACA/PCORI fees	35	14	15
109500	Dental insurance	3,546	3,740	4,305
110001	LAGERS pension	8,990	24,016	37,191
111000	Life insurance	840	903	924
Total: Personnel Costs		631,212	715,506	772,693
Operating Costs				
201086	Police academy training	500	600	1,430
201100	Misc seminars/training	500	-	1,000
203001	Telephone	3,075	820	865
206003	Property liability	5,732	5,942	6,388
206004	Cyber liability insurance	253	294	296
208002	Computer maintenance	407	600	600
208050	Misc equipment maintenance	900	900	900
209004	Office supplies	1,788	1,500	2,300
209005	Printing	261	300	300
209050	Misc operating supplies	59	200	200
210041	APCO	92	92	92
213032	Base station maintenance	-	9,071	-
213035	CAD maintenance	19,530	19,530	19,530
213036	REJIS	58,064	68,261	68,261
213050	Misc contractual services	4,878	2,677	2,677
213052	UPS maintenance	9,192	2,080	2,700
213062	Dictaphone leasing	7,299	13,973	8,000
213063	Router contract	2,460	4,096	5,000
213082	Media access	1,268	1,500	1,500
215011	Prisoners suits/hygiene	3,000	3,100	3,000
Total: Operating Costs		119,258	135,536	125,039
Program Total: Communications		750,470	851,042	897,732

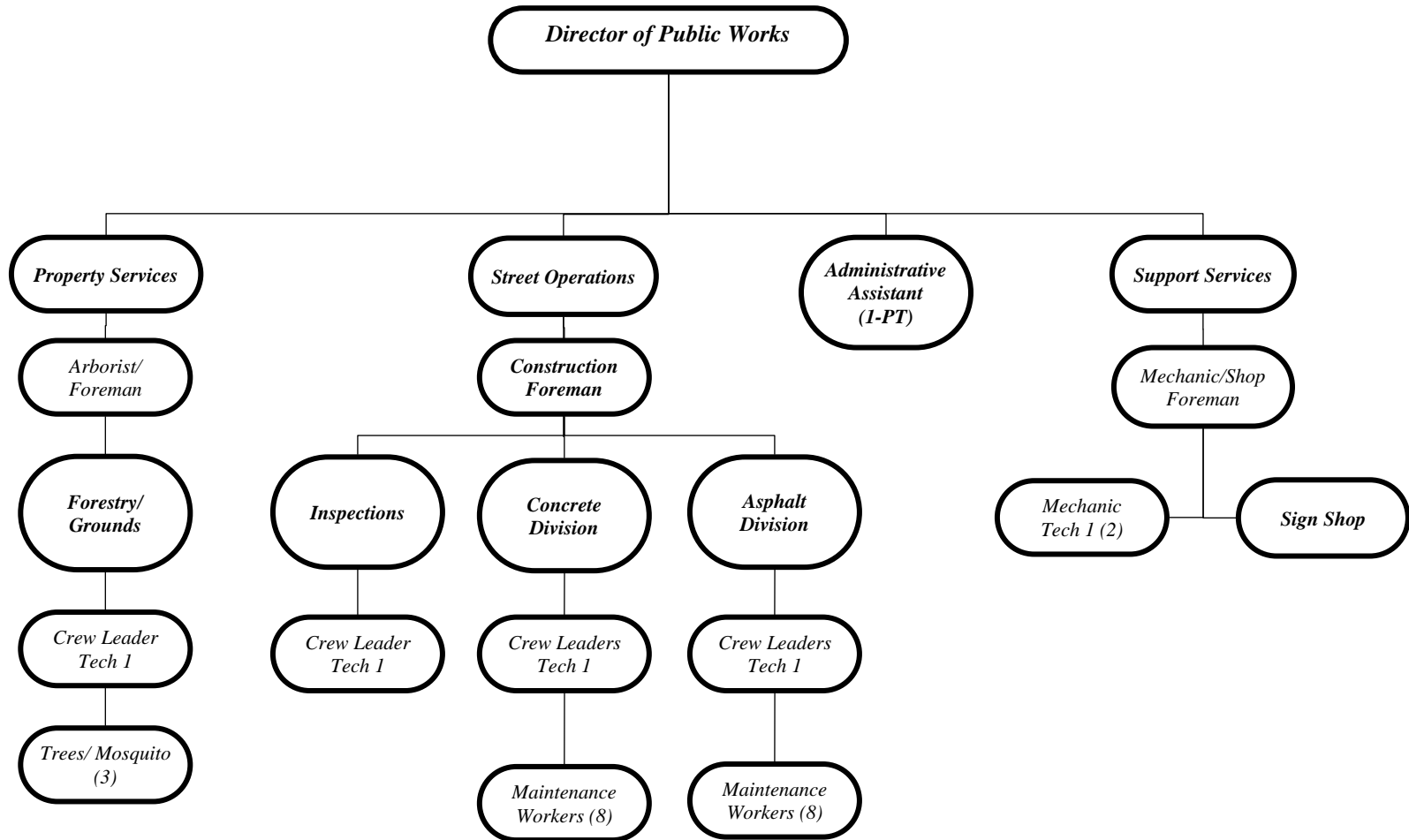
General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Criminal Investigations				
Personnel Costs				
100001	Regular pay	401,772	401,291	417,013
100002	Overtime pay	7,876	8,000	8,000
100004	Holiday pay	470	558	1,041
100007	Special overtime pay	17,419	20,000	20,000
107000	Workers' compensation ins	15,623	13,438	18,233
108000	FICA expense	31,151	32,883	34,123
109000	Health insurance	73,830	71,842	81,151
109005	HRA funding	2,013	2,749	2,381
109010	HRA fees	317	311	341
109050	ACA/PCORI fees	35	14	15
109500	Dental insurance	2,429	2,257	2,348
110001	LAGERS pension	40,740	49,003	51,296
111000	Life insurance	532	490	504
120008	Detective uniform/clothing	2,805	3,150	3,150
Total: Personnel Costs		597,012	605,986	639,596
Operating Costs				
201036	Detective conference	2,619	3,500	3,500
201086	Police academy training	900	900	1,380
203001	Telephone	468	480	500
203100	Cellular phones	1,551	3,100	3,100
204008	S&W ident-a-kit	340	425	425
206001	Gen/auto liability	6,873	5,424	6,304
206003	Property liability	4,876	4,598	5,124
206004	Cyber liability insurance	229	227	237
209005	Printing	312	400	400
210042	Major case squad	225	225	225
210044	MOCIC	200	200	200
210047	MOIAI	60	-	125
210048	Prof Fire & Fraud Invest Assn	25	100	1,000
210050	Misc dues & subscriptions	3,408	3,900	4,900
210067	West Co Criminal Exchange	180	200	200
211050	Misc vehicle maintenance	1,988	2,000	2,000
211100	Motor fuel	2,174	2,530	2,250
213060	Software maintenance	2,908	3,880	4,880
215012	Evidence supplies	233	12,455	2,000
215013	Investigative fund	100	500	500
215015	Infectious waste disposal	880	900	900
215050	Misc other expense	949	1,250	4,500
Total: Operating Costs		31,498	47,194	44,650

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Criminal Investigations				
Capital Costs				
219030	Cameras	719	750	1,750
221501	Automobiles	22,654	-	-
Total: Capital Costs		23,373	750	1,750
Program Total: Criminal Investigations		651,883	653,930	685,996
Department Total: Police		5,534,765	6,253,901	6,514,201

**PUBLIC WORKS DEPARTMENT
2019 ORGANIZATIONAL STRUCTURE**



Public Works Department

The City of Ballwin Public Works Department includes five programs:

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

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

ENGINEERING

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. The goals 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 AND SIDEWALKS

PROGRAMS & GOALS

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

- Repair and fill potholes.
- Replace deteriorated concrete slabs.
- Sweep streets four times per year.
- Repair deteriorated concrete pavement joints.
- Seal cracks and joints on concrete and asphalt pavements.
- Overlay asphalt streets.
- Pursue federal funding for street improvements.

