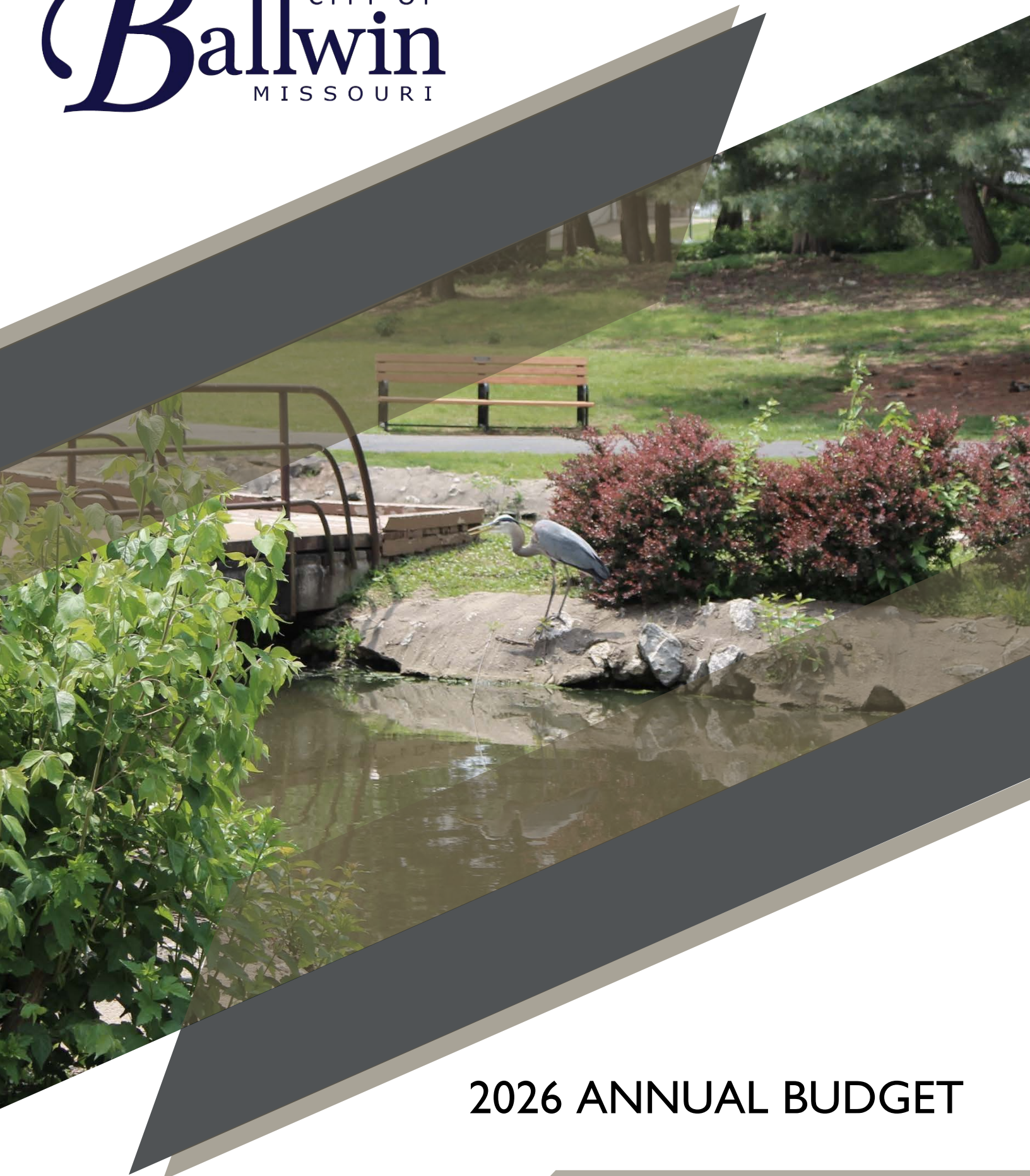




2026 ANNUAL BUDGET

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INTRODUCTION



Budget Message



December 1, 2025

To the Honorable Mayor, Aldermen and Citizens:

2025 has been another successful year in terms of upgrading and enhancing facilities and infrastructure throughout the City. Outsourcing several services historically performed by city staff has helped to increase productivity.

The reception to the City's largest park playground renovation – Vlasik Park – which was completed in December of 2024 has been nothing short of enthusiastic. During nice weather this playground remains busy even after dark. During the current year amenities have been added that include landscaping plants and trees, benches, tables, trash receptacles and fencing between the toddler area and the nearby fishing pond.

While the replacement of the playground located at The Pointe Community Center was budgeted to occur in 2025, the City was unable to secure Land and Water Conservation grant funding for the project. This playground replacement has been rescheduled for 2027 with plans to apply for a Municipal Park Commission Grant for funding. The playgrounds in the park system have systematically been replaced beginning with Ferris Park in 2013, New Ballwin Park in 2022, Holloway Park in 2023 and Vlasik Park in 2024. This will be the last of the playgrounds to be upgraded. This project is a part of the Parks Master Plan.



Ribbon cutting ceremony for Vlasik Park Playground.

The federally funded project to resurface Ries Road was completed this year. This included replacement of many of the curbs and ADA ramps, as well as thirty-eight new LED streetlight fixtures, which are owned by the City. Maintenance costs are significantly lower for city owned lights as compared with Ameren owned lights. While the grant for this project had originally been awarded as an 80% match, significant increases in construction costs between the time of award and the time of construction bid reduced the match to 60%, not including engineering costs. The project had originally been planned for 2024, but bidding was not done until late in the third quarter of that year, pushing the actual construction work into 2025. Other federally matched road resurfacing projects in the last 10 years have been New Ballwin Road, Holloway Road and Henry Avenue.



Public Works Yard under construction

Reconfiguration of the Public Works Yard project is one of the phases included in the Vlasik Park Master Plan. Housing the Public Works equipment, Parks equipment and Building Systems' workspace, the yard is extremely congested. Vehicles and heavy equipment are exposed to the elements, shortening their useful lifespan. Since 2016, the City has been working to get equipment such as this under cover and has been successful at the golf course and with the police department. Design work for the new yard was begun in 2024, and construction began in May of 2025. Three pre-engineered metal buildings are being constructed on the site, and Parks Maintenance and Building Systems will have their operations adjacent to the Public Works yard but separate, with their own gated area. The new structures in the Public Works Yard will enable all equipment to be covered and in heated bays. Material bins will also be under cover. The former Expressive Tek building near the Police station will house administrative Public Works staff enabling safe access for the public. An acre of the area previously occupied by the now demolished police building will be added to the park as green space. Construction is anticipated to be completed in February 2026.

A myriad of other park improvements have been made during the year. Repair of the tennis courts at New Ballwin Park was completed below budget. Repair of the lake deck in this park was also

accomplished. The restrooms in the Golf Club Event Center had been scheduled to be remodeled this year, which is another recommendation from the Parks Master Plan. Bid prices came in far higher than the amount budgeted, however, so this project has been delayed until 2026 with a larger budget of \$100,000.



New Ballwin Park Lake deck

With the aging of the North Pointe Aquatics Center, a consultant has been engaged to evaluate and assess the facility's infrastructure. The five-year Capital Improvement Program includes some funding to address necessary repairs and upgrades to this facility to maximize its lifespan.

2026 Budget Priorities

Parks Priorities for the Parks and Recreation department in 2026 continue to emphasize maintenance and upgrades to the existing facilities as it works its way through implementation of the various elements of the [Parks Master Plan](#), as well as the [Vlasis Park Master Plan](#). Planned upgrades to The Pointe include new fitness center flooring (\$85,000), new furniture in the lobby, locker rooms and upstairs area (\$50,000), repainting of the pool slide tower (\$13,000), painting/refinishing of the elevator column (\$12,100), repainting of the locker rooms and lobby (\$5,000) and refinishing of the gym and aerobic room floors (\$9,000).

Repair of slides at the North Pointe are budgeted at \$75,000 and the replacement of glass filter media will cost \$85,000. New electronic monument signs at The Golf Course/Event Center and at The Pointe will be installed at a combined cost of \$100,000. These signs will greatly improve the Parks and Recreation department's ability to promote events and programs. Much of the grass mowing in City parks will continue to be performed contractually. \$97,850 has been budgeted to continue this service in 2026.

Streets and Sidewalks Street repair over the years has repeatedly been the top priority for the City. Maintenance of streets and sidewalks is consistently rated as highly important by residents in the budget survey but is viewed as being performed very well or somewhat well by only 68% of respondents. Several factors impact the City's ability to maintain and repair streets. Since the COVID-19 pandemic in 2020, the department has struggled with hiring and retaining laborers. With this ongoing shortage of available labor, the department has shifted the composition of its workforce to include more part-time and seasonal employees. Allocation of available laborers between street replacement work and the fulfillment of work orders such as grinding down sidewalk trippers, filling potholes, etc. presents another challenge. Open work orders for street work have remained consistent compared with the prior year as these have received prioritization from management and the Board. To help reduce the number of open work orders, however, an additional \$15,000 has been budgeted for overtime pay. Sidewalk grinding will be performed contractually at a cost of \$30,000. While this service was also budgeted in the current year, it has not yet begun.

The City owns equipment that enables street repair and replacement to be performed in-house using staff crews. This is more cost effective for asphalt streets; however, repair of concrete streets can be done at a lower cost if contractual labor is used. Since 2018, the City has seen increases in the contractual cost of street repairs due to both higher material prices as well as higher labor costs. The City has been increasing the amount spent on contractual slab replacement in response.

The City's Street Assessment Report lists each street's pavement condition rating and the cost to bring that rating to a 9, which is the rating a newly constructed street carries. Per this report, an annual spend of \$1.8 million on street repair will enable the City to maintain its average street rating of 7 over a ten-year period. In the 2026 budget, this amount is being exceeded significantly.

The 2026 budget includes \$2,944,878 for contractual street and sidewalk work. Of this total, \$2,028,193 is for slab replacement, \$83,535 is for new sidewalk construction, \$812,461 is for mill and repave of asphalt streets and \$20,589 is for microsurfacing. This will be the second consecutive year in which no mill and repave work will be performed by in-house staff to free up laborers to fulfill work orders. Also, no federally reimbursable street work will be completed in 2026. The amount budgeted is nearly 18% higher than street spending in the prior year; looking at the Operating budget only, the spend in the 2026 budget is 59% over the current year. The additional spending will require a draw from unassigned fund balance.

Street / Bridge Work					
	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Estimated	Budget
Operating budget:					
Contractual	\$977,267	\$1,562,643	\$1,543,201	\$1,846,207	\$2,944,778
In-house, material only	\$140,276	\$228,226	\$53,621	\$0	\$0
Total contractual	\$1,117,543	\$1,790,869	\$1,596,822	\$1,846,207	\$2,944,778
Capital Budget:					
Contractual	(\$48,927)	\$646,647	(\$36,270)	\$645,671	\$0
	-	-	-	-	-
Grand Total	\$1,068,616	\$2,437,516	\$1,560,552	\$2,491,878	\$2,944,778

* Net of federal reimbursements. These are not always received in the same year expenses are incurred.

Snow Removal In the budget survey, respondents rated this service highest in terms of how well it is performed, with a 92% satisfaction rating. Ballwin is known throughout the West County area for the quality of its roads during winter storms. Key to the success of the City's snow removal and ice prevention operation is the effective use of its salt brining equipment. Pre-treating roads with salt brine before an expected snowstorm or freeze is far more efficient because the brine sticks to the road. The moisture also causes salt to work more effectively at preventing ice from forming in the first place. The use of salt brine allows the City to keep roads clear while using less salt, resulting in significant financial savings as well as protecting the environment. Salt brine will be sprayed on all streets during regular work hours in advance of a forecasted snowfall, reducing overtime expense as well as reducing overall salt usage. The budget for salt in 2026 is \$160,000.

Tree Maintenance At the time the emerald ash borer became a threat to trees in Missouri, the City had 2,000 ash trees located in the right of way. Contractual removal of these trees was cost prohibitive. The City responded by acquiring two bucket trucks and establishing a crew of laborers that works on tree removal throughout most of the year. Exceptions are during several weeks in the summer when street paving is being conducted and in the fall during leaf collection. In the winter months, nearly all the street laborers assist with trees whether it is trimming or stump grinding. In the eleven years of this project, 2,503 trees have been removed. More than half of them were deemed to be unsafe, while 1,108 of them were ash trees. Seventy-one percent of open work orders in the Public Works department are for tree work. This represents an increase of 31% over open work order in the prior year. To address the backlog of work orders, some of the tree removal work has been outsourced. \$75,000 is budgeted in 2026 for continued contractual tree removal.



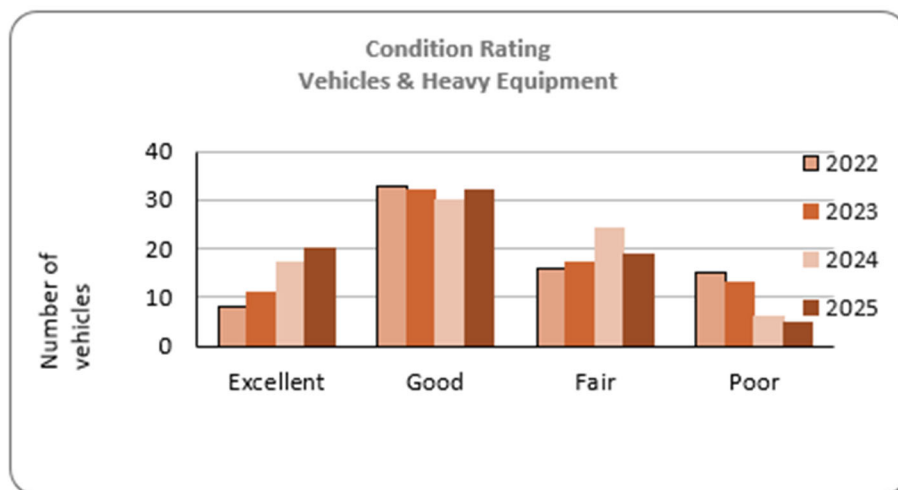
Street tree trimming

Leaf Collection Resident satisfaction with leaf collection is 86%, which is the fourth highest ranking among services. Although residents are largely happy with the service, there are challenges to deliver it

each year. The timing of the leaf drop plays a significant role. Recent seasons have seen a heavier and later leaf drop. Crews are still making rounds to pick up leaves into mid-December. The City uses the same trucks for leaves as it does for plowing and salting roads. When it snows or there is freezing rain before leaves are finished, all the trucks must be reconfigured by taking off leaf boxes and installing plows and salt spreaders and then changed back again. Sometimes this process must occur multiple times. To meet demand the City has been contracting with a leaf collection service to supplement the crews.

Manning the leaf vacuums is dusty, physically demanding work that is especially hard on older laborers and a source of muscle strain. To improve efficiency the City has now acquired four industrial leaf vacuums. Rather than manually maneuvering the hose, these units have a ride-on seat, and the hose is controlled with a joystick. Previously, each ward had two crews comprised of four workers in each crew supplemented with temporary staff. The industrial unit requires only two workers: one to drive the truck and a second to operate the joystick. Leaves are vacuumed considerably faster and it works with snow covered leaves also. The fourth unit was delivered late in 2025, and it is anticipated that there will no longer be a need for the outsourced leaf service, which saves upwards of \$70,000 annually. Temporary laborers are still included in the budget at a cost of \$30,000.

Vehicle and Equipment Keeping its fleet of vehicles and equipment in good working condition has always been a challenge for the City. Replacement of vehicles is often deferred when expenses need to be reduced during the budgeting process. The overall condition of the fleet is closely monitored with funding allocations for the replacement of trucks, automobiles and heavy equipment fluctuating widely from year to year. The number of vehicles in excellent or good condition is at a five-year high, reflecting the city's commitment to fleet quality. \$666,987 is budgeted for 2026, while \$730,855 was budgeted in 2025.



The replacement of heavy equipment and vehicles includes the following:

- Police patrol vehicles (6) \$329,190
- Two skid steers \$200,000
- Bed and hydraulics for two-ton truck \$137,797

New bays to be built as part of the Public Works yard configuration will help to slow the replacement rate for vehicles in this department and in Parks.

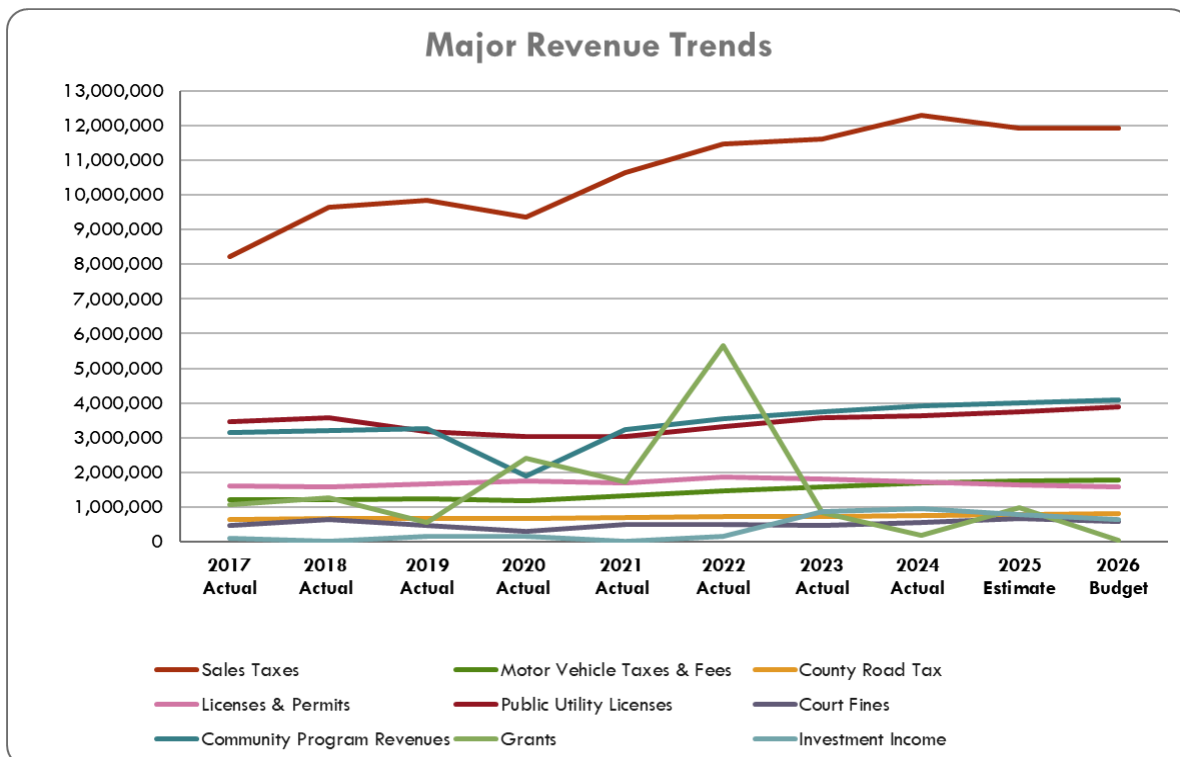
Revenues

The largest source of revenue for the City is sales taxes, which make up 43.6% of all revenues. These are normally allocated to the Capital Fund first, if grants and federal matching funds are not sufficient to pay for scheduled projects. The remaining sales taxes are allocated to the General Fund.

The City receives approximately half of its general sales taxes through St. Louis County from an allocation formula based on population. This revenue source could be increased in the future through annexation of adjacent unincorporated residential areas. The Cascades and Charleston Oaks subdivisions annexed January 1, 2023, added 502 additional residents. Arbor Trails and Arbor Crest subdivisions are currently being reviewed for annexation by the St. Louis County Boundary Commission. If approved, another 349 residents will be added. The decennial census performed in 2020 reflected an increase of 699 residents.

Ballwin levies a ½ cent Parks tax and ½ cent Capital Improvement tax within its borders. Additionally, a half cent county sales tax approved in 2018 for public safety is distributed. This accounts for the sales tax revenue increase in 2018. Receipts dipped in 2020 in response to the COVID-19 Pandemic then continually increased until the current year. Most of this increase was driven by inflation. Sales tax receipts for the first nine months of 2025 have lagged collections in the same period of 2024 by 2.5%. Local parks and capital improvement tax collections have exceeded county wide collections on a percentage basis. Economic uncertainty related to tariffs is a contributing factor. No sales tax increase is budgeted for 2026. The City does not levy property tax.

Public Utility license receipts continue to increase each year along with utility rate increases. During 2025, increases of 10% for gas, 11% for water and 12% for electric were imposed by utility



companies. Significant increases such as these could be ongoing. Telephone receipts alone are decreasing with cancellation of land lines and steep competition among cell providers.

Grant revenues received by the City are typically federal highway grants for repair of arterial roads and grants to fund park projects, both of which fluctuate from year to year. In 2020, a CARES Act grant of \$2.1 million was received to reimburse the City for emergency response expenses during the first year of the pandemic. ARPA funds of \$6.1 million were received in the next two years for replacement of lost revenues during the pandemic. A park grant of \$575,000 is approved and budgeted for 2026.

Investment income rose in 2023 and 2024 as the Federal Reserve raised interest rates to help slow inflation. Budgeted investment revenue reflects a decrease of 19% due to two factors. Interest rates are being lowered as inflation cools and invested balances are being reduced to fund the Public Works Yard project.

Legislation was passed that reduces the franchise fee rate for cable tv/video services over a five-year period from 5% in 2022 to 2.5% in 2027. This revenue source also declines as people switch from cable services to satellite and streaming services. There is no franchise revenue received from either fiber internet or streaming services. Motor fuel tax, however, has been experiencing increases in rates over the past five years with the maximum rate of 29.5 cents made effective in October of 2025. The increases in fuel receipts have thus far exceeded the decreases in the franchise fees.

General Fund Expenditures

General fund expenses total \$27,046,759 compared with \$24,366,443 for the 2025 estimate. This is an increase of \$2,680,316 or 11.0%. Transfers of \$320,000 have been deducted from the 2026 budget total and \$3,720,000 from the 2025 total. The increase in personnel expenses (\$1,309,983) accounts for the larger part of this increase.

Personnel Costs	2025 Estimated	2026 Budget	\$ Variance	% Variance
Salaries	\$8,998,659	\$9,662,939	\$664,280	7.4%
Overtime/Holiday pay	366.940	386.782	19.842	5.4%
Part-time pay	1,549.324	1,639.911	90.587	5.8%
FICA	815.515	894.815	79.300	9.7%
LAGERS	972.930	1,190.037	217.107	22.3%
Workers Comp	458.380	398.630	(59.750)	-13.0%
Unemployment insurance	4.131	0	-4.131	-100.0%
Health Insurance	1,663.218	1,956.609	293.391	17.6%
Dental Insurance	48.369	53.058	4.689	9.7%
Life insurance	10.074	11.594	1.520	15.1%
HRA	35.759	35.751	-8	0.0%
Uniforms	90.830	95.130	4.300	4.7%
Employee testing	14.640	15.090	450	3.1%
College Tuition	18.000	15.000	(3.000)	-16.7%
Miscellaneous	22.602	24.008	1.406	6.2%
Total	15,069,371	16,379,354	1,309,983	8.7%

Salaries for full-time employees increased by \$664,280 due in part to forecasted higher staffing levels both in the Police and Public Works departments. A 3% merit raise for full-time employees is budgeted to be effective April 1. Formal approval of this increase by the Board is contingent on the stability of economic conditions in the spring. Police officers, sergeants and lieutenants will receive step increases of 3% under their collective bargaining agreements. Additional changes may occur with the officers' agreement being due for renegotiation in the coming year, but there is not an amount budgeted.

Part time pay is budgeted to be 5.8% higher than in the current year. Some part time employees receive minimum wage. A mandated minimum wage increase in Missouri will increase the rate to \$15 per hour in 2026, followed by annual adjustments based on changes in the consumer price index. As the pay for entry level employees increases, so does the rate of pay for more experienced part-time workers to minimize compression. Additionally, the budget assumes full employment while the current year reflects reduced labor costs due to closures of outdoor facilities on bad weather days.

LAGERS pension expense is projected to be \$217,107 higher with an increased contribution rate of 1% for both general employees and police effective January 1. This is the maximum increase allowed by statute. Projections for full staffing in 2026 and higher salaries also add to the amount of increase. While workers compensation insurance is projected to increase by 6% in July of next year, there was a 26% decrease in premiums in 2025. This resulted in a favorable variance compared with 2025.

Another major component in the personnel increase is health insurance premiums, which increase July 1. The additional \$293,391 budgeted for this expense reflects a 9.0% premium increase in 2025 and a 9% projected increase for 2026. Several high cost medical claims, participants with chronic conditions and high pharmacy costs are contributing to these premium increases. The City changed from a 3 tier plan to a 4 tier plan and provided incentives for employees' spouses to take advantage of other available coverage options last year to help reduce premiums.

Many other categories of expenses also increased in 2026. Operating costs include higher amounts for utilities, insurance, maintenance agreements, and special projects. Total operating expenses are increasing by \$755,876. Street and sidewalk spending is increased by \$507,361 and contractual services increased by \$232,848 compared with the prior year.

One management position in Parks & Recreation that had been eliminated in 2022 has been restored for the 2026 budget, and a part-time events management position has been changed to a full-time position. The latter personnel change is the only increase in service levels.

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

Major Budget Assumptions

Personnel merit increase (April 1)	3.0%
Health insurance premium increase (July 1)	9.0%
Dental insurance premium increase (June 1)	2.0%
LAGERS increase - General	1.0%
LAGERS increase - Police	1.0%
Workers Compensation insurance increase	6.0%
General Liability insurance increase	5.0%
Property & Liability insurance increase	10.0%
Electric rate increase	12.0%
Sewer increase	7.0%
Natural gas increase	10.0%
Water	11.0%
Motor fuel - unleaded	0.0%
Motor fuel increase - diesel	0.0%

Significant non-recurring expenses included in the budget are:

• Portable police radios (28)	\$187,600
• Event Center bathroom remodel	\$100,000
• Fitness center flooring	\$ 85,000
• Replace glass media filter at North Pointe	\$ 85,000
• Repair North Pointe slides	\$ 75,000
• Redesign of City website	\$ 55,000
• NuSteps (2), ellipticals (2), racks, weights	\$ 51,000
• Electronic monument sign at The Pointe	\$ 50,000
• Electronic monument sign at Golf Course	\$ 50,000
• Lobby, locker room furniture at The Pointe	\$ 50,000
• Drone for Police	\$ 25,000
• Wash bay power sprayer for Public Works	\$ 20,000
• Golf course cart path improvements	\$ 20,000
• PC replacements	\$ 18,750
• Repair/repaint New Ballwin Park basketball court	\$ 18,000
• Mobile data terminals (4) for police cars	\$ 15,000
• Concrete forms	\$ 15,000
• Shop scanner software for two-ton trucks	\$ 15,000
• Slide tower paint at The Pointe	\$ 13,000
• Repaint elevator column at The Pointe	\$ 12,100
• Software for work orders	\$ 12,000
• Deck loungers	\$ 11,340
• Rebuild decks on lakes in Vlassis Park	\$ 10,000

Capital costs in the 2026 budget, which are purchases of vehicles, equipment, and improvements to facilities under \$250,000, are \$614,457 higher than in the current year. This is due primarily to increased street spending on asphalt streets.

Capital Fund

Wrap up of the Public Works yard project will occur in February of 2026 with expenses budgeted at \$320,000. The original timeline for this project had been projected at 18 months; after receiving construction bids in the spring though the timeline was shortened to ten months. With the objective of relieving congestion, providing covered parking for equipment and establishing safe public access to the Public Works administrative staff, three new buildings were needed and one was renovated. All three new buildings are pre-engineered metal buildings (PEMB). One will be used for heated vehicle storage and material storage (sand, rock) that is currently kept outdoors. This building also has space designated for small equipment that is currently housed in a collection of Conex boxes. A second PEMB has been added for additional vehicle housing and to serve as the mechanic's space. The third houses the Parks maintenance and Building Systems staff and their equipment. The renovated building is a city-owned structure located on Kehrs Mill Road which had previously been leased. This has been refurbished and reconfigured to be used as the Public Works administrative office. Total project cost is expected to be \$4.3 million, with \$320,000 to be spent in 2026.

Just one other project is planned for 2026, which is a pool renovation project at The Pointe. A Municipal Parks Commission grant has been secured for this in the amount of \$575,000; the expected project cost is \$605,000. The largest component of this project is the replacement of the play structure in the natatorium, known as an SCS. The pool surface will be replastered, and sensors and water heating capabilities will be upgraded. Adjoining locker rooms will be refreshed to include improvements to the plumbing.

The Capital fund will start 2026 with a fund balance of \$147,568. Only the City's portion of The Pointe pool project will be spent, which is \$30,000. Carryover of fund balance into 2027 will be \$117,568.

2026 Budget By Fund					
FUND	REVENUES	EXPENSES	TRANSFERS IN/(OUT)	SURPLUS (DEFICIT)	FUND BALANCE 12/31/26
General	\$26,027,316	\$27,046,759	(\$320,000)	(\$1,339,443)	\$20,997,624
Capital	575,000	925,000	320,000	(30,000)	117,568
TDD	105,004	18,250	(86,754)	0	0
Sewer Lateral	306,200	283,156	0	23,044	1,044,188
Federal Asset Seizure	13	5,500	0	(5,487)	42,244
P.O.S.T.	2,708	3,600	0	(892)	12,938
All Funds	\$27,016,241	\$28,282,265	(\$86,754)	(\$1,352,778)	\$22,214,562

TDD

Revenues are budgeted to remain flat during the year. Increases in sales tax revenues experienced in other parts of the city and county do not always impact the TDD District. With the dissolution of the TIF District in 2022, the funds received from the ¼ cent sales tax are now transferred directly to the bond trustee after paying administrative expenses of the district. Payments transferred on behalf of the District cannot exceed 6.661% of the total debt service on the TIF bonds. However, that

cap is not expected to be met prior to the expiration of the sales tax in 2031. At that point, the TDD District will be dissolved. This fund does not carry a fund balance.

Sewer Lateral

Revenues are generated from a \$28 assessment levied against all residences with 6 or fewer dwelling units. These revenues are projected to be flat compared with the current year. The City finances as many sewer lateral repairs each year as possible including the rare replacement of sewer laterals that extend into the street. The spending cap increased during 2022 from \$3,000 to \$4,500 because accumulated fund balance has become high, making larger reimbursements affordable. Under special circumstances such as deep excavation or street cutting and repair, a property owner can be reimbursed up to \$7,500. Expense for repairs is budgeted at \$260,000, which is an increase of almost 13% over what is expected to be spent in the current year. Revenues will exceed expenses by \$23,044, bringing cumulative fund balance to \$1,044,188.

Federal Asset Seizure

Revenues received from drug enforcement seizures are inconsistent from year to year and difficult to project. Many cases are pending forfeiture decisions and processing. For these reasons the Equitable Sharing program under the Department of Justice and the Asset Forfeiture program under the U.S. Treasury do not permit revenues for this fund to be budgeted. Expenses are budgeted at \$5,500. This will finance subscription renewal of the drone software and drone pilot training and certification. Use of \$5,487 of accumulated fund balance is planned, leaving a balance of \$42,244 in this fund.

P.O.S.T.

Court collections in the current year influence the amount to be received in the subsequent year. \$2,700 of revenue is projected. Expenditures are budgeted at \$3,600 for Virtual Academy training. Accumulated fund balance will be spent down by \$892 leaving a fund balance of \$12,938.

Five Year Projections

The following chart outlines the City's five year forecast for the General and Capital Fund revenues and expenditures for 2026 through 2030. The City uses these projections to evaluate whether a structural issue exists that would cause expenses to outpace revenues during the forecast period. The projections are also used to determine the affordability of capital projects, which are then incorporated into the five year Capital Improvement Plan. These projections are based upon conservative assumptions and do not reflect actions the City might take to close projected deficits.

Because the General and Capital Funds both receive allocations of revenue from the sales taxes received by the City, it is necessary to project both funds in combination to get a true picture of the resources available. There are no other major funds of the City, and all minor funds are Special Revenue Funds with restricted uses.

General & Capital Projects Funds Combined - Five Year Projections
Fiscal Years 2026 - 2030

	2024	2025	2026	2027	2028	2029	2030
	Actual	Estimated	Budget	Projected	Projected	Projected	Projected
Sales Taxes	12,297,336	11,923,500	11,923,000	12,042,230	12,162,652	12,284,279	12,407,122
Other Taxes	2,515,005	2,583,900	2,630,500	2,630,500	2,630,500	2,630,500	2,630,500
Licenses & Permits	1,734,590	1,651,300	1,597,675	1,573,975	1,553,830	1,542,375	1,532,075
Public Utility Licenses	3,639,681	3,744,000	3,903,000	4,020,090	4,140,693	4,264,913	4,392,861
Court	551,128	670,000	600,000	600,000	600,000	600,000	600,000
Community Programs	3,946,201	4,032,104	4,121,500	4,121,500	4,121,500	4,121,500	4,121,500
Police & Communications	440,803	456,878	464,922	464,922	464,922	464,922	464,922
Miscellaneous	1,383,038	1,352,697	786,719	775,104	775,104	775,104	775,104
Use of Fund Balance	0	3,720,000	320,000	117,568	0	0	0
Total Revenues	26,507,782	30,134,379	26,347,316	26,345,889	26,449,201	26,683,593	26,924,083
Personnel Costs	14,270,960	15,069,371	16,379,354	16,839,442	17,458,057	18,107,166	18,788,761
Operating Costs	7,176,410	7,544,881	8,300,757	8,304,013	8,396,604	8,494,373	8,597,703
Capital Costs	1,868,439	1,752,191	2,366,648	1,382,989	1,382,989	1,382,989	1,382,989
Non Operating Costs *	1,153,774	4,457,728	350,000	50,000	481,800	390,000	425,000
Total Expenditures	24,469,583	28,824,171	27,396,759	26,576,444	27,719,450	28,374,528	29,194,453
Surplus/(Deficit)	2,038,199	1,310,208	(1,049,443)	(230,555)	(1,270,249)	(1,690,935)	(2,270,370)

*net of grant funding

Assumptions used in the projections are largely the same as those used in preparing the 2026 budget. Sales tax growth of 1% each year is included after the 2026 budget year. Motor fuel taxes increase and cable franchise fees decrease along with rate changes mandated by recent state statutes. Public utility licenses increase by a conservative 3% each year. Investment income decreases to an interest rate of 3.0%. All other revenue sources, except grants associated with capital projects, remain static. Within expenditures, salaries increase by 3% each year, and part time pay increases by an estimated 2% for the change in CPI. Workers compensation increases by 6%, health premiums increase by 9%, property and liability insurance increases by 10% and utilities increase in accordance with published rate schedules.

