

A photograph of a lioness looking through tall, dry, golden-brown grass. The lioness is the central focus, with its head and shoulders visible above the grass. The background is a dense field of similar grass, creating a textured, natural setting.

City of Ballwin 2015 Budget

It's a Jungle Out There

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Government Center
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Ballwin, MO 63011-4617

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www.ballwin.mo.us

Budget Message

To the Honorable Mayor, Aldermen and Citizens:

Budget Process

Preparation for the budget typically begins in August with a staff meeting discussion about future goals, priorities, expectations and spending limitations. The City Administrator, in concert with the Finance Officer, then establishes a workshop schedule which is presented for approval by the Board of Aldermen.

Since we have a nine member board, it is difficult to coordinate schedules, so we typically conduct these meetings immediately prior to the regular Board meetings. Major topics are frequently incorporated into the regular Board meeting agenda, to maximize public attention and discussion. We always set the meeting schedule with the goal of budget adoption prior to the Christmas break since we operate under a calendar year fiscal period.

This year, our first presentation on September 22 focused on major changes and future employee compensation. Each department head was challenged to prioritize and justify needs and wants in relation to non-recurring funding commitments. The Finance Officer and City Administrator, armed with eight months of historical data, met with key members from each department to develop a realistic plan. Offsetting grant prospects were assigned higher priority.

In terms of employee compensation, we considered the market basket competitive pay plan which was adopted in 2013, and tried to take inflation, balanced against revenue expectations, into consideration. We also developed, and proposed, alternative plans to deal with the issue of internal compression relative to the market basket range adjustments.

With direction on the big picture under our belt, we then shifted to departmental overviews. This was a fairly routine exercise which was presented, for public discussion, on October 13. Numbers to continue to maintain the status quo, based on historical trend data, were provided.

On November 10, we offered our capital improvement plan, based on prior discussions. We also presented our forecast for future revenues. We intentionally deferred this presentation to enable us to provide accurate collection data through October of 2014.

A comprehensive draft plan was presented for public discussion and review on November 24. The submission of our capital improvement plan was on the Planning & Zoning agenda, as required under State Statute, on December 1. On December 8, the Board of Aldermen conducted a public hearing to officially adopt the fiscal year 2015 budget.

Goals / Strategies

Generally speaking, the governing body remains committed to maintaining our programs, services and infrastructure. We continue to invest and promote investment in energy conservation and sustainability. We are also fiscally conservative with a general preference toward debt avoidance. Our current debt obligation is essentially limited to annual payment of \$679,032 for comprehensive energy upgrades to our Community Center which will be satisfied in February 2017. Our only other obligation involves a maximum annual commitment of \$250,000 to supplement the Olde Towne TIF bond issue which will expire in 2022.

The Board took formal action on November 10 to establish a restricted fund balance allocation to fund future construction of a Government Center improvement. This new policy will not reduce our commitment to maintain a minimum reserve fund balance of 25% of the current budgeted operating expenditures.

The Plan

Our plan calls for total expenditures of \$22,211,277. Excluding a \$1,975,326 transfer of fund balance in the current year, expenditures are \$394,387 (1.7%) higher than 2014 estimates. Overall, most of these costs, such as utilities, insurance, fuel, taxes, etc. are dictated by circumstances beyond our control. A 3% merit pay potential, as authorized by the Board, has been applied.

On the revenue side, we are projecting revenues of \$21,675,906. Again excluding a \$1,975,326 transfer of fund balance, revenues are projected to increase by \$315,028 or (1.5%) over 2014 levels. If greater returns are received, they will add to our reserve fund balance at year end. Our retail sector has gradually evolved from a point of destination big box center to a neighborhood commercial district. This has lessened our dependence on national chains, but it has also reduced overall sales tax receipts. From a practical standpoint, we do not expect to lose any major sales tax generators. In fact, the addition of Gordon Food Service, coupled with an improving economy, should add to our bottom line.

Overall, our planned expenditures exceed our revenues, primarily in the Capital fund. Accumulated surplus in this fund will be used to balance the 2015 budget.

Highlights

In Administration, the most noteworthy budgetary consideration revolved around what to do to address the numerous structural deficiencies with the Government Center. An architectural analysis offered options and cost estimates. After extensive discussion, the Board was divided over whether to remodel or rebuild but united in their commitment that something has to be done to improve conditions. At the end of the day, it was decided that \$50,000 would be allocated to address the most critical deficiencies. A funding plan was also put into place to facilitate a major construction initiative in 2017.

The only other major cost commitment for Administration is for residential street lighting. While we continue to investigate and explore energy efficiencies, Ameren has remained steadfast in resisting fixture upgrades or sale of the system to the City of Ballwin. For 2015 we will be forced to budget \$570,000 to keep these lights on.

In the Police Department, the major focus will be on technology. After extensive and spirited discussions about body cameras, the Board decided to defer funding consideration until we have a clearer understanding about the related issues regarding security, privacy rights, data storage and retention. Instead, we decided to replace all of our 1992 vintage in-car cameras with state-of-the-art digital units. The body camera question will be revisited in early spring. If we have enough clarification at that time, supplemental acquisition may be authorized.

Public Works will once again focus on street improvements. Our \$1.5 million funding commitment reflects a slight increase over 2014. Unfortunately, higher than normal salt usage during the 2013 – 2014 winter season caused a huge price hike for the coming winter. As a result, we have had to budget \$165,874 (up 65%) for this purpose. To reduce future salt usage and overtime costs, we will be purchasing a salt brine mixer and truck mounted sprayers. This pre-treatment uses much less product and can frequently be applied during regular work hours with far less negative environmental impact.

Public Works relies heavily upon equipment and dump trucks are the work horses of our fleet. To insure continued reliability, we will be replacing the two trucks that have had the highest repair costs and related downtime. The budgeted cost is pegged at \$252,000.

After a \$4 million commitment for a comprehensive energy systems upgrade in 2014, we were forced to lower the funding bar for 2015. Once again, needs and wants exceeded budget potential. A difficult decision was reached to defer funding for Phase II re-development of Ferris Park in favor of replacement of our obsolete and ineffective golf course irrigation system. Either project was contingent upon funding from the Municipal Park Grant Commission. At this writing, it appears likely that we will receive \$525,000 to offset this \$532,000 projected cost.

The Year in Review

2014 was a year of significant accomplishments in terms of upgrading our City facilities and infrastructure, improving services and positioning the City for future events.

- A restricted fund allocation was established to require a set aside of 50% of our reserve fund balance that exceeds our 25% retention policy. The purpose of this legislative commitment is to accumulate funds to enable comprehensive Government Center construction by 2017.
- A \$4 million comprehensive mechanical systems upgrade was completed to reduce energy consumption and enhance comfort levels at The Pointe at Ballwin Commons.
- A resolution opposing a potential St. Louis city and county merger was unanimously approved by the Board of Aldermen.
- In April we celebrated the 50th anniversary of the establishment of the Ballwin Police Department.
- After 3 years of contracting with St. Louis County, we got back in the mosquito fogging business. Public reaction was positive and the program was sufficiently effective to justify continuation in 2015.
- We officially established a formal policy for retention of our electronic records.
- In July we received Storm Ready status from the National Weather Service.
- We purchased and installed GPS technology for all of our Public Works dump trucks and the mosquito fogging vehicle.
- Rehabilitation of the Holloway Road Culvert to repair deterioration of the culvert floor and top slabs was completed. Eighty percent of this project cost was offset by federal funding.

Conclusion

2015 Operating revenues are projected to be \$18,895,555 compared with expenditures totaling \$18,913,764. This will require a small supplement from reserves. On a positive note, we estimate a current year end surplus of \$415,696. This will boost our unassigned fund balance to \$6,122,849 after we transfer \$1,207,848 to establish a restricted fund for future Government Center improvements.

Respectfully Submitted,



Robert Kuntz
City Administrator



Denise Keller, CPFO
Finance Officer

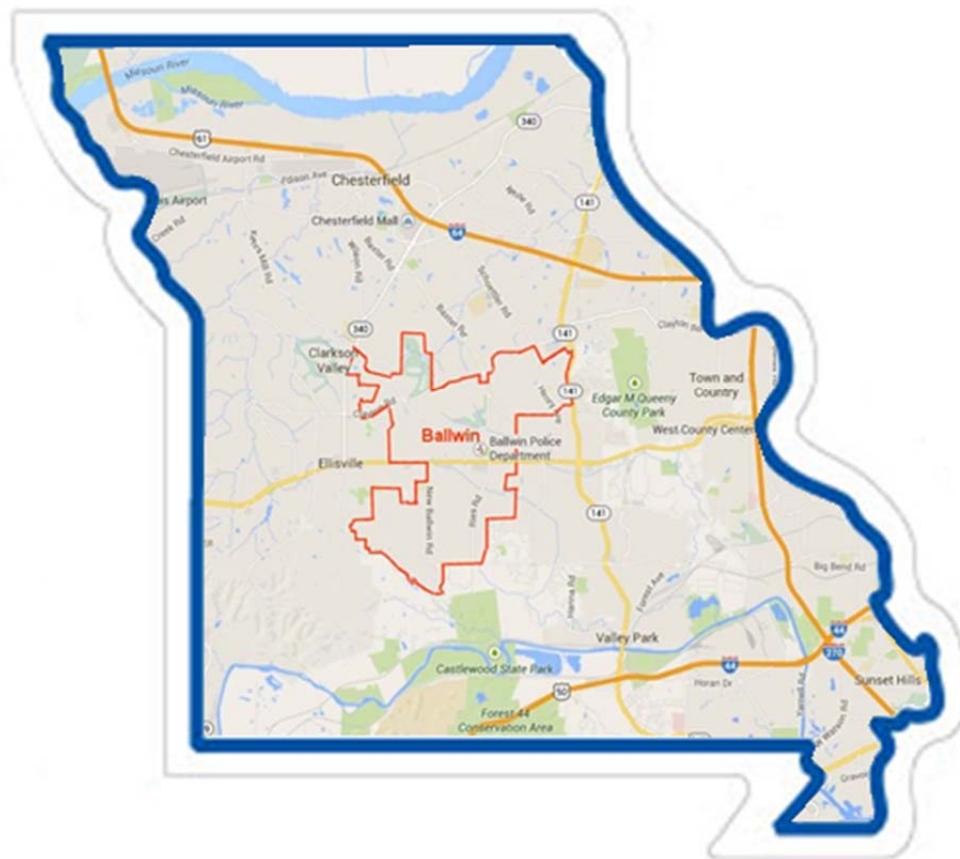
The City of



Missouri

Bringing People Together

Located in West St. Louis County, Ballwin has earned the distinction of being named
“*One of America’s Best Places to Live*”
by
Money Magazine three times in recent years.



2015 CITY OF BALLWIN FACTS

Date of Incorporation:	December 29, 1950
Form of Government:	City of the Fourth Class; Mayor / Board of Aldermen / City Administrator
Population:	30,404 (2010 Census)
Miles of Streets:	132 miles
Police Dispatching Population:	48,498 (including City of Manchester)
Total Housing Units:	12,532
Number of Businesses:	327
Number of Employees: (Full-Time)	Police – 51 (sworn) Public Works - 32 Police – General – 12 Administration - 19 Parks & Rec. - 29

(Updated: 12/1/14)

SERVICES OVERVIEW

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

2015 HOLIDAYS:	Jan. 1 – New Year’s Day	July 3 – Independence Day
	Jan. 19 – Martin Luther King, Jr. Day	Sept. 7 – Labor Day
	Feb. 16 – President’s Day	Nov. 26 & 27 - Thanksgiving
	May 25 – Memorial Day	Dec. 24 & 25 Christmas Eve & Christmas

Offices will be closed and all official meetings will be cancelled or rescheduled on these dates.

GOVERNING INFORMATION

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

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

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

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

NAME	CONTACT INFORMATION	WARD	TERM
Mayor Tim Pogue	Gov. Ctr.: 636-207-2386 x-3320 tpogue@ballwin.mo.us	At Large	April, 2015
Alderman Jimmy Terbrock	Gov. Ctr.: 636-207-2386 x-3330 jterbrock@ballwin.mo.us	1	April, 2015
Alderman Michael Finley	Gov. Ctr.: 636-207-2386 x-3310 mfinley@ballwin.mo.us	1	April, 2016
Alderman Mark Harder	Gov. Ctr.: 636-207-2386 x-3350 mharder@ballwin.mo.us	2	April, 2015
Alderman Shamed Dogan	Gov. Ctr.: 636-207-2386 x-3340 sdogan@ballwin.mo.us	2	April, 2016
Alderman Frank Fleming	Gov. Ctr.: 636-207-2386 x-3370 ffleming@ballwin.mo.us	3	April, 2016
Alderman Jim Leahy	Gov. Ctr.: 636-207-2386 x-3360 jleahy@ballwin.mo.us	3	April, 2015
Alderman Kathy Kerlagon	Gov. Ctr.: 636-207-2386 x-3390 kkerlagon@ballwin.mo.us	4	April, 2016
Alderman Mike Boland	Gov. Ctr.: 636-207-2386 x-3380 mboland@ballwin.mo.us	4	April, 2015

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

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

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

STAFF

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

MUNICIPAL COURT

The Ballwin Municipal Court conducts two sessions each month. These are held on the second and fourth Tuesdays at 5:30 p.m. at the Donald “Red” Loehr Police & Court Center at 300 Park Drive. The Court offices are headquartered at the Government Center, which is located at 14811 Manchester Road. All payments and inquiries should be directed to this location.

Municipal Judge: Virginia Nye Prosecuting Attorney: Chris Graville
Provisional Judge: Donald Anderson Public Defender: Nicole Chiravllatti
Court Clerk: Chris Northcutt (636) 227-9468 cnorthcutt@ballwin.mo.us

HISTORICAL COMMISSION

Regular meetings of the Commission are held at 2:30 p.m. the second Tuesday of every month at the Schoolhouse at 308 Jefferson Ave.. All meetings are open to the public.

The Commission’s primary function is to promote, educate, and illustrate the history of Ballwin; its exploration, settlement, development and activities.

Chairman: Alice Mertz
Staff Contact: Linda Bruer (636) 227-2743 lbruer@ballwin.mo.us

BALLWIN DAYS COMMITTEE

The Ballwin Days Committee meets monthly at the Ballwin Golf Club, located at 333 Holloway Road.

This committee is responsible for the preparation and coordination of the annual “Ballwin Days” festival which is held the first weekend in June.

Co-Chairman: Darryl Holman (636) 207-2388, Ext. 2
Co-Chairman: Jim Lieber (636) 207-2388, Ext. 3
Staff Contact: Linda Bruer (636) 227-2743 lbruer@ballwin.mo.us
www.ballwin.mo.us/ballwindays

PLANNING & ZONING COMMISSION

Regular meetings of this commission are held at 7:00 p.m. in the Board Room at the Donald “Red” Loehr Police & Court Center on the first Monday of each month. All meetings are open to the public.

This 10-member group is responsible for the review of all proposals for zoning ordinance changes, Special Use Exceptions, subdivisions, site plan reviews and comprehensive planning. A public hearing is held and recommendations on such matters (findings) are then passed on to the Board of Aldermen.

Chairman: Mike Wind
Staff Contact: Thomas Aiken, City Planner taiken@ballwin.mo.us
Recording Secretary: Linda Belcher (636) 227-8580

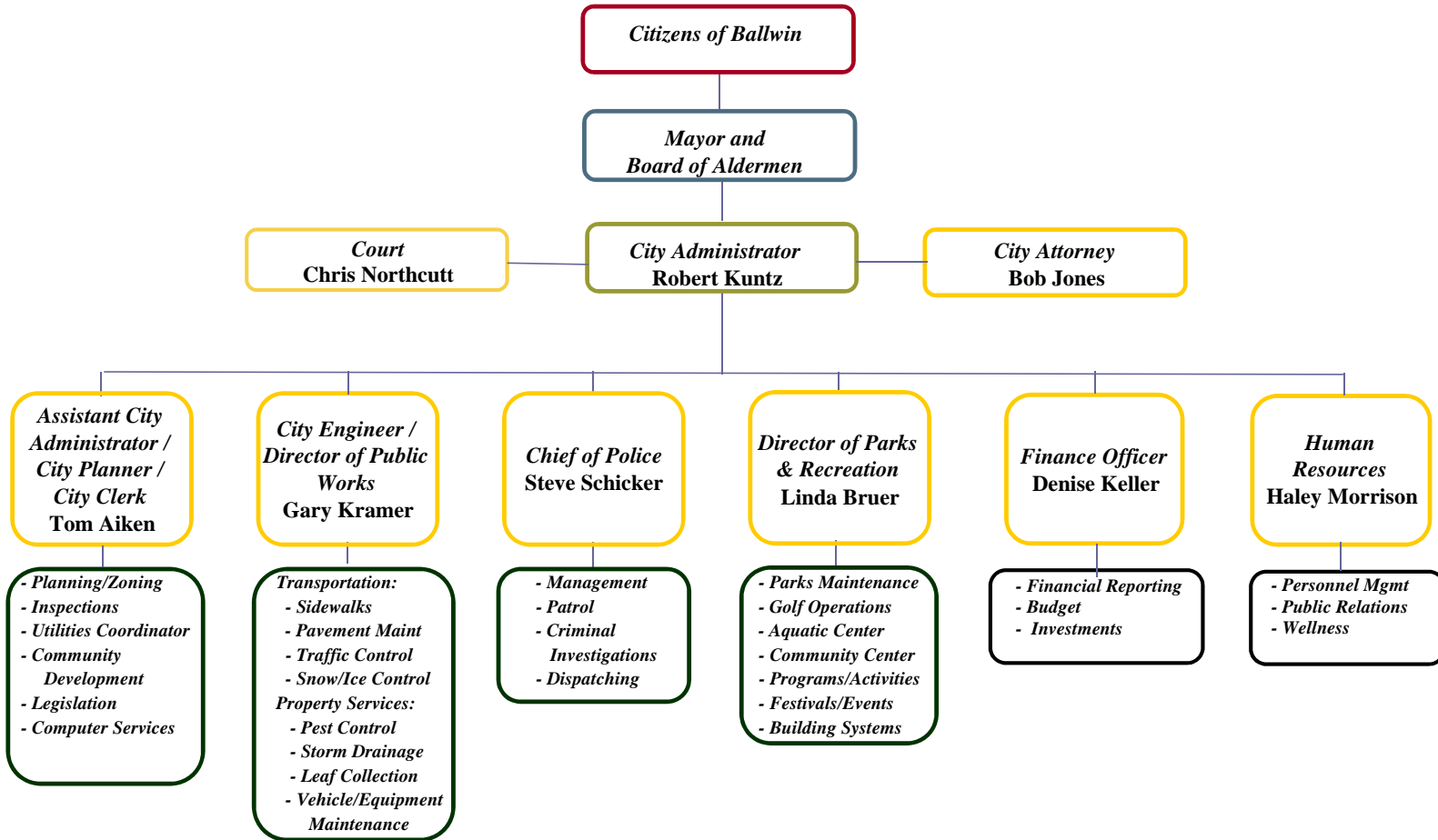
BOARD OF ADJUSTMENT

Meetings of the Board of Adjustment are scheduled for 7:00 p.m. on the third Wednesday of each month, subject to petitions, and are held in the Board Room at the Donald “Red” Loehr Police & Court Center.

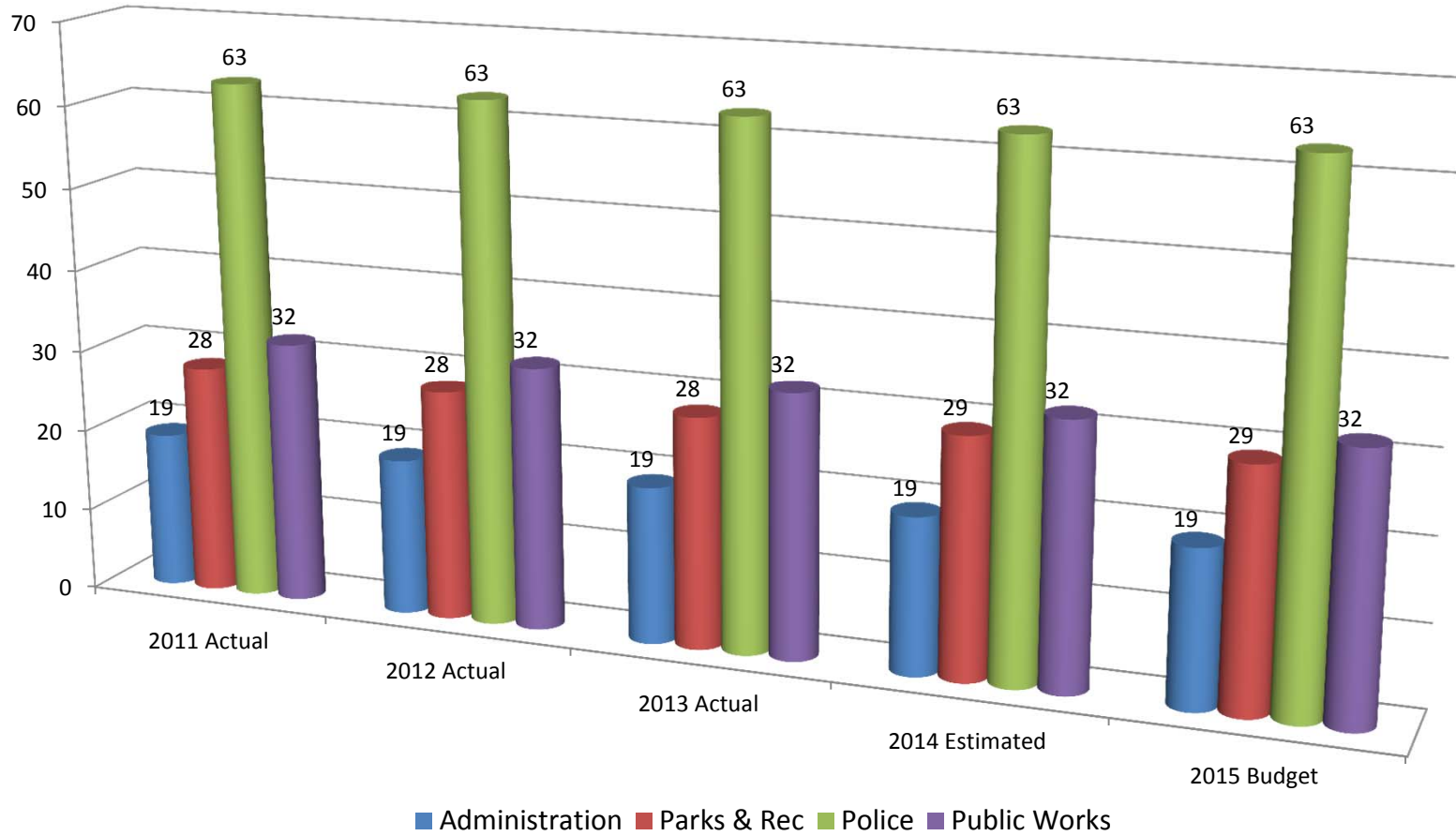
This 5-member Board is charged with the responsibility of reviewing appeals from private citizens regarding the enforcement of the Zoning Ordinance, Housing Code and Building Code as they apply to unique circumstances of individual properties.

Chairman: Jason Riegelsberger
Staff Contact: Jerry Klein, Code Enforcement Supervisor jklein@ballwin.mo.us
Recording Secretary: Kathryn Kuelker (636) 227-8580

CITY OF BALLWIN 2015 ORGANIZATIONAL STRUCTURE



Number of Full Time Employees



CITY OF BALLWIN, MISSOURI

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

<u>Functions/Programs</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Government:			
City Administrator	1	1	1
Assistant City Administrator	1	1	1
Code Enforcement	3	3	3
Inspectors	4	4	4
Finance	4	4	4
Informations Systems	2	2	2
Human Resource Coordinator	1	1	1
Court	2	2	2
Administrative Assistant	1	1	1
Police:			
Chief	1	1	1
Captains	2	2	2
Lieutenants	4	4	4
Sergeants	7	7	7
Detectives	5	5	5
Officers	29	32	31
Dispatchers	10	10	10
Administrative Assistant	2	2	2
Public Works:			
Engineer/PW Director	1	1	1
Street Superintendent	1	1	1
Street Foreman	3	3	3
Mechanics	2	2	2
Street Laborers	24	24	24
Administrative Assistant	1	1	1
Parks and Recreation:			
Parks and Recreation Director	1	1	1
Deputy Director of Recreation	1	1	1
Deputy Director of Parks	1	1	1
* Parks Foreman/Forrester	1	-	-
Recreation Managers	4	4	4
Recreation Specialist	3	3	3
Building Laborers	3	3	3
Park Laborers	4	4	4
Custodians	4	4	4
Golf Shop:			
Golf Professional	1	1	1
Golf Club Manager	1	1	1
Golf Course:			
Golf Course Superintendent	1	1	1
Asst Golf Course Superintendent	1	-	1
Golf Mechanic	1	1	1
Golf Laborers	2	2	2
	<u>140</u>	<u>141</u>	<u>141</u>

*New in 2014

Unfilled vacancies are not included in these figures.

**Budget Calendar
Fiscal Year 2015**

DATE	ACTION
August 18, 2014	Presentation of Budget Workshop Schedule to Board of Aldermen for approval
August 28, 2014	City Administrator holds initial budget preparation meeting with department heads and staff
September 1, 2014	Provide departmental access to 2015 Budget System
September 22, 2014	Conduct Budget Work Session with Board of Aldermen; present major expenditures, wants & needs, and employee compensation
October 6 - 8, 2014	City Administrator and Finance Officer meet with individual department heads to review departmental budgets
October 13, 2014	Conduct Budget Work Session with Board of Aldermen; present proposed departmental expenditures
November 10, 2014	Presentation of Proposed Operating Revenues and Capital Improvement Plan to Board of Aldermen
November 24, 2014	Presentation of Comprehensive Proposed Budget for all funds to Board of Aldermen
November 26, 2014	Publish Public Hearing Notice
December 1, 2014	Present Capital Improvement Plan for Approval at Planning & Zoning Commission Meeting (as required by State Statute)
December 8, 2014	Conduct Public Hearing on Proposed Budget; Adopt Budget
December 9, 2014	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

The City's operations are comprised of the General Fund, the Capital Projects Fund (CIP), the Debt Service Fund, and several smaller funds including a Special Allocation Fund (TIF), TDD Revenue Fund, Sewer Lateral Fund, Federal Asset Seizure Fund and P.O.S.T. Fund (State police officer training). The General Fund is the operations fund of the City and is used to account for all financial resources except for those required to be accounted for in another fund. Portions of the Capital Improvement Sales Tax and Park Sales Tax are accounted for in the Capital Projects Fund to cover expenditures within that fund. The final payment on the City's debt was made in 2013.

Budget Preparation, Review and Adoption

The annual budget process begins in September of each year. General revenues are projected by the Finance Officer and parks and recreation revenues are projected by that department. Each department head submits a proposed budget representing their respective departments that is reviewed and edited by the City Administrator and

Finance Officer before being presented to the Board of Aldermen. The budget is adopted in December.

Budget Basis of Accounting

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

Budget Amendments and Transfers

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

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

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

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

Accounting Method

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

GASB34 requires the City to account for its capital assets, including infrastructure such as streets, culverts, sidewalks, rights-of-way, equipment, vehicles, buildings and land,

as well as construction in progress. The City depreciates all capital assets on an annual basis using the straight-line method over the useful lives of the various classes of assets.

Encumbrance Policy

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

Revenue Assumptions

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

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

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

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

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

Financial Management Policies

Operating Budget Policy

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

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

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

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

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

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

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

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

6) A general budget summary must be included for each budgeted fund that details the actual fund balance of each fund for the preceding two years as well as estimates for the current year and proposed years.

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

The City of Ballwin declares that:

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

Capital Improvement Plan and Debt Budget Policy

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

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

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

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

Budget Amendments / Re-appropriation

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

Fund Balance Policy

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

Background

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

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

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

Actions Leading to Restricted, Committed and Assigned Fund Balances

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

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

Order of Spending

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

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

Minimum Unrestricted Fund Balance

The City recognizes that the maintenance of a fund balance is essential to provide for unforeseen expenses or emergencies and to provide working capital in the beginning of a fiscal year until sufficient revenues are available to fund operations. The maintenance of an appropriate level of fund balance is necessary to make designated purchases and cover operational expenditures, as well as to demonstrate the financial stability necessary to preserve or enhance its bond rating.

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

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

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

Capital Asset Policy

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

Purpose

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

Policy

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

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

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

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

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

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

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

Thresholds/Useful Lives

The City of Ballwin has an established minimum threshold of \$7,500 for capital assets. The primary objectives of financial reporting generally pertain to valuation, allocation, presentation, and disclosure, whereas the primary objectives of property control generally pertain to efficiency, effectiveness, and safeguarding of assets. Controls designed to prevent or promptly

detect a loss of a small value asset, while important operationally, are not necessarily relevant for financial reporting purposes.

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

Investments

Purpose

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

1.0 Policy

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

2.0 Scope

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

2.1 Funds

General Funds

Capital/Parks Project Funds

Any new fund created, unless specifically exempted.

2.2 External Management of Funds

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

3.0 Prudence

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

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

4.0 Objective

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

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

a. **Credit Risk**

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

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

b. **Interest Rate Risk**

The City of Ballwin will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
- Investing operating funds primarily in shorter-term securities.

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

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

5.0 Delegation of Authority

Authority to manage the City's investment program is derived from the Board of Aldermen. Management responsibility is hereby delegated to the City Administrator and Finance Officer,

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

6.0 Ethics and Conflicts of Interest

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

7.0 Internal Controls

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

8.0 Authorized Financial Dealers and Institutions

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

The Finance Officer, with the approval of the City Administrator, may bid the service of investment portfolio management to an outside agency, corporation, or individual. Any contract for this service shall be reviewed by the City Administrator and City Attorney, and authorized by the Board of Aldermen.

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

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

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

9.0 Authorized and Suitable Investments

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

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

10.0 Security Selections

- 10.1 U.S. Govt Agency Coupon and Zero Coupon Securities. Bullet coupon bonds with no embedded options.
- 10.2 U.S. Govt Agency Discount Notes. Purchased at a discount with maximum maturities of one (1) year.
- 10.3 U.S. Govt Agency Callable Securities. Restricted to securities callable at par only with final maturities of five (5) years.
- 10.4 U.S. Govt Agency Step-Up Securities. The coupon rate is fixed for an initial term. At coupon date, the coupon rate rises to a new, higher fixed term. Restricted to securities with final maturities of five (5) years.