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 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.
- Pursue federal funding for street improvements to include the upgrading of affected sidewalks and ramps to comply with current ADA regulations.

Traffic control assures safe travel by motorists by maintaining traffic signals, signs and pavement markings to include striping, crosswalks, turn lane arrows, and stop bars. The goals 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

- 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. Sidewalks along streets being repaired with cross slopes exceeding ADA standards will be replaced in 2019.
- Restriping will be accomplished under contractual arrangements with private contractors. Crosswalks, stop bars, and turn arrows will continue to be painted annually with Public Works personnel.
- Traffic signal maintenance will also be accomplished under contractual arrangements with private contractors.
- 2019 equipment purchases:

a. Measuring device	\$ 2,000
b. 2-Ton Truck	\$183,000
c. 1-Ton Truck	\$ 80,000
d. Diesel Concrete Saw	\$ 25,000
e. Bull Float Vibrator	\$ 1,800
f. Billy Goat Blower	\$ 1,800

- Crack sealing in the amount of \$25,000 is budgeted for 2019. Streets completed in 2018 will receive crack sealing in the 2019 Budget Year. Additional streets will also be evaluated for crack sealing.
- Micro surfacing is budgeted for 2019 at \$137,500.

Workload Measurement	2017 Actual	2018 Estimated	2019 Budget
Sidewalk replacement sq. ft.	12,782	15,340	15,000
Street asphalt repairs tons	1,497	1,543	1,500

SNOW & ICE REMOVAL

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

PROGRAMS & GOALS

- Ensure adequate supply of de-icing salt, salt brine, and calcium chloride for the 2019 winter season.
- Pre-treat all city streets with salt brine during regular work hours prior to forecasted winter storms when needed.
- Maintain sufficiently 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.

PRIOR YEAR’S GOALS

After installing the salt brine equipment in late 2015, mild winters in 2016 and 2017 resulted in only 12 storms where salt brine was effective. The salt brine use saved 388 tons of salt being applied to Ballwin streets, which was a cost savings of \$67,105. This does not include overtime hours or fuel costs involved with the application of salt brine. Salt brine will be used to treat streets during regular business hours ahead of scheduled snow events when needed.

PROPERTY SERVICES

PROGRAMS & GOALS

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

Pest Control intends to minimize mosquito nuisance throughout the City. The goals include:

- Fog both public and private streets weekly from mid-May through mid-October.
- 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. The goals include:

- Notify MSD of blocked or damaged storm sewer pipes and structures.
- Clear debris that blocks roadway bridges and culverts.
- Notify MSD of fallen trees blocking flow.
- 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. The goals 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 seven vacuuming crews.
- Supplement full-time employees with contractual temporary laborers.
- Limit curbside leaf collection to property owners whose solid waste is collected through the city-wide trash hauling contract. Apartment complexes and commercial properties are excluded from this program.
- Load collected leaves into large roll-off boxes provided by and disposed of by the city-wide waste hauler (Republic Services) at no cost to the City.

Street Tree Maintenance includes street tree trimming and/or removal of street trees.

SIGNIFICANT BUDGETARY ISSUES

1. The 2019 budget includes \$10,000 for contractual tree removal. 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. This has prompted the addition of a second bucket truck at a cost of \$130,000.

Workload Measurement	2017 Actual	2018 Estimated	2019 Budget
Tree Removals	226	198	250
Tree Planting	4	24	20
Trees Trimmed	369	726	700

SUPPORT SERVICES

PROGRAMS & GOALS

This program includes servicing the city’s fleet of vehicles and all equipment, as well as the maintenance of all required departmental records. Program includes the Director of Public Works, one part-time administrative assistant, one fleet foreman and two mechanics. The goals 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. The following equipment for this program will be purchased in 2019.
 - a. 2-Ton Truck Diagnostics \$ 10,000
 - b. Personal Blower for Humans \$ 1,500
 - c. Shop Air Compressor \$ 3,000
 - d. Drill Press \$ 1,500
 - e. Hydraulic Hose Saw \$ 1,800

STREET & SIDEWALK BUDGET

CONTRACTUAL						
SLABS & CURB & GUTTER (CONTRACTUAL)						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Holloway Ridge Ct.	7	\$23,826				\$23,826
Surf Ct.	5	\$55,915				\$55,915
West Skyline (C&G only)	3		\$88,175			\$88,175
Oakwood Farms (Oakbriar to Jacob)	7		\$70,898			\$70,898
Annondale	3			\$32,850		\$32,850
Coronado (concrete portion)	3			\$16,700		\$16,700
Morewood (CDS to City Limit)	3			\$85,674		\$85,674
Willowycyk	3			\$38,750		\$38,750
Castle Pines Phase 2	7				\$117,637	\$117,637
West Glen Village (New Ballwin to Asphalt)	7				\$109,925	\$109,925
Mobilization and Advertising (contractual work)						\$3,600
SLABS (CONTRACTUAL) TOTALS		\$79,741	\$159,073	\$173,974	\$227,562	\$ 643,950
MICROPAVING (CONTRACTUAL)						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Ramsey	6	\$61,650				\$61,650
Rethmeier	7	\$5,123				\$5,123
Woerther	6	\$4,721				\$4,721
Rasch Ct.	5	\$5,076				\$5,076
Essen	6	\$18,712				\$18,712
Turfwood	6			\$25,273		\$25,273
Towerwood	6			\$16,945		\$16,945
Advertising (contractual work)						Included
SLABS (CONTRACTUAL) TOTALS		\$95,282	\$0	\$42,218	\$0	\$ 137,500
CRACKSEALING (CONTRACTUAL)						
Street		Ward 1	Ward 2	Ward 3	Ward 4	
Cracksealing		\$5,612	\$6,588	\$6,832	\$5,368	\$24,400
Advertising for Bids		\$150	\$150	\$150	\$150	\$600
CRACKSEALING (CONTRACTUAL) TOTAL		\$5,762	\$6,738	\$6,982	\$5,518	\$25,000