Acquisitions of vehicles and equipment are included in the projected years at a level that is typical of what is spent most years. A decreased spending level of approximately \$1 million from the 2026 budget for contractual street repair is carried forward in the projections. A moderately ambitious schedule of capital projects is encompassed. These include a \$0.6 million playground replacement at The Pointe Community Center, \$0.6 million in upgrades to Vlasik Park following recommendations in the Vlasik Park Master Plan and \$0.8 million for pond rehabilitation at New Ballwin Park. An additional \$1.0 million is set for improvements and repairs at North Pointe following recommendations from the consultant who is currently assessing the infrastructure.

Cost control will be critical in future years and measures will need to be taken to prevent projected deficits. At the end of 2026, the City will have approximately \$5.0 million in General Fund balance committed for infrastructure projects. These funds can be used in 2027, 2028, 2029 and 2030 to reduce or close the funding gaps that are projected, either for the park projects or for street repair and replacement. Alternatively, the gaps could be reduced by foregoing discretionary capital projects. These project costs are reflected on the line in the chart labeled Non-Operating Costs. Use of fund balance associated with these projects is set out separately in the revenues section.

In conclusion, the City's financial resources over the next five years should allow the City to make significant progress towards its short-term goals for parks and public works projects as outlined in the Board of Aldermen's planning directives and in the Parks Master Plan and Vlasik Park Master Plan. The City does not currently identify specific actions for the achievement of longer-term objectives.

Fund Balance

The General Fund will be using \$1,339,433 of accumulated fund balance in 2026, which decreases the balance by 6%. Total fund balance is projected to include \$5 million committed to major infrastructure improvements. We anticipate our unassigned fund balance at the end of 2026 to be \$14,913,157. This amount is 55.1% of our budgeted operating expenditure and exceeds our fund balance reserve policy requirement of 25% by \$8.2 million.

The Capital Fund budget will use only \$30,000 of its accumulated fund balance in this budget, ending the year with a balance of \$117,568. The Capital Fund does not have a dedicated revenue source; sales tax revenues are allocated to it on an as needed basis to fund planned projects and to supplement grant revenue. This fund generally only carries over a significant fund balance into the next year if one of the projects is unfinished. Currently, residual fund balance is from sales tax revenues allocated for the Pointe playground replacement that had been planned in 2025. The project has been rescheduled for 2027 and these funds will be used at that time.



New Ballwin Road ribbon cutting

Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Ballwin, Missouri for its annual budget for the fiscal year beginning January 1, 2025. This is the tenth such award for the City.

The award reflects the City's commitment to meeting the highest principles of governmental

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



In closing, we offer our thanks to the entire management team for their assistance in the development of the 2026 budget. Additional appreciation is extended to Mayor Stallmann and the Board of Aldermen for their continued support throughout the budget process. The financial strength of the City is the direct result of the guidance and oversight by the Mayor and Board of Aldermen in concert with our dedicated staff on behalf of the citizens of Ballwin.

Respectfully Submitted,

Eric Sterman
City Administrator

Denise Keller, CPFO
Finance Officer

Form of Government

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

City Officials

MAYOR

Mark Stallmann



BOARD OF ALDERMEN

Ward I

Michael Finley



Janet Rodriguez Judd



Ward II

Pamela Haug



Tequila Gray



Ward III

Frank Fleming



Mark Weaver



Ward IV

David Siegel



Jim Lehmkuhl



City Administration

CITY ADMINISTRATOR

Eric Sterman



DIRECTOR OF PARKS AND RECREATION

Chris Conway



CHIEF OF POLICE

John Bergfeld



DIRECTOR OF PUBLIC WORKS

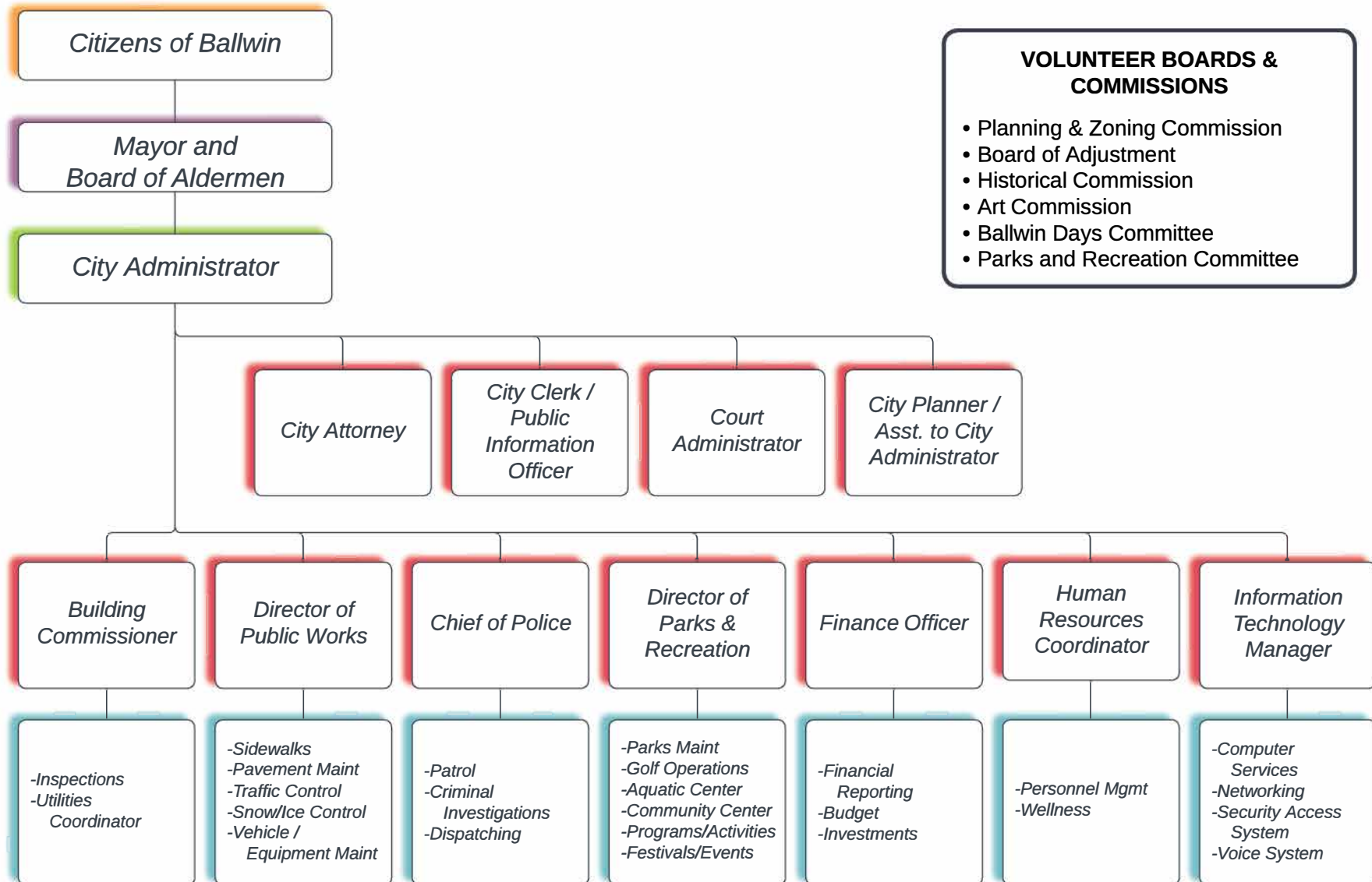
Jim Link



Finance Officer
Human Resources Coordinator
Information Technology Manager
City Clerk / Public Information Officer
Building Commissioner
City Planner / Assistant to the City Administrator
City Attorney
Court Administrator
Prosecuting Attorney
Municipal Judge

Denise Keller
Haley Morrison
Paula Reeds
Megan Freeman
Seth Pecoraro
Lynn Sprick
Kyle Cronin
Mikki Grieshaber
Chris Graville
Virginia Nye

City of Ballwin 2026 Organizational Structure



Budget Survey

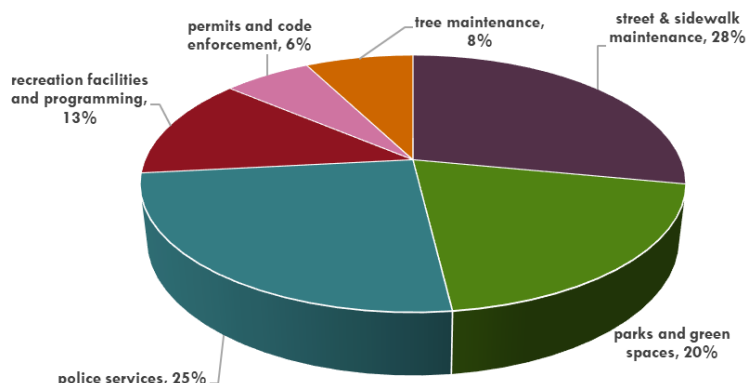
The City conducted its fifth annual community survey regarding the budget this year. This survey was available for 4 weeks. It was sent out in the City's email newsletter, posted on social media and on the City's website. Respondents were asked about their satisfaction with the transparency of the budget process; 91% were either satisfied or neutral regarding transparency.

Respondents were then given a listing of City services and asked to rate how well each was being delivered. Ratings of very well or somewhat well are listed below, *street and sidewalk maintenance* increasing the most and *leaf collections* declining the most compared with ratings in 2024.

Quality of Delivery Service	2021	2022	2023	2024	2025
Snow removal	94%	93%	93%	91%	92%
Police	95%	93%	93%	91%	87%
Parks and green spaces	89%	79%	84%	86%	87%
Leaf collection	87%	88%	88%	93%	86%
Recreation facilities and programming	87%	85%	84%	85%	85%
Street and sidewalk maintenance	78%	65%	75%	66%	68%
Providing information, customer service, and	71%	67%	76%	71%	66%
Tree maintenance in rights of way	62%	50%	65%	68%	63%
Mosquito control	62%	58%	70%	63%	57%
Permits, inspections and code enforcement	62%	44%	57%	58%	52%

Six of the ten services had lower ratings than in the previous year. These services were assessed to determine whether additional funding, improvements to processes or increased education was needed. All comments were reviewed by management for the same purpose. Articles in the City's quarterly newsletter as well as social media posts are made to help inform residents about issues of concern.

Another question posed asked respondents how they would allocate \$100 across the various service categories. *Street and sidewalk maintenance* received the highest allocation of funding, followed closely by *police* and then by *parks and green spaces*.



Follow this link to see more detail of the responses to the budget survey:

https://www.ballwin.mo.us/pageimages/DocumentCenter/Budget_Survey_2024.pdf



Comprehensive Community Plan

The Planning and Zoning Commission adopted the [Comprehensive Plan](#) unanimously on June 3, 2019. The process of updating the Comprehensive Plan was guided by a resident steering committee, and involved extensive community engagement with numerous opportunities for resident input. These included focus group meetings with home owner association leadership, open houses, community wide surveys, visual preference surveys, a website and social media. Plan principles, goals and recommendations were developed, a future land use plan was created and an analysis of possible annexation was performed.

The building blocks of the plan are the community values.

Our Community Values

We value.....

Our high quality of life.

Our great schools and highly rated schools.

Our strong sense of community.

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

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

Our high standard of city services.

Our state-of-the-art recreation facilities.

Our increasingly diverse population.

Our diverse range of housing choices.

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

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



Strong Neighborhoods

Key Goals:

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

1.2 Diversify housing choices to ensure a spectrum of residents.

- 1.3 Ensure upkeep and maintenance of homes to preserve property values.



A Modern Transportation Network

Key Goals:

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



Resilient Local Economy and City Revenues

Key Goals:

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



A Strong Sense of Place

Key Goals:

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



Leader in Active Recreation and Healthy Living

Key Goals:

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



A Distinctive Image for Ballwin

Key Goals:

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



Outstanding Community Services

Key Goals:

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



Board of Aldermen Planning Directives

The City of Ballwin conducts Board planning sessions to discuss issues on an in-depth basis and to set priorities for the City. The Board has established a set of objectives to address generally within a 3 – 5 year term and goals to continue long term.



Strong
Neighborhoods

- Conduct inspections program through city staff to preserve high property values; maintain a focus of active code enforcement while ensuring property owner rights



Leader in
Active
Recreation and
Healthy Living

- Improve/construct park facilities based on master parks plan priorities
- Replace playground at The Pointe, to include some ADA universal elements
- Explore opportunities to add green space to the park system
- Plan for future maintenance, renovation, reconstruction, and/or addition to the Pointe and North Pointe



A Modern
Transportation
Network

- Utilize the optimal combination of in-house labor and equipment and contractual labor to improve the street network and sidewalks
- Reconfigure and modernize the public works/parks/building systems yard to provide shelter for vehicles and equipment



A
Resilient Local
Economy and
City Revenues

- Continually update code of ordinances to be forward looking, cohesive with the comprehensive plan, and incorporate mixed use development codes
- Market Ballwin to businesses and developers to reduce commercial vacancies and fortify the sales tax base
- Develop sales tax incentive policy to guide potential future use of tax incentives to spur new development



Outstanding
Community
Services

- Recruit and retain a high quality workforce; fully staffing police and public works departments
- Employ contractual labor to reduce outstanding work orders for tree removal in the right-of-way
- Enhance and expand engagement and communication with residents and businesses
- Emphasize a customer service focus that increases electronic access to services and information for residents and businesses
- Continue to strengthen the city's security to include hardware infrastructure upgrades and further implementation of cloud-based software solutions
- Continue to capture surplus fund balance annually to invest in capital projects
- Explore ways to reduce the cost of city paid street lights
- Maintain a focus on keeping crime rates low, including increased traffic and property crime enforcement



A Distinctive
Image for
Ballwin

- Grow the branding of Ballwin for residents and the surrounding communities
- Investigate opportunities for annexation of commercial districts and residential areas

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.

Funds Excluded from Adopted Budget

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

Budget Basis

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

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

Those revenues susceptible to accrual are franchise taxes, licenses, and interest. Sales taxes collected and held by the state at year-end on behalf of the City are also recognized as revenue. Only the portion of

special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

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

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

Basis of Accounting and Budgeting

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

Budget Preparation, Review and Adoption

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

Budget Amendments and Transfers

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

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

The City's budget policy sets expenditure control at the department level. The Finance Officer monitors the budget on a monthly basis. A budget amendment is generally processed towards the end of the fiscal

year before adoption of the succeeding year's budget, with possible additional amendments processed during the year if an unforeseen expenditure or revenue source requires such an amendment.

Budget Calendar Fiscal Year 2026

DATE	ACTION
July-August, 2025	Conduct Budget Survey with residents, businesses
August 4, 2025	Provide departmental access to 2026 Budget System
August 13, 2025	City Administrator & Finance Officer hold initial budget preparation meeting with department heads
September 22, 2025	Conduct Budget Work Session with Board of Aldermen; present Employee Compensation, Special Revenue Funds and General Fund Budget Revenues
September 30 – October 3, 2025	City Administrator and Finance Officer meet with individual department heads to review departmental budgets
October 13, 2025	Conduct Budget Work Session with Board of Aldermen; present General Fund and Capital Fund Budget Expenditures
November 3, 2025	Capital Improvement Plan for approval at Planning & Zoning Commission Meeting (as required by State Statute). This may also be held December 1 if no other business is before the Commission on this date
November 10, 2025	Present 2025 Budget Re-appropriation to Board of Aldermen
November 19, 2025	Publish Public Hearing Notice
December 8, 2025	Conduct Public Hearing on Proposed Budget; Adopt Budget
December 9, 2025	Distribute Approved Budget

Fund Structure

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

Governmental Fund Types

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

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

Fund Organization

The General Fund: This fund includes budgets for four departments that provide the critical services to our residents, such as police protection, street maintenance, planning, codes, court, park maintenance and general administration of the City. The departments are comprised of multiple program budgets. Three of the departments have employees whose salaries and benefits are allocated among various programs within the department. Several programs, primarily recreational, receive fees to assist in offsetting program expenditures. The operations and programs included in the General fund are:

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

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

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditure for a specific purpose. These include the following:

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

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

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

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

Major and Nonmajor Funds

Major funds represent the significant activities of the City and include any funds whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. Both the General and Capital Funds are major funds. All special revenue funds are nonmajor funds.

Use of Funds

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

Use of Funds by Departments

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

The TDD Fund is not a part of the above as it does not provide direct benefit to any of the above departments.

Financial Policies

The Board of Aldermen have formally adopted each of the policies included here. This budget document complies with the relevant financial policies.

Operating Budget Policy

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

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

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

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

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

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

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

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

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

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

The City of Ballwin declares that:

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

Capital Improvement Plan and Debt Budget Policy

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

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

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

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

Budget Amendments / Re-appropriation

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

Fund Balance Policy

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

Background

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

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

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

Actions Leading to Restricted, Committed and Assigned Fund Balances

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

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

Order of Spending

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

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

Minimum Unrestricted Fund Balance

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

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

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

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

Capital Asset Policy

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

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

Policy The City of Ballwin, in compliance with *Generally Accepted Accounting Principles* (GAAP), reports capital assets at historical cost when possible. In the absence of historical cost information, the City estimates this cost using the Consumer Price Index (CPI) and backtrending.

The historical cost of infrastructure and buildings includes ancillary charges (such as title searches, architect fees, legal fees, engineering fees, appraisals, surveying fees, and environmental assessments, demolition of existing structures-less salvage, utility relocation or removal, land fill or grading) necessary to place an asset in its intended location, capitalized interest if the asset is financed, and subsequent additions or improvements to the asset. Donated assets are recorded at their fair market value as of the date donated. The City of Ballwin has an established minimum threshold of \$7,500 for capital assets

Investments

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

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

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

Delegation of Authority Authority to manage the City’s investment program is derived from the Board of Aldermen. Management responsibility is hereby delegated to the City Administrator and Finance Officer, who shall establish written procedures for the operation of the investment program consistent with this investment policy. The Finance Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate investment activities.

Authorized and Suitable Investments

In the opinion of the City’s legal counsel, the City may make investments permitted by statutes applicable to other state officers and agencies.

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

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





BUDGET SUMMARIES

Summary of All Funds

	2024 Actual	2025 Estimated	2026 Budget	% Change from 2025 Estimated
General Fund				
Revenues	\$ 25,720,029	\$ 25,802,379	\$ 26,027,316	0.9%
Expenditures	(23,315,809)	(28,086,443)	(27,366,759)	-2.6%
Revenues over (under) expenditures	<u>\$ 2,404,220</u>	<u>\$ (2,284,064)</u>	<u>\$ (1,339,443)</u>	
Capital Fund				
Revenues	\$ 2,059,456	\$ 5,222,003	\$ 895,000	-82.9%
Expenditures	(2,425,477)	(5,347,731)	(925,000)	-82.7%
Revenues over (under) expenditures	<u>\$ (366,021)</u>	<u>\$ (125,728)</u>	<u>\$ (30,000)</u>	
Transportation Development District Fund				
Revenues	\$ 109,034	\$ 105,005	\$ 105,004	0.0%
Expenditures	(109,034)	(105,005)	(105,004)	0.0%
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Sewer Lateral Fund				
Revenues	\$ 307,435	\$ 304,950	\$ 306,200	0.4%
Expenditures	(268,435)	(250,985)	(283,156)	12.8%
Revenues over (under) expenditures	<u>\$ 39,000</u>	<u>\$ 53,965</u>	<u>\$ 23,044</u>	
Federal Asset Seizure Fund				
Revenues	\$ 5,502	\$ 22,641	\$ 13	-99.9%
Expenditures	(3,033)	(4,000)	(5,500)	37.5%
Revenues over (under) expenditures	<u>\$ 2,469</u>	<u>\$ 18,641</u>	<u>\$ (5,487)</u>	
P.O.S.T. Fund				
Revenues	\$ 3,663	\$ 4,322	\$ 2,708	-37.3%
Expenditures	(17,752)	(13,255)	(3,600)	-72.8%
Revenues over (under) expenditures	<u>\$ (14,089)</u>	<u>\$ (8,933)</u>	<u>\$ (892)</u>	
Total Governmental				
Revenues	\$ 28,205,119	\$ 31,461,300	\$ 27,336,241	-13.1%
Expenditures	(26,139,540)	(33,807,419)	(28,689,019)	-15.1%
Revenues over (under) expenditures	<u>\$ 2,065,579</u>	<u>\$ (2,346,119)</u>	<u>\$ (1,352,778)</u>	

Changes In Fund Balances

	General	Capital	TDD	Sewer Lateral	Federal Asset Seizure	P.O.S.T.	Total
Est. Beginning Balance	\$ 22,337,067 ¹	\$ 147,568	\$ -	\$ 1,021,144	\$ 47,731	\$ 13,830	\$ 23,567,340
Revenues	26,027,316	575,000	105,004	306,200	13	2,708	27,016,241
Transfers In	-	320,000	-	-	-	-	320,000
Total Resources	48,364,383	1,042,568	105,004	1,327,344	47,744	16,538	50,903,581
Less:							
Expenditures	27,046,759	925,000	18,250	283,156	5,500	3,600	28,282,265
Transfers out	320,000	-	86,754	-	-	-	406,754
Ending Balance	\$ 20,997,624	\$ 117,568	\$ -	\$ 1,044,188	\$ 42,244	\$ 12,938	\$ 22,214,562
Fund Balance Change:							
Amount	\$ (1,339,443)	\$ (30,000)	\$ -	\$ 23,044	\$ (5,487)	\$ (892)	\$ (1,352,778)
Percent	-6.0%	-20.3%		2.3%	-11.5%	-6.4%	-5.7%

¹ Includes art commission escrow \$12,796, historical society escrow \$17,228, Lafayette Older Adult Program (LOAP) escrow \$10,914.

The art commission, historical society and LOAP escrows represent funds held by the City on behalf of community groups to conduct programs. All escrow funds are restricted.

Budget Summary Schedule

	General			Special Revenue			Capital Projects			Total		
	2024 Actual	2025 Estimated	2026 Budget	2024 Actual	2025 Estimated	2026 Budget	2024 Actual	2025 Estimated	2026 Budget	2024 Actual	2025 Estimated	2026 Budget
Beginning Fund Balance - Jan 1	\$ 22,216,911	\$ 24,621,131	\$ 22,337,067	\$ 991,652	\$ 1,019,032	\$ 1,082,705	\$ 639,317	\$ 273,296	\$ 147,568	\$ 23,847,880	\$ 25,913,459	\$ 23,567,340
Revenues												
Sales and Use Taxes	\$ 11,509,583	\$ 11,311,500	\$ 11,923,000	\$ 109,029	\$ 105,000	\$ 105,000	\$ 787,753	\$ 612,000	\$ -	\$ 12,406,365	\$ 12,028,500	\$ 12,028,000
Other Taxes	2,515,005	2,583,900	2,630,500	297,985	297,000	298,000	-	-	-	2,812,990	2,880,900	2,928,500
Licenses & Permits	1,734,590	1,651,300	1,597,675	-	-	-	-	-	-	1,734,590	1,651,300	1,597,675
Public Utility Licenses	3,639,681	3,744,000	3,903,000	-	-	-	-	-	-	3,639,681	3,744,000	3,903,000
Investment Earnings	1,116,507	800,025	650,023	31	29	25	-	-	-	1,116,538	800,054	650,048
Donations	4,053	6,350	7,100	-	-	-	-	-	-	4,053	6,350	7,100
Federal Grants	-	-	-	-	-	-	121,703	890,003	-	121,703	890,003	-
Grants and Entitlements	63,257	105,709	46,740	-	-	-	1,150,000	-	575,000	1,213,257	105,709	621,740
Court Fines	551,128	670,000	600,000	-	-	-	-	-	-	551,128	670,000	600,000
Sale of Assets/Property	16,650	64,464	17,000	-	-	-	-	-	-	16,650	64,464	17,000
False Alarm Fines	5,250	5,000	5,200	-	-	-	-	-	-	5,250	5,000	5,200
Police and Communications	440,803	456,878	464,922	9,139	26,939	2,700	-	-	-	449,942	483,817	467,622
Community Programs	3,946,201	4,032,104	4,121,500	-	-	-	-	-	-	3,946,201	4,032,104	4,121,500
Miscellaneous Revenues	177,321	371,149	60,656	9,450	7,950	8,200	-	-	-	186,771	379,099	68,856
Transfers In	-	-	-	-	-	-	-	3,720,000	320,000	-	3,720,000	320,000
Total Revenues	<u>\$ 25,720,029</u>	<u>\$ 25,802,379</u>	<u>\$ 26,027,316</u>	<u>\$ 425,634</u>	<u>\$ 436,918</u>	<u>\$ 413,925</u>	<u>\$ 2,059,456</u>	<u>\$ 5,222,003</u>	<u>\$ 895,000</u>	<u>\$ 28,205,119</u>	<u>\$ 31,461,300</u>	<u>\$ 27,336,241</u>
Expenditures - by Function												
Administration	\$ 3,536,573	\$ 3,767,127	\$ 4,053,209	\$ 285,597	\$ 268,235	\$ 301,406	\$ -	\$ -	\$ -	\$ 3,822,170	\$ 4,035,362	\$ 4,354,615
Parks and recreation	6,118,157	6,192,687	6,519,981	-	-	-	20	-	-	6,118,177	6,192,687	6,519,981
Police	6,711,500	7,010,022	7,816,601	20,785	17,255	9,100	-	-	-	6,732,285	7,027,277	7,825,701
Public Works	5,081,140	5,644,416	6,290,320	-	-	-	-	-	-	5,081,140	5,644,416	6,290,320
Capital Expenditures	1,868,439	1,752,191	2,366,648	-	-	-	2,425,457	5,347,731	925,000	4,293,896	7,099,922	3,291,648
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
TIF Fees & Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	3,720,000	320,000	91,872	87,755	86,754	-	-	-	91,872	3,807,755	406,754
Total Expenditures	<u>\$ 23,315,809</u>	<u>\$ 28,086,443</u>	<u>\$ 27,366,759</u>	<u>\$ 398,254</u>	<u>\$ 373,245</u>	<u>\$ 397,260</u>	<u>\$ 2,425,477</u>	<u>\$ 5,347,731</u>	<u>\$ 925,000</u>	<u>\$ 26,139,540</u>	<u>\$ 33,807,419</u>	<u>\$ 28,689,019</u>
Revenues over (under) expenses	\$ 2,404,220	\$ (2,284,064)	\$ (1,339,443)	\$ 27,380	\$ 63,673	\$ 16,665	\$ (366,021)	\$ (125,728)	\$ (30,000)	\$ 2,065,579	\$ (2,346,119)	\$ (1,352,778)
Ending Fund Balance - Dec 31	\$ 24,621,131	\$ 22,337,067	\$ 20,997,624	\$ 1,019,032	\$ 1,082,705	\$ 1,099,370	\$ 273,296	\$ 147,568	\$ 117,568	\$ 25,913,459	\$ 23,567,340	\$ 22,214,562

Revenues

This section provides a detailed analysis of each major revenue source. All recurring revenues in excess of \$150,000 are included. In total, over 94% of all taxes, fees, user charges, grants, contracts, licenses, assessments, etc. are covered by this section.

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

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

Each revenue page is divided into the following sections:

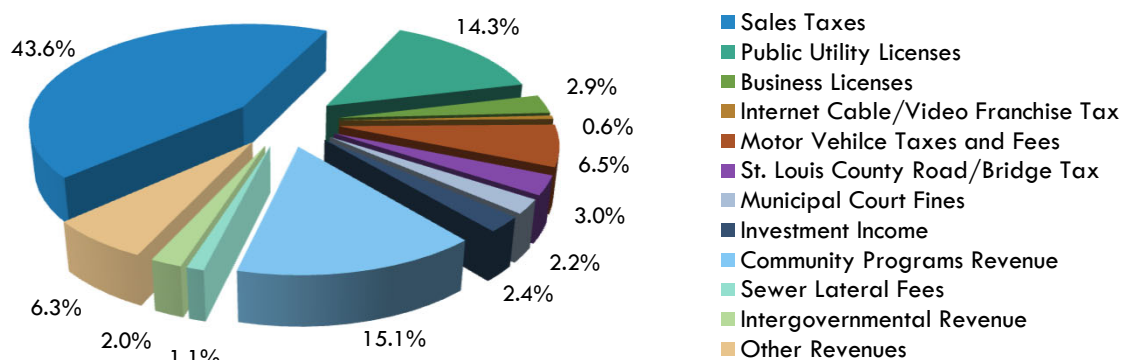
Legal authorization - The section of the Missouri Revised Statutes and city ordinances that authorizes the levy or revenue.

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

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

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

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



Sales Taxes - \$11,923,000

Description

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

Authorization

State Statute
94.500 & Ch 144

Account Codes

500001, 500005

City residents voted to approve a ½ cent Capital Improvement tax in 1996 which may only be used for the funding, operation or maintenance of a capital improvement and the repayment of bonds to finance a capital improvement. Ballwin receives a distribution of 85% of this tax with the remaining 15% going to the "pool". City residents voted to approve a ½ cent Parks tax in 2001. This tax may only be used for any park-related purpose. Ballwin receives the entire distribution.

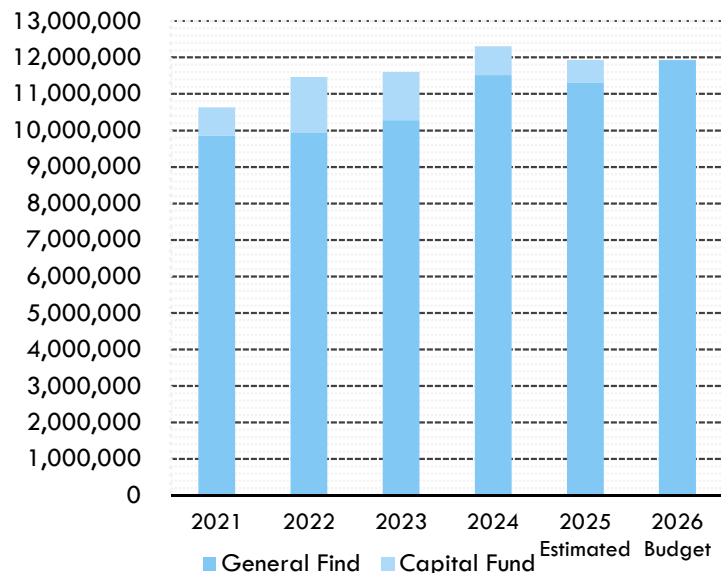
County residents approved a ½ cent Public Safety tax in 2017. This tax may only be used for any police-related purpose.

Financial Trend

Basis of Projection & Analysis:

Sales taxes are allocated first to the Capital Fund based on project funding needs and then to the General Fund. No sales taxes were needed in the Capital Fund for 2026.

No sales tax increase is budgeted for FY26.



By Fund						
Collection/ Distribution Year	General Fund		Capital Fund		Total	Annual Percentage Change
2021	9,852,955	92.7%	776,639	7.3%	10,629,593	
2022	9,939,020	86.7%	1,518,517	13.3%	11,457,537	7.8%
2023	10,274,083	88.6%	1,324,143	11.4%	11,598,226	1.2%
2024	11,509,583	93.6%	787,753	6.4%	12,297,335	6.0%
2025 Estimated	11,311,500	94.9%	612,000	5.1%	11,923,500	-3.0%
2026 Budget	11,923,000	100.0%	0	0.0%	11,923,000	0.0%

Public Utility Licenses - \$3,903,000

Description:

The City's second major source of revenue comes from a gross receipts tax imposed on both public and private utility companies conducting business within the City limits but having no physical location here. These fees are assessed for the continued use of the public right-of-way. Utilities include electric, gas, water and telephone.

Authorization

State Statute
94.110-94.120

City Ordinance
14-206, 14-231,
14-251, 14-271

Account Codes

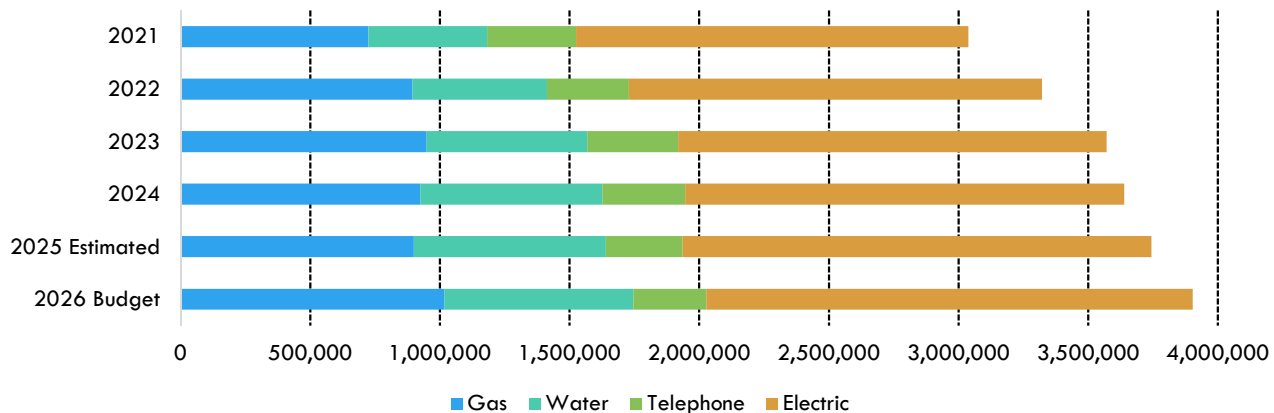
501001, 501002,
501003, 501004,
501006

Basis of Projection & Analysis:

Utility revenues are impacted by both changes in weather patterns and rate changes. Gas, water and electric all had significant rate increases in the current year. These are projected at a three year average.

Telephone tax receipts are continuing to decline after a temporary rebound in 2023; a reduction of 5% is projected for FY26.