11.0 Prohibited Investments and Practices

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

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

12.0 Collateralization

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

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

13.0 Diversification Parameters

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

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

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

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

14.0 Performance Objectives and Review

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

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

15.0 Reporting

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

16.0 Joint and Severable

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

17.0 Investment Policy Adoption

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

**City of Ballwin
Summary of All Funds**

	2013 Actual	2014 Estimated	2015 Budget	% Change from 2014 Estimated
General Fund				
Budgeted Revenues	\$ 17,652,240	\$ 18,267,614	\$ 18,895,555	3.4%
Budgeted Expenditures	(16,858,578)	(19,827,244)	(18,913,764)	-4.6%
Revenues over (under) expenditures	\$ 793,662	\$ (1,559,630)	\$ (18,209)	
Capital Fund				
Budgeted Revenues	\$ 1,687,855	\$ 3,493,324	\$ 1,028,200	-70.6%
Budgeted Expenditures	(1,435,140)	(3,151,644)	(1,456,532)	-53.8%
Revenues over (under) expenditures	\$ 252,715	\$ 341,680	\$ (428,332)	
Special Allocation Fund				
Budgeted Revenues	\$ 1,525,944	\$ 1,133,392	\$ 1,307,975	15.4%
Budgeted Expenditures	(1,525,944)	(1,133,392)	(1,307,975)	15.4%
Revenues over (under) expenditures	\$ -	\$ -	\$ -	
Transportation Development District Fund				
Budgeted Revenues	\$ 135,038	\$ 127,508	\$ 128,006	0.4%
Budgeted Expenditures	(135,038)	(127,508)	(128,006)	0.4%
Revenues over (under) expenditures	\$ -	\$ -	\$ -	
Sewer Lateral Fund				
Budgeted Revenues	\$ 295,440	\$ 296,000	\$ 296,000	0.0%
Budgeted Expenditures	(306,349)	(325,202)	(298,500)	-8.2%
Revenues over (under) expenditures	\$ (10,909)	\$ (29,202)	\$ (2,500)	
Debt Service Fund				
Budgeted Revenues	\$ 504,523	\$ -	\$ -	0.0%
Budgeted Expenditures	(624,000)	-	-	0.0%
Revenues over (under) expenditures	\$ (119,477)	\$ -	\$ -	
Federal Asset Seizure Fund				
Budgeted Revenues	\$ 13,134	\$ 11,115	\$ 13,100	17.9%
Budgeted Expenditures	(9,463)	(15,000)	(101,500)	576.7%
Revenues over (under) expenditures	\$ 3,671	\$ (3,885)	\$ (88,400)	
P.O.S.T. Fund				
Budgeted Revenues	\$ 7,154	\$ 7,251	\$ 7,070	-2.5%
Budgeted Expenditures	(1,082)	(1,000)	(5,000)	400.0%
Revenues over (under) expenditures	\$ 6,072	\$ 6,251	\$ 2,070	
Total Governmental				
Budgeted Revenues	\$ 21,821,328	\$ 23,336,204	\$ 21,675,906	-7.1%
Budgeted Expenditures	(20,895,594)	(24,580,990)	(22,211,277)	-9.6%
Revenues over (under) expenditures	\$ 925,734	\$ (1,244,786)	\$ (535,371)	

Overview of Revenue Sources

Sales Tax

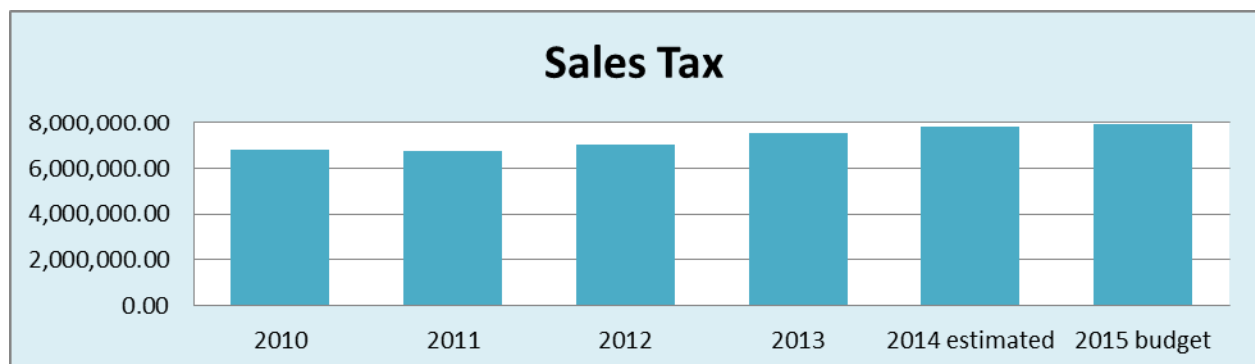
St. Louis County collects a 1 cent general sales tax from retailers on sales of tangible personal property and certain taxable services and distributes this tax among themselves and the municipalities within the County. Municipalities are labeled “Group A” - sales tax revenues based on point-of-sales, 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.

Ballwin residents voted in 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”.

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

A conservative projection of 1.9% growth is made for 2015. Sales tax collections have continued to trend upwards since 2011 as a result of the recovering economy coupled with new construction and fewer retail vacancies. New businesses in 2014 include several eating establishments, a jewelry store and a foodservice retailer. The allocation of sales taxes between the operating and capital budgets fluctuates from year to year; sales taxes shown here are for the two budgets combined to illustrate trends.

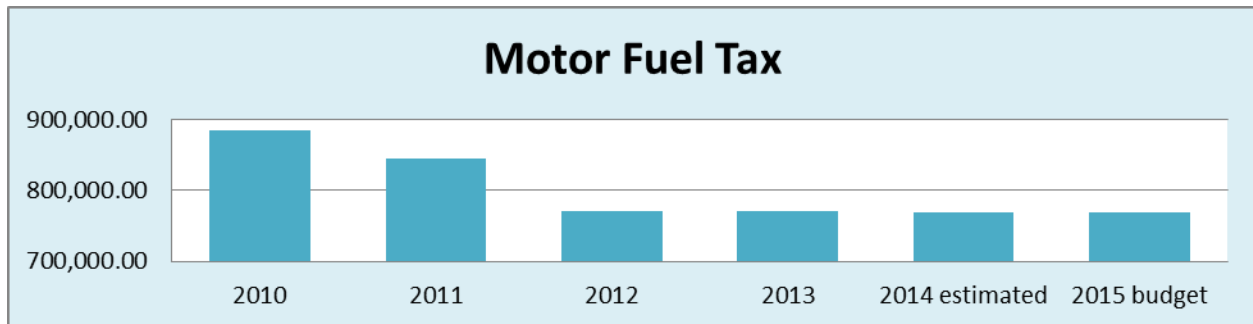
Fiscal Year	Revenues	% Change
2015 budget	\$ 7,940,000	1.9%
2014 estimated	\$ 7,794,000	3.4%
2013	\$ 7,541,253	6.9%
2012	\$ 7,052,179	4.3%
2011	\$ 6,758,806	-0.4%
2010	\$ 6,783,278	



Other Taxes - 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. Revenue from this tax source has declined since 2011 as higher gas prices have caused consumers to lower their consumption. It has stabilized over the past three years however.

Fiscal Year	Revenues	% Change
2015 budget	\$ 770,000	0.0%
2014 estimated	\$ 770,000	-0.1%
2013	\$ 770,562	0.0%
2012	\$ 770,898	-8.8%
2011	\$ 844,869	-4.5%
2010	\$ 884,622	



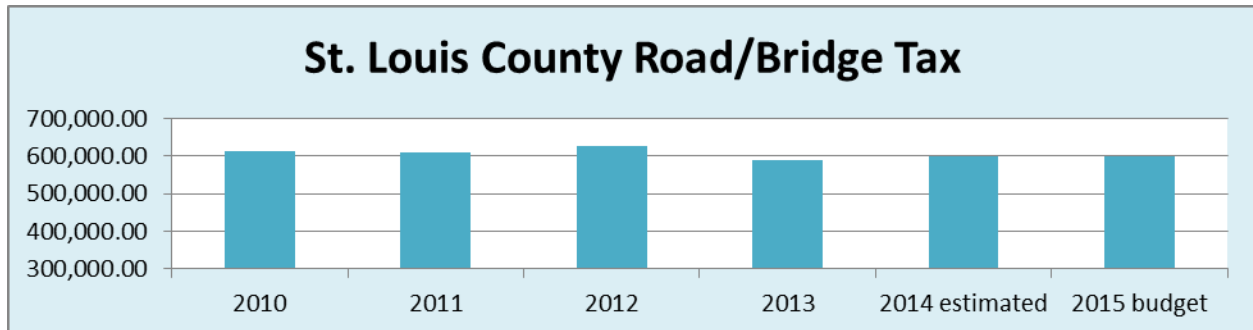
Other Taxes - St. Louis County Road/Bridge Tax

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

The tax collected fluctuates along with the assessed valuation for Ballwin property. The City is expecting \$600,000 from the Road/Bridge tax in FY2015.

Fiscal Year	Revenues	% Change
2015 budget	\$ 600,000	0.0%
2014 estimated	\$ 600,000	1.4%
2013	\$ 591,456	-5.7%
2012	\$ 626,987	2.6%
2011	\$ 611,217	-0.5%
2010	\$ 614,350	

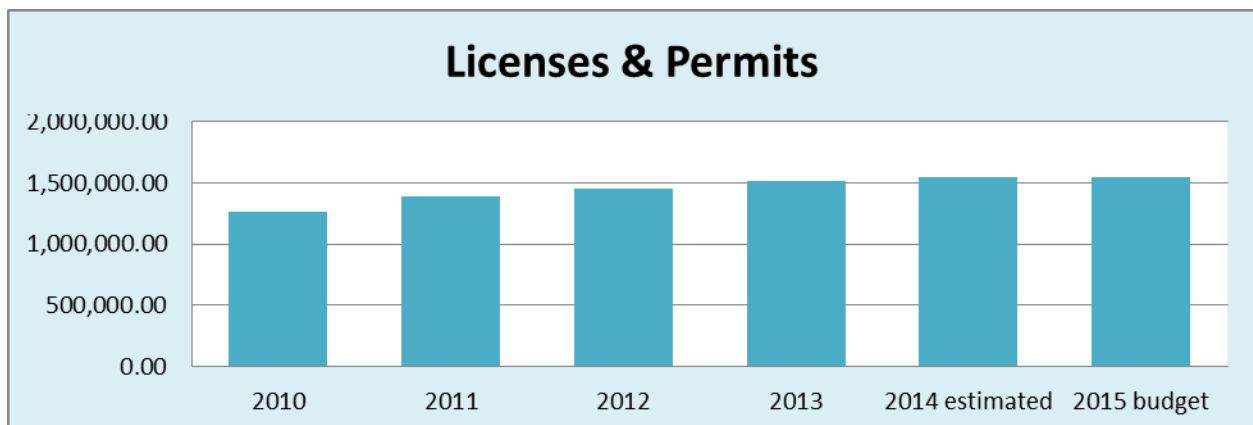
Other Taxes - St. Louis County Road/Bridge Tax (continued)



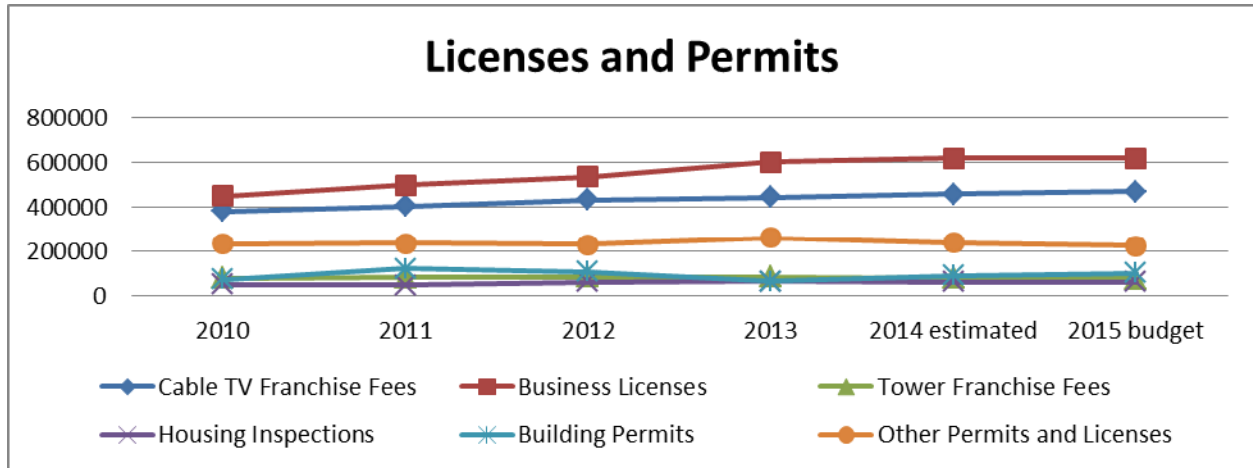
Licenses & Permits

The source of this revenue includes fees charged by the City for business licenses, contractor licenses, liquor licenses, building and other miscellaneous permits. The City also conducts municipal housing inspections. A franchise fee of 5% is imposed on cable television companies. Revenue projected for these items in FY2015 total \$1,550,225, of which \$620,000 is anticipated for business licenses and \$470,000 is anticipated for cable television franchise fees. Both of these revenue sources have grown consistently since 2010.

<u>Fiscal Year</u>	<u>Revenues</u>	<u>% Change</u>
2015 budget	\$ 1,550,225	0.3%
2014 estimated	\$ 1,545,807	1.8%
2013	\$ 1,519,204	4.9%
2012	\$ 1,448,028	4.2%
2011	\$ 1,389,676	10.1%
2010	\$ 1,262,349	



Licenses and Permits – continued



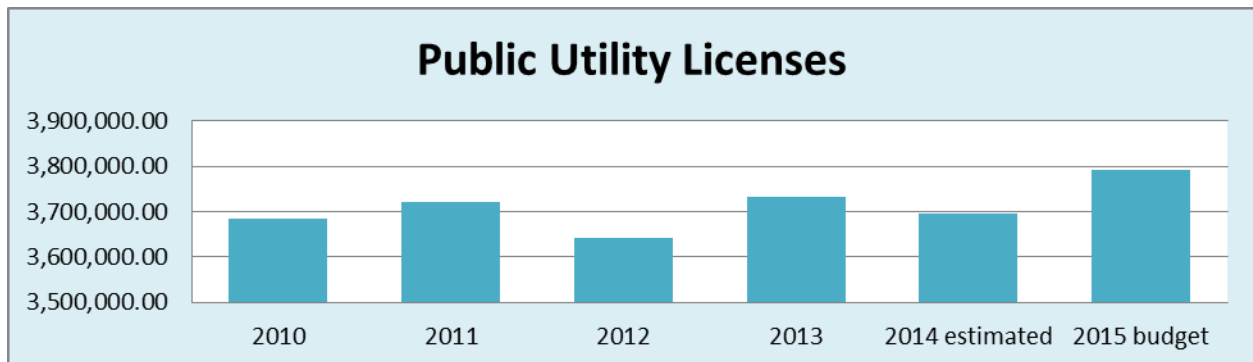
Public Utility Licenses

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

The City increased its utility gross receipts tax rate to 7% in 2008. Telephone receipts have been declining since 2010 showing a decrease of 27%. This is due to consolidation of voice services and intense competition among carriers. While water and gas receipts fluctuate up and down in response to weather conditions, electric receipts have been steadily rising. An electric rate increase of 9.7% is expected in early 2015.

Fiscal Year	Revenues	% Change
2015 budget	\$ 3,790,800	2.6%
2014 estimated	\$ 3,694,100	-1.0%
2013	\$ 3,732,953	2.5%
2012	\$ 3,642,994	-2.1%
2011	\$ 3,722,346	1.0%
2010	\$ 3,683,842	

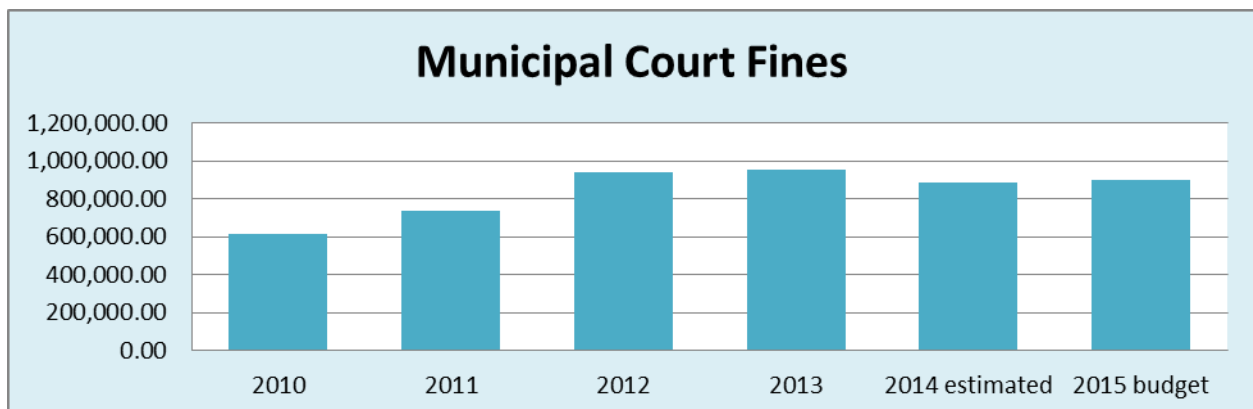
Public Utility Licenses - continued



Municipal Court Fines

The City projects court fines based on prior year and experience with the judge and prosecutor appointments. Court revenues increased in 2011 through 2013 due in part to higher ticket volumes and a new prosecutor. Court fines for 2014 and 2015 are projected to decline because of the short term re-assignment of traffic officers.

<u>Fiscal Year</u>	<u>Revenues</u>	<u>% Change</u>
2015 budget	\$ 900,000	1.7%
2014 estimated	\$ 885,000	-7.1%
2013	\$ 952,511	1.5%
2012	\$ 938,503	27.5%
2011	\$ 736,213	19.4%
2010	\$ 616,623	

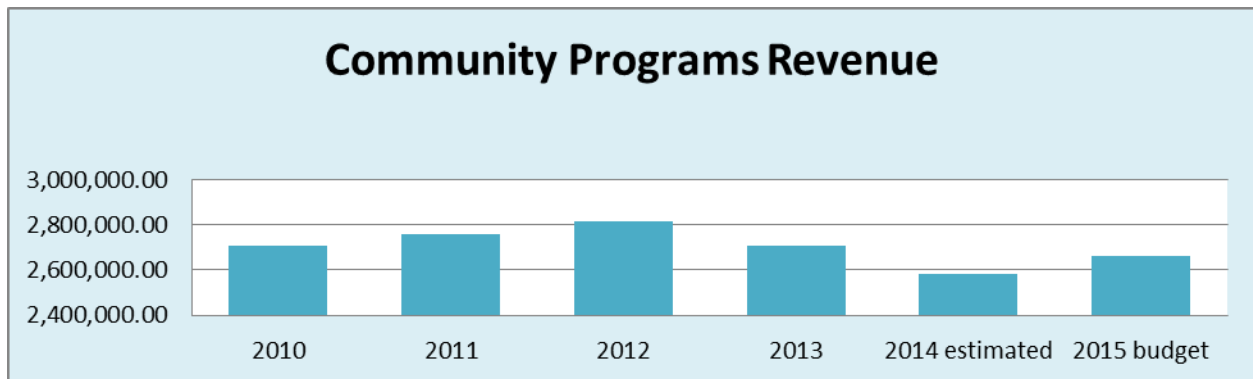


Community Programs Revenue

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. Revenues from memberships, programs and camp fees are budgeted at \$1,392,800, which is an increase of 3% over the current year. The North Pointe Aquatic Center is open from Memorial Day to Labor Day. Revenues fluctuate based on weather conditions and are lower during cooler, wetter summers. These were the conditions during both 2013 and 2014. Budgeted revenues from season passes, daily fees and concessions are projected to increase 3% in 2015 to \$544,475.

Revenue is also received from the City's nine-hole golf course, snack bar and its banquet center. Golf course revenues are influenced by weather conditions just as the aquatic center is, and so revenues have declined during the past two years. Golf participation nationwide is on the decline, so revenues for 2015 are only budgeted to increase by .4% to \$518,075. Snack bar and banquet center revenue is anticipated to be \$91,200. The banquet center is rented out during the entire year.

Fiscal Year	Revenues	% Change
2015 budget	\$ 2,660,459	2.6%
2014 estimated	\$ 2,592,710	-4.2%
2013	\$ 2,706,714	-3.9%
2012	\$ 2,816,263	2.1%
2011	\$ 2,757,889	1.8%
2010	\$ 2,709,781	



Other Revenues:

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

Other Revenues – continued

All departments within the City actively seek grants for their respective projects. \$754,700 in anticipated grants are expected to be received in FY2015, including a municipal county parks grant for a golf course irrigation system replacement.

Other Financing Sources / Transfers:

The use of escrowed funds for specific purposes, such as park improvements, is included in this category. Also included is the use of unassigned fund balance if needed to balance the budget. The FY 2015 budget does require the use of fund balance as well as the use of recreation and art commission escrow.

Overview of Expenditures

The City of Ballwin projects expenditures based on several factors. Historical and economic data, changes in the scope of service, equipment needs and project implementations are all considered. The primary goal is to appropriate sufficient funds to maintain city facilities, especially those that generate revenue, and provide current service levels with no increase in cost to residents.

The City is made up of four departments: Administration, Parks and Recreation, Police and Public Works.

Administration: This department includes expenditures for the Board of Aldermen, the City Administrator, Inspections, Information Services, Municipal Court, Human Resources and Finance.

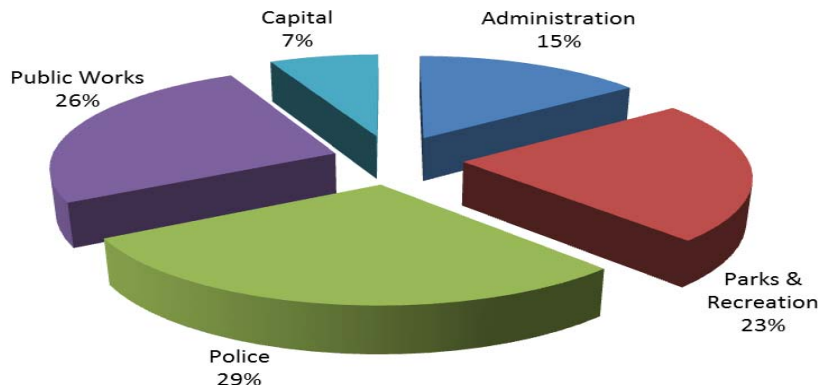
Parks and Recreation: This department includes all expenditures for the following programs: Parks, Golf Course and banquet center, Aquatic Center, Recreation/Community Center, Building Systems and Ballwin Days Festival.

Police: This department includes all expenditures for the police Administration/Management division, Field Operations, Communications, and Criminal Investigations.

Public Works: This department includes all expenditures for the following programs: Engineering and Inspections, Sidewalk Maintenance, Pavement Maintenance, Traffic, Snow & Ice, Property Services, and Support Services.

Combined Expenditures:

Administration	\$ 3,057,212	15%
Parks & Recreation	4,663,032	23%
Police	5,931,091	29%
Public Works	5,262,429	26%
Capital	<u>1,456,532</u>	7%
	<u>\$20,370,296</u>	



Operating Fund

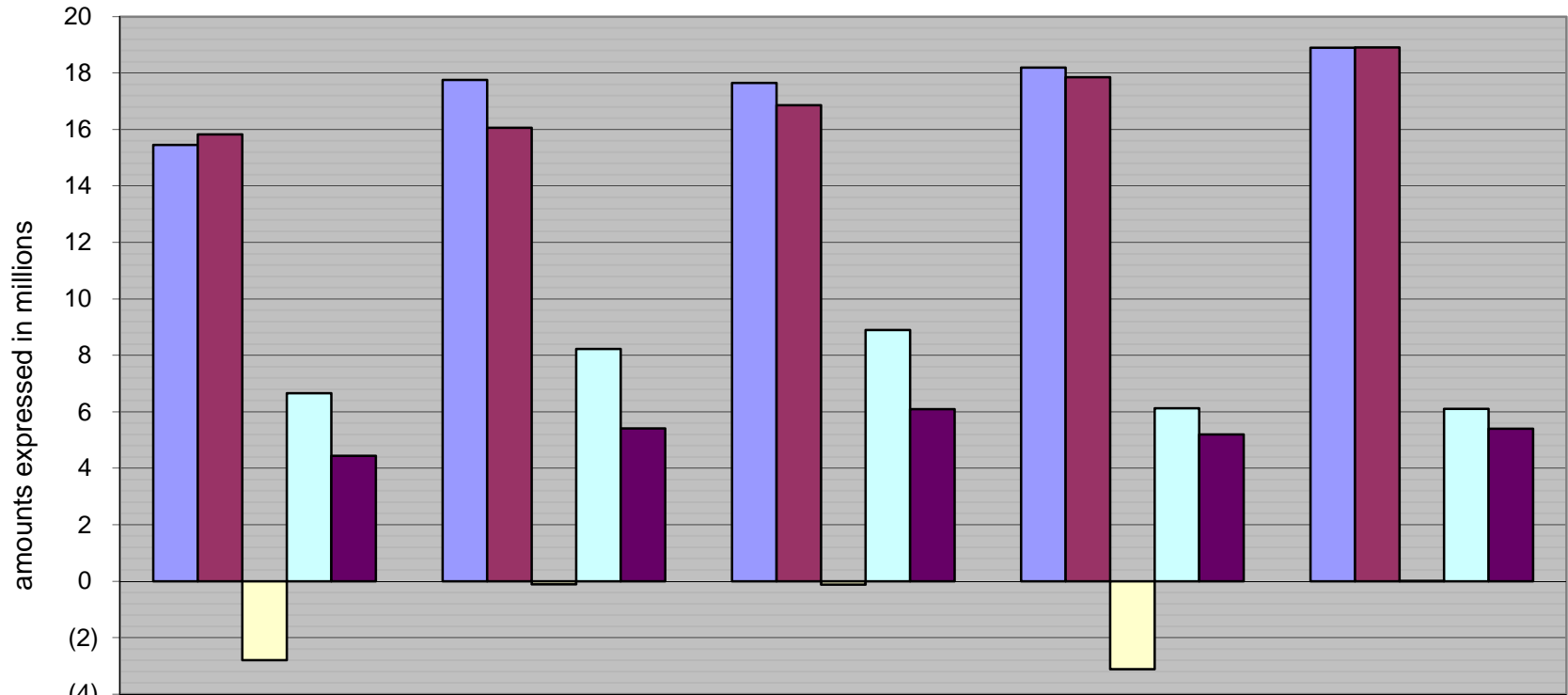
Combined Statement of Budgeted Revenues and Expenditures - Operating Fund

	2013 Actual	2014 Estimated	2015 Budget
Fund Balance January 1	\$8,649,102	\$8,903,281	\$6,122,849
Revenues	\$17,652,240	\$18,195,016	\$18,895,555
Expenditures			
Administration:	(\$2,821,579)	(\$2,891,100)	(\$3,057,212)
Parks:	(\$4,340,306)	(\$4,527,735)	(\$4,663,032)
Police:	(\$5,403,827)	(\$5,588,670)	(\$5,931,091)
Public Works:	(\$4,292,866)	(\$4,844,413)	(\$5,262,429)
TOTAL:	(\$16,858,578)	(\$17,851,918)	(\$18,913,764)
Transfer (To)/From			
Capital Fund	\$0	(\$1,975,326)	\$0
Debt Service Fund	\$0	\$0	\$0
Other Restricted Funds	\$4,651	\$59,644	\$4,191
	(Inmate Security, Hist Soc and Sidewalk Escrs)	(Inmate Security, Hist Soc and Recreation Escrs)	(Inmate Security, Hist Soc and Recreation Escrs)
Fund Balance December 31	\$9,447,415	\$7,330,697	\$6,108,831
Less Restricted for			
Prepaid Expenses	(\$401,378)		
Inventory	(\$142,756)		
Government Center Improvements		(\$1,207,848)	
Unassigned Fund Balance December 31	\$8,903,281	\$6,122,849	\$6,108,831

Anticipated Unassigned Fund Balance 12/31/14: 34.30% of 2014 Estimated

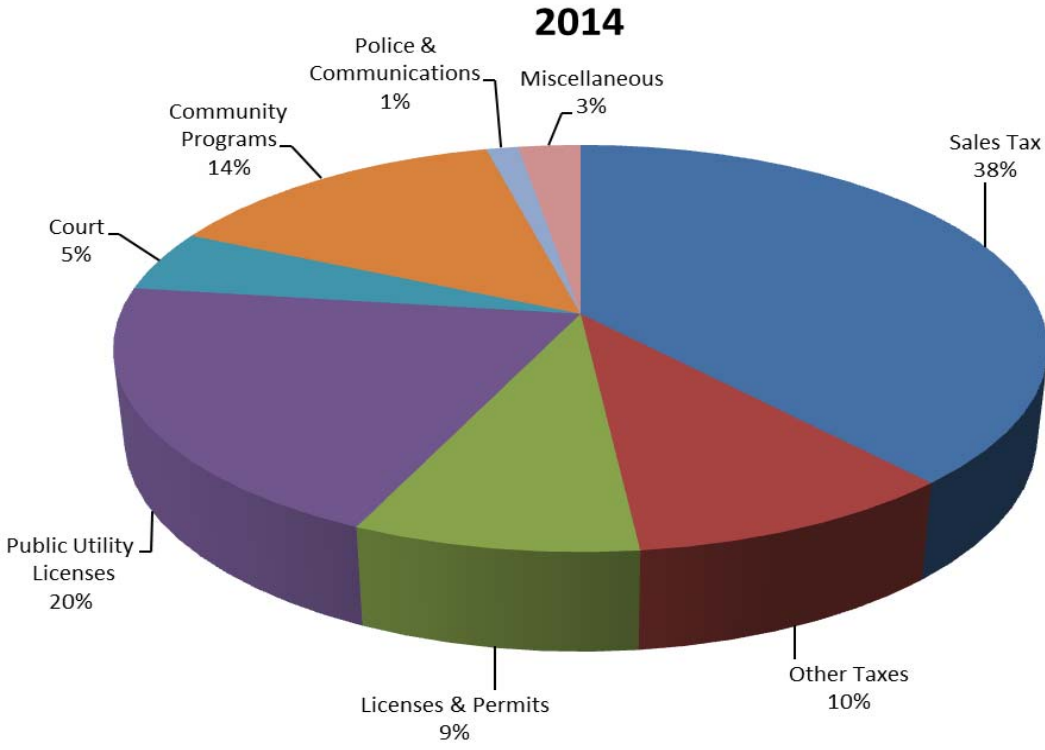
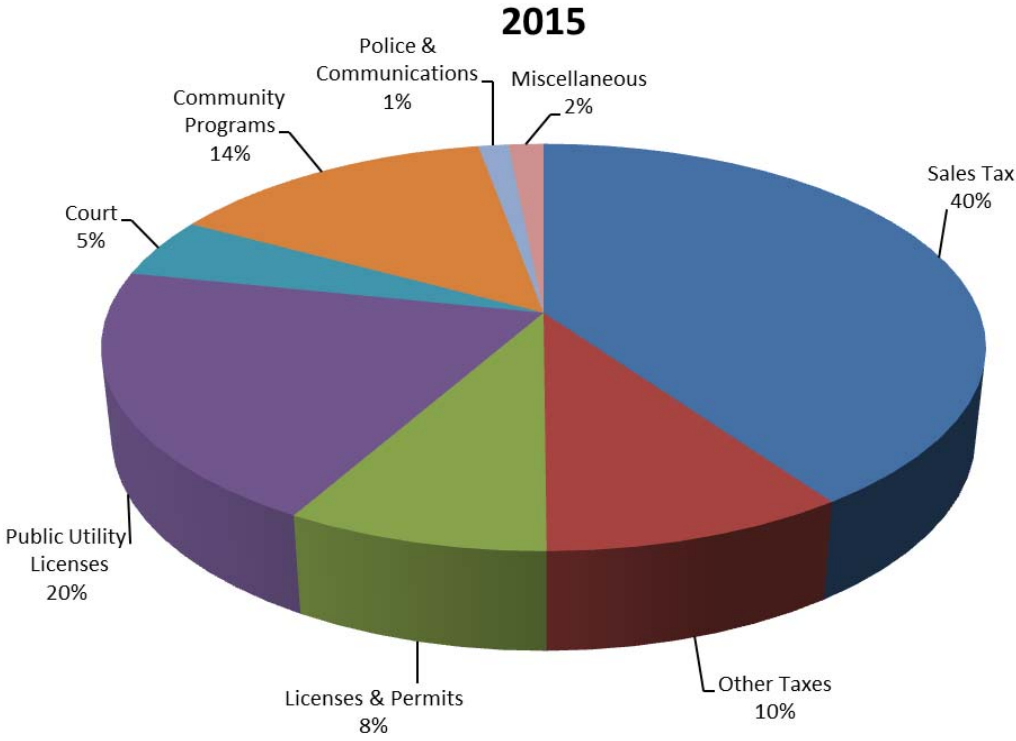
Anticipated Unassigned Fund Balance 12/31/15: 32.30% of 2015 Budget

Operating Fund 2011-2015



	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2014 Budget
■ Revenues	15,455,481	17,756,237	17,652,240	18,195,016	18,895,555
■ Expenses	15,832,591	16,066,143	16,858,578	17,851,918	18,913,764
□ Transfers	(2,798,224)	(113,007)	(121,142)	(3,123,530)	4,191
□ Fund Balance	6,653,674	8,230,761	8,903,281	6,122,849	6,108,831
■ Cash Reserves	4,442,742	5,406,280	6,098,741	5,200,364	5,400,000