IN-HOUSE

SLABS (IN-HOUSE)							ESTIMATED COST BY CONTRACT
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4		
Cross Hill	5		\$9,260				\$31,700
Eagles Glen South	5		\$14,480				\$70,600
Fairway Lake	5		\$15,320				\$68,351
SLABS & CURB & GUTTER (IN-HOUSE) TOTALS		\$0	\$39,060	\$0	\$0	\$39,060	\$170,651
ESTIMATED IN-HOUSE SAVINGS							\$131,591

MILL/REPAVE (IN-HOUSE)							ESTIMATED COST BY CONTRACT
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4		
Joyce Ct.	6	\$30,978				\$30,978	\$41,654
Amber Jack Ct.	4	\$31,158				\$31,158	\$43,469
West Skyline (resurface Materials)	3		\$110,155			\$110,155	\$121,707
Sweetwood Ct. / Ln.	5			\$85,003		\$85,003	\$93,542
Mobilization (cold-milling)						\$10,000	
MILL/REPAVE (IN-HOUSE) TOTALS		\$62,136	\$110,155	\$85,003	\$0	\$267,294	\$300,372
ESTIMATED IN-HOUSE SAVINGS							\$33,078
TOTAL ESTIMATED IN-HOUSE SAVINGS							\$164,669

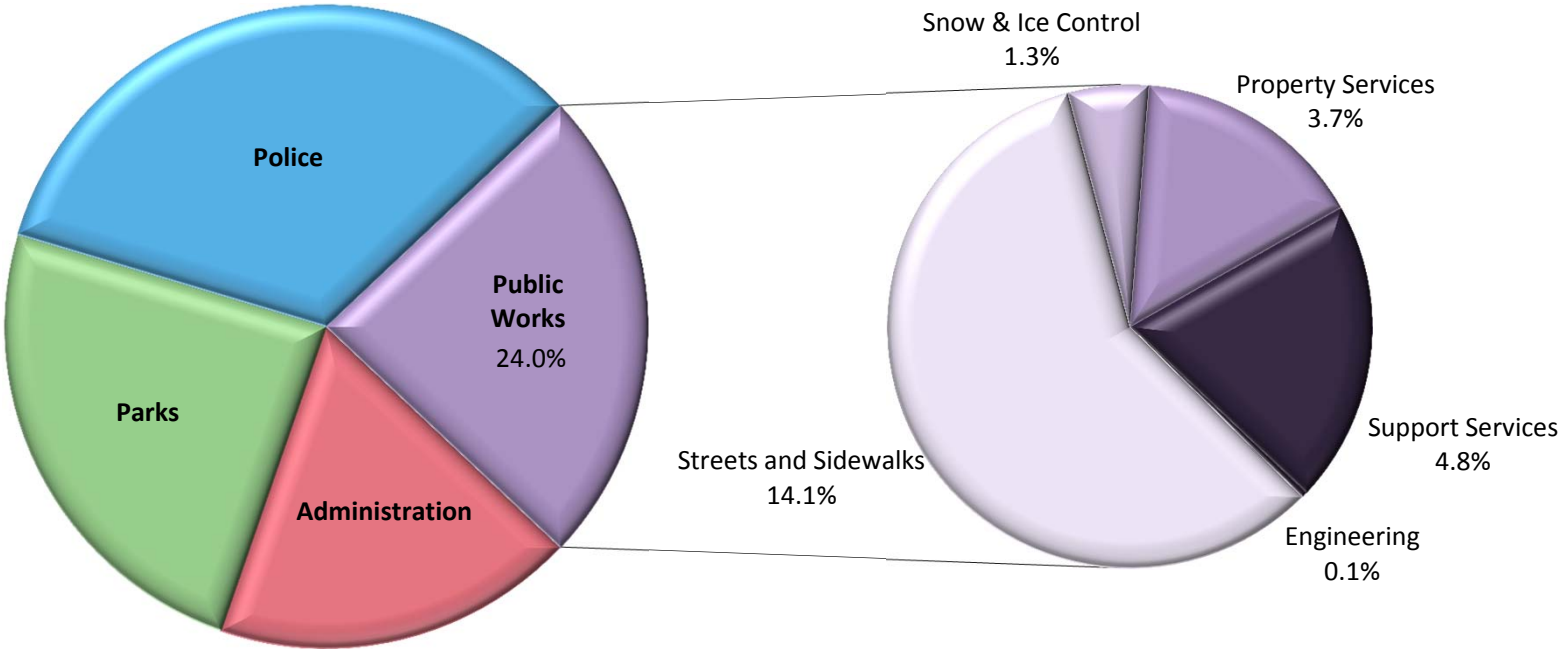
COMBINED CONTRACTUAL + IN-HOUSE TOTALS					
	Ward 1	Ward 2	Ward 3	Ward 4	
Total Streets (contractual + in-house)	\$242,921	\$315,026	\$308,177	\$233,080	\$1,112,804
% of streets in ward	23%	27%	28%	22%	
% of budget by ward	22.1%	28.7%	28%	21.2%	
TOTAL STREET BUDGET					\$1,112,804

SIDEWALK & CURB RAMPS INCLUDED

WARD	CONTRACTUAL	IN-HOUSE
1	Holloway Ridge	
2	West Skyline	
2		Fairway Lake
2	Oakwood Farms (Oakbriar- Jacob)-Phase 2	
3	Morewood	
4	West Glen Village	
4	Castle Pines- phase 2	



Public Works Budget Expenditures



Public Works General Budget Expenditures

Description	2017 Actual	2018 Estimated	2019 Budget
Personnel Costs			
Wages and Salaries	1,548,476	1,573,898	1,566,195
Benefits	531,925	598,402	673,288
Personnel Costs Total	2,080,401	2,172,300	2,239,483
Operating Costs			
Travel & Training	1,330	3,192	4,000
Utilities	21,034	23,120	23,385
Communications	2,012	25,205	8,575
Rentals	9,084	8,362	12,500
Insurance	45,037	44,766	47,964
Repairs & Maintenance	75,458	95,600	84,850
General Supplies	91,971	117,900	111,600
Dues & Subscriptions	10	-	-
Vehicle Expenses	83,023	130,827	125,391
Maintenance Materials	290,424	556,100	614,400
Contractual	1,136,920	914,161	932,900
Other Operating Expenses	193	131	1,900
Contingency	-	-	-
Operating Costs Total	1,756,496	1,919,364	1,967,465
Capital Costs			
Computer Hardware/Software	3,775	9,600	10,145
Equipment, Furniture & Vehicles	820,597	419,601	467,700
Land & Facility Improvements	-	-	10,000
Streets	211,869	150,000	-
Capital Costs Total	1,036,241	579,201	487,845
Public Works Total	4,873,138	4,670,865	4,694,793

