



2022

CITY OF BALLWIN, MO
BUDGET

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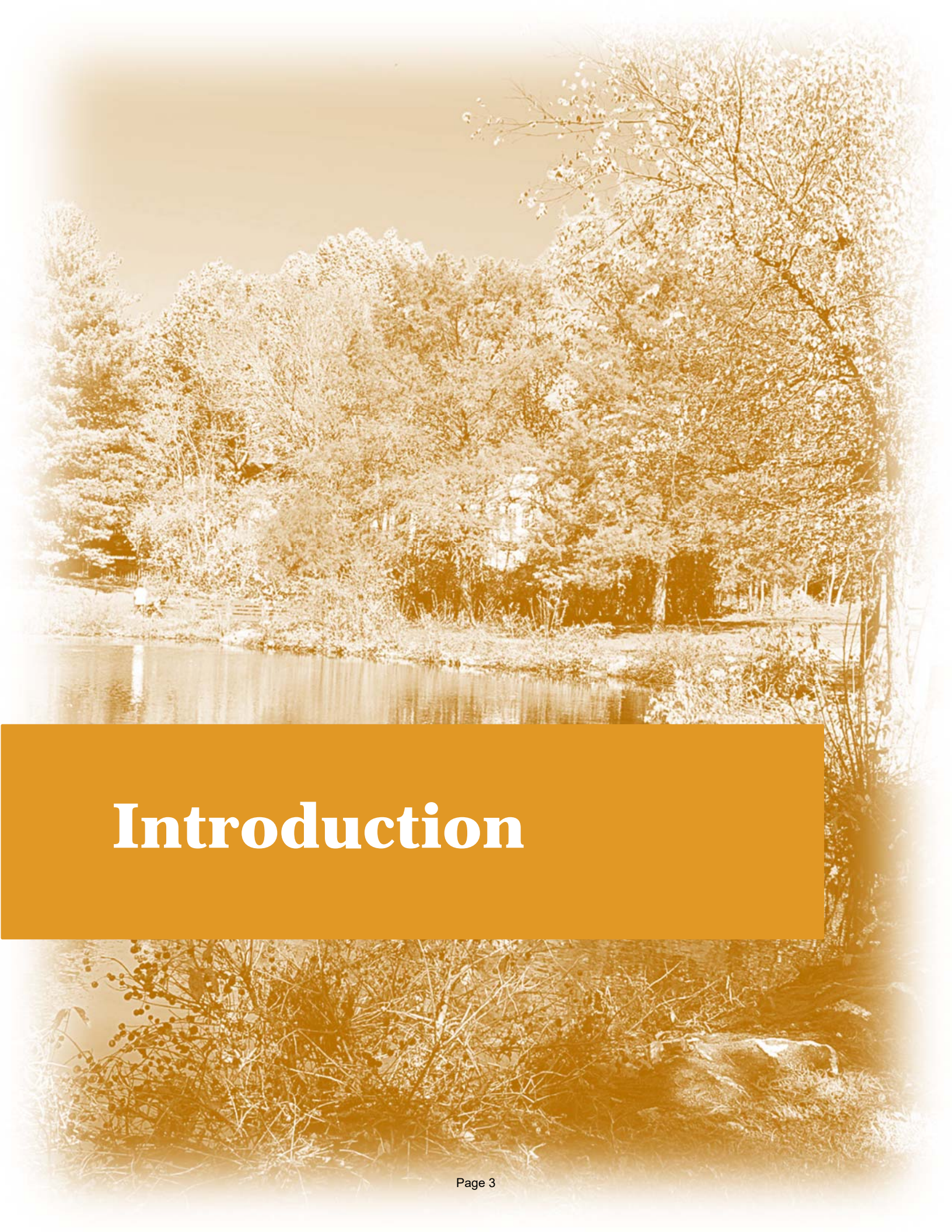
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Introduction

Budget Message

December 6, 2021

To the Honorable Mayor, Aldermen and Citizens:

During the preparation of the 2021 budget there was a great deal of uncertainty still associated with the COVID-19 pandemic and its continuing impact on City operations. Ballwin had implemented a hiring freeze during 2020 to reduce costs and placed a hold on capital projects that were not being funded by grants. At the outset of 2021, however, the cost containment measures were relaxed after sales tax receipts rebounded from the declines seen in the early months of the pandemic.

Several priorities were identified in the 2021 budget. The first priority was to fill all of the employee vacancies, and fill two previously approved positions in Public Works to staff a second tree crew. This proved to be more difficult than expected, between a great deal of employee turnover and a tight labor market. Positions in Public Works have been the most challenging to fill and at least 4 laborer positions are expected to be vacant still in the new year. The shortage of manpower affected the department's ability to complete street repair work and some projects had to be completed contractually.

The second priority was to resume work on capital projects, the most significant of which is the new police building. An owner's representative and an architect firm, Navigate and JEMA, were selected to proceed with schematic design, design development and construction document preparation. The construction bidding phase is anticipated to occur in December and January, with a recommendation of award in January, 2022. Because of the challenging topography and footprint of the new site, a three level structure is planned with the lowest level providing secure, covered parking for patrol vehicles. Also this year the police department began the process of gaining international accreditation through CALEA

(Commission on Accreditation of Law Enforcement Agencies). They provide and maintain a body of standards, developed by public safety practitioners, covering a wide range of contemporary public safety initiatives.



New fitness structure at Ferris Park

Phase 2 of the redevelopment of Ferris Park is nearly complete, lacking only the construction of a bio swale to meet MSD requirements. Phase 1 of the park redevelopment was done in 2013. A new playground was installed and a pavilion was added.

Since the new Government Center building opened in 2019, the old building has been sitting vacant. Redevelopment proposals had been solicited and one proposal was received. The city entered into a contract in 2020 to sell this former office building which is adjacent to Vlasis Park contingent upon rezoning and the submission of a building plan that would comply with the City's codes. Sale of the property is pending, and upon transfer the new owner will be responsible for the cell tower located there and demolition of the old building.

During the spring the City conducted its first budget survey of residents and business owners. Respondents were asked to evaluate eleven services provided by the city in terms of how important they are, and then rate how well they thought the city was performing the service. More details regarding this survey can be found on page 20.

2022 Budget Priorities

Parks A renewed focus on the City's parks system is underway. With the adoption in 2019 of the Parks Master Plan, the City has a guidance tool to help it prioritize park and facility enhancements that meet the requests and needs of residents. One recommendation within this plan was to develop a stand-alone plan specifically for Vlasis Park. As the City's largest and most central park, it contains within its borders the current Police Department building, Public Works yard and Government Center building. This park has many needs. The playground is in need of replacement, walking paths need attention and the Public Works yard is overcrowded and needs parking structures to keep expensive equipment out of the weather. A plan for disposition of the current police building is needed for when it is vacated. A return of green space to the park is desired to compensate for the space used for construction of the new Government Center. All of these elements are being factored into the formation of the Vlasis Park Master Plan being prepared this year, guided by input from residents and stakeholders.

Early in 2022 the New Ballwin Park playground will be replaced using operating funds. At the request of the Board of Aldermen, this playground goes beyond ADA compliance to the next level, which is ADA inclusivity. \$100,000 is budgeted for this playground. Generally any major park project or recreation facility project is undertaken only if outside funding is secured. A Land and Water Conservation Fund (LWCF) grant has been awarded for 50% of the project cost. LWCF grants are federal funds made available to state and local governments. They are administered by the Missouri Department of Natural Resources and the projects are overseen by the National Park Service.



New Ballwin Park playground rendering

Streets and Sidewalks Maintenance of streets and sidewalks was rated as most important in the budget survey, and was viewed as being performed well by 78% of those same respondents. Street repair has, year in and year out, been the top priority for the city. Prior to 2017, all street repair and replacement was performed contractually at an average annual cost of \$1.3 million. With a change in management and philosophy, significant investment was made in a two-ton truck with a volumetric cement mixer attachment and asphaltting equipment. This enabled the city to repair/replace streets using staff crews. Over the next few years the amount spent on streets decreased dramatically but the overall volume of streets being repaired increased, with asphalt work tripling. In 2020 in-house work dropped by two thirds as crews were redirected toward fulfillment of work orders such as grinding down sidewalk trippers, filling potholes, etc. The focus on work orders continued into 2021, but a higher volume of in-house full street asphalt overlays of streets were completed. An increase of 62% for this work is budgeted for 2022, but this number lags the volume completed in 2019 still by nearly 20%.

Street / Bridge Work					
	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Estimated	Budget
Contractual:					
Operating budget	\$945,596	\$860,871	\$1,045,053	\$937,630	\$995,164
Capital Budget *	232,605	\$39,518	\$55,633	\$264,316	305,918
Total contractual	<u>\$1,178,201</u>	<u>\$900,389</u>	<u>\$1,100,686</u>	<u>\$1,201,946</u>	<u>\$1,301,082</u>
In-house, material only:					
Operating budget	\$249,329	\$221,367	\$78,024	\$111,688	\$180,470
Capital Budget	-	-	-	-	-
Grand Total	<u>\$1,427,530</u>	<u>\$1,121,756</u>	<u>\$1,178,710</u>	<u>\$1,313,634</u>	<u>\$1,481,552</u>

* Net of federal reimbursements

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 million on street repair will enable the City to maintain its average street rating of 7 over a ten year period. The 2022 budget includes \$995,164 for contractual street and sidewalk work, \$180,470 for in-house work and \$305,918 for federally reimbursable street work on New Ballwin Road. The total budget is \$1,481,552. No micro surfacing, crack sealing or stand-alone curb and gutter work will be contracted out during 2022.

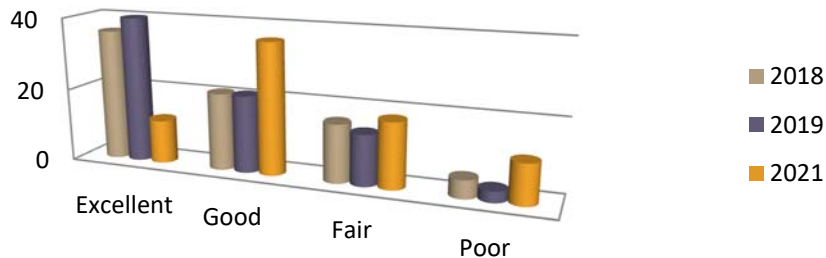
Snow Removal The use of salt brining equipment has been a success story for the City's snow removal and ice prevention operation. Pre-treating roads with salt brine before an expected snow storm or freeze is far more efficient because the brine sticks to the road. The moisture also causes salt to work more effectively at preventing ice from forming in the first place. The use of salt brine allows the city to keep roads clear while using less salt, resulting in significant financial savings as well as protecting the environment. Salt brine will be sprayed on all streets during regular work hours in advance of a forecasted snowfall, reducing overtime expense as well as reducing overall salt usage. The budget for salt in 2022 is \$170,000. The salt conveyor is repaired and the dome is full.

Tree Maintenance In 2015 the City was faced with an expensive proposal for the contractual removal of 2,000 ash trees in the City's right of way in response to the emerald ash borer invasion. Instead, the City purchased a bucket truck and established a crew which works on trees throughout the year. The

exception is several weeks in the summer when street replacement is being conducted and in the fall during leaf collection. In the winter months nearly all the street laborers assist with trees whether it is trimming or stump grinding. Good progress had been made in the first seven years with 1,749 trees removed, 848 of these being ash trees. However, resident requests for the trimming of trees in the right of way have drawn resources away from tree removal. Twenty six percent of open work orders are for tree trimming or removal. A second bucket truck has been added to the fleet. To man this with a crew of four, two laborers will be reassigned from the asphalt crew and two new laborers will be hired. This new crew will be dedicated to tree trimming and the existing crew will perform tree removals. \$10,000 is budgeted for contractual removal of very large trees or ones located too near to power lines.

Leaf Collection In the budget survey, respondents rated this service nearly last in terms of importance, prioritized higher only than mosquito control. However, in terms of how well it is performed, it rated fourth highest. And while residents are relatively happy with the service, the challenges to deliver it increase each year. The timing of the leaf drop plays a significant role. The last several seasons have seen a heavier and later leaf drop. Crews are still making rounds to pick up leaves late into 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 have to be reconfigured to take off leaf boxes and install plows and salt spreaders, and then changed back again. Sometimes this process has to occur multiple times. The City has experimented with outsourcing leaf collection in two of the subdivisions to be able to meet demand, but the price bid in 2021 was more than double the amount paid in the prior year. Lastly, manning the leaf vacuums is dusty, physically demanding work that is especially hard on older maintenance workers and a source of muscle strain. Eight vacuuming crews operate, with two crews in each ward. Each crew is comprised of four workers and is supplemented with temporary staff. In 2021, the City is experimenting with the rental of an industrial leaf vacuum. Rather than manually maneuvering the hose, this unit has a ride-on seat and the hose is controlled with a joystick. This 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 acquisition of one of these vacuums is budgeted in 2022 at a cost of \$100,000. Ultimately the Public Works department would like to own six of these.

**Condition Rating
Vehicles & Heavy Equipment**



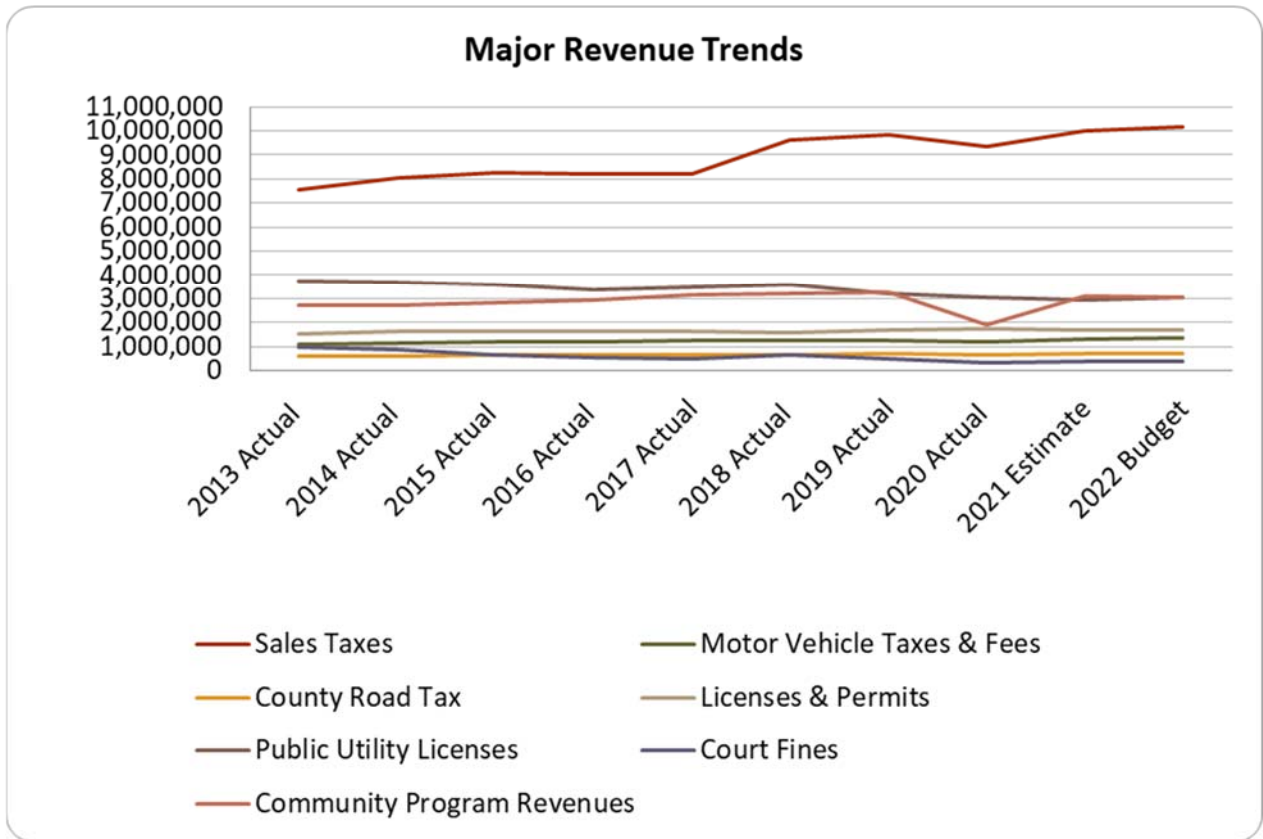
Note: A condition rating was not performed in 2020

Vehicle and Equipment Replacements 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 City had improved the overall condition of the fleet during a multi-year initiative that started five years ago, however, the number of vehicles rated poor or fair is on the rise again. In addition to the leaf vacuum described earlier, the 2022 budget includes 1 two-ton truck and a skid steer with attachments in Public Works, a ¾ ton truck, Steiner tractor and utility vehicle in Parks and Recreation and a pickup truck and three SUV’s in the Police Department. Several other equipment requests were deferred.

In 2022 the City will be replacing its fleet of gas powered golf carts with electric carts under a five year leasing agreement. In addition to being environmentally friendly, these new carts will have lower maintenance expenses and will improve the golfer experience.

Revenues

The largest source of revenue for the City is sales taxes, which make up 40% of all revenues. These are allocated to the Capital Fund first, if grants and federal matching funds are not sufficient to pay for scheduled projects. The remaining sales taxes are allocated to the General Fund. The dramatic increase in sales tax revenues in 2018 reflected in the graph below is attributable to the addition of the half cent county sales tax for public safety. The City receives approximately half of its general sales taxes from an allocation formula based on population. This revenue source could be increased in the future through annexation of adjacent unincorporated residential areas. Two streets in the Waterford subdivision were annexed on January 1st adding 70 residents. The decennial census performed in 2020 reflected an increase



of 699 residents. Sales taxes had declined in 2020 during the beginning of the COVID-19 pandemic, ending the year with receipts 5% lower than in 2019. Ballwin fared better than many of its peers though because of strong anchor stores such as Lowes, Target, and three grocery stores. Continued economic recovery in 2021 is expected to result in higher sales tax receipts than in 2019. A conservative increase of 1% is budgeted for 2022.

The City's TIF District will dissolve in the fourth quarter next year. After that time all sales tax collected in the TIF District area will be distributed to Ballwin instead of just bottom half revenues. This will add \$60,000 in sales tax receipts in 2022, but will be approximately \$425,000 in the subsequent year.

The other revenue sources impacted by the COVID-19 pandemic besides sales tax has been recreation revenues and court fines. Within recreation, the only aspect that did not fully rebound in 2021 was memberships at The Pointe, which is Ballwin's community center. This year has seen an increase of 18% compared with the prior year, and an additional 7% growth is anticipated in 2022. This source still lags 2019 revenues though by \$400,000. Court citations have been returning to pre-pandemic levels since in-person court resumed mid-year.

Two pieces of legislation passed during the year that will impact revenues. The first is a graduated reduction in the franchise fee rate for cable tv/video services from 5% to 2.5%. This revenue source has been on the decline anyway as people switch from cable services to satellite and streaming services, dropping by 28% over the past five years. This source could drop by more than \$200,000. Motor fuel tax however will be increasing over the next five years from the current 17 cents per gallon to 29.5 cents. This is anticipated to increase revenues by more than \$500,000.

General Fund Expenditures

General fund expenses total \$20,806,658 compared with \$18,504,723 for the 2021 estimate. This is an increase of \$2,301,935 or 12.4%. More than half of this is attributable to increased personnel costs, which are up by \$1,355,985. Salary expenses in 2021 as in 2020 were unusually low. The year began with several vacancies due to 2020's hiring freeze. Eight retirements and twenty three terminations created more vacancies, and laborer positions particularly have been difficult to fill. The 2022 budget reflects full

Personnel Costs	2021 Estimated	2022 Budget	\$ Variance	% Variance
Salaries	\$8,005,829	\$8,640,041	\$634,212	7.9%
Overtime/Holiday pay	248,731	235,097	(13,634)	-5.5%
Part-time pay	1,024,090	1,211,139	187,049	18.3%
FICA	689,981	771,967	81,986	11.9%
LAGERS	818,355	925,818	107,463	13.1%
Workers Comp	375,324	455,320	79,996	21.3%
Unemployment insurance	555	0	(555)	-100.0%
Health insurance	1,317,391	1,582,710	265,319	20.1%
Dental insurance	48,326	55,736	7,410	15.3%
Life insurance	10,719	11,692	973	9.1%
HRA	51,939	56,966	5,027	9.7%
Uniforms	86,794	74,550	(12,244)	-14.1%
Employee testing	15,600	12,600	(3,000)	-19.2%
College tuition	4,131	15,500	11,369	275.2%
Miscellaneous	17,397	22,011	4,614	26.5%
Total	\$12,715,162	\$14,071,147	\$1,355,985	

staffing throughout the year, but with staggered starting dates for four open laborer positions as we are able to hire them. Two of these additional laborers are budgeted to be hired next year for the asphalt crew, allowing two experienced laborers to be added to the formation of a second tree trimming/removal crew. This will be a service level increase. Another component of the salaries increase is a 3% merit raise budgeted for full time employees to be effective April 1. Formal approval of this increase by the Board is contingent on the stability of economic conditions in the spring, although police officers will receive step increases of 3% under their collective bargaining agreement regardless.

Part time pay is budgeted to be 18.3% higher than in the current year. Many part time employees receive minimum wage. The mandated minimum wage in Missouri is on a five year schedule of increases which will end in 2023. Both entry level employees and more experienced part time workers will see increases in their rate of pay, the latter because of compression.

Another major component in the personnel increase is the LAGERS pension expense. This is projected to be \$107,463 higher due to full staffing in 2022, higher salaries and increased contribution rates. Health insurance premiums increase July 1. The additional \$265,319 budgeted for this expense reflects a 6.5% premium increase in both 2021 and 2022.

Operating costs include higher amounts for utilities, insurance, motor fuel, maintenance agreements, and special projects. Major expenditure assumptions used in preparing the general fund budget are listed in the table below:

Major Budget Assumptions

Personnel merit increases (April 1)	3.0%
Health insurance premium increase (July 1)	6.5%
Dental insurance premium increase (June 1)	0.0%
LAGERS increase	0.4%
Workers Compensation insurance increase	10.0%
General Liability insurance increase	10.0%
Property & Liability insurance increase	10.0%
Electric rate increase	12.0%
Sewer increase	3.6%
Natural Gas, Water, Sewer	Historical averaging
Motor fuel	10.0%

Significant non-recurring expenses included in the budget are:

- Motorola CAD system \$116,842
- Playground replacement at New Ballwin Park \$100,000
- Treadmills (10) for community center fitness area \$75,700
- Partial depth replacement pavement saw \$30,000
- Poolside lounge furniture \$30,000
- Golf cart lease \$28,000
- PC replacements \$24,000
- Vehicle GPS upgrade \$20,000
- UPS battery and module replacement \$20,000
- Mobile data terminals (4) for police cars \$15,000

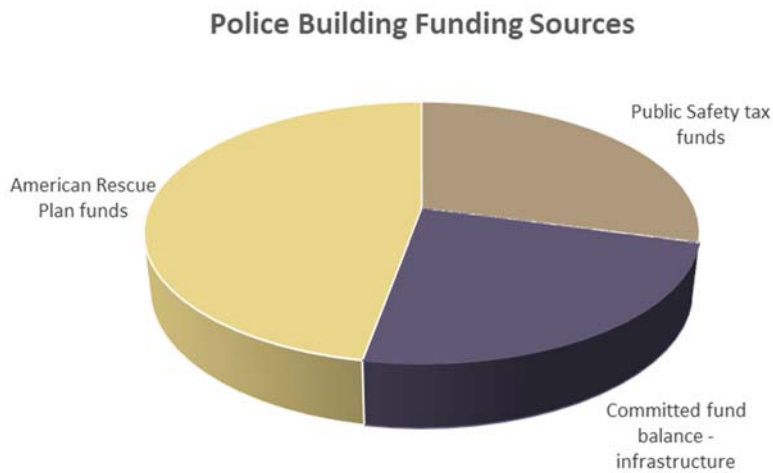
- Ballistic helmets \$15,000
- Network switching appliances (3) \$13,500
- Mitel phone system controller \$12,000

The replacement of trucks, automobiles and heavy equipment in the 2022 budget totals \$605,600.

Capital Fund

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

Funding for the construction will come from several sources. Unspent public safety tax collections from inception of the tax in 2017 to date are held as restricted fund balance to be used for this project. An ordinance was passed in 2019 earmarking \$1,000,000 of unassigned fund balance and 50% of operating surplus each year through 2025 to be committed for major infrastructure projects, particularly the police building and a new public works maintenance facility. These infrastructure funds will also be used to pay for police building construction. A total of \$7.0 million is expected to be accumulated between these two sources by the end of 2021. ARPA funds are also being used. The City does not anticipate the need for outside financing. Total expenditures expected in 2022 are \$8,578,849, with an additional \$3,424,579 to be spent in the subsequent year. The General Fund will transfer \$7,740,000 from fund balance to the Capital Fund in 2022.



A new playground and comfort station in Holloway Park is planned. Conversion of the lower court to a pickleball court, new shade structures and a pedestrian path from Holloway Road to the playground

are anticipated as well based on recommendations in the Parks Master plan. Design and construction work is budgeted in 2022 at a cost of \$552,600. A LWCF grant to offset half of the construction cost is pending approval.

The resurfacing of New Ballwin Road from Manchester to Twigwood Drive will occur in 2022 to address deteriorated pavement, curbs and gutters, ADA ramp replacements and upgrades to the intersection pedestrian signal. It also includes 25 new streetlights that will belong to the City. Total expense is budgeted at \$873,204. With federal reimbursement of 80% of the construction expenses, the net cost to the city is \$220,341.