Operating Revenues



**City of Ballwin
Operating Budget Revenues**

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Revenues</u>				
Sales and Use Taxes				
500001	Sales tax	6,110,803.88	6,770,000.00	7,350,000.00
500005	Sales tax - TIF 2A	266,105.60	250,000.00	280,000.00
Account Classification Total: Sales and Use Taxes		\$6,376,909.48	\$7,020,000.00	\$7,630,000.00
Other Taxes				
500002	Sales tax - vehicles	205,542.34	220,000.00	220,000.00
500025	Cigarette tax	80,717.95	80,000.00	80,000.00
500030	Motor vehicle fees	126,315.23	130,000.00	130,000.00
500040	County road tax	591,456.20	600,000.00	600,000.00
500045	Motor fuel tax	770,562.08	770,000.00	770,000.00
Account Classification Total: Other Taxes		\$1,774,593.80	\$1,800,000.00	\$1,800,000.00
Licenses & Permits				
501025	Cable TV franchise fees	445,816.71	460,000.00	470,000.00
501026	Tower franchise fees	84,905.73	77,400.00	75,000.00
502001	Business Licenses	600,750.76	619,000.00	620,000.00
502005	Contractor Licenses	35,295.00	40,000.00	35,000.00
502010	Liquor Licenses	18,431.00	18,100.00	18,000.00
502025	Electrical Tests	25.00	75.00	75.00
503001	Petition fees	39,250.00	11,000.00	11,000.00
504001	Housing inspections	63,135.00	60,000.00	60,000.00
504005	Apartment inspections	20,070.00	15,000.00	15,000.00
504010	Commercial inspections	4,904.42	3,000.00	3,000.00
504015	Occupancy permits	485.00	400.00	400.00
504100	Building permits	62,656.00	90,000.00	100,000.00
504101	Contracted building permits	(300.00)	0.00	0.00
504102	Mechanical permits	29,975.00	34,500.00	32,000.00
504103	Electrical permits	39,699.60	42,000.00	42,000.00
504104	Demolition permits	800.00	500.00	500.00
504105	Plumbing permits	22,205.25	30,000.00	25,000.00
504110	Sign permits	11,088.34	9,000.00	9,000.00
504115	Fence permits	4,585.00	3,900.00	3,000.00
504120	Excavation permits - others	10,650.00	8,000.00	8,000.00
504125	Excavation permits - utilities	1,250.00	0.00	500.00
504130	Site/grading permits/fees	14,095.95	16,382.00	15,000.00
504150	Reinspection fees	25.00	50.00	50.00
504160	Solicitation permits	7,055.00	5,700.00	5,700.00
504199	Miscellaneous permits	2,350.00	1,800.00	2,000.00
Account Classification Total: Licenses & Permits		\$1,519,203.76	\$1,545,807.00	\$1,550,225.00
Public Utility Licenses				
501001	Gas gross receipts	802,538.48	850,000.00	860,000.00
501002	Water gross receipts	316,602.57	325,000.00	325,000.00
501003	Telephone gross receipts	1,040,044.91	930,000.00	895,000.00
501004	Electric gross receipts	1,539,401.10	1,560,000.00	1,680,000.00
501006	Protest Telephone gross receipts	38,479.04	27,665.00	24,000.00
501007	TIF util gross receipts - gas	6,126.58	5,000.00	5,100.00
501008	TIF util gross receipts - water	1,789.54	1,500.00	1,500.00
501009	TIF util gross receipts - phone	4,945.83	4,200.00	4,200.00
501010	TIF util gross receipts - electric	21,503.85	18,400.00	20,000.00
Account Classification Total: Public Utility Licenses		\$3,771,431.90	\$3,721,765.00	\$3,814,800.00

**City of Ballwin
Operating Budget Revenues**

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Revenues</u>				
Investment Earnings				
505001	Bank account interest	126.12	180.00	180.00
505050	Investment income	10,775.75	45,000.00	45,000.00
Account Classification Total: Investment Earnings		\$10,901.87	\$45,180.00	\$45,180.00
Donations				
506001	Donations	3,875.00	0.00	0.00
506003	Sponsorships	8,615.00	6,645.00	7,000.00
506005	Tree donations	600.00	0.00	0.00
506010	Sidewalk contributions	0.00	9,154.00	0.00
506016	Streetlight operations contributions	0.00	1,573.00	0.00
Account Classification Total: Donations		\$13,090.00	\$17,372.00	\$7,000.00
Grants and Entitlements				
506500	Miscellaneous grants	44,688.73	27,555.00	86,000.00
506501	OCDETF/FBI ot reimbursement	15,307.36	10,260.00	14,500.00
Account Classification Total: Grants and Entitlements		\$59,996.09	\$37,815.00	\$100,500.00
Court Fines				
503005	Court fines	952,511.02	885,000.00	900,000.00
Account Classification Total: Court Fines		\$952,511.02	\$885,000.00	\$900,000.00
Sale of Assets/Property				
508100	Sale of surplus property	6,761.20	3,500.00	3,000.00
508150	Sale of capital assets	20,576.00	81,500.00	30,000.00
Account Classification Total: Sale of Assets/Property		\$27,337.20	\$85,000.00	\$33,000.00
False Alarm Fines				
530002	False alarm fines	6,375.00	6,600.00	6,000.00
Account Classification Total: False Alarm Fines		\$6,375.00	\$6,600.00	\$6,000.00
Police and Communications				
530003	Police reports	3,813.72	3,900.00	3,800.00
530004	Police record checks	1,073.00	264.00	1,000.00
530006	Police training fees	15,199.50	15,095.00	15,000.00
530007	Prisoner fit for confinement reimb	950.00	1,000.00	1,000.00
530010	Fingerprinting fees	2,040.00	1,900.00	2,000.00
530052	Inmate security funds	15,176.00	15,095.00	15,000.00
530075	Charity fundraiser	4,816.80	0.00	0.00
530100	Communications - Manchester	142,845.36	143,900.00	149,400.00
530110	Police services - Rockwood	49,468.00	51,100.00	51,600.00
Account Classification Total: Police and Communications		\$235,382.38	\$232,254.00	\$238,800.00
Community Programs - Recreation				
540001	Pavilion rentals	13,270.00	12,495.00	12,500.00
540005	Ball field rentals	2,355.00	2,350.00	2,400.00
540007	Tennis court reservation fees	0.00	0.00	75.00
540200	Art commission funds	30.00	4,000.00	9.00
540205	Historical society funds	4,887.76	3,200.00	3,200.00
540215	L.O.A.P. funds	0.00	9,600.00	11,500.00
Account Classification Total: Community Programs - Recreation		\$20,542.76	\$31,645.00	\$29,684.00

**City of Ballwin
Operating Budget Revenues**

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Revenues</u>				
Community Programs - Golf Course				
541001	Resident greens fees	120,974.24	115,000.00	117,000.00
541005	Non-resident greens fees	260,675.94	257,804.00	260,000.00
541006	Tournament greens fees	14,544.00	14,950.00	14,500.00
541009	Permanent tee times	1,620.00	1,693.00	1,620.00
541010	Golf carts	108,071.11	108,330.00	108,500.00
541015	Pull carts	3,822.00	3,850.00	4,180.00
541016	Golf carts - tournaments	7,324.00	7,850.00	7,500.00
541060	Junior golf/swim pass - res	2,100.00	875.00	875.00
541065	Junior golf/swim pass - n/res	2,625.00	875.00	900.00
541250	Golf programs	4,585.50	2,182.00	3,000.00
541301	Golf course advertising	0.00	2,500.00	0.00
Account Classification Total: Community Programs - Golf Course		\$526,341.79	\$515,909.00	\$518,075.00
Community Programs - Pro Shop Snack Bar				
541505	Soda fountain sales	10,591.50	10,600.00	10,500.00
541506	On course soda machine	1,395.00	2,350.00	2,500.00
541510	Beverage sales	29,209.50	32,000.00	32,000.00
541515	Beer sales	19,517.00	20,300.00	21,000.00
541520	Deli sales	4,267.25	4,500.00	4,500.00
541521	Snack sales	2,424.50	2,400.00	2,500.00
541525	Food/beverages - tournaments	2,211.50	1,550.00	1,600.00
541555	Misc tournament revenues	453.00	0.00	200.00
541950	Golf club misc revenues	396.72	550.00	500.00
Account Classification Total: Community Programs - Snack Bar		\$70,465.97	\$74,250.00	\$75,300.00
Community Programs - Banquet Center				
541600	Rental fees	17,000.00	14,000.00	15,000.00
541650	Preferred catering fees	902.73	900.00	900.00
Account Classification Total: Community Programs - Banquet Ctr		\$17,902.73	\$14,900.00	\$15,900.00
Community Programs - Aquatic Center				
542001	Daily fees - res adult	16,270.00	15,977.00	17,500.00
542005	Daily fees - res child	15,211.00	14,416.00	17,000.00
542010	Daily fees - non res	175,470.00	185,340.00	185,000.00
542015	Pool pass - res indiv	2,883.00	3,380.00	3,100.00
542016	Pool pass - res sing+1	3,242.00	2,896.00	3,000.00
542017	Pool pass - non res sing+1	1,353.00	540.00	1,000.00
542020	Pool pass - non res indiv	888.00	825.00	900.00
542023	Pool pass - res snr cpl	1,135.00	1,030.00	1,050.00
542024	Pool pass - non res snr cpl	171.00	655.00	600.00
542025	Pool pass - res family	52,677.86	53,295.00	55,000.00
542030	Pool pass - non res family	16,850.00	20,380.00	20,000.00
542035	Pointe plus pass - res youth	120.00	0.00	0.00
542036	Pointe plus pass - non res youth	122.55	0.00	0.00
542037	Pointe plus pass - res adult	498.73	0.00	0.00
542038	Pointe plus pass - non res adult	465.34	0.00	0.00
542039	Pointe plus pass - res snr	395.73	0.00	0.00
542040	Pointe plus pass - non res snr	1,310.98	0.00	0.00
542041	Pointe plus pass - res snr cpl	2,408.22	0.00	0.00
542042	Pointe plus pass - non res snr cpl	0.00	0.00	0.00

**City of Ballwin
Operating Budget Revenues**

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Revenues</u>				
542043	Pointe plus pass - res sing+1	1,382.86	0.00	0.00
542044	Pointe plus pass - non res sing+1	186.40	0.00	0.00
542045	Pointe plus pass - res family	33,134.08	0.00	0.00
542050	Pointe plus pass - non res family	18,804.48	0.00	0.00
542051	Pointe plus pass - res	0.00	34,836.00	36,000.00
542053	Pointe plus pass - non res	0.00	16,626.00	18,000.00
542055	Pointe plus pass - business	1,010.80	1,012.00	1,000.00
542060	Junior golf/swim pass - res	829.00	250.00	500.00
542065	Junior golf/swim pass - non res	1,775.00	500.00	1,000.00
542098	Wildwood swim passes	11,550.00	5,325.00	6,625.00
542100	Swim lessons	9,553.25	6,348.00	7,000.00
542200	Aqua fitness	995.00	638.00	1,500.00
542250	Pool programs	10,523.00	7,995.00	8,000.00
542300	Swim team	20,681.89	17,297.00	18,500.00
542500	Concessions	115,812.55	120,310.00	125,000.00
542600	Rental fees	2,880.00	3,985.00	4,000.00
542601	Party rental fees	11,517.00	14,085.00	13,000.00
542800	Items for resale	147.34	227.00	200.00
542900	Receipts overage/(shortage)	(20.00)	0.00	0.00
Account Classification Total: Community Programs - Aquatic Ctr		\$532,235.06	\$528,168.00	\$544,475.00

Community Programs - Community Center

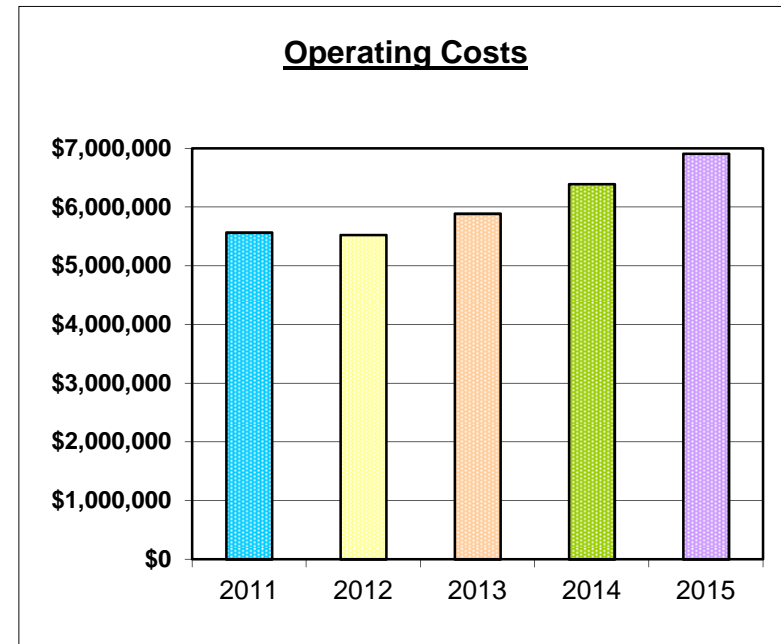
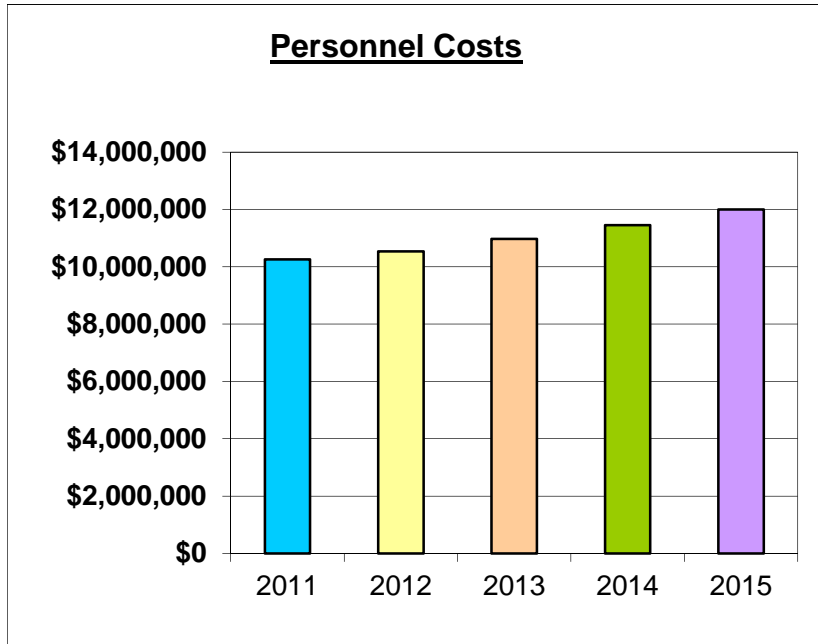
545001	Daily fees - res	22,253.00	19,000.00	20,000.00
545002	Daily fees - non res	71,608.00	63,000.00	65,000.00
545005	Punch card - res	31,135.00	33,000.00	33,000.00
545006	Punch card - non res	31,495.50	27,000.00	30,000.00
545010	Pass - res	468,033.02	425,000.00	430,000.00
545011	Pass - non res	177,869.11	150,000.00	155,000.00
545035	Pointe plus pass - res youth	280.00	0.00	0.00
545036	Pointe plus pass - non res youth	425.91	0.00	0.00
545037	Pointe plus pass - res adult	1,080.58	0.00	0.00
545038	Pointe plus pass - non res adult	1,183.39	0.00	0.00
545039	Pointe plus pass - res snr	949.30	0.00	0.00
545040	Pointe plus pass - non res snr	980.86	0.00	0.00
545041	Pointe plus pass - res snr cpl	5,193.89	0.00	0.00
545042	Pointe plus pass - non res snr cpl	2,028.33	0.00	0.00
545043	Pointe plus pass - res sing+1	2,955.02	0.00	0.00
545044	Pointe plus pass - non res sing+1	372.80	0.00	0.00
545045	Pointe plus pass - res family	79,517.06	0.00	0.00
545050	Pointe plus pass - non res family	42,700.24	0.00	0.00
545051	Pointe plus pass - res	0.00	85,000.00	85,000.00
545053	Pointe plus pass - non res	0.00	43,000.00	45,000.00
545055	Business memberships	2,928.00	8,000.00	8,000.00
545075	Corporate memberships	5,538.69	0.00	0.00
545100	Swim lessons	66,913.10	56,000.00	56,000.00
545175	Lifeguard cert fees	7,425.00	9,000.00	9,000.00
545200	Aqua fitness	43,374.00	38,000.00	39,000.00
545250	Indoor pool special programs	2,111.00	750.00	1,400.00
545400	Program fees - res	45,518.44	44,000.00	50,000.00
545405	Program fees - snr	3,318.00	2,500.00	6,000.00
545410	Program fees - non res	53,833.17	52,000.00	55,000.00

**City of Ballwin
Operating Budget Revenues**

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Revenues</u>				
545425	Babysitting	13,914.58	13,000.00	13,200.00
545450	Summer camp fees - res	105,498.00	97,042.00	100,000.00
545460	Summer camp fees - non res	66,858.00	74,043.00	75,000.00
545475	Personal trainer	27,006.00	25,000.00	25,000.00
545476	Spinning class fees	7,909.00	713.00	0.00
545500	Concessions	1,652.25	715.00	1,000.00
545506	Soda machine revenue	16,604.95	12,000.00	14,000.00
545550	Vending machine revenue	2,366.22	2,000.00	2,100.00
545600	Rental fees	43,184.00	38,000.00	40,000.00
545602	Birthday parties - res	9,418.00	8,000.00	8,000.00
545603	Birthday parties - non res	10,748.00	10,500.00	11,000.00
545610	Lock-ins	7,082.00	2,800.00	4,000.00
545700	ID fees	11,827.00	12,000.00	12,000.00
545800	Items for resale	25.02	50.00	100.00
545900	Receipts overage/(shortage)	(5.50)	0.00	0.00
545950	Miscellaneous	65.00	500.00	0.00
Account Classification Total: Community Programs - Rec Ctr		\$1,495,172.93	\$1,351,613.00	\$1,392,800.00
Community Programs - Ballwin Days				
547001	Ballwin Days	58,443.22	76,225.00	95,000.00
Account Classification Total: Community Programs - Ballwin Day		\$58,443.22	\$76,225.00	\$95,000.00
Miscellaneous Revenues				
504200	Sewer lateral admin fees	34,759.92	35,702.00	33,500.00
506750	Insurance/damage reimbursement	22,194.53	53,400.00	16,646.00
508001	Rent income	20,475.00	20,775.00	20,775.00
508105	History book sales/royalties	114.86	55.00	50.00
508200	Admin service charges	9,484.99	8,750.00	7,500.00
508210	Bond processing fees	1,960.00	1,200.00	1,600.00
508211	Notary service	178.00	81.00	95.00
508300	Previous year collections	78,107.83	64,400.00	2,500.00
508350	Overages/(shortages)	(10.00)	0.00	0.00
508900	Miscellaneous	11,180.04	17,000.00	10,000.00
528506	Soda machine revenue	594.64	150.00	150.00
Account Classification Total: Miscellaneous Revenues		\$179,039.81	\$201,513.00	\$92,816.00
Transfers In				
580005	Transfers in	4,363.67	76,598.00	6,000.00
Account Classification Total: Transfers In		\$4,363.67	\$76,598.00	\$6,000.00
Revenues Total		\$17,652,240.44	\$18,267,614.00	\$18,895,555.00

Operating Budget

Five Year Operating History



Year	Fulltime Employee Count	Personnel Costs (Incl P/T)	Percent of Budget	Other Operating Costs	Percent of Budget	Total Budget	
2011	142	\$10,265,936	65%	\$5,566,654	35%	\$15,832,590	Actual
2012	142	\$10,539,397	66%	\$5,526,746	34%	\$16,066,143	Actual
2013	142	\$10,970,768	65%	\$5,887,810	35%	\$16,858,578	Actual
2014	143	\$11,460,000	64%	\$6,391,918	36%	\$17,851,918	Estimated
2015	143	\$12,004,525	63%	\$6,909,239	37%	\$18,913,764	Budgeted

City of Ballwin, MO
Operating Budget Expenditures

Description	2013 Actual	2014 Estimated	2015 Budget
Personnel Costs			
Wages and Salaries	8,260,177.55	8,655,208.00	9,020,501.00
Benefits	2,710,590.65	2,804,792.00	2,984,024.00
Personnel Costs Total	<u>10,970,768.20</u>	<u>11,460,000.00</u>	<u>12,004,525.00</u>
Operating Costs			
Travel & Training	38,456.25	37,787.00	43,280.00
Utilities	405,103.89	423,849.00	390,130.00
Communications	82,148.95	93,644.00	87,930.00
Rentals	10,566.94	12,382.00	10,052.00
Public Relations - Internal	5,207.34	3,660.00	4,950.00
Public Relations - External	22,566.73	24,607.00	24,800.00
Insurance	249,459.67	266,690.00	287,499.00
Advertising	26,803.73	21,255.00	25,800.00
Repairs & Maintenance	344,898.73	249,261.00	261,425.00
General Supplies	379,796.95	461,443.00	472,700.00
Dues & Subscriptions	27,006.31	28,680.00	28,728.00
Vehicle Expenses	376,779.95	394,540.00	389,650.00
Maintenance Materials	324,854.70	674,481.00	520,784.00
Contractual	1,382,953.33	1,534,626.00	1,745,763.00
Other Operating Expenses	56,819.61	58,332.00	61,108.00
Contingency	25,438.35	17,507.00	75,000.00
Operating Costs Total	<u>3,758,861.43</u>	<u>4,302,744.00</u>	<u>4,429,599.00</u>
Capital Costs			
Computer Hardware/Software	110,836.16	43,380.00	73,600.00
Equipment, Furniture & Vehicles	484,117.95	615,876.00	731,045.00
Land & Facility Improvements	263,525.62	243,159.00	363,600.00
Streets	1,156,092.71	1,070,925.00	1,238,195.00
Other Capital Expenses	0.00	0.00	0.00
Capital Costs Total	<u>2,014,572.44</u>	<u>1,973,340.00</u>	<u>2,406,440.00</u>
Debt Service	42,790.00	42,792.00	0.00
TIF Fees & Reimbursements	67,221.87	73,042.00	73,200.00
Transfers Out	4,363.67	1,975,326.00	0.00
Grand Total	<u><u>16,858,577.61</u></u>	<u><u>19,827,244.00</u></u>	<u><u>18,913,764.00</u></u>

Administration

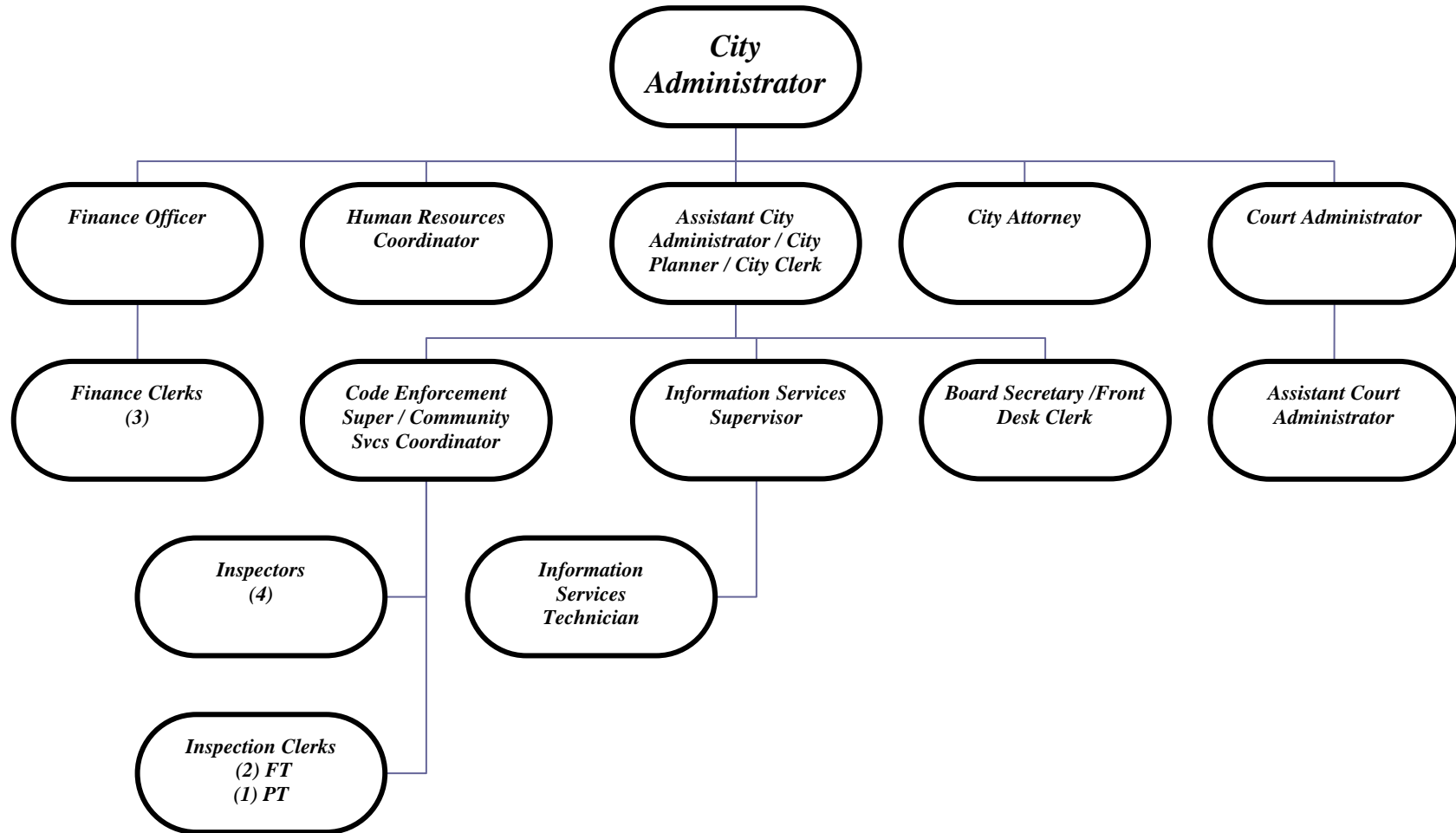
MISSION STATEMENT

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

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

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

ADMINISTRATION DEPARTMENT 2015 ORGANIZATIONAL STRUCTURE



Administration Operating Budget Overview

The 2015 operating budget for the Department of Administration is expected to be approximately \$140,718 more than the amended 2014 budget. There are a variety of line items throughout the budget that have increased and decreased between 2014 and 2015, but most of the increase can be attributed to a small number of significant non-recurring expenses. These are discussed in the following paragraphs addressing each program. Additionally there are increases in funding for personnel expenses and the general increase in costs for consumables like energy and services like insurance and equipment maintenance. As always, there are some one-time expenditures for equipment and facility upgrades and replacement that are not annual, but occur periodically. There are also some reductions in cost. These, too, tend to be associated with one-time expenditures in previous year's budgets that do not reoccur in the current budget.

The scopes of the Planning and Zoning and Inspections programs are essentially unchanged for 2015. For the most part only minor line item changes in both directions differentiate the new budget from 2014. The recent determination that city documents can be stored in an electronic format has finally broken the records storage logjam. The conversion of the backlog of paper documents will begin in 2015, but will be carried forward for several years to get current with this issue. The Inspections program has a lot of salary expenditure so more than half of the increase in this program is attributable to personnel cost adjustments, but the program also contains \$8,500 for the lease of two cars in the inspections fleet. There is a corresponding reduction in expenditures for maintenance, but motor fuel has not been adjusted because leasing two conventional cars rather than hybrid vehicles will not significantly reduce the overall motor fuel consumption of the fleet. If more cars are added in the future, the fuel budget can be adjusted accordingly.

Community Services is also unchanged in its overall scope, but there is an approximately \$42,000 increase in the program's budget. This is primarily related to a \$38,000 increase in the cost of operating streetlights.

The \$2,800 decrease in the Legal/Legislation program is primarily attributable to variability in employee benefit costs. The major expenditure areas for this program, such as legal services and election expenses, are unchanged for 2015.

The 2014 Support Services program included an anomalous expenditure of \$1,975,326 that makes direct program comparisons with 2015 difficult. If the 2014 program budget total is adjusted by for this payment from reserves for the Pointe mechanical improvements, the 2015 budget is \$52,520 higher than 2014. This is substantially attributable to an increase of \$50,000 in building equipment and fixtures to

Administration Operating Budget Overview

pay for the remodeling of the lobby windows in administration and court area to promote security and function until a major remodeling or building replacement takes place.

Information Systems is the only other Administration Department program to show a significant increase from 2014 to 2015. The approximately \$34,000 increase is attributable to several line items, but increased costs in personnel, equipment and maintenance charges account for most of this increase. Most notable of these costs is a \$15,000 expenditure to replace the server in the police CAD system. Also significant is an increase in software maintenance for the Barracuda email archiving software and the Sonic Wall anti-spam/antivirus firewall software. Fortunately there have been some corresponding cost reductions as well. The anticipated cost to upgrade the telephone system was reduced by about \$20,000 from the savings, in 2014, in the acquisition of telephone equipment at a substantial discount. Additionally, 2015 will be the second year of incurring significant cost to convert the current telephone equipment to the VOIP format. The voicemail software was upgraded in 2014 and the PBX software that runs the telephone system has been updated. These were the first steps in the process. The next step is building rewiring. The cost to rewire half of Ballwin's buildings is in the 2015 budget. These costs will go away once this work is completed.

The Court program is not changing for 2015. The approximately \$12,000 increase in the budget for this program is related to personal cost increases \$4,000, a \$3,000 increase by Rejis in the annual maintenance of its software, a \$4,000 increase in legal services and a \$2,000 increase in the budget for public defender services.

The Finance program also follows the same path as it has in previous years. No substantive changes in scope or extent are proposed for 2015. The \$15,000 program budget decrease is substantially attributable to decreases in hardware/software, financial services and auction fees.

Thomas H. Aiken, AICP
Assistant City Administrator/City Planner

Administration Department Programs

Planning and Zoning

Staffing for the Planning and Zoning program includes the City Planner, the members of the Planning and Zoning Commission, the members of the Board of Adjustment and a portion of a clerical position. The functions of this program include the receipt, review and processing of all proposals for zoning ordinance or district changes, the development and redevelopment of land in the city, the administration and enforcement of the provisions of the zoning and related development ordinances, organization of the agendas, functions and records of the Planning and Zoning Commission and the Board of Adjustment, and the interpretation and application of the Comprehensive Community Plan.

Inspections

Staffing for the Inspections program includes the Code Enforcement Supervisor, three inspectors, an inspector/plans reviewer, and two clerical positions. The functions of this program include the review of plans and the issuance of all building, plumbing, mechanical, electrical, sign, fence and related permits, construction inspections associated with issued permits, administration of the sanitary sewer lateral program, administration and enforcement of the occupancy inspection program, general building and maintenance code enforcement and all clerical functions related to the above.

Community Services

The Community Services program includes all internal and external public relations activities of the City. Other functions of this program include the preparation and publication of the resident newsletter, conducting employee appreciation events such as the annual cookout and recognition programs, and the administration and operation of the street lighting program.

Legal & Legislation

Staffing for this program includes the City Administrator, the Board of Aldermen and a portion of a clerical position. Program functions include the operations of the Board of Aldermen, the functions of the City Administrator's office, the city clerk, elections, legal services, and includes the maintenance of all records, the publication of all notices, correspondence and related clerical functions.

Support Systems

The Support Systems program includes all support activities for the Department of Administration. Staffing includes portions of the City Administrator, Assistant City Administrator and Human Resources Coordinator positions and portions of a clerical position. The primary function of this program is the administrative management of departmental operations, contracted professional and maintenances services, and human resource functions.

Information Systems

The function of the Information System program is the development and maintenance of the computer network, the land line telephone and the building security systems. Staffing consists of the Information Systems Manager and PC Technician/Webmaster.