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Department: Public Works				
Program: Engineering				
Personnel Costs				
100001	Regular pay	112,527	89,009	-
107000	Workers' compensation ins	4,345	4,657	-
108000	FICA expense	8,342	6,645	-
109000	Health insurance	8,763	5,227	-
109005	HRA funding	2,013	1,804	-
109010	HRA fees	317	311	-
109050	ACA/PCORI fees	35	14	-
109500	Dental insurance	387	258	-
110001	LAGERS pension	2,250	2,544	-
111000	Life insurance	55	36	-
Total: Personnel Costs		139,034	110,505	-
Operating Costs				
201021	APWA state conferences	-	446	-
201100	Misc seminars/training	635	1,085	2,500
203003	Postage	28	75	75
206001	Gen/auto liability	1,977	1,627	-
206004	Cyber liability insurance	75	72	-
209004	Office supplies	1,846	1,800	2,100
209005	Printing	115	600	500
209050	Misc operating supplies	393	600	600
210019	APWA	10	-	-
211100	Motor fuel	6,636	8,300	-
Total: Operating Costs		11,715	14,605	5,775
Capital Costs				
219099	Misc equipment <\$7500	4,352	-	2,000
224502	Project/architect engineering	-	-	10,000
Total: Capital Costs		4,352	-	12,000
Program Total: Engineering		155,101	125,110	17,775

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Streets and Sidewalks				
Personnel Costs				
100001	Regular pay	964,074	845,190	847,306
100002	Overtime pay	824	3,000	500
100010	Part time pay	20,411	19,425	25,000
107000	Workers' compensation ins	34,238	36,430	43,828
108000	FICA expense	71,584	63,784	67,942
109000	Health insurance	201,745	178,496	178,449
109005	HRA funding	2,014	2,749	2,381
109010	HRA fees	317	311	340
109050	ACA/PCORI fees	35	14	15
109500	Dental insurance	8,194	6,637	6,986
110001	LAGERS pension	18,688	37,260	56,803
111000	Life insurance	1,841	1,763	1,499
Total: Personnel Costs		1,323,965	1,195,059	1,231,049
Operating Costs				
202013	Electric - traffic signals	510	570	570
206001	Gen/auto liability	12,908	12,731	13,122
206004	Cyber liability insurance	495	566	571
208050	Misc equipment maintenance	17,133	16,500	17,500
209010	Small tools	3,244	5,000	4,500
209022	Stock items	12,963	23,000	14,600
209023	Cutter blades	43	200	2,000
209024	Ice	1,698	2,100	1,600
211100	Motor fuel	32,545	42,388	46,627
212001	Concrete	119,239	110,000	130,000
212002	Asphalt & primer	76,939	300,000	300,000
212003	Traffic paint	5,302	9,400	8,000
212004	Sign materials	18,376	30,000	30,000
212008	Crushed rock	6,166	19,000	15,000
212032	Earth backfill	1,531	2,500	3,000
213006	Trash/dumping fees	7,389	5,000	7,500
213027	Traffic signal maintenance	517	1,000	1,500
213028	Striping	21,333	25,881	27,000
213050	Misc contractual services	30,710	28,000	30,000
213069	Slab replacement	675,213	675,122	532,000
213075	Microsurfacing	277,763	-	137,500
213077	Cracksealing	-	-	25,000
213078	Curb & gutter replacement	-	49,104	88,175
213086	Sidewalk replacement	19,612	73,500	23,775
213088	Material hauling	-	6,875	25,000
Total: Operating Costs		1,341,629	1,438,437	1,484,540

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Streets and Sidewalks				
Capital Costs				
219099	Misc equipment <\$7500	11,390	7,020	3,600
219404	Backpack blowers	1,200	1,300	1,300
222501	Heavy equipment	137,676	-	-
222999	Misc equip over \$10,000	15,777	56,350	25,000
223007	Street reconstruction	-	150,000	-
223008	Mill/repave	211,869	-	-
Total: Capital Costs		377,912	214,670	29,900
Program Total: Streets and Sidewalks		3,043,506	2,848,166	2,745,489

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Snow & Ice Control				
Personnel Costs				
100001	Regular pay	12,365	31,602	42,433
100002	Overtime pay	9,104	25,000	20,000
107000	Workers' compensation ins	2,508	2,654	3,328
108000	FICA expense	1,432	4,227	5,159
109000	Health insurance	2,634	7,139	8,938
109005	HRA funding	2,014	2,749	2,381
109010	HRA fees	317	311	340
109050	ACA/PCORI fees	35	14	15
109500	Dental insurance	120	284	341
110001	LAGERS pension	308	2,717	4,518
111000	Life insurance	-	40	73
Total: Personnel Costs		30,837	76,737	87,526
Operating Costs				
206001	Gen/auto liability	1,138	928	996
206004	Cyber liability insurance	52	42	43
208008	Plows & spreaders maintenance	1,266	17,000	8,000
208050	Misc equipment maintenance	676	2,000	1,500
209001	Coffee supplies	1,411	1,500	1,000
209022	Stock items	466	1,800	500
209034	Food	202	200	200
211100	Motor fuel	5,510	7,308	8,040
212005	Calcium chloride	-	3,000	3,500
212006	Salt	58,709	60,000	120,000
212050	Misc maintenance materials	-	400	300
213030	Weather forecasting service	7,041	1,535	100
Total: Operating Costs		76,471	95,713	144,179
Capital Costs				
219220	Plows/equipment	49,781	15,000	20,000
Total: Capital Costs		49,781	15,000	20,000
Program Total: Snow & Ice Control		157,089	187,450	251,705

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Property Services				
Personnel Costs				
100001	Regular pay	178,873	291,019	356,134
100002	Overtime pay	2,004	2,500	2,500
107000	Workers' compensation ins	11,318	12,097	17,698
108000	FICA expense	13,165	21,930	27,435
109000	Health insurance	35,835	63,489	86,131
109005	HRA funding	2,014	2,749	2,381
109010	HRA fees	317	311	340
109050	ACA/PCORI fees	35	14	15
109500	Dental insurance	1,530	2,399	2,885
110001	LAGERS pension	3,332	17,335	24,028
111000	Life insurance	322	317	619
Total: Personnel Costs		248,745	414,160	520,166
Operating Costs				
206001	Gen/auto liability	4,145	4,228	5,299
206004	Cyber liability insurance	158	188	230
208050	Misc equipment maintenance	15,174	8,000	6,000
209010	Small tools	3,365	4,400	4,000
209022	Stock items	4,431	5,500	4,000
209026	Insecticides/pesticides	3,750	5,200	6,000
211100	Motor fuel	11,142	17,831	25,724
212007	Pipe & masonry	-	7,500	500
212008	Crushed rock	-	2,300	100
212050	Misc maintenance materials	-	7,000	-
213006	Trash/dumping fees	45	100	100
213033	Temporary labor	11,098	14,000	14,000
213041	Tree maintenance service	-	5,000	10,000
213050	Misc contractual services	77,283	17,794	-
Total: Operating Costs		130,591	99,041	75,953
Capital Costs				
219099	Misc equipment <\$7500	-	11,700	5,000
222999	Misc equip over \$10,000	19,792	92,500	130,000
Total: Capital Costs		19,792	104,200	135,000
Program Total: Property Services		399,128	617,401	731,119