Approval of federal funding was received for the resurfacing of Ries Road. Engineering will commence in 2022 at a cost of \$85,577.

The Capital Fund will start off 2022 with a fund balance of \$242,210. All but a small amount of the funds will be expended during the budget year.

2022 Budget By Fund					
FUND	REVENUES	EXPENSES	TRANSFERS IN/(OUT)	SURPLUS (DEFICIT)	FUND BALANCE 12/31/22
General	\$22,993,482	\$20,753,253	(\$7,793,405)	(\$5,553,176)	\$15,232,503
Capital	2,182,163	10,090,230	7,675,665	(232,402)	9,808
TIF	1,002,025	4,500	(997,525)	0	0
TDD	102,010	11,000	(91,010)	0	0
Sewer Lateral	292,800	234,769	0	58,031	882,236
Federal Asset Seizure	4,052	17,400	0	(13,348)	18,410
P.O.S.T.	2,275	36,722	0	(34,447)	54,591
All Funds	\$26,578,807	\$31,147,874	(\$1,206,275)	(\$5,775,342)	\$16,197,548

Special Allocations Fund

This fund receives its revenues from the top 50% of economic activity taxes (EATS) received from businesses in the TIF district, from PILOTS, and from sales taxes transferred from the TDD fund. All revenues are used to make principal and interest payments on the TIF bonds. A 1% increase to EATS is projected for the first nine months of 2022.

The TIF District will dissolve on October 10, 2022, which marks the end of its twenty three year life. Final maturity of the bonds is scheduled on 10/1/22. After that time all EATS generated by the redevelopment project will be revenues of the City. Receipt of PILOTs will continue into spring of 2023. After that time these real estate tax payments will be disbursed to entities that levy a property tax such as the school district and fire district.

TDD

Revenues are budgeted to increase by 1.0% with higher overall sales taxes. After the dissolution of the TIF District, the funds will be transferred directly to the bond trustee after paying administrative expenses of the district. The TDD District will continue to operate until 2031.

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 and has begun funding the rare replacement of sewer laterals that extend into the street. Expense for repairs is budgeted at \$220,000 which is an increase of 16% over what was spent in the current year. Revenues will exceed expenses by \$58,031. Accumulated fund balance has become significant, and the City and the Board will be considering enhancements to the program such as a higher spending cap.

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. Due to the extended length of processing time though, revenues for 2022 are budgeted conservatively at \$4,000. Expenses are budgeted at \$17,400. An extended warranty supporting the body worn camera system and evidence library total \$12,400. An additional \$5,000 is budgeted for miscellaneous expenses to supplement the needs of the Police Department. Use of \$13,348 of accumulated fund balance is planned.

P.O.S.T.

Revenues are budgeted to increase by 25%. Court collections have increased in the current year with the return to in-person court sessions. \$2,200 is projected. Expenditures are budgeted at \$36,722 with substantially more training and conferences for police department staff. Accumulated fund balance will be spent down by \$34,447.

Five Year Projections

Because the General and Capital Funds both derive revenue from the sales taxes received by the City, it is necessary to look at both funds projected over a five-year period to get a true picture of what resources are available. The projections in the table below for the years 2023 – 2026 incorporate the same assumptions and methodology used in preparing the 2022 budget. Sales taxes increase 1% in 2022 and in each of the projected years. These figures also include the addition of top half TIF sales taxes. The City will begin to receive these after the TIF bond issue matures in 2022.

The five year projected outlook has improved a great deal from the prior year. Deficits in the projected years are considerably lower and through the year 2025 could be reduced or eliminated if need be by forgoing discretionary capital projects. These project costs are reflected on the line titled *Non-Operating Costs*.

The additional grant revenue of \$6 million being received in 2022 and 2023 eliminates the need for a debt issuance to pay for police building construction. *Transfers in from Fund Balance* of \$7.7 million and \$2.7 million in 2022 and 2023 respectively reflect the use of restricted public safety tax and committed infrastructure funds, which are also being used to finance this construction.

Changes mandated by Missouri statute for minimum wage increases through 2023 are incorporated into part-time pay projections in personnel costs. Usage fees for facility memberships and admissions were increased in January 2020 to help mitigate the impact of the growing cost of recreation labor. Recreational activities continue to be evaluated to determine if more increases are necessary to cover costs for these services. The additional motor fuel tax and the modest sales tax increases are also helping to offset the projected personnel and insurance expense increases across all departments.

General & Capital Projects Funds Combined - Five Year Projections

	2020	2021	2022	2023	2024	2025	2026
	Actual	Estimated	Budget	Projected	Projected	Projected	Projected
Sales Taxes	9,350,311	9,996,000	10,159,000	10,617,770	10,715,508	10,814,223	10,913,925
Other Taxes	1,925,282	2,067,000	2,118,000	2,231,291	2,343,920	2,456,549	2,456,549
Licenses & Permits	1,754,997	1,695,635	1,695,900	1,665,200	1,631,700	1,598,200	1,564,700
Public Utility Licenses	3,051,272	2,953,200	3,047,950	3,005,700	2,980,230	2,957,307	2,936,676
Court	297,689	394,000	400,000	400,000	400,000	400,000	400,000
Community Programs	1,911,619	3,083,904	3,082,225	3,082,225	3,082,225	3,082,225	3,082,225
Police & Communications	356,115	380,858	391,472	407,390	407,390	407,390	407,390
Miscellaneous	2,425,416	3,350,245	3,356,935	181,359	206,359	221,359	236,359
Transfers In from Fund Balance	0	0	7,740,000	2,730,000	0	0	0
Total Revenues	21,072,701	23,920,842	31,991,482	24,320,935	21,767,332	21,937,253	21,997,824
Personnel Costs	11,988,239	12,715,162	14,071,147	14,584,389	15,046,458	15,483,023	15,935,200
Operating Costs	4,472,747	5,134,553	5,503,976	5,411,515	5,467,500	5,511,463	5,576,777
Capital Costs	1,005,189	612,298	1,178,130	1,048,930	1,048,930	1,048,930	1,048,930
TIF Fees & Reimbursements	104,154	97,759	117,740	101,705	0	0	0
Non Operating Costs *	312,318	1,192,221	9,166,067	3,899,579	385,338	1,498,600	25,000
Total Expenditures	17,882,647	19,751,993	30,037,060	25,046,118	21,948,226	23,542,016	22,585,907
Surplus/(Deficit)	3,190,054	4,168,849	1,954,422	(725,183)	(180,894)	(1,604,763)	(588,083)

*net of funding sources

The City projects operating expenses with assumptions of full employment, fair weather and worst case scenarios for repairs and replacements. Historically, our actual expenses have been lower than budget because of more favorable than budgeted premium increases, reduced part-time labor costs when outdoor facilities close because of rain, delays in replacing staff, etc. Actual expenditures have been lower than original budgeted expenditures for the past ten years. Actual revenues have also exceeded budget, bringing budgeted deficits in at year end as surpluses.

Although the projection of sales tax growth at 1% seems conservative it may not be realized. The shift of consumers' shopping habits from brick and mortar stores to online venues has been accelerated by the pandemic. Currently, online sales represent approximately 15% of sales overall but it is expected to grow. Missouri has just passed legislation that permits the capture of local sales taxes from online purchases through the use tax. Ballwin does not currently have a use tax, but along with many of the surrounding municipalities we will be placing this tax initiative on the ballot in April, 2022. If passed by the voters this would enable us to collect the City's local option sales taxes, which are a ½ cent sales tax for capital improvements and a ½ cent sales tax for parks. The City's other sales taxes, the 1 cent general sales tax and ½ cent public safety tax are both County-wide taxes. As such, in order for those taxes to be collected on online purchases, the voters across St. Louis County will need to approve a use tax as well. Funds collected from this tax could be used for capital projects and to increase spending on streets, as this was identified by our residents in the budget survey as an area needing improvement.

Fund Balance

The General Fund will be using \$5,553,176 of accumulated fund balance in 2022, which decreases the balance by 26.7%. Total fund balance is projected to include \$2.8 million committed for major infrastructure improvements. We anticipate our unassigned fund balance at the end of 2022 to be \$11,046,653. This amount is 53.1% of our budgeted operating expenditures and exceeds our fund balance reserve policy requirement of 25% by more than \$5.8 million.

The Capital Fund budget will use virtually all of its accumulated fund balance of \$242,210 in this budget, ending the year with a small balance of \$9,808. 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 only carries over a significant fund balance into the next year if one of the projects is unfinished. This happens most often with park projects, which tend to experience delays.

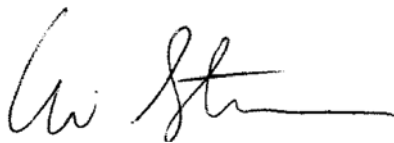
Budget Award

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, 2021. This is the sixth such award for the City.

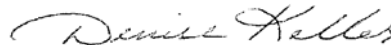
The award reflects the City's commitment to meeting the highest principles of governmental budgeting. This signifies that Ballwin's budget rated proficient in serving as: a policy document, a financial plan, an operations guide, and a communications device. This award is valid for a period of one year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

In closing, thank you to the entire management team for their assistance and support in the development of the 2022 budget. Additional appreciation is extended to Mayor Pogue and the Board of Aldermen for their continued guidance and support throughout the budget process. The continual financial strength of the City is the direct result of the guidance and oversight by the Mayor and Board of Aldermen in concert with our dedicated staff on behalf of the citizens of Ballwin.

Respectfully Submitted,



Eric Sterman
City Administrator



Denise Keller, CPFO
Finance Officer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Ballwin
Missouri**

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morrill

Executive Director

Form of Government

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

City Officials

MAYOR

Tim Pogue



BOARD OF ALDERMEN

Ward I

Michael Finley



Mike Utt



Ward II

Kevin Roach



Mark Stallmann



Ward III

Frank Fleming



Jim Leahy



Ward IV

Ross Bullington



Ray Kerlagon



City Administration

CITY ADMINISTRATOR

Eric Sterman



DIRECTOR OF PARKS AND RECREATION

Chris Conway



CHIEF OF POLICE

Doug Schaeffler



DIRECTOR OF PUBLIC WORKS

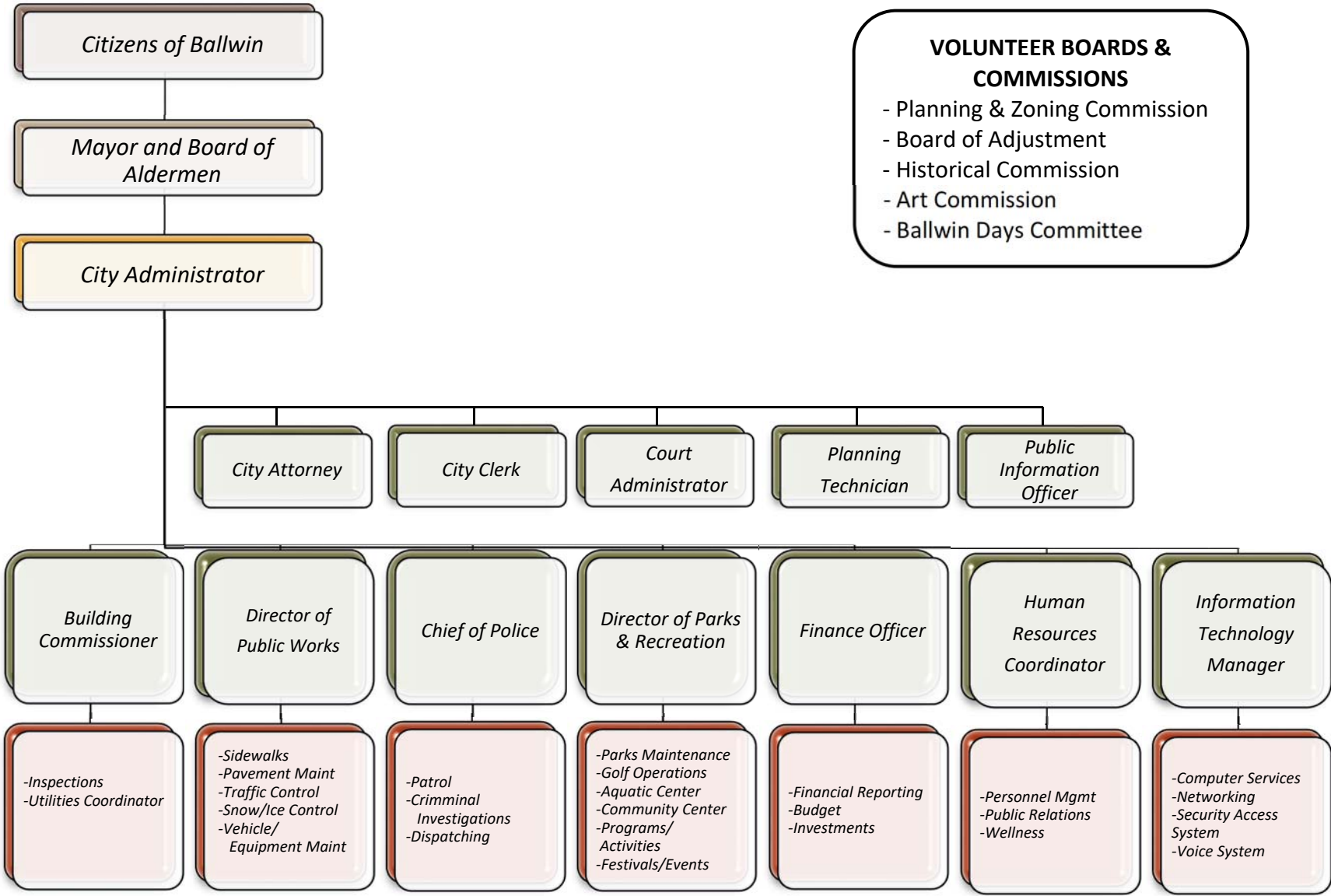
Jim Link



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

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

City of Ballwin 2022 Organizational Structure



VOLUNTEER BOARDS & COMMISSIONS

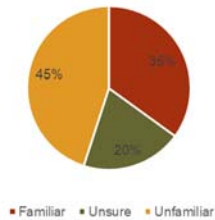
- Planning & Zoning Commission
- Board of Adjustment
- Historical Commission
- Art Commission
- Ballwin Days Committee

Budget Survey

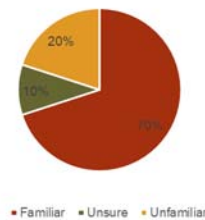
The City conducted its first ever community survey regarding the budget this year. This survey was available for 5 weeks. It was announced in the City’s quarterly magazine, sent out in text blasts, posted on social media and on the City’s website. Paper copies were available at the Government Center for those residents who do not have computer access.

Respondents were asked about their familiarity with the budget process and with City services. Nearly half were unfamiliar with how decisions are made during the budget process while one in five were unfamiliar with the services provided by Ballwin.

Familiarity with Decision Making



Familiarity with City Services



Respondents were then given a listing of City services and asked to rate each one on a scale ranging from Very Important to Unimportant, and then rate how well each was being delivered.

Service	Importance	Quality of Delivery
Street and Sidewalk Maintenance	98%	78%
Snow removal	98%	94%
Police	97%	95%
Parks and green spaces	95%	89%
Recreation facilities and programming	91%	87%
Planning for, managing, and promoting economic development	90%	58%
Providing information, customer service, and public engagement	89%	71%
Tree maintenance in rights-of-way	88%	62%
Permits, inspections and code enforcement	84%	62%
Leaf collection	82%	87%
Mosquito control	71%	62%

Services with lower delivery ratings were assessed to determine whether additional funding, improvements to processes or increased education was needed. For example, in terms of economic development, some people believe the City should be providing tax incentives to draw businesses to Ballwin but the City does not levy a property tax. Thus more education is needed regarding economic development.

A final question posed asked which options respondents would support to supplement revenues for the purpose of maintaining existing services. 59% were in favor of a use tax, 45% supported implementing new user fees or increasing existing user fees, 21% advocated a reduction in service levels and 14% would support a property tax.

Board of Aldermen Planning Directives

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

- Emphasize safe work habits for staff to reduce incidents and worker's compensation insurance premiums
- Explore ways to reduce the cost of city paid street lights
- Reconfigure the public works yard to provide shelter for vehicles and equipment

Capital Equipment

- Construct facilities for protection of remaining city vehicles from the weather
- Purchase a rubber tire excavator to enable more in-house street repair
- Purchase industrial sized leaf vacuums to help automate leaf pickup service

Planning /Economic Development

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

Operations/Facilities

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

Marketing/Communication/Citizen Engagement

- Grow the branding of Ballwin for residents and the surrounding communities

Technology

- Expand regional dispatching services



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 Vlassis Park and as the center of Ballwin.
- 4.3 Create welcoming entries into the City and Ballwin Town Center.
- 4.4 Stewardship of the natural resources that define neighborhood and community character.

Leader in Active Recreation and Healthy Living

Key Goals:

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

A Distinctive Image for Ballwin

Key Goals:

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

Outstanding Community Services

Key Goals:

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



Budget Overview

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

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

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

Fiscal Year

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

Governmental Fund Types

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

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

Funds Excluded from Adopted Budget

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

Budget Basis

Formal budgetary accounting is employed for all funds of the City. Annual operating budgets are adopted each fiscal year through passage of a budget ordinance. All unencumbered budget appropriations lapse

at the end of each fiscal year. If encumbered funds are needed to complete a project in the next fiscal year, they must be re-budgeted.

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

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

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

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

Basis of Accounting and Budgeting

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

Budget Preparation, Review and Adoption

The annual budget process typically begins in August of each year. General revenues are projected by the Finance Officer and parks and recreation revenues are projected by that department. Each department head submits a proposed budget, representing their respective department, which is reviewed and edited by the City Administrator and Finance Officer before being presented to the Board of Aldermen. A 5-year capital improvement plan is first reviewed by the City’s Planning and Zoning Commission before being presented to the Board of Aldermen for approval. The budget is legally enacted by ordinance in December after 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 and monies available in the unassigned fund balance. The City's goal is to budget expenditures that total less than budgeted revenues. Revenues and expenditures are monitored throughout the fiscal year.

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

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

Budget Calendar Fiscal Year 2022

DATE	ACTION
May, 2021	Conduct Budget Survey with residents, businesses
July 27, 2021	City Administrator & Finance Officer hold initial budget preparation meeting with department heads
August 2, 2021	Provide departmental access to 2022 Budget System
September 27 – October 1, 2021	City Administrator and Finance Officer meet with individual department heads to review departmental budgets
October 11, 2021	Conduct Budget Work Session with Board of Aldermen; present Employee Compensation, Special Revenue Funds and General Fund Budget Revenues
October 25, 2021	Conduct Budget Work Session with Board of Aldermen; present General Fund and Capital Fund Budget Expenditures
November 1, 2021	Present Capital Improvement Plan for approval at Planning & Zoning Commission Meeting (as required by State Statute)
November 22, 2021	Present 2021 Budget Re-appropriation to Board of Aldermen
December 1, 2021	Publish Public Hearing Notice
December 13, 2021	Conduct Public Hearing on Proposed Budget; Adopt Budget
December 14, 2021	Distribute Approved Budget

Financial Policies

Operating Budget Policy

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

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

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

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

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

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

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

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

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

The City of Ballwin declares that:

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

Capital Improvement Plan and Debt Budget Policy

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

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

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

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

Budget Amendments / Re-appropriation

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

Fund Balance Policy

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

Background

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

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

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

Actions Leading to Restricted, Committed and Assigned Fund Balances

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

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

Order of Spending

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

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

Minimum Unrestricted Fund Balance

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

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

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

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

Capital Asset Policy

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

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

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

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

Investments

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

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

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

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

Authorized and Suitable Investments

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

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

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



Fund Structure

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

Fund Organization

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

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

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

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

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

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

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

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

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

Use of Funds

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

Use of Funds by Departments

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

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



Budget Summaries

Summary of All Funds

	2020 Actual	2021 Estimated	2022 Budget	% Change from 2021 Estimated
General Fund				
Revenues	\$ 20,364,706	\$ 23,216,842	\$ 22,993,482	-1.0%
Expenditures	(17,513,889)	(18,504,723)	(28,546,658)	54.3%
Revenues over (under) expenditures	\$ 2,850,817	\$ 4,712,119	\$ (5,553,176)	
Capital Fund				
Revenues	\$ 987,243	\$ 1,750,603	\$ 9,922,163	466.8%
Expenditures	(648,006)	(2,293,873)	(10,154,565)	342.7%
Revenues over (under) expenditures	\$ 339,237	\$ (543,270)	\$ (232,402)	
Special Allocation Fund				
Revenues	\$ 1,319,689	\$ 1,371,438	\$ 1,158,265	-15.5%
Expenditures	(1,319,689)	(1,371,438)	(1,158,265)	-15.5%
Revenues over (under) expenditures	\$ -	\$ -	\$ -	
Transportation Development District Fund				
Revenues	\$ 93,077	\$ 101,015	\$ 102,010	1.0%
Expenditures	(93,077)	(101,015)	(102,010)	1.0%
Revenues over (under) expenditures	\$ -	\$ -	\$ -	
Sewer Lateral Fund				
Revenues	\$ 276,910	\$ 294,150	\$ 292,800	-0.5%
Expenditures	(135,633)	(205,836)	(234,769)	14.1%
Revenues over (under) expenditures	\$ 141,277	\$ 88,314	\$ 58,031	
Federal Asset Seizure Fund				
Revenues	\$ 1,064	\$ 1,114	\$ 4,052	263.7%
Expenditures	(53,403)	(46,100)	(17,400)	-62.3%
Revenues over (under) expenditures	\$ (52,339)	\$ (44,986)	\$ (13,348)	
P.O.S.T. Fund				
Revenues	\$ 2,627	\$ 1,889	\$ 2,275	20.4%
Expenditures	0	(5,900)	(36,722)	522.4%
Revenues over (under) expenditures	\$ 2,627	\$ (4,011)	\$ (34,447)	
Total Governmental				
Revenues	\$ 23,045,316	\$ 26,737,051	\$ 34,475,047	28.9%
Expenditures	(19,763,697)	(22,528,885)	(40,250,389)	78.7%
Revenues over (under) expenditures	\$ 3,281,619	\$ 4,208,166	\$ (5,775,342)	

Changes In Fund Balances

	General	Capital	Special Allocation	TDD	Sewer Lateral	Federal Asset Seizure	P.O.S.T.	Total
Est. Beginning Balance	\$ 20,785,679 ¹	\$ 242,210	\$ -	\$ -	\$ 824,205	\$ 31,758	\$ 89,038	\$ 21,972,890
Revenues	22,993,482	2,182,163	1,002,025	102,010	292,800	4,052	2,275	26,578,807
Transfers In	-	7,740,000	156,240	-	-	-	-	7,896,240
Total Resources	43,779,161	10,164,373	1,158,265	102,010	1,117,005	35,810	91,313	56,447,937
Less:								
Expenditures	20,753,253	10,090,230	4,500	11,000	234,769	17,400	36,722	31,147,874
Transfers out	7,793,405	64,335	1,153,765	91,010	-	-	-	9,102,515
Ending Balance	\$ 15,232,503	\$ 9,808	\$ -	\$ -	\$ 882,236	\$ 18,410	\$ 54,591	\$ 16,197,548
Fund Balance Change:								
Amount	\$ (5,553,176)	\$ (232,402)	\$ -	\$ -	\$ 58,031	\$ (13,348)	\$ (34,447)	\$ (5,775,342)
Percent	-26.7%	-96.0%			7.0%	-42.0%	-38.7%	-26.3%

¹ Includes art commission escrow \$15,649, historical society escrow \$17,247, Lafayette Older Adult Program (LOAP) escrow \$8,860, inmate security escrow \$23,278, sidewalk escrow \$23,795.