Financial Trend



General Fund Category						
Collection/ Distribution Year	Gas	Water	Telephone	Electric	Total	Annual Percentage Change
2021	724,237	457,776	343,745	1,513,019	3,038,777	
2022	895,429	517,671	315,997	1,593,274	3,322,371	9.3%
2023	949,382	618,756	350,488	1,652,634	3,571,260	7.5%
2024	924,630	702,430	319,093	1,693,528	3,639,681	1.9%
2025 Estimated	900,000	740,000	296,000	1,808,000	3,744,000	2.9%
2026 Budget	1,017,000	730,000	281,000	1,875,000	3,903,000	4.2%

Business Licenses - \$805,000

Description:

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

Authorization

State Statute
67.2689,
Chapter 89

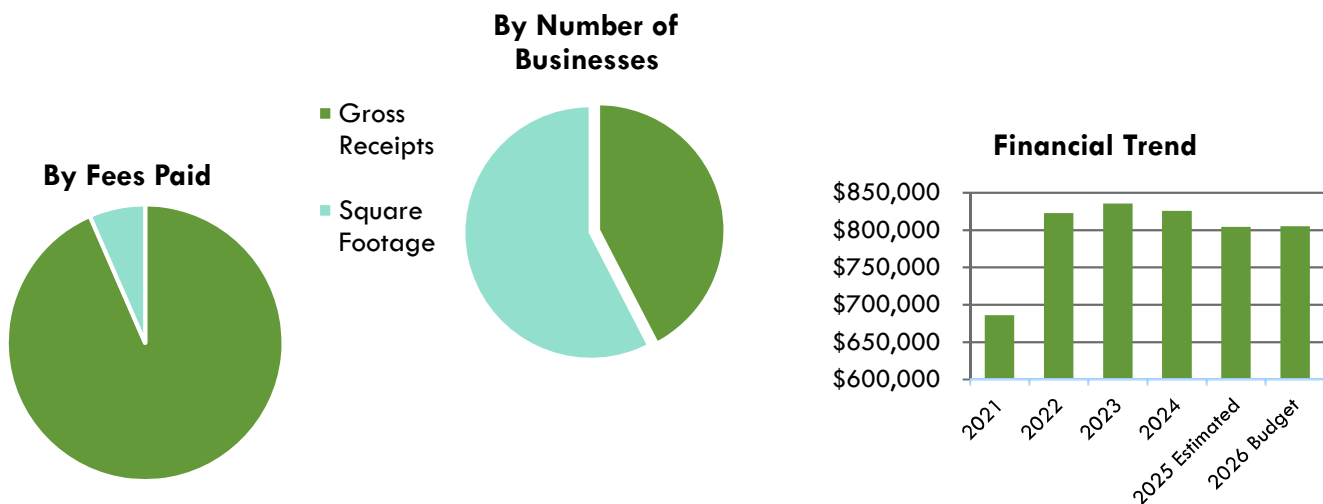
City Ordinance
14-76

Account Codes

502001

Basis of Projection & Analysis:

Change in this revenue source is generally based on projected commercial growth and occupancy rates. After higher collections in the past three years, gross receipts licenses have decreased by 2.6%. A nominal increase is budgeted for FY26.



General Fund Category		
Collection/ Distribution Year	Business Licenses	Annual Percentage Change
2021	686,012	
2022	822,771	19.9%
2023	835,625	1.6%
2024	825,765	-1.2%
2025 Estimated	804,200	-2.6%
2026 Budget	805,000	0.1%

Internet Cable/Video Franchise Tax - \$158,000

Description:

A franchise fee of 3.5% is currently imposed on cable television companies. Each company or corporation engaged in the business of supplying public, non-municipal cable services to the citizens pays an annual franchise tax of three and a half percent (3.5%) of the gross receipts collected from the sale of this public utility service within the City limits.

Authorization

State Statute
67.2689

City Ordinance
14-206

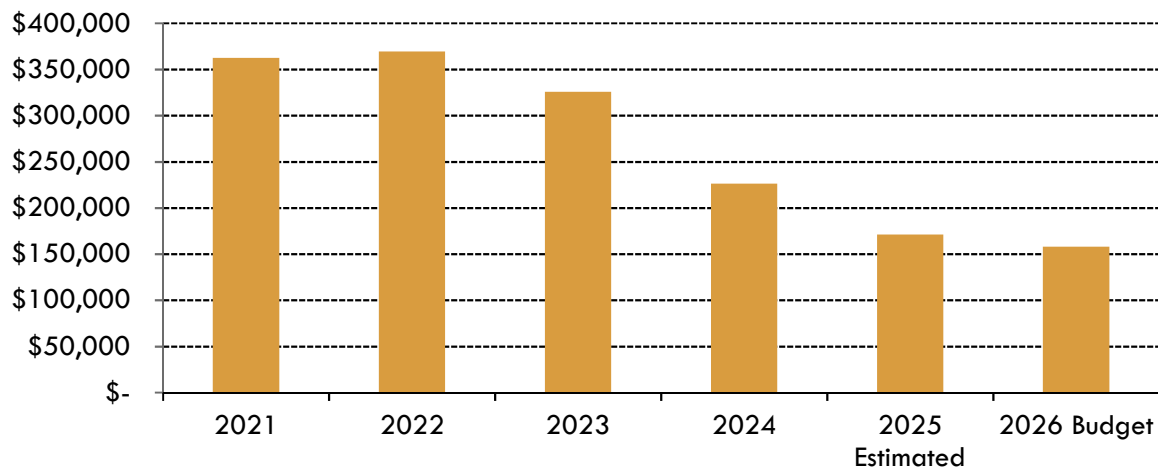
Account Codes

501025

Basis of Projection & Analysis:

With legislation passed by the State of Missouri which took effect in 2023, the franchise fee is reduced by .5% in August each year. The rate will drop to 3.0% in 2026 and settle at 2.5% in 2027. This revenue source has been gradually declining since 2015 as customers convert to satellite based and streaming services.

Financial Trend



General Fund Category		
Collection/ Distribution Year	Internet Cable/ Video Franchise Fees	Annual Percentage Change
2021	362,584	
2022	369,535	1.9%
2023	325,793	-11.8%
2024	226,218	-30.6%
2025 Estimated	171,000	-24.4%
2026 Budget	158,000	-7.6%

Motor Vehicle Taxes and Fees - \$1,776,000

Description:

Motor Fuel Tax: This State imposed 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. The fuel tax is set at 29.5¢ as of October 2025, which is the last increase in a five year implementation schedule approved by voters in 2021.

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

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

Authorization

State Statute

Article IV
Section 30(a);
Article VII
Section 94.560;
Article X, Ch 142,
Section 144.069

City Ordinance

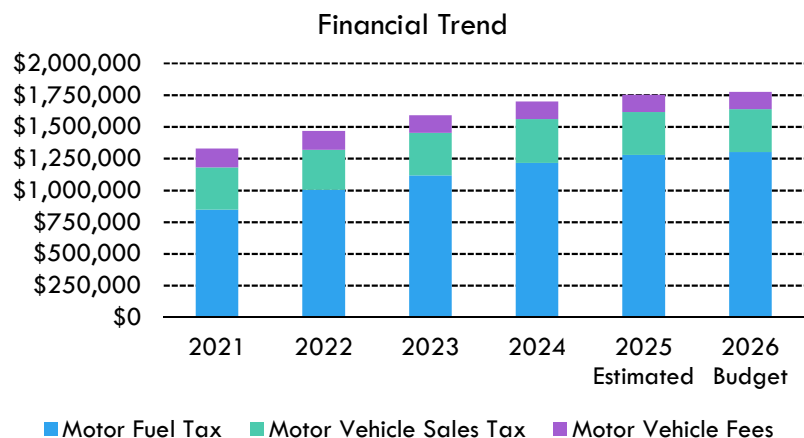
N/A

Account Codes

500002, 500045,
500030

Basis of Projection & Analysis:

Motor Fuel Tax: Revenues are projected to grow with a fuel tax rate increase of 2.5¢ over the first nine months of the prior year. Residents can submit to the state for refunds of the new incremental tax. The estimate for FY26 is conservative with no way to anticipate the amount of refunds. Motor vehicle sales are budgeted to be comparable to the current year.



General Fund Category					
Collection/ Distribution Year	Motor Fuel Tax	Motor Vehicle Sales Tax	Motor Vehicle Fees	Total	Annual Percentage Change
2021	848,809	331,576	149,725	1,330,110	
2022	1,004,164	314,120	148,116	1,466,400	10.2%
2023	1,117,657	333,891	140,147	1,591,695	8.5%
2024	1,216,621	343,114	139,166	1,698,901	6.7%
2025 Estimated	1,278,000	337,000	138,000	1,753,000	3.2%
2026 Budget	1,300,000	338,000	138,000	1,776,000	1.3%

St. Louis County Road/Bridge Tax - \$812,500**Description:**

St. Louis County's Road and Bridge tax levy is \$0.075 per \$100 assessed valuation of residential property, \$0.088 for commercial real property and \$0.105 for personal property within the City. It is distributed to the City based on the City's assessed valuation and is billed along with other property tax assessments. This revenue must be used for the improvement and repair of public roads, streets and bridges within the municipality.

Authorization

State Statute

137.558

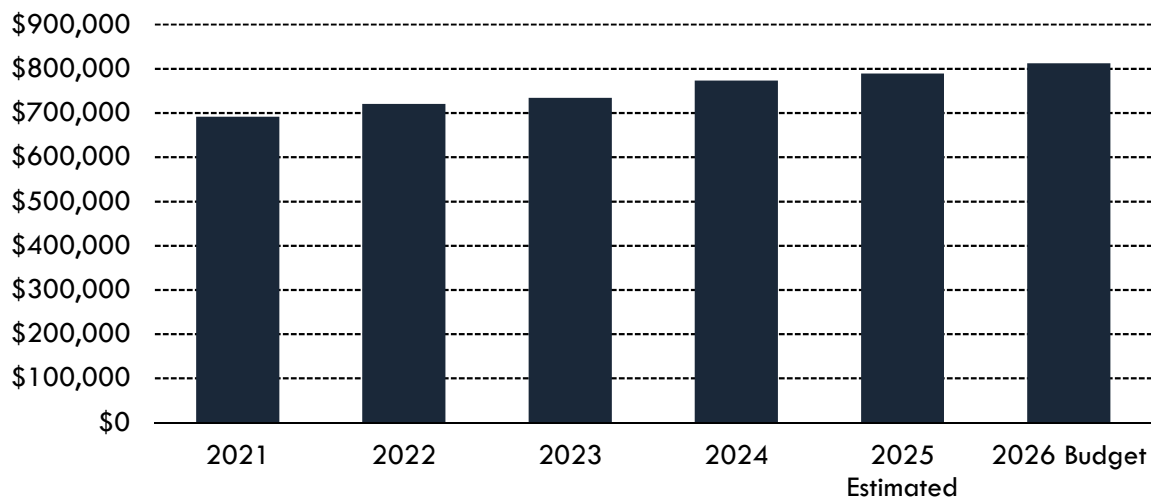
City Ordinance

N/A

Account Codes**Basis of Projection & Analysis:**

500040

Assessment values have been increasing in reassessment years since 2013. FY25 was a reassessment year. A conservative increase of 3.0% is projected for FY26.

Financial Trend

General Fund Category		
Collection/ Distribution Year	St Louis County Road/ Bridge Tax	Annual Percentage Change
2021	691,335	
2022	720,395	4.2%
2023	733,913	1.9%
2024	773,405	5.4%
2025 Estimated	788,900	2.0%
2026 Budget	812,500	3.0%

Municipal Court Fines - \$600,000

Description:

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

Authorization

State Statute
Chapter 479

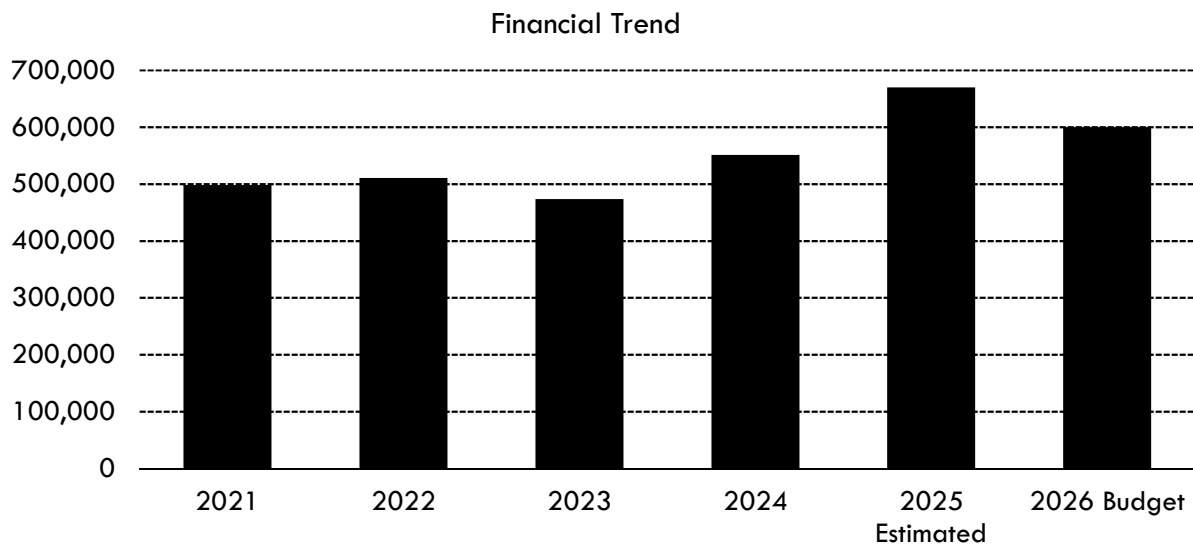
City Ordinance
Chapter 15-17

Account Codes

503005

Basis of Projection & Analysis:

Ticket volume fluctuates from year to year. FY24 and FY25 have had significant increases in revenues due to higher case volumes. FY26 is projected more conservatively at the midpoint between the prior two years.



General Fund Category		
Collection/ Distribution Year	St Louis County Road/ Bridge Tax	Annual Percentage Change
2021	498,674	
2022	510,518	2.4%
2023	473,713	-7.2%
2024	551,128	16.3%
2025 Estimated	670,000	21.6%
2026 Budget	600,000	-10.4%

Investment Income - \$650,000

Description:

Pursuant to City policy, the City invests public funds in a manner that will provide the highest investment return within the cash flow demands of the City and conform to all state and local statutes governing the investment of public funds. All interest goes to the General Fund.

Authorization

State Statute
n/a

Policy Manual
4-4

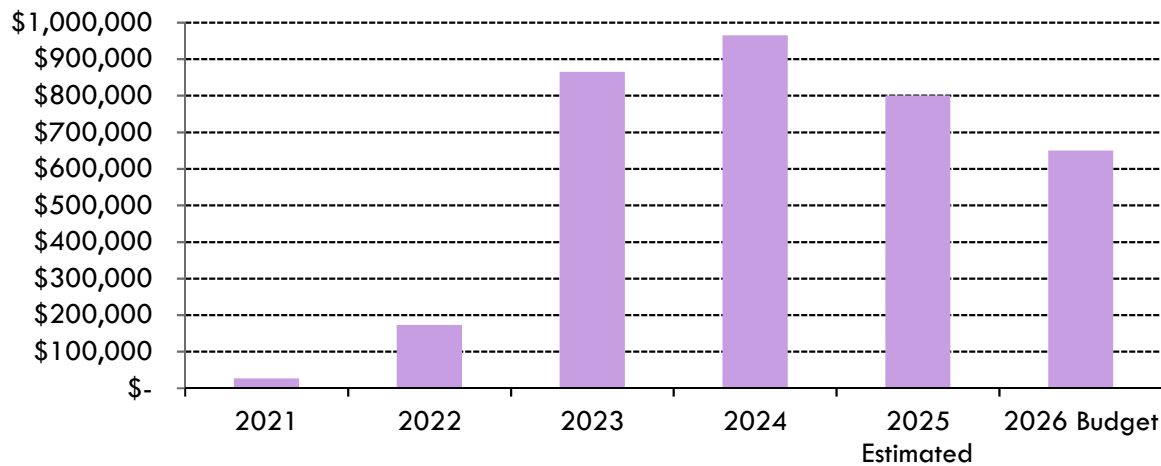
Account Codes

505050

Basis of Projection & Analysis:

Interest rates on eligible investments plunged in 2020 as a result of the COVID-19 Pandemic. Interest rates increased significantly in 2023, increasing revenues. Higher amounts of investable funds also contributed to the higher revenues. Revenues in 2025 and 2026 will decline as interest rates decrease and investable balances are spent down on projects.

Financial Trend



General Fund Category		
Collection/	Investment Income	Annual Percentage
2021	27,149	0.0%
2022	172,787	536.4%
2023	864,846	400.5%
2024	964,902	11.6%
2025 Estimated	800,000	-17.1%
2026 Budget	650,000	-18.8%

Community Programs Revenue - \$4,121,500

Description:

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

Authorization

State Statute

N/A

City Ordinance

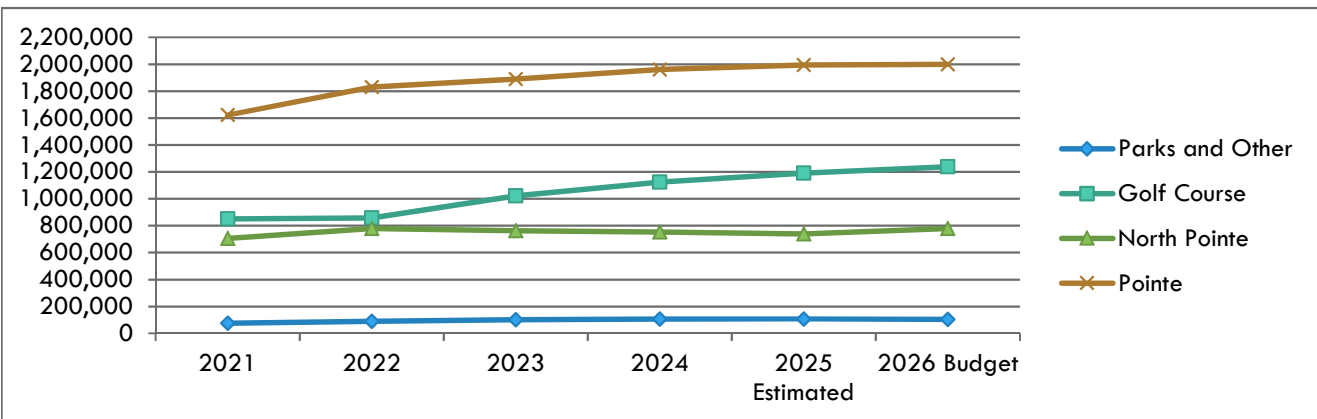
N/A

Account Codes

various

Basis of Projection & Analysis:

Revenue from outdoor facilities fluctuate with weather conditions and are projected based on our current participation trends, but factoring in rate increases. Membership fees are being restructured in 2026 to a simpler framework that is easier to explain to members.



General Fund Category						
Collection/ Distribution Year	Parks and Other	Golf Course	North Pointe	Pointe	Total	Annual Percentage Change
2021	76,032	851,253	706,395	1,622,943	3,256,623	
2022	90,997	857,287	778,390	1,830,530	3,557,203	9.2%
2023	102,898	1,022,594	762,416	1,891,209	3,779,117	6.2%
2024	106,494	1,124,174	753,813	1,961,720	3,946,201	4.4%
2025 Estimated	107,425	1,190,547	740,124	1,994,008	4,032,104	2.2%
2026 Budget	104,500	1,238,700	778,800	1,999,500	4,121,500	2.2%

Sewer Lateral Fees - \$298,000

Description:

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

Authorization

State Statute
249-422

City Ordinance
99-46

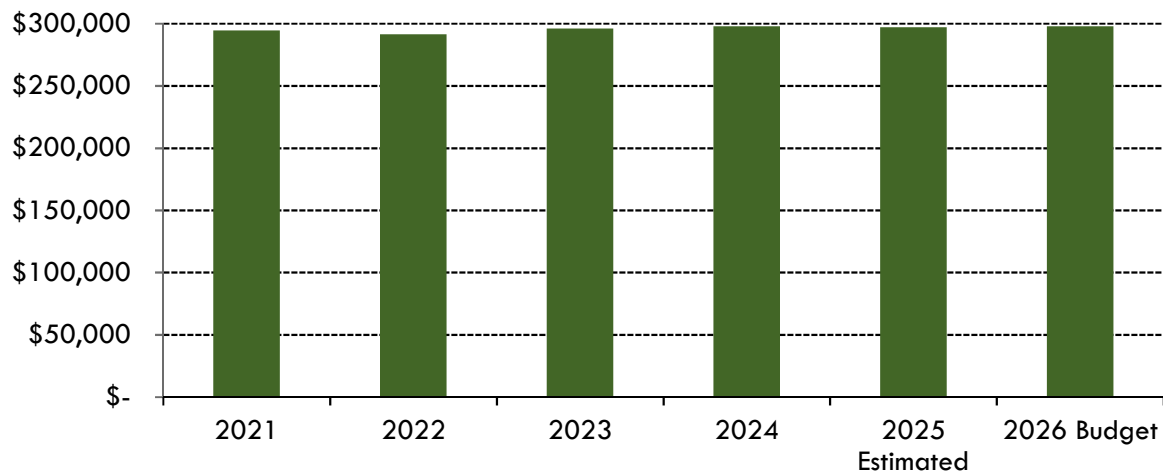
Account Codes

500050

Basis of Projection & Analysis:

This revenue is generally stable reflecting the small number of new homes built each year in Ballwin. Increases do occur with the addition of houses from newly annexed neighborhoods as happened in 2023.

Financial Trend



General Fund Category		
Collection/ Distribution Year	Sewer Lateral Fees	Annual Percentage Change
2021	294,667	
2022	291,417	-1.1%
2023	296,158	1.6%
2024	297,985	0.6%
2025 Estimated	297,000	-0.3%
2026 Budget	298,000	0.3%

Intergovernmental Revenue**Description:**

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

		Amount	Fund Total
<u>Grant</u>	<u>Program</u>		
MO Dept of Transportation	DWI Enforcement	\$4,500	
	Seatbelt Enforcement	4,500	
	Traffic Services	10,500	
	Youth Alcohol	4,500	
Dept. of Justice	Drug Enforcement	19,000	
	Bulletproof Vest	3,740	
		<u>46,740</u>	
<u>Service Contract</u>	<u>Entity</u>		
Policing Services	City of Winchester	195,255	
Police Communications	City of Manchester	180,683	
School Resource Officer	Selvidge Middle School	75,088	
Municipal Court	City of Winchester	12,000	
Housing/Building Permits	City of Winchester	18,000	
Code Enforcement	City of Winchester	4,200	
Prisoner Housing	City of Ellisville	75	
		<u>485,301</u>	
Total General Fund			<u>532,041</u>
Police Officers Standards Training Fund			<u>2,700</u>
Total Intergovernmental - All Funds			<u>\$534,741</u>

GENERAL FUND OVERVIEW



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

	2024 Actual	2025 Estimated	2026 Budget
Fund Balance January 1	\$ 22,112,650	\$ 15,172,540	\$ 15,928,650
Revenues	\$ 25,720,029	\$ 25,802,379	\$ 26,027,316
Expenditures			
Administration:	\$ 3,667,963	\$ 3,881,327	\$ 4,149,509
Parks:	\$ 6,374,086	\$ 6,639,377	\$ 6,965,001
Police:	\$ 7,061,621	\$ 7,546,056	\$ 8,380,171
Public Works:	\$ 6,212,139	\$ 6,299,683	\$ 7,552,078
TOTAL:	\$ 23,315,809	\$ 24,366,443	\$ 27,046,759
Transfer (To)/From			
Capital Projects Fund	\$ -	\$ (3,720,000)	\$ (320,000)
Other Restricted Funds (Hist Society, Art, and LOAP)	\$ 63,769	\$ (446)	\$ 3,950
Fund Balance December 31	\$ 24,580,639	\$ 12,888,030	\$ 14,593,157
Less Restricted/Committed for			
Prepaid Expenses	\$ (1,026,460)	\$ -	\$ -
Inventory	\$ (13,305)	\$ -	\$ -
Opioid Remediation	\$ (39,645)		
Public Safety	\$ -	\$ -	\$ -
Capital/Major Infrastructure	\$ (8,328,689)	\$ 3,040,620	\$ 320,000
Less Assignment for Subsequent Years Budget	\$ -		
Unassigned Fund Balance December 31	\$ 15,172,540	\$ 15,928,650	\$ 14,913,157

Anticipated Unassigned Fund Balance 12/31/25: 65.37% of 2025 Estimated Expenditures

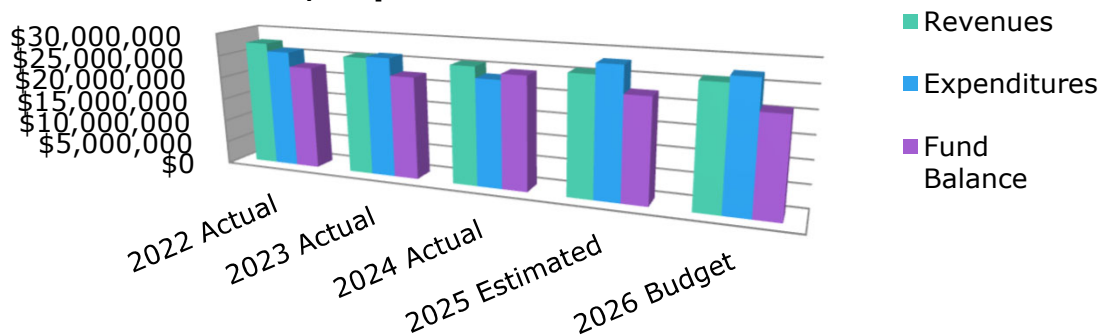
Anticipated Unassigned Fund Balance 12/31/26: 55.14% of 2026 Budget Expenditures

Note: Fund balances exclude other restricted funds

General Fund Budget Summary

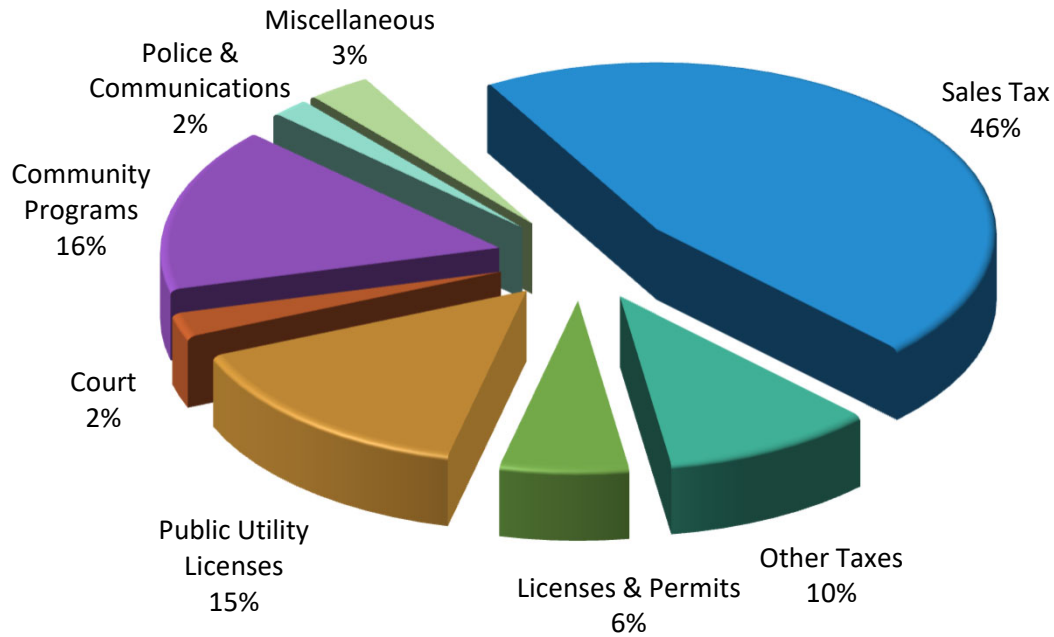
	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
Fund Balance, Beginning of Year	\$21,090,162	\$22,769,675	\$22,446,878	\$24,621,131	\$22,337,067
Revenues					
Sales and Use Taxes	\$ 9,939,020	\$10,274,083	\$11,509,583	\$11,311,500	\$11,923,000
Other Taxes	2,237,193	2,379,856	2,515,005	2,583,900	2,630,500
Licenses & Permits	1,857,025	1,824,690	1,734,590	1,651,300	1,597,675
Public Utility Licenses	3,322,371	3,571,260	3,639,681	3,744,000	3,903,000
Investment Earnings	174,099	864,895	1,116,507	800,025	650,023
Donations	4,400	5,950	4,053	6,350	7,100
Grants and Entitlements	5,503,921	46,553	63,257	105,709	46,740
Court Fines	510,518	473,713	551,128	670,000	600,000
Sale of Assets/Property	46,091	144,678	16,650	64,464	17,000
False Alarm Fines	7,550	5,275	5,250	5,000	5,200
Police and Communications	396,613	419,014	440,803	456,878	464,922
Community Programs	3,557,203	3,779,117	3,946,201	\$ 4,032,104	4,121,500
Miscellaneous Revenues	62,614	2,121,194	177,321	371,149	60,656
Total Revenues	\$27,618,618	\$25,910,278	\$25,720,029	\$25,802,379	\$26,027,316
Expenditures - by Function					
Administration	\$ 3,197,811	\$ 3,515,887	\$ 3,536,573	\$ 3,767,127	\$ 4,053,209
Parks and recreation	4,546,281	5,139,200	6,118,157	6,192,687	6,519,981
Police	6,540,089	6,884,388	6,711,500	7,010,022	7,816,601
Public Works	4,189,638	5,279,765	5,081,140	5,644,416	6,290,320
Capital Expenditures	1,000,429	960,245	1,868,439	1,752,191	2,366,648
TIF Fees & Reimbursements	67,476	53,590	-	-	-
Transfers Out	6,397,381	4,400,000	-	3,720,000	320,000
Total Expenditures	\$25,939,105	\$26,233,075	\$23,315,809	\$28,086,443	\$27,366,759
Revenues over (under) expenses	\$ 1,679,513	\$ (322,797)	\$ 2,404,220	\$ (2,284,064)	\$ (1,339,443)
Restatement of Fund Balance Previous Year	-	-	(229,967)	-	-
Fund Balance, End of Year	\$22,769,675	\$22,446,878	\$24,621,131	\$22,337,067	\$20,997,624
Net Unassigned Fund Balance	\$10,835,687	\$12,290,829	\$15,172,540	\$15,928,650	\$14,913,157

Revenues, Expenditures & Fund Balance

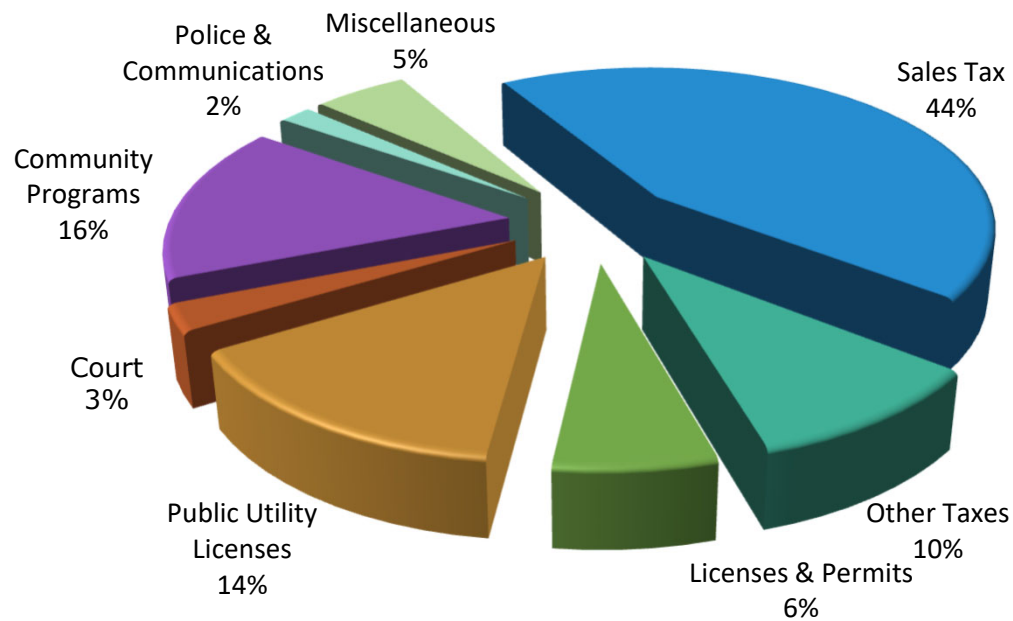


General Fund Revenues

2026 Budget



2025 Estimated



General Fund Revenues

Account Description	2024 Actual	2025 Estimated	2026 Budget
Fund: General			
<u>Revenues</u>			
Sales and Use Taxes			
500001 Sales tax	11,509,583	11,311,500	11,923,000
Total: Sales and Use Taxes	11,509,583	11,311,500	11,923,000
Other Taxes			
500002 Sales tax - vehicles	343,114	337,000	338,000
500025 Cigarette tax	42,699	42,000	42,000
500030 Motor vehicle fees	139,166	138,000	138,000
500040 County road tax	773,405	788,900	812,500
500045 Motor fuel tax	1,216,621	1,278,000	1,300,000
Total: Other Taxes	2,515,005	2,583,900	2,630,500
Licenses & Permits			
501025 Cable TV franchise fees	226,218	171,000	158,000
501026 Tower franchise fees	67,136	55,000	55,000
502001 Business Licenses	825,765	804,200	805,000
502005 Contractor Licenses	47,775	49,000	49,000
502010 Liquor Licenses	17,165	16,900	17,000
502025 Electrical Tests	125	125	125
503001 Petition fees	5,500	8,250	6,100
504001 Housing inspections	63,875	65,000	62,600
504005 Apartment inspections	24,650	25,000	24,450
504010 Commercial inspections	4,317	4,400	3,800
504015 Occupancy permits	-35	500	300
504100 Building permits	129,725	152,000	135,000
504101 Contracted building permits	18,972	17,500	18,000
504102 Mechanical permits	70,059	59,000	59,000
504103 Electrical permits	69,481	82,000	73,000
504104 Demolition permits	750	375	450
504105 Plumbing permits	121,467	114,000	108,000
504110 Sign permits	6,138	3,900	4,000
504115 Fence permits	6,165	7,100	7,000
504120 Excavation permits - other	350	150	150
504125 Excavation permits - utilities	20,050	8,850	7,000
504130 Site/grading permits/fees	5,587	5,000	2,700
504135 Right of way users	0	400	0
504150 Reinspection Fees	250	0	0
504160 Solicitation permits	1,805	750	1,000
504199 Miscellaneous permits	1,300	900	1,000
Total: Licenses & Permits	1,734,590	1,651,300	1,597,675