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Support Services				
Personnel Costs				
100001	Regular pay	236,690	248,408	256,098
100010	Part time pay	11,604	18,745	16,224
107000	Workers' compensation ins	8,921	10,244	13,441
108000	FICA expense	18,363	20,437	20,833
109000	Health insurance	34,098	33,417	33,787
109005	HRA funding	2,014	2,749	2,381
109010	HRA fees	317	311	340
109050	ACA/PCORI fees	35	14	15
109500	Dental insurance	1,534	1,487	1,530
110001	LAGERS pension	4,729	12,223	17,159
111000	Life insurance	336	323	328
112000	Employee assistance expense	900	901	966
115000	Unemployment ins	5,010	6,080	16,640
120005	Uniforms - garages	11,697	18,000	17,000
120100	College tuition	1,572	2,500	4,000
Total: Personnel Costs		337,820	375,839	400,742

Operating Costs

201100	Misc seminars/training	695	1,661	1,500
202010	Electric	10,931	12,700	12,700
202020	Gas	6,141	6,000	6,150
202030	Sewer	2,903	3,000	3,090
202040	Water	549	850	875
203001	Telephone	421	430	440
203100	Cellular phones	1,563	3,500	2,060
203108	Two way radios	-	21,200	6,000
204003	Cylinders rental	3,059	2,500	2,500
204004	Waste disposal	5,767	4,500	5,000
204050	Misc equipment rentals	258	1,362	5,000
206001	Gen/auto liability	3,338	3,580	4,024
206003	Property liability	20,123	20,650	22,004
206004	Cyber liability insurance	128	154	175
206009	Auto deductibles	500	-	1,000
206010	Insurance deductibles	-	-	500
208004	Fire extinguishers maintenance	308	500	350
208011	Vehicle & equipment maintenance	38,929	50,000	50,000
208014	Wildlife maintenance	1,972	1,600	1,500
209010	Small tools	6,590	7,000	7,000

General Budget Expenditures by Program

Account Number	Description	2017 Actual	2018 Estimated	2019 Budget
Program: Support Services				
Operating Costs (Continued)				
209012	Tires	15,582	20,000	20,000
209022	Stock items	20,477	25,000	25,000
209027	Garage & yard maint supplies	1,395	2,000	3,000
209029	Safety equipment	14,001	12,000	15,000
211050	Misc vehicle maintenance	27,188	55,000	45,000
212026	Building maintenance materials	4,162	5,000	4,000
213050	Misc contractual services	1,073	3,000	3,000
213051	Copier maintenance	108	250	250
213064	Generator services	1,973	2,000	2,000
213065	Vehicle GPS maintenance	5,763	6,000	6,000
215003	Commercial drivers licenses	193	131	1,900
Total: Operating Costs		196,090	271,568	257,018
Capital Costs				
219001	Computer software/upgrades	3,775	9,600	10,145
219099	Misc equipment <\$7500	18,145	5,165	7,800
221502	Trucks	562,484	230,500	263,000
222050	Misc capital equipment	-	66	-
222999	Misc equip over \$10,000	-	-	10,000
Total: Capital Costs		584,404	245,331	290,945
Program Total: Support Services		1,118,314	892,738	948,705
Department Total: Public Works		4,873,138	4,670,865	4,694,793



Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN

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

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

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

Projects included in the CIP include land/building acquisition, major land/building improvements (\$250,000 and over) and systems reconstruction/replacement (\$250,000 and over). Also included in the CIP is major street reconstruction projects offset by federal grants. Street improvements (other than the major projects previously referred to) are not included in the CIP, but are included in the City's General Budget to allow flexibility for changing the scope of the improvements as needed. Minor construction/renovation projects, as well as capital equipment less than \$250,000, will be included in the General Budget.

The CIP lists each project/need under a project title and a project description (location, scope of work) and justification (why needed). Justification generally states reasons such as: (a) enhance efficiency; (b) public safety; (c) improve public infrastructure; (d) provide higher quality service; (e) availability of grants. The 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.

Combined Statement of Revenues and Expenditures - Capital Fund

	2017 Actual	2018 Estimated	2019 Budget
Fund Balance, January 1	\$ 134,693	\$ 111,906	\$ 14,516
Revenues			
Capital Improvement Sales Tax	\$ 592,619	\$ 335,000	\$ -
Capital Improvement TIF Sales Tax	\$ 36,811	\$ 95,000	\$ 75,000
Park Sales Tax	\$ 142,753	\$ 128,400	\$ 185,000
Park TIF Sales Tax	\$ 128,734	\$ 125,000	\$ 115,000
Police Sales Tax	\$ -	\$ -	\$ 25,000
Recreation Contribution	\$ 148,782	\$ -	\$ -
Misc Project Reimbursement	\$ 963,745	\$ 49,133	\$ 70,768
Misc Parks Grants	\$ -	\$ 531,400	\$ -
Stormwater Grants	\$ 51,085	\$ 1,120,344	\$ -
TOTAL	\$ 2,064,529	\$ 2,384,277	\$ 470,768
Expenditures			
Administration:	\$ 223,397	\$ 3,298,443	\$ 330,176
Parks:	\$ 643,827	\$ 973,907	\$ 299,000
Police:	\$ -	\$ -	\$ 25,000
Public Works:	\$ 1,499,846	\$ 1,408,205	\$ 113,460
TOTAL	\$ 2,367,070	\$ 5,680,555	\$ 767,636
Transfer (To)/From			
Operating Fund	\$ 475,135	\$ 3,003,507	\$ 298,176
Other Restricted Funds (Recreation, streetlight escrows)	\$ (195,381)	\$ 195,381	\$ -
Fund Balance, December 31	\$ 111,906	\$ 14,516	\$ 15,824

2019-2023 CAPITAL IMPROVEMENT PLAN

	2019	2020	2021	2022	2023
Revenues					
Capital Improvement Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvement TIF Sales Tax	75,000	-	-	-	-
Park Sales Tax	185,000	-	-	-	-
Park TIF Sales Tax	115,000	-	-	-	-
Public Safety Tax	25,000	-	-	-	-
Miscellaneous Project Reimbursement	70,768	8,000	924,832	-	-
Miscellaneous Park Grants	-	531,400	531,400	531,400	525,000
Revenue Totals:	\$ 470,768	\$ 539,400	\$ 1,456,232	\$ 531,400	\$ 525,000

Transfers In from Operating Fund Balance

Government Center Construction	\$ 298,176	\$ -	\$ -	\$ -	\$ -
Grand totals:	\$ 768,944	\$ 539,400	\$ 1,456,232	\$ 531,400	\$ 525,000

Expenditures/Project By Department

Administration

Gov't Center - Design/Build	\$ 4,176	\$ -	\$ -	\$ -	\$ -
Gov't Center - Construction	294,000	-	-	-	-
TIF Municipal Revenue Funding	32,000	32,000	34,000	34,000	36,000
Totals:	\$ 330,176	\$ 32,000	\$ 34,000	\$ 34,000	\$ 36,000

Parks & Recreation

Golf Maintenance Building	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Ferris Park Redevelopment - Phase 2	-	850,000	-	-	-
New Ballwin Park Final Design	-	30,000	-	-	-
New Ballwin Park Construction	-	-	900,000	-	-
Holloway Park Design / Specs	-	-	20,000	-	-
Holloway Park Construction	-	-	-	600,000	-
Vlasis Park Design / Specs	-	-	-	50,000	-
Vlasis Park Construction	-	-	-	-	1,000,000
TIF Municipal Revenue Funding	49,000	49,000	51,000	51,000	53,000
Totals:	\$ 299,000	\$ 929,000	\$ 971,000	\$ 701,000	\$ 1,053,000