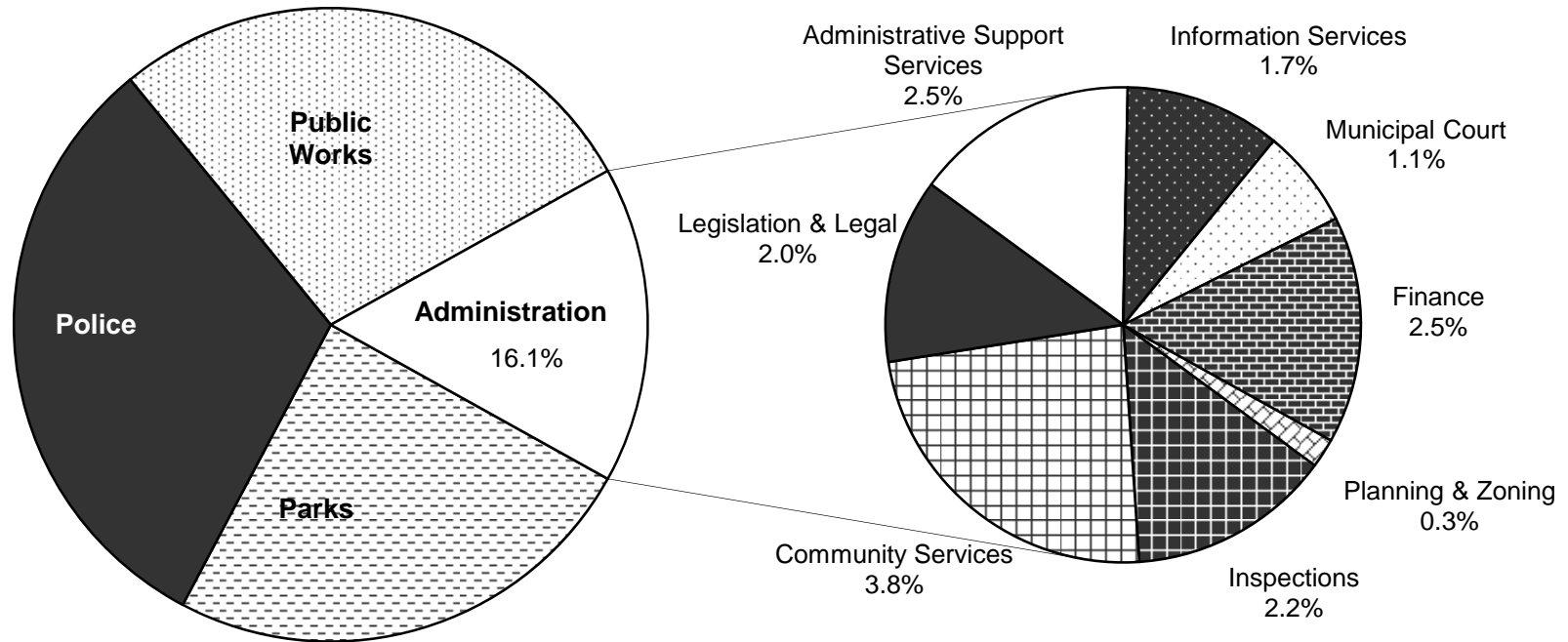
Court

The Court program includes the Court Clerk, Assistant Court Clerk, Municipal Judge, provisional Municipal Judge, Prosecuting Attorney and provisional Prosecuting Attorney. Functions include filing court cases and calendar cases, prosecuting and judging court cases, maintaining all case records and assessing and collecting fines.

Finance

The Finance Department consists of a Finance Officer and three Finance Clerks. Functions primarily include the collection, reconciling and reporting of all monies received from court fines, inspections, permits, escrows, recreational fees, etc., generating payroll every two weeks, reconciling and generating insurance and pension payments, paying City operating expenses, business licensing, maintaining financial reporting, bank account reconciliation, budget preparation, audit preparation, as well as a TIF and a TDD.

2015 Operating Budget Administration Spending Plan



City of Ballwin, MO
Operating Budget Expenditures

Description	2013 Actual	2014 Estimated	2015 Budget
01 Administration			
Personnel Costs			
Wages and Salaries	1,203,284.95	1,245,938.00	1,269,640.00
Benefits	377,166.11	388,028.00	388,861.00
Personnel Costs Total	1,580,451.06	1,633,966.00	1,658,501.00
Operating Costs			
Travel & Training	13,855.80	12,443.00	15,505.00
Utilities	14,625.93	15,600.00	17,280.00
Communications	16,033.05	20,495.00	21,260.00
Rentals	1,367.69	1,250.00	1,350.00
Public Relations - Internal	4,980.37	3,160.00	4,450.00
Public Relations - External	15,471.65	16,200.00	15,600.00
Insurance	56,930.18	59,827.00	66,150.00
Advertising	11,261.77	5,075.00	8,300.00
Repairs & Maintenance	2,723.80	3,891.00	4,350.00
General Supplies	14,843.85	55,605.00	32,250.00
Dues & Subscriptions	16,080.37	17,124.00	16,660.00
Vehicle Expenses	13,671.76	13,440.00	22,450.00
Maintenance Materials	3,373.27	2,800.00	5,500.00
Contractual	834,932.69	915,313.00	930,046.00
Other Operating Expenses	157.30	160.00	160.00
Contingency	11,703.09	0.00	25,000.00
Operating Costs Total	1,032,012.57	1,142,383.00	1,186,311.00
Capital Costs			
Computer Hardware/Software	105,363.78	38,550.00	67,200.00
Equipment, Furniture & Vehicles	2,064.06	3,000.00	2,000.00
Land & Facility Improvements	34,465.75	159.00	70,000.00
Capital Costs Total	141,893.59	41,709.00	139,200.00
TIF Fees & Reimbursements	67,221.87	73,042.00	73,200.00
Transfers Out	0.00	1,975,326.00	0.00
01 Administration Total	2,821,579.09	4,866,426.00	3,057,212.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Department: 01 - Administration				
Program: 01 - Planning and Zoning				
Personnel Costs				
100001	Regular pay	40,420.91	41,162.00	42,106.00
100002	Overtime pay	0.00	0.00	878.00
107000	Workers' compensation ins	1,188.21	1,253.00	1,344.00
108000	FICA expense	3,047.86	3,125.00	3,288.00
109000	Health insurance	2,241.70	2,357.00	2,478.00
109005	HRA funding	2,542.76	2,500.00	2,500.00
109010	HRA fees	278.21	279.00	282.00
109050	ACA/PCORI fees	16.29	936.00	641.00
109500	Dental insurance	153.05	158.00	163.00
110001	LAGERS pension	2,625.77	2,368.00	1,977.00
111000	Life insurance	50.91	35.00	35.00
Account Classification Total: Personnel Costs		\$52,565.67	\$54,173.00	\$55,692.00
Operating Costs				
201050	Misc conferences/meetings	3,612.53	200.00	2,000.00
201100	Misc seminars/training	110.00	0.00	500.00
206001	Gen/auto liability	692.32	668.00	736.00
206003	Property liability	569.58	594.00	543.00
209009	Maps	0.00	50.00	100.00
209011	Ref & annex materials	0.00	0.00	0.00
210001	APA/AICP	500.00	565.00	600.00
210002	PAS	890.00	890.00	900.00
Account Classification Total: Operating Costs		\$6,374.43	\$2,967.00	\$5,379.00
Program Total: 01 - Planning and Zoning		\$58,940.10	\$57,140.00	\$61,071.00

**City of Ballwin
Operating Budget Expenditures**

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 02 - Inspections				
Personnel Costs				
100001	Regular pay	281,081.10	290,887.00	297,971.00
100002	Overtime pay	0.00	0.00	0.00
107000	Workers' compensation ins	8,162.59	8,593.00	9,315.00
108000	FICA expense	20,984.55	21,922.00	22,795.00
109000	Health insurance	34,847.57	33,890.00	39,146.00
109005	HRA funding	2,542.76	2,500.00	2,500.00
109010	HRA fees	278.21	279.00	282.00
109050	ACA/PCORI fees	16.29	936.00	641.00
109500	Dental insurance	2,080.18	2,133.00	2,210.00
110001	LAGERS pension	18,232.72	16,444.00	13,707.00
111000	Life insurance	690.67	448.00	480.00
115000	Unemployment ins	0.00	0.00	0.00
120100	College tuition	2,500.00	2,500.00	0.00
120105	Tests & certifications	235.00	300.00	300.00
Account Classification Total: Personnel Costs		\$371,651.64	\$380,832.00	\$389,347.00
Operating Costs				
201012	Inspection conferences	449.20	3,000.00	1,500.00
201100	Misc seminars/training	292.00	494.00	500.00
203100	Cellular phones	38.95	45.00	50.00
206001	Gen/auto liability	4,430.53	4,582.00	5,103.00
206003	Property liability	3,648.08	3,673.00	3,767.00
209010	Small tools	89.51	75.00	100.00
209011	Ref & annex materials	130.80	100.00	250.00
210003	ICC	360.00	200.00	250.00
210004	MABOI	0.00	175.00	175.00
210005	MACA	125.00	50.00	130.00
211050	Misc vehicle maintenance	2,723.99	3,400.00	2,400.00
211100	Motor fuel	5,927.22	6,000.00	6,700.00
211203	Vehicle lease	0.00	0.00	8,500.00
213002	Microfilming	0.00	0.00	4,000.00
213007	Ameren UE reports	150.00	150.00	150.00
213011	Weed cutting	0.00	10.00	10.00
Account Classification Total: Operating Costs		\$18,365.28	\$21,954.00	\$33,585.00
Capital Costs				
219099	Misc equipment <\$7500	0.00	0.00	0.00
Account Classification Total: Capital Costs		\$0.00	\$0.00	\$0.00
Program Total: 02 - Inspections		\$390,016.92	\$402,786.00	\$422,932.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 03 - Community Services				
Personnel Costs				
100001	Regular pay	91,800.14	95,725.00	97,950.00
107000	Workers' compensation ins	2,708.26	2,781.00	3,062.00
108000	FICA expense	6,273.76	7,067.00	7,493.00
109000	Health insurance	9,552.73	10,068.00	10,669.00
109005	HRA funding	2,542.76	2,500.00	2,500.00
109010	HRA fees	278.21	278.00	282.00
109050	ACA/PCORI fees	16.29	936.00	641.00
109500	Dental insurance	387.17	399.00	414.00
110001	LAGERS pension	5,961.08	5,466.00	4,506.00
111000	Life insurance	128.40	83.00	90.00
Account Classification Total: Personnel Costs		\$119,648.80	\$125,303.00	\$127,607.00
Operating Costs				
205103	Employee appreciation	355.56	360.00	450.00
205104	Employee recognition	2,550.00	1,500.00	2,500.00
205106	Employee wellness	1,749.93	0.00	1,000.00
205150	Misc internal public relations	324.88	1,300.00	500.00
205203	Community Publications	15,200.00	15,200.00	15,200.00
205250	Misc external public relations	271.65	1,000.00	400.00
206001	Gen/auto liability	1,189.53	1,479.00	1,677.00
206003	Property liability	978.94	1,085.00	1,238.00
213005	Streetlight maintenance	536,054.80	531,000.00	570,000.00
213050	Misc contractual services	0.00	0.00	0.00
215023	Missouri One Call	157.30	160.00	160.00
Account Classification Total: Operating Costs		\$558,832.59	\$553,084.00	\$593,125.00
Program Total: 03 - Community Services		\$678,481.39	\$678,387.00	\$720,732.00

**City of Ballwin
Operating Budget Expenditures**

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 04 - Legal and Legislative				
Personnel Costs				
100001	Regular pay	155,016.23	163,540.00	161,445.00
100002	Overtime pay	0.00	0.00	150.00
100003	City officials pay	43,575.00	40,250.00	42,000.00
100055	Auto allowance	4,800.00	4,800.00	4,800.00
107000	Workers' compensation ins	5,779.10	5,962.00	6,365.00
108000	FICA expense	13,856.46	14,626.00	15,575.00
109000	Health insurance	10,361.27	8,718.00	9,409.00
109005	HRA funding	2,542.76	2,500.00	2,500.00
109010	HRA fees	278.21	279.00	282.00
109050	ACA/PCORI fees	16.29	936.00	641.00
109500	Dental insurance	580.39	530.00	612.00
110001	LAGERS pension	11,661.95	10,704.00	8,593.00
111000	Life insurance	192.14	108.00	133.00
Account Classification Total: Personnel Costs		\$248,659.80	\$252,953.00	\$252,505.00
Operating Costs				
201013	Legislative conferences	0.00	169.00	2,000.00
201050	Misc conferences/meetings	3,227.17	2,000.00	2,000.00
206001	Gen/auto liability	2,994.46	3,179.00	3,487.00
206003	Property liability	2,465.93	2,516.00	2,574.00
206006	Public officials liability	20,304.00	21,142.00	22,000.00
210006	Mayors of Large Cities	0.00	350.00	0.00
210007	MML	3,163.38	3,315.00	3,350.00
210009	StL Co Municipal League	6,982.00	7,122.00	7,200.00
210010	West County Chamber	520.00	520.00	540.00
210050	Misc dues & subscriptions	0.00	0.00	0.00
211004	Titles & licenses	36.75	40.00	75.00
211050	Misc vehicle maintenance	2,024.74	900.00	1,250.00
211100	Motor fuel	2,734.28	2,800.00	3,000.00
213004	Election expense	9,772.74	14,000.00	12,000.00
213008	Legal services	57,514.00	65,000.00	65,000.00
213009	Code book update	6,867.03	7,200.00	7,200.00
Account Classification Total: Operating Costs		\$118,606.48	\$130,253.00	\$131,676.00
Program Total: 04 - Legal and Legislative		\$367,266.28	\$383,206.00	\$384,181.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 05 - Support Services				
Personnel Costs				
100001	Regular pay	134,848.40	144,792.00	135,019.00
100002	Overtime pay	0.00	0.00	0.00
100004	Holiday pay	635.96	218.00	849.00
100010	Part time pay	16,228.31	17,155.00	25,937.00
107000	Workers' compensation ins	4,598.13	4,765.00	5,058.00
108000	FICA expense	10,824.26	11,920.00	12,378.00
109000	Health insurance	18,941.00	14,889.00	13,954.00
109005	HRA funding	2,542.76	2,500.00	2,500.00
109010	HRA fees	278.21	279.00	282.00
109050	ACA/PCORI fees	16.29	936.00	641.00
109500	Dental insurance	806.89	719.00	859.00
110001	LAGERS pension	8,651.53	7,931.00	6,211.00
111000	Life insurance	268.38	167.00	186.00
115000	Unemployment ins	0.00	0.00	0.00
120003	Admin staff shirts	109.44	0.00	100.00
120100	College tuition	0.00	0.00	0.00
120502	Physicals & drug testing	533.01	1,000.00	1,000.00
120503	Functional capacity testing	1,109.00	1,050.00	1,050.00
120504	Psychological testing	1,275.00	3,450.00	3,450.00
120505	Reference checking	215.00	500.00	500.00
120507	DOT testing	2,993.00	3,005.00	3,005.00
120509	Hepatitis vaccinations	84.00	126.00	250.00
121001	State payroll tax fees	0.00	0.00	16.00
Account Classification Total: Personnel Costs		\$204,958.57	\$215,402.00	\$213,245.00

Operating Costs

201014	City manager conferences	2,010.70	1,500.00	1,500.00
201061	SLACMA meetings	253.00	180.00	180.00
201100	Misc seminars/training	97.93	200.00	200.00
202010	Electric	10,473.80	11,000.00	12,500.00
202020	Gas	2,909.64	3,200.00	3,300.00
202030	Sewer	633.36	850.00	880.00
202040	Water	609.13	550.00	600.00
203001	Telephone	1,765.56	2,000.00	2,000.00
203003	Postage	5,307.97	6,600.00	6,800.00
203100	Cellular phones	1,646.89	1,850.00	2,210.00
204001	Postage meter rental	1,367.69	1,250.00	1,350.00
206001	Gen/auto liability	2,185.84	2,539.00	2,771.00
206003	Property liability	1,799.62	1,922.00	2,046.00
206007	Bonds	4,011.00	3,807.00	4,000.00
206009	Auto deductibles	0.00	0.00	2,500.00
207001	Job opening notices	533.78	75.00	300.00
207002	Public hearings, bids, etc	10,727.99	5,000.00	8,000.00
208004	Fire extinguishers maintenance	138.00	200.00	200.00
208005	Generators maintenance	853.75	500.00	500.00
208050	Misc equipment maintenance	227.60	1,000.00	500.00
209001	Coffee supplies	732.61	775.00	775.00
209002	Copy paper	1,043.18	1,350.00	1,250.00
209004	Office supplies	6,210.12	7,500.00	8,000.00
209005	Printing	3,124.24	3,000.00	3,500.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
209014	Govt Center operating supplies	200.84	750.00	1,250.00
210016	SLACMA	100.00	100.00	100.00
210017	ICMA	1,241.00	1,322.00	1,400.00
210018	MCMA	115.00	115.00	115.00
210050	Misc dues & subscriptions	1,694.04	1,900.00	1,500.00
212026	Building maintenance materials	2,575.27	2,500.00	5,000.00
212029	Ornamentals/trees	798.00	300.00	500.00
212045	Postage machine maintenance	0.00	0.00	0.00
213010	Great Streets Project	0.00	54,000.00	25,000.00
213050	Misc contractual services	0.00	153.00	0.00
213051	Copier maintenance	3,879.32	2,000.00	2,000.00
213082	Media access	0.00	0.00	0.00
215032	Misc fees/service charges	0.00	0.00	0.00
226001	Contingency	11,703.09	0.00	25,000.00
Account Classification Total: Operating Costs		\$80,969.96	\$119,988.00	\$127,727.00
Capital Costs				
219060	Misc office furniture	973.94	3,000.00	2,000.00
223520	Bldg equipment & fixtures	0.00	159.00	50,000.00
Account Classification Total: Capital Costs		\$973.94	\$3,159.00	\$52,000.00
TIF Fees & Reimbursements				
226002	TIF municipal revenues funding	67,221.87	73,042.00	73,200.00
Account Classification Total: TIF Fees & Reimbursements		\$67,221.87	\$73,042.00	\$73,200.00
Transfers Out				
280005	Transfers out	0.00	1,975,326.00	0.00
Account Classification Total: Transfers Out		\$0.00	\$1,975,326.00	\$0.00
Program Total: 05 - Support Services		\$354,124.34	\$2,386,917.00	\$466,172.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 06 - Information Services				
Personnel Costs				
100001	Regular pay	121,480.75	124,073.00	127,030.00
107000	Workers' compensation ins	3,556.71	3,688.00	3,971.00
108000	FICA expense	8,992.57	9,273.00	9,718.00
109000	Health insurance	16,063.08	16,922.00	17,825.00
109005	HRA funding	2,542.76	2,500.00	2,500.00
109010	HRA fees	278.21	279.00	282.00
109050	ACA/PCORI fees	16.29	936.00	641.00
109500	Dental insurance	728.50	750.00	774.00
110001	LAGERS pension	7,885.05	7,133.00	5,843.00
111000	Life insurance	242.80	168.00	168.00
Account Classification Total: Personnel Costs		\$161,786.72	\$165,722.00	\$168,752.00
Operating Costs				
201100	Misc seminars/training	59.00	2,250.00	500.00
203010	Internet access	7,273.68	10,000.00	10,200.00
203108	Two way radios	0.00	0.00	0.00
206001	Gen/auto liability	2,088.98	1,967.00	2,175.00
206003	Property liability	1,720.47	1,656.00	1,606.00
208002	Computer maintenance	830.32	966.00	1,500.00
208025	Printer maintenance	624.73	900.00	1,000.00
208027	Security access maintenance	0.00	250.00	500.00
208050	Misc equipment maintenance	49.40	75.00	150.00
209006	Telephone system	0.00	38,000.00	13,100.00
209010	Small tools	0.00	70.00	75.00
209050	Misc operating supplies	217.17	225.00	250.00
210050	Misc dues & subscriptions	99.95	110.00	110.00
211050	Misc vehicle maintenance	0.00	200.00	250.00
211100	Motor fuel	224.78	100.00	275.00
213014	Telephone system maintenance	4,344.00	4,344.00	4,500.00
213050	Misc contractual services	18,383.95	17,000.00	32,020.00
213059	GIS contractual services	0.00	250.00	1,000.00
Account Classification Total: Operating Costs		\$35,916.43	\$78,363.00	\$69,211.00
Capital Costs				
219001	Computer software/upgrades	660.31	750.00	1,000.00
219002	Computer hardware/parts	1,522.65	1,000.00	3,500.00
219003	Printers	7,150.58	1,000.00	2,000.00
219004	Computers/servers	88,773.22	31,300.00	55,000.00
219040	Licenses	2,957.51	3,000.00	4,700.00
220501	Phone system	0.00	0.00	0.00
223520	Bldg equipment & fixtures	34,465.75	0.00	20,000.00
Account Classification Total: Capital Costs		\$135,530.02	\$37,050.00	\$86,200.00
Program Total: 06 - Information Services		\$333,233.17	\$281,135.00	\$324,163.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 07 - Court				
Personnel Costs				
100001	Regular pay	83,082.59	86,037.00	88,108.00
100002	Overtime pay	0.00	0.00	500.00
100005	Court officials pay	12,828.90	13,129.00	15,467.00
107000	Workers' compensation ins	2,768.02	3,005.00	3,253.00
108000	FICA expense	7,212.29	7,466.00	7,962.00
109000	Health insurance	7,633.44	8,038.00	8,460.00
109005	HRA funding	2,542.76	2,500.00	2,500.00
109010	HRA fees	278.21	279.00	282.00
109050	ACA/PCORI fees	16.29	936.00	641.00
109500	Dental insurance	728.74	751.00	774.00
110001	LAGERS pension	5,379.25	4,946.00	4,076.00
111000	Life insurance	242.80	168.00	168.00
115000	Unemployment ins	0.00	0.00	0.00
Account Classification Total: Personnel Costs		\$122,713.29	\$127,255.00	\$132,191.00
Operating Costs				
201037	Court conferences	1,025.39	1,100.00	1,100.00
201038	Judge conferences	549.44	400.00	600.00
201100	Misc seminars/training	148.00	150.00	300.00
206001	Gen/auto liability	1,552.38	1,603.00	1,782.00
206003	Property liability	1,278.88	1,286.00	1,316.00
209005	Printing	1,498.00	1,900.00	1,750.00
209050	Misc operating supplies	249.64	250.00	300.00
210049	StL Assn of Court Administrators	40.00	40.00	40.00
210051	MO Assn of Court Administrators	100.00	200.00	100.00
210065	Judges association	100.00	100.00	100.00
213008	Legal services	42,845.50	35,000.00	40,000.00
213036	REJIS	10,734.00	16,500.00	16,500.00
213040	Prisoner incarceration	2,130.00	500.00	2,500.00
213058	Mental health court	1,500.00	900.00	1,500.00
213063	Router contract	3,588.78	3,096.00	3,096.00
213066	Record retention/destruction	125.00	185.00	185.00
213084	Public Defender	90.00	1,800.00	2,000.00
213085	Interpreter	0.00	0.00	250.00
Account Classification Total: Operating Costs		\$67,555.01	\$65,010.00	\$73,419.00
Capital Costs				
219099	Misc equipment <\$7500	0.00	0.00	0.00
Account Classification Total: Capital Costs		\$0.00	\$0.00	\$0.00
Program Total: 07 - Court		\$190,268.30	\$192,265.00	\$205,610.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 08 - Finance				
Personnel Costs				
100001	Regular pay	216,077.28	220,519.00	225,930.00
100010	Part time pay	1,409.38	3,651.00	3,500.00
107000	Workers' compensation ins	6,404.89	6,689.00	7,172.00
108000	FICA expense	15,611.97	16,394.00	17,551.00
109000	Health insurance	42,538.32	44,844.00	47,309.00
109005	HRA funding	2,542.76	2,500.00	2,500.00
109010	HRA fees	278.21	279.00	282.00
109050	ACA/PCORI fees	16.29	936.00	641.00
109500	Dental insurance	1,456.96	1,501.00	1,548.00
110001	LAGERS pension	11,644.91	12,677.00	10,393.00
111000	Life insurance	485.60	336.00	336.00
120100	College tuition	0.00	2,000.00	2,000.00
Account Classification Total: Personnel Costs		\$298,466.57	\$312,326.00	\$319,162.00
Operating Costs				
201016	Finance conferences	1,493.00	0.00	1,800.00
201100	Misc seminars/training	528.44	800.00	825.00
206001	Gen/auto liability	2,753.02	3,563.00	3,929.00
206003	Property liability	2,266.62	2,566.00	2,900.00
209005	Printing	1,302.98	1,500.00	1,500.00
209015	History books	44.76	60.00	50.00
210015	GFOA-MO	50.00	50.00	50.00
210050	Misc dues & subscriptions	0.00	0.00	0.00
213002	Microfilming	0.00	2,500.00	0.00
213012	Finance software support	47,520.00	63,360.00	47,520.00
213013	Payroll software support	0.00	0.00	0.00
213015	Annual financial audit	18,200.00	15,700.00	19,400.00
213016	Annual bond agent fees	2,167.58	0.00	0.00
213017	Sales tax reports	850.00	920.00	920.00
213018	Banks service charges	6,235.09	6,500.00	7,000.00
213019	Credit card service charges	58,832.77	61,000.00	62,800.00
213026	Internet auction fees	1,040.88	6,600.00	2,000.00
213051	Copier maintenance	357.25	245.00	245.00
213057	Financial advisory services	1,750.00	5,400.00	1,250.00
Account Classification Total: Operating Costs		\$145,392.39	\$170,764.00	\$152,189.00
Capital Costs				
219001	Computer software/upgrades	3,699.51	1,500.00	1,000.00
219002	Computer hardware/parts	0.00	0.00	0.00
220001	Software	600.00	0.00	0.00
219099	Misc equipment <\$7500	1,090.12	0.00	0.00
Account Classification Total: Capital Costs		\$5,389.63	\$1,500.00	\$1,000.00
Program Total: 08 - Finance		\$449,248.59	\$484,590.00	\$472,351.00
Department Total: 01 - Administration		\$2,821,579.09	\$4,866,426.00	\$3,057,212.00

Parks and Recreation

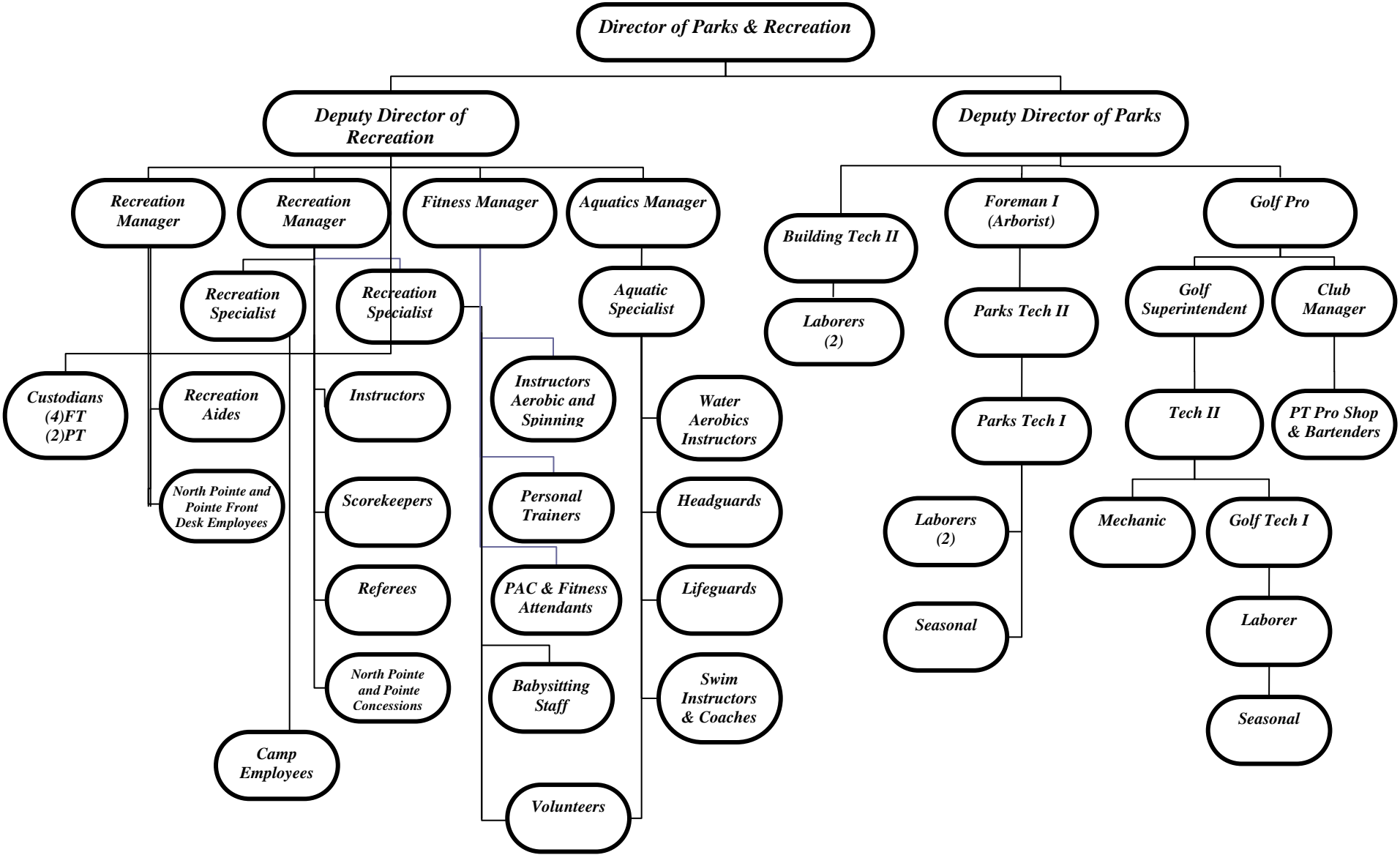
MISSION STATEMENT

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

As a staff, we value...

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

PARKS AND RECREATION DEPARTMENT 2015 ORGANIZATIONAL STRUCTURE



Parks & Recreation Budget Overview

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 open spaces.

The proposed operating budget for the department once again emphasizes the maintenance of existing programs and facilities. The overall expense budget, including salaries and benefits, is less than the 2014 adopted budget, for a total of \$4,663,032.

Parks

This program includes the maintenance of the parks, street trees, and historical structures. For 2015 upkeep of park infrastructure remains the priority with a recommendation to do some significant restoration to the original Ferris Park pavilion including replacement of decking, fascia, railing, and roof which have deteriorated due to age and may begin to pose a hazard in the next year.

Perhaps the biggest assignment facing the department in the next few years will be maintenance, removal, and planting of street trees. As our tree population continues to age and the Emerald Ash Borer eventually progresses into our area, the need for this city service will become more evident. As previously approved by the Board, plans are to move forward with the updated street tree inventory that will provide the basis of our community tree plan for maintenance, removal, and planting. 70% of the cost of the inventory will be covered by a \$25,000 TRIM Grant awarded by the Missouri Department of Conservation.

It is proposed that contractual maintenance of trees increase in 2015 from \$15,000 this year to \$30,000 in 2015. Until the inventory is complete and a plan is in place it is difficult to prioritize spending. However, staff is recommending more funds be spent on hazard tree removal, crown cleaning of large trees, and stump removal in 2015.

There is no major equipment or vehicles proposed for purchase in the parks program budget for next year.

Golf Course

It is proposed that the replacement of the golf course irrigation system be accomplished in 2015 with an application to the St. Louis County Municipal Park Grant Commission. It is anticipated that the city's share of the \$532,000 cost will be approximately \$7,000 which will be budgeted as a capital expenditure.

Staff learned this fall that the roof and gutters on the golf clubhouse which are now 25+ years old are eligible to be replaced with insurance funds due to damage from several recent storms. \$60,000 has been budgeted as an expense in the 2015 budget with off-setting revenue to be realized from our insurance company in 2014 and 2015 budget

Parks & Recreation Budget Overview

years. Staff is recommending the replacement of the 21 year old reel grinder used to sharpen mower reels.

North Pointe

This will be the 13th season of operation for North Pointe. The plan for 2015 is to continue to maintain the facility and keep it looking as fresh and safe as possible in order to provide a pleasant family experience. Funds have been budgeted to professionally paint the “Bucket Falls” play feature as well as the two-story water slide supports, bridge and railings. Staff is also proposing to complete the re-strapping of the remaining 236 original deck chairs. Frames are recycled with new straps added to replace broken and faded straps.

The Pointe at Ballwin Commons

This program includes funds to staff and maintain the facility as well as provide recreational programs throughout the community; the majority of which have off-setting revenue from activity fees or sponsorships. The proposed budget for The Pointe facility and programs is \$112,999 less than the 2014 adopted budget.