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

Budget Summary Schedule

	General			Special Revenue			Capital Projects			Total		
	2020 Actual	2021 Estimated	2022 Budget	2020 Actual	2021 Estimated	2022 Budget	2020 Actual	2021 Estimated	2022 Budget	2020 Actual	2021 Estimated	2022 Budget
Revenues												
Sales and Use Taxes	\$ 8,642,316	\$ 9,292,000	\$ 8,901,000	\$ 656,345	\$ 743,000	\$ 530,000	\$ 707,995	\$ 704,000	\$ 1,258,000	\$ 10,006,656	\$ 10,739,000	\$ 10,689,000
Other Taxes	1,925,282	2,067,000	2,118,000	268,660	285,000	285,000	-	-	-	2,193,942	2,352,000	2,403,000
Licenses & Permits	1,754,997	1,695,635	1,695,900	-	-	-	-	-	-	1,754,997	1,695,635	1,695,900
Public Utility Licenses	3,051,272	2,953,200	3,047,950	18,297	21,000	13,950	-	-	-	3,069,569	2,974,200	3,061,900
Investment Earnings	156,486	69,400	47,500	1,275	444	212	-	-	-	157,761	69,844	47,712
Donations	1,909	2,129	2,150	-	-	-	-	-	-	1,909	2,129	2,150
Federal Grants	-	-	-	-	-	-	42,998	737,513	652,863	42,998	737,513	652,863
Grants and Entitlements	2,119,824	3,082,706	3,134,206	-	-	-	236,250	309,090	271,300	2,356,074	3,391,796	3,405,506
Local Government PILOTS	-	-	-	587,037	560,000	560,000	-	-	-	587,037	560,000	560,000
Court Fines	297,689	394,000	400,000	-	-	-	-	-	-	297,689	394,000	400,000
Sale of Assets/Property	32,751	19,384	109,600	-	-	-	-	-	-	32,751	19,384	109,600
False Alarm Fines	5,000	5,825	5,000	-	-	-	-	-	-	5,000	5,825	5,000
Police and Communications	351,115	375,033	386,472	2,842	2,754	6,200	-	-	-	353,957	377,787	392,672
Community Programs	1,911,619	3,083,904	3,082,225	-	-	-	-	-	-	1,911,619	3,083,904	3,082,225
Miscellaneous Revenues	114,446	176,626	63,479	8,250	9,150	7,800	-	-	-	122,696	185,776	71,279
Transfers In	-	-	-	150,661	148,258	156,240	-	-	7,740,000	150,661	148,258	7,896,240
Total Revenues	\$ 20,364,706	\$ 23,216,842	\$ 22,993,482	\$ 1,693,367	\$ 1,769,606	\$ 1,559,402	\$ 987,243	\$ 1,750,603	\$ 9,922,163	\$ 23,045,316	\$ 26,737,051	\$ 34,475,047
Expenditures - by Function												
Administration	\$ 2,902,418	\$ 3,056,321	\$ 3,266,275	\$ 135,633	\$ 205,836	\$ 234,769	\$ -	\$ -	\$ -	\$ 3,038,051	\$ 3,262,157	\$ 3,501,044
Parks and recreation	3,632,058	4,258,101	4,708,145	-	-	-	-	-	-	3,632,058	4,258,101	4,708,145
Police	5,872,447	6,198,560	6,780,933	53,403	52,000	54,122	-	-	-	5,925,850	6,250,560	6,835,055
Public Works	4,054,063	4,336,733	4,819,770	-	-	-	-	-	-	4,054,063	4,336,733	4,819,770
Capital Expenditures	1,005,188	612,298	1,178,130	-	-	-	591,567	2,238,824	10,090,230	1,596,755	2,851,122	11,268,360
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
TIF Fees & Reimbursements	47,715	42,710	53,405	1,366,259	1,421,953	1,221,775	56,439	55,049	64,335	1,470,413	1,519,712	1,339,515
Transfers Out	-	-	7,740,000	46,507	50,500	38,500	-	-	-	46,507	50,500	7,778,500
Total Expenditures	\$ 17,513,889	\$ 18,504,723	\$ 28,546,658	\$ 1,601,802	\$ 1,730,289	\$ 1,549,166	\$ 648,006	\$ 2,293,873	\$ 10,154,565	\$ 19,763,697	\$ 22,528,885	\$ 40,250,389
Revenues over (under) expenses	\$ 2,850,817	\$ 4,712,119	\$ (5,553,176)	\$ 91,565	\$ 39,317	\$ 10,236	\$ 339,237	\$ (543,270)	\$ (232,402)	\$ 3,281,619	\$ 4,208,166	\$ (5,775,342)
Beginning Fund Balance - Jan 1	\$ 13,222,743	\$ 16,073,560	\$ 20,785,679	\$ 814,119	\$ 905,684	\$ 945,001	\$ 446,243	\$ 785,480	\$ 242,210	\$ 14,483,105	\$ 17,764,724	\$ 21,972,890
Ending Fund Balance - Dec 31	\$ 16,073,560	\$ 20,785,679	\$ 15,232,503	\$ 905,684	\$ 945,001	\$ 955,237	\$ 785,480	\$ 242,210	\$ 9,808	\$ 17,764,724	\$ 21,972,890	\$ 16,197,548

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 95.3% of all taxes, fees, user charges, grants, contracts, licenses, assessments, etc. are covered by this section.

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

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

Each revenue page is divided into the following sections:

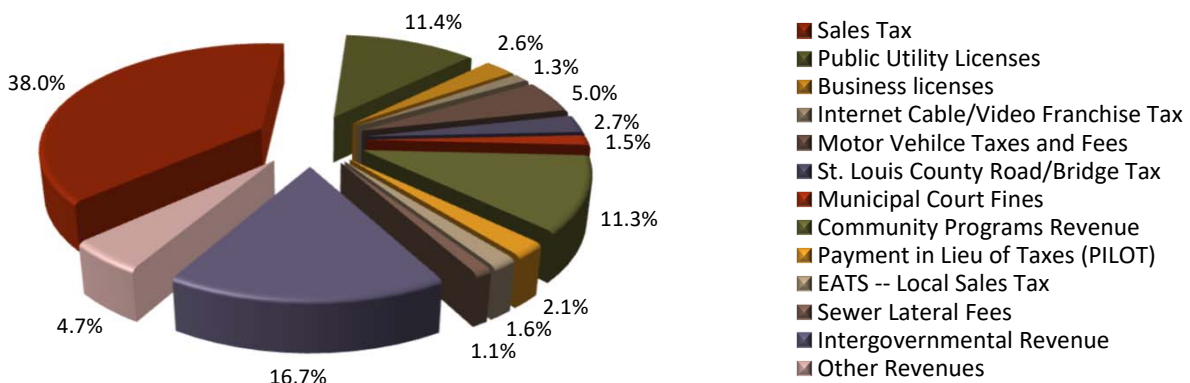
Legal authorization - The section of the Missouri Revised Statutes and city ordinances that authorizes the levy or revenue.

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

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

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

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



Sales Tax

Legal Authorization:

State Statute: Sections 94.500 and Chapter 144
City Ordinance: Section 27-1

Account Codes:

500001, 500005

Description:

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

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

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

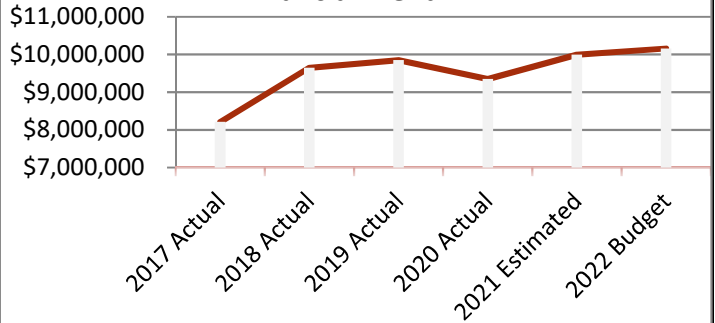
Basis of Projection & Analysis:

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

Sales taxes increased in 2021 by \$646,000 or 6.9%. A recovery of 3% had been budgeted. A conservative increase of 1% is budgeted for FY22.

Beginning in the third quarter, the City will begin receiving the bottom half of incremental sales taxes (EATs) from the Olde Towne Plaza previously dedicated for repayment of TIF bonds. These EATs will increase sales tax collections by .6%.

Financial Trend



By Fund						
Collection/ Distribution Year	General Fund		Capital Fund		Total	Annual Percentage Change
2017 Actual	7,309,027	89.0%	900,918	11.0%	8,209,944	
2018 Actual	8,958,996	92.9%	689,365	7.1%	9,648,361	17.5%
2019 Actual	9,428,306	95.7%	419,069	4.3%	9,847,375	2.1%
2020 Actual	8,642,316	92.4%	707,995	7.6%	9,350,311	-5.0%
2021 Estimated	9,292,000	93.0%	704,000	7.0%	9,996,000	6.9%
2022 Budget	8,901,000	87.6%	1,258,000	12.4%	10,159,000	1.6%

Public Utility Licenses

Legal Authorization:

State Statute: Sections 94.110 - 94.120
City Ordinance: 14-206, 14-231, 14-251, 14-271

Account Codes:

501001, 501002, 501003, 501004, 501006
 501007, 501008, 501009, 501010

Description:

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

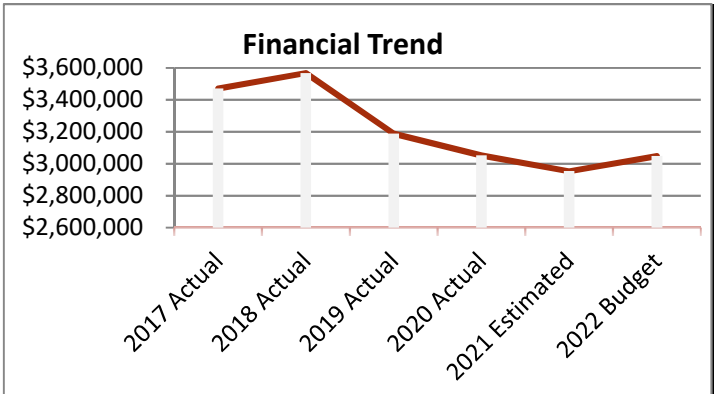
The City increased its utility gross receipts tax rate to 7% in 2008.

Basis of Projection & Analysis:

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

Telephone tax receipts continue to decline; a reduction of more than 17% is projected for FY22.

The electric utility has requested a rate increase of 12% for FY22.



General Fund Category						
Collection/	Gas	Water	Telephone	Electric	Total	Annual
2017 Actual	732,656	378,991	693,223	1,665,291	3,470,161	
2018 Actual	817,218	426,342	649,948	1,674,880	3,568,388	2.8%
2019 Actual	792,476	401,538	493,253	1,501,514	3,188,781	-10.6%
2020 Actual	717,083	463,626	423,657	1,446,906	3,051,272	-4.3%
2021 Estimated	713,800	458,100	343,200	1,438,100	2,953,200	-3.2%
2022 Budget	762,500	424,750	285,000	1,575,700	3,047,950	3.2%

Business Licenses

Legal Authorization:

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

Account Codes:

502001

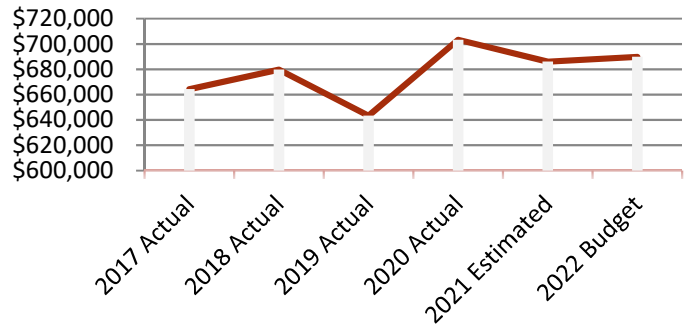
Description:

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

Basis of Projection & Analysis:

Change in this revenue source is generally based on projected commercial growth and occupancy rates. Revenues for square footage based businesses had been discounted by 20% in FY21 as a concession for the impact of the COVID-19 pandemic. A nominal increase is anticipated.

Financial Trend



General Fund Category			
Collection/ Distribution Year	Business Licenses		Annual Percentage
2017 Actual	664,221	100.0%	
2018 Actual	679,836	100.0%	2.4%
2019 Actual	643,377	100.0%	-5.4%
2020 Actual	703,367	100.0%	9.3%
2021 Estimated	686,000	100.0%	-2.5%
2022 Budget	690,000	100.0%	0.6%

Internet Cable/Video Franchise Tax

Legal Authorization:

State Statute: 67.2689
City Ordinance: 14-206

Account Codes:

501025

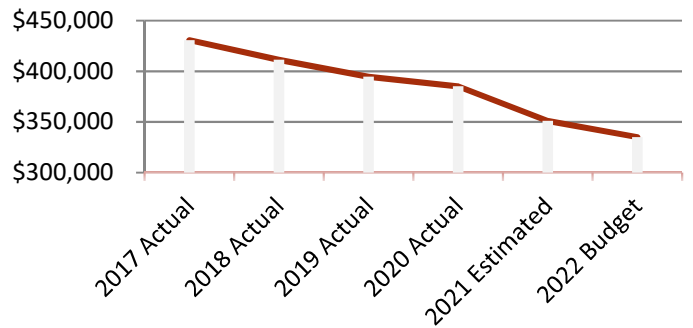
Description:

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

Basis of Projection & Analysis:

Collections in 2022 are anticipated to decrease by 4.6% as customers continue to convert to satellite based and streaming services.

Financial Trend



General Fund Category			
Collection/ Distribution Year	Cable TV Franchise		Annual Percentage
2017 Actual	430,864	100.0%	
2018 Actual	411,363	100.0%	-4.5%
2019 Actual	394,706	100.0%	-4.0%
2020 Actual	385,142	100.0%	-2.4%
2021 Estimated	351,000	100.0%	-8.9%
2022 Budget	335,000	100.0%	-4.6%

Motor Vehicle Taxes and Fees

FUEL TAX, SALES TAX, & LICENSE /TRANSFER FEES

Legal Authorization:

State Statute: Article IV, Section 30(a);
 Article VII, Section 94.560; Article X,
 Chapter 142, Section 144.069
City Ordinance: N/A

Account Codes:

500002, 500045, 500030

Description:

Motor Fuel Tax: This State imposed 17¢ per gallon tax reflects a 15% distribution, divided among all Missouri cities, of all State taxes collected on the sale of motor fuel. The distribution is based on the last federal decennial census. In 2021 the voters approved an increase to the fuel tax of 12.¢ to be implemented over a five year period beginning October 1, 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.

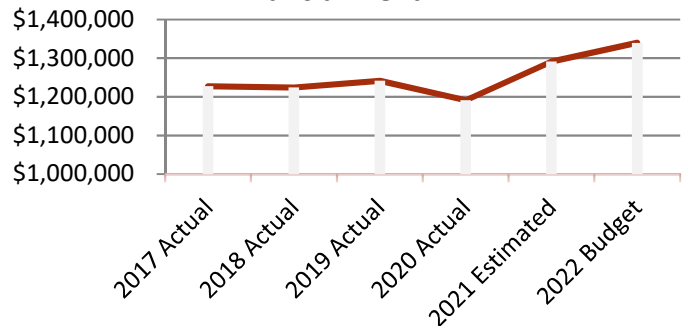
Motor Vehicle Fees: This fee is the City share of the State of Missouri vehicle license and transfer fees assessed. Allocation is based on a city's population according to the last Federal decennial census. Funds derived from this revenue source are to be used solely for "construction, reconstruction,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

Basis of Projection & Analysis:

Motor Fuel Tax: Revenues are projected to grow by 10.2% with a higher fuel tax rate of 19.5¢, and an additional increase in October to a rate of 22¢.

Motor vehicle sales are budgeted to return to more historic levels for FY22.

Financial Trend



General Fund Category					
Collection/ Distribution Year	Motor Fuel Tax	Motor Vehicle Sales Tax	Motor Vehicle Fees	Total	Change
2017 Actual	819,499	273,139	135,126	1,227,765	
2018 Actual	815,718	271,339	136,798	1,223,856	-0.3%
2019 Actual	823,560	278,187	139,492	1,241,238	1.4%
2020 Actual	765,876	287,755	137,698	1,191,329	-4.0%
2021 Estimated	822,000	325,000	144,000	1,291,000	8.4%
2022 Budget	906,000	290,000	144,000	1,340,000	3.8%

St. Louis County Road/Bridge Tax

Legal Authorization:

State Statute: 137.558
City Ordinance: N/A

Account Codes:

500040

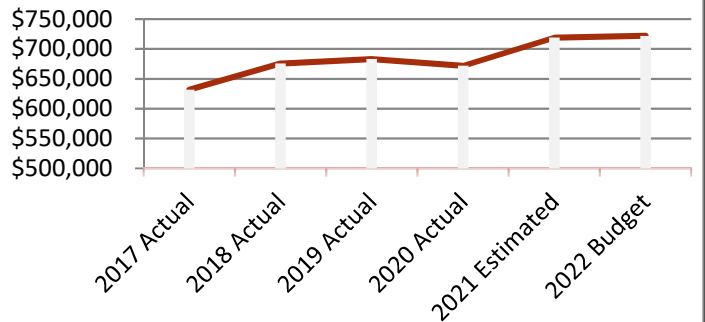
Description:

St. Louis County's Road and Bridge tax levy is \$0.083 per \$100 assessed valuation of residential and commercial real property and \$0.105 for personal property within the City. It is distributed to the City based on the City's assessed valuation and is billed along with other property tax assessments. This revenue must be used for the improvement and repair of public roads, streets and bridges within the municipality.

Basis of Projection & Analysis:

Assessment values have been increasing since 2013. FY21 has been a reassessment year, and values increased by 7%.

Financial Trend



General Fund Category			
Collection/ Distribution Year	County Road Tax		Annual Percentage
2017 Actual	631,718	100.0%	
2018 Actual	675,661	100.0%	7.0%
2019 Actual	682,874	100.0%	1.1%
2020 Actual	671,478	100.0%	-1.7%
2021 Estimated	719,000	100.0%	7.1%
2022 Budget	722,000	100.0%	0.4%

Municipal Court Fines

Legal Authorization:

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

Account Codes:

503005

Description:

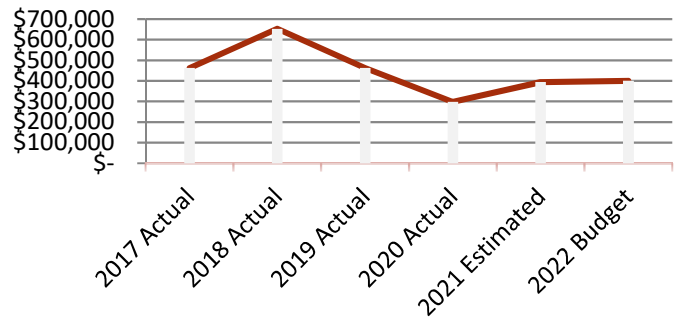
Revenue is received from the fines levied by the Ballwin Municipal Judge in the adjudication of tickets and citations issued by the Ballwin Police and Code Enforcement personnel.

Basis of Projection & Analysis:

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

Ticket volume fluctuates from year to year, but dropped significantly during the pandemic. A return to in person court sessions mid-year boosted revenues in FY21.

Financial Trend



General Fund Category			
Collection/ Distribution Year	Municipal Court Fines		Annual Percentage
2017 Actual	462,383	100.0%	
2018 Actual	652,914	100.0%	41.2%
2019 Actual	462,616	100.0%	-29.1%
2020 Actual	297,689	100.0%	-35.7%
2021 Estimated	394,000	100.0%	32.4%
2022 Budget	400,000	100.0%	1.5%

Community Programs Revenue

Legal Authorization:

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

Account Codes:

Various

Description:

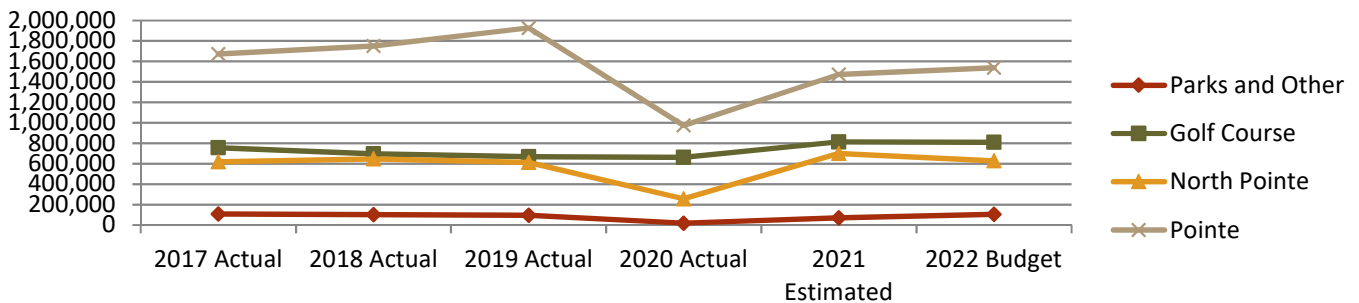
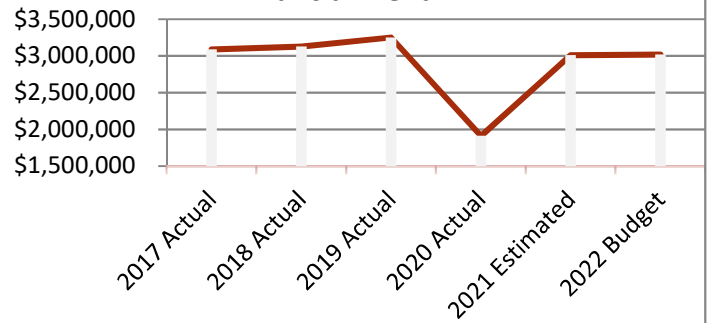
The City of Ballwin has three major recreation facilities from which it receives revenues. The Pointe at Ballwin Commons Community Center houses a fitness center, indoor track, gymnasium and natatorium. Programs ranging from water aerobics classes to arts & crafts to race events are offered. The North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

Basis of Projection & Analysis:

Revenue from outdoor facilities fluctuate with weather conditions and are projected generally at a five year average.

Membership fees and daily admission rates increased January 1, 2020 to help offset the impact of scheduled minimum wage increases. Revenues have recovered to prepandemic levels in all areas except community center memberships, which are expected to take several years to return to their previous levels.

Financial Trend



Payment in Lieu of Taxes (PILOT)

Legal Authorization:

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

Account Codes:

500502

Description:

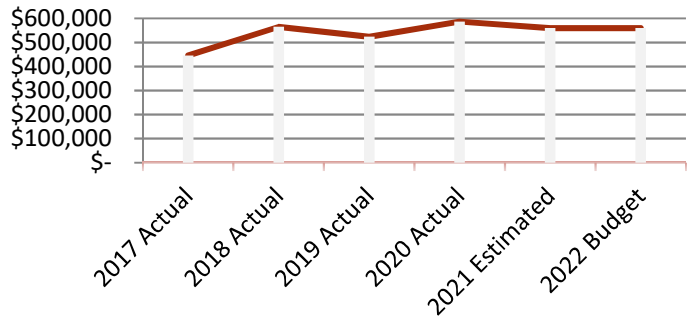
Tax Increment Financing (TIF) - encourages development of blighted, substandard, or economically under-utilized areas that would not develop without public assistance; the PILOTs are made by property owners in the redevelopment area on the increase in current equalized assessed valuation of each such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

Basis of Projection & Analysis:

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

Revenues fluctuate based on the success of real estate assessment value appeals filed by major tenants in the development. Revenues are budgeted to remain flat.

Financial Trend



Special Revenue Fund Category			
Collection/ Distribution Year	PILOTs		Annual Percentage
2017 Actual	445,455	100.0%	
2018 Actual	565,296	100.0%	26.9%
2019 Actual	523,917	100.0%	-7.3%
2020 Actual	587,037	100.0%	12.0%
2021 Estimated	560,000	100.0%	-4.6%
2022 Budget	560,000	100.0%	0.0%

EATS -- Local Sales Tax

Legal Authorization:

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

Account Codes:

500501

Description:

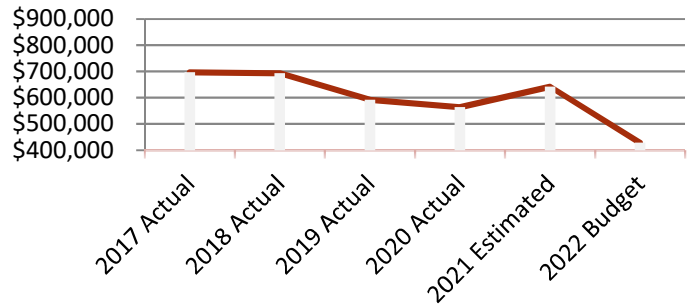
For redevelopment projects approved by ordinance after August 31, 1991, fifty percent of the total additional revenue from taxes, penalties and interest which are imposed by the municipality or other taxing districts, and which are generated by economic activities within the area over a determined base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

Ballwin has one active TIF redevelopment project which generates economic activity taxes (EATS) - Olde Towne Plaza. Under the TIF Act, the maximum length of time for a TIF District to operate is 23 years. This project meets that maximum time limit in October, 2022.

Basis of Projection & Analysis:

Revenues have been rising with some new tenants. FY22 revenues project an increase of 1% for the first three quarters until the District closes. EATS generated from this project will then be retained by the City.

Financial Trend



Special Revenue Fund Category			
Collection/ Distribution Year	EATs		Annual Percentage
2017 Actual	696,862	100.0%	
2018 Actual	692,965	100.0%	-0.6%
2019 Actual	591,297	100.0%	-14.7%
2020 Actual	563,332	100.0%	-4.7%
2021 Estimated	642,000	100.0%	14.0%
2022 Budget	428,000	100.0%	-33.3%

Sewer Lateral Fees

Legal Authorization:

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

Account Codes:

500050

Description:

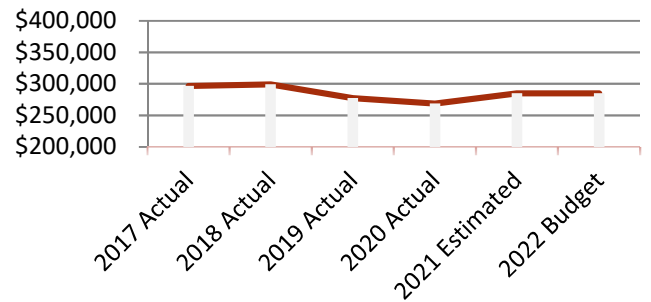
The City of Ballwin receives an annual fee of \$28 on all residential property having six or less dwelling units to fund a sewer lateral repair program. This fee was approved by Ballwin voters in April 1999. St Louis County collects the fee from eligible property owners.