Police

Police Building Renovations - Design	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 25,000	\$ -	\$ -	\$ -	\$ -

Public Works

Holloway Rd. - Engineering	\$ 88,460	\$ -	\$ -	\$ -	\$ -
Holloway Rd. - Easements	-	10,000	-	-	-
Holloway Rd. - Construction	-	-	1,156,040	-	-
Public Works Yard - Design Phase	25,000	-	-	-	-
Totals:	\$ 113,460	\$ 10,000	\$ 1,156,040	\$ -	\$ -

Expense Totals: \$ 767,636 \$ 971,000 \$ 2,161,040 \$ 735,000 \$ 1,089,000

Revenues Over/ (Under) Expenditures: \$ 1,308 \$ (431,600) \$ (704,808) \$ (203,600) \$ (564,000)

Projects for 2019 - 2023

Administration

Government Center Replacement

\$298,176

Replacement of the Government Center to maximize utilization of space, energy efficiency and access. Current facilities do not appropriately accommodate the functions contained in the building. Needed are enhanced safety for staff, public restrooms, and the ability to meet current state and federal regulations for secure record storage and access. Construction is expected to be 90% complete at the end of 2018.



TIF Municipal Revenue Funding

\$168,000

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

Government Center Replacement

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

TIF Municipal Revenue Funding

None

Projects for 2019 - 2023

Parks & Recreation

Golf Maintenance Building

\$250,000

Existing golf building is insufficient for housing all golf course equipment. Facility with adequate storage space will protect equipment from the elements and prolong its life.



Ferris Park Redevelopment - Phase 2

\$850,000

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

New Ballwin Park Playground/Shelter

\$930,000

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



Holloway Park

\$620,000

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

Projects for 2019 - 2023

Parks & Recreation

Vlasis Park Construction **\$1,050,000**
 Based on park masterplan, re-develop Vlasis Park based on community recreation need.
 Improvements could include an amphitheater, pond improvements, and playground improvements.

TIF Municipal Revenue Funding **\$253,000**
 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

Golf Maintenance Building
 An extended life is expected for all vehicles and equipment, delaying replacement cost and reducing repair expenses.

Ferris Park Redevelopment - Phase 2
 None

New Ballwin Park Playground/Shelter
 None

Holloway Park Play Area Renovation
 None

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

TIF Municipal Revenue Funding
 None

Projects for 2019 - 2023

Police

Police Building Renovations

\$25,000

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. Design work for the correction of these inefficiencies and modernization of the building is planned.



Overall Impact on Operating Budget

Police Building Renovations - Design Phase

Initially none, but savings on utility costs are expected after renovations are complete.

Projects for 2019 - 2023

Public Works

Holloway Rd. Engineering, Easements, Construction

\$1,254,500

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



Public Works Yard - Design Phase

\$25,000

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 is the first phase of this project to reallocate space and provide covered parking for equipment.



Overall Impact on Operating Budget

Holloway Rd. Engineering, Easements, Construction

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

Public Works Yard - Design Phase

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, 2019

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.

	2017 Actual	2018 Estimated	2019 Budget
Fund Balance, January 1	\$0	\$0	\$0
Revenues			
Economic Activity Taxes (EATS)	\$726,025	\$699,400	\$597,300
Payments in Lieu of Taxes (PILOTS)	\$445,455	\$440,000	\$440,000
Interest Income	729	1,850	1,575
Total Revenues	\$1,172,209	\$1,141,250	\$1,038,875
Expenditures	\$4,500	\$4,500	\$4,500
Revenues over Expenditures	\$1,167,709	\$1,136,750	\$1,034,375
Other Financing Sources (Uses)			
Transfers in (TDD Revenues-top half)	\$58,269	\$58,000	\$49,000
Transfers in (Municipal Revenues)	\$158,525	\$128,264	\$162,400
Total Other Financing Sources	\$216,794	\$186,264	\$211,400
Transfers out for TIF 2-A Bond Payments	(\$1,384,503)	(\$1,323,014)	(\$1,245,775)
Fund Balance, December 31	\$0	\$0	\$0

Tax Increment Financing Overview Olde Towne Plaza

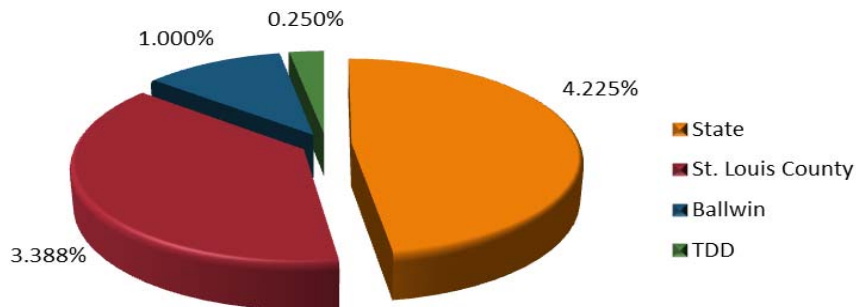
The City of Ballwin has one active Tax Increment Financing (TIF) District – Olde Towne Plaza which opened in 2001-2002.

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 is still vacant. Shoe Carnival closed in January of 2018 and remains vacant. The following is a list of current Olde Towne tenants:

- | | |
|-------------------------|------------------|
| iTechshark | Big Lots |
| Check Into Cash | Clarkson Eyecare |
| Fed Ex Kinko’s | Flying Spider |
| Lowe’s Home Improvement | Marshall’s |
| McAlister’s Deli | 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 8.863%. This tax is broken down as follows:



The TIF and TDD bond financing was provided by Wells Fargo Advisors. The bond trustee is Commerce Bank of Kansas City. In 2018 the District made an unscheduled draw from the debt service reserve fund of \$525,021.01. Unscheduled draws were also made in 2017, 2016, 2015, 2014 and 2013. Based on historical data and economic forecasts, an additional draw in 2019 is anticipated.

Ballwin Towne Center Transportation Development District
For the Fiscal Year Ending December 31, 2019

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.

	2017 Actual	2018 Estimated	2019 Budget
Fund Balance, January 1	\$0	\$0	\$0
Revenues			
Sales Taxes ¹	\$116,539	\$116,000	\$98,000
Interest Income	59	97	110
Total TDD Revenues	\$116,598	\$116,097	\$98,110
Expenditures			
Administrative Fees	\$2,451	\$8,500	\$7,200
Audit Fees	2,500	2,500	2,500
Total TDD Expenditures	\$4,951	\$11,000	\$9,700
Revenues over Expenditures	\$111,647	\$105,097	\$88,410
Other Financing Sources (Uses)			
Transfers Out – EATs Fund ²	(\$58,269)	(\$58,000)	(\$49,000)
Transfers Out – TDD Revenues Fund ³	(\$53,378)	(\$47,097)	(\$39,410)
Total Other Financing Sources	(\$111,647)	(\$105,097)	(\$88,410)
Fund Balance, December 31	\$0	\$0	\$0

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

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

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

Sewer Lateral Fund

For the Fiscal Year Ending December 31, 2019

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.