The recommendation for 2015 is to continue with facility improvements initiated in 2013. Next year it is proposed to paint pool walls, ductwork, and columns, replace the slide stair tower, and paint and replace lockers in all three locker rooms.

Utility expenses were lowered by \$40,000 and the equipment maintenance budget was lowered by 30% or \$20,000 in response to the implementation of the energy savings systems.

2015 will be the third year of a three year lease on 26 pieces of our cardio fitness equipment. It is staff’s recommendation to wait another year to replace this equipment. Therefore, this retired non-recurring expense will result in a budget savings of \$42,792 for next year. Staff is recommending the purchase of one additional \$3,400 NuStep Recumbent Cross Trainer. The current equipment is used extensively by older guests and those involved with rehabilitation related to a variety of health issues.

On the recreation side, it is anticipated that the 2nd Annual Ballwin Craft Beer Festival will be held next September and a variety of other existing programs will continue to be offered as well as the possibility of new camps, fitness, and senior programs; with revenue budgeted to keep pace with expenses.

Parks & Recreation Budget Overview

Ballwin Days Festival

The budget for this program has remained practically unchanged from the 2014 budget with the exception of the entertainment expense which per the committee chairs' direction has increased by approximately \$20,000. It is anticipated that revenue will be generated through sponsorships to cover the increase.

Building Services

This program includes the personnel, supplies, and equipment to repair and maintain all city buildings and perform small renovation projects. There will be no major equipment or personnel changes budgeted in this category for 2015.

Respectfully submitted,

Linda Bruer, CPRP
Director of Parks and Recreation

Parks & Recreation Department Programs

Parks

This program is managed by the Deputy Director of Parks. Five laborers including a certified arborist and two seasonal workers take care of maintaining the City's five parks. This includes watering, mowing and trimming, as well as removing trash, and maintaining park structures and equipment. Other functions of this program include the maintenance of all city street trees and landscape medians on Manchester, Big Bend, and Clayton Roads, Andrews Park Way and Ball Park Drive, maintenance of city historical structures, assisting the Public Works Department with snow removal, assisting with the annual Ballwin Days Festival and other special events, as well as storm damage cleanup.

Golf Club

This program includes the management and operation of the golf club which houses a 220 seat banquet facility, a golf pro shop, and maintenance of the golf course itself. The golf course is a year round 24-7 operation only officially closed on Christmas Day. Golf course grounds and fixtures must be constantly maintained to insure quality. Primary management of golf course maintenance falls to the Golf Course Superintendent and four full time staff including a mechanic.

The golf pro shop is managed directly by the Golf Pro and is staffed by a Golf Club Manager and part-time employees. Functions of the pro shop are the scheduling of tee times, collecting fees from golfers, maintaining timely play, organizing and hosting league and tournament play, offering golf instruction, and selling refreshments.

Responsibility for the overall operations of the golf club and course is under the supervision of the Deputy Director of Parks. Reservations for facility usage and daily operations of the banquet center are the responsibility of the Golf Club Manager. Various organizations, as well as citizens, rent the facility for private parties, meetings and events.

Aquatic Center

This program is primarily seasonal as North Pointe is open from Memorial Day weekend until Labor Day and is under the direction of the Deputy Director of Recreation. The center is open daily during this time, and also hosts swim meets, birthday parties, and other city sponsored special events and pool rentals. Staff includes approximately 275 part-time employees including 200 part-time lifeguards all trained and certified in Red Cross Lifesaving techniques by the department's full time aquatic staff. The aquatic center consists of multiple pools and water features.

Community Center

The Pointe at Ballwin Commons is under the direction of the Deputy Director of Recreation. This facility offers a fitness area and programs, double gymnasium, indoor walking track, aerobic and spinning rooms, natatorium, PAC, babysitting room, and meeting rooms. Multiple recreation-related programs are offered, as well as special events, and facility rental opportunities. The Pointe is open from 5:15 a.m. to 10 p.m. Monday through Friday, 7 a.m. to 8 p.m. on Saturdays, and 8 a.m. to 6 p.m. on Sundays; operating year round with the exception of Thanksgiving, Christmas, and Easter. The recreation staff is also responsible for the Rec Trac on-line recreation program registration system.

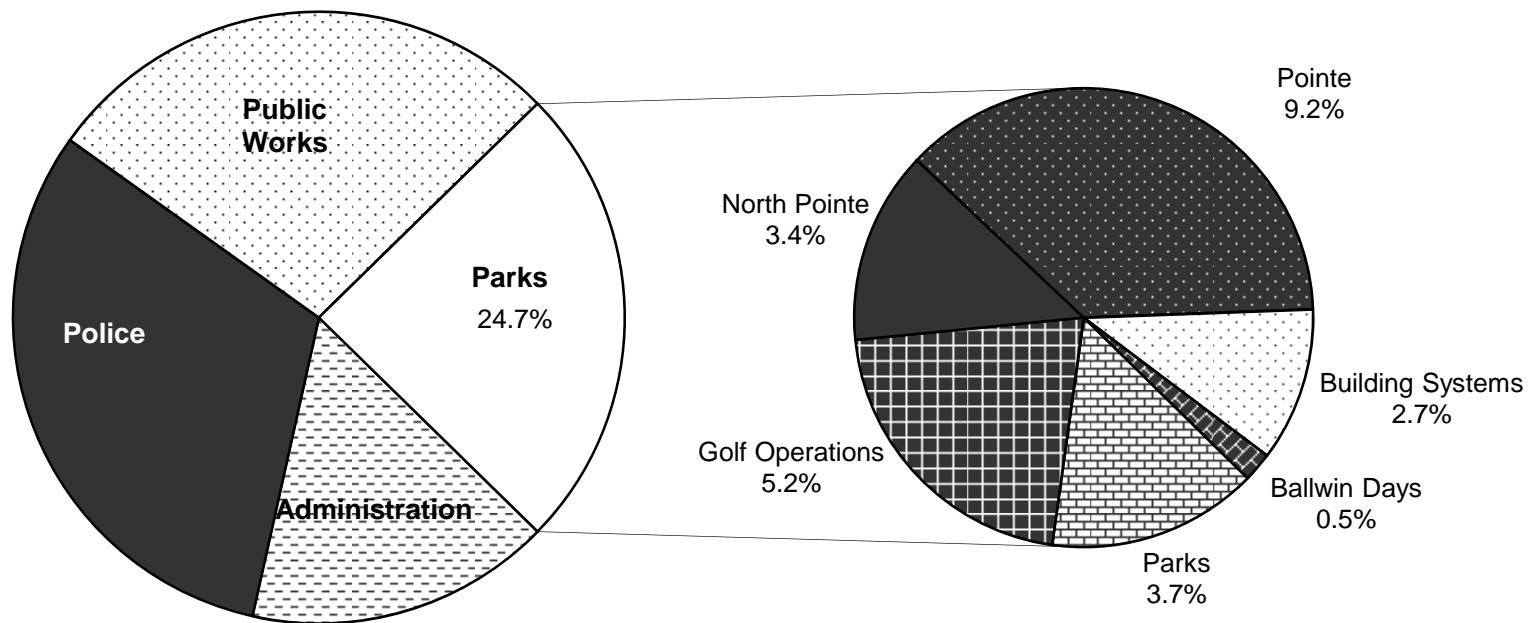
Building Systems

This program includes three full time staff under the direction of the Deputy Director of Parks who perform routine inspections, preventative maintenance, and repairs associated with all city facilities including plumbing, electrical, and heating and cooling work as well as coordination of most facility related improvement projects. This program also includes personnel and supplies for the cleaning and general upkeep of all city facilities under the direction of the Deputy Director of Recreation.

Ballwin Days

This program separates expenses for this annual event. Ballwin Days is a three day City celebration held the first weekend of June. The event is primarily run by the Ballwin Days Committee, a volunteer organization, but requires much effort and many hours of personnel usage from the Parks and Recreation Department. The Department Director serves as the City liaison to the festival committee.

2015 Operating Budget Parks & Recreation Spending Plan



City of Ballwin, MO
Operating Budget Expenditures

Description	2013 Actual	2014 Estimated	2015 Budget
04 Parks and Recreation			
Personnel Costs			
Wages and Salaries	2,108,443.74	2,232,284.00	2,340,019.00
Benefits	559,467.36	596,031.00	624,982.00
Personnel Costs Total	2,667,911.10	2,828,315.00	2,965,001.00
Operating Costs			
Travel & Training	6,060.05	8,573.00	8,800.00
Utilities	342,027.95	358,684.00	318,500.00
Communications	13,683.97	13,600.00	14,400.00
Rentals	2,891.39	3,300.00	4,500.00
Public Relations - External	4,738.79	4,479.00	5,450.00
Insurance	63,382.11	66,534.00	71,780.00
Advertising	15,511.96	16,100.00	17,200.00
Repairs & Maintenance	281,231.35	150,265.00	152,320.00
General Supplies	264,082.27	281,083.00	314,000.00
Dues & Subscriptions	6,409.69	6,994.00	7,256.00
Vehicle Expenses	40,917.64	42,750.00	43,550.00
Maintenance Materials	81,321.54	127,917.00	86,765.00
Contractual	126,994.33	141,069.00	209,252.00
Other Operating Expenses	3,563.25	11,695.00	20,393.00
Contingency	11,073.95	12,347.00	10,000.00
Operating Costs Total	1,263,890.24	1,245,390.00	1,284,166.00
Capital Costs			
Equipment, Furniture & Vehicles	136,654.47	168,238.00	120,265.00
Land & Facility Improvements	229,059.87	243,000.00	293,600.00
Capital Costs Total	365,714.34	411,238.00	413,865.00
Debt Service	42,790.00	42,792.00	0.00
04 Parks and Recreation Total	4,340,305.68	4,527,735.00	4,663,032.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Department: 04 - Parks and Recreation				
Program: 40 - Parks				
Personnel Costs				
100001	Regular pay	240,478.74	287,610.00	303,335.00
100002	Overtime pay	5,147.01	7,297.00	7,500.00
100004	Holiday pay	0.00	52.00	300.00
100010	Part time pay	3,638.50	0.00	4,790.00
107000	Workers' compensation ins	7,482.27	7,658.00	9,952.00
108000	FICA expense	18,415.05	22,045.00	23,367.00
109000	Health insurance	33,256.26	38,830.00	44,452.00
109005	HRA funding	2,542.76	2,500.00	2,500.00
109010	HRA fees	0.00	279.00	282.00
109050	ACA/PCORI fees	16.29	936.00	641.00
109500	Dental insurance	1,728.59	2,031.00	2,187.00
110001	LAGERS pension	15,486.04	14,982.00	13,831.00
111000	Life insurance	575.49	460.00	475.00
115000	Unemployment ins	0.00	0.00	0.00
120009	Uniforms - parks	979.76	1,500.00	2,500.00
Account Classification Total: Personnel Costs		\$329,746.76	\$386,180.00	\$416,112.00
Operating Costs				
201041	MPRA conference	434.18	611.00	1,200.00
201050	Misc conferences/meetings	10.00	1,300.00	1,350.00
201100	Misc seminars/training	420.00	250.00	250.00
202010	Electric	19,764.58	19,000.00	21,000.00
202020	Gas	964.38	1,100.00	1,100.00
202030	Sewer	1,481.04	1,500.00	1,800.00
202040	Water	5,669.37	10,484.00	5,700.00
203001	Telephone	195.86	200.00	200.00
203108	Two way radios	1,170.12	1,300.00	1,500.00
204050	Misc equipment rentals	0.00	250.00	250.00
205225	Historical Society	111.34	250.00	250.00
205230	Arts Commission	0.00	0.00	0.00
206001	Gen/auto liability	4,331.58	5,534.00	6,291.00
206003	Property liability	3,597.20	3,497.00	4,051.00
208004	Fire extinguishers maintenance	129.00	100.00	130.00
208014	Wildlife maintenance	4,080.00	5,000.00	5,500.00
208050	Misc equipment maintenance	4,062.60	6,000.00	6,500.00
208051	Path/parking lot maintenance	24,000.00	11,735.00	0.00
208061	Holloway Park maintenance	400.00	0.00	3,000.00
208062	New Ballwin Park maintenance	400.00	18,270.00	3,500.00
208063	Vlasis Park maintenance	24,945.58	36,744.00	20,500.00
208064	Ferris Park maintenance	0.00	0.00	41,000.00
208065	Greenfield Commons maintenance	2,756.46	0.00	3,000.00
208068	Log cabin maintenance	411.23	8,000.00	500.00
208069	Historical school house maint	100.53	0.00	200.00
209001	Coffee supplies	0.00	0.00	0.00
209010	Small tools	308.14	300.00	300.00
209021	Building supplies	0.00	0.00	0.00
209026	Insecticides/pesticides	215.98	600.00	650.00
209029	Safety equipment	128.78	165.00	3,900.00
210052	NPRA	360.00	390.00	400.00
210053	MPRA	520.00	415.00	500.00
211050	Misc vehicle maintenance	4,006.49	3,500.00	3,500.00

**City of Ballwin
Operating Budget Expenditures**

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
211100	Motor fuel	10,544.86	12,000.00	12,600.00
212009	Holloway Park materials	2,663.19	1,000.00	0.00
212010	New Ballwin Park materials	867.71	2,300.00	0.00
212011	Vlasis Park materials	6,413.82	15,000.00	0.00
212012	Ferris Park materials	5,420.37	8,700.00	0.00
212013	Greenfield Commons materials	1,831.02	4,000.00	0.00
212014	Bandwagon maintenance	138.79	373.00	500.00
212030	Median maintenance materials	106.53	1,000.00	1,000.00
213033	Temporary labor	6,018.70	11,500.00	5,750.00
213041	Tree maintenance service	17,635.00	15,000.00	30,000.00
213050	Misc contractual services	9,363.00	500.00	37,500.00
213083	Median Maintenance Services	0.00	13,000.00	13,650.00
215026	Art Commission expenses	25.00	0.00	6,000.00
215028	Trees purchased	1,149.00	1,200.00	1,200.00
215030	Historical Society escrow expenses	1,590.37	0.00	0.00
215033	L.O.A.P. escrow expenses	0.00	9,600.00	11,500.00
226001	Contingency	7,398.00	11,847.00	10,000.00
Account Classification Total: Operating Costs		\$176,139.80	\$243,515.00	\$267,722.00
 Capital Costs				
219099	Misc equipment <\$7500	1,062.20	2,000.00	9,500.00
221502	Trucks	0.00	33,700.00	0.00
222050	Misc capital equipment	0.00	14,922.00	0.00
Account Classification Total: Capital Costs		\$1,062.20	\$50,622.00	\$9,500.00
Program Total: 40 - Parks		\$506,948.76	\$680,317.00	\$693,334.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 41 - Golf Operations				
Personnel Costs				
100001	Regular pay	371,521.32	384,974.00	399,729.00
100002	Overtime pay	12,507.47	9,500.00	12,000.00
100004	Holiday pay	1,780.61	1,600.00	1,600.00
100010	Part time pay	0.00	731.00	0.00
100016	Part time - golf course	17,570.67	21,000.00	21,500.00
100017	Part time - pro shop	41,526.91	45,699.00	46,500.00
100021	Part time - pro shop	0.00	0.00	0.00
107000	Workers' compensation ins	13,995.80	14,750.00	15,178.00
108000	FICA expense	32,866.63	34,615.00	36,822.00
109000	Health insurance	45,955.23	60,612.00	67,761.00
109005	HRA funding	2,542.75	2,500.00	2,500.00
109010	HRA fees	278.21	279.00	282.00
109050	ACA/PCORI fees	16.29	936.00	641.00
109500	Dental insurance	2,529.32	2,692.00	2,884.00
110001	LAGERS pension	25,265.79	21,454.00	19,013.00
111000	Life insurance	785.78	570.00	626.00
115000	Unemployment ins	3,762.00	0.00	0.00
120010	Uniforms - golf operations	2,621.41	1,345.00	1,500.00
120100	College tuition	367.00	0.00	0.00
120509	Hepatitis vaccinations	231.00	231.00	231.00
Account Classification Total: Personnel Costs		\$576,124.19	\$603,488.00	\$628,767.00

Operating Costs

201100	Misc seminars/training	973.00	800.00	900.00
202010	Electric	15,557.65	17,000.00	18,500.00
202020	Gas	4,527.34	6,400.00	6,600.00
202030	Sewer	2,410.24	2,600.00	3,300.00
202040	Water	25,122.15	26,000.00	26,000.00
203001	Telephone	1,650.74	1,650.00	1,800.00
204010	Golf operations rentals	2,891.39	2,000.00	3,000.00
205250	Misc external public relations	1,158.00	1,000.00	2,000.00
206001	Gen/auto liability	8,476.24	8,688.00	9,585.00
206003	Property liability	6,011.85	6,101.00	6,171.00
206011	Liquor liability insurance	1,500.00	1,500.00	1,500.00
208004	Fire extinguishers maintenance	0.00	210.00	210.00
208050	Misc equipment maintenance	22,415.57	21,500.00	21,500.00
208051	Path/parking lot maintenance	149,748.00	0.00	0.00
209001	Coffee supplies	190.44	150.00	150.00
209004	Office supplies	815.81	850.00	1,150.00
209005	Printing	699.35	2,500.00	3,100.00
209010	Small tools	1,029.14	1,100.00	600.00
209028	Food/beverages-tournaments	265.00	240.00	600.00
209030	Golf cart parts	1,511.29	1,300.00	1,200.00
209031	Beer	9,522.24	13,000.00	14,000.00
209032	Liquor	3,794.85	5,500.00	5,500.00
209033	Soda	7,178.90	7,300.00	8,500.00
209034	Food	5,379.47	6,000.00	7,000.00
209035	Paper products	1,470.28	1,900.00	1,900.00
209036	Course fixtures	5,780.30	6,000.00	6,500.00
209045	Misc programs supplies	928.43	300.00	950.00
209050	Misc operating supplies	565.16	500.00	500.00
209075	Misc tournaments	0.00	0.00	0.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
210054	GCSAA	365.00	600.00	600.00
210055	USGA	110.00	110.00	110.00
210057	PGA	506.00	501.00	506.00
210059	Metro Amateur Golf	150.00	150.00	200.00
210060	MO Valley Turf	0.00	0.00	0.00
210061	Mississippi Valley Turf	200.00	210.00	215.00
211100	Motor fuel	14,308.70	15,000.00	15,000.00
211150	Motor oil	787.53	800.00	1,000.00
212017	Sand	3,826.87	3,500.00	4,500.00
212018	Herbicides/insecticides	11,144.54	13,865.00	14,865.00
212019	Fungicides	11,818.97	16,000.00	17,000.00
212020	Fertilizers	2,736.48	8,500.00	9,000.00
212021	Paint	1,009.77	1,150.00	1,200.00
212022	Golf course repairs	7,384.44	9,800.00	5,000.00
212026	Building maintenance materials	392.13	700.00	700.00
212027	Sod replacement	1,021.65	6,500.00	6,500.00
212028	Sod/seed	655.23	1,000.00	1,000.00
212029	Ornamentals/trees	1,400.20	1,408.00	1,500.00
212050	Misc maintenance materials	10,610.38	9,700.00	11,000.00
213023	Mat service	0.00	0.00	0.00
213025	HVAC repairs	12.32	500.00	500.00
213043	Handicapping service	0.00	100.00	100.00
213045	Exterminator	874.00	900.00	900.00
213050	Misc contractual services	8,376.24	6,500.00	9,500.00
213060	Software maintenance	1,000.00	550.00	700.00
213082	Media access	1,131.62	1,250.00	1,400.00
215024	Licenses	502.00	700.00	700.00
Account Classification Total: Operating Costs		\$361,896.90	\$242,083.00	\$256,412.00
<u>Capital Costs</u>				
219001	Computer software/upgrades	0.00	0.00	0.00
219099	Misc equipment <\$7500	2,021.54	2,600.00	2,600.00
222050	Misc capital equipment	0.00	46,461.00	25,000.00
222510	Mowers	52,342.00	0.00	0.00
222515	Golf carts	11,564.51	10,980.00	13,000.00
223520	Bldg equipment & fixtures	41,924.00	1,500.00	5,600.00
223530	Bldg construct/remodel	2,379.00	1,500.00	60,000.00
Account Classification Total: Capital Costs		\$110,231.05	\$63,041.00	\$106,200.00
Program Total: 41 - Golf Operations		\$1,048,252.14	\$908,612.00	\$991,379.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 42 - Aquatic Center Operations				
Personnel Costs				
100001	Regular pay	22,572.46	23,642.00	24,593.00
100002	Overtime pay	751.76	443.00	1,000.00
100004	Holiday pay	8,450.65	9,661.00	9,800.00
100014	Part time - aquatics	192,717.85	194,507.00	204,100.00
100030	Part time - front desk	17,319.46	18,913.00	16,891.00
100031	Part time - concessions	34,346.32	35,215.00	41,289.00
107000	Workers' compensation ins	8,376.66	8,994.00	9,377.00
108000	FICA expense	21,075.00	21,560.00	22,524.00
109000	Health insurance	3,579.08	3,850.00	5,347.00
109005	HRA funding	81.12	2,500.00	2,500.00
109010	HRA fees	278.21	279.00	282.00
109050	ACA/PCORI fees	0.00	903.00	641.00
109500	Dental insurance	169.85	188.00	232.00
110001	LAGERS pension	1,463.72	1,357.00	2,110.00
111000	Life insurance	56.54	42.00	50.00
120012	Uniforms - pool	2,812.81	2,700.00	2,900.00
120105	Tests & certifications	1,126.00	2,762.00	3,600.00
120509	Hepatitis vaccinations	0.00	0.00	225.00
Account Classification Total: Personnel Costs		\$315,177.49	\$327,516.00	\$347,461.00
Operating Costs				
202010	Electric	42,284.02	43,000.00	47,000.00
202030	Sewer	10,768.32	21,000.00	23,500.00
202040	Water	33,319.03	41,500.00	34,000.00
205250	Misc external public relations	1,456.53	1,229.00	1,200.00
206003	Property liability	3,601.51	3,646.00	3,817.00
207050	Miscellaneous advertising	0.00	600.00	1,000.00
208004	Fire extinguishers maintenance	134.00	112.00	250.00
208050	Misc equipment maintenance	12,552.45	15,000.00	16,000.00
209004	Office supplies	1,592.09	1,537.00	1,700.00
209005	Printing	0.00	0.00	0.00
209029	Safety equipment	907.62	1,000.00	1,000.00
209033	Soda	13,811.10	13,609.00	15,000.00
209034	Food	32,057.56	42,000.00	42,000.00
209037	Chemicals	24,870.55	26,500.00	29,750.00
209045	Misc programs supplies	2,479.88	3,111.00	3,000.00
209048	Birthday party supplies	2,435.07	3,703.00	3,500.00
209050	Misc operating supplies	981.71	500.00	1,000.00
210062	Swim league	2,961.29	3,049.00	3,000.00
213045	Exterminator	0.00	150.00	150.00
213046	American Red Cross	570.00	581.00	750.00
213060	Software maintenance	1,496.00	2,705.00	3,250.00
215024	Licenses	193.00	75.00	693.00
215025	Items for resale	78.88	120.00	200.00
Account Classification Total: Operating Costs		\$188,550.61	\$224,727.00	\$231,760.00
Capital Costs				
219099	Misc equipment <\$7500	8,067.32	11,400.00	36,500.00
219420	Pool equipment	24,949.69	30,500.00	17,715.00
Account Classification Total: Capital Costs		\$33,017.01	\$41,900.00	\$54,215.00
Program Total: 42 - Aquatic Center Operations		\$536,745.11	\$594,143.00	\$633,436.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 45 - Community Center				
Personnel Costs				
100001	Regular pay	374,033.58	391,886.00	403,042.00
100002	Overtime pay	205.50	75.00	500.00
100004	Holiday pay	9,269.89	14,958.00	16,000.00
100011	Part time - Pointe	235,117.29	244,635.00	258,696.00
100012	Part time - daycamp	59,564.23	68,613.00	72,731.00
100014	Part time - aquatics	129,231.80	130,700.00	145,185.00
100015	Part time - lock-ins	2,605.00	1,500.00	2,100.00
107000	Workers' compensation ins	25,449.86	27,170.00	28,643.00
108000	FICA expense	60,902.42	64,349.00	69,766.00
109000	Health insurance	64,950.87	68,746.00	72,426.00
109005	HRA funding	2,542.71	2,500.00	2,500.00
109010	HRA fees	278.21	279.00	282.00
109050	ACA/PCORI fees	16.29	936.00	641.00
109500	Dental insurance	2,828.79	2,964.00	3,058.00
110001	LAGERS pension	24,202.94	22,375.00	19,299.00
111000	Life insurance	942.63	664.00	664.00
115000	Unemployment ins	0.00	71.00	0.00
120050	Uniforms - misc staff	2,027.68	2,256.00	2,200.00
120105	Tests & certifications	714.00	1,000.00	1,415.00
120509	Hepatitis vaccinations	77.00	0.00	200.00
Account Classification Total: Personnel Costs		\$994,960.69	\$1,045,677.00	\$1,099,348.00

Operating Costs

201041	MPRA conference	2,067.37	2,112.00	2,200.00
201050	Misc conferences/meetings	307.50	1,500.00	1,500.00
201094	Am Red Cross instructor training	1,848.00	2,000.00	1,250.00
201095	Metro parks meetings	0.00	0.00	150.00
202010	Electric	132,293.09	120,000.00	95,000.00
202020	Gas	27,447.78	25,000.00	12,400.00
202030	Sewer	7,692.56	9,100.00	9,600.00
202040	Water	12,726.40	15,000.00	13,000.00
203001	Telephone	3,847.69	3,600.00	3,900.00
203003	Postage	793.87	750.00	750.00
203108	Two way radios	3,841.42	3,800.00	3,900.00
204050	Misc equipment rentals	0.00	800.00	1,000.00
205250	Misc external public relations	2,012.92	2,000.00	2,000.00
206001	Gen/auto liability	15,108.31	16,372.00	17,947.00
206003	Property liability	11,347.91	11,181.00	11,555.00
207050	Miscellaneous advertising	15,103.91	15,000.00	15,700.00
208004	Fire extinguishers maintenance	321.50	364.00	2,500.00
208018	Exercise equipment maintenance	3,531.67	3,800.00	5,500.00
208023	Aquarium maintenance	1,385.02	1,400.00	1,500.00
208024	Water testing	1,912.80	2,000.00	1,000.00
208050	Misc equipment maintenance	27,944.94	20,000.00	20,000.00
209004	Office supplies	8,151.36	10,000.00	10,000.00
209005	Printing	1,287.03	1,600.00	1,600.00
209010	Small tools	53.06	104.00	100.00
209018	Janitorial supplies	31.76	0.00	0.00
209033	Soda	8,225.37	5,200.00	9,000.00
209034	Food	2,934.70	800.00	1,500.00
209037	Chemicals	10,479.40	10,000.00	12,000.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
209039	Pool program supplies	314.60	596.00	500.00
209040	ID supplies	773.80	1,000.00	1,000.00
209041	Fitness supplies	3,445.99	3,955.00	4,000.00
209042	Game room/athletic supplies	1,360.72	1,000.00	1,500.00
209043	Babysitting supplies	825.02	750.00	850.00
209044	Daycamp supplies	17,654.46	19,000.00	19,750.00
209045	Misc programs supplies	39,994.79	40,000.00	45,000.00
209048	Birthday party supplies	6,797.59	6,000.00	7,000.00
209049	Senior programs supplies	4,641.85	2,500.00	6,000.00
210050	Misc dues & subscriptions	529.40	625.00	625.00
210053	MPRA	708.00	944.00	1,100.00
211050	Misc vehicle maintenance	1,349.96	1,000.00	1,000.00
211100	Motor fuel	2,328.02	2,600.00	2,600.00
212026	Building maintenance materials	0.00	4,111.00	0.00
213045	Exterminator	827.82	1,050.00	1,050.00
213049	Instructor services	13,242.35	15,000.00	16,500.00
213050	Misc contractual services	14,167.54	15,000.00	13,377.00
213051	Copier maintenance	2,363.10	2,800.00	2,900.00
213053	ADA services	7,591.00	7,706.00	7,750.00
213071	Rectrac software support	4,280.28	5,358.00	6,400.00
213082	Media access	1,952.46	3,700.00	4,950.00
215025	Items for resale	25.00	0.00	100.00
226001	Contingency	3,675.95	500.00	0.00
Account Classification Total: Operating Costs		\$431,547.04	\$418,678.00	\$400,504.00
Capital Costs				
219099	Misc equipment <\$7500	7,213.66	13,775.00	15,300.00
219420	Pool equipment	8,184.82	0.00	0.00
219455	Workout Equipment	0.00	0.00	0.00
223530	Bldg construct/remodel	184,756.87	240,000.00	228,000.00
Account Classification Total: Capital Costs		\$200,155.35	\$253,775.00	\$243,300.00
541 - Debt Service				
213070	Fitness equipment lease	42,790.00	42,792.00	0.00
Account Classification Total: 541 - Debt Service		\$42,790.00	\$42,792.00	\$0.00
Program Total: 45 - Community Center		\$1,669,453.08	\$1,760,922.00	\$1,743,152.00

**City of Ballwin
Operating Budget Expenditures**

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 46 - Building Services				
Personnel Costs				
100001	Regular pay	285,146.40	295,323.00	300,218.00
100002	Overtime pay	904.34	1,000.00	1,000.00
100004	Holiday pay	984.54	1,500.00	1,500.00
100010	Part time pay	27,389.71	26,043.00	29,120.00
107000	Workers' compensation ins	9,353.71	9,998.00	10,690.00
108000	FICA expense	22,791.79	23,764.00	25,386.00
109000	Health insurance	62,885.41	66,120.00	66,210.00
109005	HRA funding	2,542.91	2,502.00	2,500.00
109010	HRA fees	278.17	279.00	282.00
109050	ACA/PCORI fees	16.20	934.00	641.00
109500	Dental insurance	2,696.10	2,770.00	2,864.00
110001	LAGERS pension	18,298.13	16,912.00	13,925.00
111000	Life insurance	898.36	619.00	622.00
120002	Building services uniforms	1,895.15	941.00	1,800.00
120100	College tuition	0.00	0.00	0.00
Account Classification Total: Personnel Costs		\$436,080.92	\$448,705.00	\$456,758.00
Operating Costs				
203108	Two way radios	2,184.27	2,300.00	2,300.00
204050	Misc equipment rentals	0.00	250.00	250.00
206001	Gen/auto liability	5,473.51	5,956.00	6,608.00
206003	Property liability	3,934.00	4,059.00	4,255.00
208004	Fire extinguishers maintenance	0.00	30.00	30.00
209010	Small tools	257.20	300.00	300.00
209018	Janitorial supplies	26,935.35	26,500.00	26,500.00
209021	Building supplies	283.94	150.00	200.00
209029	Safety equipment	85.45	100.00	100.00
211050	Misc vehicle maintenance	960.47	750.00	750.00
211100	Motor fuel	6,631.61	7,100.00	7,100.00
212026	Building maintenance materials	462.58	6,025.00	0.00
Account Classification Total: Operating Costs		\$47,208.38	\$53,520.00	\$48,393.00
Capital Costs				
219099	Misc equipment <\$7500	966.73	1,900.00	650.00
222050	Misc capital equipment	20,282.00	0.00	0.00
Account Classification Total: Capital Costs		\$21,248.73	\$1,900.00	\$650.00
Program Total: 46 - Building Services		\$504,538.03	\$504,125.00	\$505,801.00