Basis of Projection & Analysis:

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

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

Financial Trend



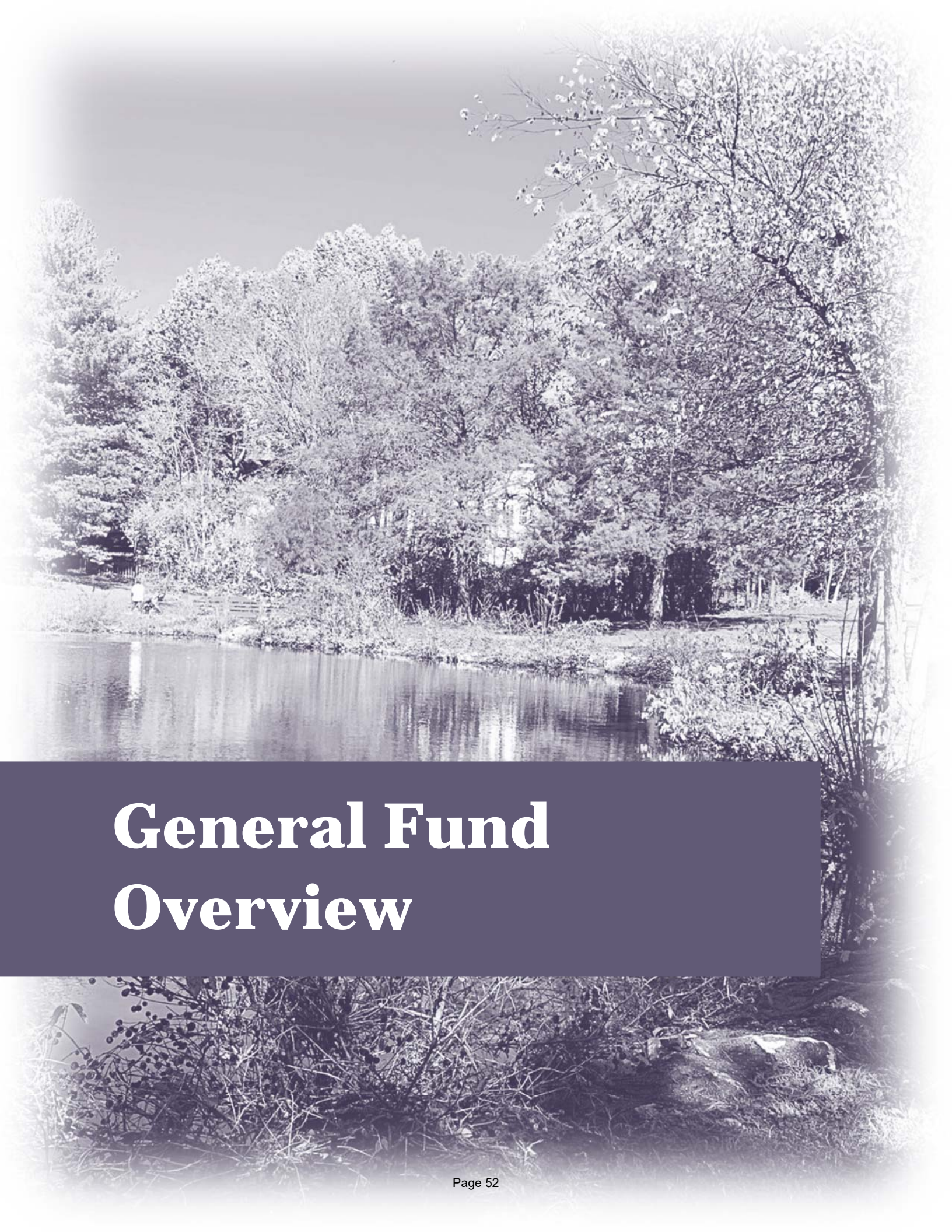
Sewer Lateral Fund Category			
Collection/ Distribution Year	Sewer Lateral Fees		Annual Percentage
2017 Actual	296,500	100.0%	
2018 Actual	299,158	100.0%	0.9%
2019 Actual	277,125	100.0%	-7.4%
2020 Actual	268,660	100.0%	-3.1%
2021 Estimated	285,000	100.0%	6.1%
2022 Budget	285,000	100.0%	0.0%

Intergovernmental Revenue

Description:

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

		Amount	Fund Total
<u>Grant</u>			
<u>Program</u>			
MO Dept of Transportation	DWI Enforcement	\$4,500	
	Seatbelt Enforcement	3,500	
	Traffic Services	8,800	
	Youth Alcohol	3,700	
MO Public Safety	LLEBG	10,000	
Dept. of Justice	Drug Enforcement	18,649	
Dept. of Treasury	American Rescue Plan Act	3,035,057	
National Park Service	Land Water Conservation	50,000	
		<u>3,134,206</u>	
<u>Service Contract</u>			
<u>Entity</u>			
Policing Services	City of Winchester	159,175	
Police Communications	City of Manchester	146,384	
School Resource Officer	Selvidge Middle School	64,413	
Municipal Court	City of Winchester	12,000	
Housing/Building Permits	City of Winchester	15,000	
Code Enforcement	City of Winchester	4,200	
Prisoner Housing	City of Ellisville	400	
		<u>401,572</u>	
Total General Fund			<u><u>3,535,778</u></u>
<u>Grant/Reimbursement</u>			
<u>Project</u>			
Federal STP	New Ballwin	<u>652,863</u>	
<u>Grant</u>			
<u>Program</u>			
National Park Service	Land Water Conservation	<u>271,300</u>	
Total Capital Fund			<u><u>924,163</u></u>
Police Federal Asset Seizure Fund			<u><u>4,000</u></u>
Police Officers Standards Training Fund			<u><u>2,200</u></u>
Total Intergovernmental - All Funds			<u><u>\$4,466,141</u></u>



General Fund Overview

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

	2020 Actual	2021 Estimated	2022 Budget
Fund Balance January 1	\$ 13,127,016	\$ 10,122,720	\$ 12,506,916
Revenues	\$ 20,364,706	\$ 23,216,842	\$ 22,993,482
Expenditures			
Administration:	\$ 3,024,566	\$ 3,205,491	\$ 3,431,560
Parks:	\$ 4,167,096	\$ 4,333,471	\$ 5,050,495
Police:	\$ 6,025,662	\$ 6,365,528	\$ 7,001,333
Public Works:	\$ 4,296,565	\$ 4,600,233	\$ 5,323,270
TOTAL:	\$ 17,513,889	\$ 18,504,723	\$ 20,806,658
Transfer (To)/From			
Capital Projects Fund	\$ -	\$ -	\$ (7,740,000)
Other Restricted Funds (Inmate Security, Hist Society, Art, LOAP and Sidewalk escrows)	\$ 3,744	\$ 3,154	\$ (16,600)
Fund Balance December 31	\$ 15,981,577	\$ 14,837,993	\$ 6,937,140
Less Restricted/Committed for			
Prepaid Expenses	\$ (477,952)	\$ -	\$ -
Inventory	\$ (309,242)	\$ -	\$ -
Public Safety	\$ (1,791,118)	\$ (368,216)	\$ 2,159,334
Capital/Major Infrastructure	\$ (2,780,158)	\$ (1,962,861)	\$ 1,950,179
Less Assignment for Subsequent Years Budget	\$ (500,387)		
Unassigned Fund Balance December 31	\$ 10,122,720	\$ 12,506,916	\$ 11,046,653

Anticipated Unassigned Fund Balance 12/31/21:

67.59% of 2021 Estimated Expenditures

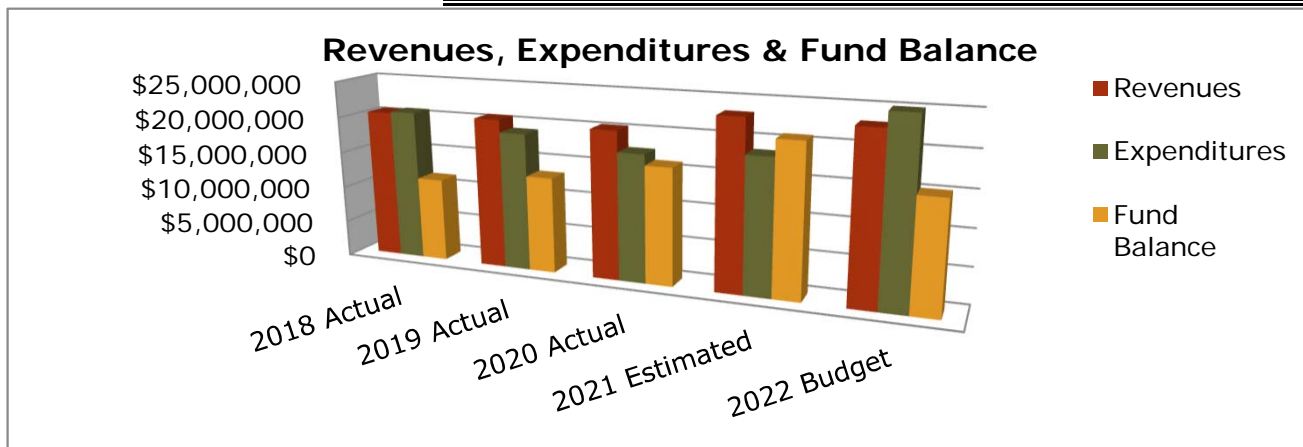
Anticipated Unassigned Fund Balance 12/31/22:

53.09% of 2022 Budget Expenditures

Note: Fund balances exclude other restricted funds

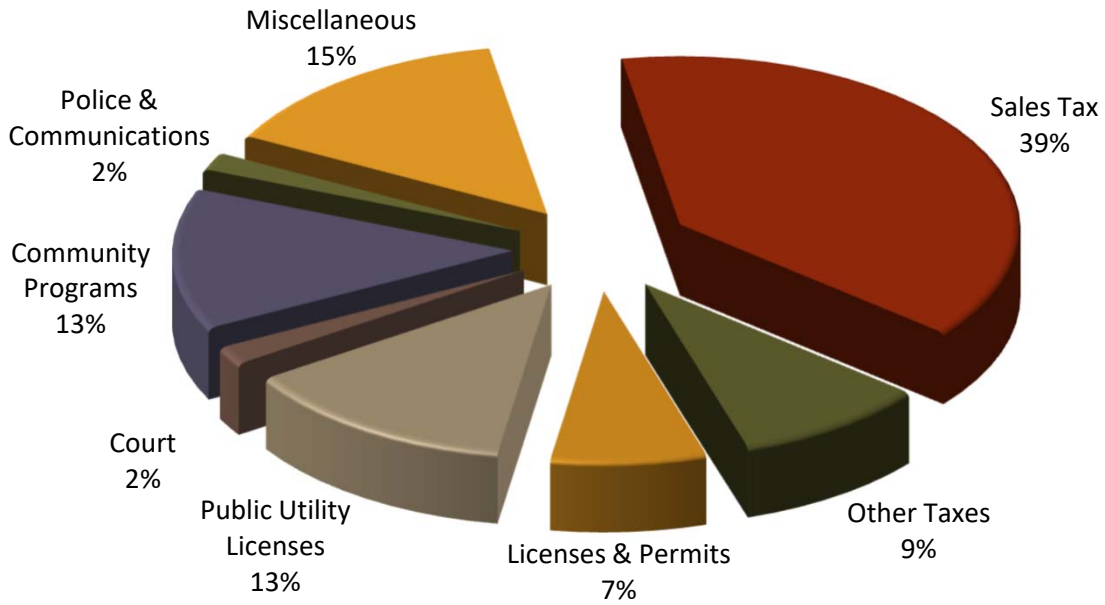
General Fund Budget Summary

	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Budget
Revenues					
Sales and Use Taxes	\$ 8,958,996	\$ 9,428,306	\$ 8,642,316	\$ 9,292,000	\$ 8,901,000
Other Taxes	1,966,017	1,986,002	1,925,282	2,067,000	2,118,000
Licenses & Permits	1,596,691	1,675,834	1,754,997	1,695,635	1,695,900
Public Utility Licenses	3,568,388	3,188,781	3,051,272	2,953,200	3,047,950
Investment Earnings	103,482	167,121	156,486	69,400	47,500
Donations	8,250	3,258	1,909	2,129	2,150
Grants and Entitlements	36,475	38,509	2,119,824	3,082,706	3,134,206
Court Fines	652,914	462,616	297,689	394,000	400,000
Sale of Assets/Property	31,844	47,340	32,751	19,384	109,600
False Alarm Fines	5,075	5,700	5,000	5,825	5,000
Police and Communications	214,882	252,403	351,115	375,033	386,472
Community Programs	3,194,891	3,306,489	1,911,619	3,083,904	3,082,225
Miscellaneous Revenues	231,067	115,197	114,446	176,626	63,479
Transfers In	-	-	-	-	-
Total Revenues	\$20,568,972	\$20,677,556	\$20,364,706	\$23,216,842	\$22,993,482
Expenditures - by Function					
Administration	\$ 2,907,543	\$ 3,028,475	\$ 2,902,418	\$ 3,056,321	\$ 3,266,275
Parks and recreation	4,024,388	4,076,940	3,632,058	4,258,101	4,708,145
Police	5,897,286	6,022,171	5,872,447	6,198,560	6,780,933
Public Works	4,029,719	4,228,196	4,054,063	4,336,733	4,819,770
Capital Expenditures	1,036,578	901,201	1,005,188	612,298	1,178,130
Debt Service	-	-	-	-	-
TIF Fees & Reimbursements	80,371	59,935	47,715	42,710	53,405
Transfers Out	2,796,427	663,966	-	-	7,740,000
Total Expenditures	\$20,772,312	\$18,980,884	\$17,513,889	\$18,504,723	\$28,546,658
Revenues over (under) expenses	\$ (203,340)	\$ 1,696,672	\$ 2,850,817	\$ 4,712,119	\$ (5,553,176)
Fund Balance, Beginning of Year	\$11,729,411	\$11,526,071	\$13,222,743	\$16,073,560	\$20,785,679
Fund Balance, End of Year	\$11,526,071	\$13,222,743	\$16,073,560	\$20,785,679	\$15,232,503
Net Unassigned Fund Balance	\$ 8,856,363	\$ 8,809,456	\$10,122,720	\$12,506,916	\$11,046,653

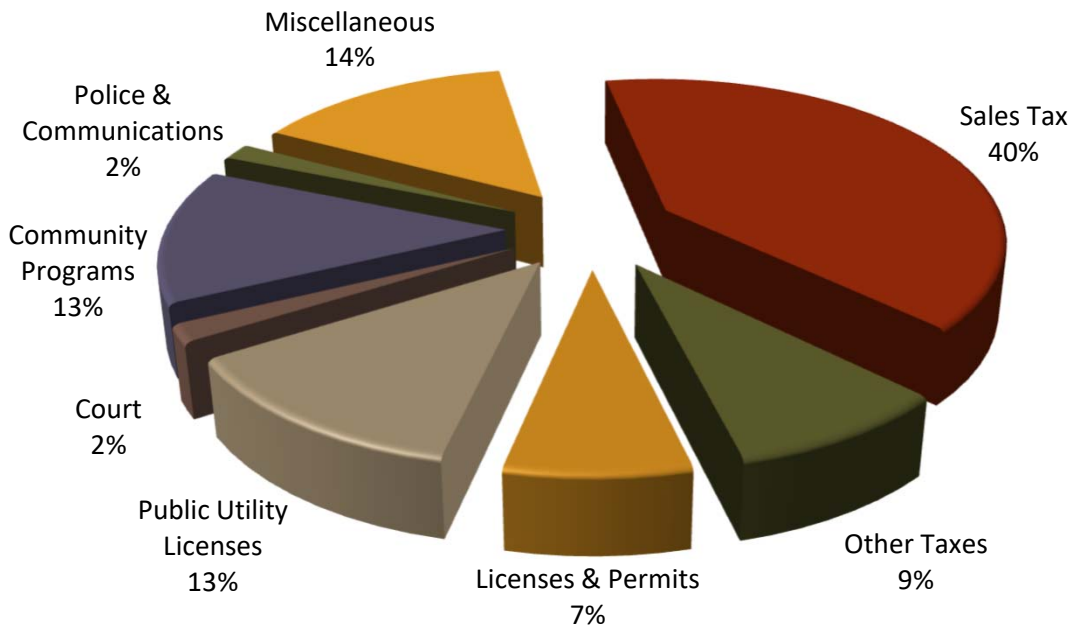


General Fund Revenues

2022 Budget



2021 Estimated



General Fund Revenues

Account Description	2020 Actual	2021 Estimated	2022 Budget
Fund: General			
<u>Revenues</u>			
Sales and Use Taxes			
500001 Sales tax	8,462,874	9,075,000	8,705,000
500005 Sales tax - TIF 2A	179,442	217,000	196,000
Total: Sales and Use Taxes	8,642,316	9,292,000	8,901,000
Other Taxes			
500002 Sales tax - vehicles	287,755	325,000	290,000
500025 Cigarette tax	62,475	57,000	56,000
500030 Motor vehicle fees	137,698	144,000	144,000
500040 County road tax	671,478	719,000	722,000
500045 Motor fuel tax	765,876	822,000	906,000
Total: Other Taxes	1,925,282	2,067,000	2,118,000
Licenses & Permits			
501025 Cable TV franchise fees	385,142	351,000	335,000
501026 Tower franchise fees	76,507	73,100	56,700
502001 Business Licenses	703,367	686,000	690,000
502005 Contractor Licenses	47,900	49,000	47,000
502010 Liquor Licenses	18,080	4,178	18,000
502025 Electrical Tests	75	275	75
503001 Petition fees	14,000	8,250	6,000
504001 Housing inspections	84,800	82,000	81,000
504005 Apartment inspections	15,150	22,000	22,000
504010 Commercial inspections	3,420	4,600	3,000
504015 Occupancy permits	450	420	400
504100 Building permits	151,090	153,000	158,000
504101 Contracted building permits	15,900	17,000	15,000
504102 Mechanical permits	55,308	54,000	62,000
504103 Electrical permits	70,721	78,000	81,000
504104 Demolition permits	1,250	875	800
504105 Plumbing permits	78,876	85,000	92,000
504110 Sign permits	8,371	6,000	7,300
504115 Fence permits	8,980	7,000	7,300
504120 Excavation permits - others	-	0	0
504125 Excavation permits - utilities	7,400	6,800	6,000
504130 Site/grading permits/fees	1,450	5,812	5,000
504135 Right of Way Users	4,500	0	0
504150 Reinspection fees	25	25	25

General Fund Revenues

Account Description	2020 Actual	2021 Estimated	2022 Budget
Licenses & Permits (Continued)			
504160 Solicitation permits	885	-	1,000
504199 Miscellaneous permits	1,350	1,300	1,300
Total: Licenses & Permits	1,754,997	1,695,635	1,695,900
Public Utility Licenses			
501001 Gas gross receipts	713,821	710,000	760,000
501002 Water gross receipts	462,673	457,000	424,000
501003 Telephone gross receipts	393,860	320,000	265,000
501004 Electric gross receipts	1,435,458	1,425,000	1,567,000
501006 Protest Telephone gross receipts	27,163	20,200	18,000
501007 TIF util gross receipts - gas	3,262	3,800	2,500
501008 TIF util gross receipts - water	953	1,100	750
501009 TIF util gross receipts - phone	2,633	3,000	2,000
501010 TIF util gross receipts - electric	11,449	13,100	8,700
Total: Public Utility Licenses	3,051,272	2,953,200	3,047,950
Investment Earnings			
505001 Bank account interest	500	3,400	2,500
505050 Investment income	155,986	66,000	45,000
Total: Investment Earnings	156,486	69,400	47,500
Donations			
506003 Sponsorships	1,759	1,979	2,000
506005 Tree donations	150	150	150
506010 Sidewalk contributions	-	-	-
Total: Donations	1,909	2,129	2,150
Grants and Entitlements			
506500 Miscellaneous grants	2,105,082	3,064,057	3,115,557
506501 OCDETF/FBI ot reimbursement	14,742	18,649	18,649
Total: Grants and Entitlements	2,119,824	3,082,706	3,134,206
Court Fines			
503005 Court fines	297,689	394,000	400,000
Total: Court Fines	297,689	394,000	400,000

General Fund Revenues

Account Description	2020 Actual	2021 Estimated	2022 Budget
Sale of Assets/Property			
508100 Sale of surplus property	4,834	9,300	99,600
508150 Sale of capital assets	27,917	10,084	10,000
Total: Sale of Assets/Property	32,751	19,384	109,600
False Alarm Fines			
530002 False alarm fines	5,000	5,825	5,000
Total: False Alarm Fines	5,000	5,825	5,000
Police and Communications			
530003 Police reports	2,991	3,300	3,300
530004 Police record checks	282	200	200
530006 Police training fees	4,184	5,600	5,800
530007 Prisoner fit for confinement reimb	-	-	-
530010 Fingerprinting fees	1,080	1,500	1,500
530052 Inmate security funds	4,074	5,100	5,300
530100 Communications - Manchester	137,470	141,813	146,384
530102 Prisoner housing contract	719	400	400
530103 Police services - Winchester	153,792	155,138	159,175
530110 Police services - Rockwood	46,524	61,982	64,413
Total: Police and Communications	351,115	375,033	386,472
Community Programs - Recreation			
540001 Pavilion rentals	4,371	12,635	12,000
540005 Ball field rentals	1,200	1,500	2,000
540007 Tennis court reservation fees	-	528	-
540200 Art commission funds	-	3,700	3,500
540205 Historical society funds	10	3,009	2,000
540215 L.O.A.P. funds	12,201	2,400	24,000
Total: Community Programs - Recreation	17,782	23,772	43,500
Community Programs - Golf Course			
541001 Resident greens fees	140,784	127,000	127,000
541005 Non-resident greens fees	352,870	385,000	360,000
541006 Tournament greens fees	600	6,000	7,000
541009 Permanent tee times	1,920	2,231	2,200
541010 Golf carts	123,266	165,000	165,000
541015 Pull carts	2,637	3,000	3,000
541016 Golf carts - tournaments	-	2,500	2,500
541060 Junior golf/swim pass - res	185	925	750

General Fund Revenues

Account Description	2020 Actual	2021 Estimated	2022 Budget
Community Programs - Golf Course (Continued)			
541065 Junior golf/swim pass - n/res	-	925	750
541180 Golf handicap service	-	4,874	5,000
541250 Golf programs	2,708	6,915	8,000
541301 Golf course advertising	-	1,000	1,000
Total: Community Programs - Golf Course	624,970	705,370	682,200
Community Programs - Pro Shop Snack Bar			
541505 Soda fountain sales	5,764	9,500	9,500
541506 On course soda machine	1,523	1,100	1,500
541515 Beer sales	20,028	36,000	33,000
541520 Deli sales	1,943	-	-
541521 Snack sales	1,359	4,700	4,500
541525 Food/beverages - tournaments	-	3,000	3,000
541555 Misc tournament revenues	-	-	-
541800 Items for resale - Pro Shop	289	31,000	33,000
541900 Receipts overages/(shortages)	-	19	-
541950 Golf club misc revenues	-	400	300
Total: Community Programs - Pro Shop Snack Bar	30,906	85,719	84,800
Community Programs - Banquet Center			
541400 Event center program fees	-	-	3,000
541510 Beverage sales	6,995	12,000	24,000
541600 Rental fees	(1,950)	12,000	15,000
541650 Preferred catering fees	1,067	230	1,000
Total: Community Programs - Banquet Center	6,112	24,230	43,000
Community Programs - Aquatic Center			
542001 Daily fees - res adult	12,017	22,600	23,000
542005 Daily fees - res child	11,759	16,596	16,500
542010 Daily fees - non res	83,528	282,994	240,000
542015 Pool pass - res indiv	2,589	4,544	5,000
542016 Pool pass - res sing+1	2,035	4,720	4,000
542017 Pool pass - non res sing+1	552	1,262	1,200
542020 Pool pass - non res indiv	485	3,294	3,000
542023 Pool pass - res snr cpl	873	1,776	1,775
542024 Pool pass - non res snr cpl	466	466	500
542025 Pool pass - res family	29,452	70,919	71,000
542030 Pool pass - non res family	10,672	29,669	27,500
542051 Pointe plus pass - res	(42)	367	-

General Fund Revenues

Account Description	2020 Actual	2021 Estimated	2022 Budget
Community Programs - Aquatic Center (Continued)			
542060 Junior golf/swim pass - res	56	280	300
542065 Junior golf/swim pass - non res	-	620	500
542070 Platinum pass - res	16,823	21,650	22,000
542072 Platinum pass - non res	11,210	14,000	11,000
542098 Wildwood swim passes	885	9,516	9,500
542100 Swim lessons	6,750	14,831	13,000
542200 Aqua fitness	822	1,995	1,500
542250 Pool programs	16,145	14,630	11,000
542300 Swim team	-	20,990	20,000
542500 Concessions	44,043	147,186	130,000
542600 Rental fees	5,510	3,400	3,000
542601 Party rental fees	-	15,074	13,500
542800 Items for resale	(1)	22	100
542900 Receipts overage/(shortage)	(10)	(11)	-
Total: Community Programs - Aquatic Center	256,619	703,390	628,875

Community Programs - Community Center

545001 Daily fees - res	7,367	11,400	13,500
545002 Daily fees - non res	38,290	65,000	65,000
545005 Punch card - res	19,944	30,000	30,000
545006 Punch card - non res	18,280	21,000	25,000
545010 Pass - res	366,368	400,000	420,000
545011 Pass - non res	143,731	160,000	175,000
545055 Business memberships	7,973	10,500	12,000
545070 Platinum pass - res	51,897	72,000	75,000
545072 Platinum pass - non res	36,252	46,000	48,000
545100 Swim lessons	47,907	94,000	85,000
545175 Lifeguard cert fees	5,175	7,500	7,500
545200 Aqua fitness	-	(145)	-
545250 Indoor pool special programs	1,877	3,400	3,000
545400 Program fees - res	26,859	50,000	50,000
545405 Program fees - snr	3,770	3,000	3,000
545410 Program fees - non res	18,541	34,000	40,000
545425 Babysitting	356	250	400
545450 Summer camp fees - res	74,982	203,506	205,000
545460 Summer camp fees - non res	42,235	159,380	159,000
545475 Personal trainer	28,426	42,000	45,000
545500 Concessions	169	250	500
545506 Soda machine revenue	5,127	5,700	6,000