	2017 Actual	2018 Estimated	2019 Budget
Fund Balance, January 1	\$ 303,718	\$ 381,505	\$ 387,205
Revenues			
Sewer Lateral Fees	\$ 296,500	\$ 296,000	\$ 296,500
Administrative Service Charges	\$ -	\$ 5,500	\$ 5,500
Total Sewer Lateral Revenues	<u>\$ 296,500</u>	<u>\$ 301,500</u>	<u>\$ 302,000</u>
Expenditures			
Administrative Fees	\$ 33,242	\$ 26,800	\$ 28,324
Sewer Lateral Repair Costs	185,471	269,000	273,000
Total Sewer Lateral Expenditures	<u>\$ 218,713</u>	<u>\$ 295,800</u>	<u>\$ 301,324</u>
Revenues Over Expenditures	\$ 77,787	\$ 5,700	\$ 676
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 381,505	\$ 387,205	\$ 387,881

Federal Asset Seizure Fund

For the Fiscal Year Ending December 31, 2019

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

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

	2017 Actual	2018 Estimated	2019 Budget
Fund Balance, January 1	\$ 125,786	\$ 125,355	\$ 129,415
Revenues			
Intergovernmental Revenues	\$ 26,274	\$ 12,000	\$ 12,000
Interest Income	\$ 927	\$ 2,060	\$ 2,100
Total Revenues	<u>\$ 27,201</u>	<u>\$ 14,060</u>	<u>\$ 14,100</u>
Expenditures			
Fed Asset Seizure Expenses	\$ 27,632	\$ 10,000	\$ 10,000
Total Expenditures	<u>\$ 27,632</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Revenues Over Expenditures	\$ (431)	\$ 4,060	\$ 4,100
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 125,355	\$ 129,415	\$ 133,515

P.O.S.T. Fund
For the Fiscal Year Ending December 31, 2019

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.

	2017 Actual	2018 Estimated	2019 Budget
Fund Balance, January 1	\$ 90,757	\$ 89,584	\$ 87,348
Revenues			
Intergovernmental Revenues	\$ 3,052	\$ 3,419	\$ 3,700
Interest Income	\$ 727	\$ 1,445	\$ 1,500
Total Revenues	<u>\$ 3,779</u>	<u>\$ 4,864</u>	<u>\$ 5,200</u>
Expenditures			
Training	\$ 4,952	\$ 7,100	\$ 7,000
Total Expenditures	<u>\$ 4,952</u>	<u>\$ 7,100</u>	<u>\$ 7,000</u>
Revenues Over Expenditures	\$ (1,173)	\$ (2,236)	\$ (1,800)
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 89,584	\$ 87,348	\$ 85,548



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 is paid through the Capital fund.

Legal Debt Margin

Legal Debt Margin Calculation for Fiscal Year 2018

Assessed Value	<u>\$ 676,392,986</u>
Debt Limit (10% of total assessed value)	\$ 67,639,299
Debt applicable to limit:	<u>-</u>
Legal Debt Margin	<u>\$ 67,639,299</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 2019 fiscal year.

Long Term Debt Obligations

TAX INCREMENT REFUNDING & IMPROVEMENT REVENUE BONDS			
Olde Towne Plaza			
Original Issue - 6/1/02; debt retirement - 10/1/22			\$ 20,100,000
Payments thru 12/31/18:			\$ (11,945,000)
Redemptions			\$ (305,000)
Total TIF Debt 12/31/18:			\$ 7,850,000
Payments Due in 2019:			
04/1/19 Interest:	\$ 237,010		
10/1/19 Interest/Principal:	\$ 237,009	\$ 1,550,000	
Total TIF Reduction Requirements for 2019:			\$ 2,024,019
Total TIF Indebtedness 12/31/19:			\$ 6,300,000
TOTAL CITY DEBT REQUIREMENTS FOR 2019 (excluding TIF):			\$ -
TOTAL CITY DEBT REQUIREMENTS FOR 2019 (including TIF):			\$ 2,024,019

CAPITAL LEASES	
Total Capital Lease Indebtedness 12/31/18:	\$ -

LONG-TERM DEBT MATURITIES						
For The Years Ended December 31	CAPITAL LEASES		TAX INCREMENT BONDS		TOTAL LONG-TERM DEBT	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2019	\$ -	\$ -	\$ 1,550,000	\$ 474,019	\$ 1,550,000	\$ 474,019
2020	\$ -	\$ -	\$ 1,715,000	\$ 380,969	\$ 1,715,000	\$ 380,969
2021	\$ -	\$ -	\$ 1,860,000	\$ 278,019	\$ 1,860,000	\$ 278,019
2022	\$ -	\$ -	\$ 2,725,000	\$ 166,331	\$ 2,725,000	\$ 166,331
Total:	\$ -	\$ -	\$ 7,850,000	\$ 1,299,338	\$ 7,850,000	\$ 1,299,338



Appendix

Municipal Facilities

Government Center
14811 Manchester Road
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

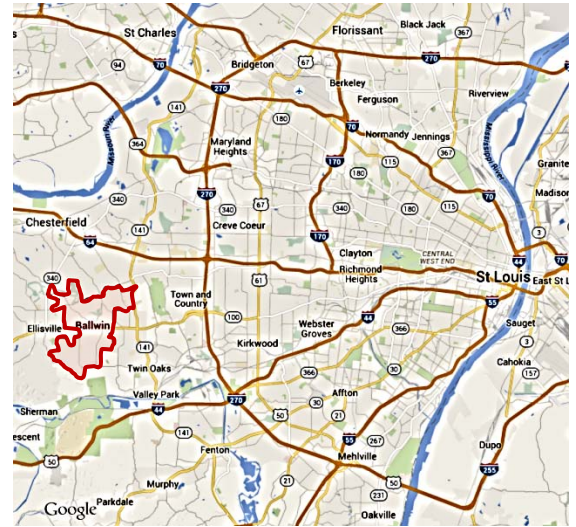
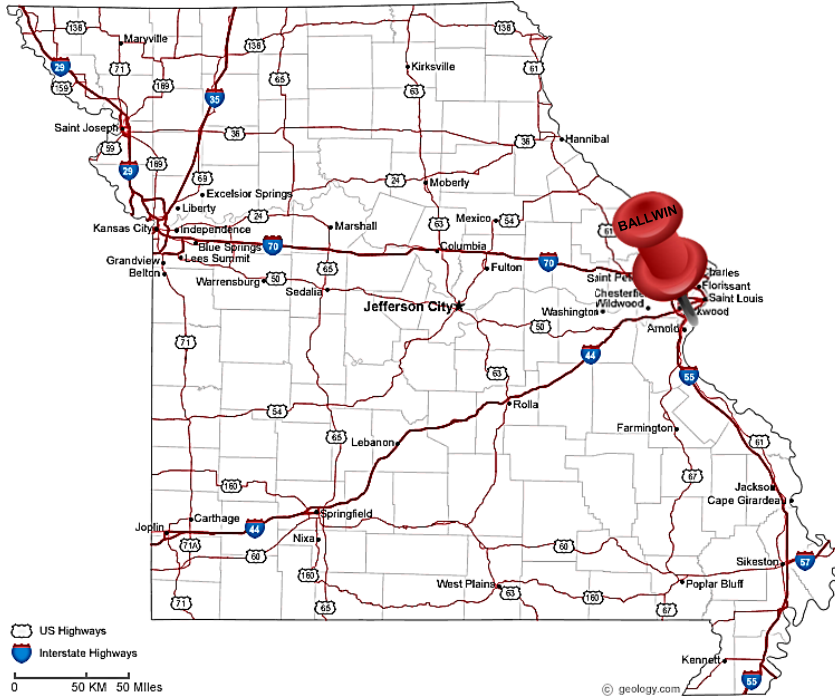