**City of Ballwin
Operating Budget Expenditures**

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 47 - Ballwin Days Program				
Personnel Costs				
100002	Overtime pay	13,661.73	15,207.00	15,000.00
108000	FICA expense	1,045.11	1,163.00	1,148.00
110001	LAGERS pension	1,114.21	379.00	207.00
120016	Committee staff shirts	0.00	0.00	200.00
Account Classification Total: Personnel Costs		\$15,821.05	\$16,749.00	\$16,555.00
Operating Costs				
203003	Postage	0.00	0.00	50.00
205216	Photography	0.00	0.00	0.00
207050	Miscellaneous advertising	408.05	500.00	500.00
209033	Soda	694.52	1,019.00	1,000.00
209051	Arts & crafts	0.00	0.00	0.00
209052	Beautification	0.00	0.00	0.00
209053	Youth art	0.00	0.00	0.00
209054	Committee stand	656.35	538.00	500.00
209056	Float	0.00	0.00	0.00
209059	Hospitality	768.92	700.00	700.00
209060	Kids Korner	1,640.00	2,000.00	2,500.00
209063	Parade	0.00	0.00	250.00
209064	Parking/security	4,213.28	4,481.00	5,000.00
209065	Pretty baby contest	108.13	124.00	100.00
209066	Run	2,201.88	2,972.00	3,000.00
209068	Tennis	325.16	0.00	500.00
209070	Senior citizens	21.45	29.00	100.00
212025	Facility set-up	11,416.87	13,285.00	13,000.00
213054	Janitorial services	475.00	475.00	475.00
213055	Entertainment	35,617.90	36,744.00	51,700.00
Account Classification Total: Operating Costs		\$58,547.51	\$62,867.00	\$79,375.00
Program Total: 47 - Ballwin Days Program		\$74,368.56	\$79,616.00	\$95,930.00
Department Total: 04 - Parks and Recreation		\$4,340,305.68	\$4,527,735.00	\$4,663,032.00

Police

MISSION STATEMENT

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

VISION STATEMENT

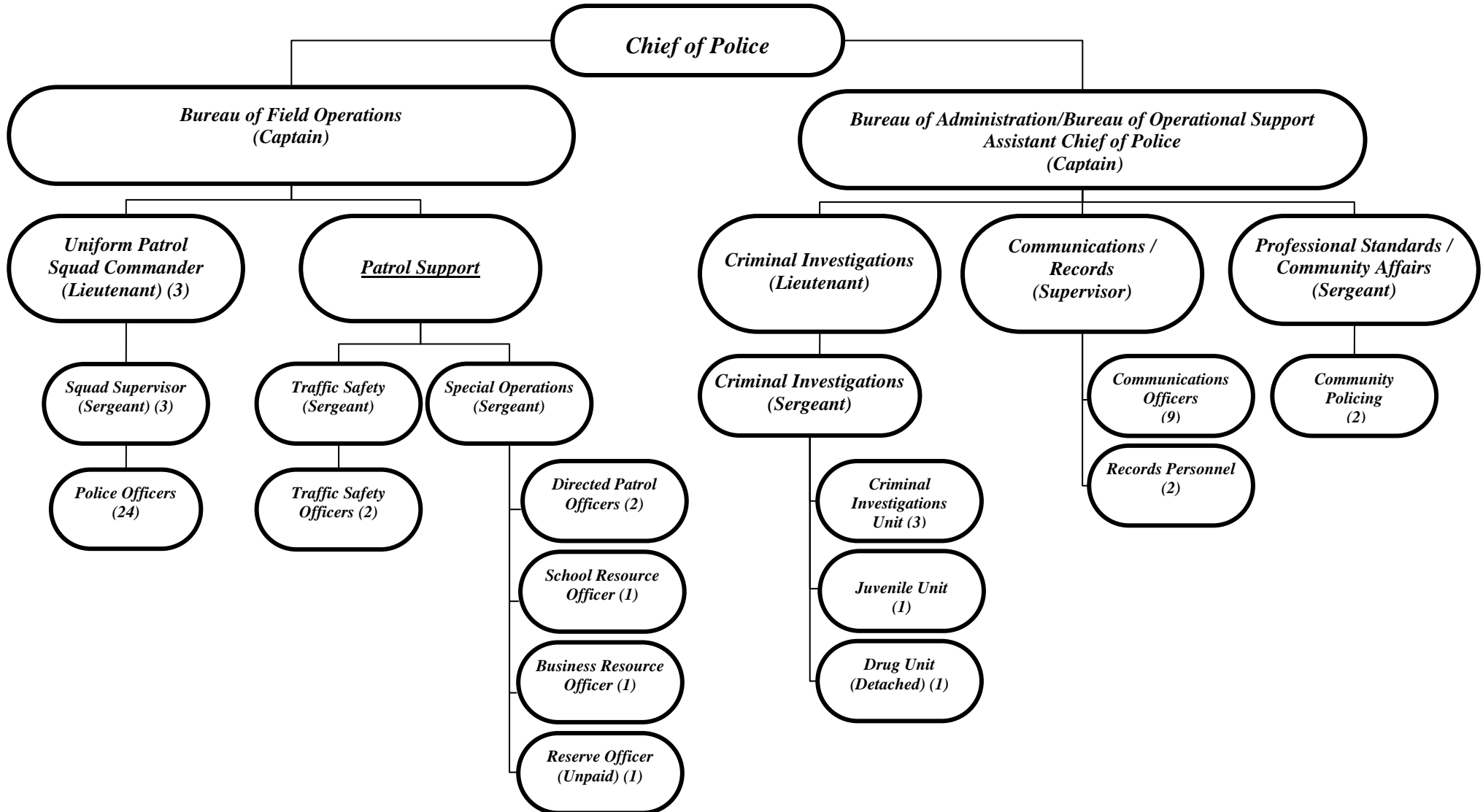
The men and women of the Ballwin Police Department envision a future in which the citizenry will enjoy an enhanced quality of life.

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

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

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

POLICE DEPARTMENT 2015 ORGANIZATIONAL STRUCTURE



Police Budget Overview

The Police Department Operating Budget for 2015 is proposed at \$5,931,091; which is over the 2014 amended budget by \$316,006.

The mission of the Ballwin Police Department is to provide the best possible service and protection to the Ballwin Community while ensuring that personnel have the tools necessary to perform effectively and efficiently without compromising officer safety. The 2015 Operating Budget represents the essential needs in personnel and equipment for the effective and efficient operations of the Ballwin Police Department to meet that mission. We evaluated the “needs versus wants” with equipment purchases and focused on a replacement rotation to meet the demands of usage.

Personnel comprise 86% of the budget. Personnel performance standards and evaluations will be updated to continue employee development which in turn will strengthen promotional candidates for opportunities that become available. Professional policing is maintained through education and compliance of universally accepted operating procedures. To attract and retain qualified candidates not only the starting pay must be competitive, but safeguards must be included to avoid compression.

The key portions of the 2015 budget encompass operations, addressing specific needs of Field Operations. To ensure the public safety needs of the citizens, crime trends and training requirements will dictate the allocation of budgetary training funds.

The Patrol Vehicle Rotation was also analyzed and the Department is recommending changing to the Ford Taurus PPV (police package vehicle) as a patrol vehicle due to the continued mechanical problems with the Chevrolet PPV models, with a purchase of five police vehicles. The impact of this change will result in a budget amount of \$121,975. The budget includes equipment upgrades for Field Operations. The 2015 Budget will replace the current 13 units with HD/DVD Video systems, wireless download to a stand-alone server, storage and a 5 year manufacturer warranty at a budget amount of \$20,355. The cameras and required hardware will come from Federal Drug Asset Forfeiture funds. We are recommending a three year rotation plan to replace the oldest of the 16 radar units in operation, with dual antenna units at a cost of \$5,450 for three units.

Although the new county-wide radio system has been delayed, the cut over for law enforcement is anticipated in the spring of 2015. This budget currently reflects funding for portable and base-station radio maintenance for the first six months of 2015.

The key portions in previous budget years addressed building system upgrades, which were completed with the 2014 budget. The budget includes the parking lot lighting upgrade of the remaining Ameren post top fixtures in front of the police station to complete the conversion within the park. This in-system upgrade has been budgeted at \$9,000.

Chief Steven Schicker

Police Department Programs

Administration/Management

The Police Chief manages and supervises all police programs. Management consists of the Captain who oversees the Bureau of Administration and Operational Support and the Captain of the Bureau of Field Operations. This program covers all administrative functions of the Police Department including collecting fines and permit fees, preparing reports for distribution, submitting statistical data to the State and oversight of the department.

Bureau of Administration

This program incorporates all administrative operations functions. It includes the Community Policing Unit which organizes all public relations and educational programs such as Neighborhood Watch, DARE, etc. The Bureau of Administration also prepares the budget, coordinates purchasing and oversees special projects such as the annual report, Citizen's Police Academy and the Missouri Police Chiefs Association Certification Program.

Field Operations

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

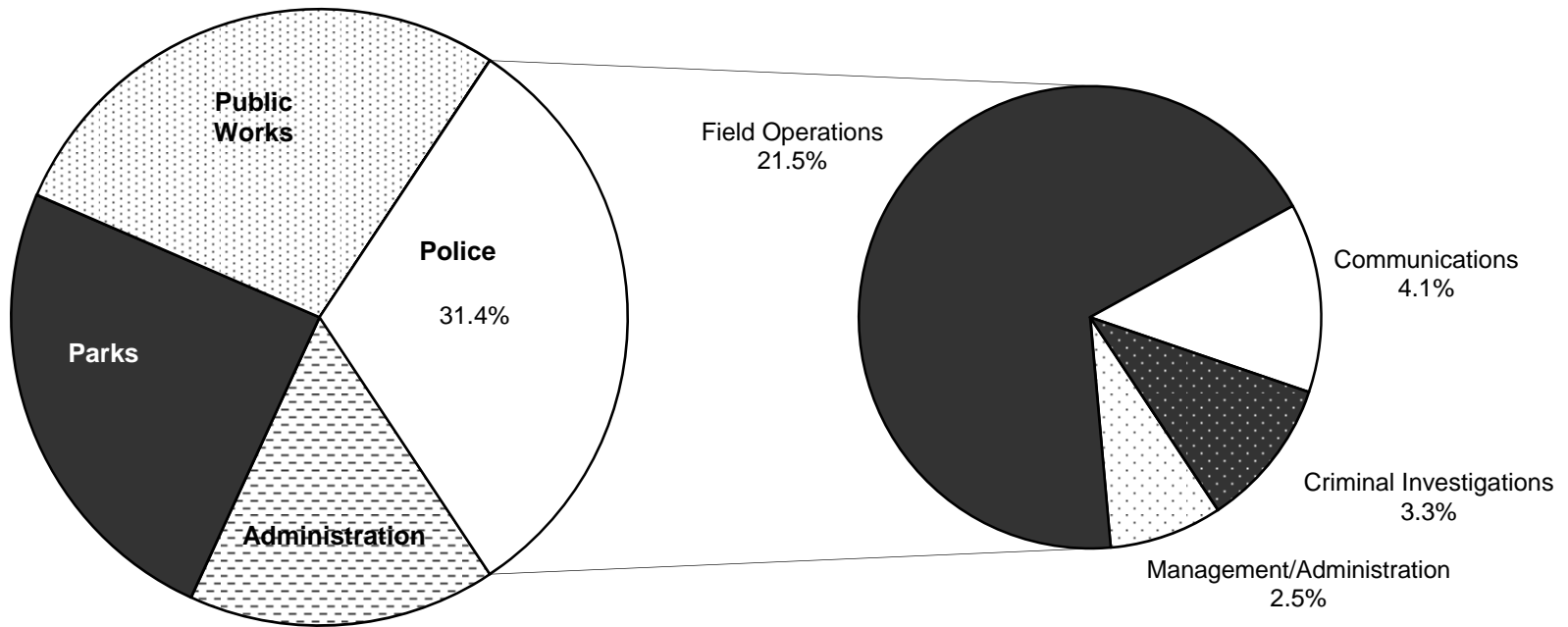
Communications

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

Criminal Investigations

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

2015 Operating Budget Police Spending Plan



City of Ballwin, MO
Operating Budget Expenditures

Description	2013 Actual	2014 Estimated	2015 Budget
03 Police			
Personnel Costs			
Wages and Salaries	3,496,019.66	3,617,617.00	3,786,848.00
Benefits	1,233,356.58	1,275,708.00	1,385,626.00
Personnel Costs Total	4,729,376.24	4,893,325.00	5,172,474.00
Operating Costs			
Travel & Training	15,492.21	15,200.00	17,425.00
Utilities	27,475.32	27,050.00	29,900.00
Communications	39,029.70	45,567.00	47,420.00
Rentals	1,721.49	802.00	802.00
Public Relations - Internal	226.97	500.00	500.00
Public Relations - External	2,356.29	3,928.00	3,750.00
Insurance	89,567.62	97,581.00	102,889.00
Advertising	30.00	80.00	300.00
Repairs & Maintenance	12,676.68	15,990.00	15,930.00
General Supplies	13,206.38	16,945.00	22,500.00
Dues & Subscriptions	2,467.87	2,762.00	3,012.00
Vehicle Expenses	138,201.32	145,450.00	153,650.00
Maintenance Materials	33,353.10	26,965.00	18,245.00
Contractual	125,808.25	134,333.00	137,319.00
Other Operating Expenses	52,757.06	46,275.00	40,195.00
Contingency	2,661.31	4,360.00	10,000.00
Operating Costs Total	557,031.57	583,788.00	603,837.00
Capital Costs			
Computer Hardware/Software	683.98	400.00	2,000.00
Equipment, Furniture & Vehicles	116,734.71	111,157.00	152,780.00
Capital Costs Total	117,418.69	111,557.00	154,780.00
03 Police Total	5,403,826.50	5,588,670.00	5,931,091.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Department: 03 - Police				
Program: 30 - Management/Administration				
Personnel Costs				
100001	Regular pay	250,474.06	258,122.00	264,862.00
107000	Workers' compensation ins	6,515.68	6,886.00	7,190.00
108000	FICA expense	18,713.95	19,418.00	20,262.00
109000	Health insurance	27,328.44	28,769.00	30,256.00
109005	HRA funding	2,542.77	2,500.00	2,500.00
109010	HRA fees	278.21	279.00	282.00
109050	ACA/PCORI fees	16.29	936.00	641.00
109500	Dental insurance	1,457.58	1,501.00	1,548.00
110001	LAGERS pension	21,035.00	21,793.00	19,821.00
111000	Life insurance	485.60	336.00	336.00
120006	Uniforms - police	1,288.68	1,150.00	1,150.00
120105	Tests & certifications	0.00	1,920.00	1,700.00
Account Classification Total: Personnel Costs		\$330,136.26	\$343,610.00	\$350,548.00

Operating Costs

201031	Chief's conferences	1,503.33	2,000.00	2,000.00
201032	FBI retraining conferences	1,137.51	1,500.00	1,500.00
201034	Police clerks conference	0.00	0.00	475.00
201081	Chief/mgmt meetings	340.00	600.00	600.00
201086	Police academy training	300.00	300.00	300.00
201100	Misc seminars/training	0.00	300.00	300.00
202010	Electric	21,750.28	21,000.00	23,000.00
202020	Gas	2,387.45	2,600.00	3,400.00
202030	Sewer	755.58	850.00	900.00
202040	Water	2,582.01	2,600.00	2,600.00
203001	Telephone	420.84	400.00	400.00
203003	Postage	1,103.84	1,500.00	1,500.00
203100	Cellular phones	841.58	1,085.00	1,085.00
204001	Postage meter rental	1,347.49	377.00	377.00
205150	Misc internal public relations	226.97	500.00	500.00
205209	Police community relations	21.60	778.00	500.00
206001	Gen/auto liability	3,881.88	4,070.00	4,508.00
206003	Property liability	2,782.46	2,836.00	2,908.00
208004	Fire extinguishers maintenance	353.50	500.00	500.00
208005	Generators maintenance	390.00	1,050.00	1,245.00
208007	HVAC maintenance	417.50	1,367.00	800.00
208050	Misc equipment maintenance	191.67	0.00	500.00
208051	Path/parking lot maintenance	0.00	4,938.00	0.00
209001	Coffee supplies	1,360.90	1,485.00	1,500.00
209002	Copy paper	1,505.51	1,500.00	1,500.00
209004	Office supplies	4,267.02	6,000.00	6,000.00
209029	Safety equipment	63.62	3,000.00	5,000.00
209050	Misc operating supplies	214.41	135.00	300.00
210024	FBI	75.00	170.00	170.00
210025	LEO	20.00	20.00	20.00
210026	MO Police Chiefs Association	275.00	275.00	275.00
210028	IACP	120.00	120.00	120.00
210029	IACP Model Policies	50.00	50.00	50.00
210030	SLAPCA	50.00	50.00	50.00
210050	Misc dues & subscriptions	0.00	35.00	35.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
210066	Notary fees	0.00	0.00	125.00
211050	Misc vehicle maintenance	1,511.29	2,500.00	2,500.00
211100	Motor fuel	4,867.26	5,000.00	5,600.00
212026	Building maintenance materials	33,188.25	26,800.00	18,000.00
212045	Postage machine maintenance	164.85	165.00	245.00
213039	Accreditation	0.00	0.00	1,800.00
213051	Copier maintenance	3,146.00	3,460.00	3,806.00
213066	Record retention/destruction	1,526.13	1,800.00	2,500.00
215004	Halloween treats	230.00	250.00	250.00
215005	Prisoner meals	1,238.11	1,295.00	1,300.00
215006	Prisoner medical exams	8,432.00	7,000.00	7,000.00
215049	Charity fundraiser expense	4,816.80	0.00	0.00
226001	Contingency	2,661.31	4,360.00	10,000.00
Account Classification Total: Operating Costs		\$112,518.95	\$116,621.00	\$118,044.00
 Capital Costs				
219099	Misc equipment <\$7500	0.00	0.00	0.00
221501	Automobiles	0.00	0.00	0.00
Account Classification Total: Capital Costs		\$0.00	\$0.00	\$0.00
Program Total: 30 - Management/Administration		\$442,655.21	\$460,231.00	\$468,592.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 31 - Field Operations				
Personnel Costs				
100001	Regular pay	2,263,653.48	2,386,775.00	2,517,283.00
100002	Overtime pay	11,876.82	31,188.00	25,000.00
100004	Holiday pay	60,434.58	64,691.00	59,991.00
100007	Special overtime pay	13,959.89	14,216.00	15,000.00
107000	Workers' compensation ins	60,496.98	64,525.00	71,053.00
108000	FICA expense	173,120.48	185,765.00	200,221.00
109000	Health insurance	341,473.62	347,534.00	414,789.00
109005	HRA funding	2,542.77	2,500.00	2,500.00
109010	HRA fees	278.21	279.00	282.00
109050	ACA/PCORI fees	16.29	936.00	641.00
109500	Dental insurance	14,690.72	14,540.00	16,644.00
110001	LAGERS pension	216,331.06	232,072.00	233,872.00
110002	Police pension	0.00	0.00	0.00
111000	Life insurance	5,013.39	3,407.00	3,612.00
115000	Unemployment ins	0.00	0.00	0.00
120006	Uniforms - police	25,818.80	30,000.00	30,000.00
120100	College tuition	9,914.00	6,500.00	6,800.00
Account Classification Total: Personnel Costs		\$3,199,621.09	\$3,384,928.00	\$3,597,688.00

Operating Costs

201081	Chief/mgmt meetings	128.00	300.00	300.00
201086	Police academy training	6,600.00	6,600.00	6,750.00
201087	Firearms training	1,495.00	500.00	1,500.00
201088	FBI National Academy	947.22	0.00	0.00
201100	Misc seminars/training	716.34	850.00	1,000.00
203001	Telephone	391.67	400.00	400.00
203100	Cellular phones	17,769.55	17,697.00	18,250.00
205209	Police community relations	1,200.06	1,900.00	2,000.00
205211	D.A.R.E. materials	1,000.00	1,100.00	1,100.00
205250	Misc external public relations	134.63	150.00	150.00
206001	Gen/auto liability	35,726.37	39,474.00	44,543.00
206003	Property liability	25,833.74	26,801.00	28,734.00
206009	Auto deductibles	4,770.13	7,000.00	5,000.00
207050	Miscellaneous advertising	30.00	80.00	300.00
208011	Vehicle & equipment maintenance	2,303.76	550.00	3,500.00
208013	Buckle Bear maintenance	85.00	85.00	85.00
208015	Mobile radios maintenance	30.00	300.00	400.00
208016	Portable radios maintenance	0.00	200.00	500.00
208017	Radar repairs & certification	2,504.00	1,800.00	2,100.00
208018	Exercise equipment maintenance	0.00	0.00	0.00
208019	Prisoner processing equip maint	3,711.46	2,500.00	2,500.00
208029	Trailer repairs/maintenance	0.00	0.00	0.00
208050	Misc equipment maintenance	1,841.40	1,300.00	2,000.00
209005	Printing	3,156.70	2,125.00	5,000.00
210025	LEO	20.00	10.00	10.00
210032	Firearms range	575.00	675.00	675.00
210034	Intl Law Enf Firearms Instructors	0.00	150.00	150.00
210050	Misc dues & subscriptions	75.00	75.00	75.00
211010	Auto detailing	1,886.00	2,200.00	2,200.00
211011	Car washes	1,500.00	2,000.00	2,000.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
211045	Stock items	1,478.41	2,000.00	3,000.00
211049	Bicycle maintenance	150.00	150.00	150.00
211050	Misc vehicle maintenance	23,392.30	22,000.00	22,000.00
211100	Motor fuel	94,410.48	98,000.00	105,600.00
211150	Motor oil	1,598.25	2,100.00	2,100.00
213034	CARE	5,670.00	5,670.00	5,670.00
213042	Livescan maintenance	6,415.11	6,705.00	7,200.00
213056	Radio service agmt - portables	4,384.00	4,000.00	1,840.00
213060	Software maintenance	456.00	436.00	436.00
213081	Laptop maintenance	2,083.46	1,560.00	4,504.00
215007	Ammunition	20,226.38	19,000.00	7,800.00
215008	Batteries	1,268.18	2,000.00	2,000.00
215009	Breathalyzer solution	138.15	200.00	200.00
215018	Training fund expense	5,813.00	7,500.00	10,000.00
215031	Shooting range supplies	2,409.12	2,450.00	2,450.00
215050	Misc other expense	528.29	285.00	500.00
Account Classification Total: Operating Costs		\$284,852.16	\$290,878.00	\$306,672.00
 Capital Costs				
219001	Computer software/upgrades	0.00	0.00	500.00
219002	Computer hardware/parts	683.98	400.00	1,500.00
219042	Missouri statutes	0.00	0.00	0.00
219099	Misc equipment <\$7500	4,155.00	0.00	5,500.00
219312	Bullet resistant vests	5,085.00	4,000.00	4,000.00
221501	Automobiles	104,550.00	83,860.00	122,175.00
222050	Misc capital equipment	0.00	4,965.00	20,355.00
Account Classification Total: Capital Costs		\$114,473.98	\$93,225.00	\$154,030.00
Program Total: 31 - Field Operations		\$3,598,947.23	\$3,769,031.00	\$4,058,390.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 32 - Communications				
Personnel Costs				
100001	Regular pay	403,810.10	432,753.00	448,289.00
100002	Overtime pay	11,441.05	6,115.00	9,000.00
100004	Holiday pay	13,806.55	12,877.00	10,552.00
100010	Part time pay	5,820.25	6,763.00	10,000.00
107000	Workers' compensation ins	10,959.46	11,596.00	12,972.00
108000	FICA expense	32,268.65	34,233.00	36,555.00
109000	Health insurance	67,340.87	75,360.00	79,241.00
109005	HRA funding	2,542.77	2,500.00	2,500.00
109010	HRA fees	278.21	279.00	282.00
109050	ACA/PCORI fees	16.29	936.00	641.00
109500	Dental insurance	3,495.48	3,754.00	3,871.00
110001	LAGERS pension	25,181.66	24,488.00	21,521.00
111000	Life insurance	1,060.21	841.00	840.00
115000	Unemployment ins	0.00	0.00	0.00
120007	Uniforms - dispatchers	2,946.11	4,420.00	4,420.00
Account Classification Total: Personnel Costs		\$580,967.66	\$616,915.00	\$640,684.00
Operating Costs				
201086	Police academy training	500.00	650.00	650.00
201100	Misc seminars/training	0.00	300.00	500.00
203001	Telephone	15,073.87	20,700.00	22,000.00
206003	Property liability	4,678.52	4,950.00	5,245.00
208002	Computer maintenance	123.75	200.00	600.00
208050	Misc equipment maintenance	724.64	1,200.00	1,200.00
209004	Office supplies	2,311.91	1,800.00	2,300.00
209005	Printing	0.00	200.00	200.00
209050	Misc operating supplies	142.36	400.00	400.00
210041	APCO	184.00	92.00	92.00
213032	Base station maintenance	3,810.48	4,100.00	2,010.00
213035	CAD maintenance	19,530.00	19,530.00	19,530.00
213036	REJIS	64,848.20	68,261.00	68,261.00
213050	Misc contractual services	0.00	2,100.00	2,370.00
213052	UPS maintenance	0.00	1,150.00	1,196.00
213062	Dictaphone leasing	6,739.91	7,035.00	7,320.00
213063	Router contract	3,518.80	3,096.00	3,096.00
213082	Media access	484.54	1,100.00	1,200.00
215011	Prisoners suits/hygiene	5,383.87	3,700.00	5,600.00
Account Classification Total: Operating Costs		\$128,054.85	\$140,564.00	\$143,770.00
Capital Costs				
219099	Misc equipment <\$7500	0.00	0.00	0.00
Account Classification Total: Capital Costs		\$0.00	\$0.00	\$0.00
Program Total: 32 - Communications		\$709,022.51	\$757,479.00	\$784,454.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 33 - Criminal Investigations				
Personnel Costs				
100001	Regular pay	428,488.43	368,350.00	398,871.00
100002	Overtime pay	6,367.29	16,022.00	8,000.00
100004	Holiday pay	1,028.80	962.00	0.00
100007	Special overtime pay	24,858.36	18,783.00	20,000.00
107000	Workers' compensation ins	11,701.54	12,504.00	11,589.00
108000	FICA expense	34,103.66	30,003.00	32,656.00
109000	Health insurance	58,601.40	53,456.00	64,747.00
109005	HRA funding	2,542.77	2,500.00	2,500.00
109010	HRA fees	278.21	279.00	282.00
109050	ACA/PCORI fees	16.29	936.00	641.00
109500	Dental insurance	2,549.88	2,129.00	2,322.00
110001	LAGERS pension	43,354.73	38,011.00	37,992.00
110002	Police pension	0.00	0.00	0.00
111000	Life insurance	849.80	487.00	504.00
120008	Detective uniform/clothing	3,910.07	3,450.00	3,450.00
120100	College tuition	0.00	0.00	0.00
120105	Tests & certifications	0.00	0.00	0.00
Account Classification Total: Personnel Costs		\$618,651.23	\$547,872.00	\$583,554.00
Operating Costs				
201036	Detective conference	924.81	400.00	650.00
201086	Police academy training	900.00	900.00	900.00
203001	Telephone	391.67	400.00	400.00
203100	Cellular phones	3,036.68	3,385.00	3,385.00
204008	S&W ident-a-kit	374.00	425.00	425.00
206001	Gen/auto liability	6,898.07	7,365.00	7,265.00
206003	Property liability	4,996.45	5,085.00	4,686.00
209005	Printing	183.95	300.00	300.00
210042	Major case squad	225.00	225.00	250.00
210044	MOCIC	250.00	250.00	250.00
210046	IAI	0.00	0.00	0.00
210047	MOIAI	230.00	125.00	125.00
210048	Prof Fire & Fraud Invest Assn	50.00	50.00	100.00
210050	Misc dues & subscriptions	247.56	290.00	290.00
210067	West Co Criminal Exchange	21.31	100.00	150.00
210068	Comp Voice Stress Analyz Assn	0.00	0.00	0.00
210069	Fraud Investigators Association	0.00	0.00	0.00
211050	Misc vehicle maintenance	2,110.42	4,000.00	2,500.00
211100	Motor fuel	5,296.91	5,500.00	6,000.00
213060	Software maintenance	3,195.62	4,330.00	4,580.00
215012	Evidence supplies	918.29	925.00	925.00
215013	Investigative fund	0.00	0.00	500.00
215015	Infectious waste disposal	380.28	470.00	470.00
215050	Misc other expense	974.59	1,200.00	1,200.00
Account Classification Total: Operating Costs		\$31,605.61	\$35,725.00	\$35,351.00
Capital Costs				
219030	Cameras	2,944.71	750.00	750.00
221501	Automobiles	0.00	17,582.00	0.00
Account Classification Total: Capital Costs		\$2,944.71	\$18,332.00	\$750.00
Program Total: 33 - Criminal Investigations		\$653,201.55	\$601,929.00	\$619,655.00
Department Total: 03 - Police		\$5,403,826.50	\$5,588,670.00	\$5,931,091.00

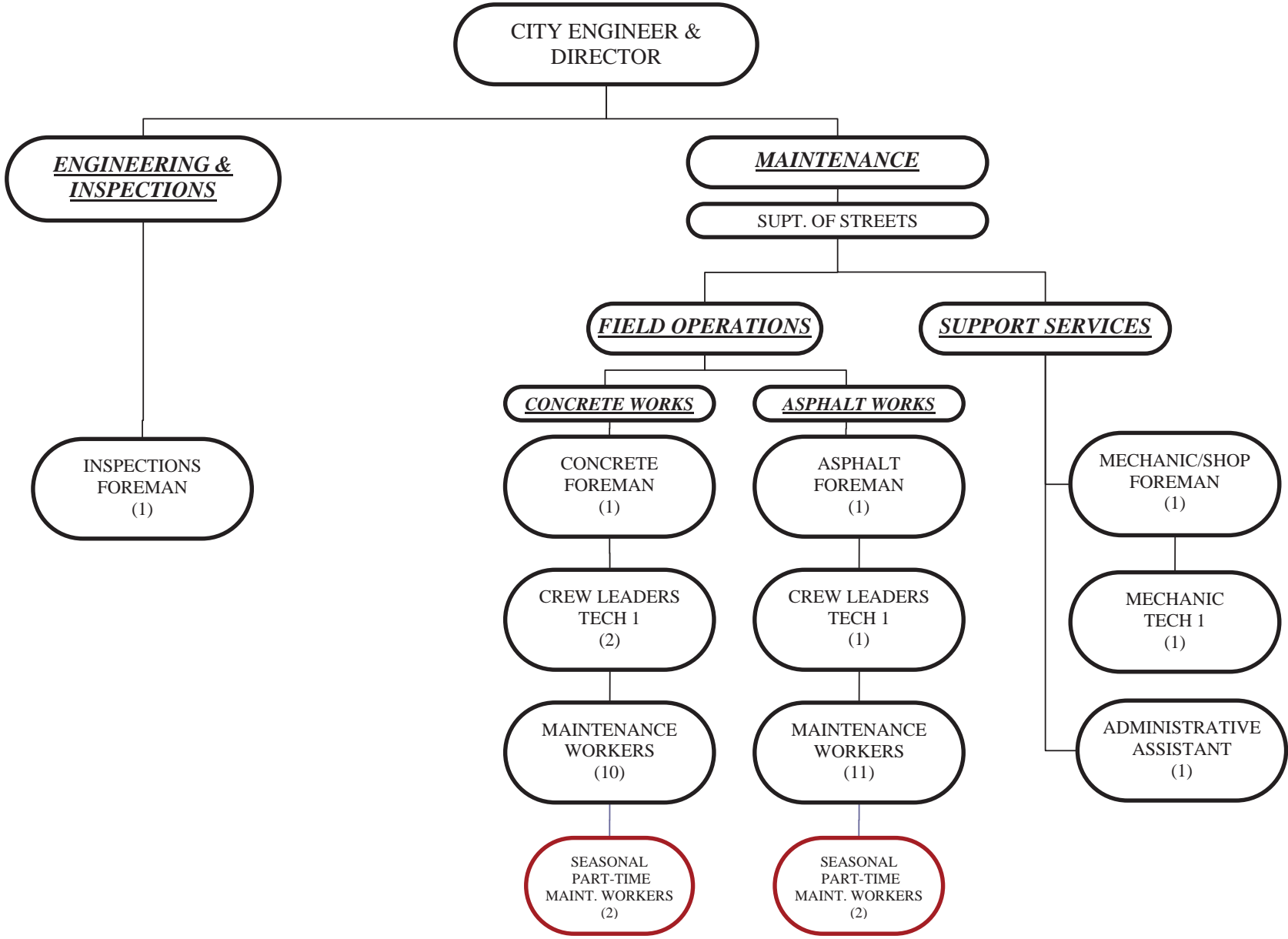
Public Works

MISSION STATEMENT

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

PUBLIC WORKS 2015 ORGANIZATIONAL STRUCTURE

(32 employees)



Public Works Budget Overview

The 2015 proposed operating budget of \$5,262,429 is 7.6% over the 2014 adopted budget.