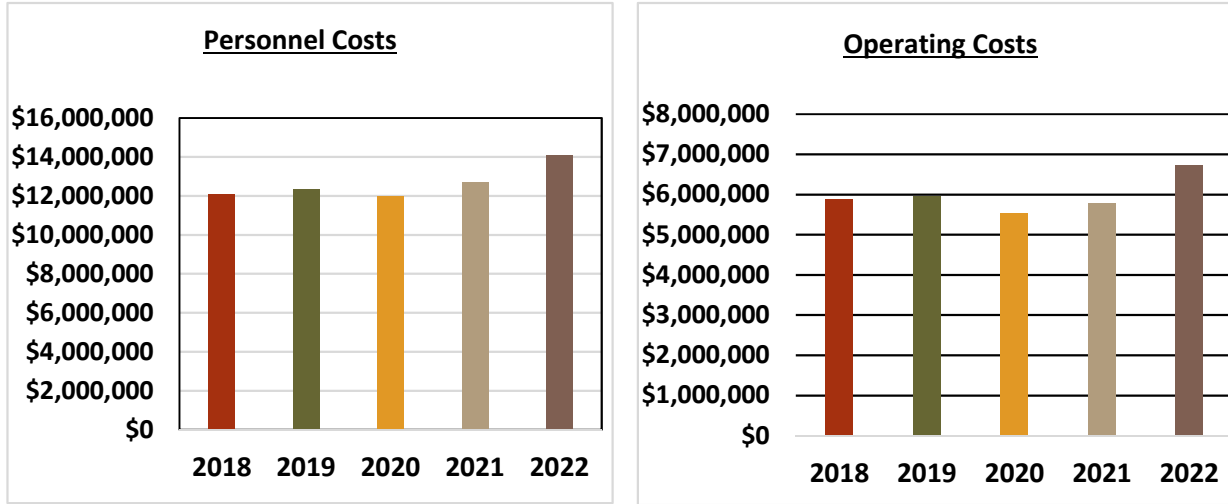
General Fund Revenues

Account Description	2020 Actual	2021 Estimated	2022 Budget
Community Programs - Community Center (Continued)			
545550 Vending machine revenue	985	1,324	1,500
545600 Rental fees	15,745	40,000	38,000
545602 Birthday parties - res	1,816	6,040	8,200
545603 Birthday parties - non res	4,215	14,000	11,000
545610 Lock-ins	300	6	2,150
545700 ID fees	5,720	10,000	9,000
545800 Items for resale	40	450	100
545900 Receipts overage/(shortage)	(87)	1	-
545950 Miscellaneous	10	-	-
Total: Community Programs - Community Ctr	974,270	1,490,562	1,537,850
Community Programs - Ballwin Days			
547001 Ballwin Days	960	50,861	62,000
Total: Community Programs - Ballwin Days	960	50,861	62,000
Miscellaneous Revenues			
504200 Sewer lateral admin fees	15,004	15,836	14,769
506750 Insurance/damage reimbursement	13,748	-	-
508001 Rent income	15,300	15,300	15,300
508105 History book sales/royalties	106	105	-
508110 Advertising sales	15,600	10,625	10,000
508200 Admin service charges	3,990	3,566	2,700
508211 Notary service	10	40	10
508300 Previous year collections	30,674	110,354	2,500
508450 Contracted code enforcement	4,200	4,200	4,200
508500 Contracted court services	12,000	12,000	12,000
508900 Miscellaneous	3,814	4,600	2,000
Total: Miscellaneous Revenues	114,446	176,626	63,479
Revenues Total	20,364,706	23,216,842	22,993,482

General Fund Expenditures

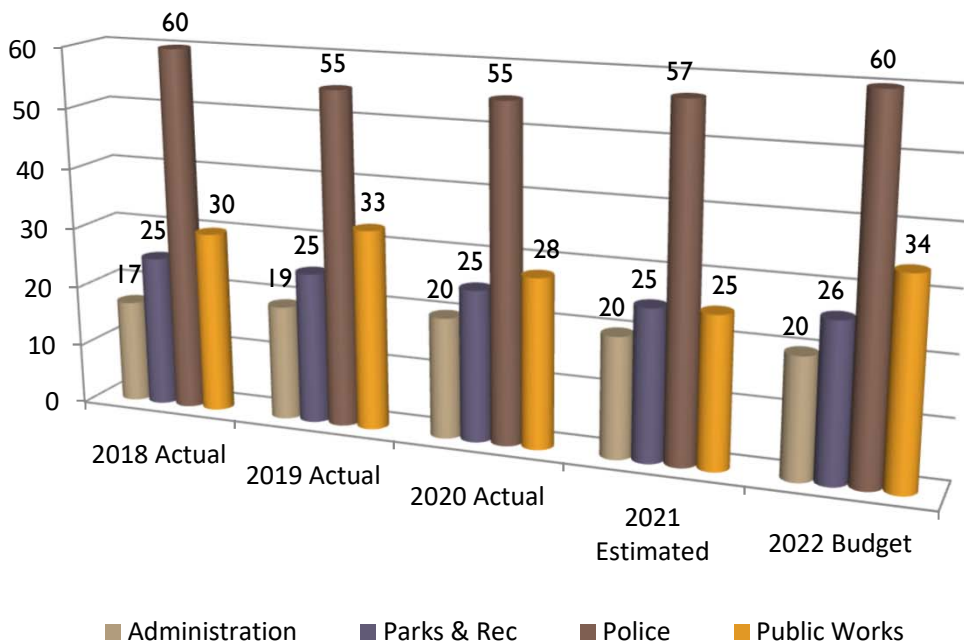
Description	2020 Actual	2021 Estimated	2022 Budget
Personnel Costs			
Wages and Salaries	8,787,883	9,283,450	10,091,077
Benefits	3,200,356	3,431,712	3,980,070
Personnel Costs Total	11,988,239	12,715,162	14,071,147
Operating Costs			
Travel & Training	29,015	47,521	65,736
Utilities	434,473	461,660	507,820
Communications	65,355	49,532	51,815
Rentals	10,224	33,302	15,425
Public Relations - Internal	3,935	4,893	6,540
Public Relations - External	39,477	46,965	52,115
Insurance	298,274	316,739	341,141
Advertising	14,168	14,231	19,325
Repairs & Maintenance	304,335	327,271	285,500
General Supplies	254,813	441,100	431,335
Dues & Subscriptions	24,794	31,130	32,052
Vehicle Expenses	211,466	265,990	247,750
Maintenance Materials	339,629	568,427	672,050
Contractual	2,392,783	2,427,135	2,678,199
Other Operating Expenses	47,341	98,657	97,173
Contingency	2,665	-	-
Operating Costs Total	4,472,747	5,134,553	5,503,976
Capital Costs			
Computer Hardware/Software	84,091	117,500	125,100
Equipment, Furniture & Vehicles	546,628	450,298	886,450
Land & Facility Improvements	329,916	2,500	106,580
Streets	44,553	42,000	60,000
Other Capital Expenses	-	-	-
Capital Costs Total	1,005,188	612,298	1,178,130
TIF Fees & Reimbursements	47,715	42,710	53,405
Transfers Out	-	-	7,740,000
Grand Total	17,513,889	18,504,723	28,546,658

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	
2018	132	\$12,084,044	67%	\$5,891,841	33%	\$17,975,885	Actual
2019	132	\$12,366,872	68%	\$5,950,046	32%	\$18,316,918	Actual
2020	128	\$11,988,239	68%	\$5,525,651	32%	\$17,513,890	Actual
2021	127	\$12,715,162	69%	\$5,789,561	31%	\$18,504,723	Estimated
2022	140	\$14,071,147	68%	\$6,735,511	32%	\$20,806,658	Budgeted

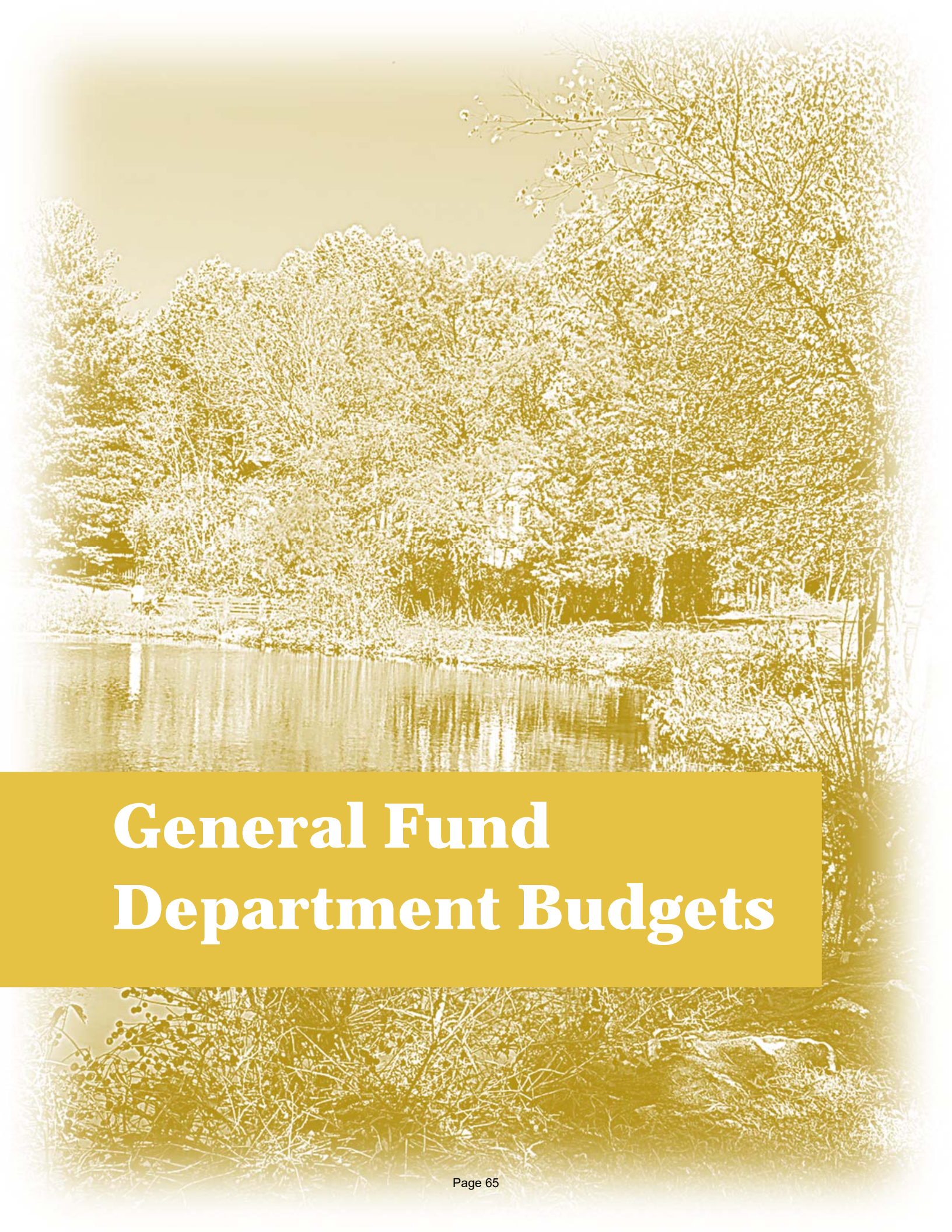
Full Time Employees by Department



Full-Time Employees by Position As of December 31

Positions	2020 Actual	2021 Estimated	2022 Budget
General Government:			
City Administrator	1	1	1
Planning/Code Enforcement	8	8	8
Finance	4	4	4
Informations Systems	2	2	2
Human Resource Coordinator	1	1	1
Court	2	2	2
Public Information Officer	1	1	1
City Clerk	1	1	1
Police:			
Chief	1	1	1
Captains	1	1	1
Lieutenants	3	3	3
Sergeants	6	6	6
Detectives	4	3	4
Officers	29	32	33
Dispatchers	10	10	11
Administrative Assistant	1	1	1
Public Works:			
Public Works Director	1	1	1
Public Works Superintendent	0	1	1
Administrative Assistant	1	1	1
Foreman	3	2	3
Mechanics	3	2	3
Street Laborers	20	18	25
Parks and Recreation:			
Parks and Recreation Director	1	1	1
Superintendent of Recreation	1	1	1
Superintendent of Parks	1	1	1
Parks Foreman	1	1	1
Recreation Managers	5	5	5
Recreation Specialist	1	1	1
Building Laborers	3	3	3
Park Laborers	3	4	4
Custodians	4	4	4
Golf Shop:			
Golf Professional/Golf Club Manager	1	1	1
Golf Course:			
Golf Course Superintendent	1	1	1
Asst Golf Course Superintendent	1	1	1
Golf Mechanic	1	1	1
Golf Laborers	1	0	1
	<u>128</u>	<u>127</u>	<u>140</u>

* Excludes vacant positions



General Fund Department Budgets

Administration Department

The City of Ballwin Administration Department includes eight programs:

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

FULL TIME EQUIVALENTS		
2020 Actual	2021 Estimated	2022 Budget
20.11	20.54	20.60

PLANNING AND ZONING

PROGRAMS & GOALS

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

Goals for the program include:

- Review of the petition submission and review processes and procedures to improve efficiency and customer service to our residents and developers.
- Assessment of the 2019 Comprehensive Plan for direction and guidance with development as well as long term planning.
- Evaluation of the opportunities for potential annexation of unincorporated areas with Ballwin adjacencies. 2018-2022 Map Plan Period Annexation Proposals cannot be submitted after July 1, 2022.
- Following July 1, 2022, Planning and Zoning will begin concepts for the next Map Plan Submission starting January 1, 2024, whereupon the next five-year planning cycle will commence.

Workload Measures	2020 Actual	2021 Estimated	2022 Budget
Zoning petitions	12	9	8

INSPECTIONS

PROGRAMS & GOALS

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

Goals for the program include:

- Review permit fees for adjustment as needed.
- Review sewer lateral program and make adjustments where needed.
- Fully implement the capabilities of the ERP software to enable contractors and residents to apply and pay for occupancy and other types of permits via the city’s website.
- Minimize inspection request and plan review wait times.
- Continue to step up code enforcement efforts on problem houses in the community.
- Focus on continued training and education for the inspectors to build on and expand their code knowledge.

PRIOR YEAR GOALS

Code enforcement efforts have continued to increase and many long time problem properties have been abated. Inspection request and plan review wait times have stayed mostly consistent with the gains made in the previous year. Our inspection staff has continued to accumulate education and experience. They are becoming a very knowledgeable and cohesive team.

Workload Measures	2020 Actual	2021 Estimated	2022 Budget
Residential occupancy inspections	1,254	1,300	1,300
Commercial occupancy inspections	62	73	75
Building permits	727	725	680
Other permits	2,204	2,400	2,400
Efficiency Measures			
Percentage of plan reviews completed within 14 days	Not measured	72%	80%

COMMUNITY SERVICES**PROGRAMS & GOALS**

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

Goals for the program include:

- Create a Citywide, internal photo library of all facilities, events, programs, etc. to use for future marketing and informational purposes. This project was postponed from 2021 until 2022, due to the continued Covid-19 mandates and restrictions, which affected our programs and facilities for a portion of the year.
- Implement quarterly and annual marketing reports to review analytics, track engagement of the community, and identify areas for additional growth.
- Further engage the community through social media by using best practices and latest strategies across all channels, including additional use of video, content contributors, and graphics.



Screenshot from Ballwin's restructured website

PRIOR YEAR GOALS

A clean out and restructuring of the City's website began this year, which included updates to outdated information and branding, fixing broken links, enhancing our Economic Development section, and restructuring the flow of the site to make it more user friendly. This project is expected to continue into 2022 and focus on accessibility, additional restructuring, and implementing new features such as Municode.

More focus was placed on continuing the City's communication and marketing efforts with our current and prospective Ballwin businesses. This included the creation of an Economic Development Brochure and New Business Checklist, continued distribution of our e-mail Business Bulletin that was introduced in late 2020, increased Shop Ballwin First program outreach and promotion, and the strengthening of our partnership with the West County Chamber of Commerce.

LEGAL AND LEGISLATIVE**PROGRAMS & GOALS**

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

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

The City Attorney is the chief legal advisor to the City 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.

Goals for the program include:

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

SIGNIFICANT BUDGETARY ISSUES

1. The collective bargaining agreement with the police officers is due to be renegotiated in 2022. An additional \$20,000 is included for legal fees.



SUPPORT SERVICES**PROGRAMS & GOALS**

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

Goals for the program include:

- Maintain an annual budget allocation for training at a sufficient level to assure that all employees subject to professional certification are able to maintain their certification.
- Administer salaries and benefits and provide oversight of all city personnel.
- Monitor all recurrent purchases of services and consumables such as utilities, office supplies, paper, generator maintenance, etc. for proper consumption rates and optimization of purchasing opportunities.
- Review periodic billings upon coding to assure consistency with maintenance agreements and consumption norms.

INFORMATION SERVICES**PROGRAMS & GOALS**

Information Services is responsible for design, maintenance and upgrades to the city network, telephone services, and building access systems. This includes the selection, integration and maintenance of all hardware components and software systems that are part of the overall computer network. Information Services staff have knowledge of all components of these systems and are able to maintain service contracts and working relationships with equipment providers to be able to assure the availability and functionality of the systems under its jurisdiction.

Goals for the program include:

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

SIGNIFICANT BUDGETARY ISSUES

1. Replace older desktop PCs, laptops and mobile data terminals (MDT's) throughout the city departments. The typical rotation for each device is 4 years. Budgeted amount is \$44,000.
2. Upgrade the existing phone system (PBX) from the older Mitel 3300 MXe controller to the current Mitel 3300 PBX controller version. No replacement phones will be needed. The budgeted cost is \$12,000.
3. Replace several network switching appliances. This will help overlap network equipment for the new Police Building migration. Budgeted amount is \$13,500.

4. Redesign the wifi network and upgrade access points at The Pointe for better wireless coverage and performance. The budgeted amount is \$3,000.

PRIOR YEAR GOALS

This year, the preferred firewall vendor offered a significant promotional upgrade incentive for 2021. It was determined that the cost-savings was too substantial to ignore and recommended immediate replacement rather than scheduling in 2022.

The recreation application, RecTrac, was pushed to a hosted solution with the existing vendor, Vermont Systems. The servicing company offered discounted incentives to move the data and worked to streamline the process. This was in lieu of replacing the existing, obsolete server.

Before year end 2021, we will be contracting with a state contract vendor for Cyber Security vulnerability testing. This will provide an audit and baseline especially as new complex systems were introduced to the network in 2021.

COURT

PROGRAMS & GOALS

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

Goals for the program include:

- Continue to ensure compliance with mandated revisions to state laws and operating guidelines promulgated by the Missouri Supreme Court for the administration of municipal courts.
- Complete continuing education requirements necessary for certification maintenance.
- Continue to collect outstanding fines owed to the Court by encouraging the use of online payments, utilizing monthly payment plans, and issuing warrants on a timely basis.
- Continue to learn the state-mandated Show-Me Courts (SMC) program via additional training with area court clerks and seminars.
- Strive to begin transferring cases from our legacy court software system into SMC, and eventually operate out of one system instead of two.

Workload Measures	2020 Actual	2021 Estimated	2022 Budget
Tickets processed	2,857	5,100	4,500
Warrants issued	111	200	350
Cases closed	2,837	5,175	3,500

FINANCE

PROGRAMS & GOALS

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

Goals for the program include:

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

SIGNIFICANT BUDGETARY ISSUES

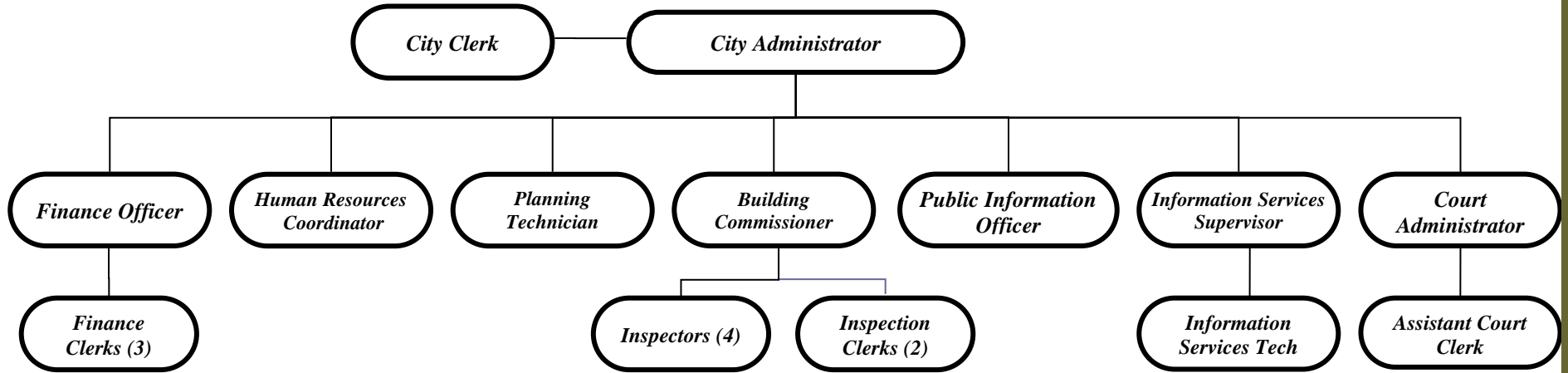
1. The cost for credit card service charges increases each year as more residents and businesses pay online for services. \$71,000 is budgeted to be spent in 2022.
2. Microfilming is done every two to three years; cost is expected to be \$7,000.
3. \$3,500 is budgeted for a single audit in 2022 due to the receipt of ARPA funds in 2021.

Workload Measures	2020 Actual	2021 Estimated	2022 Budget
Business licenses issued	337	335	340

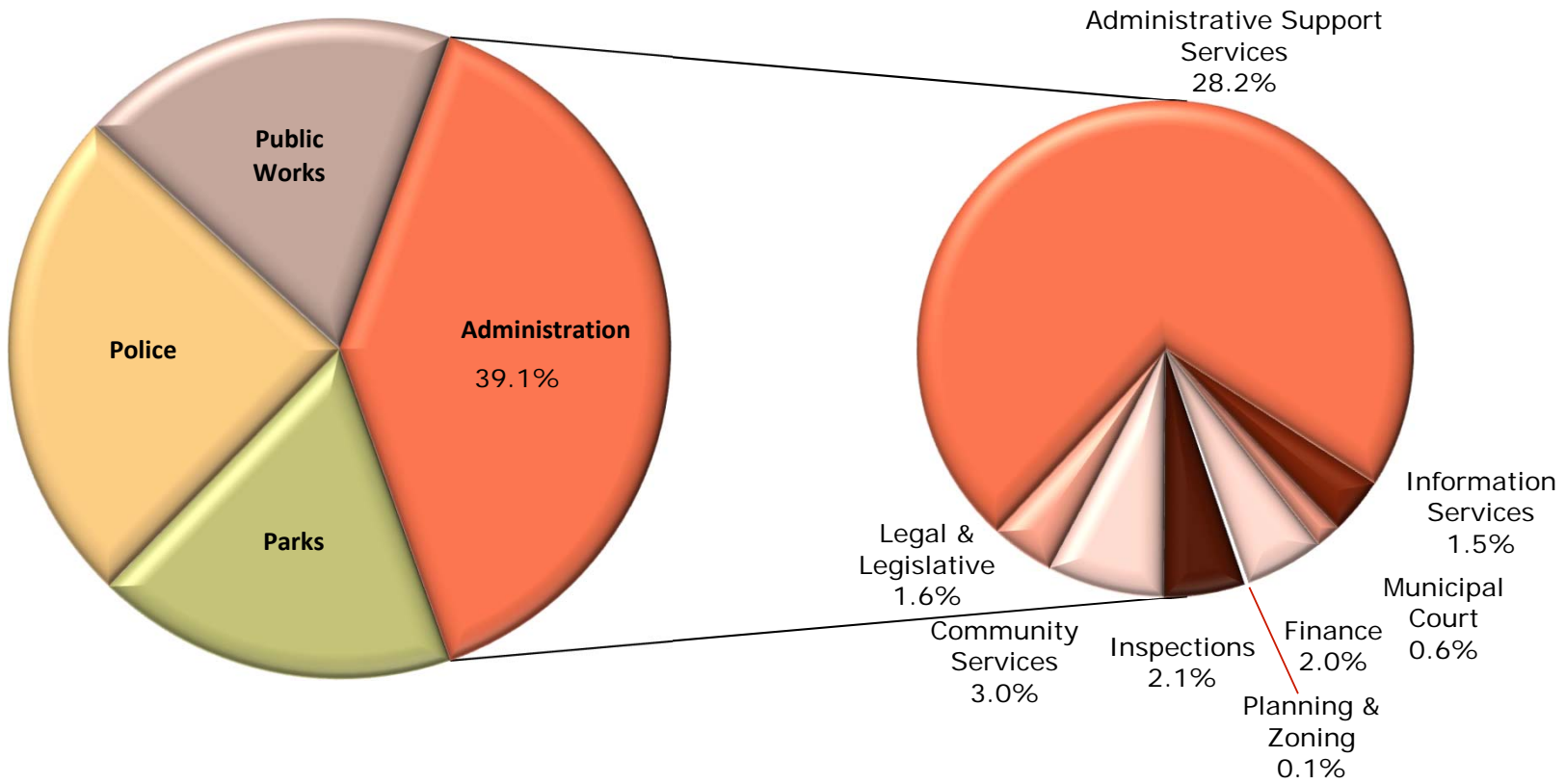
PRIOR YEAR GOALS

Finance staff completed a comprehensive physical inventory of all fixed assets belonging to the City, reconciling this list with records housed in the accounting software. This inventory did not include infrastructure assets. Going forward the department will strive to perform this inventory biennially.