The Pointe at Ballwin Commons
#1 Ballwin Commons Circle
Ballwin, MO 63021
Phone: 636-227-8590
TTY 1-800-735-2966

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 Schnuck's	Grocery Store	205
2 Meadowbrook Country Club	Leisure	200
3 Elco Chevrolet	Auto Dealership	188
4 Texas Roadhouse	Restaurant	173
5 Target	Retail	165
6 Lowe's	Home Improvement	138
7 City of Ballwin	Government	134
8 Jay Wolfe Toyota	Auto Dealership	112
9 Holy Infant Catholic Church	Church	110
10 Dean Team of Ballwin	Auto Dealership	106

Source: City's business license database

Income Statistics

Ballwin

\$41,885 per capita

\$86,494 median household

St. Louis County

\$36,518 per capita income

\$61,103 median household

State of Missouri

\$27,044 per capita

\$49,593 median household

United States

\$29,829 per capita

\$55,322 median household

Unemployment Figures

	2015	2016	2017	2018
Ballwin				
Total Labor Force	17,160	17,137	16,778	16,981
Unemployed	455	454	414	317
Unemployment Rate	2.7%	2.6%	2.5%	1.9%
St. Louis County				
Total Labor Force	534,065	533,040	522,272	529,195
Unemployed	19,306	18,949	16,033	13,695
Unemployment Rate	3.6%	3.6%	3.1%	2.6%
State of Missouri				
Total Labor Force	3,062,650	3,035,649	3,020,519	3,056,519
Unemployed	122,179	116,931	99,395	80,773
Unemployment Rate	4.0%	3.9%	3.3%	2.6%

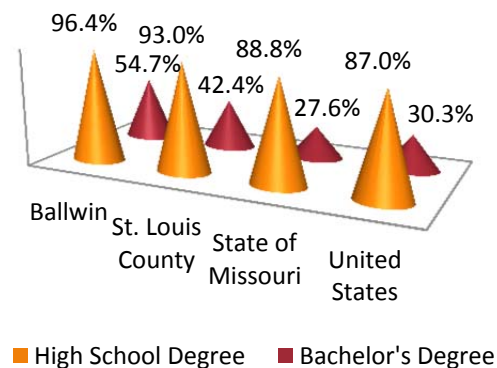
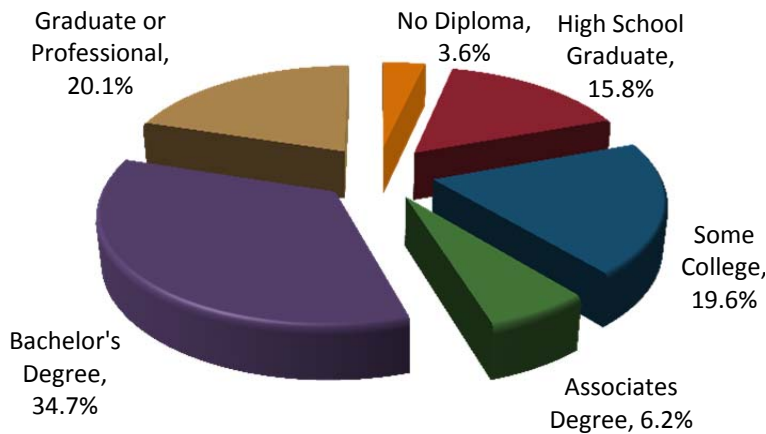
Source: Missouri Economic Research & Information Center (MERIC).
 The unemployment data for 2018 is as of September, 2018.

Housing

Median value owner occupied housing

Ballwin **\$238,400**
 St. Louis County **\$176,000**
 State of Missouri **\$141,200**
 United States **\$184,700**

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.....	12,570
Park Acreage.....	66
Number of Businesses.	338
Total employees, full time	134

Police protection:

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

Fire protection:

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

Public Education:

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

Utilities:

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

**Sales Tax Rate
As of October 1, 2017**

Description	Rate	Percent of Total Tax
State of Missouri - General Fund	3.000%	34.8%
State of Missouri - Education	1.000%	11.6%
State of Missouri - Conservation	0.125%	1.4%
State of Missouri - Parks & Soil Conservation	0.100%	1.2%
St. Louis County - Transportation	1.000%	11.6%
St. Louis County - Metro Parks / Recreation	0.100%	1.2%
St. Louis County - Children's Services	0.250%	2.9%
St. Louis County - Emergency Services	0.100%	1.2%
St. Louis County - Arch Initiative	0.188%	2.2%
St. Louis County-wide (pooled)	1.000%	11.6%
St. Louis County-Public Safety	0.500%	5.8%
Metrolink	0.250%	2.9%
Ballwin - Capital Improvements	0.500%	5.8%
Ballwin - Parks	0.500%	5.8%
TOTAL	8.613%	100.0%

Note: There are three Transportation Development Districts (TDD's) in the City that also levy a sales tax: Ballwin Olde Towne 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%	8.863%
Clarkson Kehrs Mill	1.0%	9.613%
Seven Trails Drive	1.0%	9.613%

List of Acronyms

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

MCMA-Missouri City Management Association
MML-Missouri Municipal League
MPRA-Missouri Parks and Recreation Association
MSD-Metropolitan Sewer District
NPRA-National Parks and Recreation Association
OCDETF-Organized Crime Drug Enforcement Task Force
PILOTS-Payments in Lieu of Taxes
PCORI- Patient-Centered Outcomes Research Institute
POST-Peace Officer Standards and Training Commission
REJIS-Regional Justice Information System
RSMo-Missouri Revised Statutes
SLACMA-St. Louis Area City Management Association
SLAIT-St. Louis Area Insurance Trust
SLAPCA-St. Louis Area Police Chiefs Association
TDD-Transportation Development District
TRIM-Tree Resource Improvement and Maintenance
UPS-Uninterruptible Power Supply
US-United States

Budget Glossary

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

Accounting Period – See **Fiscal Period**.

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

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

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

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

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

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

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

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

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

Audit – (See **Financial Audit**)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FEMA – Federal Emergency Management Administration.

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

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

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

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

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

Full Time Equivalents (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.