PERSONNEL CHANGES

No personnel changes are budgeted for 2015. As in 2014, four part-time maintenance workers are budgeted to work an average of 28 hours per week each during the six-week construction season. In addition, we plan to continue to utilize contractual labor to supplement the six week curbside leaf collection program.

PAVEMENT PROGRAM

This program is comprised of asphalt pavement repairs, concrete slab and curb replacement, and street sweeping. Repairs include filling potholes and repair of deteriorated joints in concrete pavement. Ballwin currently maintains 123 centerline miles of streets. Appendix D explains the various pavement treatments. Our improvement plan will be presented and discussed separately, but overall we maintain prior year funding commitments.

Pavement Rating: For the past several years funds were allocated to each ward based on the percentage of streets within the ward. Equitable distribution for 2015 is not possible. The 2015 budget includes updating the 2010 pavement rating for all city maintained streets. This new rating will be beneficial in identifying where funds are best allocated in future years.

Henry Avenue Resurfacing and Sidewalk Project: The scope of this project includes cold milling and resurfacing, replacing structurally deficient concrete curb and gutter sections, install curb and gutters and sidewalk where none exist, upgrade existing sidewalks and curb ramps to current ADA standards, striping and crosswalks. This is a multi-year project with engineering (\$91,478) in 2015, easement acquisition in 2016, and construction in 2017. This project has been approved for 80% federal funding. The project expenses and federal reimbursements are included in the capital budget.



Contractual Street Projects:

- Appendix A: mill/repave, slab replacement and asphalt overlay.
- Appendix B: The 2015 budget includes cracksealing 12.7 miles of streets.



Kehrs Mill Road Ponding Remediation: Water ponds on Kehrs Mill Road in front of Essen Place subdivision. The ponding occurs after each rainfall and whenever the subdivision irrigation system is operating. To avoid utility conflicts, a slotted drain pipe would be installed under the curb and gutter and piped to a downstream curb

inlet. This condition has prevailed for several years, but the new Essen Place subdivision sprinkler system has aggravated the problem. The developer has resisted our requests for cost sharing so the overall benefit may not justify funding commitment if dollars are limited.

Pavement Rutting Remediation: The 2015 budget includes remediating the pavement rutting on New Ballwin Road at Manchester Road. The options being considered are replacing the top portion of the asphalt pavement with concrete, SuperPave asphalt, or replacing the existing asphalt with full depth concrete.

Micro Paving: The city of Rolla Missouri has been using a patented, polymer-modified cold-mix paving system (similar to microsurfacing) since 2007. The patent holder, Donelson Construction Company, LLC, located near Springfield Missouri, has agreed to apply their product, at cost, as a demonstration project as a way to get into the St. Louis market area. The 2015 budget includes application of this new technology on two types of pavement surface - asphalt (Graywood Drive) and concrete (Whiteacre Court).

In-House Work: Public Works crews will continue to focus on requests for service where minimal number of slabs need replacement, joint repair, pothole patching, and replacement of broken curbs.

SIDEWALKS PROGRAM

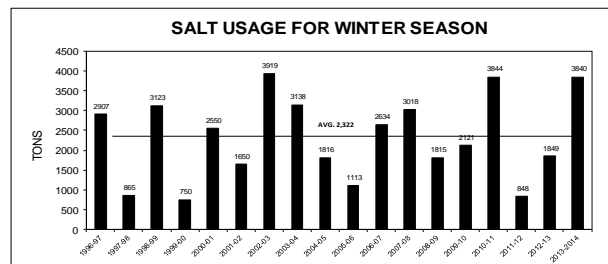
In order to accelerate elimination of sidewalk tripping hazards, sidewalk replacement is included as part of the slab replacement contract; a practice that began in 2012. Curb ramp upgrades to current ADA standards are budgeted. These sidewalks and ramps budgeted for 2015 are listed in Table C. The cost of the ramps will be offset with Community Development Block Grant (CDBG) annual funds. This will result in an annual supplement of about \$40,000.

TRAFFIC CONTROL PROGRAM

Striping: For the first time in 2014, we contracted with St. Louis County to repaint all centerlines and lane lines. This resulted in a cost savings of \$7,900 as compared to contractual striping. We recommend continued contracting with the County on an annual basis. Crosswalks, stop bars, and turn arrows will continue to be painted annually with Public Works personnel.

SNOW & ICE CONTROL PROGRAM

Salt Brine: To reduce salt usage and personnel overtime costs, we recommend purchasing a salt brine mixer and four truck mounted sprayers. The budget amount includes enclosing the existing outdoor covered storage shed and purchasing an electric heater for the computerized controls. City maintained streets would be sprayed with salt brine during regular work hours instead of calling in drivers early to pre-treat streets. There have been occasions where salt was spread and the storm was delayed several hours or did not materialize. We are optimistic that the brine pre-



treatment will result in lower costs, but have not budgeted accordingly since we have no experience data to justify.

Salt: The higher than normal 2013-2014 salt usage across the country caused a huge spike in salt prices for the coming winter. We purchased salt for \$62.63 and \$71.05 per ton from our secondary supplier and the salt coop, respectively. There have been reports that the price rose to about \$92 per ton. In order to be prepared for the worst, our intention is to begin each winter with a full salt dome. How much salt is needed and the price is dependent on the severity of the coming winter. For budget purposes we recommend budgeting 2,322 tons (average usage since 1997/1998 winter) of salt. The Board has already committed \$66,724 for the purchase of 1,000 tons to be delivered in January 2015. The remaining 1,322 tons is budgeted at a unit price of \$75 per ton.

PROPERTY SERVICES PROGRAM

Mosquito Control: From 2010 to 2013 mosquito control was provided, under contract, by St. Louis County. Due to complaints in 2013, the 2014 contract with the County was amended to only provide larvaciding with Public Works personnel fogging the city on a weekly basis. The 2015 budget continues in-house fogging with the County providing larvaciding. One full-time maintenance worker is reassigned to evening fogging for six months (May-October).

Ries Road Bridge: The replacement of this culvert/bridge was approved for 80% federal reimbursement. The 2015 budget includes \$70,000 for engineering offset by \$56,000 in reimbursement. Easement acquisition and construction are scheduled for 2016 and 2017, respectively. The project expenses and federal reimbursements are included in the capital budget.



Ramsey Lane Bridge: This culvert/bridge has been rated by MoDOT as being structurally deficient. In anticipation of a federal funding opportunity in 2015, an application fee of \$4,000 is included in the 2015 budget. This fee is refundable if the project is not funded. If approved for federal funding, the project expenses and federal reimbursements will be included in the capital budget.

SUPPORT SERVICES PROGRAM

Vehicle Tracking (GPS): The one-time expense of installing the vehicle tracking system was completed on all dump trucks in 2014. Future expenditures will be the annual hosting cost which is reflected in the 2015 budget. This tracking system will be primarily used during the curbside leaf collection program and during winter storm events.

Communications: In November 2009, the voters of St. Louis County approved a sales tax to fund a county-wide radio system. This system provides communication among various first responders (police, fire, EMS, and public works) during an area disaster. The two-way radios and system operation will be furnished at no cost. The public works radios are scheduled to be online in late 2014. When this new system is online we will discontinue our Verizon radios. Therefore, the 2015 budget does not include any costs for radios. Additional cell phones are budgeted for supervisors as the new radios do not provide for private conversations.

Equipment: Five dump trucks need to be replaced in 2015. The 2015 budget only includes two trucks due to funding limitations.

Equipment Replacements	Year/Model	Odometer	Cost	Sale of Old Equipment
2-Ton Dump Truck with plow and spreader (#2205)	2004 G.M.C. C8500 Topkick	65,957	\$126,000	\$10,000
2-Ton Dump Truck with plow and spreader (#2206)	1996 G.M.C. C7000 Topkick	65,086	\$126,000	\$10,000
TOTALS			\$252,000	\$20,000

DEFERRED ITEMS:

Due to funding limitations, the following expenditures have been deferred from the 2015 budget.

2-ton truck replacements: Currently there are five 2-ton trucks that need to be replaced including the snowplow and salt spreader. We are recommending that two of these trucks be replaced in 2015 at a cost of \$252,000.

Caybeth retaining wall replacement: The engineering plans and specifications are complete. An easement will be required from the adjoining property owner whose property is supported by this wall. This is expected to cost \$55,000. There have been no complaints so it has moved down on the priority list.



Small equipment storage building: Small walk-behind powered equipment is currently stored outdoors under a tarp. A fabric covered storage structure is estimated to cost \$60,000.

Respectfully submitted,

Gary R. Kramer, P.E.
City Engineer/Director of Public Works

Appendix A

Summary of Contractual Street Projects

MILL/REPAVE					
Street	Approved	Ward 2	Ward 3	Ward 4	
Clear Meadows Phase 2	\$143,158				
Portwind	\$173,496				
Romine Circle		\$105,605			
Morena		\$173,091			
Rue Montand			\$30,136		
Sunnyslope			\$40,114		
Brightspur			\$156,899		
Guenever			\$102,995		
Running Creek			0	\$171,951	
Advertising	\$250	\$250	\$250		
MILL/REPAVE TOTALS	\$316,904	\$278,946	\$330,394	\$171,951	\$1,098,195

MICRO PAVING (DEMONSTRATION) PROJECT					
Street	Ward 1	Ward 2	Ward 3	Ward 4	
Graywood Phase 2			\$25,000		
Whiteacre Court		\$10,000			
MICRO PAVING TOTALS		\$10,000	\$25,000		\$35,000

SLABS ONLY					
Street	Ward 1	Ward 2	Ward 3	Ward 4	
Whiteacre Court		\$34,550			
Clayheath		\$9,526			
Hillbrook (north of Glenmeadows)			\$16,260		
Buckhurst Dr				\$20,850	
Panhurst				\$10,613	
Buckhurst Ct				\$41,262	
Advertising				\$250	
SLABS ONLY TOTALS		\$44,076	\$16,260	\$72,975	\$133,311

CRACKSEALING - CONTRACTURAL					
Street	Ward 1	Ward 2	Ward 3	Ward 4	
Cracksealing	\$18,540	\$7,454	\$21,428	\$5,945	
Advertising for Bids	\$125	\$125	\$125	\$125	
CRACKSEALING TOTAL	\$18,665	\$7,579	\$21,553	\$6,070	\$53,867

	Ward 1	Ward 2	Ward 3	Ward 4	
Total Streets Budget	\$335,569	\$340,601	\$393,207	\$250,996	\$1,320,373
% of street budget	25%	26%	30%	19%	
% of streets in ward	23%	27%	28%	22%	

PAVEMENT RUTTING REMEDIATION	
New Ballwin Road at Manchester Road	\$140,000

CAPITAL STREET PROJECTS	
Henry Ave.-engineering (80% reimbursable)	\$91,478

TOTAL STREET BUDGET	\$1,551,851
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Henry Avenue and New Ballwin Road projects are considered non-ward specific streets. Therefore, these projects are excluded from the ward funding distribution percentages.

Appendix B

Contractual Cracksealing

The list for 2015 is separated into two groups. The “A” streets have extensive cracksealing throughout their length. The “B” streets have asphalt surfaces that have very few cracks, but require the edge of the asphalt to be sealed. The costs per mile will be significantly different for each type street.

Ward 1	Ward 2	Ward 3	Ward 4
“A” STREETS			
Ball Park Dr (Manchester – Jefferson)	Aspen Village Dr.	Bellerive Dr	Castle Ridge
Barker La (#144-cul-de-sac)	Kehrs Mill Ridge Dr	Bitterfield Ct	Woodside
Breezeview Dr	Oakwood Farms Ct	Burlington Mill Dr	Woodrun Ct
Brookside La	Stoney Creek Dr	Del Ray Ct	
Crowsnest Dr	Westpar Dr	Five Meadows La	
Kehrs Mill Bend Dr	Falmouth Ave	Glen Meadows Dr	
Kehrs Mill Trail	Travella Ct	Glenn Dr	
Magnolia Trace Dr		Hideaway La	
Pointe Lansing Ct.		Holly Terrace Ct	
Windcliffe Dr (Breezeview-Portwind)		Jares Ct (Muir View- Agean Way)	
Steamboat La		Mansion Hill Dr	
Treasure Cove		Meadowbrook Country Club	
Vail Ct		Monroe Mill Dr	
Pointe Lansing Circle		Monroe Mill Dr	
		Mountview Ct	
		Norwich Ct	
		Norwood Circle	
		South Woodsmill Rd	
		Silver Creek La	
		Silver Creek La	
		Spooners Mill Dr	
		Spragues Mill Ct	
		Spragues Mill Dr	
		Spring Lake Ct	
		Trailwood Dr	
		Wellshire Ct	
		Wild Oak Ct	
		Woodruff Dr	
“B” STREETS (Edges only)			
Clear Meadows Dr	Cumberland Dr.	Spring Meadows Dr \$991	Twigwood Dr
Portwind Pl	East Skyline Dr		Running Creek
St. Joseph Dr	East Skyline Dr		
Towercliffe Dr	Nottingham Dr		

Appendix C

Summary of Sidewalks & Curb Ramps

Street	Ward 1	Ward 2	Ward 3	Ward 4	
Clear Meadows Phase 2	\$8,092				
Whiteacre Ct		\$2,057			
Morena		\$3,484			
Hillbrook (north of Glenmeadows)			\$1,742		
Guenevere			\$3,882		
Graywood Phase 2			\$4,692		
Rue Montand			\$2,770		
Sunnyslope			\$3,768		
Brightspur			\$9,572		
Buckhurst Dr				\$6,580	
Buckhurst Ct				\$4,848	
Panhurst				\$1,154	
Running Creek				\$6,831	
Statewood				\$9,979	
Golfwood				\$13,969	
Ballwood/Marywood				\$7,264	
Lemonwood				\$6,048	
Goldwood				\$6,047	
Blazedwood				\$5,269	
Bitterwood				\$2,120	
Arborwood				\$4,000	
TOTALS SIDEWALKS & RAMPS	\$8,092	\$5,541	\$26,426	\$74,109	\$114,168
Original Plan	\$8,092	\$5,541	\$20,802	\$74,109	\$108,544

Appendix D

Role of Public Works

In 2006, contracted slab replacement was supplemented with in-house slab replacement. City crews cannot match a contractor's productivity due to size of equipment and crew size. With the amount of slab replacement work assigned to city crews, resident requests were not responded to in a timely manner. In 2011, the in-house slab replacement work was significantly reduced, but not eliminated. Beginning in 2012, the role of the Public Works employees changed to that of a maintenance nature, leaving construction work to contractors who are better suited. With this in mind, city crews will focus on calls for service/work requests.

There are many sidewalk tripping hazards where grinding by an employee is not possible. The only solution is replacement. Beginning in 2012, sidewalk replacement and curb ramp upgrade to current ADA regulations has been included on streets where slabs are being replaced or the street is resurfaced by contract. We believe this will be a cost effective way to address these hazards in a timelier manner. City crews will continue grinding small trippers and replace sidewalks on other streets.

Appendix E

Pavement Treatments

In the early 1980s the City began asphalt overlaying concrete streets. It is my understanding that this decision was to overlay all concrete streets. The 1989 annexation area consisted primarily of concrete streets, both exposed concrete and overlaid concrete. The south annexed areas which are in Ward 2 and 4 were mostly exposed concrete. The north annexed area, primarily in Ward 3, had already been overlaid by St. Louis County. Overall, approximately 80% of city streets are a combination of exposed concrete and overlaid concrete.

The arterial streets (Holloway, Ries, Old Ballwin, New Ballwin, and Kehrs Mill Road) were reconstructed with full depth asphalt pavements. The 1992 street bond issue was passed to upgrade streets with curb and gutters, storm sewers, and a sidewalk on one side. These streets were also full depth asphalt pavements. Historically, full depth asphalt pavement requires little maintenance. Repairs are simpler and are usually completed the same day compared to concrete pavement which can take up to five days to reopen to traffic.

Recognizing the long term maintenance benefits of full depth asphalt pavement, Section 25-91 of the code of ordinances was modified in 1997 to require new streets to be full depth asphalt with concrete curb and gutters. Unfortunately, there were many concrete streets already in place, many with overlays.

Initially, the overlays were kept a foot from the gutter to maintain the curb for drainage. This posed a problem at driveways. The thick asphalt edge created a trough affect for entering and departing. In response, the edges of the new overlaying were feathered to about one inch. This became acceptable. However, over time the thinner asphalt began to unravel creating a maintenance issue. The underlying concrete pavement expanded and contracted and in some locations there was minor vertical movement, causing reflective cracking. This reflective cracking became the source of further deterioration.

Since 2007, at the recommendation of the pavement maintenance engineer who assessed the streets, new overlays include a stress absorbing membrane interface (SAMI) between the concrete pavement and the new asphalt overlay. The purpose of the SAMI is to distribute the stresses caused by the underlying concrete pavement movement. The SAMI appears to have delayed the appearance, number, and size of reflective cracks.

Regardless of the overlay structure, the life expectancy of asphalt overlays is 12-15 years. However, due to funding limitations, some overlays exceed 15 years. Replacing overlays (mill/repave) are costly.

Budgeting for mill/repave projects is difficult because the deteriorated underlying slabs are hidden by the overlay. Once the overlay is removed, deteriorated concrete slabs are identified and replaced. If the cost of replacing all deteriorated slabs is less than a new overlay, then the street is not repaved. To be eligible for not repaving, no new asphalt patches are acceptable otherwise the street will be repaved.

Asphalt overlaying concrete pavement ceased in 2010 in order to minimize the future high cost of milling/repaving. Since then slabs have been replaced as needed.

Cracks are sealed to prevent intrusion of water into the cracks which due to freezing and thawing widen the cracks further resulting in pavement failure. Sealing cracks is best performed in the fall when the cracks are the widest and the weather is usually dry. However, in-house cracksealing was curtailed during the leaf collection program. Since 2009, much more sealing has been completed by contract. The goal is to seal streets on a 7-8 year cycle which is possible by contracting.

Two other pavement treatments that have been used on a limited basis are microsurfacing and chip/seal. Microsurfacing requires the asphalt pavement to be in good condition, free of major distresses. Chip/seal can be used on other asphalt pavements.

To be cost effective microsurfacing requires large quantities for bidding purposes. This treatment is intended to only have a life expectancy of about five years. Microsurfacing wears off exposing the underlying asphalt surface. The black (due to the color of the rock used) microsurfacing contrasts with the underlying oxidized old asphalt pavement.

Chip/seal uses crushed rock imbedded in tack oil applied to the asphalt pavement. The rock is rolled into the oil, and then followed by a sweeper collecting the excess rock. Loose rock can be expected for 3-4 weeks.

Public Works Department Programs

Engineering & Inspections

All programs of the Public Works Department are supervised by the Public Works Director with the assistance of the Superintendent of Streets. The Director also serves as City Engineer for the City of Ballwin. The function of this program includes engineering and construction inspections. Inspections consist of excavation permits, land disturbance (grading) activities including silt control, and construction of new streets and sidewalks. The City Engineer also reviews plans for subdivision and commercial site development and prepares plans and specifications for city projects as needed. Engineering assistance is also provided to other departments as requested.

Sidewalks

This program relates to the repair, replacement and installation of sidewalks along city maintained streets, along Manchester Road under agreement with MoDOT, and along Clayton Road under agreement with St. Louis County. Work includes elimination of tripping hazards by either grinding or replacement and upgrading curb ramps to ADA regulations.

Pavement Maintenance

This program is comprised of asphalt pavement repairs, concrete slab replacement, and street sweeping. Pavement repairs include filling potholes, repairing deteriorated concrete pavement slabs, and crack/joint sealing on both concrete and asphalt pavements.

Traffic Control

This program includes contractual traffic signal maintenance with St. Louis County at the New Ballwin Road/Reinke Road and Old Ballwin Road intersection and at the Henry Ave and Glenmeadows Drive intersection. Street signs and re-painting of turn arrows, stop bars, and crosswalks are handled by Public Works employees. Centerline and lane lines are re-painted by contract with St. Louis County during even numbered years. Traffic volume and speed data is obtained as needed.

Snow and Ice Removal

This program provides removal of snow/ice and application of deicing salt. Snow is plowed curb-to-curb on all city maintained streets depending on the following days forecast. Pre-treatment of streets prior to the commencement of a winter storm prevents

bonding of the frozen precipitation to the pavement, aiding in its removal. Clearing of private streets are the responsibility of the homeowners.

Property Services

This program provides mosquito control, roadway culverts, and curbside leaf collection services which primarily benefit the residents as opposed to motorists or pedestrians. Commercial properties do not receive these services.

Pest control involves controlling mosquitoes. For decades the City provided this service using its own operator and equipment. The City began contracting with the St. Louis County Health Department in 2010 for this service.

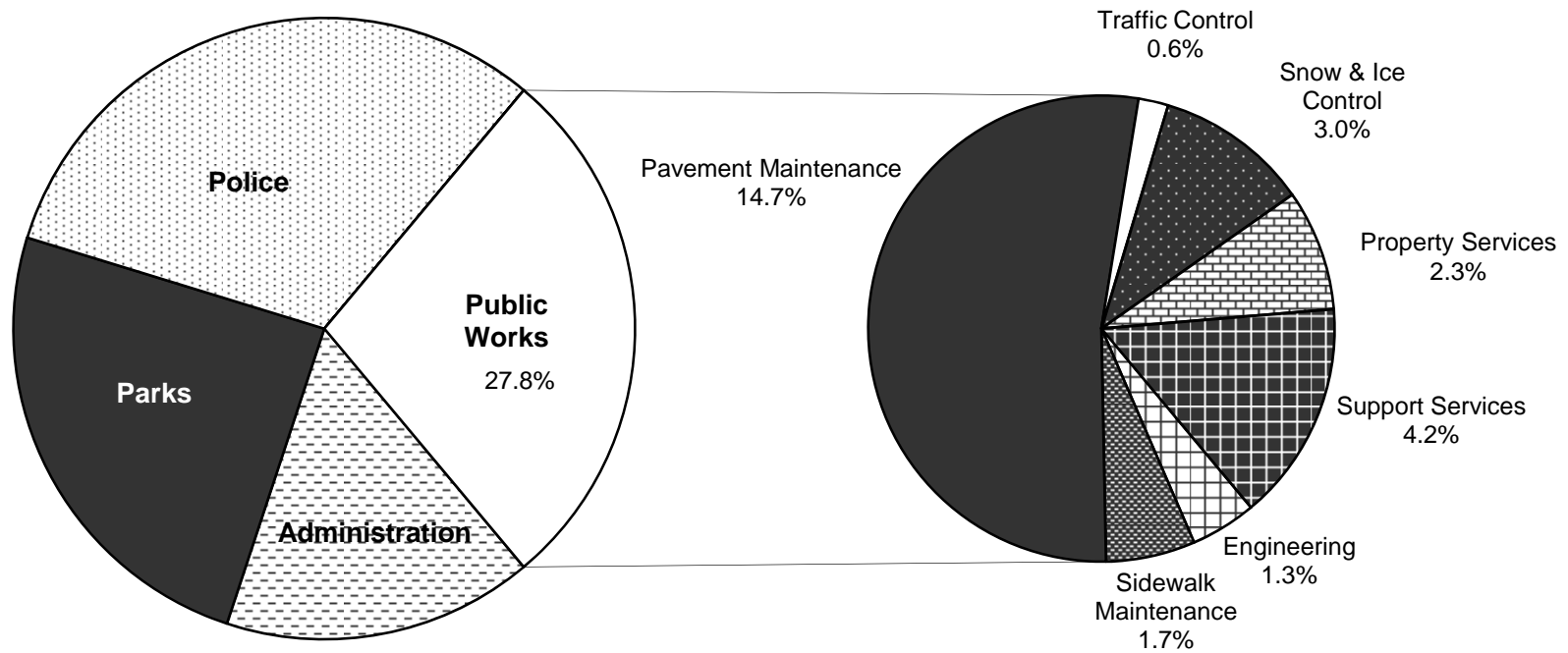
MSD has the sole responsibility of maintaining and cleaning storm sewer pipes along streets and throughout residential subdivisions. Storm sewers within apartment complexes and commercial properties are private. Maintenance of these private sewers is the property owner's responsibility. Ballwin's involvement is limited to cleaning and maintaining roadway crossing culverts/bridges. Unimproved (natural) creeks are not maintained except fallen trees blocking flow will be removed by MSD. In the case of an impending storm and where access is available, the Public Works Department will remove the fallen tree to protect the public from possible flooding caused by the tree.

The fall leaf collection program entails the efforts of all of the Public Works Department employees and is supplemented by contractual temporary laborers. This service is provided to property owners whose solid waste is collected through the city-wide trash hauling contract. Apartment complexes and commercial properties provide their own leaf disposal. Certain condominium communities have their own solid waste collection contracts are also responsible for their own leaf disposal. Once collected, the leaves are loaded into large roll-off boxes provided and disposed of by the city-wide waste hauler at no cost to the City.

Support Services

Support services include the street superintendent, one clerical person and two mechanics. The Street Superintendent oversees all field and fleet maintenance operations. The clerical person is responsible for maintaining records, processing excavation permits, accepting citizen calls, maintaining the work request records, as well as all other support services of the Public Works Department. The mechanics maintain all city automobiles, vans, trucks, heavy construction equipment, and small power driven hand operated equipment.

2015 Operating Budget Public Works Spending Plan



City of Ballwin, MO
Operating Budget Expenditures

Description	2013 Actual	2014 Estimated	2015 Budget
02 Public Works			
Personnel Costs			
Wages and Salaries	1,452,429.20	1,559,369.00	1,623,994.00
Benefits	540,600.60	545,025.00	584,555.00
Personnel Costs Total	1,993,029.80	2,104,394.00	2,208,549.00
Operating Costs			
Travel & Training	3,048.19	1,571.00	1,550.00
Utilities	20,974.69	22,515.00	24,450.00
Communications	13,402.23	13,982.00	4,850.00
Rentals	4,586.37	7,030.00	3,400.00
Insurance	39,579.76	42,748.00	46,680.00
Repairs & Maintenance	48,266.90	79,115.00	88,825.00
General Supplies	87,664.45	107,810.00	103,950.00
Dues & Subscriptions	2,048.38	1,800.00	1,800.00
Vehicle Expenses	183,989.23	192,900.00	170,000.00
Maintenance Materials	206,806.79	516,799.00	410,274.00
Contractual	295,218.06	343,911.00	469,146.00
Other Operating Expenses	342.00	202.00	360.00
Contingency	0.00	800.00	30,000.00
Operating Costs Total	905,927.05	1,331,183.00	1,355,285.00
Capital Costs			
Computer Hardware/Software	4,788.40	4,430.00	4,400.00
Equipment, Furniture & Vehicles	228,664.71	333,481.00	456,000.00
Streets	1,156,092.71	1,070,925.00	1,238,195.00
Capital Costs Total	1,389,545.82	1,408,836.00	1,698,595.00
Transfers Out	4,363.67	0.00	0.00
02 Public Works Total	4,292,866.34	4,844,413.00	5,262,429.00

**City of Ballwin
Operating Budget Expenditures**

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Department: 02 - Public Works				
Program: 20 - Engineering				
Personnel Costs				
100001	Regular pay	164,387.83	154,864.00	157,068.00
100002	Overtime pay	145.30	410.00	200.00
107000	Workers' compensation ins	4,594.94	4,817.00	4,595.00
108000	FICA expense	12,280.36	11,654.00	12,031.00
109000	Health insurance	15,616.89	13,986.00	30,079.00
109005	HRA funding	2,542.76	2,500.00	2,500.00
109010	HRA fees	278.21	279.00	282.00
109050	ACA/PCORI fees	16.29	936.00	641.00
109500	Dental insurance	825.45	771.00	1,278.00
110001	LAGERS pension	10,689.83	8,915.00	7,234.00
111000	Life insurance	278.64	171.00	282.00
Account Classification Total: Personnel Costs		\$211,656.50	\$199,303.00	\$216,190.00
Operating Costs				
201021	APWA state conferences	972.54	1,000.00	1,000.00
201022	APWA national conference	1,545.40	0.00	0.00
201100	Misc seminars/training	91.25	100.00	200.00
203003	Postage	266.43	246.00	300.00
206001	Gen/auto liability	2,418.41	2,754.00	2,517.00
207001	Job opening notices	0.00	0.00	0.00
209004	Office supplies	2,946.94	4,586.00	5,000.00
209005	Printing	221.66	400.00	400.00
209050	Misc operating supplies	564.64	323.00	400.00
210019	APWA	2,048.38	1,800.00	1,800.00
211100	Motor fuel	12,616.82	14,000.00	13,600.00
Account Classification Total: Operating Costs		\$23,692.47	\$25,209.00	\$25,217.00
Program Total: 20 - Engineering		\$235,348.97	\$224,512.00	\$241,407.00

**City of Ballwin
Operating Budget Expenditures**

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 21 - Sidewalk Maintenance				
Personnel Costs				
100001	Regular pay	59,811.16	119,238.00	99,689.00
100010	Part time pay	785.00	19,152.00	20,160.00
107000	Workers' compensation ins	3,696.73	5,157.00	3,502.00
108000	FICA expense	4,429.24	10,305.00	9,168.00
109000	Health insurance	10,793.24	20,165.00	19,091.00
109005	HRA funding	2,542.76	2,500.00	2,500.00
109010	HRA fees	278.21	279.00	282.00
109050	ACA/PCORI fees	16.29	936.00	641.00
109500	Dental insurance	491.78	949.00	811.00
110001	LAGERS pension	3,576.63	5,932.00	4,586.00
111000	Life insurance	168.46	215.00	179.00
Account Classification Total: Personnel Costs		\$86,589.50	\$184,828.00	\$160,609.00
Operating Costs				
206001	Gen/auto liability	1,350.28	1,250.00	1,918.00
208050	Misc equipment maintenance	337.92	1,700.00	700.00
209010	Small tools	490.92	800.00	800.00
209022	Stock items	1,616.56	1,500.00	2,000.00
211100	Motor fuel	17,873.80	20,400.00	19,400.00
212001	Concrete	18,345.17	20,000.00	20,000.00
212008	Crushed rock	2,946.55	727.00	2,000.00
212032	Earth backfill	2,350.00	2,617.00	2,400.00
213006	Trash/dumping fees	1,923.08	1,219.00	1,300.00
213050	Misc contractual services	46,503.11	64,615.00	114,168.00
213068	Mudjacking	250.00	0.00	0.00
226001	Contingency	0.00	0.00	0.00
Account Classification Total: Operating Costs		\$93,987.39	\$114,828.00	\$164,686.00
Capital Costs				
219099	Misc equipment <\$7500	0.00	0.00	0.00
222050	Misc capital equipment	9,125.00	0.00	0.00
Account Classification Total: Capital Costs		\$9,125.00	\$0.00	\$0.00
Transfers Out				
280010	Transfers out - sidewalk escrow	4,363.67	0.00	0.00
Account Classification Total: Transfers Out		\$4,363.67	\$0.00	\$0.00
Program Total: 21 - Sidewalk Maintenance		\$194,065.56	\$299,656.00	\$325,295.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 22 - Pavement Maintenance				
Personnel Costs				
100001	Regular pay	585,817.33	700,475.00	676,782.00
100002	Overtime pay	82.34	500.00	500.00
100010	Part time pay	3,505.00	23,337.00	20,160.00
107000	Workers' compensation ins	15,780.34	14,038.00	20,377.00
108000	FICA expense	42,480.03	51,480.00	53,354.00
109000	Health insurance	116,062.97	150,459.00	134,392.00
109005	HRA funding	2,461.64	2,500.00	2,500.00
109010	HRA fees	278.21	279.00	282.00
109050	ACA/PCORI fees	16.29	936.00	641.00
109500	Dental insurance	4,848.69	5,940.00	5,711.00
110001	LAGERS pension	33,846.25	39,452.00	31,155.00
111000	Life insurance	1,522.38	1,413.00	1,261.00
Account Classification Total: Personnel Costs		\$806,701.47	\$990,809.00	\$947,115.00
Operating Costs				
204004	Waste disposal	0.00	0.00	0.00
206001	Gen/auto liability	9,470.91	7,523.00	11,163.00
208050	Misc equipment maintenance	7,150.92	10,190.00	10,000.00
209010	Small tools	3,777.52	3,100.00	3,500.00
209022	Stock items	6,121.04	10,000.00	10,000.00
209023	Cutter blades	716.00	1,185.00	1,000.00
209024	Ice	874.48	1,300.00	1,300.00
211100	Motor fuel	39,953.19	45,000.00	43,200.00
212001	Concrete	74,489.58	65,985.00	80,000.00
212002	Asphalt & primer	82,417.43	80,000.00	95,000.00
212008	Crushed rock	6,269.21	8,000.00	8,000.00
212031	Joint sealer	0.00	0.00	0.00
213006	Trash/dumping fees	10,419.15	9,500.00	10,000.00
213033	Temporary labor	0.00	0.00	0.00
213050	Misc contractual services	26,502.00	25,450.00	46,000.00
213061	Study/consulting services	0.00	0.00	30,000.00
213068	Mudjacking	0.00	0.00	0.00
213069	Slab replacement	71,927.60	112,353.00	133,311.00
213075	Microsurfacing	0.00	0.00	35,000.00
213076	Chip seal	0.00	0.00	0.00
213077	Cracksealing	97,891.48	74,024.00	53,867.00
213078	Curb & gutter replacement	0.00	0.00	0.00
213079	Sweeper hazardous debris	0.00	0.00	0.00
226001	Contingency	0.00	0.00	25,000.00
Account Classification Total: Operating Costs		\$437,980.51	\$453,610.00	\$596,341.00