**Administration Department
2022 Organizational Structure**



Administration Budget Expenditures



Administration General Budget Expenditures

Description	2020 Actual	2021 Estimated	2022 Budget
Personnel Costs			
Wages and Salaries	1,316,647	1,390,758	1,429,238
Benefits	447,113	479,226	519,782
Personnel Costs Total	1,763,760	1,869,984	1,949,020
Operating Costs			
Travel & Training	5,643	10,802	27,330
Utilities	27,866	27,500	30,120
Communications	23,975	25,050	26,000
Rentals	744	1,256	2,150
Public Relations - Internal	3,461	3,893	5,240
Public Relations - External	34,629	36,475	40,775
Insurance	70,600	71,995	78,194
Advertising	6,023	6,200	6,300
Repairs & Maintenance	4,534	4,581	4,550
General Supplies	12,824	12,545	15,635
Dues & Subscriptions	12,594	13,111	15,672
Vehicle Expenses	5,898	6,220	6,900
Maintenance Materials	308	250	550
Contractual	926,794	966,359	1,057,739
Other Operating Expenses	100	100	100
Contingency	2,665	-	-
Operating Costs Total	1,138,658	1,186,337	1,317,255
Capital Costs			
Computer Hardware/Software	73,690	103,560	106,600
Equipment, Furniture & Vehicles	743	400	700
Land & Facility Improvements	-	2,500	4,580
Capital Costs Total	74,433	106,460	111,880
TIF Fees & Reimbursements	47,715	42,710	53,405
Transfers Out	-	-	7,740,000
Administration Total	3,024,566	3,205,491	11,171,560

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Department: Administration				
Program: Planning and Zoning				
Personnel Costs				
100001	Regular pay	15,130	17,161	17,805
107000	Workers' compensation ins	724	708	854
108000	FICA expense	1,114	1,269	1,362
109000	Health insurance	2,677	3,101	3,312
109005	HRA funding	1,786	85	94
109010	HRA fees	311	13	13
109050	ACA/PCORI fees	15	1	1
109500	Dental insurance	98	123	124
110001	LAGERS pension	570	1,468	1,602
111000	Life insurance	22	27	27
Total: Personnel Costs		22,447	23,956	25,194
Operating Costs				
201050	Misc conferences/meetings	-	-	750
201100	Misc seminars/training	-	-	150
206001	Gen/auto liability	268	254	264
206003	Property liability	243	260	276
206004	Cyber liability insurance	12	14	14
209009	Maps	-	-	500
209011	Ref & annex materials	888	20	2,500
210001	APA/AICP	-	396	600
Total: Operating Costs		1,411	944	5,054
Program Total: Planning and Zoning		23,858	24,900	30,248

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Inspections				
Personnel Costs				
100001	Regular pay	375,100	390,558	402,903
100002	Overtime pay	82	-	-
107000	Workers' compensation ins	14,633	15,794	19,318
108000	FICA expense	27,738	29,133	30,822
109000	Health insurance	60,437	58,397	60,023
109005	HRA funding	1,786	1,894	2,121
109010	HRA fees	311	292	296
109050	ACA/PCORI fees	15	14	15
109500	Dental insurance	2,369	2,480	2,480
110001	LAGERS pension	27,725	34,691	36,261
111000	Life insurance	562	564	564
120001	Inspector uniforms	1,234	1,250	1,200
120105	Tests & certifications	2,888	1,600	4,300
Total: Personnel Costs		514,880	536,667	560,303
Operating Costs				
201012	Inspection conferences	1,497	2,500	4,500
201100	Misc seminars/training	469	500	900
203100	Cellular phones	1,167	970	1,400
206001	Gen/auto liability	5,417	5,657	5,978
206003	Property liability	4,904	5,548	6,238
206004	Cyber liability insurance	244	283	320
209010	Small tools	153	200	200
209011	Ref & annex materials	1,454	250	500
210003	ICC	145	145	150
210004	MABOI	-	175	125
210005	MACA	-	75	125
210050	Misc dues & subscriptions	-	-	150
211050	Misc vehicle maintenance	2,010	-	-
211100	Motor fuel	3,821	5,600	6,200
213007	Ameren UE reports	-	322	161
213011	Weed cutting	-	200	200
213065	Vehicle GPS maintenance	531	532	600
Total: Operating Costs		21,812	22,957	27,747
Program Total: Inspections		536,692	559,624	588,050

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Community Services				
Personnel Costs				
100001	Regular pay	114,052	119,034	124,483
107000	Workers' compensation ins	4,136	4,932	5,969
108000	FICA expense	8,529	8,917	9,523
109000	Health insurance	12,286	13,537	14,522
109005	HRA funding	1,786	591	655
109010	HRA fees	311	91	92
109050	ACA/PCORI fees	15	4	5
109500	Dental insurance	599	640	646
110001	LAGERS pension	8,533	10,186	11,203
111000	Life insurance	132	139	140
Total: Personnel Costs		150,379	158,071	167,238
Operating Costs				
205103	Employee appreciation	1,154	2,100	2,400
205104	Employee recognition	1,590	1,323	540
205106	Employee wellness	628	270	2,000
205150	Misc internal public relations	89	200	300
205203	Community Publications	31,587	30,500	35,000
205250	Misc external public relations	2,068	5,000	4,800
206001	Gen/auto liability	1,531	1,767	1,847
206003	Property liability	1,386	1,661	1,927
206004	Cyber liability insurance	69	85	99
213005	Streetlight maintenance	561,071	566,000	634,000
213050	Misc contractual services	5,485	5,485	5,485
215023	Missouri One Call	100	100	100
Total: Operating Costs		606,758	614,491	688,498
Program Total: Community Services		757,137	772,562	855,736

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Legal and Legislative				
Personnel Costs				
100001	Regular pay	112,707	126,110	126,844
100003	City officials pay	52,000	54,000	54,000
100010	Part time pay	4,770	21,755	25,441
100055	Auto allowance	1,800	4,800	4,800
107000	Workers' compensation ins	9,752	7,213	8,671
108000	FICA expense	12,902	14,616	16,148
109000	Health insurance	5,620	8,181	8,511
109005	HRA funding	1,833	865	952
109010	HRA fees	311	133	133
109050	ACA/PCORI fees	15	6	7
109500	Dental insurance	362	450	437
110001	LAGERS pension	9,920	12,909	15,304
111000	Life insurance	85	110	108
Total: Personnel Costs		212,077	251,148	261,356
Operating Costs				
201013	Legislative conferences	-	-	7,500
201050	Misc conferences/meetings	2,169	2,000	-
206001	Gen/auto liability	3,610	2,584	2,683
206003	Property liability	3,268	3,044	2,800
206004	Cyber liability insurance	162	156	144
206006	Public officials liability	24,944	26,705	29,374
210007	MML	3,440	3,440	3,440
210009	StL Co Municipal League	6,410	6,410	7,122
210010	West County Chamber	520	520	520
211100	Motor fuel	-	530	600
213004	Election expense	15,616	16,661	17,000
213008	Legal services	61,522	65,000	85,000
213009	Code book update	10,310	6,000	6,000
213050	Misc contractual services	-	7,400	7,400
213087	Prosecutor services	28,560	30,000	30,000
Total: Operating Costs		160,531	170,450	199,583
Program Total: Legal and Legislative		372,608	421,598	460,939

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Support Services				
Personnel Costs				
100001	Regular pay	119,605	125,016	130,188
107000	Workers' compensation ins	3,715	5,162	6,242
108000	FICA expense	8,874	9,288	9,959
109000	Health insurance	13,658	14,936	15,988
109005	HRA funding	1,786	619	686
109010	HRA fees	311	95	96
109050	ACA/PCORI fees	15	5	5
109500	Dental insurance	519	564	569
110001	LAGERS pension	8,687	10,698	11,717
111000	Life insurance	161	169	170
112000	Employee assistance expense	966	966	966
120003	Admin staff shirts	86	324	250
120502	Physicals & drug testing	1,268	2,900	3,000
120503	Functional capacity testing	1,000	3,700	2,000
120504	Psychological testing	2,100	3,600	2,000
120505	Reference checking	247	400	400
120507	DOT testing	3,483	3,200	3,200
120509	Hepatitis vaccinations	-	300	300
Total: Personnel Costs		166,481	181,942	187,736
Operating Costs				
201014	City manager conferences	223	1,500	3,000
201050	Misc conferences/meetings	-	-	2,000
201061	SLACMA meetings	65	100	200
201100	Misc seminars/training	-	50	200
202010	Electric	18,221	18,000	20,720
202020	Gas	3,164	3,600	3,500
202030	Sewer	2,928	2,400	2,700
202040	Water	3,554	3,500	3,200
203001	Telephone	2,283	2,200	2,300
203003	Postage	6,500	6,500	6,700
203100	Cellular phones	1,971	1,380	1,600
204001	Postage meter rental	744	1,256	2,150
206001	Gen/auto liability	1,375	1,849	1,932
206003	Property liability	1,245	1,636	2,016
206004	Cyber liability insurance	62	83	103
206007	Bonds	5,800	4,084	4,500
206010	Insurance deductibles	1,176	-	-
207001	Job opening notices	125	200	300
207002	Public hearings, bids, etc	5,898	6,000	6,000
208004	Fire extinguishers maintenance	86	86	100

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Support Services				
Operating Costs (Continued)				
208005	Generators maintenance	275	275	300
208050	Misc equipment maintenance	2,041	750	1,000
209001	Coffee supplies	513	300	360
209002	Copy paper	1,225	1,000	1,100
209004	Office supplies	4,491	4,500	5,000
209005	Printing	1,361	2,500	2,000
209014	Govt Center operating supplies	57	200	200
210016	SLACMA	50	50	50
210017	ICMA	-	-	1,215
210018	MCMA	-	75	75
210050	Misc dues & subscriptions	1,222	1,000	1,000
212026	Building maintenance materials	308	200	500
212029	Ornamentals/trees	-	50	50
213045	Exterminator	492	600	600
213050	Misc contractual services	25,052	2,600	1,300
213051	Copier maintenance	2,952	1,800	1,900
226001	Contingency	2,665	-	-
Total: Operating Costs		98,124	70,324	79,871
Capital Costs				
219060	Misc office furniture	743	400	700
223520	Bldg equipment & fixtures	-	1,500	3,580
Total: Capital Costs		743	1,900	4,280
TIF Fees & Reimbursements				
226002	TIF municipal revenues funding	47,715	42,710	53,405
Total: TIF Fees & Reimbursements		47,715	42,710	53,405
Transfers Out				
280005	Transfers out	-	-	7,740,000
Total: Transfers Out		-	-	7,740,000
Program Total: Support Services		313,063	296,876	8,065,292

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Information Services				
Personnel Costs				
100001	Regular pay	146,794	156,771	151,802
107000	Workers' compensation ins	5,641	6,162	7,279
108000	FICA expense	10,861	11,597	11,613
109000	Health insurance	20,159	23,499	28,528
109005	HRA funding	1,786	739	799
109010	HRA fees	311	114	111
109050	ACA/PCORI fees	15	6	6
109500	Dental insurance	741	903	1,161
110001	LAGERS pension	11,207	10,715	13,662
111000	Life insurance	168	168	168
Total: Personnel Costs		197,683	210,674	215,129
Operating Costs				
201100	Misc seminars/training	-	1,000	1,000
203010	Internet access	12,055	14,000	14,000
206001	Gen/auto liability	2,088	2,208	2,252
206003	Property liability	1,890	2,154	2,350
206004	Cyber liability insurance	94	110	121
208002	Computer maintenance	1,165	1,100	1,000
208025	Printer maintenance	161	500	500
208027	Security access maintenance	690	1,720	1,500
208050	Misc equipment maintenance	116	150	150
209006	Telephone system	(514)	350	500
209010	Small tools	-	75	75
209050	Misc operating supplies	202	250	250
210050	Misc dues & subscriptions	202	200	200
211100	Motor fuel	67	90	100
213014	Telephone system maintenance	4,853	5,825	6,000
213050	Misc contractual services	54,770	74,750	66,000
Total: Operating Costs		77,839	104,482	95,998
Capital Costs				
219001	Computer software/upgrades	-	1,500	1,500
219002	Computer hardware/parts	1,578	2,000	2,000
219003	Printers	-	500	500
219004	Computers/servers	61,788	81,000	86,000
219040	Licenses	10,324	16,900	15,000
223520	Bldg equipment & fixtures	-	1,000	1,000
Total: Capital Costs		73,690	102,900	106,000
Program Total: Information Services		349,212	418,056	417,127

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Court				
Personnel Costs				
100001	Regular pay	92,257	95,260	98,423
100005	Court officials pay	15,905	16,382	18,497
107000	Workers' compensation ins	4,736	5,145	6,826
108000	FICA expense	8,345	9,547	8,944
109000	Health insurance	7,392	11,534	12,283
109005	HRA funding	1,738	617	750
109010	HRA fees	311	95	104
109050	ACA/PCORI fees	15	5	5
109500	Dental insurance	468	774	774
110001	LAGERS pension	7,042	8,152	8,858
111000	Life insurance	147	189	168
115000	Unemployment ins	688	-	-
Total: Personnel Costs		139,044	147,700	155,632
Operating Costs				
201037	Court conferences	-	1,940	3,200
201038	Judge conferences	200	382	1,280
201100	Misc seminars/training	30	-	200
206001	Gen/auto liability	1,753	1,843	2,112
206003	Property liability	1,587	1,803	2,204
206004	Cyber liability insurance	79	92	113
209005	Printing	1,307	1,400	1,600
209050	Misc operating supplies	554	400	250
210049	StL Assn of Court Administrators	80	80	80
210051	MO Assn of Court Administrators	125	120	120
210065	Judges association	100	100	200
213036	REJIS	7,706	10,000	10,000
213040	Prisoner incarceration	330	-	1,000
213050	Misc contractual services	405	-	-
213058	Mental health court	-	-	1,000
213063	Router contract	1,266	211	-
213066	Record retention/destruction	110	85	150
213084	Public Defender	450	1,200	3,500
Total: Operating Costs		16,082	19,656	27,009
Program Total: Court		155,126	167,356	182,641

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Finance				
Personnel Costs				
100001	Regular pay	266,446	263,911	274,052
107000	Workers' compensation ins	10,239	11,186	13,140
108000	FICA expense	19,655	19,624	20,965
109000	Health insurance	40,156	40,858	39,686
109005	HRA funding	1,786	1,341	1,443
109010	HRA fees	311	207	201
109050	ACA/PCORI fees	15	10	10
109500	Dental insurance	1,483	1,805	1,934
110001	LAGERS pension	20,342	20,555	24,665
111000	Life insurance	336	329	336
Total: Personnel Costs		360,769	359,826	376,432
Operating Costs				
201016	Finance conferences	694	530	1,800
201100	Misc seminars/training	296	300	650
205250	Misc external public relations	975	975	975
206001	Gen/auto liability	3,791	4,007	4,066
206003	Property liability	3,431	3,909	4,243
206004	Cyber liability insurance	171	199	218
209005	Printing	1,131	1,100	600
210014	GFOA	250	250	425
210015	GFOA-MO	50	75	75
213002	Microfilming	2,084	-	7,000
213012	Finance software support	61,058	64,108	67,313
213015	Annual financial audit	20,000	23,500	23,500
213017	Sales tax reports	80	80	80
213018	Banks service charges	1,928	3,500	3,500
213019	Credit card service charges	52,112	69,000	71,000
213057	Financial advisory services	8,050	11,500	8,050
Total: Operating Costs		156,101	183,033	193,495
Capital Costs				
219001	Computer software/upgrades	-	1,660	1,600
Total: Capital Costs		-	1,660	1,600
Program Total: Finance		516,870	544,519	571,527
Department Total: Administration		3,024,566	3,205,491	11,171,560

Parks and Recreation Department

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

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

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

Department staff includes 26 full time employees and approximately 300 part time employees on a seasonal basis.

FULL TIME EQUIVALENTS		
2020 Actual	2021 Estimated	2022 Budget
53.63	67.18	68.00

PARKS

PROGRAMS & GOALS

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

Goals for the program include:

- Maintain parks for the safety and enjoyment of residents.
- Reinvest in Ballwin Parks to encourage healthy and leisurely lifestyles.
- Maintain and improve landscaped areas.
- Utilize Park Master Plan and City Comprehensive Plan to prioritize park improvements.

SIGNIFICANT BUDGETARY ISSUES

1. Complete installation of new playground at New Ballwin Park with funds from the Land and Water Conservation Fund (LWCF) grant, from 2020 awards.
2. Bid equipment purchase and installation of new playground, restroom building and pickleball courts at Holloway Park with funds from the LWCF grant, from 2021 awards. This is budgeted in the Capital fund.

- Purchase new ¾ ton pickup truck to replace 1 ton dump truck with rusted out bed and inoperable 4 wheel drive at a cost of \$32,000.

PRIOR YEAR GOALS

Ferris Park Phase II has been nearly completed with City funds and funds from the Municipal Park Grant Commission. Ferris has an improved recreational field and parking lot with sustainable solar lighting. Additionally, aligning with feedback from the Parks Master Plan, Ferris Park now has a functional fitness structure and accessible walking paths. The improvements align with resident comments regarding more fitness opportunities within the parks system. While the playground at New Ballwin has not been installed, the grant has been awarded to the City and the project bid. Residents should have access to the playground by mid-summer 2022.

Efficiency Measures	2020 Actual	2021 Estimate	2022 Budget
Maintain Tree City USA status by meeting all criteria	100%	100%	100%

GOLF OPERATIONS

PROGRAMS & GOALS

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

Goals for the program include:

- Strive for golf course budgeted cost recovery of 80% annually.
- Elevate course image beyond the stigma of being a municipal owned golf course with improved cart paths, new fleet of golf carts and immaculately kept greens.
- Continue to realize the benefits of selling golf merchandise.



- Strive to be a stand out in the local golf community with an onsite golf simulator.
- Bring Event Center usage back to pre-COVID rental levels.

SIGNIFICANT BUDGETARY ISSUES

1. Enter a 5 year lease agreement for a fleet of electric golf carts. Lease payments equate to \$28,000 annually.
2. Purchase Utility Truck and Steiner tractor to replace a Toro Workman and Toro Sidewinder (rough mower) for \$24,800 and \$31,800 respectively.
3. Continue improving cart paths converting from asphalt to concrete. \$10,000 is budgeted.

Workload Measures	2020 Actual	2021 Estimate	2022 Budget
Golf course rounds	33,424	37,000	37,000
Efficiency Measures			
Cost Recovery	71%	89%	80%

PRIOR YEAR GOALS

Over 600 feet of new concrete cart paths have been poured in 2021. This is well under the goal of 2,000 feet while still spending the budgeted \$18,000. Due to a backlog of regularly scheduled street maintenance Public Works staff was unable to complete path improvements therefore the City contracted Krupp contracting to complete path improvements as planned and the work was completed contractually at a higher cost per foot. The budget has been updated in 2022 to account for this, with just 900 linear foot planned for replacement. Golf Course ROI has improved at an impressive rate. Under new management merchandise, food and beverage sales improved significantly. Better policy and organization allowed for an increase in booked tee times boosting greens fees revenue.

AQUATIC CENTER OPERATIONS

PROGRAMS & GOALS

The North Pointe Aquatic Center is an outdoor waterpark that serves approximately 61,000 guests annually. The budget program includes revenues for program registrations, concession, and admissions as well as expenses that provide for the maintenance and operation of the facility.

Goals for the program include:

- 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.
- Strive to update aquatic center landscaping to a more sustainable presentation. Replace mulch with rock, remove more mature plants and replace with younger plants.
- Ensure that equipment is well maintained operating efficiently and visually free from rust and defects.

- Stay ahead of staffing shortages by creating interest with younger people through camp type training experiences, i.e. Junior Lifeguard Camp.

SIGNIFICANT BUDGETARY ISSUES

1. Continue to identify operational inefficiencies with staffing and maintenance.
2. Complete replacement of poolside lounge furniture started in 2020. This is budgeted at \$30,000.
3. Invest time and funds into maintaining aging Aquatic Center systems

Workload Measures	2020 Actual	2021 Estimate	2022 Budget
Membership Revenue	\$76,055	\$163,083	\$157,275
Attendance	25,284	67,273	65,000
Swim Team Participation	93	144	155
Swim Lesson Revenue	\$6,750	\$14,831	\$13,000
Efficiency Measures			
Cost Recovery	53%	104%	83%

PRIOR YEAR GOALS

In 2021 we maintained staffing levels that were sufficient to operate the Aquatic Center most of the season. Towards Labor Day at the end of the season there were several days where it was difficult to be fully staffed. We surmise that even though the Missouri General Assembly passed a law keeping schools from opening more than two weeks before Labor Day that most school aged staff are still leaving before the pool season concludes for school sports and clubs. Additionally, universities start having students return around the second week of August exacerbating the staffing shortage.

COMMUNITY CENTER

PROGRAMS & GOALS

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

Goals for the program include:

- Continue to serve as a hub for recreation and relationship building by providing a space and outlet for building community pride.
- Continue to maintain the facility for the enjoyment of visitors and to enhance revenue.
- Keep fitness equipment up to date in order to better serve guests and keep the facility competitive with other centers.
- Continue revamping a catalog of recreational and community programs that residents need and want.

- Reorganize Business Manager’s job description to include coordinating and maintaining the central registration/reservation system for the Department’s recreation facilities. This includes the implementation, maintenance, training and technical assistance of computer software/cloud based programs and applications, and the planning and execution of the financial processes within the department.



SIGNIFICANT BUDGETARY ISSUES

1. Replace 10 treadmills with 8 True treadmills and 2 Stryker treadmills for a combined cost of \$75,700.

Workload Measures	2020 Actual	2020 Estimate	2021 Budget
Program Registrations	13,975	28,400	28,000
Pointe Attendance	135,456	181,676	208,900
Silver Sneakers/ Renew Active Memberships	2,735	3,605	4,200
Camp Revenue	\$117,217	\$362,886	\$364,000
Day Camp Participation	778	2,412	2,415
Membership Revenue	\$606,221	\$688,500	\$730,000
Efficiency Measures			
Cost Recovery	69%	94%	84%
Camp Satisfaction Survey	91%	87%	100%
Swim Lesson Registrations	598	934	1,000

BUILDING SERVICES

PROGRAMS & GOALS

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

- Continuation of routine preventative maintenance plan at all city facilities.
- Continue to respond to requests from all city departments for building repairs, maintenance, and assistance with projects.
- Continuation of routine custodial services for Community Center, Police Department, Government Center and Golf Course Pro Shop and Events Center.

SIGNIFICANT BUDGETARY ISSUES

1. Strive to maintain a full staff of custodians.

BALLWIN DAYS

PROGRAMS & GOALS

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

Goals for the program include:

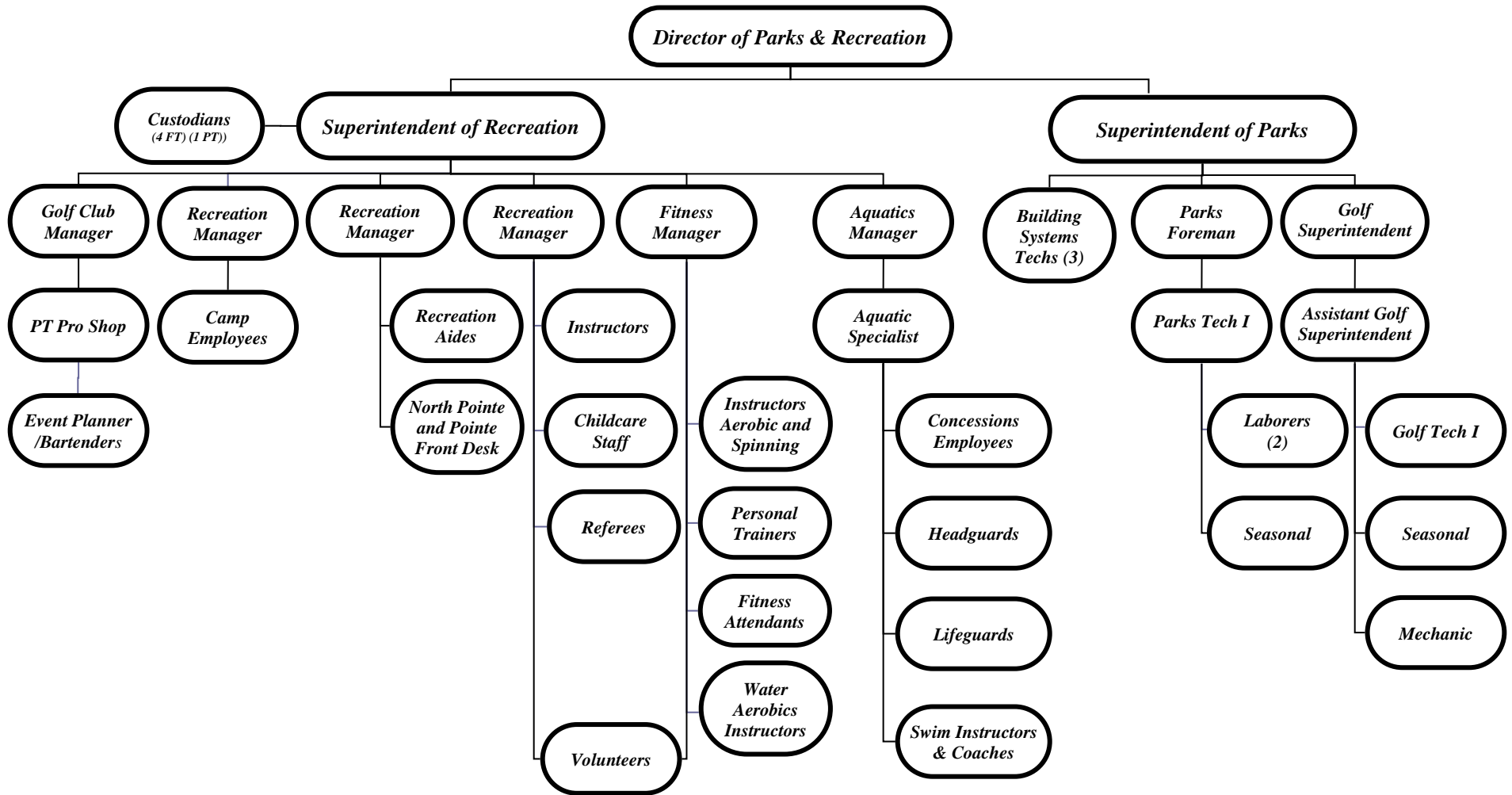
- Provide three day family friendly event that is safe and promotes community pride.
- Work to increase revenue to equal expenses for festival operations.
- Continue to work to recruit new volunteers to plan and work the festival.