General Fund Revenues

Account Description	2024 Actual	2025 Estimated	2026 Budget
Public Utility Licenses			
501001 Gas gross receipts	924,630	900,000	1,017,000
501002 Water gross receipts	702,430	740,000	730,000
501003 Telephone gross receipts	319,093	296,000	281,000
501004 Electric gross receipts	1,693,528	1,808,000	1,875,000
Total: Public Utility Licenses	3,639,681	3,744,000	3,903,000
Investment Earnings			
505001 Bank account interest	26	25	23
505050 Investment income	964,902	800,000	650,000
505100 Realized and unrealized gains	151,579	0	0
Total: Investment Earnings	1,116,507	800,025	650,023
Donations			
506003 Sponsorships	3,803	5,600	7,100
506005 Tree donations	250	750	0
Total: Donations	4,053	6,350	7,100
Grants and Entitlements			
506500 Miscellaneous grants	42,143	87,709	27,740
506501 OCDETF/FBI ot reimbursement	21,114	18,000	19,000
Total: Grants and Entitlements	63,257	105,709	46,740
Court Fines			
503005 Court fines	551,128	670,000	600,000
Total: Court Fines	551,128	670,000	600,000
Sale of Assets/Property			
508100 Sale of surplus property	8,550	400	7,000
508150 Sale of capital assets	8,100	64,064	10,000
Total: Sale of Assets/Property	16,650	64,464	17,000
False Alarm Fines			
530002 False alarm fines	5,250	5,000	5,200
Total: False Alarm Fines	5,250	5,000	5,200

General Fund Revenues

Account Description	2024 Actual	2025 Estimated	2026 Budget
Police and Communications			
530003 Police reports	5,528	5,000	5,000
530004 Police record checks	180	100	180
530006 Police training fees	8,478	8,300	8,000
530010 Fingerprinting fees	1,680	1,300	1,400
530052 Inmate security funds	0	0	0
530100 Communications - Manchester	166,108	175,780	180,683
530102 Prisoner housing contract	75	200	75
530103 Police services - Winchester	179,942	189,384	194,496
530110 Police services - Rockwood	78,812	76,814	75,088
Total: Police and Communications	440,803	456,878	464,922
Community Programs - Recreation			
540001 Pavilion rentals	10,820	17,100	15,000
540005 Ball field rentals	1,300	1,850	1,800
540007 Tennis court reservation fees	560	192	200
540205 Historical society funds	3,518	3,150	2,500
540215 L.O.A.P. funds	28,873	25,000	25,000
Total: Community Programs - Recreation	45,071	47,292	44,500
Community Programs - Golf Course			
541001 Resident greens fees	134,039	129,000	150,000
541005 Non-resident greens fees	516,645	543,000	560,000
541006 Tournament greens fees	6,336	160	7,000
541009 Permanent tee times	5,000	3,600	3,500
541010 Golf carts	246,776	240,000	240,000
541015 Pull carts	3,818	3,000	3,000
541016 Golf carts - tournaments	2,304	0	2,500
541060 Junior golf/swim pass - res	370	1,110	1,100
541065 Junior golf/swim pass - n/res	925	555	600
541180 Golf handicap service	3,282	3,457	3,500
541250 Golf programs	14,476	26,000	30,000
Total: Community Programs - Golf Course	933,971	949,882	1,001,200

General Fund Revenues

Account Description	2024 Actual	2025 Estimated	2026 Budget
Community Programs - Pro Shop Snack Bar			
541505 Soda fountain sales	12,841	15,000	15,000
541506 On course soda machine	280	1,900	2,000
541515 Beer sales	51,021	48,000	48,000
541521 Snack sales	5,692	5,400	5,000
541525 Food/beverages - tournaments	100	0	0
541800 Items for resale - Pro Shop	29,164	25,000	25,000
541900 Receipts overages/(shortages)	-23	5	0
541950 Golf club misc revenues	582	260	0
Total: Community Programs - Pro Shop Snack Bar	99,657	95,565	95,000
Community Programs - Banquet Center			
541400 Event center program fees	3,602	17,600	15,000
541510 Beverage sales	43,005	55,000	55,000
541600 Rental fees	41,215	70,000	70,000
541650 Preferred catering fees	2,724	2,500	2,500
Total: Community Programs - Banquet Center	90,546	145,100	142,500
Community Programs - Aquatic Center			
542001 Daily fees - res adult	24,099	23,269	24,000
542005 Daily fees - res child	19,878	20,001	20,000
542010 Daily fees - non res	295,369	288,844	290,000
542015 Pool pass - res indiv	5,644	4,478	9,700
542016 Pool pass - res sing+1	5,845	5,923	9,400
542017 Pool pass - non res sing+1	1,978	989	4,500
542020 Pool pass - non res indiv	3,025	5,330	11,000
542023 Pool pass - res snr cpl	2,802	2,757	3,200
542024 Pool pass - non res snr cpl	2,448	2,005	1,800
542025 Pool pass - res family	76,217	73,992	107,000
542030 Pool pass - non res family	43,933	42,239	71,300
542060 Junior golf/swim pass - res	112	336	500
542065 Junior golf/swim pass - non res	620	372	500
542070 Platinum pass - res	31,262	35,000	0
542072 Platinum pass - non res	21,721	24,000	0
542098 Wildwood swim passes	10,608	12,308	12,000
542100 Swim lessons	12,999	11,718	12,000
542175 Lifeguard cert fees	0	0	6,900
542200 Aqua fitness	1,144	2,055	3,000
542250 Pool programs	12,913	8,694	10,000
542300 Swim team	19,460	18,123	20,000

General Fund Revenues

Account Description	2024 Actual	2025 Estimated	2026 Budget
Community Programs - Aquatic Center (Continued)			
542500 Concessions	133,684	131,849	135,000
542600 Rental fees	5,200	5,125	5,000
542601 Party rental fees	22,840	20,722	22,000
542800 Items for resale	15	0	0
542900 Receipts overage/(shortage)	-3	-5	0
Total: Community Programs - Aquatic Center	753,813	740,124	778,800
Community Programs - Community Center			
545001 Daily fees - res	13,557	14,500	19,000
545002 Daily fees - non res	86,656	102,000	108,000
545005 Punch card - res	34,390	31,000	0
545006 Punch card - non res	27,107	26,000	0
545010 Pass - res	539,318	529,000	692,000
545011 Pass - non res	251,751	256,000	320,000
545055 Business memberships	7,566	5,900	0
545070 Platinum pass - res	99,312	97,000	0
545072 Platinum pass - non res	74,097	75,600	0
545097 Twin Oaks Passes	563	468	500
545100 Swim lessons	125,458	122,000	125,000
545175 Lifeguard cert fees	640	2,902	7,500
545200 Aqua fitness	-220	-80	0
545250 Indoor pool special programs	4,610	7,200	7,500
545400 Program fees - res	61,701	60,000	62,000
545405 Program fees - snr	6,547	6,500	7,500
545410 Program fees - non res	23,299	26,000	27,000
545425 Babysitting	1,736	1,900	0
545450 Summer camp fees - res	249,716	287,345	285,000
545460 Summer camp fees - non res	178,091	168,544	170,000
545475 Personal trainer	49,269	58,000	60,000
545500 Concessions	589	500	500
545506 Soda machine revenue	7,238	5,500	6,000
545550 Vending machine revenue	1,403	1,200	2,000
545600 Rental fees	58,792	59,000	50,000
545602 Birthday parties - res	15,331	15,000	15,000
545603 Birthday parties - non res	33,363	25,000	25,000
545610 Lock-ins	16	0	0
545700 ID fees	9,820	10,000	10,000
545900 Receipts overage/(shortage)	4	29	0
Total: Community Programs - Community Ctr	1,961,720	1,994,008	1,999,500

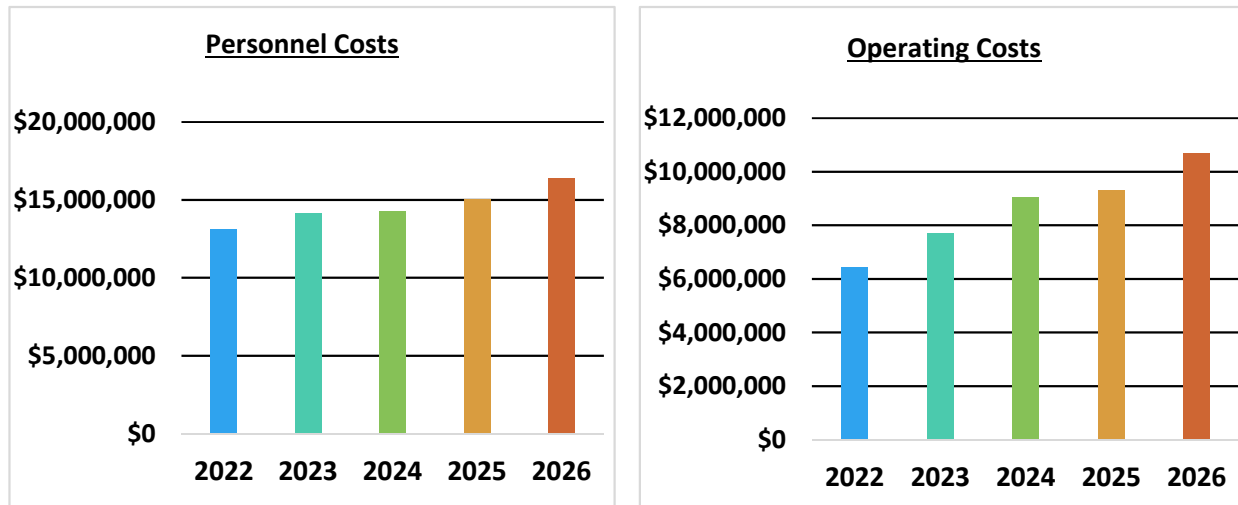
General Fund Revenues

Account Description	2024 Actual	2025 Estimated	2026 Budget
Community Programs - Ballwin Days			
547001 Ballwin Days	61,423	60,133	60,000
Total: Community Programs - Ballwin Days	61,423	60,133	60,000
Miscellaneous Revenues			
504200 Sewer lateral admin fees	18,796	20,985	23,156
506750 Insurance/damage reimbursement	6,462	181,263	0
508001 Rent income	11,550	300	300
508105 History book sales/royalties	0	99	0
508110 Advertising sales	14,050	11,700	12,000
508200 Admin service charges	7,889	6,750	4,500
508211 Notary service	49	15	0
508300 Previous year collections	56,443	100,837	2,500
508350 Overages/(shortages)	0	0	0
508450 Contracted code enforcement	4,200	4,200	4,200
508500 Contracted court services	12,000	12,000	12,000
508900 Miscellaneous	45,882	33,000	2,000
Total: Miscellaneous Revenues	177,321	371,149	60,656
Revenues Total	25,720,029	25,802,379	26,027,316

General Fund Expenditures

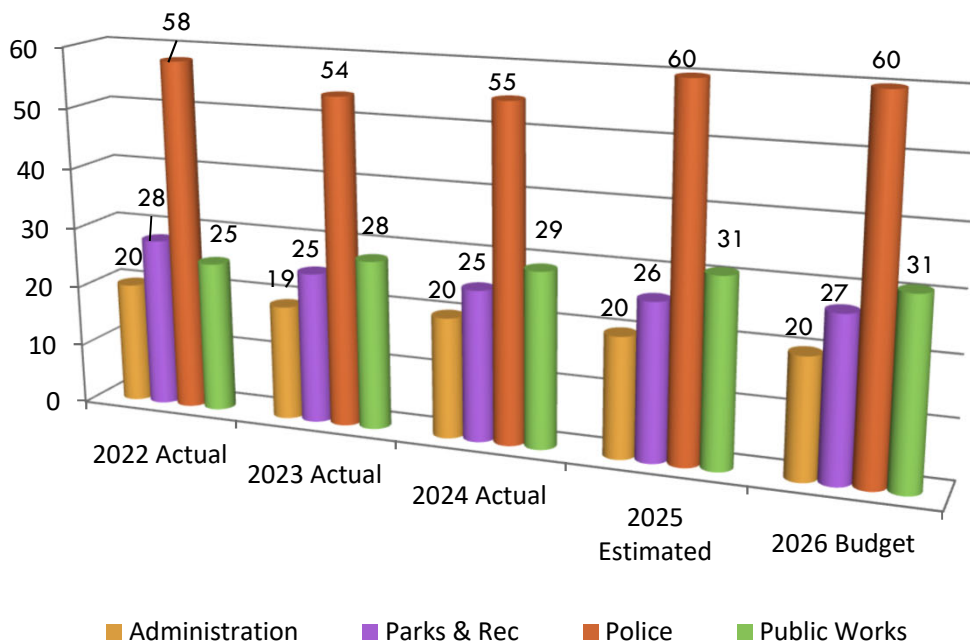
Description	2024 Actual	2023 Estimated	2026 Budget
Personnel Costs			
Wages and Salaries	10,402,024	10,922,123	11,696,832
Benefits	3,868,936	4,147,248	4,682,522
Personnel Costs Total	14,270,960	15,069,371	16,379,354
Operating Costs			
Travel & Training	32,104	59,513	97,665
Utilities	836,690	954,927	900,950
Communications	51,735	53,634	55,355
Rentals	23,003	21,370	16,275
Public Relations - Internal	7,027	9,467	9,867
Public Relations - External	51,746	62,189	62,560
Insurance	429,876	504,200	574,593
Advertising	11,331	14,726	12,050
Repairs & Maintenance	369,484	494,790	372,600
General Supplies	598,639	649,705	589,348
Dues & Subscriptions	36,730	31,042	35,156
Vehicle Expenses	283,503	289,243	292,500
Maintenance Materials	414,528	500,999	637,850
Contractual	3,912,724	3,786,504	4,526,713
Other Operating Expenses	117,290	112,572	117,275
Contingency	-	-	-
Operating Costs Total	7,176,410	7,544,881	8,300,757
Capital Costs			
Computer Hardware/Software	148,057	135,100	133,900
Equipment, Furniture & Vehicles	1,668,239	1,265,665	1,216,187
Land & Facility Improvements	42,546	130,175	204,100
Streets	9,597	221,251	812,461
Capital Costs Total	1,868,439	1,752,191	2,366,648
TIF Fees & Reimbursements	-	-	-
Transfers Out	-	3,720,000	320,000
Grand Total	23,315,809	28,086,443	27,366,759

Personnel and Operating Cost History



Year	Fulltime Employee Count	Personnel Costs (Incl P/T)	Percent of Budget	Other Operating Costs	Percent of Budget	Total Budget	
2022	131	\$13,124,545	67%	\$6,417,179	33%	\$19,541,724	Actual
2023	126	\$14,148,995	65%	\$7,684,080	35%	\$21,833,075	Actual
2024	129	\$14,270,960	61%	\$9,044,849	39%	\$23,315,809	Actual
2025	137	\$15,069,371	62%	\$9,297,072	38%	\$24,366,443	Estimated
2026	138	\$16,379,354	61%	\$10,667,405	39%	\$27,046,759	Budgeted

Full Time Employees by Department



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

Positions	2024 Actual	2025 Estimated	2026 Budget *
<i>General Government</i>			
City Administrator	1	1	1
Planning/Code Enforcement	9	9	9
Finance	4	4	4
Informations Technology Systems	2	2	2
Human Resource Coordinator	1	1	1
Court	2	2	2
Public Information Officer/City Cler	1	1	1
<i>Total Administration Departmen</i>	20	20	20
<i>Parks and Recreation</i>			
Parks and Recreation Directo	1	1	1
Parks Superintendent	1	1	1
Recreation Superintendent	0	0	1
Parks Foreman	1	1	1
Recreation Managers	4	4	4
Recreation Specialist	3	3	3
Building Laborers	3	3	3
Park Laborers	3	3	3
Custodians	4	4	4
<i>Golf Shop:</i>			
Golf Recreation Manage	1	1	1
Golf Recreation Specialist	0	1	1
<i>Golf Course:</i>			
Golf Course Superintendent	1	1	1
Asst Golf Course Superintendent	1	1	1
Golf Mechanic	1	1	1
Golf Laborers	1	1	1
<i>Total Parks & Recreation Departmen</i>	25	26	27
<i>Police:</i>			
Chief	1	1	1
Captains	1	1	1
Lieutenants	3	3	3
Sergeants	6	6	6
Detectives	4	4	4
Officers	28	32	32
Dispatchers	10	11	11
Administrative Assistant	2	2	2
<i>Total Police Departmen</i>	55	60	60
<i>Public Works</i>			
Public Works Director	1	1	1
Public Works Superintendant	1	1	1
Administrative Assistant	1	1	1
Foreman	4	4	4
Mechanics	3	3	3
Street Laborers	19	21	21
<i>Total Public Works Departmen</i>	29	31	31
<i>City Totals</i>	129	137	138

* Includes current unfilled positions



GENERAL FUND DEPARTMENT BUDGETS

Administration Department

The City of Ballwin Administration Department includes eight programs:

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

The Department of Administration, through the authority of the Mayor, Board of Aldermen and the City Administrator is responsible for the overall supervision and coordination of the operations of all city departments. This includes advising the Mayor and Board of Aldermen on policy and operational issues, implementing the policies and directives of the Board of Aldermen, enforcing all city codes and ordinances, implementing the annual budget, administering the personnel system, maintaining all city records, being the primary source of information about the City and its activities and the primary point of contact for residents.

PLANNING AND ZONING

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

Board Directive: Investigate opportunities for annexation of commercial districts and residential areas.

Board Directive: Market Ballwin to businesses to reduce commercial vacancies and fortify the sales tax base

Board Directive: Develop sales tax incentive policy to guide potential future use of tax incentives to spur new development

OBJECTIVES

- Respond to inquiries regarding annexations and provide support with petitioning, communications with St. Louis County and hearing preparations. The city does not actively solicit annexations, but does assist neighborhoods, etc. who come forward voluntarily.
- Support the City's economic development initiative by collaborating with local economic development organizations. Encourage and support economic development by creating land use policies that attract businesses, foster job creation, and stimulate economic growth.
- Research and prepare a sales tax incentive policy during 2026.
- Regularly update GIS data to reflect changes in land use, zoning regulations, and other factors that affect planning and zoning decisions. Provide training and support to internal staff and external users to help them effectively access and utilize GIS information.

PRIOR YEAR GOALS

An Economic Development brochure was created that is given to any business looking to move into the City of Ballwin. It outlines all the key economic information they need: population, trade demographics, traffic along Manchester, proximity, business districts and contact information. The goal of completing a sales tax incentive policy during 2025 has been extended into the 2026 year.

Workload Measures	2024 Actual	2025 Estimated	2026 Budget
Zoning petitions	12	16	12

INSPECTIONS

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

Board Directive: *Conduct inspections program through city staff to preserve high property values; maintain a focus of active code enforcement while ensuring property owner rights.*

OBJECTIVES

- Get new staff assimilated and up to speed on our processes.
- Analyze need for adopting an updated building code within the next few months.
- Minimize inspection request wait times and complete plan review within 14 days 80% of the time.
- Continue to step up code enforcement efforts on problem houses in the community.
- Focus on customer service training and continuing education for staff to build on and expand their code knowledge.

PRIOR YEAR GOALS

Code enforcement efforts continue to be a priority by cleaning up long term problem properties. Our gains in speeding up inspection request and plan review wait times have stayed relatively stable from recent years. Our inspection staff continues to accumulate education and experience. They are becoming a very knowledgeable and cohesive team.

Workload Measures	2024 Actual	2025 Estimated	2026 Budget
Residential occupancy inspections	1,063	1,057	1,100
Commercial occupancy inspections	56	82	85
Building permits	644	688	700
Other permits	2,361	2,545	2,600
Efficiency Measures			
Percentage of plan reviews completed within 14 days	94%	92%	80%

COMMUNITY SERVICES

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

Board Directive: *Enhance and expand engagement and communication with residents and businesses.*

Board Directive: *Grow the branding of Ballwin for residents and the surrounding communities.*

Board Directive: *Explore ways to reduce the cost of city paid streetlights.*

OBJECTIVES

- Recruit more businesses to advertise with the City (Ballwin Life Magazine, Parks programming, etc.) by continuing to expand relationships with local business owners.
- Revamp the City's website with a new website provider, making it easier to navigate and more mobile friendly.
- Create an email version of Ballwin Life Magazine to be sent out to residents in conjunction with the reconstruction of the City website in 2026.
- Through the Public Works department and Capital fund, replace streetlights with upgraded, cost-efficient fixtures as part of federally funded road resurfacing projects.

PRIOR YEAR GOALS

The project to make sure all logos match City branding and adding the City's logo to more social media posts has been a success. We have increased the number of advertisers in Ballwin Life Magazine; however, they have not offset others who have discontinued advertising. As part of the Ries Road repaving project, 38 Ameren-owned streetlights were replaced with LED City owned lights which will reduce streetlight maintenance expenses.

LEGAL AND LEGISLATIVE

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

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

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

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

Board Directive: Continually update code of ordinances to be forward looking, cohesive with the comprehensive plan, and incorporate mixed use development codes.

OBJECTIVES

- Review and update city ordinances to enable development plans and ensure compliance with State statutes as needed throughout the year.

PRIOR YEAR GOALS

The City passed several ordinances during the year to ensure compliance with State statutes. These included the assault on a law enforcement animal, Blair's Law, video service/streaming, sunshine law, and interference with a first responder. Also amended was the code addressing corner lot fences.

SUPPORT SERVICES

The support services program is responsible for the administration of the day-to-day operational functions of the department. This includes maintenance of the Government Center building. Duties and responsibilities of the department are:

- Maintain an annual budget allocation for training at a sufficient level to assure that all employees subject to professional certification are able to maintain their certification.
- Administer salaries and benefits and provide oversight of all city personnel.

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

INFORMATION TECHNOLOGY SERVICES

Information Technology Services is responsible for design, security, maintenance and upgrades to the city network, servers, desktop PCs, laptops, tablets, cell phones, internet services, telephone PBX and services, camera systems, and door access systems. This includes the selection, integration and maintenance of all hardware components and software systems that are part of the overall computer network. Information Technology Services staff have knowledge of all components of these systems and can maintain service contracts and working relationships with equipment providers to be able to assure the availability and functionality of the systems under its jurisdiction. Duties and responsibilities of the department are:

- Provide and maintain reliable and secure computer and communication systems for the City.
- Maintain a high level of security and disaster recovery potential in these systems.
- Investigate opportunities to expand and facilitate Ballwin's online availability and data access.
- Coordinate with other departments with their plans to expand or replace existing computer software or add new equipment or software systems that will interact or integrate with the existing software or computer systems.
- Design and implement redundant platforms for critical services.

Board Directive: *Emphasize a customer service focus that increases electronic access to services and information for residents and businesses.*

Board Directive: *Continue to strengthen the city's security to include hardware infrastructure upgrades and further implementation of cloud-based software solutions.*

OBJECTIVES

- Continue to provide cyber training for City staff members using Google Workspace - \$7,500.
- Solicit providers for a new website and/or redesign to effectively provide online services and communication - \$55,000.
- Replace older desktops/laptops (17), MDT laptops (4) and a single host server. 2026 budgeted amount is \$43,750.
- Contract with Cyber Security firm which offers 24/7 monitoring and security software to assist IT staff with cyber threats - \$35,000.
- Update City network with new switching equipment at Golf and North Pointe - \$8,000.
- Purchase a new work order app from MyGov to better utilize its online presence and functionality - \$12,000.
- In 2026, reconstruct the City website to support the new accessibility requirements - \$55,000.
- In 2027, migrate the General Ledger application currently contracted with New World to their hosted solution. This would be the last major application to move to a cloud-hosted platform - \$40,000.

- In 2028, replace the existing Mitel telephone system with a potential online solution. This will probably be a cloud-solution provider with leased phone sets - \$25,000.

PRIOR YEAR GOALS

Implemented a new cloud-based Permit/Inspection software to allow contractors, businesses and residents improved online availability including workflow notifications and online integrated plan review (submit plans electronically). Older desktops, MDTs, and servers were replaced with new equipment. This included replacing some desktops with networked laptops. Replaced several City iPads (Inspectors and Alderman). Upgraded and replaced the City firewall appliances including high availability component and replaced two network switches. Contracted and installed new internet service with i3 to significantly increase bandwidth, reliability, and pricing as City embraces more hosted solution options. Upgraded Golf and The Pointe to the new door access system. Providing technical support and equipment coming to the new Public Works and Parks yard remodel in 2025/2026.

COURT

The Ballwin Municipal Court is a division of the State of Missouri 21st Judicial Circuit and has jurisdiction to hear and rule on all violations of city ordinances pursuant to the rules established by state statute. The municipal court maintains all files and documents necessary to schedule and conduct hearings, pre-trial hearings, sentencings, probation revocation hearings and post-trial motions related to violations of city ordinances. The mission of the Court is to provide fair and efficient administration of justice, to promulgate equal justice to all, to be respectful and courteous to the public and to encourage respect for the rule of law.

OBJECTIVES

- Continue to ensure compliance with mandated revisions to state laws and operating guidelines promulgated by the Missouri Supreme Court for the administration of municipal courts.
- Complete continuing education requirements necessary for certification maintenance.
- Continue to collect outstanding fines owed to the Court by encouraging the use of online payments, utilizing monthly payment plans, and continue to send delinquent cases to the State of Missouri Tax Offset Program and Debt Collection program, as required by Court Operating Rule 21.
- Continue issuing/recalling warrants on a timely basis.
- Continue to learn the constantly evolving state-mandated Show-Me Courts (SMC) program via additional training with area court clerks, seminars and yearly conferences.

PRIOR YEAR GOALS

As of January 01, 2025, apart from 47 cases that have been certified to the Circuit Court, we have successfully moved all remaining cases from our legacy system, IMDS, to our current system, Show Me Courts. The remaining cases will be reduced over time by pleas and payments to the Circuit Court, which are then sent to us, cases being dismissed for various reasons, or payments being received via the Tax Offset Program or collections.

Effective October 01, 2025, the Municipal Court ceased creating court fines/information sheets that had been handed out with each citation by the police officer. Upon receiving our revised fine schedule from the Office of State Courts Administration (OSCA) on September 30, 2025, which had already gone into effect, a decision was made to create a QR code on the back of each ticket given to ensure the recipient will always have the most accurate information available. This also reduces a significant amount of printing that was being done by the Police Department and the Municipal Court. Thus far, we have received feedback indicating this makes it easier to access information and up-to-date changes that may occur after people have received a ticket.

Workload Measures	2024 Actual	2025 Estimated	2026 Budget
Tickets processed	5,823	6,800	6,300
Warrants issued	843	860	1,000
Cases closed	5,058	6,100	5,800

FINANCE

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

- Assure prudent use of public funds through the utilization of established and recognized accounting techniques and effective procurement procedures.
- Maximize investment yields and minimize debt costs through ongoing analysis of internal and external economic influences.
- Maintain the financial transparency of the City through disbursement of the financial reports and maintaining public online access opportunities for the review and understanding of Ballwin's financial position and records.
- Securely, efficiently and effectively manage cash receipts, receivables, payables and licensing functions.

Board Directive: Continue to capture surplus fund balance annually to invest in capital projects.

OBJECTIVES

- Scrutiny of procurement and spending, seeking efficiencies and emphasizing cost savings will assist the City in maximizing surpluses.
- The City converted to a new cloud-based inspections, permitting and licensing software in 2025. During the coming year the focus will be on optimal utilization of the available features of the software.

- A new purchasing card program will be rolled out in the coming year that will enable the coding of transactions, documenting, and approvals to be performed online or through a mobile app. Data will be imported into the general ledger software, eliminating a tedious and slow manual process.

Workload Measures	2024 Actual	2025 Estimated	2026 Budget
Business licenses issued	360	363	362



EMPLOYMENT OPPORTUNITIES

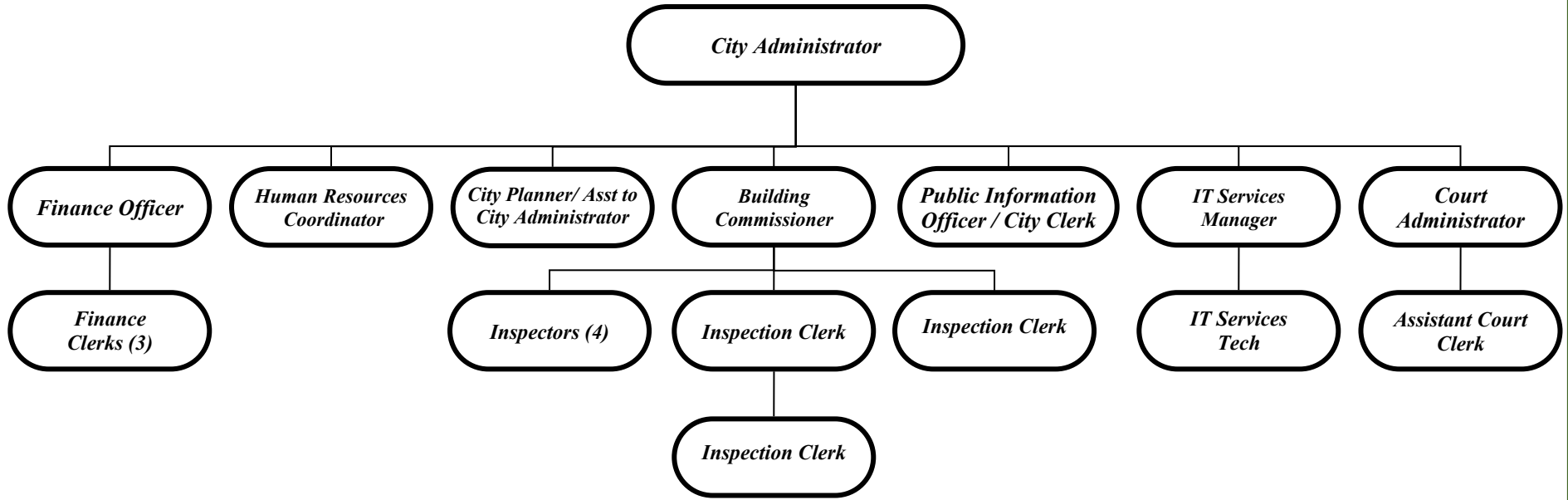
WELCOME! We are always looking for enthusiastic candidates passionate for their work and great sense of pride for serving our wonderful community!

Our current vacancies can be found via the hyperlink below. Are you interested in a position that is not currently open? Sign up for job alerts!