**City of Ballwin
Operating Budget Expenditures**

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Capital Costs				
219099	Misc equipment <\$7500	7,525.00	0.00	0.00
219404	Backpack blowers	1,199.97	800.00	800.00
221502	Trucks	0.00	0.00	0.00
222501	Heavy equipment	0.00	150,593.00	0.00
223002	Asphalt overlay	0.00	0.00	0.00
223007	Street reconstruction	58,654.80	0.00	0.00
223008	Mill/repave	1,097,437.91	1,070,925.00	1,238,195.00
Account Classification Total: Capital Costs		\$1,164,817.68	\$1,222,318.00	\$1,238,995.00
Transfers Out				
280005	Transfers out	0.00	0.00	0.00
Account Classification Total: Transfers Out		\$0.00	\$0.00	\$0.00
Program Total: 22 - Pavement Maintenance		\$2,409,499.66	\$2,666,737.00	\$2,782,451.00

**City of Ballwin
Operating Budget Expenditures**

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 23 - Traffic Control				
Personnel Costs				
100001	Regular pay	40,077.77	38,933.00	37,897.00
100010	Part time pay	0.00	0.00	0.00
107000	Workers' compensation ins	1,126.66	1,248.00	1,107.00
108000	FICA expense	2,791.76	2,896.00	2,899.00
109000	Health insurance	10,018.39	6,956.00	7,257.00
109005	HRA funding	1,714.05	2,500.00	2,500.00
109010	HRA fees	278.21	279.00	282.00
109050	ACA/PCORI fees	16.29	936.00	641.00
109500	Dental insurance	314.23	313.00	308.00
110001	LAGERS pension	2,590.24	2,256.00	1,743.00
111000	Life insurance	105.34	71.00	68.00
Account Classification Total: Personnel Costs		\$59,032.94	\$56,388.00	\$54,702.00
Operating Costs				
202013	Electric - traffic signals	724.88	615.00	750.00
206001	Gen/auto liability	561.78	625.00	607.00
208050	Misc equipment maintenance	161.93	200.00	500.00
209010	Small tools	912.30	703.00	500.00
209022	Stock items	834.11	500.00	500.00
211100	Motor fuel	3,154.18	3,400.00	3,400.00
212003	Traffic paint	950.00	5,051.00	3,500.00
212004	Sign materials	12,673.12	25,000.00	30,000.00
213027	Traffic signal maintenance	534.34	900.00	1,000.00
213028	Striping	0.00	10,100.00	11,000.00
213050	Misc contractual services	0.00	0.00	0.00
213061	Study/consulting services	0.00	0.00	0.00
Account Classification Total: Operating Costs		\$20,506.64	\$47,094.00	\$51,757.00
Capital Costs				
219001	Computer software/upgrades	0.00	2,030.00	0.00
219099	Misc equipment <\$7500	0.00	0.00	2,200.00
222999	Misc equip over \$10,000	0.00	0.00	0.00
Account Classification Total: Capital Costs		\$0.00	\$2,030.00	\$2,200.00
Program Total: 23 - Traffic Control		\$79,539.58	\$105,512.00	\$108,659.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 24 - Snow & Ice Control				
Personnel Costs				
100001	Regular pay	45,159.50	54,203.00	90,101.00
100002	Overtime pay	27,542.38	64,042.00	40,000.00
100010	Part time pay	288.00	0.00	1,000.00
107000	Workers' compensation ins	2,764.08	3,719.00	3,830.00
108000	FICA expense	5,966.06	8,363.00	10,029.00
109000	Health insurance	12,727.12	16,159.00	17,254.00
109005	HRA funding	828.72	2,500.00	2,500.00
109010	HRA fees	278.21	279.00	282.00
109050	ACA/PCORI fees	0.00	903.00	641.00
109500	Dental insurance	547.01	685.00	733.00
110001	LAGERS pension	4,769.98	5,966.00	5,985.00
111000	Life insurance	145.46	135.00	162.00
Account Classification Total: Personnel Costs		\$101,016.52	\$156,954.00	\$172,517.00
Operating Costs				
206001	Gen/auto liability	1,073.30	1,314.00	2,098.00
208008	Plows & spreaders maintenance	5,619.60	17,000.00	17,000.00
208050	Misc equipment maintenance	0.00	0.00	900.00
209001	Coffee supplies	1,084.60	1,240.00	1,300.00
209010	Small tools	89.10	0.00	0.00
209022	Stock items	906.69	500.00	500.00
209034	Food	0.00	0.00	100.00
211100	Motor fuel	10,513.99	12,100.00	11,400.00
212005	Calcium chloride	0.00	2,921.00	3,000.00
212006	Salt	448.98	304,640.00	165,874.00
212050	Misc maintenance materials	1,699.85	1,558.00	0.00
213030	Weather forecasting service	5,662.00	4,858.00	5,000.00
226001	Contingency	0.00	800.00	0.00
Account Classification Total: Operating Costs		\$27,098.11	\$346,931.00	\$207,172.00
Capital Costs				
219099	Misc equipment <\$7500	0.00	0.00	0.00
219220	Plows/equipment	13,960.25	20,000.00	20,000.00
222999	Misc equip over \$10,000	0.00	0.00	160,000.00
Account Classification Total: Capital Costs		\$13,960.25	\$20,000.00	\$180,000.00
Program Total: 24 - Snow & Ice Control		\$142,074.88	\$523,885.00	\$559,689.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 27 - Property Services				
Personnel Costs				
100001	Regular pay	164,416.35	142,891.00	240,055.00
100002	Overtime pay	377.53	20,000.00	20,000.00
100010	Part time pay	2,780.00	0.00	0.00
107000	Workers' compensation ins	5,477.38	6,786.00	7,598.00
108000	FICA expense	12,085.54	10,694.00	19,894.00
109000	Health insurance	35,006.33	24,786.00	41,183.00
109005	HRA funding	548.68	2,500.00	2,500.00
109010	HRA fees	0.00	279.00	282.00
109050	ACA/PCORI fees	0.00	903.00	641.00
109500	Dental insurance	1,485.11	1,024.00	1,750.00
110001	LAGERS pension	10,351.88	8,062.00	11,963.00
111000	Life insurance	464.08	238.00	386.00
Account Classification Total: Personnel Costs		\$232,992.88	\$218,163.00	\$346,252.00
Operating Costs				
206001	Gen/auto liability	2,398.12	3,318.00	4,162.00
208009	Fogger maintenance	0.00	0.00	0.00
208050	Misc equipment maintenance	5,397.82	9,100.00	8,500.00
209010	Small tools	310.59	314.00	200.00
209022	Stock items	2,456.05	2,400.00	2,400.00
209026	Insecticides/pesticides	0.00	18,115.00	18,500.00
211100	Motor fuel	21,027.99	23,000.00	24,000.00
213033	Temporary labor	14,378.16	12,500.00	12,500.00
213050	Misc contractual services	15,853.58	5,000.00	5,000.00
Account Classification Total: Operating Costs		\$61,822.31	\$73,747.00	\$75,262.00
Capital Costs				
219099	Misc equipment <\$7500	5,800.00	18,000.00	0.00
222499	Misc equip \$5000-\$10000	0.00	0.00	0.00
222999	Misc equip over \$10,000	0.00	0.00	21,000.00
Account Classification Total: Capital Costs		\$5,800.00	\$18,000.00	\$21,000.00
Program Total: 27 - Property Services		\$300,615.19	\$309,910.00	\$442,514.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
Program: 28 - Support Services				
Personnel Costs				
100001	Regular pay	357,253.71	221,324.00	220,382.00
100002	Overtime pay	0.00	0.00	0.00
100010	Part time pay	0.00	0.00	0.00
107000	Workers' compensation ins	7,947.21	8,315.00	6,439.00
108000	FICA expense	26,171.51	16,507.00	16,859.00
109000	Health insurance	57,900.42	26,907.00	42,203.00
109005	HRA funding	2,542.77	2,500.00	2,500.00
109010	HRA fees	278.21	279.00	282.00
109050	ACA/PCORI fees	16.29	936.00	641.00
109500	Dental insurance	2,903.42	1,485.00	1,794.00
110001	LAGERS pension	25,031.85	12,262.00	10,138.00
111000	Life insurance	1,017.59	334.00	396.00
115000	Unemployment ins	3,493.79	0.00	0.00
120005	Uniforms - garages	8,779.22	7,100.00	6,500.00
120100	College tuition	1,704.00	0.00	3,030.00
Account Classification Total: Personnel Costs		\$495,039.99	\$297,949.00	\$311,164.00
Operating Costs				
201100	Misc seminars/training	439.00	471.00	350.00
202010	Electric	11,537.18	11,100.00	12,500.00
202020	Gas	5,957.85	7,800.00	8,000.00
202030	Sewer	1,881.16	2,000.00	2,200.00
202040	Water	873.62	1,000.00	1,000.00
203001	Telephone	352.50	350.00	350.00
203100	Cellular phones	659.37	700.00	4,200.00
203108	Two way radios	12,123.93	12,686.00	0.00
204003	Cylinders rental	2,055.42	2,717.00	2,500.00
204004	Waste disposal	565.64	3,500.00	700.00
204050	Misc equipment rentals	1,965.31	813.00	200.00
206001	Gen/auto liability	4,191.18	6,713.00	3,527.00
206003	Property liability	17,866.25	18,311.00	19,188.00
206009	Auto deductibles	249.53	940.00	1,000.00
206010	Insurance deductibles	0.00	0.00	500.00
208001	Copier maintenance	0.00	0.00	0.00
208004	Fire extinguishers maintenance	337.00	225.00	225.00
208011	Vehicle & equipment maintenance	27,731.71	40,000.00	50,000.00
208014	Wildlife maintenance	1,530.00	700.00	1,000.00
208100	Emergency response costs	0.00	0.00	0.00
209010	Small tools	3,775.08	4,168.00	3,500.00
209012	Tires	15,093.04	20,000.00	20,000.00
209022	Stock items	24,290.11	23,267.00	20,000.00
209027	Garage & yard maint supplies	10,243.30	6,900.00	4,000.00
209029	Safety equipment	9,614.81	6,509.00	8,050.00
209033	Soda	724.91	0.00	0.00
211050	Misc vehicle maintenance	78,849.26	75,000.00	55,000.00
212026	Building maintenance materials	4,172.90	300.00	500.00
212050	Misc maintenance materials	44.00	0.00	0.00
213050	Misc contractual services	250.00	20,742.00	5,600.00
213051	Copier maintenance	1,255.41	1,450.00	1,200.00
213060	Software maintenance	0.00	0.00	0.00

City of Ballwin
Operating Budget Expenditures

Account Number	Description	2013 Actual	2014 Estimated	2015 Budget
Fund: 01 - General				
<u>Expenditures</u>				
213061	Study/consulting services	0.00	0.00	0.00
213064	Generator services	1,868.15	1,200.00	1,200.00
213065	Vehicle GPS maintenance	0.00	0.00	3,000.00
215003	Commercial drivers licenses	342.00	202.00	360.00
226001	Contingency	0.00	0.00	5,000.00
Account Classification Total: Operating Costs		\$240,839.62	\$269,764.00	\$234,850.00
Capital Costs				
219001	Computer software/upgrades	4,788.40	2,400.00	4,400.00
219002	Computer hardware/parts	0.00	0.00	0.00
219099	Misc equipment <\$7500	1,499.99	5,900.00	0.00
221502	Trucks	189,554.50	32,019.00	252,000.00
222050	Misc capital equipment	0.00	0.00	0.00
222501	Heavy equipment	0.00	106,169.00	0.00
Account Classification Total: Capital Costs		\$195,842.89	\$146,488.00	\$256,400.00
541 - Debt Service				
213080	Lease/loan payments	0.00	0.00	0.00
Account Classification Total: 541 - Debt Service		\$0.00	\$0.00	\$0.00
Program Total: 28 - Support Services		\$931,722.50	\$714,201.00	\$802,414.00
Department Total: 02 - Public Works		\$4,292,866.34	\$4,844,413.00	\$5,262,429.00

Other Funds

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 Operating Budget to allow flexibility for changing the scope of the improvements as needed. Minor construction/renovation projects, as well as capital equipment less than \$250,000, will be included in the Operating Budget.

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

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

CAPITAL FUND

For the Fiscal Year Ending December 31, 2015

	2013 Actual	2014 Estimated	2015 Budget
Fund Balance, January 1	\$ 35,586	\$ 285,126	\$ 493,006
Revenues			
Capital Improvement Sales Tax	\$ 304,192	\$ 267,000	\$ 0
Capital Improvement TIF Sales Tax	108,141	100,000	70,000
Park Sales Tax	604,505	267,000	100,000
Park TIF Sales Tax	147,506	140,000	140,000
Special Assessments	4,956	0	0
Recreation Contribution	0	133,800	64,000
Misc Project Reimbursement	232,516	0	73,200
Misc Parks Grants	236,500	77,500	525,000
Stormwater Grants	52,715	460,100	56,000
Total Capital Revenues	\$ 1,691,031	\$ 1,445,400	\$ 1,028,200
Expenditures			
Administration Department	\$ 420,360	\$ 56,903	\$ 28,000
Parks & Recreation Department	438,818	2,438,639	1,263,032
Police Department	0	0	0
Public Works Department	74,627	583,504	165,500
Total Capital Expenditures	\$ 933,805	\$ 3,079,046	\$ 1,456,532
Transfer (To)/From			
Operating Fund	\$ 0	\$1,975,326	\$ 0
Debt Service Fund	(504,510)	0	0
Revenues Over Expenditures	\$ 252,716	\$ 341,680	\$ (428,332)
Restricted Funds	(3,176)	(133,800)	133,800
	(Streetlight Escrow)	(Recreation Escrow)	(Recreation Escrow)
Fund Balance, December 31	\$ 285,126	\$ 493,006	\$ 198,474

2015 REVENUE SUMMARY 2015-2019 CAPITAL IMPROVEMENT PLAN

	2015	2016	2017	2018	2019
Revenues					
Capital Improvement Sales Tax	\$ -	\$ -	\$ 300,000	\$ 560,000	\$ 600,000
Capital Improvement TIF Sales Tax	\$ 70,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000
Park Sales Tax	\$ 100,000	\$ 355,000	\$ 410,000	\$ -	\$ -
Park TIF Sales Tax	\$ 140,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Recreation Contributions	\$ 64,000	\$ -	\$ -	\$ -	\$ -
Miscellaneous Project Reimbursement	\$ 129,200	\$ 62,800	\$ 1,415,360	\$ -	\$ -
Miscellaneous Park Grants	\$ 525,000	\$ -	\$ 525,000	\$ -	\$ 525,000
Revenue Totals:	\$ 1,028,200	\$ 647,800	\$ 2,880,360	\$ 790,000	\$ 1,355,000

Transfers In					
Transfer In from Operating Fund Balance	\$ -	\$ -	\$ 1,400,000	\$ -	\$ -
Use of Restricted Funds - Recreation Escrow	\$ 133,800	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 133,800	\$ -	\$ 1,400,000	\$ -	\$ -

Grand Totals: \$ 1,162,000 \$ 647,800 \$ 4,280,360 \$ 790,000 \$ 1,355,000

Project By Department

Administration					
Gov't Center Construction	\$ -	\$ -	\$ 1,400,000	\$ 700,000	\$ 700,000
TIF Municipal Revenue Funding	\$ 28,000	\$ 30,000	\$ 30,000	\$ 32,000	\$ 32,000
Totals:	\$ 28,000	\$ 30,000	\$ 1,430,000	\$ 732,000	\$ 732,000

Parks & Recreation					
Pointe Mechanical System	\$ 679,032	\$ 679,032	\$ 339,516	\$ -	\$ -
Golf Course Irrigation System	\$ 532,000	\$ -	\$ -	\$ -	\$ -
Ferris Park Redevelopment - Phase 2	\$ -	\$ -	\$ 685,000	\$ -	\$ -
Ferris Park Redevelopment - Phase 3	\$ -	\$ -	\$ -	\$ -	\$ 550,000
TIF Municipal Revenue Funding	\$ 52,000	\$ 54,000	\$ 54,000	\$ 56,000	\$ 56,000
Totals:	\$ 1,263,032	\$ 733,032	\$ 1,078,516	\$ 56,000	\$ 606,000

Public Works					
Henry Ave. Engineering	\$ 91,500	\$ -	\$ -	\$ -	\$ -
Henry Ave. - Easements	\$ -	\$ 28,500	\$ -	\$ -	\$ -
Henry Ave. - Construction	\$ -	\$ -	\$ 1,269,200	\$ -	\$ -
Ries Rd. Culvert-Engineering	\$ 70,000	\$ -	\$ -	\$ -	\$ -
Ries Rd. Culvert-Easements	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Ries Rd. Culvert - Construction	\$ -	\$ -	\$ 500,000	\$ -	\$ -
Ramsey Ln. Culvert - Federal Funding Fee	\$ 4,000	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 165,500	\$ 78,500	\$ 1,769,200	\$ -	\$ -

Expense Totals: \$ 1,456,532 \$ 841,532 \$ 4,277,716 \$ 788,000 \$ 1,338,000

Revenues Over Expenditures: \$ (294,532) \$ (193,732) \$ 2,644 \$ 2,000 \$ 17,000

Fund Balance January 1 \$ 493,006 \$ 198,474 \$ 4,742 \$ 7,386 \$ 9,386

Fund Balance December 31 \$ 198,474 \$ 4,742 \$ 7,386 \$ 9,386 \$ 26,386

ADMINISTRATION

Government Center Construction

Prior Years	2015	2016	2017	2018	2019
\$ -	\$ -	\$ -	\$ 1,400,000	\$ 700,000	\$ 700,000

Project Description

Renovation or replacement of the Government Center to maximize utilization of the space, provide appropriate security, energy efficiency and access.

Project Justification

To provide facilities that appropriately accommodate the functions contained in the building that enhance safety for staff, provide public restrooms, and meet current state and federal regulations for secure record storage and access. First year fees are paid from restricted fund balance. Subsequent years are paid through short-term financing.

TIF Municipal Revenue Funding

Prior Years	2015	2016	2017	2018	2019
\$ -	\$ 28,000	\$ 30,000	\$ 30,000	\$ 32,000	\$ 32,000

Project Description

Per TIF indentures, the City is required to pay 35% of their bottom half of TIF revenues or a cap of \$250,000 each year.

Project Justification

Per TIF Indentures.

PARKS & RECREATION

Pointe Mechanical System

Prior Years	2015	2016	2017	2018	2019
\$ 2,314,842	\$ 679,032	\$ 679,032	\$ 339,516	\$ -	\$ -

Project Description

Replacement of Pointe HVAC systems with energy savings paybacks expected over the lifetime of the equipment.

Project Justification

Equipment has reached the end of its intended lifecycle resulting in costly repairs and less energy efficiency.

Golf Course Irrigation System

Prior Years	2015	2016	2017	2018	2019
\$ -	\$ 532,000	\$ -	\$ -	\$ -	\$ -

Project Description

Substantial replacement and additions to existing irrigation system on the Ballwin Golf Course.

Project Justification

Existing system is obsolete and requires substantial time and money in repairs.

Ferris Park Redevelopment - Phase 2

Prior Years	2015	2016	2017	2018	2019
\$ -	\$ -	\$ -	\$ 685,000	\$ -	\$ -

Project Description

Phase II of a multi-year project to re-develop the park based on park planning process completed in 2012.

Project Justification

Park re-construction based on park planning process.

Submission will be made to various sources for partial funding of subsequent development phases.

Ferris Park Redevelopment - Phase 3

Prior Years	2015	2016	2017	2018	2019
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550,000

Project Description

Phase III of a multi-year project to re-develop the park based on park planning process completed in 2012.

Project Justification

Park re-construction based on park planning process completed in 2012.

Submission will be made to St. Louis County for a grant to partially offset costs.

TIF Municipal Revenue Funding

Prior Years	2015	2016	2017	2018	2019
\$ -	\$ 52,000	\$ 54,000	\$ 54,000	\$ 56,000	\$ 56,000

Project Description

Per TIF indentures, the City is required to pay 35% of their bottom half of TIF revenues or a cap of \$250,000 each year.

Project Justification

Per TIF Indentures.

PUBLIC WORKS

Henry Avenue Engineering, Easements, Construction

Prior Years	2015	2016	2017	2018	2019
\$ 6,000	\$ 91,500	\$ 28,500	\$ 1,269,200	\$ -	\$ -

Project Description

Replacement of deteriorated curb and gutters, construction curb and gutters where none exist, upgrade curb ramps to ADA standards, resurface driving lanes, and striping.

Project Justification

Henry Ave lacks curbs in several locations and has been covered by an asphalt overlay and the asphalt pavement has deteriorated.

The project will be 80% offset by federal funding.

Ries Road Culvert Engineering, Easements, Construction

Prior Years	2015	2016	2017	2018	2019
\$ 3,504	\$ 70,000	\$ 50,000	\$ 500,000	\$ -	\$ -

Project Description

Replacement of the existing 4-cell concrete box culvert and related roadway work.

Project Justification

The existing concrete culvert is deteriorating and needs to be replaced.

The project will be 80% offset by federal funding.

Ramsey Lane Culvert Federal funding fee

Prior Years	2015	2016	2017	2018	2019
\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -

Project Description

An application for replacement of the existing culvert and related roadway work will be submitted to East-West Gateway should they solicit applications in 2015 for federal funding. An application fee is required, but refundable if not approved. If funding is approved, engineering is expected in 2016, easement acquisition in 2017, and construction in 2018. If application is approved, 80% of the project cost will be reimbursable.

Project Justification

The existing concrete 4-cell culvert is deteriorating and needs to be replaced.

The project will be 80% offset by federal funding.

DEBT OBLIGATIONS

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

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

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

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

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

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

**CITY OF BALLWIN
LONG TERM DEBT OBLIGATIONS
2015**

TAX INCREMENT REFUNDING & IMPROVEMENT REVENUE BONDS

Olde Towne Plaza						
Original Issue - 6/1/02; debt retirement - 10/1/22						\$ 20,100,000.00
	Payments thru 12/31/14:					\$ (7,095,000.00)
	Redemptions					\$ (305,000.00)
Total TIF Debt 12/31/14:						\$ 12,700,000.00
	Payments Due in 2015:					
	04/1/15 Interest:			\$ 385,678.13		
	10/1/15 Interest/Principal:			\$ 385,678.13	\$ 930,000.00	
Total TIF Reduction Requirements for 2015:						\$ 1,701,356.26
Total TIF Indebtedness 12/31/15:						\$ 11,770,000.00
TOTAL CITY DEBT REQUIREMENTS FOR 2015 (excluding TIF):						\$ -
TOTAL CITY DEBT REQUIREMENTS FOR 2015 (including TIF):						\$ 1,701,356.26

CAPITAL LEASES

PURCHASE	DATE OF LEASE	LEASE AMOUNT	PAYMENTS THRU 2014	2015 INT PAYMENT	2015		REMAINING DEBT
					PRINCIPAL PAYMENT		
Pointe HVAC Equipment	2/12/14	\$ 2,000,000.00	\$ (328,963.20)	\$ (15,889.71)	\$ (663,142.93)		\$ 1,007,893.87
Total Capital Lease Debt 12/31/14:		\$ 1,671,036.80					
Total Capital Lease Principal Reduction Requirements for 2015:					\$ (663,142.93)		
Total Capital Lease Indebtedness 12/31/15:							\$ 1,007,893.87

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
2015	\$ 663,142.93	\$ 15,889.71	\$ 930,000.00	\$ 771,356.00	\$ 1,593,142.93	\$ 787,245.71
2016	\$ 670,159.63	\$ 8,873.01	\$ 1,195,000.00	\$ 715,556.00	\$ 1,865,159.63	\$ 724,429.01
2017	\$ 337,734.24	\$ 1,782.08	\$ 1,305,000.00	\$ 640,869.00	\$ 1,642,734.24	\$ 642,651.08
2018	\$ -	\$ -	\$ 1,420,000.00	\$ 559,306.00	\$ 1,420,000.00	\$ 559,306.00
2019	\$ -	\$ -	\$ 1,550,000.00	\$ 474,018.76	\$ 1,550,000.00	\$ 474,018.76
2020	\$ -	\$ -	\$ 1,715,000.00	\$ 380,968.76	\$ 1,715,000.00	\$ 380,968.76
2021	\$ -	\$ -	\$ 1,860,000.00	\$ 278,018.76	\$ 1,860,000.00	\$ 278,018.76
2022	\$ -	\$ -	\$ 2,725,000.00	\$ 166,331.26	\$ 2,725,000.00	\$ 166,331.26
Total:	\$ 1,671,036.80	\$ 26,544.80	\$ 12,700,000.00	\$ 3,986,424.54	\$ 14,371,036.80	\$ 4,012,969.34

DEBT SERVICE - 2002 C.O.P.S. FUND

For the Fiscal Year Ending December 31, 2015

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

	2013 Actual	2014 Estimated	2015 Budget
Fund Balance, January 1	\$0	\$0	\$0
Revenues	\$0	\$0	\$0
Expenditures			
Parks - annual payment	<u>\$624,000</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	\$624,000	\$0	\$0
Revenues over Expenditures	(\$624,000)	\$0	\$0
Other Financing Sources (Uses)			
Transfers in - Parks Fund	\$504,523	\$0	\$0
Transfers in - debt reserves	<u>\$119,477</u>	<u>\$0</u>	<u>\$0</u>
Total Other Financing Sources	\$624,000	\$0	\$0
Fund Balance, December 31	\$0	\$0	\$0

OLD TOWNE TIF FUND

For the Fiscal Year Ending December 31, 2015

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.

	2013 Actual	2014 Estimated	2015 Budget
Fund Balance, January 1	\$0	\$0	\$0
Revenues			
Economic Activity Taxes (EATS)	\$701,693	\$659,100	\$660,800
Payments in Lieu of Taxes (PILOTS) ¹	\$614,989	\$258,000	\$430,000
Special Allocation Account Interest	101	72	85
Total Revenues	\$1,316,783	\$917,172	\$1,090,885
Expenditures	\$0	\$0	\$0
Revenues over Expenditures	\$1,316,783	\$917,172	\$1,090,885
Other Financing Sources (Uses)			
Transfers in (TDD Revenues-top half)	\$67,515	\$63,750	\$64,000
Transfers in (Municipal Revenues)	\$141,646	\$152,470	\$153,090
Total Other Financing Sources	\$209,161	\$216,220	\$217,090
Transfers out for TIF 2-A Bond Payments	(\$1,525,944)	(\$1,133,392)	(\$1,307,975)
Fund Balance, December 31	\$0	\$0	\$0

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

TAX INCREMENT FINANCING OVERVIEW OLDE TOWNE PLAZA

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

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

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

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

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

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

The TIF and TDD bond financing was provided by Wells Fargo Advisors. The bond trustee is Commerce Bank of Kansas City. In 2014 the District made an unscheduled draw from the debt service reserve fund of \$281,359.22. This was the second unscheduled draw. The first was in 2013 in the amount of \$213,281.87. Based on historical data and economic forecasts, an additional draw in 2015 may be required.

BALLWIN TOWNE CENTER TRANSPORTATION DEVELOPMENT DISTRICT

For the Fiscal Year Ending December 31, 2015

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

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

	2013 Actual	2014 Estimated	2015 Budget
Fund Balance, January 1	\$0	\$0	\$0
Revenues			
TDD Taxes ¹	\$135,029	\$127,500	\$128,000
TDD Account Interest	9	8	6
Total TDD Revenues	\$135,038	\$127,508	\$128,006
Expenditures			
TDD Administrative Fees	\$7,099	\$7,500	\$7,500
TDD Audit Fees	2,750	2,350	2,350
Total TDD Expenditures	\$9,849	\$9,850	\$9,850
Revenues over Expenditures	\$125,189	\$117,658	\$118,156
Other Financing Sources (Uses)			
Transfers Out – EATs Fund ²	(\$67,515)	(\$63,750)	(\$64,000)
Transfers Out – TDD Revenues Fund ³	(\$57,674)	(\$53,908)	(\$54,156)
Total Other Financing Sources	(\$125,189)	(\$117,658)	(\$118,156)
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, 2015

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

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

	2013 Actual	2014 Estimated	2015 Budget
Fund Balance, January 1	\$ 344,724	\$ 333,815	\$ 304,613
Revenues			
Sewer Lateral Fees	\$ 295,440	\$ 296,000	\$ 296,000
Total Sewer Lateral Revenues	<u>\$ 295,440</u>	<u>\$ 296,000</u>	<u>\$ 296,000</u>
Expenditures			
Sewer Lateral Administrative Fees	\$ 34,761	\$ 35,702	\$ 33,500
Sewer Lateral Costs	271,588	289,500	265,000
Total Sewer Lateral Expenditures	<u>\$ 306,349</u>	<u>\$ 325,202</u>	<u>\$ 298,500</u>
Revenues Over Expenditures	\$ (10,909)	\$ (29,202)	\$ (2,500)
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 333,815	\$ 304,613	\$ 302,113

FEDERAL ASSET SEIZURE FUND

For the Fiscal Year Ending December 31, 2015

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.

	2013 Actual	2014 Estimated	2015 Budget
Fund Balance, January 1	\$ 134,047	\$ 137,718	\$ 133,833
Revenues			
Fed Asset Seizure Sharing	\$ 12,979	\$ 11,000	\$ 13,000
Fed Asset Seizure Account Interest	\$ 155	\$ 115	\$ 100
Total Revenues	<u>\$ 13,134</u>	<u>\$ 11,115</u>	<u>\$ 13,100</u>
Expenditures			
Fed Asset Seizure Expenses	\$ 9,463	\$ 15,000	\$ 101,500
Total Expenditures	<u>\$ 9,463</u>	<u>\$ 15,000</u>	<u>\$ 101,500</u>
Revenues Over Expenditures	\$ 3,671	\$ (3,885)	\$ (88,400)
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 137,718	\$ 133,833	\$ 45,433

P.O.S.T. FUND

For the Fiscal Year Ending December 31, 2015

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.

	2013 Actual	2014 Estimated	2015 Budget
Fund Balance, January 1	\$ 76,111	\$ 82,183	\$ 88,434
Revenues			
P.O.S.T. Funds	\$ 7,066	\$ 7,181	\$ 7,000
P.O.S.T. Funds Account Interest	\$ 88	\$ 70	\$ 70
Total Revenues	<u>\$ 7,154</u>	<u>\$ 7,251</u>	<u>\$ 7,070</u>
Expenditures			
P.O.S.T. Fund Training	\$ 1,082	\$ 1,000	\$ 5,000
Total Expenditures	<u>\$ 1,082</u>	<u>\$ 1,000</u>	<u>\$ 5,000</u>
Revenues Over Expenditures	\$ 6,072	\$ 6,251	\$ 2,070
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 82,183	\$ 88,434	\$ 90,504

Glossary

Budget Glossary

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

Accounting Period – See **Fiscal Period**.

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

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

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

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

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

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

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

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

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

Audit – (See **Financial Audit**)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FEMA – Federal Emergency Management Administration.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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