Efficiency Measures	2020 Actual	2021 Estimate	2022 Budget
Cost Recovery	n/a	87%	100%

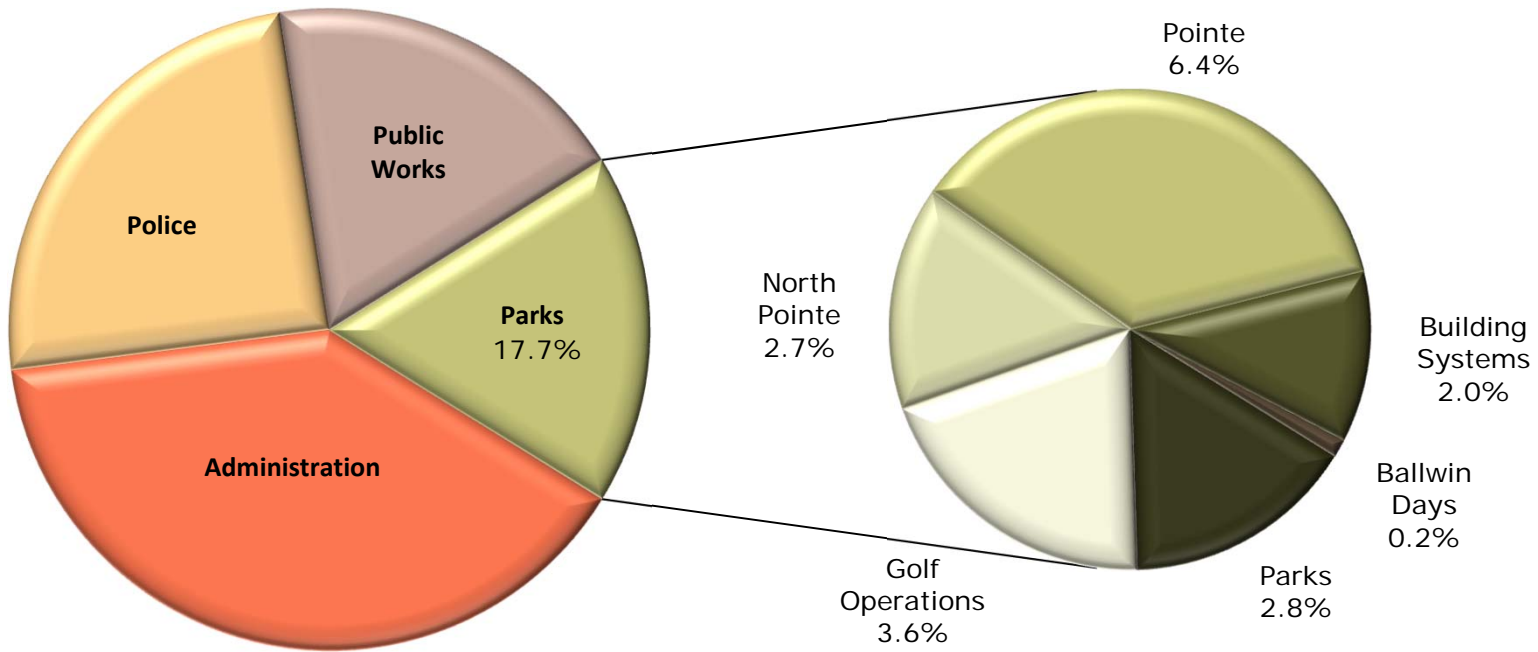
PRIOR YEAR GOALS

Ballwin Days was held August 20 - 22, 2021. A new layout redistributed activities for maximum usage of park space giving festival goers space to spread out. PBJ Happee Day Shows provided carnival rides and games.

Parks & Recreation Department 2022 Organizational Structure



Parks & Recreation Budget Expenditures



Parks & Recreation General Budget Expenditures

Description	2020 Actual	2021 Estimated	2022 Budget
Personnel Costs			
Wages and Salaries	2,044,344	2,372,606	2,592,062
Benefits	648,954	723,721	856,100
Personnel Costs Total	2,693,298	3,096,327	3,448,162
Operating Costs			
Travel & Training	3,285	2,819	8,800
Utilities	360,866	385,850	425,370
Communications	11,461	7,905	7,865
Rentals	121	556	1,300
Public Relations - External	1,632	2,440	5,340
Insurance	74,498	78,698	84,531
Advertising	7,778	7,631	12,425
Repairs & Maintenance	142,482	143,990	130,450
General Supplies	127,853	249,791	273,500
Dues & Subscriptions	3,706	9,194	10,000
Vehicle Expenses	21,304	28,720	21,600
Maintenance Materials	71,562	75,126	89,500
Contractual	88,687	128,252	145,329
Other Operating Expenses	23,525	40,802	43,973
Contingency	-	-	-
Operating Costs Total	938,760	1,161,774	1,259,983
Capital Costs			
Equipment, Furniture & Vehicles	205,160	75,370	242,350
Land & Facility Improvements	329,878	-	100,000
Capital Costs Total	535,038	75,370	342,350
Transfers Out	-	-	-
Parks and Recreation Total	4,167,096	4,333,471	5,050,495

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Department: Parks and Recreation				
Program: Parks				
Personnel Costs				
100001	Regular pay	272,392	296,218	320,944
100002	Overtime pay	265	3,312	6,800
100004	Holiday pay	-	40	300
100010	Part time pay	2,890	5,473	14,000
107000	Workers' compensation ins	13,329	13,428	16,823
108000	FICA expense	20,042	22,178	26,166
109000	Health insurance	48,691	68,028	85,577
109005	HRA funding	1,786	1,610	1,847
109010	HRA fees	311	248	257
109050	ACA/PCORI fees	15	12	13
109500	Dental insurance	1,627	2,321	2,573
110001	LAGERS pension	19,969	22,734	28,673
111000	Life insurance	385	448	475
120009	Uniforms - parks	1,455	3,000	3,000
120100	College tuition	1,367	-	-
Total: Personnel Costs		384,524	439,050	507,448
Operating Costs				
201041	MPRA conference	1,135	436	1,400
201050	Misc conferences/meetings	500	-	-
201100	Misc seminars/training	102	119	200
202010	Electric	16,336	18,000	19,500
202020	Gas	916	950	970
202030	Sewer	2,700	2,600	2,800
202040	Water	2,914	3,800	7,000
203001	Telephone	193	150	200
203108	Two way radios	526	240	240
204050	Misc equipment rentals	121	300	300
205225	Historical Society	11	20	20
205230	Arts Commission	11	20	20
206001	Gen/auto liability	5,721	5,644	6,122
206003	Property liability	4,484	4,884	5,454
206004	Cyber liability insurance	222	248	279
206009	Auto deductibles	500	-	-
208004	Fire extinguishers maintenance	51	200	200
208014	Wildlife maintenance	2,210	4,590	-
208050	Misc equipment maintenance	3,557	6,000	4,500
208051	Path/parking lot maintenance	-	-	10,000
208061	Holloway Park maintenance	4,309	3,000	3,000

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Parks				
Operating Costs (Continued)				
208062	New Ballwin Park maintenance	6,469	4,000	4,000
208063	Vlasis Park maintenance	9,627	16,000	16,000
208064	Ferris Park maintenance	2,145	5,500	5,000
208065	Greenfield Commons maintenance	6,028	5,000	5,000
208068	Log cabin maintenance	419	500	500
208069	Historical school house maint	481	250	250
209001	Coffee supplies	71	150	300
209010	Small tools	317	400	400
209026	Insecticides/pesticides	113	3,000	3,000
209029	Safety equipment	181	500	500
210052	NPRA	450	450	450
210053	MPRA	1,000	1,000	1,000
211050	Misc vehicle maintenance	2,809	-	-
211100	Motor fuel	5,124	8,200	9,000
212014	Bandwagon maintenance	479	1,000	2,000
212030	Median maintenance materials	-	-	500
213050	Misc contractual services	2,500	3,000	3,000
213083	Median Maintenance Services	12,367	12,845	20,000
215026	Art Commission expenses	6,828	1,000	1,000
215028	Trees purchased	1,641	2,500	3,500
215030	Historical Society escrow expenses	564	1,000	1,200
215033	L.O.A.P. escrow expenses	10,875	4,200	12,000
Total: Operating Costs		117,007	121,696	150,805
Capital Costs				
219099	Misc equipment <\$7500	1,963	1,250	1,000
221502	Trucks	-	-	32,000
224010	N Ballwin Park improvements	-	-	100,000
224020	Vlasis Park improvements	80,651	-	-
224041	Path/parking lot improvements	185,749	-	-
Total: Capital Costs		268,363	1,250	133,000
Program Total: Parks		769,894	561,996	791,253

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Golf Operations				
Personnel Costs				
100001	Regular pay	335,129	316,021	313,105
100002	Overtime pay	13,335	13,037	13,000
100004	Holiday pay	1,932	2,000	2,000
100010	Part time pay	-	3	-
100016	Part time - golf course	29,711	36,916	34,000
100017	Part time - pro shop	65,465	77,259	87,614
107000	Workers' compensation ins	17,916	18,938	22,120
108000	FICA expense	33,108	33,249	34,404
109000	Health insurance	58,225	60,194	73,347
109005	HRA funding	1,786	2,271	2,429
109010	HRA fees	311	350	338
109050	ACA/PCORI fees	15	17	18
109500	Dental insurance	2,042	2,431	2,495
110001	LAGERS pension	25,110	26,203	29,529
111000	Life insurance	458	458	542
115000	Unemployment ins	906	555	-
120010	Uniforms - golf operations	1,162	2,900	2,600
Total: Personnel Costs		586,611	592,802	617,541

Operating Costs

201100	Misc seminars/training	140	85	1,000
202010	Electric	12,981	15,000	19,100
202020	Gas	3,463	2,000	2,000
202030	Sewer	4,059	3,000	5,300
202040	Water	66,307	63,000	59,700
203001	Telephone	2,067	2,000	2,200
204010	Golf operations rentals	-	6	500
205250	Misc external public relations	1,113	1,200	2,800
206001	Gen/auto liability	7,690	7,960	8,050
206003	Property liability	6,028	6,741	7,170
206004	Cyber liability insurance	298	342	367
206011	Liquor liability insurance	1,794	1,794	1,800
208004	Fire extinguishers maintenance	50	200	250
208050	Misc equipment maintenance	20,989	21,500	19,000
208051	Path/parking lot maintenance	-	18,000	10,000
209001	Coffee supplies	24	200	200
209004	Office supplies	1,528	2,200	1,500
209005	Printing	875	2,000	2,000
209010	Small tools	300	500	300
209028	Food/beverages-tournaments	-	2,100	2,000
209030	Golf cart parts	2,214	2,900	1,350
209031	Beer	8,999	15,500	16,000
209032	Liquor	1,126	2,500	2,000

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Golf Operations				
Operating Costs (Continued)				
209033	Soda	4,141	5,600	5,600
209034	Food	2,312	4,000	5,000
209035	Paper products	396	1,000	1,000
209036	Course fixtures	3,654	4,200	4,200
209045	Misc programs supplies	56	1,000	1,000
209050	Misc operating supplies	652	400	400
210054	GCSAA	-	175	-
210055	USGA	150	150	150
210057	PGA	511	-	-
210059	Metro Amateur Golf	150	3,714	4,000
210061	Mississippi Valley Turf	300	205	400
211100	Motor fuel	7,619	14,000	6,000
211150	Motor oil	901	920	500
212017	Sand	6,913	4,763	5,000
212018	Herbicides/insecticides	18,127	16,743	17,000
212019	Fungicides	15,033	15,804	18,000
212020	Fertilizers	8,754	9,500	9,000
212021	Paint	422	800	500
212022	Golf course repairs	1,627	5,300	5,000
212026	Building maintenance materials	57	500	500
212027	Sod replacement	3,153	3,754	5,000
212028	Sod/seed	924	1,370	1,500
212029	Ornamentals/trees	5,097	1,485	1,500
212050	Misc maintenance materials	4,977	5,452	5,000
213025	HVAC repairs	3,304	250	1,000
213045	Exterminator	1,697	1,100	1,100
213049	Instructor services	-	3,600	2,700
213050	Misc contractual services	8,254	9,000	9,000
213060	Software maintenance	1,083	1,826	5,596
213082	Media access	1,602	1,500	1,500
215024	Licenses	1,384	770	780
215025	Items for resale	2,201	31,000	25,000
Total: Operating Costs		247,496	320,609	307,513
Capital Costs				
219099	Misc equipment <\$7500	3,500	517	6,500
222050	Misc capital equipment	29,960	-	24,800
222510	Mowers	-	-	31,800
222515	Golf carts	-	-	28,000
223530	Bldg construct/remodel	63,478	-	-
Total: Capital Costs		96,938	517	91,100
Program Total: Golf Operations		931,045	913,928	1,016,154

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Aquatic Center Operations				
Personnel Costs				
100001	Regular pay	24,737	25,555	26,204
100002	Overtime pay	74	215	1,000
100004	Holiday pay	4,346	10,415	9,000
100014	Part time - aquatics	151,340	240,600	266,172
100030	Part time - front desk	16,438	24,941	28,756
100031	Part time - concessions	17,625	37,592	46,709
107000	Workers' compensation ins	13,355	15,122	18,584
108000	FICA expense	16,403	25,865	28,905
109000	Health insurance	2,300	1,391	3,556
109005	HRA funding	1,786	1,813	2,041
109010	HRA fees	311	280	284
109050	ACA/PCORI fees	15	13	15
109500	Dental insurance	153	74	97
110001	LAGERS pension	1,863	2,208	4,109
111000	Life insurance	38	37	34
120012	Uniforms - pool	-	3,020	3,000
120105	Tests & certifications	2,508	2,000	2,310
120509	Hepatitis vaccinations	-	-	75
Total: Personnel Costs		253,292	391,141	440,851
Operating Costs				
202010	Electric	34,590	41,000	48,700
202030	Sewer	36,400	45,000	47,300
202040	Water	36,991	47,400	46,500
205250	Misc external public relations	67	100	500
206003	Property liability	4,493	5,224	6,024
206004	Cyber liability insurance	222	265	308
207050	Miscellaneous advertising	-	220	925
208004	Fire extinguishers maintenance	-	250	250
208050	Misc equipment maintenance	22,988	20,000	20,000
209004	Office supplies	993	1,600	1,600
209029	Safety equipment	1,177	1,744	1,600
209033	Soda	6,054	15,000	14,000
209034	Food	12,139	37,000	45,000
209037	Chemicals	14,814	15,000	20,000
209045	Misc programs supplies	33	1,800	4,000
209048	Birthday party supplies	-	3,500	4,500
209050	Misc operating supplies	887	750	700
210062	Swim league	657	3,000	3,500
213045	Exterminator	-	-	150

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Aquatic Center Operations				
Operating Costs (Continued)				
213046	American Red Cross	-	300	300
213049	Instructor services	-	3,308	3,600
213050	Misc contractual services	-	1,310	1,340
213060	Software maintenance	3,242	6,295	7,740
215024	Licenses	-	-	100
215025	Items for resale	-	-	100
Total: Operating Costs		175,747	250,066	278,737
Capital Costs				
219050	Signage	123	202	500
219099	Misc equipment <\$7500	7,483	20,800	8,050
219420	Pool equipment	48,667	11,250	33,500
Total: Capital Costs		56,273	32,252	42,050
Program Total: Aquatic Center Operations		485,312	673,459	761,638

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Community Center				
Personnel Costs				
100001	Regular pay	390,050	407,340	405,647
100002	Overtime pay	-	300	500
100004	Holiday pay	10,712	9,500	12,000
100011	Part time - Pointe	180,231	232,000	294,149
100012	Part time - daycamp	55,012	116,607	152,466
100014	Part time - aquatics	121,672	165,500	184,392
100015	Part time - lock-ins	99	-	1,800
107000	Workers' compensation ins	40,733	42,237	51,946
108000	FICA expense	56,480	69,929	80,398
109000	Health insurance	76,790	74,362	88,862
109005	HRA funding	1,786	5,064	5,704
109010	HRA fees	311	781	795
109050	ACA/PCORI fees	15	37	41
109500	Dental insurance	2,130	1,725	2,225
110001	LAGERS pension	27,868	36,060	37,633
111000	Life insurance	556	557	512
112000	Employee assistance expense	966	966	966
115000	Unemployment ins	9,533	-	-
120050	Uniforms - misc staff	500	2,500	2,500
120105	Tests & certifications	890	4,500	6,000
120505	Reference checking	-	1,800	2,000
Total: Personnel Costs		976,334	1,171,765	1,330,536

Operating Costs

201041	MPRA conference	1,186	372	1,400
201050	Misc conferences/meetings	200	907	3,900
201094	Am Red Cross instructor training	22	700	700
201095	Metro parks meetings	-	200	200
202010	Electric	93,393	103,000	124,600
202020	Gas	2,065	1,100	1,400
202030	Sewer	23,901	18,000	18,000
202040	Water	23,852	22,000	22,500
203001	Telephone	5,370	2,500	1,800
203003	Postage	7	200	500
203108	Two way radios	2,595	2,200	2,300
204050	Misc equipment rentals	-	250	500
205250	Misc external public relations	429	1,100	2,000
206001	Gen/auto liability	17,397	17,664	18,812
206003	Property liability	13,637	15,088	16,757
206004	Cyber liability insurance	678	770	861
207050	Miscellaneous advertising	7,778	7,000	10,900
208004	Fire extinguishers maintenance	392	500	500

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Community Center				
Operating Costs (Continued)				
208018	Exercise equipment maintenance	1,135	2,000	2,000
208023	Aquarium maintenance	2,870	2,500	3,000
208024	Water testing	952	1,000	1,000
208050	Misc equipment maintenance	57,811	33,000	26,000
209001	Coffee supplies	39	50	200
209004	Office supplies	3,619	5,000	6,000
209005	Printing	911	1,800	1,800
209010	Small tools	59	100	100
209029	Safety equipment	699	700	500
209033	Soda	3,568	5,000	6,000
209037	Chemicals	6,554	6,500	6,500
209039	Pool program supplies	637	850	1,000
209040	ID supplies	-	1,200	1,200
209041	Fitness supplies	2,473	2,500	2,500
209042	Game room/athletic supplies	1,687	1,500	1,500
209043	Babysitting supplies	-	500	500
209044	Daycamp supplies	4,521	30,000	30,000
209045	Misc programs supplies	17,893	27,400	35,000
209048	Birthday party supplies	1,779	4,000	4,200
209049	Senior programs supplies	983	900	3,250
210053	MPRA	488	500	500
211050	Misc vehicle maintenance	480	-	-
211100	Motor fuel	252	400	400
212026	Building maintenance materials	6,000	-	7,000
213045	Exterminator	914	1,000	1,100
213049	Instructor services	10,811	18,000	20,000
213050	Misc contractual services	12,085	15,500	12,265
213051	Copier maintenance	1,406	2,500	3,000
213053	ADA services	9,867	9,863	10,338
213071	Software Maintenance	6,818	8,800	12,400
213082	Media access	4,338	4,000	4,200
215024	Licenses	-	32	193
215025	Items for resale	30	300	100
Total: Operating Costs		354,581	380,946	431,376
Capital Costs				
219050	Signage	-	-	500
219099	Misc equipment <\$7500	-	470	-
219420	Pool equipment	465	1,000	-
219455	Workout Equipment	90,571	38,650	75,700
Total: Capital Costs		91,036	40,120	76,200
Program Total: Community Center		1,421,951	1,592,831	1,838,112

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Building Services				
Personnel Costs				
100001	Regular pay	327,498	298,411	322,684
100002	Overtime pay	578	2,000	2,000
100004	Holiday pay	1,212	1,300	1,300
100010	Part time pay	21,601	40,512	35,320
107000	Workers' compensation ins	14,675	15,365	18,014
108000	FICA expense	25,237	24,908	27,640
109000	Health insurance	72,391	77,005	92,673
109005	HRA funding	1,786	1,842	1,978
109010	HRA fees	311	284	276
109050	ACA/PCORI fees	15	14	14
109500	Dental insurance	2,292	2,634	3,250
110001	LAGERS pension	22,232	23,726	29,339
111000	Life insurance	610	566	622
115000	Unemployment ins	1,215	-	-
120002	Building services uniforms	884	1,800	1,800
120100	College tuition	-	-	2,500
Total: Personnel Costs		492,537	490,367	539,410
Operating Costs				
203108	Two way radios	702	615	625
206001	Gen/auto liability	6,217	6,374	6,467
206003	Property liability	4,873	5,421	5,761
206004	Cyber liability insurance	244	279	299
209010	Small tools	346	200	300
209018	Janitorial supplies	18,956	23,000	23,000
209021	Building supplies	65	300	-
211050	Misc vehicle maintenance	416	-	-
211100	Motor fuel	3,703	5,200	5,700
Total: Operating Costs		35,522	41,389	42,152
Capital Costs				
219099	Misc equipment <\$7500	1,071	1,231	-
222050	Misc capital equipment	21,357	-	-
Total: Capital Costs		22,428	1,231	-
Program Total: Building Services		550,487	532,987	581,562

General Budget Expenditures by Program

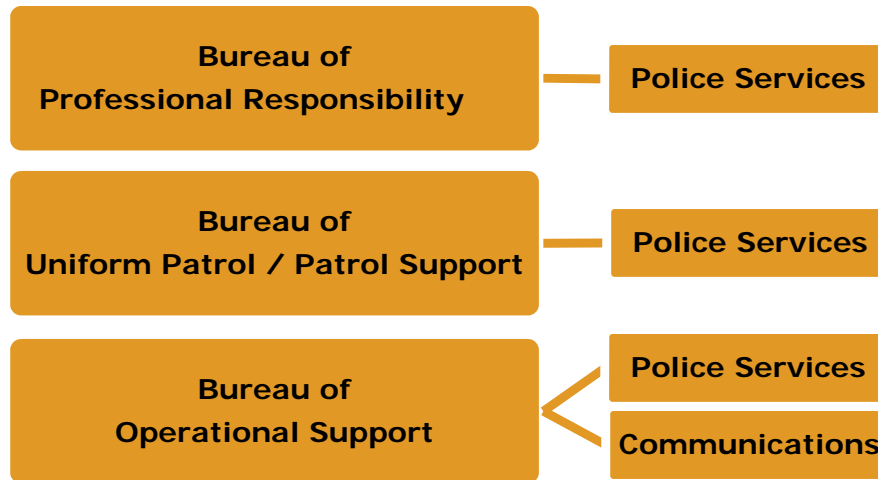
Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Ballwin Days Program				
Personnel Costs				
100002	Overtime pay	-	9,539	10,200
108000	FICA expense	-	730	780
110001	LAGERS pension	-	933	1,196
120016	Committee staff shirts	-	-	200
Total: Personnel Costs		-	11,202	12,376
Operating Costs				
207050	Miscellaneous advertising	-	411	600
209033	Soda	-	1,864	1,500
209054	Committee stand	-	132	500
209059	Hospitality	7	619	500
209060	Kids Korner	-	2,062	2,500
209064	Parking/security	-	5,118	5,200
209066	Run	-	3,556	1,200
209072	Car show	-	396	400
212025	Facility set-up	-	8,655	12,000
213055	Entertainment	8,400	24,255	25,000
Total: Operating Costs		8,407	47,068	49,400
Program Total: Ballwin Days Program		8,407	58,270	61,776
Department Total: Parks and Recreation		4,167,096	4,333,471	5,050,495

Police Department

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

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

These bureaus correlate to the budget programs as illustrated below.



FULL TIME EQUIVALENTS		
2020 Actual	2021 Estimated	2022 Budget
55.04	57.00	60.00

BUREAU OF PROFESSIONAL RESPONSIBILITY

PROGRAMS & GOALS

The Bureau of Professional Responsibility is responsible for Missouri Police Chiefs' Certification Program, CALEA (Commission on the Accreditation of Law Enforcement Agencies), policy and procedure updates and Missouri POST Training as well as all additional department training.

Goals for the bureau include:

- The management of the Ballwin Police Department's State Law Enforcement Certification, which was originally awarded by the Missouri Police Chiefs' Charitable Foundation in December of 2016.
- In 2021 we began the process of gaining international accreditation through CALEA (Commission on Accreditation of Law Enforcement Agencies). The goal is to gain our CALEA accreditation in 2022.
- The Bureau of Professional Responsibility will coordinate all in-service training mandates through the three primary police academies in our region, as well as supplement training requirements through the use of "Virtual Academy," an online virtual training program, meeting Missouri POST requirements. We will also continue the weekly roll-call training that works to keep officers continually updated with information, best practices and legal updates.
- Seek out new opportunities for the recruitment of police officers and dispatchers through more proactive recruitment techniques such as job fairs and college and police academy presentations.