<https://ballwinmo.applicantpro.com/jobs/>

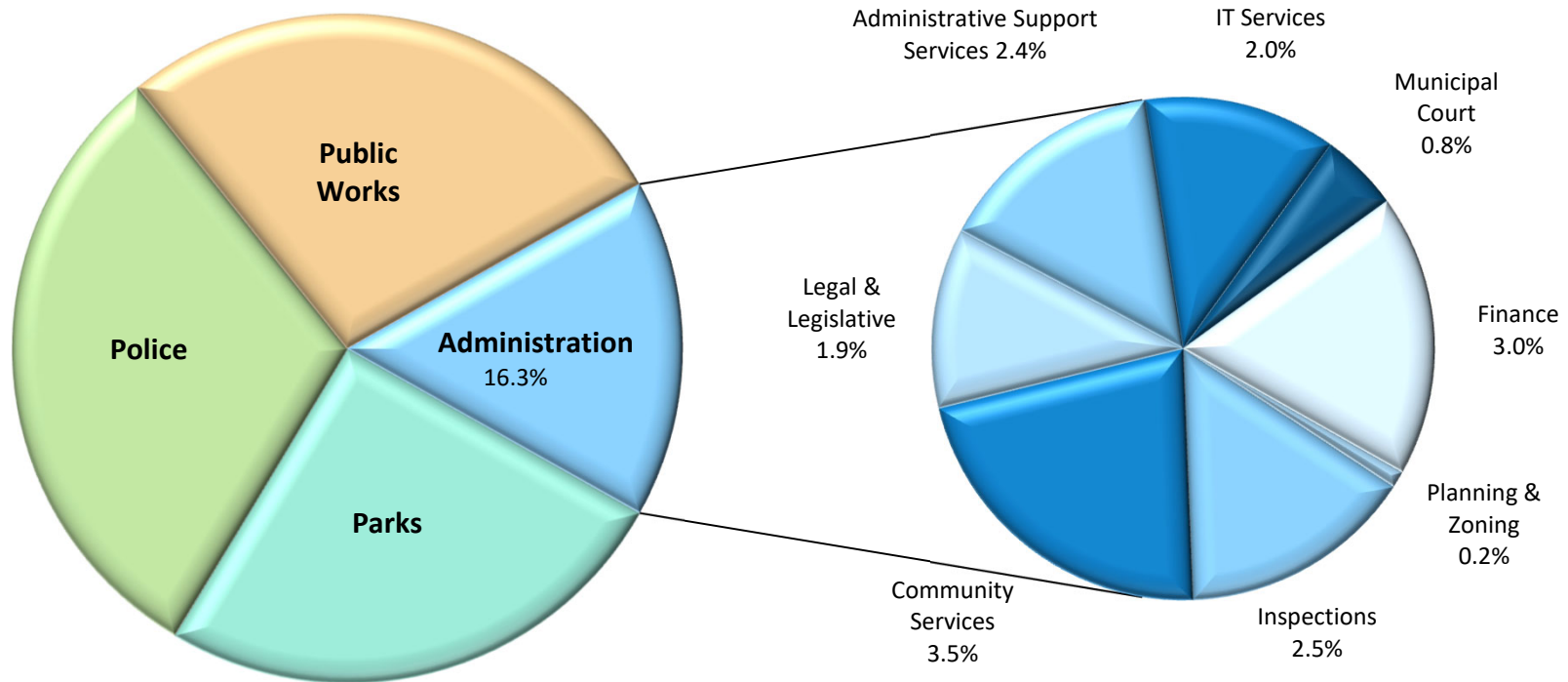
CITY OF Ballwin
Est. 1837

Administration Department 2026 Organizational Structure



Full Time Equivalents: 2024 Actual – 20.39 2025 Estimated – 20.00 2026 Budgeted – 20.00

Administration Budget Expenditures



Administration General Budget Expenditures

Description	2024 Actual	2025 Estimated	2026 Budget
Personnel Costs			
Wages and Salaries	1,572,377	1,607,263	1,679,747
Benefits	570,059	616,167	637,178
Personnel Costs Total	2,142,436	2,223,430	2,316,925
Operating Costs			
Travel & Training	11,011	22,327	30,000
Utilities	32,465	32,510	34,555
Communications	25,176	26,248	28,660
Rentals	1,828	2,170	2,175
Public Relations - Internal	4,556	4,467	4,317
Public Relations - External	44,102	52,975	52,360
Insurance	94,374	106,239	112,006
Advertising	1,470	1,800	1,800
Repairs & Maintenance	11,455	6,895	6,880
General Supplies	12,845	19,778	18,790
Dues & Subscriptions	16,446	16,299	17,886
Vehicle Expenses	7,926	9,996	9,750
Maintenance Materials	280	200	200
Contractual	1,130,203	1,241,793	1,416,905
Other Operating Expenses	-	-	-
Operating Costs Total	1,394,137	1,543,697	1,736,284
Capital Costs			
Computer Hardware/Software	128,389	107,100	93,600
Equipment, Furniture & Vehicles	2,235	350	700
Land & Facility Improvements	767	6,750	2,000
Capital Costs Total	131,390	114,200	96,300
TIF Fees & Reimbursements	-	-	-
Transfers Out	-	3,720,000	320,000
Administration Total	3,667,963	7,601,327	4,469,509

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Department: Administration				
Program: Planning and Zoning				
Personnel Costs				
100001	Regular pay	27,315	29,271	30,080
107000	Workers' compensation ins	1,341	1,230	1,004
108000	FICA expense	2,005	2,207	2,301
109000	Health insurance	5,020	4,557	4,948
109005	HRA funding	49	78	73
109010	HRA fees	-	18	17
109050	ACA/PCORI fees	1	1	1
109500	Dental insurance	112	121	123
110001	LAGERS pension	2,637	2,866	3,219
111000	Life insurance	21	24	27
Total: Personnel Costs		38,501	40,373	41,793
Operating Costs				
201050	Misc conferences/meetings	-	-	2,000
201100	Misc seminars/training	-	-	1,000
206001	Gen/auto liability	470	535	568
206003	Property liability	502	635	700
206004	Cyber liability insurance	67	55	53
209009	Maps	60	500	500
209011	Ref & annex materials	-	3,850	500
210001	APA/AICP	221	244	250
Total: Operating Costs		1,320	5,819	5,571
Program Total: Planning and Zoning		39,821	46,192	47,364

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Inspections				
Personnel Costs				
100001	Regular pay	392,442	420,020	448,165
100002	Overtime pay	1,971	-	-
107000	Workers' compensation ins	20,131	17,672	14,954
108000	FICA expense	29,085	31,188	34,285
109000	Health insurance	70,383	85,091	85,553
109005	HRA funding	1,115	1,118	1,088
109010	HRA fees	-	260	253
109050	ACA/PCORI fees	17	17	17
109500	Dental insurance	2,393	2,629	2,571
110001	LAGERS pension	30,271	40,134	47,954
111000	Life insurance	424	498	564
120001	Inspector uniforms	1,052	700	1,200
120105	Tests & certifications	1,617	2,000	2,000
Total: Personnel Costs		550,901	601,327	638,604
Operating Costs				
201012	Inspection conferences	2,273	3,675	4,500
201100	Misc seminars/training	-	130	500
203100	Cellular phones	2,628	2,930	2,990
206001	Gen/auto liability	7,062	7,693	8,458
206003	Property liability	7,535	9,133	10,433
206004	Cyber liability insurance	1,009	796	794
209011	Ref & annex materials	-	100	100
209010	Small tools	-	-	1,000
210003	ICC	170	170	180
210004	MABOI	175	175	175
210005	MACA	-	50	75
211100	Motor fuel	6,276	8,283	8,000
213007	Ameren UE reports	161	161	161
213065	Vehicle GPS maintenance	1,243	1,470	1,500
Total: Operating Costs		28,532	34,766	38,866
Program Total: Inspections		579,433	636,093	677,470

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Community Services				
Personnel Costs				
100001	Regular pay	143,866	151,704	157,080
107000	Workers' compensation ins	6,795	6,366	5,241
108000	FICA expense	10,268	11,398	12,017
109000	Health insurance	24,998	23,026	25,010
109005	HRA funding	337	403	381
109010	HRA fees	-	94	89
109050	ACA/PCORI fees	5	6	6
109500	Dental insurance	587	633	640
110001	LAGERS pension	13,414	14,893	16,808
111000	Life insurance	109	124	140
Total: Personnel Costs		200,379	208,647	217,412
Operating Costs				
205103	Employee appreciation	3,722	2,600	2,700
205104	Employee recognition	633	1,267	317
205106	Employee wellness	(112)	300	1,000
205150	Misc internal public relations	312	300	300
205203	Community Publications	37,798	40,000	40,000
205250	Misc external public relations	5,329	12,000	11,275
206001	Gen/auto liability	2,384	2,771	2,964
206003	Property liability	2,544	3,290	3,657
206004	Cyber liability insurance	341	287	278
213005	Streetlight maintenance	618,172	658,000	686,400
213050	Misc contractual services	7,661	8,251	8,251
Total: Operating Costs		678,784	729,066	757,142
Program Total: Community Services		879,163	937,713	974,554

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Legal and Legislative				
Personnel Costs				
100001	Regular pay	155,037	159,319	165,087
100003	City officials pay	53,550	51,300	54,000
100004	Holiday pay	491	-	-
100010	Part time pay	25,624	-	-
100055	Auto allowance	7,200	7,200	7,200
107000	Workers' compensation ins	9,727	8,947	7,310
108000	FICA expense	17,342	16,193	17,311
109000	Health insurance	11,490	12,804	15,303
109005	HRA funding	486	566	532
109010	HRA fees	-	132	124
109050	ACA/PCORI fees	7	8	9
109500	Dental insurance	401	429	433
110001	LAGERS pension	18,153	19,827	21,709
111000	Life insurance	85	96	108
115000	Unemployment ins	1,425	4,075	-
Total: Personnel Costs		301,018	280,896	289,126
Operating Costs				
201013	Legislative conferences	35	6,500	7,500
201050	Misc conferences/meetings	1,191	1,700	1,500
206001	Gen/auto liability	3,412	3,895	4,135
206003	Property liability	3,641	4,624	5,100
206004	Cyber liability insurance	488	403	388
206006	Public officials liability	32,108	33,726	34,560
210007	MML	4,779	4,780	4,780
210009	StL Co Municipal League	7,122	7,122	7,122
210010	West County Chamber	520	520	520
210050	Misc dues & subscriptions	1,508	935	775
211100	Motor fuel	1,571	1,578	1,600
213004	Election expense	15,075	13,626	15,500
213008	Legal services	67,121	60,000	70,000
213009	Code book update	5,267	5,531	5,400
213050	Misc contractual services	14,100	7,400	7,770
213087	Prosecutor services	39,450	60,600	61,600
Total: Operating Costs		197,388	212,940	228,250
Program Total: Legal and Legislative		498,406	493,836	517,376

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Support Services				
Personnel Costs				
100001	Regular pay	149,684	155,931	160,801
107000	Workers' compensation ins	7,067	6,547	5,365
108000	FICA expense	10,857	11,671	12,301
109000	Health insurance	19,420	20,441	25,701
109005	HRA funding	359	414	390
109010	HRA fees	-	96	91
109050	ACA/PCORI fees	5	6	6
109500	Dental insurance	517	557	563
110001	LAGERS pension	13,928	15,292	17,206
111000	Life insurance	132	150	170
112000	Employee assistance expense	1,037	1,061	1,061
120003	Admin staff shirts	203	100	330
120502	Physicals & drug testing	3,012	2,800	3,100
120503	Functional capacity testing	2,750	2,400	2,550
120504	Psychological testing	3,600	3,600	3,600
120505	Reference checking	277	440	440
120507	DOT testing	3,195	3,400	3,400
Total: Personnel Costs		216,043	224,906	237,075
Operating Costs				
201014	City manager conferences	620	2,500.00	3,000.00
201050	Misc conferences/meetings	1,372	3,000.00	3,550.00
201061	SLACMA meetings	45	75.00	100.00
201100	Misc seminars/training	20	20.00	100.00
202010	Electric	18,661	19,000.00	20,100.00
202020	Gas	919	710.00	955.00
202030	Sewer	5,326	4,900.00	5,200.00
202040	Water	7,559	7,900.00	8,300.00
203001	Telephone	2,042	1,855.00	1,890.00
203003	Postage	5,988	6,700.00	5,000.00
203100	Cellular phones	1,374	963.00	980.00
204001	Postage meter rental	1,827	2,170.00	2,175.00
206001	Gen/auto liability	2,479	2,850.00	3,035.00
206003	Property liability	2,646	3,383.00	3,744.00
206004	Cyber liability insurance	354	295.00	285.00
206007	Bonds	3,903	3,950.00	3,980.00
206010	Insurance deductibles	18	0.00	0.00
207001	Job opening notices	170	300.00	300.00
207002	Public hearings, bids, etc	1,300	1,500.00	1,500.00
208004	Fire extinguishers maintenance	128	128.00	130.00
208005	Generators maintenance	1,627	1,400.00	1,400.00

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Support Services				
Operating Costs (Continued)				
208050	Misc equipment maintenance	7,399	2,200	2,200
209001	Coffee supplies	194	246	255
209002	Copy paper	1,153	1,200	1,200
209004	Office supplies	3,202	4,700	4,900
209005	Printing	3,270	3,000	2,800
209014	Govt Center operating supplies	-	300	300
210016	SLACMA	50	53	50
210017	ICMA	-	-	1,384
210018	MCMA	150	150	150
210050	Misc dues & subscriptions	1,176	1,350	1,400
212026	Building maintenance materials	280	200	200
213045	Exterminator	432	650	650
213050	Misc contractual services	1,079	1,033	16,100
213051	Copier maintenance	5,200	5,800	5,800
Total: Operating Costs		81,963	84,481	103,113
Capital Costs				
219060	Misc office furniture	2,235	350	700
223520	Bldg equipment & fixtures	-	250	500
Total: Capital Costs		2,235	600	1,200
Transfers Out				
280005	Transfers out	-	3,720,000	320,000
Total: Transfers Out		-	3,720,000	320,000
Program Total: Support Services		300,241	4,029,987	661,388

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: IT Services				
Personnel Costs				
100001	Regular pay	171,667	174,863	180,721
107000	Workers' compensation ins	8,097	7,406	6,030
108000	FICA expense	12,338	12,885	13,825
109000	Health insurance	39,964	43,933	36,040
109005	HRA funding	419	469	439
109010	HRA fees	-	109	102
109050	ACA/PCORI fees	6	7	7
109500	Dental insurance	1,121	1,138	956
110001	LAGERS pension	15,883	17,070	19,337
111000	Life insurance	130	148	168
Total: Personnel Costs		249,625	258,028	257,625
Operating Costs				
201100	Misc seminars/training	1,200	-	500
203010	Internet access	13,144	13,800	17,800
206001	Gen/auto liability	2,840	3,224	3,411
206003	Property liability	3,031	3,828	4,207
206004	Cyber liability insurance	406	334	320
208002	Computer maintenance	704	1,150	1,000
208025	Printer maintenance	281	517	500
208027	Security access maintenance	1,316	1,500	1,500
208050	Misc equipment maintenance	-	-	150
209006	Telephone system	1,547	1,500	2,500
209010	Small tools	9	75	75
209050	Misc operating supplies	30	150	250
210050	Misc dues & subscriptions	-	-	100
211100	Motor fuel	81	135	150
213014	Telephone system maintenance	5,825	6,000	11,000
213050	Misc contractual services	87,956	130,000	157,700
Total: Operating Costs		118,370	162,213	201,163
Capital Costs				
219001	Computer software/upgrades	-	1,500	1,500
219002	Computer hardware/parts	1,202	2,000	2,000
219003	Printers	8,417	500	1,000
219004	Computers/servers	101,751	88,500	69,250
219040	Licenses	17,018	14,600	19,850
223520	Bldg equipment & fixtures	767	6,500	1,500
Total: Capital Costs		129,155	113,600	95,100
Program Total: IT Services		497,150	533,841	553,888

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Court				
Personnel Costs				
100001	Regular pay	114,379	120,922	124,848
100005	Court officials pay	17,922	17,685	20,590
107000	Workers' compensation ins	7,475	7,138	4,853
108000	FICA expense	9,922	10,484	11,126
109000	Health insurance	12,343	16,353	17,757
109005	HRA funding	387	452	353
109010	HRA fees	-	105	82
109050	ACA/PCORI fees	6	7	6
109500	Dental insurance	705	758	766
110001	LAGERS pension	10,578	11,791	13,359
111000	Life insurance	123	148	168
Total: Personnel Costs		173,840	185,843	193,908
Operating Costs				
201037	Court conferences	2,327	2,527	3,200
201038	Judge conferences	1,150	1,156	1,400
201100	Misc seminars/training	-	-	200
206001	Gen/auto liability	2,622	3,107	2,745
206003	Property liability	2,798	3,689	3,386
206004	Cyber liability insurance	375	322	258
209005	Printing	1,835	3,500	3,500
209050	Misc operating supplies	220	242	250
210049	StL Assn of Court Administrators	-	100	150
210051	MO Assn of Court Administrators	-	150	200
213036	REJIS	9,660	12,000	12,000
213040	Prisoner incarceration	-	-	500
213050	Misc contractual services	-	16	250
213058	Mental health court	-	-	1,000
213066	Record retention/destruction	135	145	200
213084	Public Defender	1,710	2,000	3,500
Total: Operating Costs		22,832	28,954	32,739
Program Total: Court		196,672	214,797	226,647

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Finance				
Personnel Costs				
100001	Regular pay	311,229	319,048	331,175
107000	Workers' compensation ins	14,625	13,452	11,050
108000	FICA expense	23,497	24,243	25,335
109000	Health insurance	31,422	32,646	35,514
109005	HRA funding	755	851	804
109010	HRA fees	-	198	187
109050	ACA/PCORI fees	11	13	13
109500	Dental insurance	1,535	1,518	1,532
110001	LAGERS pension	28,794	31,145	35,436
111000	Life insurance	261	296	336
Total: Personnel Costs		412,129	423,410	441,382
Operating Costs				
201016	Finance conferences	520	484	550
201100	Misc seminars/training	258	560	400
205250	Misc external public relations	975	975	1,085
206001	Gen/auto liability	5,130	5,856	6,250
206003	Property liability	5,475	6,952	7,710
206004	Cyber liability insurance	733	606	587
209004	Office supplies	1,325	415	660
210014	GFOA	425	425	500
210015	GFOA MO	150	75	75
213012	Finance software support	71,698	67,165	114,523
213013	Payroll software support	45,307	53,000	73,000
213015	Annual financial audit	29,017	32,100	34,500
213017	Sales tax reports	40	-	-
213018	Banks service charges	7,988	12,145	13,300
213019	Credit card service charges	89,907	103,700	110,300
213057	Financial advisory services	6,000	1,000	6,000
Total: Operating Costs		264,948	285,458	369,440
Program Total: Finance		677,077	708,868	810,822
Department Total: Administration		3,667,963	7,601,327	4,469,509

Parks and Recreation Department

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

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

The Department of Parks and Recreation is responsible for building community by positively impacting the lives of citizens of all ages through the delivery of leisure services, promoting healthy and active lifestyles as well as creating and operating attractive facilities and open spaces. Managing the use of and maintaining the parks and community facilities while coordinating on-going community recreation programs are functions of the department. With fiscal responsibility a priority, the budget is divided into six program areas to more efficiently budget and track revenues and expenditures associated with facilities and programs. Department staff include 27 full-time employees and approximately 300 part time employees on a seasonal basis.

PARKS

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



Board Directive: *Improve/construct park facilities based on master parks plan priorities.*

- Objective: Successfully be awarded a Municipal Park Grant from the Municipal Park Grant Commission for playground Improvements at The Pointe.
- Measure: Number of major projects completed since the adoption of the Ballwin Parks Master Plan in 2019.
- Objective: Repair tennis and pickleball court facilities located within Ballwin's park system.
- Measure: Percentage of outdoor court facilities improved or repaired over 5 years compared to the number of outdoor courts within the parks system.

Board Directive: *Replace playgrounds with ADA inclusive equipment.*

- Objective: Replace playground at The Pointe, to include some ADA universal elements.

- Measure: Percentage of accessible/inclusive playground elements in relation to total number of playground elements.

Board Directive: *Utilize the optimal combination of in-house labor and equipment and contractual labor to improve the street network*

- Objective: utilize contracted labor for mowing services within the parks to enable employees to focus on smaller park beautification projects and maintenance.
- Measurable: percentage of staff hours allotted to beautification and maintenance tasks within parks, medians and common grounds.

SIGNIFICANT BUDGETARY ISSUES

1. Repair cracking and replace lines on tennis, basketball and pickleball court surfaces.
2. Rebuild decks and platforms around Vlasik Park that are coming into a state of disrepair.
3. Continue to work on median beautification on Manchester, Big Bend and Clayton Roads.
4. Purchase mobile power washing trailer
5. Contract for mowing services of public parks and common ground.

PRIOR YEAR GOALS

Completed the construction of the inclusive playground at Vlasik Park. New Ballwin Park tennis court was refurbished and now includes a shared use tennis-pickleball court. Parking lots and paths at many parks were resealed. This includes Vlasik Park parking lots, paths, New Ballwin paths, Greenfield Commons/Pointe paths and parking lots.

Efficiency Measures	2024 Actual	2025 Estimate	2026 Budget
Maintain Tree City USA status by meeting all criteria	100%	100%	100%

GOLF OPERATIONS

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

Strategic Goal: *Leader in Active Recreation and Healthy Living*

- Objective: Increase rounds played in 2026 over 2025.
- Measure: Total number of rounds played by Q4 2026.

Strategic Goal: *Outstanding Community Services*

- Objective: Achieve a 95% customer satisfaction rate through improvements in course conditions, customer service and event experiences by the end of 2026.
- Measure: Customer satisfaction score from surveys and online reviews.
- Objective: Strive for golf course budgeted cost recovery of 81% annually.
- Measure: Annual cost recovery rate, with a target of reaching or exceeding 81% by Q4 2025. Progress will be tracked through financial reports comparing revenue to expenses on a quarterly basis.



SIGNIFICANT BUDGETARY ISSUES

1. Continue with year four (4) of a five (5) year lease agreement for a fleet of electric golf carts; lease payments equating to \$36,520.
2. Continuing rehabilitation of the cart path system throughout the course - \$20,000.
3. Remodel Restrooms - \$100,000.
4. Event Center Kitchen Flooring \$1,000

Workload Measures	2024 Actual	2025 Estimate	2026 Budget
Golf course rounds	45,718	38,000	40,000
Efficiency Measures			
Cost Recovery	94%	92%	81%

PRIOR YEAR GOALS

The department strives for the golf course to realize at least an 80% cost recovery each year. Staff does this by ensuring the course is kept in great condition and that the Pro Shop and Events Center become a more profitable portion of the golf course operation. In 2025 over 1,000 feet of new cart path was laid. In 2024 we purchased a fairway mower and continued our lease of new electric carts. Most notably we discontinued use of the Golf Trac software and began using the Golf Now program through NBC. This decision was made to deter no shows and fill tee times with paying customers. Finally, we continue to expand working with various community groups to promote the game of golf.

AQUATIC CENTER OPERATIONS

The North Pointe Aquatic Center is an outdoor waterpark that serves approximately 68,000 guests annually. The budget program includes revenues for program registrations, concessions, and admissions as well as expenses that provide for the maintenance and operation of the facility.

Strategic Goal: Leader in Active Recreation and Healthy Living

- Objective: Maintain an environment centered on the customer experience by ensuring guest safety with highly trained staff, a clean facility and staying up to date with trends of aquatic programming and facilities.
- Measure: Conduct guest satisfaction surveys to assess quality of customer service, cleanliness and guest safety.
- Measure: Track and review incident reports and responses to ensure a proactive approach to guest safety.
- Objective: Increase participation in aquatic programs by 15% in 2026 by offering new water aerobic classes and enhancing the existing programs that promote active lifestyles.
- Measure: Track participation rates in aquatic programs aiming for a 15% increase compared to 2025.
- Objective: Create a culture of respect, accountability and enjoyment to attract as many seasonal staff as needed.
- Measure: Achieve an employee retention rate of 70 - 80% based on industry standards year over year. Measure employee satisfaction through surveys aiming for a satisfaction rate of 90% or higher. Track retention rates, number of new applicants and survey results.

Board Directive: Plan for future maintenance, renovation, reconstruction, and/or addition to the Pointe and North Pointe

- Objective: Ensure that equipment is well maintained, operating efficiently, with minimal leaks and visually free from rust and defects.
- Measure: Conduct daily equipment inspections with a target of identifying and resolving 95% of maintenance issues within 14 days. Track the number of issues identified, time taken to resolve them, and the percentage of equipment passing inspection.
- Objective: Begin planning phases for facility viability and potential future improvements/redevelopment.
- Measure: Hire consultants and work in cooperation with staff to identify the best path forward for the city and its residents.



SIGNIFICANT BUDGETARY ISSUES

1. Invest time and funds into maintaining aging Aquatic Center systems.
2. Employ a consultant to assess the current state of the facility, project its longevity and offer solutions for the future of the facility.
3. Purchase a variety of pool equipment to address the aging facility and perform other preventative maintenance.
4. Water leaks within the facility over the past three years have been costly to the city. Striving to locate the leaks and repair them are paramount to the success of the Aquatics program.
5. Payroll has also experienced significant increases in the past two years. A fee increase will be implemented in 2026.

Workload Measures	2024 Actual	2025 Estimate	2026 Budget
Membership Revenue	\$206,215	\$210,971	\$217,800
Attendance	65,179	61,173	65,000
Swim Team Participation	150	142	150
Swim Lesson Revenue	\$12,999	\$11,718	\$12,000
Efficiency Measures			
Cost Recovery	70%	65%	63%

PRIOR YEAR GOALS

Maintaining sufficient staffing was one of the primary goals of 2025. Management obtained a 95% retention rate from 2024 to 2025 smashing the industry standard of 70% to 80%. Competitive pay starting at \$16 per hour, a change in leadership and a positive change in culture led to management achieving their goal of having no pool closures due to staffing issues. Maintenance continues to be a problem and will continue to be as the facility ages.

COMMUNITY CENTER

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

Strategic Goal: Leader in Active Recreation and Healthy Living

Board Directive: Enhance and expand engagement and communication with residents and businesses.

Strategic Goal: Outstanding Community Services

- Objective: Increase Community Engagement and Participation in Recreation Programs.
- Measure: Track the number of new memberships and registration in recreation programs quarterly.
- Measure: Track participation rates and gather feedback on programs aiming for a 90% positive feedback rate.
- Measure: Survey program participants at the conclusion of recreation program, fitness activities, and swim lessons.

- Measure: track retention rates in core programs, memberships, swim lessons and day camp.
- Objective: Enhance facility and equipment quality to support active living.
- Measure: Maintain fitness equipment uptime at 95% or higher by tracking repair logs and equipment replacement timelines.
- Objective: Expand access to Health and Wellness resources.
- Measure: Increase the number of free or low-cost health programs offered annually (i.e. health screenings, nutritional workshops).
- Measure: Track the percentage of community members utilizing these resources, with a target of 10% year over year growth.
- Measure: Partner with at least 2 new local health organizations annually to offer joint wellness initiatives or educational events.
- Objective: Deliver exceptional customer service across all interactions.
- Measure: Conduct annual customer satisfaction surveys with a target satisfaction rate of 90%.
- Objective: Increase community awareness and access to recreation services.
- Measure: Track Community Event attendance for a 10% increase in participation year over year.
- Objective: Ensure programs and services meet community needs through regular feedback.
- Measure: Achieve a 90% satisfaction rate in follow-up surveys for programs launched.



SIGNIFICANT BUDGETARY ISSUES

1. Perform significant indoor pool renovation project to include slide tower painting, replaster pool surface, install aquatic play unit, upgrade sensors and water heating capabilities and locker room refresh and plumbing improvements. All but the slide tower painting is a part of the Capital budget.
2. Purchase 2 NuSteps, 2 Ellipticals, 2 half racks, 1 power rack, additional weights - \$51,000.
3. Install new fitness center flooring designed for light strength and conditioning and functional training - \$85,000.
4. Purchase new lobby furniture (\$50,000) and paint elevator column (\$12,100) enhancing guest experience.

5. Improve technology by purchasing the RecTrac software app for better participation in programs and events. Purchase camp software to better organize camp information, improve parent communication, and improve check in and out process.

Workload Measures	2024 Actual	2025 Estimate	2026 Budget
Program Registrations	64,437	53,000	58,000
Pointe Attendance	335,683	322,000	327,000
Insurance Memberships	5,799	6,500	7,000
Camp Revenue	\$427,807	\$455,889	\$455,000
Day Camp Participation	9,179	11,357	11,076
Membership Revenue	\$972,607	\$963,968	\$1,012,500
Efficiency Measures			
Cost Recovery	90%	86%	75%
Camp Satisfaction Survey	90%	90%	90%
Swim Lesson Registrations	9,601	9,800	10,800

BUILDING SERVICES

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

Strategic Goal: Outstanding Community Services

- Objective: Deliver outstanding community service by maintaining high standards of facility upkeep and safety.
- Measure: Achieve a 90% completion rate for maintenance work orders within 72 hours.
- Measure: Maintain an 85% or higher satisfaction score in annual surveys focused on cleanliness and facility conditions.

Efficiency Measures	2024 Actual	2025 Estimate	2026 Budget
Maintenance work order completion within 72 hours	n/a	92%	95%
Survey satisfaction level with building cleanliness	n/a	77%	85%



BALLWIN DAYS

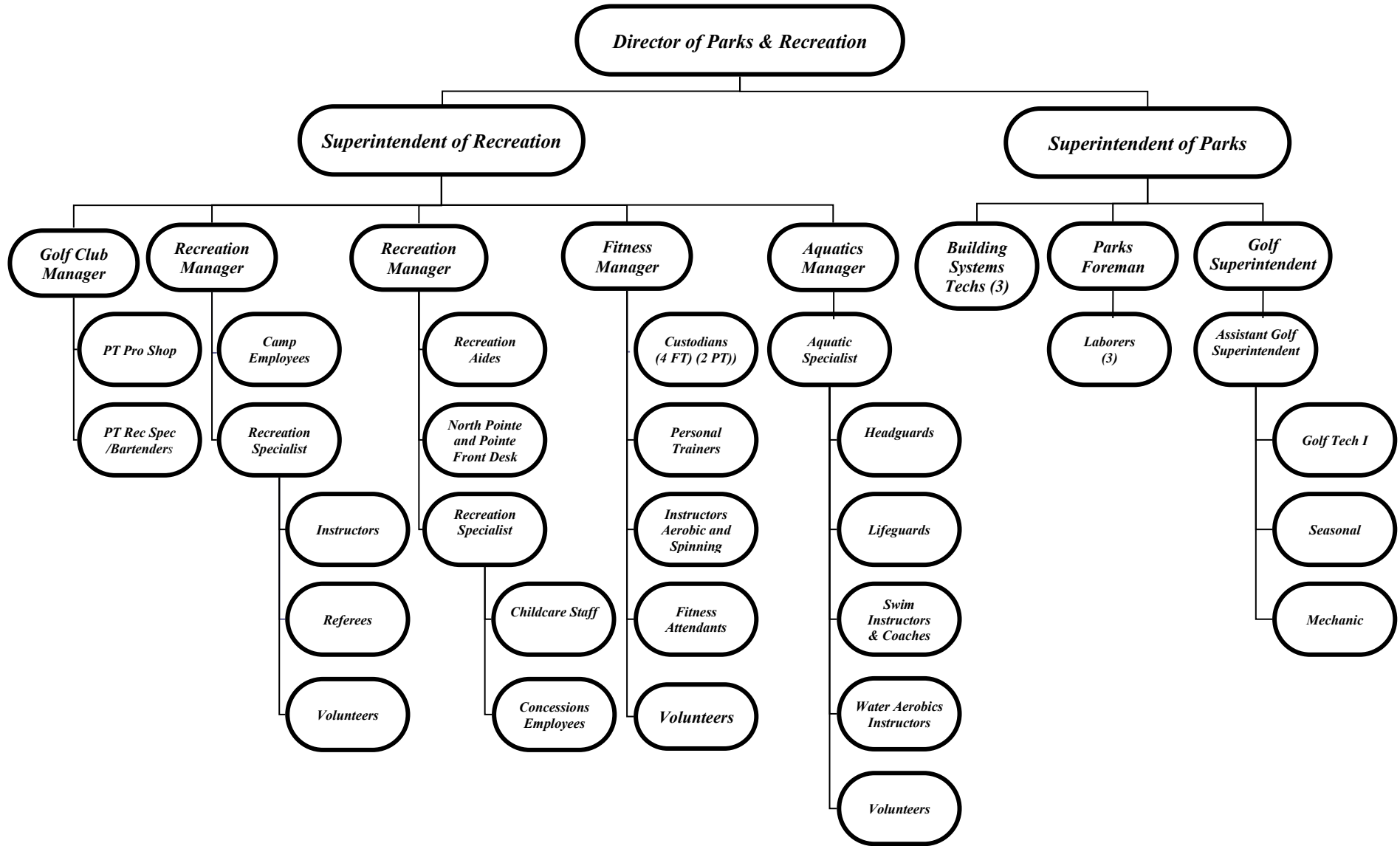
The Ballwin Days program includes revenues and expenses associated with this 3-day annual community festival held in Vlasis Park.

Strategic Goal: A Distinctive Image for Ballwin

- Objective: Host a 3-day community festival that showcases local culture, community pride and attracts visitors through engaging events and activities.
- Measure: Include a minimum of 20 vendors and 10 performing acts, showcasing a variety of entertainment contributions.
- Measure: Attain a satisfaction score of 90% or higher from surveys focusing on the festival's activities, organization and overall enjoyment.
- Measure: Collaborate with local organizations to highlight community assets and talents.
- Measure: Maintain a record of zero major safety incidents with appropriate staffing, security measures and emergency protocols in place.

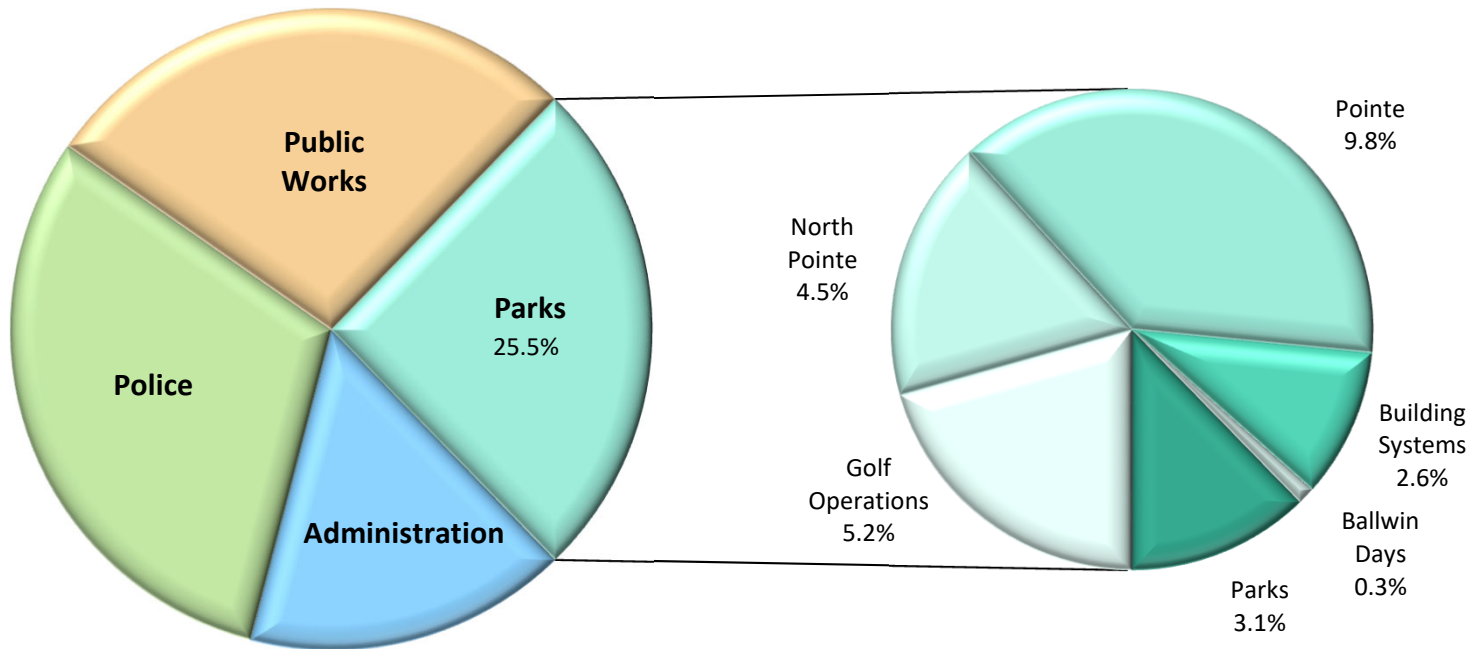
Efficiency Measures	2024 Actual	2025 Estimate	2026 Budget
Cost Recovery	84%	70%	75%

Parks & Recreation Department 2026 Organizational Structure



Full Time Equivalents: 2024 Actual – 60.75 2025 Estimated – 66.19 2026 Budgeted – 67.00

Parks & Recreation Budget Expenditures



Parks & Recreation General Budget Expenditures

Description	2024 Actual	2025 Estimated	2026 Budget
Personnel Costs			
Wages and Salaries	2,817,597	3,050,012	3,252,439
Benefits	836,974	902,087	982,439
Personnel Costs Total	3,654,571	3,952,099	4,234,878
Operating Costs			
Travel & Training	9,978	12,436	9,100
Utilities	698,962	818,782	759,290
Communications	9,268	9,091	9,390
Rentals	4,658	2,100	3,000
Public Relations - External	1,281	372	2,000
Insurance	113,293	131,911	150,732
Advertising	9,861	12,926	10,250
Repairs & Maintenance	184,294	263,495	179,920
General Supplies	400,774	432,227	400,808
Dues & Subscriptions	14,519	6,518	8,635
Vehicle Expenses	28,607	28,899	29,350
Maintenance Materials	116,620	141,937	228,650
Contractual	807,069	324,472	435,753
Other Operating Expenses	64,402	55,422	58,225
Operating Costs Total	2,463,586	2,240,588	2,285,103
Capital Costs			
Computer Hardware/Software	-	-	-
Equipment, Furniture & Vehicles	214,150	323,265	242,920
Land & Facility Improvements	41,779	123,425	202,100
Capital Costs Total	255,929	446,690	445,020
Transfers Out	-	-	-
Parks and Recreation Total	6,374,086	6,639,377	6,965,001

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Department: Parks and Recreation				
Program: Parks				
Personnel Costs				
100001	Regular pay	301,392	287,452	312,583
100002	Overtime pay	2,578	6,500	6,500
100004	Holiday pay	48	300	300
100010	Part time pay	7,707	-	-
107000	Workers' compensation ins	16,369	12,524	10,960
108000	FICA expense	22,935	21,874	24,433
109000	Health insurance	64,888	59,357	72,634
109005	HRA funding	970	792	797
109010	HRA fees	-	184	186
109050	ACA/PCORI fees	15	12	13
109500	Dental insurance	2,433	2,108	2,154
110001	LAGERS pension	26,814	28,676	34,174
111000	Life insurance	350	344	428
120009	Uniforms parks	2,064	2,400	2,400
Total: Personnel Costs		448,563	422,523	467,562

Operating Costs

201041	MPRA conference	395	320	1,600
201050	Misc conferences/meetings	2,884	2,700	2,500
201100	Misc seminars/training	643	400	200
202010	Electric	18,361	17,800	19,000
202020	Gas	1,275	1,000	1,250
202030	Sewer	2,150	15,500	13,500
202040	Water	3,299	28,800	29,500
203001	Telephone	357	325	345
203108	Two way radios	60	-	-
204050	Misc equipment rentals	4,658	1,600	2,500
205225	Historical Society	209	55	300
205230	Arts Commission	55	-	-
206001	Gen/auto liability	6,748	6,465	7,294
206003	Property liability	6,152	6,499	7,680
206004	Cyber liability insurance	821	564	582
208004	Fire extinguishers maintenance	983	100	150
208014	Wildlife maintenance	6,630	2,890	3,000
208050	Misc equipment maintenance	5,401	6,000	5,000
208051	Path/parking lot maintenance	-	37,571	-
208061	Holloway Park maintenance	6,859	5,200	7,000
208062	New Ballwin Park maintenance	7,905	3,500	3,000
208063	Vlasis Park maintenance	27,194	17,000	14,000
208064	Ferris Park maintenance	2,374	3,000	3,000
208065	Greenfield Commons maintenance	2,394	17,500	4,000
208068	Log cabin maintenance	4	500	1,000

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Parks				
Operating Costs (Continued)				
208069	Historical school house maint	1,211	100	300
209001	Coffee supplies	47	120	150
209010	Small tools	111	775	800
209026	Insecticides/pesticides	2,824	1,000	3,000
209029	Safety equipment	333	520	500
210052	NPRA	470	470	470
210053	MPRA	1,075	1,100	1,100
211100	Motor fuel	7,316	7,310	7,500
212014	Bandwagon maintenance	672	-	650
212030	Median maintenance materials	105	20,000	10,000
213050	Misc contractual services	528,561	107,500	97,850
213083	Median Maintenance Services	9,009	16,950	17,300
215026	Art Commission expenses	1,679	2,204	2,200
215028	Trees purchased	2,970	2,000	3,000
215030	Historical Society escrow expenses	1,267	500	1,500
215033	L.O.A.P. escrow expenses	30,893	25,000	27,750
Total: Operating Costs		696,354	360,838	300,471
Capital Costs				
219050	Signage	-	173,150	50,000
219099	Misc equipment <\$7500	276	3,000	6,300
221502	Trucks	-	35,101	-
224005	Holloway Park improvements	27,660	-	-
224010	N Ballwin Park improvements	-	44,000	21,000
224020	Vlasis Park improvements	10,586	39,300	10,000
224041	Path/parking lot improvements	2,874	-	-
Total: Capital Costs		41,396	294,551	87,300
Program Total: Parks		1,186,313	1,077,912	855,333

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Golf Operations				
Personnel Costs				
100001	Regular pay	353,697	393,779	407,984
100002	Overtime pay	20,578	27,348	25,000
100004	Holiday pay	4,034	5,301	6,000
100016	Part time - golf course	33,337	40,078	41,080
100017	Part time - pro shop	91,821	90,600	110,846
100021	Part time - events center	26,718	16,559	17,000
107000	Workers' compensation ins	25,232	23,150	20,861
108000	FICA expense	39,572	43,330	46,505
109000	Health insurance	71,737	84,037	98,650
109005	HRA funding	1,274	1,465	1,518
109010	HRA fees	-	341	353
109050	ACA/PCORI fees	19	22	24
109500	Dental insurance	2,444	2,776	2,802
110001	LAGERS pension	34,475	38,729	46,971
111000	Life insurance	400	478	538
120010	Uniforms golf operations	1,744	2,380	2,000
120509	Hepatitis vaccinations	345	55	100
Total: Personnel Costs		707,427	770,428	828,232
Operating Costs				
201091	Golf pro meetings	685	1,120	500
201100	Misc seminars/training	0	406	800
202010	Electric	19,912	24,400	23,800
202020	Gas	4,059	3,280	4,170
202030	Sewer	3,626	5,650	6,010
202040	Water	95,680	118,700	120,000
203001	Telephone	1,836	1,675	1,765
205250	Misc external public relations	618	117	1,000
206001	Gen/auto liability	10,401	11,951	13,884
206003	Property liability	9,483	12,013	14,617
206004	Cyber liability insurance	1,265	1,043	1,108
206011	Liquor liability insurance	4,383	3,920	3,800
208004	Fire extinguishers maintenance	0	170	170
208050	Misc equipment maintenance	24,595	37,700	28,000
208051	Path/parking lot maintenance	0	45,194	20,000
209001	Coffee supplies	128	218	200
209004	Office supplies	2,602	4,000	2,000
209005	Printing	16	300	-
209010	Small tools	883	1,900	1,500
209021	Building supplies	0	213	-
209030	Golf cart parts	1,195	2,000	1,200
209031	Pro shop alcohol	22,051	25,000	25,000

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Golf Operations				
Operating Costs (Continued)				
209032	Event Center alcohol	14,192	15,000	15,000
209033	Soda	7,141	10,000	10,000
209034	Food	3,159	4,600	3,800
209035	Paper products	1,015	1,100	1,100
209036	Course fixtures	5,234	5,600	-
209045	Misc programs supplies	2,583	6,500	3,000
209050	Misc operating supplies	1,702	4,600	1,800
210050	Misc dues & subscriptions	-	430	400
210054	GCSAA	-	240	75
210059	Metro Amateur Golf	2,675	425	3,000
210061	Mississippi Valley Turf	485	410	500
211100	Motor fuel	14,420	14,632	14,700
211150	Motor oil	1,333	1,400	1,400
212017	Sand	4,566	6,500	6,000
212018	Herbicides/insecticides	17,853	19,544	19,500
212019	Fungicides	16,053	16,500	18,000
212020	Fertilizers	10,093	15,000	12,500
212021	Paint	440	600	500
212022	Golf course repairs	4,899	6,500	15,000
212026	Building maintenance materials	43	53	500
212027	Sod replacement	4,361	6,632	5,000
212028	Sod/seed	1,508	1,600	1,000
212029	Ornamentals/trees	2,060	3,900	4,000
212050	Misc maintenance materials	6,068	6,000	8,000
213025	HVAC repairs	-	3,000	-
213045	Exterminator	3,398	3,300	3,300
213049	Instructor services	1,100	5,000	5,000
213050	Misc contractual services	7,099	7,000	7,000
213060	Software maintenance	5,710	10,069	9,178
213082	Media access	1,728	970	1,200
215024	Licenses	695	867	875
215025	Items for resale	24,717	22,000	20,000
Total: Operating Costs		369,748	500,942	460,852
Capital Costs				
219060	Misc office furniture	-	175	-
219099	Misc equipment <\$7500	7,156	5,678	-
222510	Mowers	80,472	-	-
222515	Golf carts	31,621	36,483	36,520
223520	Bldg equipment & fixtures	950	28,625	9,000
223530	Bldg construct/remodel	(291)	11,500	100,000
Total: Capital Costs		119,908	82,461	145,520
Program Total: Golf Operations		1,197,083	1,353,831	1,434,604

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Aquatic Center Operations				
Personnel Costs				
100001	Regular pay	18,982	23,060	27,002
100002	Overtime pay	59	-	1,500
100004	Holiday pay	14,527	10,407	15,000
100014	Part time - aquatics	335,999	335,734	344,346
100030	Part time - front desk	34,166	36,216	31,977
100031	Part time - concessions	46,449	52,033	54,568
107000	Workers' compensation ins	20,363	19,592	16,539
108000	FICA expense	34,343	34,985	36,298
109000	Health insurance	3,741	6,924	3,191
109005	HRA funding	1,037	1,240	1,203
109010	HRA fees	-	289	280
109050	ACA/PCORI fees	15	18	19
109500	Dental insurance	55	87	188
110001	LAGERS pension	1,245	1,587	4,655
111000	Life insurance	26	30	41
120012	Uniforms pool	5,804	3,349	4,000
120105	Tests & certifications	5,131	6,273	6,000
Total: Personnel Costs		521,942	531,824	546,807
Operating Costs				
202010	Electric	43,691	47,500	45,500
202030	Sewer	116,307	123,000	89,000
202040	Water	134,695	163,000	148,800
205250	Misc external public relations	153	200	200
206003	Property liability	7,653	10,167	11,409
206004	Cyber liability insurance	1,021	883	878
207050	Miscellaneous advertising	681	1,600	2,050
208004	Fire extinguishers maintenance	220	220	250
208050	Misc equipment maintenance	31,719	32,000	40,000
209004	Office supplies	2,740	1,300	1,500
209029	Safety equipment	1,119	1,000	1,300
209033	Soda	22,336	23,121	19,000
209034	Food	42,113	41,010	43,000
209037	Chemicals	55,411	57,000	44,000
209045	Misc programs supplies	1,500	1,300	1,108
209048	Birthday party supplies	4,974	5,307	5,500
209050	Misc operating supplies	669	2,770	700
210062	Swim league	9,314	2,968	2,500
213045	Exterminator	-	-	150
213046	American Red Cross	600	600	300
213049	Instructor services	3,760	9,549	10,000
213050	Misc contractual services	40,964	46,411	160,000
213060	Software maintenance	7,749	6,235	7,413
Total: Operating Costs		529,389	577,141	634,558

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Aquatic Center Operations				
Capital Costs				
219050	Signage	-	-	200
219099	Misc equipment <\$7500	4,980	5,100	7,610
219420	Pool equipment	13,820	21,588	37,290
Total: Capital Costs		18,800	26,688	45,100
Program Total: Aquatic Center Operations		1,070,131	1,135,653	1,226,465

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Community Center				
Personnel Costs				
100001	Regular pay	404,052	444,292	487,608
100002	Overtime pay	263	500	1,000
100004	Holiday pay	16,606	14,946	14,000
100011	Part time - Pointe	302,560	332,147	368,098
100012	Part time - daycamp	137,024	228,358	253,478
100014	Part time - aquatics	268,073	274,500	280,000
107000	Workers' compensation ins	58,835	55,355	48,187
108000	FICA expense	84,908	97,936	107,420
109000	Health insurance	74,295	94,326	104,736
109005	HRA funding	2,969	3,502	3,506
109010	HRA fees	-	815	816
109050	ACA/PCORI fees	45	52	56
109500	Dental insurance	1,966	2,282	2,834
110001	LAGERS pension	37,583	41,347	53,779
111000	Life insurance	417	451	639
112000	Employee assistance expense	1,037	1,061	1,061
115000	Unemployment ins	-	56	-
120050	Uniforms misc staff	2,536	3,000	3,000
120105	Tests & certifications	3,915	2,400	4,000
120505	Reference checking	2,326	2,000	2,000
Total: Personnel Costs		1,399,410	1,599,326	1,736,218

Operating Costs

201041	MPRA conference	1,580	3,000	2,500
201050	Misc conferences/meetings	2,490	3,600	-
201094	Am Red Cross instructor training	1,300	800	800
201095	Metro parks meetings	-	90	200
202010	Electric	144,365	159,300	138,000
202020	Gas	1,095	1,100	1,560
202030	Sewer	48,428	50,500	54,000
202040	Water	62,019	59,252	65,200
203001	Telephone	3,378	3,116	3,275
203100	Cellular phones	600	720	720
203108	Two way radios	2,297	2,520	2,550
204050	Misc equipment rentals	-	500	500
205250	Misc external public relations	246	-	500
206001	Gen/auto liability	24,137	28,440	32,069
206003	Property liability	22,007	28,587	33,764
206004	Cyber liability insurance	2,949	2,494	2,559
207050	Miscellaneous advertising	8,019	10,000	8,000
208004	Fire extinguishers maintenance	140	500	500
208018	Exercise equipment maintenance	4,392	4,000	3,000

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Community Center				
Operating Costs (Continued)				
208023	Aquarium maintenance	3,626	1,800	2,000
208024	Water testing	991	1,000	1,000
208050	Misc equipment maintenance	57,656	47,500	44,500
209001	Coffee supplies	53	100	100
209004	Office supplies	5,314	5,000	5,000
209005	Printing	674	1,300	1,500
209010	Small tools	100	100	100
209029	Safety equipment	568	550	500
209033	Soda	6,548	6,000	6,000
209034	Food	141	400	300
209037	Chemicals	15,947	14,500	15,000
209039	Pool program supplies	999	1,000	1,000
209040	ID supplies	1,718	1,800	1,500
209041	Fitness supplies	2,712	2,500	2,500
209042	Game room/athletic supplies	1,211	2,000	500
209043	Babysitting supplies	595	600	1,000
209044	Daycamp supplies	76,076	79,100	85,500
209045	Misc programs supplies	35,649	42,000	37,000
209048	Birthday party supplies	14,004	11,500	12,000
209049	Senior programs supplies	3,717	3,500	3,500
210050	Misc dues & subscriptions	-	-	90
210053	MPRA	500	475	500
211100	Motor fuel	345	182	350
212026	Building maintenance materials	32,278	15,000	112,000
213022	Window cleaning	930	1,500	950
213045	Exterminator	439	500	500
213049	Instructor services	22,446	30,000	28,000
213050	Misc contractual services	113,644	8,620	11,069
213051	Copier maintenance	2,468	2,500	2,500
213053	ADA services	10,356	10,286	11,000
213071	Software Maintenance	12,581	20,250	26,043
213082	Media access	4,485	5,000	5,000
215024	Licenses	2,182	2,851	2,900
Total: Operating Costs		760,395	677,933	771,099
Program: Community Center				
Capital Costs				
219050	Signage	-	-	50,000
219099	Misc equipment <\$7500	4,637	242	-
219420	Pool equipment	33	-	-
219455	Workout Equipment	12,182	40,748	51,000
223530	Bldg construct/remodel	-	-	62,100
Total: Capital Costs		16,852	40,990	163,100
Program Total: Community Center		2,176,657	2,318,249	2,670,417

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Building Services				
Personnel Costs				
100001	Regular pay	360,919	377,665	377,119
100002	Overtime pay	1,816	3,000	3,100
100004	Holiday pay	2,987	3,802	2,500
100010	Part time pay	20,024	32,000	50,000
107000	Workers' compensation ins	19,698	17,724	15,072
108000	FICA expense	27,660	30,489	33,103
109000	Health insurance	91,920	102,973	110,612
109005	HRA funding	1,041	1,121	1,097
109010	HRA fees	-	261	255
109050	ACA/PCORI fees	16	17	18
109500	Dental insurance	3,024	3,184	2,834
110001	LAGERS pension	33,295	37,416	40,951
111000	Life insurance	483	548	622
120002	Building services uniforms	1,119	1,100	1,200
Total: Personnel Costs		564,002	611,300	638,483
Operating Costs				
203100	Cellular phones	739	735	735
206001	Gen/auto liability	7,995	9,020	9,883
206003	Property liability	7,290	9,066	10,405
206004	Cyber liability insurance	987	799	800
208004	Fire extinguishers maintenance	-	50	50
209010	Small tools	522	700	500
209018	Janitorial supplies	24,946	27,700	27,750
209021	Building supplies	418	400	400
209029	Safety equipment	134	200	200
211100	Motor fuel	5,194	5,375	5,400
Total: Operating Costs		48,225	54,045	56,123
Capital Costs				
219099	Misc equipment <\$7500	987	2,000	4,000
222050	Misc capital equipment	57,986	-	-
Total: Capital Costs		58,973	2,000	4,000
Program Total: Building Services		671,200	667,345	698,606

General Budget Expenditures by Program

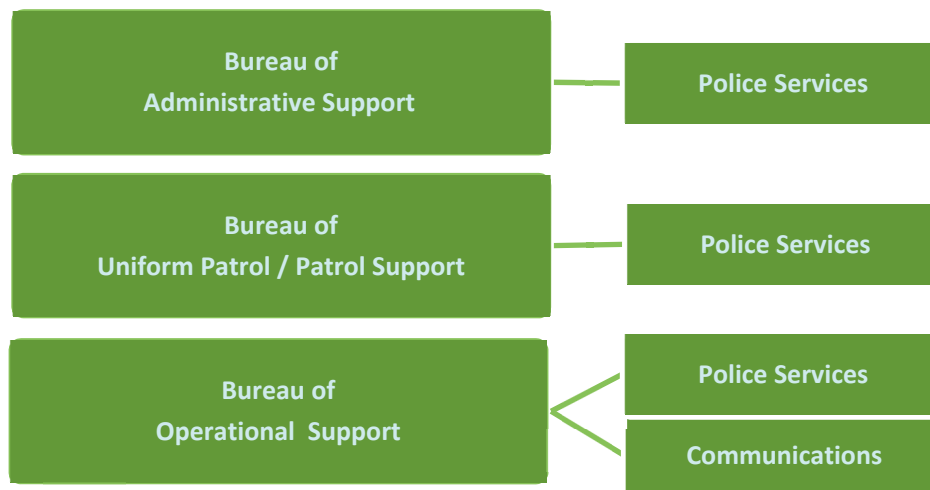
Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Ballwin Days Program				
Personnel Costs				
100002	Overtime pay	11,181	13,435	13,850
108000	FICA expense	855	1,028	1,060
110001	LAGERS pension	1,191	1,434	1,666
120016	Committee staff shirts	-	801	1,000
Total: Personnel Costs		13,227	16,698	17,576
Operating Costs				
207050	Miscellaneous advertising	1,161	1,326	200
209033	Soda	1,580	1,908	800
209054	Committee stand	340	557	400
209059	Hospitality	1,197	1,446	1,500
209060	Kids Korner	2,300	3,727	3,000
209064	Parking/security	7,234	7,385	8,100
212025	Facility setup	15,620	24,108	16,000
213055	Entertainment	30,043	29,232	32,000
Total: Operating Costs		59,475	69,689	62,000
Program Total: Ballwin Days Program		72,702	86,387	79,576
Department Total: Parks and Recreation		6,374,086	6,639,377	6,965,001

Police Department

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

- Bureau of Administrative Support
- Bureau of Uniform Patrol/Patrol Support
- Bureau of Operational Support

These bureaus correlate to the budget programs as illustrated below.



BUREAU OF ADMINISTRATIVE SUPPORT

The Bureau of Administrative Support is responsible for recruitment and hiring, CALEA (Commission on the Accreditation of Law Enforcement Agencies), policy and procedure updates and Missouri POST Training as well as all additional department training.

Board Directive: *Recruit and retain a high quality workforce; fully staffing police and public works departments.*

OBJECTIVES

- Seek out new opportunities for the recruitment of police officers and dispatchers through more proactive recruitment techniques such as job fairs and college and police academy presentations. Maintain at least 95% of the allocated positions filled by the next budget year.
- Manage the department's international accreditation through CALEA, granted in July of 2023.
- The Bureau of Administrative Support will coordinate all in-service training mandates through the three primary police academies in our region, as well as supplement training requirements through the "Virtual Academy," an online virtual training program, meeting Missouri POST requirements. We will also continue the weekly roll-call training that works to keep officers continually updated with information, best practices and legal updates.

SIGNIFICANT BUDGETARY ISSUES

1. The annual fees to maintain CALEA accreditation is \$6,700.
2. The department will continue the use of PowerDMS software, designed to assist with safely and securely storing policies and procedures, administering training and maintaining accreditation. Cost for 2026 is \$8,350.

PRIOR YEAR GOALS

In 2023 the agency attained accreditation through CALEA. In 2025, the second of four annual reviews by the CALEA Accreditation Team and the Police Department met all expectations.

Regarding recruitment, members of the agency contacted numerous academies throughout the state of Missouri. These efforts have caused our agency to have a greater application pool than most agencies within the region, both in the number of applicants as well as the quality of applicants. The unit's goal is to have applicants hired within 90 days of application.

BUREAU OF UNIFORM PATROL & PATROL SUPPORT

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

Division of Uniform Patrol

Uniform Patrol is the primary patrol component of the Department. The employees include 24 commissioned patrol officers and four patrol sergeants divided into four patrol squads serving the cities of Ballwin and Winchester with a combined population of over 32,650. Functions include responding to calls for service, business patrols, monitoring traffic flow and conducting traffic enforcement, assisting with medical emergencies and accidents, enforcement of all laws and providing courtroom testimony, as well as assisting citizens when needed.

Board Directive: Maintain a focus on keeping crime rates low, including traffic and property crime enforcement.

OBJECTIVES

- Increase the number of traffic stops, which should reduce property crimes, and automobile crashes, by 5%. There is a correlation between high police visibility and the reduction in property crimes. Motorists will also abide by the traffic laws if they see officers stopping other motorists.
- Ensure all four patrol squads will have an assigned Firearms Instructor, two Field Training Instructors, and an officer trained as an evidence technician.
- One patrol officer on each squad to be fully cross-trained to supplement dispatching duties during emergencies.
- Increase officer participation in the City's wellness programs.
- Remaining as a priority is the realization of a continued reduction in officer-involved motor vehicles crashes by maintaining our in-service regiment of simulation training, focusing on defensive driving tactics in conjunction with the City's insurance carrier, as well as increased awareness.
- Promote the cultivation of police/community partnerships and a customer based philosophy by all line personnel, not just by a designated unit or department component.
- Continue efforts to reduce the number of overall motor vehicle crashes by pursuing and obtaining MODOT overtime grant funding to focus sustained efforts on the enforcement of hazardous moving violations, which directly contribute to motor vehicle crash frequency.
- Participate in Municipal Response Team training to support a strong regional response to civil unrest and critical incidents.

SIGNIFICANT BUDGETARY ISSUES

1. The replacement of six high-mileage patrol vehicles from the fleet is budgeted at \$329,190.
2. The Flock Automated License Plate Readers have proven to be a great tool for the patrol division. We have made several arrests after being alerted to wanted vehicles entering our city and we have reunited families with those who have been reported missing due to dementia. The annual cost for our six cameras is \$16,000.
3. The new Axon body worn and vehicle video systems were received and installed in October 2024. This system has provided each officer with a personally assigned body camera and a cloud based storage system. The total amount budgeted in 2026 for body-worn and vehicle video systems is \$65,721.
4. The department received its new Axon Tasers in October 2024. New tasers are budgeted over a five year period beginning in 2024 with our 2026 payment being \$40,886.

PRIOR YEAR GOALS

Regarding the goals of each squad having two Field Training Instructors, and an officer fully cross-trained to supplement dispatching duties during emergencies, we have exceeded that goal by making sure each squad also has a fully trained Evidence Technician.



One of the department goals carried over into 2025 was to reduce the number of officer involved motor vehicle crashes as well as the number of overall motor vehicle crashes in 2025, with some of these occurring in the new parking garage. Moving the curb stops further back created an additional six feet of space virtually eliminating our crashes in the garage. Through more aggressive and targeted traffic violation enforcement, we were able to lower the number of overall crashes by 4.8%, when compared to 2024.

Regarding participation in the Municipal Response Team, we now have six officers fully outfitted and trained.

Division of Patrol Support

Patrol Support comprises Community Affairs/Public Relations, Traffic Safety and the School Resource Officer Program. This Division includes two Community Affairs Officers, two Traffic Safety

Officers, two School Resource Officers, one Sergeant and three unpaid Reserve Officers.

Board Directive: *Enhance and expand engagement and communication with residents and businesses.*

OBJECTIVES

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

PRIOR YEAR GOALS

Throughout the year 2025, our SRO's, along with other members of the department, have participated in emergency response drills with our area schools.

The Traffic Safety Unit conducted over 123 traffic surveys using unmanned monitoring devices in thus far in 2025. The results of these surveys, along with a review of high-crash locations, have guided our Unit's traffic violation enforcement efforts throughout the year.

Our Community Affairs component has scheduled and led over 57 community relations events so far throughout 2025.

Goal	Performance Measures	2024 Actual	2025 Estimate	2026 Budget	Target
Outstanding Community Service	% of citizens surveyed rating police services as performed very well or somewhat well	91%	87%	90%	95%
Maintain a Safe and Family Oriented Community	Overall calls for Service, including officer initiated activities	30,184	32,000	33,000	38,000
	Crime Scenes Processed (to increase chance of solving crime)	144	160	200	250
	Police / Community Events	256	250	250	275
	Remain in the Top 10 Safest Cities in Missouri based upon FBI Statistics	#1 Ranking	#1 Ranking	#1 Ranking	#1 Ranking
To Ensure the Safety of Ballwin Motorists	Traffic Citations & Warnings Issued	10,415	12,000	12,000	12,000
	Traffic crash investigations	575	550	525	10% crash reduction
Remain in Compliance with all state Accreditation	Percentage of Commissioned Officers completing 24 Hours of POST training	100%	100%	100%	100%
	Remain a State Certified Agency	Yes	Yes	Yes	Maintain State Certification
	Attain Accreditation through CALEA	Yes	Yes	Yes	Maintain CALEA Certification

BUREAU OF OPERATIONAL SUPPORT

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

Division of Communications

The Division of Communications facilitates the dispatching of police and emergency communication to patrol officers and other police and emergency departments. The Ballwin Police Communications Unit is a fully functioning call-taking center. All 911 calls are received by our Communications Center and the dispatcher determines where and to whom the calls should be disseminated: Police, Fire, EMS or another agency. In addition to providing service to the residents of Ballwin, dispatching services are also contractually provided to the cities of Manchester and Winchester, currently serving over 50,000 residents.

OBJECTIVES

- Continue to improve the Next Generation 911, which was implemented in late 2023 with the cooperation of the Emergency Communications Commission (ECC). This system has enhanced our ability to more accurately locate and dispatch 911 calls received by cellular networks. Text to 911 has been implemented on the system and has worked well as we are seeing a slight increase in usage.
- Continue to update the training and policy manuals to better address current trends and meet the accreditation standards for CALEA.
- Continue to work through technological challenges as the new Motorola P1 CAD update will be pushed out mid December 2025. We will work to adapt and learn the new features to further our goal of exemplary community service at our 911 dispatch center.

SIGNIFICANT BUDGETARY ISSUES

- The Division of Communications continues to use higher amounts of overtime due to personnel turnover. A 12-hour schedule has improved coverage and flexibility, although turnover in this field continues to be a concern. At the current time, we have three new dispatchers in training, one hired awaiting a start date and one still in the background process. We expect to be fully staffed in the near future.

PRIOR YEAR GOALS

In July of 2023 the new CAD system was installed in the new facility and has improved communication with officers and other agencies. The Next Generation 911 system was installed shortly thereafter and has been integrated with the CAD system. We continue to work through some challenges with some of the minor equipment needing to be replaced. New TVs to monitor prisoners are a budgeted item for 2026. New headsets, a new base and remote were purchased this past year to replace the outdated ones.

Division of Criminal Investigations

The Division of Criminal Investigations is the primary investigative component of the Department. Functions of this Unit include following up on incidents originally investigated by Uniform Patrol, processing complex crime scenes, working in collaboration with the Major Case Squad on major criminal cases and working with the Drug Enforcement Administration (DEA) Task Force. The unit is staffed with five full-time detectives. Four of these detectives work in-house and are supervised by a Detective Sergeant. One detective is detached to the DEA Task Force. While each detective investigates all types of cases, one specializes in juvenile related offenses. One detective specialized in Electronic Device Examinations, but he resigned in June 2024 due to medical reasons. We continue to try to get another detective certified in this area; however, our candidate has not been selected by the U.S. Secret Service to attend this training.

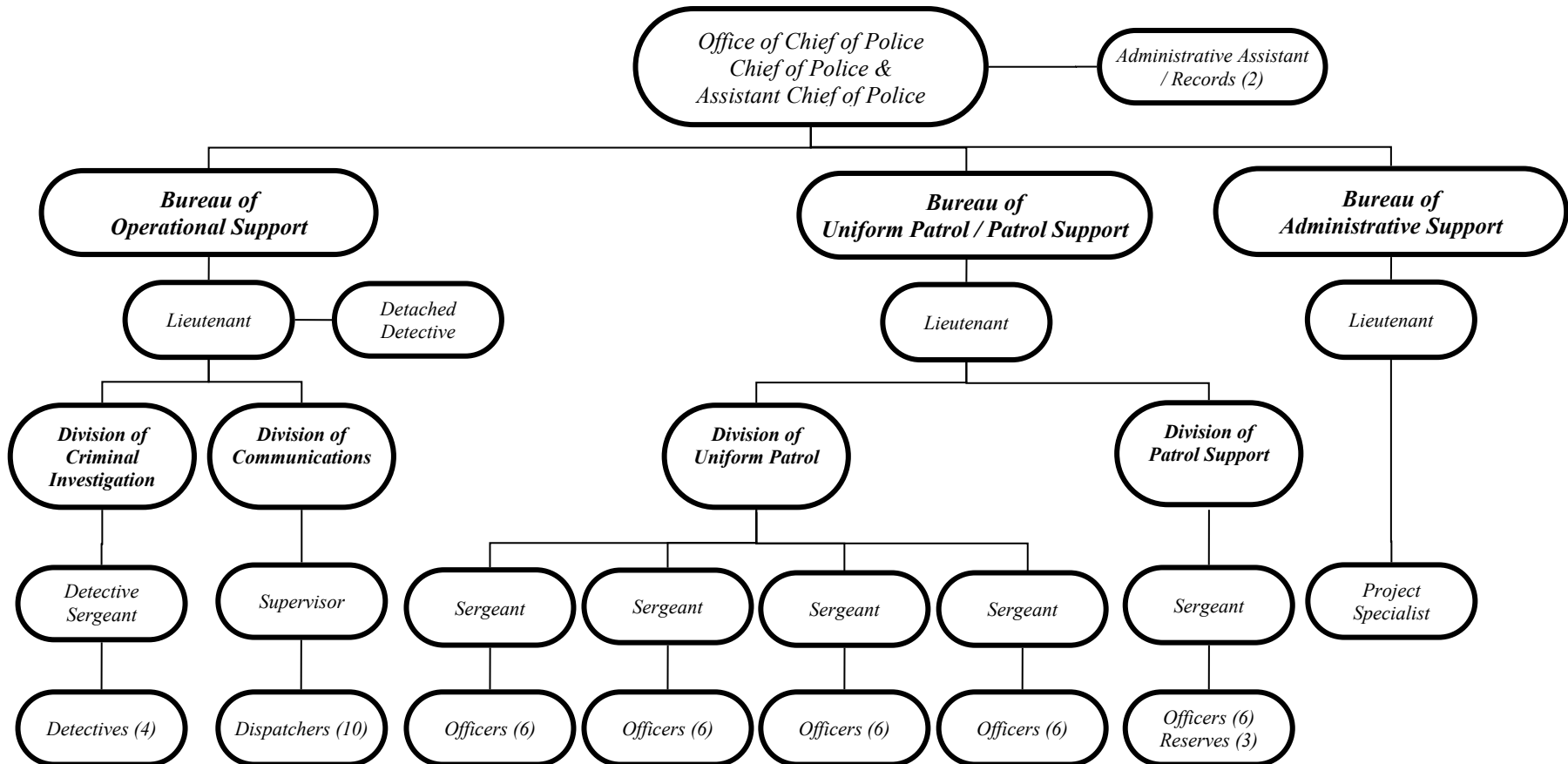
OBJECTIVES

- Continue to participate in Major Case investigations in the region. Our detectives continue to do an outstanding job during these violent crime investigations, often leading to suspect identification and arrest warrants being issued. Two Ballwin Detectives joined the squad at the beginning of 2025 to assist with callouts in the region. We will continue to assist with callouts and remain committed to the Major Case Squad.
- Continue with advanced training and equipment in forensic examinations of electronic devices by obtaining certification for one Detective to take over those duties. We have been told by the U.S. Secret Service's St. Louis Field Office that our department is #1 on the waiting list for a representative to be selected to attend the free training in Hoover, Alabama for Mobile Data Extraction. This selection should also open other training opportunities for the department in forensic examinations of digital devices for evidentiary purposes.

PRIOR YEAR GOALS

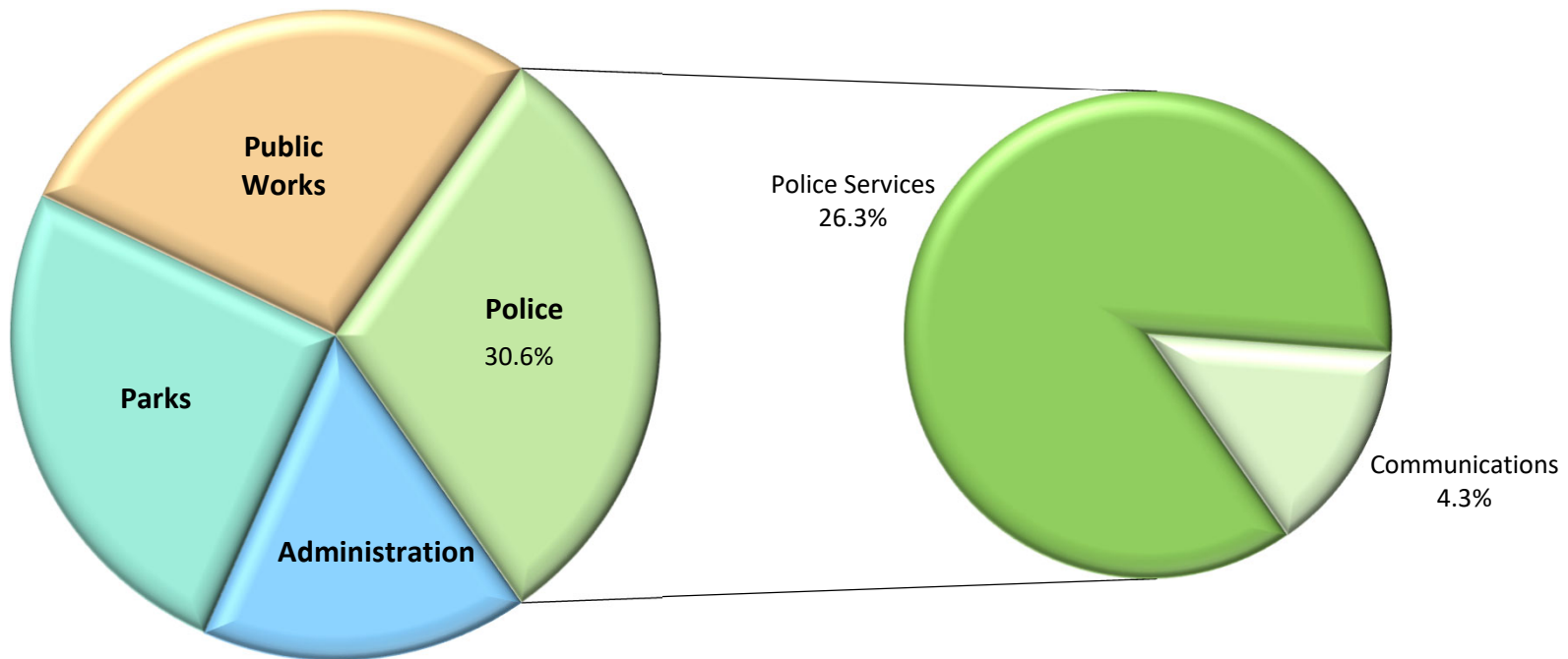
In 2025, we attempted to obtain certification for one detective in mobile data extractions and have had to push that goal back due to costs and training limitations. Having the ability to extract data from cell phones has proved its worth in all the high-profile investigations we have completed with their assistance. As stated above, we will continue to make this goal a priority for the Division of Criminal Investigations in 2026.

Police Department 2026 Organizational Structure



Full Time Equivalents: 2024 Actual – 55.00 2025 Estimated – 60.00 2026 Budgeted – 60.00

Police Budget Expenditures



Police General Budget Expenditures

Description	2024 Actual	2025 Estimated	2026 Budget
Personnel Costs			
Wages and Salaries	4,305,571	4,419,197	4,793,690
Benefits	1,751,052	1,861,160	2,141,816
Personnel Costs Total	6,056,623	6,280,357	6,935,506
Operating Costs			
Travel & Training	9,228	17,500	51,315
Utilities	80,073	73,500	77,625
Communications	8,794	9,855	9,135
Rentals	683	600	600
Public Relations - Internal	2,471	5,000	5,550
Public Relations - External	6,363	8,842	8,200
Insurance	151,695	183,770	222,647
Advertising	-	-	-
Repairs & Maintenance	6,236	22,000	30,500
General Supplies	5,257	6,500	8,250
Dues & Subscriptions	5,515	7,725	8,135
Vehicle Expenses	83,384	83,560	86,000
Maintenance Materials	19,816	12,000	20,000
Contractual	230,493	245,863	298,288
Other Operating Expenses	44,869	52,950	54,850
Operating Costs Total	654,877	729,665	881,095
Capital Costs			
Computer Hardware/Software	8,942	13,000	10,300
Equipment, Furniture & Vehicles	341,179	523,034	553,270
Capital Costs Total	350,121	536,034	563,570
Police Total	7,061,621	7,546,056	8,380,171

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Department: Police				
Program: Police Services				
Personnel Costs				
100001	Regular pay	3,535,767	3,631,925	3,931,119
100002	Overtime pay	28,310	20,000	20,000
100004	Holiday pay	53,871	43,901	77,224
100007	Special overtime pay	41,927	32,799	43,408
107000	Workers' compensation ins	167,390	152,240	138,823
108000	FICA expense	268,558	277,376	311,489
109000	Health insurance	548,699	597,036	722,343
109005	HRA funding	8,742	9,640	10,099
109010	HRA fees	-	2,241	2,351
109050	ACA/PCORI fees	132	142	162
109500	Dental insurance	16,591	16,814	18,767
110001	LAGERS pension	420,614	452,390	554,837
111000	Life insurance	3,121	3,628	4,116
112000	Employee assistance expense	1,037	1,061	1,061
120006	Uniforms police	57,754	53,000	56,000
120100	College tuition	9,133	13,000	10,000
Total: Personnel Costs		5,161,646	5,307,193	5,901,799

Operating Costs

201031	Police conferences	3,088	4,000	19,500
201081	Chief/mgmt meetings	712	1,500	1,990
201100	Misc seminars/training	4,778	10,000	27,395
202010	Electric	60,298	60,400	62,800
202020	Gas	3,565	2,600	3,300
202030	Sewer	5,834	3,000	3,200
202040	Water	10,376	7,500	8,325
203001	Telephone	2,141	2,505	2,135
203003	Postage	660	1,000	600
203100	Cellular phones	5,993	6,350	6,400
204001	Postage meter rental	479	600	600
204008	S&W ident a kit	204	-	-
205150	Misc internal public relations	2,471	5,000	5,550
205250	Misc external public relations	6,363	8,842	8,200
206001	Gen/auto liability	68,642	77,827	92,439
206003	Property liability	62,659	78,680	96,857
206004	Cyber liability insurance	8,391	6,858	7,371
206009	Auto deductibles	-	5,000	7,500
206010	Insurance deductibles	-	500	-
208004	Fire extinguishers maintenance	596	500	500
208005	Generators maintenance	3,934	2,500	6,000
208007	HVAC maintenance	824	3,500	5,000

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Police Services				
Operating Costs (Continued)				
208019	Prisoner processing equip maint	104	-	-
208050	Misc equipment maintenance	778	15,000	17,000
209001	Coffee supplies	150	300	300
209002	Copy paper	1,000	1,000	1,000
209004	Office supplies	1,824	1,000	2,500
209005	Printing	1,521	2,000	2,500
209029	Safety equipment	-	400	400
209050	Misc operating supplies	532	1,000	700
210050	Misc dues & subscriptions	5,515	7,725	8,135
211010	Auto detailing	412	1,000	1,500
211011	Car washes	323	500	500
211050	Misc vehicle maintenance	1,167	750	1,000
211100	Motor fuel	81,482	81,310	83,000
212026	Building maintenance materials	19,816	12,000	20,000
213050	Misc contractual services	102,581	116,263	171,052
213051	Copier maintenance	5,835	5,600	5,600
215007	Ammunition	33,544	37,000	37,000
215013	Investigative fund	6,224	4,000	7,000
215015	Infectious waste disposal	-	750	750
215031	Shooting range supplies	407	2,500	2,500
215050	Misc other expense	4,693	8,700	7,600
Total: Operating Costs		519,916	587,460	735,699
Capital Costs				
219001	Computer software/upgrades	8,695	11,000	8,000
219002	Computer hardware/parts	247	2,000	2,000
219030	Cameras	974	-	-
219099	Misc equipment <\$7500	128,774	250,252	212,600
219312	Bullet resistant vests	-	13,090	7,480
221501	Automobiles	211,246	258,192	329,190
Total: Capital Costs		349,936	534,534	559,270
Program Total: Management/Administration		6,031,498	6,429,187	7,196,768

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Communications				
Personnel Costs				
100001	Regular pay	520,254	553,563	606,539
100002	Overtime pay	108,798	114,373	95,769
100004	Holiday pay	15,419	17,780	14,631
100010	Part time pay	1,223	4,856	5,000
107000	Workers' compensation ins	28,282	26,528	24,614
108000	FICA expense	47,216	51,471	55,228
109000	Health insurance	109,663	138,049	146,839
109005	HRA funding	1,099	1,679	1,791
109010	HRA fees	-	391	417
109050	ACA/PCORI fees	21	25	29
109500	Dental insurance	3,263	3,761	4,213
110001	LAGERS pension	54,433	58,873	76,713
111000	Life insurance	706	815	924
120007	Uniforms dispatchers	-	1,000	1,000
120100	College tuition	4,600	-	-
Total: Personnel Costs		894,977	973,164	1,033,707
Operating Costs				
201100	Misc seminars/training	650	2,000	2,430
206003	Property liability	10,587	13,710	17,173
206004	Cyber liability insurance	1,418	1,195	1,307
208050	Misc equipment maintenance	-	500	2,000
209004	Office supplies	-	500	500
209005	Printing	230	300	350
213035	CAD maintenance	42,471	40,000	35,636
213036	REJIS	78,334	82,000	85,000
213050	Misc contractual services	1,271	1,000	1,000
213082	Media access	-	1,000	-
Total: Operating Costs		134,961	142,205	145,396
Capital Costs				
219001	Computer software/upgrades	-	-	300
219060	Misc office furniture	145	-	-
219099	Misc equipment <\$7500	40	1,500	4,000
Total: Capital Costs		185	1,500	4,300
Program Total: Communications		1,030,123	1,116,869	1,183,403
Department Total: Police		7,061,621	7,546,056	8,380,171

Public Works Department

The City of Ballwin Public Works Department includes five programs:

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

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

ENGINEERING & INSPECTIONS

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

- Review plans for subdivision and commercial site development to ensure compliance with appropriate engineering principles as well as city construction standards and specifications.
- Review and/or prepare plans and specifications for city projects.
- Process and issue excavation permits.
- Inspect excavations within city rights-of-way to ensure restoration complies with city standards and specifications.
- Inspect contractual street and sidewalk improvement projects for conformance to the bid specifications.

STREETS & SIDEWALKS

Street pavements are maintained in a manner that allows for safe travel by motorists. Duties and responsibilities of the program are:

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

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

Duties and responsibilities of the program are:

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

Traffic control allows for safe travel by motorists by maintaining traffic signals, signs and pavement markings and utility locating. This includes striping, crosswalks, turn lane arrows, and stop bars. Duties and responsibilities of the program are:

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

Board Directive: *Utilize the optimal combination of in-house labor and equipment and contractual labor to improve the street network.*

Board Directive: *Recruit and retain a high quality workforce; fully staffing police and public works departments.*

OBJECTIVES

1. Sidewalk replacement to eliminate tripping hazards in addition to the upgrading of curb ramps to current ADA standards are included with contractual street projects to comply with federal regulations. Combined cost including slab replacement, is budgeted at \$2,840,654. Sidewalks along streets being repaired with cross slopes exceeding ADA standards will be replaced in 2026.
2. New sidewalk construction will be performed contractually on Wildwood Parkway at a cost of \$107,330. Sidewalk escrow funds will pay \$27,395 of this project.
3. Microsurfacing will be performed on six streets at a cost of \$20,589.
4. \$30,000 is included in the budget for contractual sidewalk grinding.
5. Restriping will be accomplished under contractual arrangements with private contractors. \$45,000 is budgeted. Crosswalks, stop bars, and turn arrows will continue to be painted annually with Public Works personnel.
6. Traffic signal maintenance will also be accomplished under contractual arrangements with private contractors. \$3,000 is budgeted.
7. 2026 equipment purchases:
 - a. Concrete forms \$15,000
 - b. Bobcat sweeper attachment \$5,000



Workload Measurement	2024 Actual	2025 Estimated	2026 Budget
Sidewalk replacement sq. ft. (in-house)	8,836	14,892	15,000
Slab replacement sq. yd. (contractually)	22,870	16,047	14,000
Curb replacement LF (contractually)	899	15,254	13,500
Curb replacement sq. yd. (in-house)	334	75	80
Street asphalt repairs tons	1,452	530	1,300
Partial depth street repair LF (in-house)	n/a	n/a	n/a

SNOW & ICE REMOVAL

This program includes the treatment and plowing of city-owned streets to allow for reasonable travel. Duties and responsibilities of the program are:

- Ensure adequate supply of de-icing salt, salt brine, and calcium chloride for the 2026 winter season.
- Pre-treat all city streets with salt brine during regular work hours prior to forecast winter storms when needed.
- Maintain clear pavement for emergency vehicles during winter storm event.
- Clear all streets to accommodate for two-way traffic after the winter storm has ended.

- Clear all streets curb-to-curb when short-term forecast warrants.
- Wash and service all snow equipment after each snow/ice event.

Efficiency Measures	2024 Actual	2025 Actual	2026 Budget
% of citizens surveyed rating snow removal as performed very well or somewhat well	91%	92%	93%

PROPERTY SERVICES

Pest Control intends to minimize mosquito nuisance throughout the City. Duties and responsibilities of the program are:

- Utilize larvacide tablets in standing water locations. This is performed under contract with St. Louis County. \$2,400 is budgeted.

Storm Drainage includes the maintenance of roadway bridge/culvert structures and the proactive removal of blockages to reduce flooding potential. Duties and responsibilities of the program are:

- Notify MSD of blocked or damaged storm sewer pipes and structures.
- Clear debris that blocks roadway bridges and culverts.
- Notify MSD of fallen trees blocking flow.
- Participate in MoDOT inspections of city bridges and culverts every two years.
- Submit for federal funding to replace or rehabilitate deficient bridges and culverts.

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

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

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

Board Directive: Utilize the optimal combination of in-house labor and equipment and contractual labor to improve the street network.

Board Directive: Employ contractual labor to reduce outstanding work orders for tree removal in the right-of-way.

OBJECTIVES

1. \$30,000 is budgeted for the cost of temporary labor hired during leaf collection season.
2. The 2026 budget includes \$75,000 for contractual tree removal.

Workload Measurement	2024 Actual	2025 Estimated	2026 Budget
Tree Removals	183	178	200
Tree Trimmed	46	71	50
Efficiency Measures			
Man Hours per Tree Removed	7.7	4.7	4.0
Man Hours per Tree Trimmed	2.8	2.7	2.0
% of citizens surveyed rating leaf collection as performed very well or somewhat well	93%	86%	95%

SUPPORT SERVICES

This program includes servicing the city's fleet of vehicles and equipment, as well as the maintenance of all required departmental records. Program includes the Director of Public Works, Street Superintendent, Administrative Assistant, one Fleet Foreman and three mechanics.

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

SIGNIFICANT BUDGETARY ISSUES

1. Two skid steers will be replaced at a cost of \$200,000.
2. Additional purchases will include a wash bay power sprayer at a cost of \$20,000 for cleaning vehicles and shop scanner diagnostic equipment for two ton trucks budgeted at \$15,000.



PRIOR YEAR GOALS

Although some street repair was budgeted to be performed in-house, it was later included with the contractual streets, and all street repair work is expected to be completed within budget. Oftentimes bids come in below budget and the City realizes savings. Now, however, additional slabs are added to the contract to fully spend the budgeted funds.

Maintaining full staffing levels has been a challenge since the COVID-19 pandemic in 2000. This has prevented the City again from filling two approved, but unbudgeted tree crew positions. Bids for a leaf collection service to supplement the work performed by staff came in at the budgeted amount of \$73,000, although the Board authorized additional funding under specific circumstances. Contractual sidewalk grinding was approved at a cost of \$35,000, although service negotiations have not yet been completed so these funds are unlikely to be fully spent. The safety and efficacy of mosquito fogging have been considered by the Board at Public Safety Committee meetings over several years. After polling residents about this service in the annual budget survey, the Board voted this year to discontinue mosquito fogging in 2026, but to continue with mosquito larvaciding through St. Louis County Vector Control. Outreach will be conducted by the City to educate residents on mosquito control measures. The greatest savings will be in the reallocation of personnel from driving the fogging truck for five months each year to working on street and sidewalk work orders.

2026 STREET & SIDEWALK BUDGET

CONTRACTUAL						
SLABS / CURB & GUTTER						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Cool Meadows (North)	6	\$66,550				\$66,550
Cascade Terrace Dr.	4	\$81,382				\$81,382
Seven Trails Dr. (Curbs)	5	\$81,869				\$81,869
Meadow Bridge Dr.	5		\$55,230			\$55,230
Rolling Glen Ln.	5		\$72,210			\$72,210
Hickory View Ln.	5		\$64,633			\$64,633
Village Creek Ct.	5		\$66,289			\$66,289
Oak Borough Dr.	6		\$77,869			\$77,869
White Acre	4		\$77,403			\$77,403
Tamarack Dr.	5			\$136,352		\$136,352
Meadowbrook Dr.	4			\$132,579		\$132,579
Iron Lantern Dr.	4			\$191,080		\$191,080
Steeple Hill	5			\$78,316		\$78,316
Oakmont Cir.	4			\$38,251		\$38,251
Old Oaks Dr.	4			\$102,579		\$102,579
Stoddards Mill Dr. (curbs)	4			\$96,983		\$96,983
Claymont Cove Ct.	5			\$32,592		\$32,592
Wildforest	5			\$29,927		\$29,927
Charlston Oaks Dr.	4				\$60,752	\$60,752
Galloway Oaks Dr.	4				\$64,096	\$64,096
Westrun	5				\$148,923	\$148,923
Buckhurst Dr.	4				\$38,251	\$38,251
Gateford Dr.	5				\$160,885	\$160,885
Oak Run Ln	4				\$69,592	\$69,592
Mobilization (contractual work)		\$750	\$750	\$750	\$750	\$3,000
Advertising (contractual work)		\$150	\$150	\$150	\$150	\$600
SLABS & CURB/GUTTERS (CONTRACTUAL) TOTALS		\$230,701	\$414,534	\$839,559	\$543,399	\$2,028,193

SIDEWALKS						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Wildwood Parkway	3			\$83,535		\$83,535
SIDEWALKS (CONTRACTUAL) TOTALS		\$0	\$0	\$83,535	\$0	\$83,535

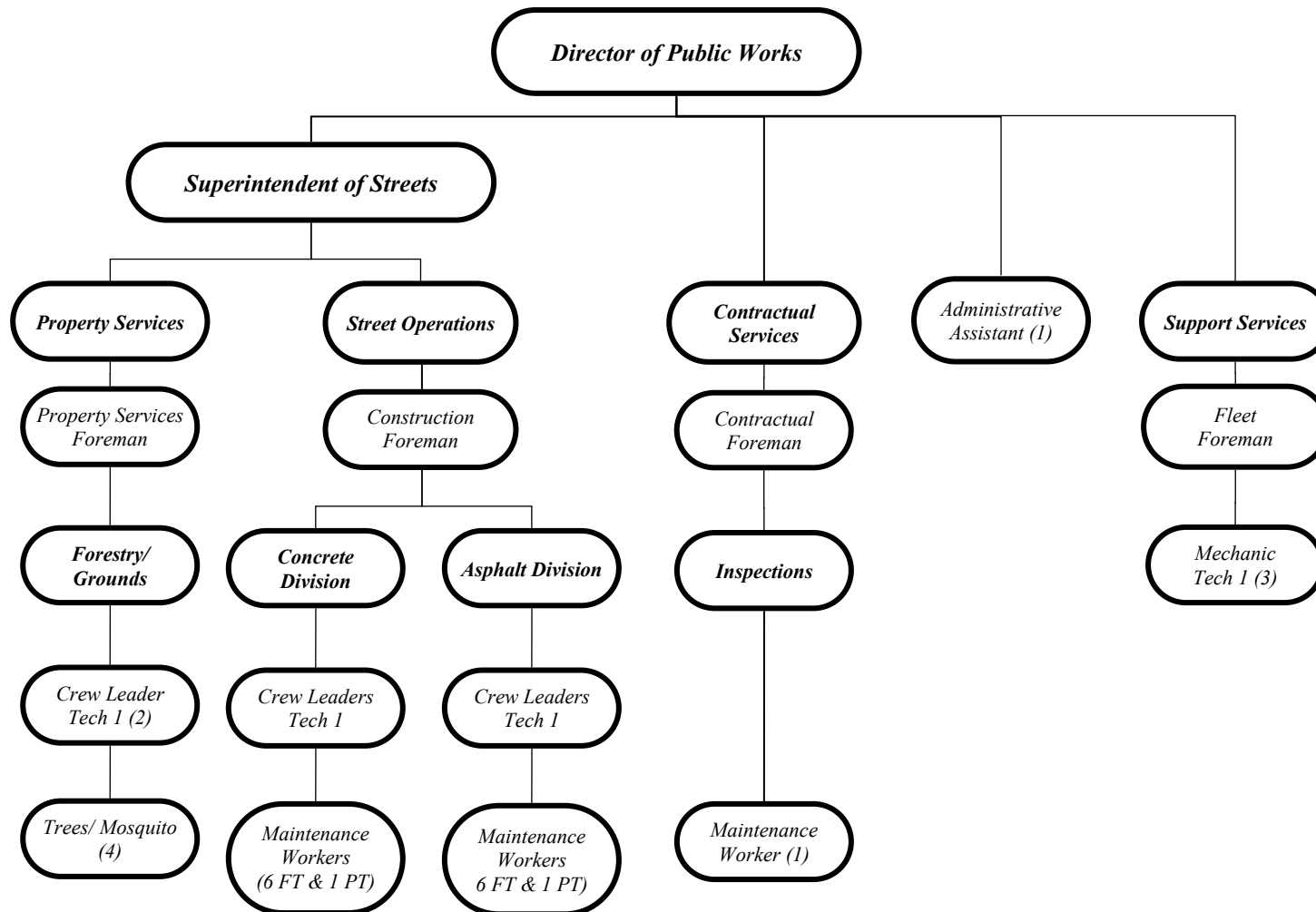
2026 STREET & SIDEWALK BUDGET

MILL/REPAVE						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Cedar Tree Ln	6	\$20,680				\$20,680
Garden Leaf Ct	4	\$22,585				\$22,585
Covert Ct	5	\$14,755				\$14,755
Spring Oaks Ct	5	\$12,342				\$12,342
Coral Terrace	4		\$59,864			\$59,864
Monroe Mill Dr	3			\$92,118		\$92,118
Claymont Dr	4			\$590,117		\$590,117
MILL/REPAVE (CONTRACTUAL) TOTALS		\$70,362	\$59,864	\$682,235	\$0	\$812,461

MICROSURFACING/CRACKSEALING						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Burtonwood			\$4,392			\$4,392
Portstown			\$2,020			\$2,020
Algonquin				\$3,909		\$3,909
Glenn Dr.				\$1,876		\$1,876
Ivywood				\$6,156		\$6,156
Westrun					\$2,236	\$2,236
MICROSURFACING/CRACKSEALING (CONTRACTUAL) TOTALS		\$0	\$6,412	\$11,941	\$2,236	\$20,589

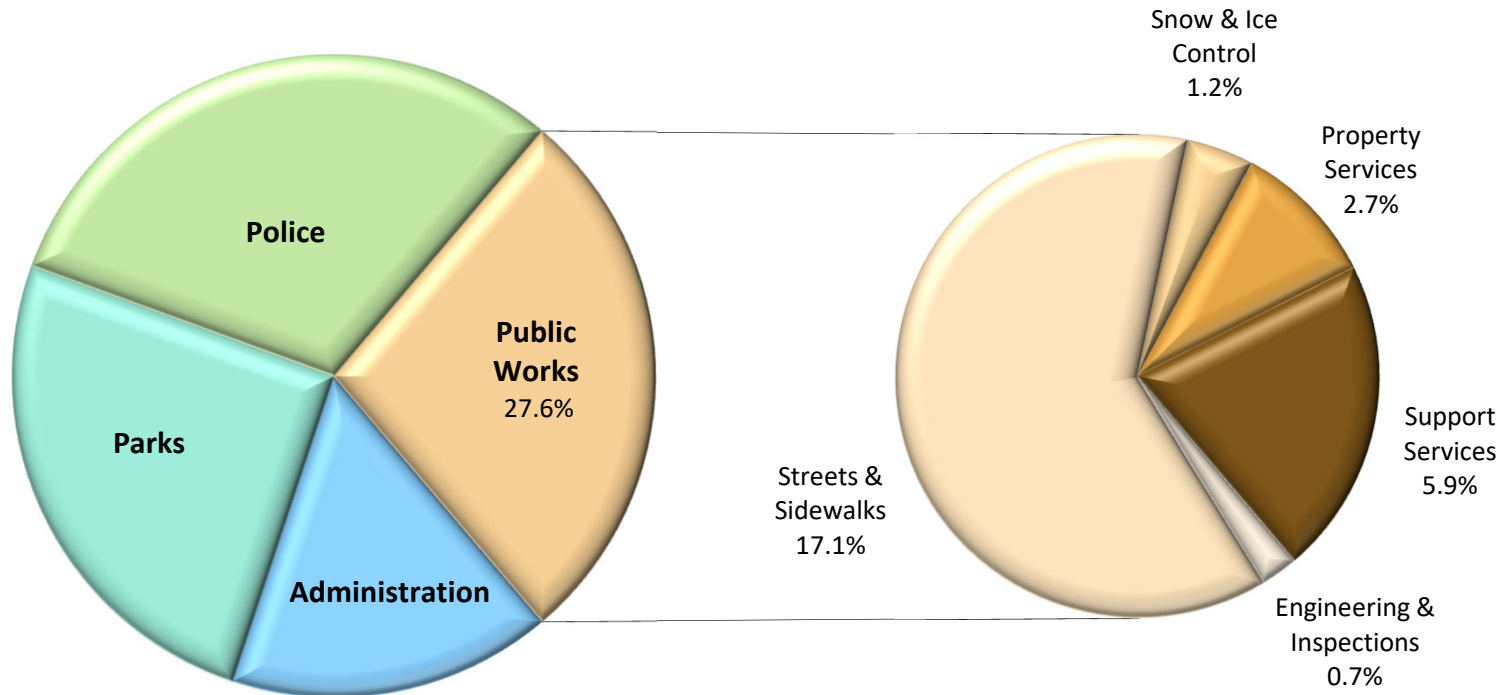
TOTAL STREET BUDGET	\$2,944,778
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Public Works Department 2026 Organizational Structure



Full Time Equivalents: 2024 Actual – 30.57 2025 Estimated – 32.21 2026 Budgeted – 32.00

Public Works Budget Expenditures



Public Works General Budget Expenditures

Description	2024 Actual	2025 Estimated	2026 Budget
Personnel Costs			
Wages and Salaries	1,706,479	1,845,651	1,970,956
Benefits	710,851	767,834	921,089
Personnel Costs Total	2,417,330	2,613,485	2,892,045
Operating Costs			
Travel & Training	1,887	7,250	7,250
Utilities	25,190	30,135	29,480
Communications	8,497	8,440	8,170
Rentals	15,834	16,500	10,500
Insurance	70,514	82,280	89,208
Repairs & Maintenance	167,499	202,400	155,300
General Supplies	179,763	191,200	161,500
Dues & Subscriptions	250	500	500
Vehicle Expenses	163,586	166,788	167,400
Maintenance Materials	277,812	346,862	389,000
Contractual	1,744,959	1,974,376	2,375,767
Other Operating Expenses	8,019	4,200	4,200
Operating Costs Total	2,663,810	3,030,931	3,398,275
Capital Costs			
Computer Hardware/Software	10,726	15,000	30,000
Equipment, Furniture & Vehicles	1,110,676	419,016	419,297
Streets	9,597	221,251	812,461
Capital Costs Total	1,130,999	655,267	1,261,758
Public Works Total	6,212,139	6,299,683	7,552,078

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Department: Public Works				
Program: Engineering & Inspections				
Personnel Costs				
100001	Regular pay	121,494	116,158	111,168
100002	Overtime pay	2,456	3,200	-
107000	Workers' compensation ins	5,072	4,626	3,822
108000	FICA expense	9,038	8,750	8,504
109000	Health insurance	19,550	16,511	32,998
109005	HRA funding	268	293	278
109010	HRA fees	-	68	65
109050	ACA/PCORI fees	4	4	4
109500	Dental insurance	537	553	651
110001	LAGERS pension	11,653	11,638	11,895
111000	Life insurance	114	126	143
Total: Personnel Costs		170,186	161,927	169,528
Operating Costs				
201021	APWA state conferences	100	750	750
201100	Misc seminars/training	987	1,500	1,500
203003	Postage	112	410	100
206001	Gen/auto liability	1,779	2,014	2,162
206004	Cyber liability insurance	254	208	203
209004	Office supplies	3,016	2,500	2,500
209005	Printing	30	1,100	400
209050	Misc operating supplies	52	200	-
210019	APWA	250	500	500
211100	Motor fuel	9,446	10,251	10,200
Total: Operating Costs		16,026	19,433	18,315
Capital Costs				
219099	Misc equipment <\$7500	1,923	-	-
Total: Capital Costs		1,923	-	-
Program Total: Engineering & Inspections		188,135	181,360	187,843

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Streets & Sidewalks				
Personnel Costs				
100001	Regular pay	680,296	723,563	770,410
100002	Overtime pay	5,673	19,000	19,000
100010	Part time pay	78,612	93,835	70,990
107000	Workers' compensation ins	43,209	39,934	29,583
108000	FICA expense	55,249	61,679	65,821
109000	Health insurance	141,239	165,296	223,804
109005	HRA funding	2,206	2,526	2,152
109010	HRA fees	-	588	502
109050	ACA/PCORI fees	33	37	34
109500	Dental insurance	3,776	4,700	5,205
110001	LAGERS pension	59,755	63,541	84,467
111000	Life insurance	997	1,196	1,214
Total: Personnel Costs		1,071,045	1,175,895	1,273,182
Operating Costs				
202013	Electric traffic signals	594	1,715	640
206001	Gen/auto liability	15,158	17,385	16,732
206004	Cyber liability insurance	2,166	1,799	1,571
208050	Misc equipment maintenance	4,751	15,000	10,000
209010	Small tools	3,087	5,000	5,000
209022	Stock items	13,435	15,000	15,000
209023	Cutter blades	9,810	5,000	6,000
209024	Ice	601	1,700	1,700
211100	Motor fuel	45,652	50,443	51,000
212001	Concrete	41,970	65,000	65,000
212002	Asphalt & primer	98,288	62,000	80,000
212003	Traffic paint	3,414	4,300	4,000
212004	Sign materials	44,105	40,000	40,000
212008	Crushed rock	3,292	20,000	20,000
212032	Earth backfill	2,464	5,500	5,000
213006	Trash/dumping fees	2,640	7,500	6,000
213027	Traffic signal maintenance	2,538	4,000	3,000
213028	Striping	29,752	30,000	45,000
213050	Misc contractual services	32,643	70,000	153,535
213069	Slab replacement	1,454,245	1,142,433	2,028,193
213075	Microsurfacing	-	-	20,589
213077	Cracksealing	88,956	-	-
213078	Curb & gutter replacement	-	482,523	-
213088	Material hauling	-	500	500
215023	Missouri One Call	196	200	200
Total: Operating Costs		1,899,757	2,046,998	2,578,660

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Streets & Sidewalks				
Capital Costs				
219099	Misc equipment <\$7500	10,100	-	-
219404	Backpack blowers	1,496	1,680	2,000
222501	Heavy equipment	155,776	-	-
222999	Misc equip over \$7,500	46,285	30,000	20,000
223008	Mill/repave	9,596	221,251	812,461
Total: Capital Costs		223,253	252,931	834,461
Program Total: Streets & Sidewalks		3,194,055	3,475,824	4,686,303

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Snow & Ice Control				
Personnel Costs				
100001	Regular pay	28,314	60,310	47,278
100002	Overtime pay	6,746	19,476	25,000
100010	Part time pay	792	1,416	2,506
107000	Workers' compensation ins	3,526	3,146	2,571
108000	FICA expense	2,584	5,930	5,721
109000	Health insurance	13,078	9,055	11,716
109005	HRA funding	186	199	187
109010	HRA fees	-	46	43
109050	ACA/PCORI fees	3	3	3
109500	Dental insurance	331	243	298
110001	LAGERS pension	2,792	6,611	7,734
111000	Life insurance	90	62	71
Total: Personnel Costs		58,442	106,497	103,128
Operating Costs				
206001	Gen/auto liability	1,237	1,370	1,454
206004	Cyber liability insurance	177	142	137
208008	Plows & spreaders maintenance	23,068	20,000	20,000
208050	Misc equipment maintenance	11,203	6,500	5,000
209001	Coffee supplies	1,130	1,200	1,000
209022	Stock items	4,225	3,000	3,000
209034	Food	480	500	500
211100	Motor fuel	7,871	8,700	8,800
212005	Calcium chloride	-	4,608	4,500
212006	Salt	77,103	130,954	160,000
212050	Misc maintenance materials	-	4,500	500
213030	Weather forecasting service	621	500	500
Total: Operating Costs		127,115	181,974	205,391
Capital Costs				
219220	Plows/equipment	11,048	15,000	30,000
Total: Capital Costs		11,048	15,000	30,000
Program Total: Snow & Ice Control		196,605	303,471	338,519

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Property Services				
Personnel Costs				
100001	Regular pay	324,786	349,264	403,755
100002	Overtime pay	8,859	10,372	2,500
100010	Part time pay	5,192	10,992	10,022
107000	Workers' compensation ins	15,714	13,768	14,313
108000	FICA expense	24,987	28,022	31,845
109000	Health insurance	57,561	67,326	67,119
109005	HRA funding	823	871	1,041
109010	HRA fees	-	203	242
109050	ACA/PCORI fees	12	13	17
109500	Dental insurance	1,211	1,372	2,309
110001	LAGERS pension	25,215	35,891	42,776
111000	Life insurance	334	402	599
Total: Personnel Costs		464,694	518,496	576,538
Operating Costs				
206001	Gen/auto liability	5,512	5,994	8,095
206004	Cyber liability insurance	788	620	760
208050	Misc equipment maintenance	7,540	17,000	12,000
209010	Small tools	5,179	6,000	5,000
209022	Stock items	10,538	10,000	10,000
209026	Insecticides/pesticides	6,888	8,500	2,400
211100	Motor fuel	15,742	17,394	17,400
213006	Trash/dumping fees	-	500	250
213033	Temporary labor	9,552	30,000	30,000
213041	Tree maintenance service	2,600	114,220	75,000
213050	Misc contractual services	112,562	73,000	-
Total: Operating Costs		176,901	283,228	160,905
Capital Costs				
222999	Misc equip over \$7,500	268,010	145,000	-
Total: Capital Costs		268,010	145,000	-
Program Total: Property Services		909,605	946,724	737,443

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Support Services				
Personnel Costs				
100001	Regular pay	442,354	437,565	507,827
100002	Overtime pay	906	500	500
107000	Workers' compensation ins	22,790	21,035	17,478
108000	FICA expense	32,306	32,376	38,887
109000	Health insurance	81,988	83,477	116,141
109005	HRA funding	1,204	1,331	1,271
109010	HRA fees	-	310	296
109050	ACA/PCORI fees	18	20	20
109500	Dental insurance	2,867	2,706	3,219
110001	LAGERS pension	40,798	41,779	54,391
111000	Life insurance	409	510	578
112000	Employee assistance expense	1,037	1,061	1,061
115000	Unemployment ins	188	0	0
120005	Uniforms garage	21,098	23,000	23,000
120100	College tuition	5,000	5,000	5,000
Total: Personnel Costs		652,963	650,670	769,669

Operating Costs

201100	Misc seminars/training	800	5,000	5,000
202010	Electric	12,309	16,200	16,450
202020	Gas	6,252	7,300	7,140
202030	Sewer	4,994	3,400	3,650
202040	Water	1,043	1,520	1,600
203001	Telephone	642	585	625
203100	Cellular phones	2,396	2,445	2,445
203108	Two way radios	5,346	5,000	5,000
204003	Cylinders rental	8,059	5,000	5,000
204004	Waste disposal	4,245	1,500	1,500
204050	Misc equipment rentals	3,531	10,000	4,000
206001	Gen/auto liability	7,995	9,158	9,885
206003	Property liability	33,806	42,642	47,281
206004	Cyber liability insurance	1,142	948	928
206010	Insurance deductibles	500	-	-
208004	Fire extinguishers maintenance	546	900	1,000
208011	Vehicle & equipment maintenance	115,790	140,000	105,000
208014	Wildlife maintenance	4,600	3,000	2,300
209010	Small tools	6,102	8,000	8,000
209012	Tires	35,067	40,000	40,000
209022	Stock items	46,116	55,000	35,000
209027	Garage & yard maint supplies	12,111	7,500	5,000
209029	Safety equipment	21,895	21,000	21,000
211050	Misc vehicle maintenance	84,875	80,000	80,000
212026	Building maintenance materials	7,176	10,000	10,000

General Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Program: Support Services				
Operating Costs (Continued)				
213050	Misc contractual services	705	3,000	3,000
213051	Copier maintenance	1,214	1,700	1,700
213064	Generator services	195	8,000	2,000
213065	Vehicle GPS maintenance	6,736	6,500	6,500
215003	Commercial drivers licenses	7,824	4,000	4,000
Total: Operating Costs		444,011	499,298	435,004
Capital Costs				
219001	Computer software/upgrades	10,726	15,000	15,000
219002	Computer hardware/parts	-	-	15,000
219060	Misc office furniture	-	500	500
219099	Misc equipment <\$7500	-	9,000	9,000
221502	Trucks	523,310	217,836	137,797
222501	Heavy equipment	-	-	200,000
222999	Misc equip over \$7,500	92,729	-	20,000
Total: Capital Costs		626,765	242,336	397,297
Program Total: Support Services		1,723,739	1,392,304	1,601,970
Department Total: Public Works		6,212,139	6,299,683	7,552,078

CAPITAL IMPROVEMENT PLAN



CAPITAL IMPROVEMENT PLAN

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

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

Revenues for the Capital Improvement Plan (CIP) come primarily from a ½ cent Capital Improvement Tax adopted by voters in 1996, a ½ cent Park Sales Tax adopted by voters in 2001, a ½ cent Public Safety Tax adopted by voters in 2017, federal matching grants and municipal grants.

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

The CIP groups projects by departments under a project title and a project description (location, scope of work). The project cost is the total remaining cost expected during the five year period. The overall impact on the operating budget, if any, is also listed.

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

Identifying Projects

The Parks and Recreation department utilizes the [*Parks Master plan*](#) to identify projects to be funded. The timing of these can be influenced by the results of playground safety inspections as well as input from the Board of Aldermen and Parks & Recreation Committee. An effort is also made to ensure that improvements are spread throughout the city and not concentrated exclusively on the north or the south side. Furthermore, projects are never advanced without the receipt of a grant to offset expenses, so the availability of grants is also a factor.

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

Strategic Goals

The capital projects proposed in the 2026 budget advance a number of the City's strategic goals. The strategic goals are outlined in the Comprehensive Community Plan, which is intended to guide the City over the course of a decade.

Strategic Goal: *A Strong Sense of Place*

Strategic Goal: *Leader in Active Recreation and Healthy Living*

Strategic Goal: *Outstanding Community Services*

Strategic Goal: *A Modern Transportation Network*

Additional goals are established during planning sessions held by the Board of Aldermen and are intended to be incorporated within a 3-5 year period. These are presented as Board Directives.

Board Directive: *Reconfigure and modernize the public works/parks/building systems yard to provide shelter for vehicles and equipment.*

Capital Project: Public Works Yard - Reconfiguration

Board Directive: *Improve/construct park facilities based on master parks plan priorities.*

Capital Project: Point SCS Replacement

Capital Project: Pointe Playground

Capital Project: Vlasik Park Construction

Capital Project: New Ballwin Park Design, Specification, and Lake Improvements

Board Directive: *Replace playground at The Pointe, to include some ADA universal elements.*

Capital Project: Pointe Playground

Board Directive: *Explore opportunities to add green space to the park system.*

Capital Project: Public Works Yard - Reconfiguration

Board Directive: *Plan for future maintenance, renovation, reconstruction, and/or addition to the Pointe and North Pointe.*

Capital Project: North Pointe Improvement/Repairs



Public Works Yard new building site

Combined Statement of Revenues and Expenditures - Capital Fund
For the Fiscal Year Ending December 31, 2026

	2024 Actual	2025 Estimated	2026 Budget
Fund Balance, January 1	\$ 639,317	\$ 273,296	\$ 147,568
Revenues			
Capital Improvement Sales Tax	\$ 245,888	\$ 465,000	\$ -
Park Sales Tax	\$ 387,170	\$ 147,000	\$ -
Public Safety Sales Tax	\$ 154,695	\$ -	\$ -
Misc Project Reimbursement	\$ 121,703	\$ 890,003	\$ -
Misc Parks Grants	\$ 1,150,000	\$ -	\$ 575,000
TOTAL	\$ 2,059,456	\$ 1,502,003	\$ 575,000
Expenditures			
Administration:	\$ -	\$ -	\$ -
Parks:	\$ 1,937,931	\$ 500	\$ 605,000
Police:	\$ 158,247	\$ 52,969	\$ -
Public Works:	\$ 329,299	\$ 5,294,262	\$ 320,000
TOTAL	\$ 2,425,477	\$ 5,347,731	\$ 925,000
Transfer (To)/From Operating Fund	\$ -	\$ 3,720,000	\$ 320,000
Fund Balance, December 31	\$ 273,296	\$ 147,568	\$ 117,568

2026-2030 CAPITAL IMPROVEMENT PLAN

	2026	2027	2028	2029	2030
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Expenditures/Project By Department**Parks & Recreation**

Pointe SCS Replacement	\$ 605,000	\$ -	\$ -	\$ -	\$ -
Pointe Playground	-	605,000	-	-	-
New Ballwin Park Lake Design/Specs	-	30,000	-	-	-
New Ballwin Park Lake Improvements	-	-	825,000	-	-
Vlasis Park Construction	-	-	-	605,000	-
North Pointe Improvements/Repairs	-	-	-	-	1,000,000
Totals:	\$ 605,000	\$ 635,000	\$ 825,000	\$ 605,000	\$ 1,000,000

Public Works

Public Works Yard Design/Managemt	20,000	-	-	-	-
Public Works Yard Construction	300,000	-	-	-	-
Smith Dr. Culvert - Engineering	-	-	38,500	-	-
Smith Dr. Culvert - Easements	-	-	30,800	-	-
Smith Dr. Culvert - Construction	-	-	-	1,800,000	-
Totals:	\$ 320,000	\$ -	\$ 69,300	\$ 1,800,000	\$ -

Expense Totals: \$ 925,000 \$ 635,000 \$ 894,300 \$ 2,405,000 \$ 1,000,000

Revenues

Capital Improvement Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Park Sales Tax	-	-	-	-	-
Federal Project Reimbursement	-	-	-	1,440,000	-
Miscellaneous Park Grants	575,000	585,000	412,500	575,000	575,000

Revenue Totals: \$ 575,000 \$ 585,000 \$ 412,500 \$ 2,015,000 \$ 575,000

Beginning Fund Balance	\$ 147,568	\$ 117,568	\$ -	\$ -	\$ -
Transfers In-Operating Fund Balance	320,000	-	-	-	-

Grand totals: \$ 1,042,568 \$ 702,568 \$ 412,500 \$ 2,015,000 \$ 575,000

Revenues Over/ (Under) Expenditures: \$ 117,568 \$ 67,568 \$ (481,800) \$ (390,000) \$ (425,000)

Projects for 2026 - 2030**Parks & Recreation****Pointe SCS Replacement****\$605,000**

The play structure in the natatorium at The Pointe is 17 years old and has begun to rust in spots. The rust then circulates through the water and stains the pool surface. Annual maintenance of these spots is required to slow further rusting. Replastering of the pool is needed as well as upgrades to the sensors and water heating capabilities.

**Pointe Playground****\$605,000**

While this playground is just 24 years old, its use of sand as a safety element is messy and degrades the more expensive pour in place surfacing. Maintenance and repair issues are frequent and recurring. One element of the playground has resulted in numerous injuries. This will be the last of the playgrounds in the park system to be replaced.

**Overall Impact on Operating Budget**

Pointe SCS Replacement - Maintenance costs of \$2,000 - \$3,000 annually will be saved.

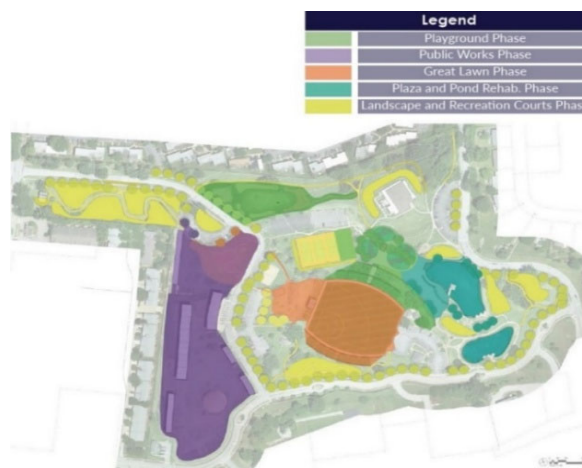
Pointe Playground - The main expense to the City is the replacement of broken playground parts, staircases and ramps. \$3,000 - \$5,000 could be saved on an annual basis.

Projects for 2026 - 2030**Parks & Recreation****New Ballwin Park Design, Specification, and Lake Improvements****\$855,000**

Years of sediment build-up have contributed to degraded water quality and unsightly lake conditions in the warm summer months. Items that will be considered in rehabilitation are deepening the lake, removing the sediment, creating a stabilized and improved lake edge treatment, and adding a permanent structure for concerts and educational programming near the lake to enhance the park.

**Vlasis Park Construction****\$605,000**

The Vlasis Park Masterplan was crafted with community input and includes improvements to the trails, courts and pavilions and rehabilitation of the ponds. New elements include the addition of a great lawn which will serve as the centerpiece of the park and new green space to include a butterfly garden. Implementation will span multiple years to maximize grant opportunities.

**Overall Impact on Operating Budget**

New Ballwin Park Design, Specification, and Lake Improvements - This project will enhance the park but not necessarily eliminate maintenance expense.

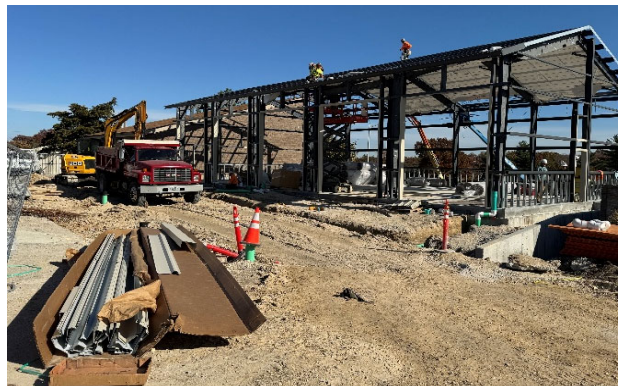
Vlasis Park Construction - These projects will enhance the park but not necessarily eliminate maintenance expense.

Projects for 2026 - 2030**Parks & Recreation****North Pointe Improvement /Repairs****\$1,000,000**

This facility is now 22 years old and repairs are more frequent and costly as the mechanical equipment ages. Additionally, leaks are more prevalent and expensive due to rising water rates, chemical prices and material expenses for repairs. The leaks tend to be deep underground, requiring equipment rental to detect and make repairs. Improvements to extend the life of this facility will be evaluated. Cost at this time is an estimate only.

**Projects for 2026 - 2030****Public Works****Public Works Yard - Reconfiguration****\$320,000**

Expansion and reconfiguration of the Public Works yrd will be completed in early 2026. The Parks and Public Works areas will be separated, freeing up yard space for better efficiencies in operations. All heavy equipment will be stored out of the elements and the public will have safe and easy access to the administrative office.

**Overall Impact on Operating Budget**

North Pointe Improvements/Repairs - Maintenance expenses could decrease by \$10,000 per year. The impact of water leaks has been as high as \$100,000 per year.

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

Projects for 2026 - 2030**Public Works****Smith Drive Culvert****\$1,869,300**

The existing concrete 4-cell culvert is deteriorating, including moderate cracks, spalls, leaching, rust stains and exposed reinforcement. This project encompasses the replacement of the existing concrete box culvert and related roadway work. The City will apply for federal funding to offset 80% of the construction expense. Benefits include reducing the risk of structural failure and the improvement of creek flow.

**Overall Impact on Operating Budget**

Smith Drive Culvert - No annual maintenance is performed on culverts, therefore there will be no savings in the operating budget.

Capital Budget Expenditures by Program

Account Number	Description	2024 Actual	2025 Estimated	2026 Budget
Department: Administration				
Department Total: Administration		-	-	-
Department: Parks and Recreation				
Program: Parks				
Capital Costs				
224015	S Greenfield Commons improvements	20	-	-
224020	Vlasis Park improvements	1,937,911	500	-
Program: Community Center				
Capital Costs				
223520	Bldg equipment & fixtures	-	-	605,000
Department Total: Parks and Recreation		1,937,931	500	605,000
Department: Police				
Program: Police Services				
Capital Costs				
223530	Bldg construct/remodel	150,351	52,969	-
224502	Project/architect engineering	7,896	-	-
Department Total: Police		158,247	52,969	-
Department: Public Works				
Program: Streets & Sidewalks				
Capital Costs				
223007	Street reconstruction	85,433	1,535,674	-
Program: Support Services				
Capital Costs				
223530	Bldg construct/remodel	-	3,526,488	300,000
224502	Project/architect engineering	243,866	232,100	20,000
Department Total: Public Works		329,299	5,294,262	320,000
Budget Total: Capital		2,425,477	5,347,731	925,000



SPECIAL REVENUE FUNDS

Ballwin Towne Center Transportation Development District
For the Fiscal Year Ending December 31, 2026

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

	2024 Actual	2025 Estimated	2026 Budget
Fund Balance, January 1	\$0	\$0	\$0
Revenues			
Sales Taxes ¹	\$109,029	\$105,000	\$105,000
Interest Income	\$5	\$5	\$4
Total TDD Revenues	\$109,034	\$105,005	\$105,004
Expenditures			
Administrative Fees	\$13,912	\$14,000	\$15,000
Audit Fees	\$3,250	\$3,250	\$3,250
Total TDD Expenditures	\$17,162	\$17,250	\$18,250
Revenues over Expenditures	\$91,872	\$87,755	\$86,754
Other Financing Sources (Uses)			
Transfers Out – TDD Revenues Fund ²	(\$91,872)	(\$87,755)	(\$86,754)
Total Other Financing Sources	(\$91,872)	(\$87,755)	(\$86,754)
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.

²Remaining TDD Sales Tax revenues after expenditures appropriated and applied as provided in Intergovernmental Cooperation Agreement between District and City of Ballwin, Missouri.

Sewer Lateral Fund
For the Fiscal Year Ending December 31, 2026

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

Fees are assessed each year with property taxes and are distributed, minus a 1% collection fee, from St. Louis County to the City of Ballwin on a monthly basis. Residents sign up to receive a maximum of \$4,500 from this fund and are awarded these funds as they become available.

	2024 Actual	2025 Estimated	2026 Budget
Fund Balance, January 1	\$ 928,179	\$ 967,179	\$ 1,021,144
Revenues			
Sewer Lateral Fees	\$ 297,985	\$ 297,000	\$ 298,000
Administrative Service Charges	\$ 9,450	\$ 7,950	\$ 8,200
Total Sewer Lateral Revenues	\$ 307,435	\$ 304,950	\$ 306,200
Expenditures			
Administrative Fees	\$ 18,796	\$ 20,985	\$ 23,156
Sewer Lateral Repair Costs	249,639	\$ 230,000	\$ 260,000
Total Sewer Lateral Expenditures	\$ 268,435	\$ 250,985	\$ 283,156
Revenues Over Expenditures	\$ 39,000	\$ 53,965	\$ 23,044
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 967,179	\$ 1,021,144	\$ 1,044,188

Federal Asset Seizure Fund

For the Fiscal Year Ending December 31, 2026

The Department of Justice governs the equitable sharing of federally forfeited property due to drug enforcement seizures. Ballwin is a participant in the DOJ Equitable Sharing Program from which we receive transfers of our share of federal seizure funds through the Financial Investigation Task Force Group 28.

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

	2024 Actual	2025 Estimated	2026 Budget
Fund Balance, January 1	\$ 26,621	\$ 29,090	\$ 47,731
Revenues			
Intergovernmental Revenues	\$ 5,488	\$ 22,623	\$ -
Interest Income	\$ 14	\$ 18	\$ 13
Total Revenues	\$ 5,502	\$ 22,641	\$ 13
Expenditures			
Fed Asset Seizure Expenses	\$ 3,033	\$ 4,000	\$ 5,500
Total Expenditures	\$ 3,033	\$ 4,000	\$ 5,500
Revenues Over Expenditures	\$ 2,469	\$ 18,641	\$ (5,487)
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 29,090	\$ 47,731	\$ 42,244

P.O.S.T. Fund

For the Fiscal Year Ending December 31, 2026

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.

	2024 Actual	2025 Estimated	2026 Budget
Fund Balance, January 1	\$ 36,852	\$ 22,763	\$ 13,830
Revenues			
Intergovernmental Revenues	\$ 3,651	\$ 4,316	\$ 2,700
Interest Income	\$ 12	\$ 6	\$ 8
Total Revenues	<u>\$ 3,663</u>	<u>\$ 4,322</u>	<u>\$ 2,708</u>
Expenditures			
Training	\$ 17,752	\$ 13,255	\$ 3,600
Total Expenditures	<u>\$ 17,752</u>	<u>\$ 13,255</u>	<u>\$ 3,600</u>
Revenues Over Expenditures	\$ (14,089)	\$ (8,933)	\$ (892)
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 22,763	\$ 13,830	\$ 12,938

DEBT SERVICE



Debt Obligations

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

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

During 2002, the City issued \$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. The TIF District dissolved October 10, 2022, although some principal remains unpaid. The District's Debt Service Reserve Fund was fully depleted in 2019, and revenues of the District were insufficient to meet principal payments after that time. Revenues from the City's Transportation Development District (TDD) will continue to be used to make interest payments into 2031 at which time the TDD will dissolve. The tax increment bonds do not constitute a general obligation or indebtedness of the City.

The tax increment bonds were paid through the Special Allocation fund.

Legal Debt Margin

Legal Debt Margin Calculation for Fiscal Year 2025

Assessed Value	<u>\$ 1,069,078,823</u>
Debt Limit (10% of total assessed value)	\$ 106,907,882
Debt applicable to limit:	<u>-</u>
Legal Debt Margin	<u>\$ 106,907,882</u>

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

The City has no general obligation bonds to be applied towards the legal debt limit. There are no plans by the City to issue general obligation debt in the 2026 fiscal year. No use of outside financing is being used to fund the City's reconfiguration of the Public Works yard.



APPENDIX

Municipal Facilities

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



Police Department
302 Kehrs Mill Road
Ballwin, MO 63011
Phone: 636-227-9636
After Hours Non-emergency:
636 227-2941
Emergency: 911

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



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

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



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

Community Profile

Date of Incorporation as fourth class city.....	December 29,1950
Form of Government.....	Mayor/Board of Alderman/City Administrator
Land Area.....	9.5 square miles
Miles of City maintained streets.....	121
Miles of City maintained sidewalks.....	162
Population.....	31,103
Total housing units.....	12,838
Park acreage.....	66
Number of licensed businesses.....	349

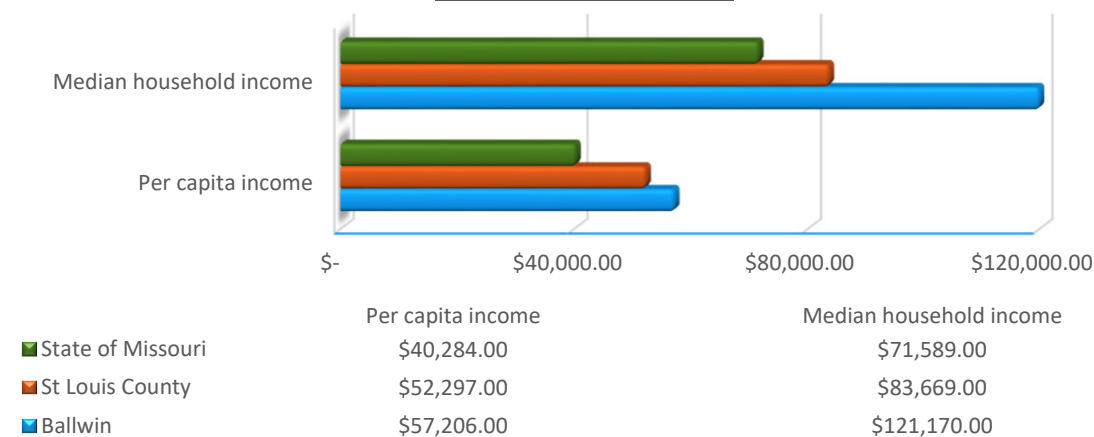


Ballwin History

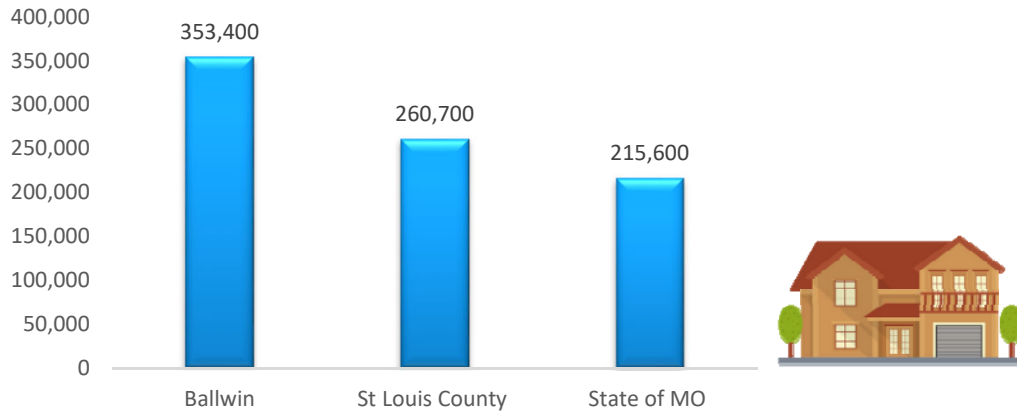
The City was founded by John Ball, who at age 21 acquired 400 acres along Grand Glaize Creek in the year 1800. His father, James, who came to America from Dublin, Ireland, served in the Revolutionary War. Reportedly, James was a friend of Daniel Boone.

In 1826, Missouri moved its capital to Jefferson City. Soon, there was a need for an overland mail route between St. Louis and the new capital. As luck would have it, this new road, now known as Manchester Road, was established along a route that passed by John Ball's property. He decided to capitalize on the accessibility it provided for his property, and laid out a town. Originally recorded as "Ballshow" in 1837, Ball amended the name two days later. This was supposedly the result of a rivalry with neighboring Manchester. Ball saw great things ahead for his new town and was confident that it would "win out" over its neighbor, two miles to the east. Hence the "win" was incorporated into the name. Ballwin is the only City in the United States with its spelling.

Income Statistics



Median value owner occupied housing

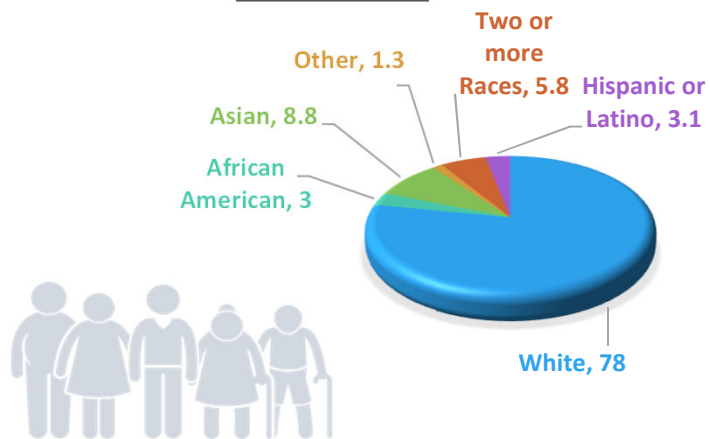


Age of Population

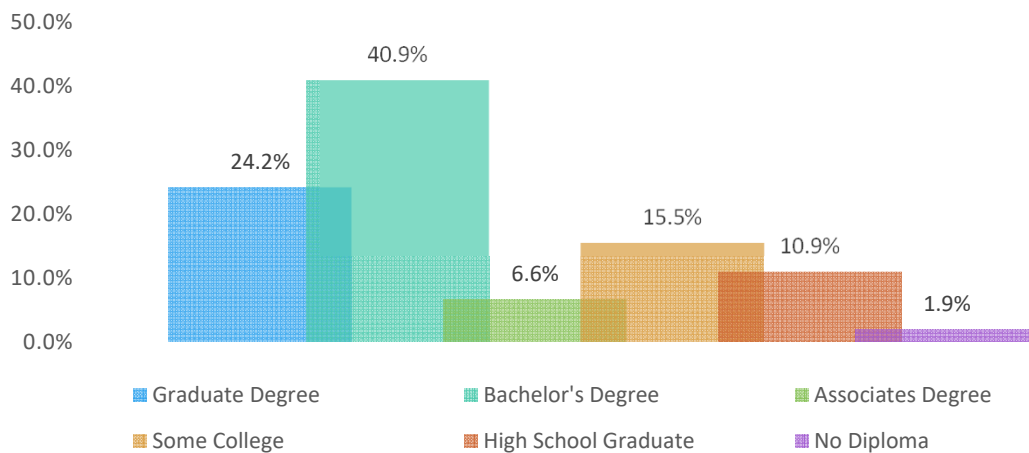
- Under 18 years
- 18-34 years
- 35-54 years
- 55-64 years
- Over 65 years

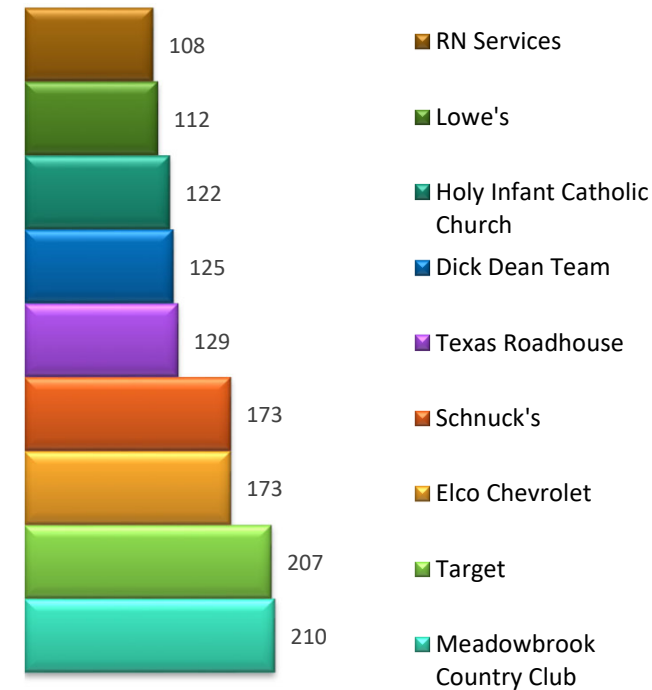


Percentage of Race Origin of Population



Educational Attainment of Residents over 25

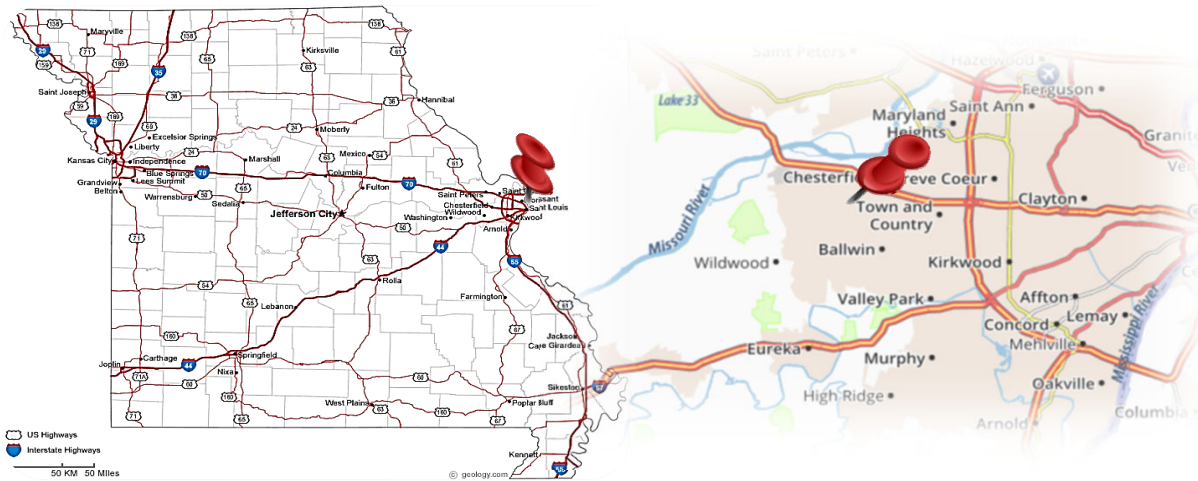


Major Employers2025 Major Tax Payers in Alphabetical Order

Aldi Inc #21
 Dick Dean Team VW and Hyundai
 Elco Chevrolet
 Hobby Lobby
 Jay Wolfe Toyota
 Lowes
 Marshalls
 Quiktrip #621
 Ross Dress for Less
 Schnucks (2 locations)
 Slyman GE Appliance Center
 Target Stores
 Texas Roadhouse
 The Range - St Louis West County
 Wallis Petroleum (2 locations)

Unemployment Statistics

	2023	2024	2025
Ballwin			
Total Labor Force	16,486	16,631	16,942
Unemployed	420	497	618
Unemployment Rate	2.50%	3.00%	3.60%
St. Louis County			
Total Labor Force	518,804	523,979	536,139
Unemployed	15,894	18,968	25,173
Unemployment Rate	3.10%	3.60%	4.70%
State of Missouri			
Total Labor Force	3,095,018	3,131,182	3,040,334
Unemployed	95,951	114,296	131,536
Unemployment Rate	3.10%	3.70%	4.10%



Police protection:

Ballwin is served by its own police force. There are 47 police officers. Policing services are also provided for neighboring Winchestr; dispatching services are provided for Ballwin, Winchestr and Manchester.

Fire protection:

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

Public Education:

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

Utilities:

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



Sales Tax Rate 2026

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

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

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

List of Acronyms

ACA-Affordable Care Act
ACFR-Annual Comprehensive Financial Report
ADA-Americans with Disabilities Act
AICP-American Institute of Certified Planners
ARPA-American Rescue Plan Act
APA-American Planning Association
APWA-American Public Works Association
CAD-Computer Aided Dispatch
CALEA-Commission on Accreditation of Law Enforcement Agencies
CARES-Coronavirus Aid, Relief, and Economic Security (CARES) Act
CBA-Collective Bargaining Agreement
CDBG-Community Development Block Grant
CIP-Capital Improvement Program
CMPA-Central Missouri Police Academy
COBRA-Consolidated Omnibus Budget Reconciliation Act
COLA-Cost of Living Adjustment
COPs-Community Oriented Policing; Certificates of Participation
DEA-Drug Enforcement Administration
EATS-Economic Activity Taxes
EMS-Emergency Medical Services
FBI-Federal Bureau of Investigation
FEMA-Federal Emergency Management Administration
FICA-Federal Insurance Contributions Act
FTE-Full Time Equivalent
FY-Fiscal Year
GAAP-Generally Accepted Accounting Principles
GASB-Governmental Accounting Standards Board
GFOA-Government Finance Officers Association
GIS-Geographic Information System
GPS-Global Positioning System
HRA-Health Reimbursement Arrangement

HVAC-Heating, Ventilation, and Air Conditioning
IACP-International Association of Chiefs of Police
ICC-International Code Council
ICMA-International City Management Association
LAGERS-Local Government Employees' Retirement System
LOAP-Lafayette Older Adult Program
LEO-Law Enforcement Officials
LWCF-Land and Water Conservation Fund
MABOI-Missouri Association of Building Officials and Inspectors MACA
MACA-Missouri Association of Code Administrators
MCMA-Missouri City Management Association
MML-Missouri Municipal League
MODOT-Missouri Department of Transportation
MPRA-Missouri Parks and Recreation Association
MSD-Metropolitan Sewer District
MUTCD-Manual of Uniform Traffic Control Devices
NPRA-National Parks and Recreation Association
OCDETF-Organized Crime Drug Enforcement Task Force
PEMB-Pre-Engineered Metal Building
PILOTS-Payments in Lieu of Taxes
PCORI- Patient-Centered Outcomes Research Institute
POST-Peace Officer Standards and Training Commission
REJIS-Regional Justice Information System
ROI-Return on Investment
RSMo-Missouri Revised Statutes
SLACMA-St. Louis Area City Management Association
SLAIT-St. Louis Area Insurance Trust
SLAPCA-St. Louis Area Police Chiefs Association
SRO-School Resource Officer
TDD-Transportation Development District
TRIM-Tree Resource Improvement and Maintenance
UPS-Uninterruptible Power Supply
US-United States

Budget Glossary

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

Accounting Period – See **Fiscal Period**.

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

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

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

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

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

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

American Rescue Plan Act (ARPA) – An economic stimulus bill passed by Congress in 2021 to speed up the country's recovery from the economic and health effects of the COVID-19 pandemic and ongoing recession.

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

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

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

Audit – (See **Financial Audit**)

Balanced Budget - Annual financial plan in which expenses do not exceed revenues plus beginning fund balance.

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 Expenditure – Expenditures for equipment, vehicles or machinery that results in the acquisition or addition to capital assets with a value of \$7,500 or more.

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.

Coronavirus Aid, Relief and Economic Security (CARES) Act – Passed by Congress in 2020 to provide direct economic assistance to address issues related to the onset of the COVID-19 pandemic.

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.

Deficit – A situation in which expenses are greater than revenues during a particular accounting period.

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.

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

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

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

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

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

Full Time Equivalents (FTE) – Equal to one person based on 2080 hours a year.

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

Fund Balance – The difference between assets, liabilities and deferred inflows of resources reported in a governmental fund, or equity. In fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based on the extent to which the City is bound to honor constraints on how those funds can be spent.

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

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

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

Goal – An outcome that is set to achieve the mission of an organization.

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

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

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

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

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

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

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

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

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.)

Major Fund – Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

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.

Non-major Fund – A fund that is not classified as a major fund.

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.

Objective – Specific actions and measurable steps taken to achieve a goal.

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.

Pre-engineered Metal Building (PEMB) - A structure with prefabricated components, such as the frame, roof, and wall panels, that are manufactured off-site and then assembled on-site. This process allows for faster construction and is often more cost-effective than traditional methods.

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.

Public Safety Tax – A special ½ cent St. Louis County wide tax voted in by citizens in 2017 to be used exclusively for public safety tax purposes. The City of Ballwin uses this for police expenditures only.

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, a ½ cent Public Safety tax and shares in a 1% St. Louis County general sales tax.

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

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

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