SIGNIFICANT BUDGETARY ISSUES

1. The final step in gaining international accreditation through CALEA is an on-site assessment for which \$6,000 has been budgeted.

BUREAU OF UNIFORM PATROL & PATROL SUPPPORT

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

Division of Uniform Patrol

PROGRAMS & GOALS

Uniform Patrol is the primary patrol component of the Department. The employees include 25 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 31,000. Functions include responding to calls for service, business patrols, monitoring traffic flow and conducting traffic enforcement, assisting with medical emergencies and accidents, enforcement of all laws and providing courtroom testimony, as well as assisting citizens when needed.

Goals for this division include:

- All four patrol squads will have an assigned Firearms Instructor, and two Field Training Instructors.
- One patrol officer on each squad to be fully cross-trained to supplement dispatching duties during emergencies.
- Remaining as a priority is the realization of a continued reduction in officer involved motor vehicles crashes by maintaining our in-service regiment of simulation training, focusing on defensive driving tactics in conjunction with the City's insurance carrier, as well as increased awareness.
- Promote the cultivation of police/community partnerships and a customer based philosophy by all line personnel, not just by a designated unit or department component.

- Continued efforts to reduce the number of overall motor vehicle crashes by pursuing and obtaining MODOT overtime grant funding to focus sustained efforts on the enforcement of hazardous moving violations, which directly contribute to motor vehicle crash frequency.
- Participate in Municipal Response Team training to support a strong regional response to civil unrest and critical incidents.
- Participate in the Lafayette Area Enforcement Group as a reactionary response to local crime trends.

SIGNIFICANT BUDGETARY ISSUES

1. The replacement of four high-mileage patrol vehicles from the fleet is budgeted at \$172,000. Three of these will be Dodge Durangos and one will be a pickup truck.
2. The fifth of five yearly installments of the TASER 60 Program providing a personally assigned TASER X26P to each commissioned patrol officer and supervisor. Our 2022 payment will be \$14,845.
3. Up-armor current body armor with rifle rated plates. \$15,000 is allocated for additional ballistic helmets and \$8,000 will replace outdated gas masks.

Division of Patrol Support

PROGRAMS & GOALS

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

Goals for this division include:

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

engagement will continue to be expanded as our efforts to build social capital continue and community confidence is top priority.

- In 2021 we began a partnership with the Ellisville and Manchester Police Departments to build one large Police Explorer Post under the name, "Route 66 Explorer Post". Beginning in 2022 this section will begin rebuilding the Post that experienced a set-back due to COVID.

Goal	Performance Measures	2020 Actual	2021 Estimate	2022 Budget	Target
Maintain a Safe and Family Oriented Community	Overall calls for Service	25,310	27,000	28,000	35,000
	Crime Scenes Processed (to increase chance of solving crime)	197	210	280	300
	Police / Community Events	185	190	200	250
	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	6,638	8,500	9,000	10,000
	Traffic crash investigations	465	375	325	10% reduction
Remain in Compliance with all state Accreditation	Percentage of Commissioned Officers completing 24 Hours of POST training	100%	100%	100%	100%
	Remain a State Certified Agency	Yes	Yes	Yes	Maintain State Certification

BUREAU OF OPERATIONAL SUPPORT

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

Division of Communications

PROGRAMS & GOALS

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

provided contractually to the Cities of Manchester and Winchester which makes the total population served over 50,000 residents.

Goals for the division include:

- In 2021 the department began the process of switching to a new Computer Aided Dispatch (CAD) system to improve communications between dispatchers and officers on patrol. We will be working to have this CAD system up and running by mid-2022.
- Work with the Emergency Communications Commission (ECC) on the expected implementation of the Next Generation 911 in 2022.
- In 2022 this Division will be updating the training and policy manuals to better address current trends.

SIGNIFICANT BUDGETARY ISSUES

1. Set-up and implementation for the new CAD system is being done at a cost of \$116,842. This is being paid in monthly installments which began in late 2021 and will continue into 2022.
2. UPS battery replacement and module replacement, if needed, has \$20,000 budgeted.

Division of Criminal Investigations

PROGRAMS & GOALS

The Criminal Investigations is the primary investigative component of the Department. Functions of this Unit include following up on incidents originally investigated by Uniform Patrol, processing advanced crime scenes, working in collaboration with the Major Case Squad on major criminal cases and working with the Drug Enforcement Administration (DEA) Task Force. The unit is staffed with five full-time detectives. Four of these detectives work in-house and are supervised by a Detective Sergeant. One detective is detached to the DEA Task Force.

Goals for the Unit include:

- In 2021 out detectives were trained on new techniques for investigating cyber-based crimes to include the ability to forensically examine cellular phones. The 2022 technical training will focus on the forensic analysis of computers.
- In late 2020 the Detective Sergeant began a collaborative program working with detective bureaus from neighboring agencies. The goal was to more effectively investigate crimes unique to the west county area that commonly cross jurisdictional borders. In 2021 the Division of Criminal Investigations increased their work through these relationships. This valued practice will continue through 2022.

PRIOR YEAR GOALS

A 2021 goal was to seek out new opportunities for the recruitment of police officers through new techniques. We did implement a recruitment system wherein each hiring process begins with the notification to all 12 police academies in Missouri. We also began advertising, via police association, in

Illinois. Additionally, we instituted the use of the Guardian Alliance Technologies system for background investigations. This has enabled a more comprehensive investigation while reducing the time needed by 30%.

Another 2021 goal was to cross train one officer from each patrol squad to supplement dispatching duties during emergencies. This goal has been achieved and each of these officers maintains these capabilities by working in our Communications Unit a few hours each month.

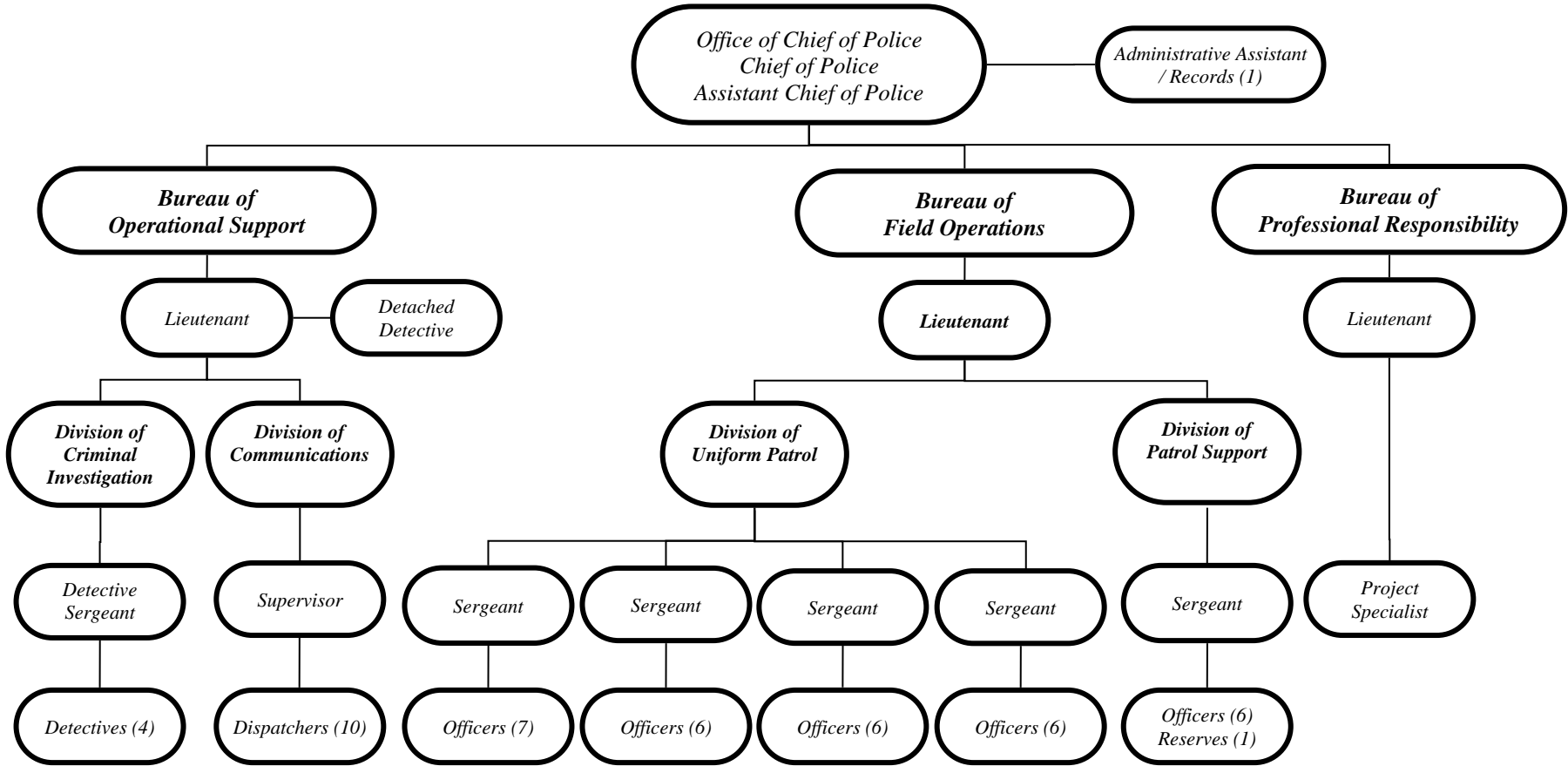
Regarding the firearms program, in 2021 we exceeded our goal of four training sessions and four open practice sessions by adding one-on-one training for those officers who wished to increase their level of proficiency. Finally, every officer has been trained in the use of the patrol rifle and will always have access to one while on patrol.

Officer Wellness programing was a goal for 2021 within the agency Command Staff. To meet that goal we brought in an instructor for Retirement / Financial Planning training. We also sent two officers to Fitness Instructor training. They are now certified to assist employees with meeting their personal fitness goals. Finally, we send every officer to Roadside Medical Trauma training. This enables our officers to provide life-saving care to those with traumatic injuries, whether that be a citizen or a fellow officer, until paramedics arrive.

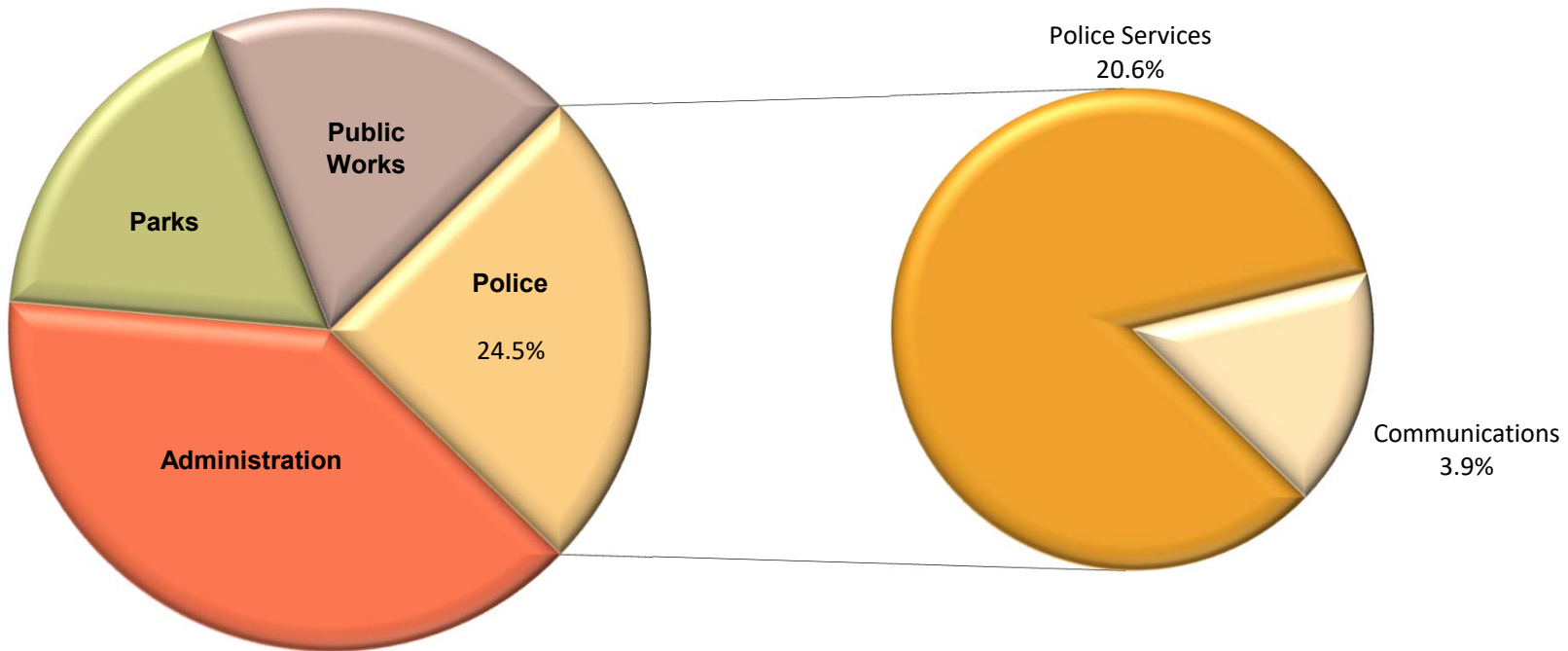


Using Federal Asset Seizure funds, the Police Department purchased an unmanned aerial system commonly referred to as a "Drone" during 2021. Since that time, six Ballwin Police Officers have passed the FAA Part 107 pilots exam to be licensed to fly the drone for commercial purposes. The drone is used to assist officers in locating missing/endangered persons, documenting scenes, situational awareness at large events, and for public relations purposes. Our drone pilots are partnering with area law enforcement and fire service agencies to grow this into a regional asset to increase efficiency and safety for our community.

**Police Department
2022 Organizational Structure**



Police Budget Expenditures



Police General Budget Expenditures

Description	2020 Actual	2021 Estimated	2022 Budget
Personnel Costs			
Wages and Salaries	3,928,687	4,046,205	4,307,180
Benefits	1,475,649	1,605,826	1,808,743
Personnel Costs Total	5,404,336	5,652,031	6,115,923
Operating Costs			
Travel & Training	17,078	28,400	21,606
Utilities	26,313	27,350	29,850
Communications	19,343	7,907	8,800
Rentals	755	690	975
Public Relations - Internal	474	1,000	1,300
Public Relations - External	3,216	8,050	6,000
Insurance	105,884	116,608	125,232
Advertising	367	400	600
Repairs & Maintenance	28,237	15,500	28,500
General Supplies	8,695	8,900	11,400
Dues & Subscriptions	8,027	8,325	5,880
Vehicle Expenses	84,517	81,650	83,050
Maintenance Materials	5,687	5,200	10,000
Contractual	136,293	179,444	279,967
Other Operating Expenses	23,225	57,105	51,850
Contingency	-	-	-
Operating Costs Total	468,111	546,529	665,010
Capital Costs			
Computer Hardware/Software	1,587	3,940	8,500
Equipment, Furniture & Vehicles	151,628	163,028	211,900
Capital Costs Total	153,215	166,968	220,400
Police Total	6,025,662	6,365,528	7,001,333

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Department: Police				
Program: Police Services				
Personnel Costs				
100001	Regular pay	3,277,789	3,337,890	3,590,520
100002	Overtime pay	17,716	20,000	20,000
100004	Holiday pay	48,635	66,832	63,124
100007	Special overtime pay	28,634	38,000	38,000
107000	Workers' compensation ins	120,515	126,167	153,023
108000	FICA expense	249,088	257,452	283,941
109000	Health insurance	457,381	467,632	544,721
109005	HRA funding	5,357	15,127	16,804
109010	HRA fees	934	2,332	2,341
109050	ACA/PCORI fees	45	111	122
109500	Dental insurance	16,416	17,668	19,109
110001	LAGERS pension	382,354	424,369	463,464
111000	Life insurance	3,822	3,843	4,116
112000	Employee assistance expense	966	966	966
115000	Unemployment ins	1,600	-	-
120006	Uniforms - police	31,370	57,000	40,000
120100	College tuition	8,504	2,500	7,500
Total: Personnel Costs		4,651,126	4,837,889	5,247,751

Operating Costs

201031	Police conferences	1,142	10,250	7,350
201081	Chief/mgmt meetings	522	1,000	1,000
201086	Police academy training	11,190	-	-
201100	Misc seminars/training	5,213	15,072	11,178
202010	Electric	20,306	21,000	24,000
202020	Gas	2,205	2,200	2,300
202030	Sewer	779	750	750
202040	Water	3,023	3,400	2,800
203001	Telephone	1,158	900	1,200
203003	Postage	500	1,500	700
203100	Cellular phones	16,860	5,507	6,900
204001	Postage meter rental	347	350	550
204008	S&W ident-a-kit	408	340	425
205150	Misc internal public relations	474	1,000	1,300
205209	Police community relations	3,216	-	-
205250	Misc external public relations	-	8,050	6,000
206001	Gen/auto liability	51,569	52,427	54,950
206003	Property liability	40,370	44,922	49,410
206004	Cyber liability insurance	2,006	2,289	2,537
206009	Auto deductibles	5,333	7,000	10,000

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Police Services				
Operating Costs (Continued)				
206010	Insurance deductibles	-	2,500	-
207050	Miscellaneous advertising	367	400	600
208004	Fire extinguishers maintenance	171	400	400
208005	Generators maintenance	1,001	1,500	1,500
208007	HVAC maintenance	854	2,100	2,100
208019	Prisoner processing equip maint	2,200	2,500	2,500
208050	Misc equipment maintenance	4,166	7,000	20,000
209001	Coffee supplies	333	300	300
209002	Copy paper	690	850	1,000
209004	Office supplies	1,815	2,000	2,500
209005	Printing	748	2,000	2,500
209029	Safety equipment	2,507	2,200	3,300
209050	Misc operating supplies	104	300	300
210026	MO Police Chiefs Association	225	-	-
210028	IACP	190	-	-
210030	SLAPCA	50	-	-
210050	Misc dues & subscriptions	7,302	8,325	5,780
210066	Notary fees	259	-	-
211010	Auto detailing	1,815	5,000	5,000
211011	Car washes	1,200	1,350	1,250
211049	Bicycle maintenance	-	300	500
211050	Misc vehicle maintenance	48,857	2,000	1,000
211100	Motor fuel	51,520	73,000	75,300
212026	Building maintenance materials	5,567	5,000	10,000
212045	Postage machine maintenance	120	200	-
213039	Accreditation	1,500	-	-
213050	Misc contractual services	9,324	40,000	37,125
213051	Copier maintenance	3,624	2,000	4,000
213066	Record retention/destruction	(12)	-	-
215004	Halloween treats	324	-	-
215005	Prisoner housing expenses	332	7,555	2,000
215007	Ammunition	16,735	25,000	25,000
215011	Prisoner suits/hygiene	338	-	-
215013	Investigative fund	-	1,750	2,500
215015	Infectious waste disposal	-	500	500
215031	Shooting range supplies	513	2,000	2,000
215049	Charity fundraiser expense	-	1,200	1,200
215050	Misc other expense	2,804	19,100	18,650
Total: Operating Costs		334,164	396,287	412,155

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Police Services				
Capital Costs				
219001	Computer software/upgrades	330	2,040	2,500
219002	Computer hardware/parts	1,257	1,900	6,000
219030	Cameras	1,108	1,000	1,000
219060	Misc office furniture	-	2,000	2,000
219099	Misc equipment <\$7500	14,845	36,000	26,000
219312	Bullet resistant vests	10,675	9,900	9,900
221501	Automobiles	125,000	113,000	172,000
Total: Capital Costs		153,215	165,840	219,400
Program Total: Management/Administration		5,138,505	5,400,016	5,879,306

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Communications				
Personnel Costs				
100001	Regular pay	493,163	543,035	571,163
100002	Overtime pay	48,865	26,558	12,000
100004	Holiday pay	12,358	13,890	12,373
100010	Part time pay	1,526	-	-
107000	Workers' compensation ins	18,781	20,207	24,553
108000	FICA expense	40,779	42,721	45,558
109000	Health insurance	94,550	112,092	137,156
109005	HRA funding	1,786	2,423	2,696
109010	HRA fees	311	373	376
109050	ACA/PCORI fees	15	18	19
109500	Dental insurance	3,030	3,869	4,256
110001	LAGERS pension	37,176	48,095	53,598
111000	Life insurance	826	861	924
115000	Unemployment ins	44	-	-
120007	Uniforms - dispatchers	-	-	1,000
120100	College tuition	-	-	2,500
Total: Personnel Costs		753,210	814,142	868,172
Operating Costs				
201086	Police academy training	1,190	-	-
201100	Misc seminars/training	-	2,078	2,078
203001	Telephone	825	-	-
206003	Property liability	6,294	7,108	7,928
206004	Cyber liability insurance	312	362	407
208050	Misc equipment maintenance	970	2,000	2,000
209004	Office supplies	2,285	1,000	1,000
209005	Printing	195	150	300
209050	Misc operating supplies	18	100	200
210041	APCO	-	-	100
213035	CAD maintenance	21,780	35,822	135,742
213036	REJIS	66,899	83,622	72,500
213050	Misc contractual services	31,502	16,000	29,100
213082	Media access	1,677	2,000	1,500
Total: Operating Costs		133,947	150,242	252,855
Program: Communications				
Capital Costs				
219060	Misc office furniture	-	1,128	1,000
Total: Capital Costs		-	1,128	1,000
Program Total: Communications		887,157	965,512	1,122,027
Department Total: Police		6,025,662	6,365,528	7,001,333

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

FULL TIME EQUIVALENTS		
2020 Actual	2021 Estimated	2022 Budget
28.41	25.60	34.65

ENGINEERING & INSPECTIONS

PROGRAMS & GOALS

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

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

STREETS & SIDEWALKS

PROGRAMS & GOALS

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

- Repair and fill potholes.
- Replace deteriorated concrete slabs.
- Sweep streets four times per year.

- Repair deteriorated concrete pavement joints.
- Seal cracks and joints on concrete and asphalt pavements.
- Overlay asphalt streets.
- Pursue federal funding for street improvements to include the upgrading of affected sidewalks and ramps to comply with current ADA regulations.

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

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

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

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

SIGNIFICANT BUDGETARY ISSUES

1. Sidewalk replacement to eliminate tripping hazards in addition to the upgrading of curb ramps to current ADA standards are included as contractual street projects in order to comply with federal regulations. Combined cost including slab replacement in 2022 is budgeted at \$995,164. Sidewalks along streets being repaired with cross slopes exceeding ADA standards will be replaced in 2022.
2. Restriping will be accomplished under contractual arrangements with private contractors. \$35,000 is budgeted. Crosswalks, stop bars, and turn arrows will continue to be painted annually with Public Works personnel.
3. Traffic signal maintenance will also be accomplished under contractual arrangements with private contractors. \$2,000 is budgeted.
4. 2022 equipment purchases:

a. Sign shop GPS sub foot receiver	\$ 7,500
b. Concrete saws (3)	\$ 4,500
c. Post driver	\$ 2,500
d. Backpack Blower	\$ 1,500

5. Neither micro surfacing nor crack sealing is budgeted for 2022.

Workload Measurement	2020 Actual	2021 Estimated	2022 Budget
Sidewalk replacement sq. ft.	13,664	10,174	14,000
Curb and slab replacement sq. ft.	2,535	3,201	3,000
Street asphalt repairs tons	3,570	2,380	3,500

PRIOR YEAR GOALS

Street and sidewalk repairs were budgeted at \$1,017,630. Contractual work was performed at a cost of \$937,630, for a savings of \$80,000. In house work was completed at a cost of \$111,688 for a savings of \$72,291 or 39%. This was due to lower than expected costs for asphalt and completing curb & gutter replacement contractually instead of in house for two streets.

SNOW & ICE REMOVAL

PROGRAMS & GOALS

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

- Ensure adequate supply of de-icing salt, salt brine, and calcium chloride for the 2022 winter season.
- Pre-treat all city streets with salt brine during regular work hours prior to forecast winter storms when needed.
- Maintain clear pavement for emergency vehicles during winter storm event.
- Clear all streets to accommodate for two-way traffic after the winter storm has ended.
- Clear all streets curb-to-curb when short-term forecast warrants.
- Wash and service all snow equipment after each snow/ice event.

PROPERTY SERVICES

PROGRAMS & GOALS

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

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

Storm Drainage includes the maintenance of roadway bridge/culvert structures and the proactive removal of blockages to reduce flooding potential. Goals for the program include:

- Notify MSD of blocked or damaged storm sewer pipes and structures.

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

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

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

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



SIGNIFICANT BUDGETARY ISSUES

1. An industrial leaf vacuum can be manned with just two workers, where a typical crew has four. After working with a rented unit in 2021, the city plans to acquire one in the coming year at a cost of \$100,000.
2. A leaf collection service is budgeted to be used in the Meadowbrook Country Club and Claymont subdivisions at a cost of \$45,000 to supplement staff during periods of heavy volume.

3. An additional 14% is budgeted for the cost of temporary labor hired during leaf collection season. This increase over the current year budget is due to the rising cost of labor.
4. Two additional maintenance workers are budgeted to be added to staff the new bucket truck. These workers were budgeted in 2020 and 2021 also but were not hired.
5. The 2022 budget includes \$10,000 for contractual tree removal.
6. A stump grinder attachment for a skid steer will cost \$10,000.

Workload Measurement	2020 Actual	2021 Estimated	2022 Budget
Tree Removals	245	259	250
Tree Trimmed	226	465	230
Efficiency Measures			
Man Hours per Tree Removed	2.2	2.4	2.4
Man Hours per Tree Trimmed	1.1	1.3	1.3

PRIOR YEAR GOALS

While the hiring freeze in place during 2020 was lifted January 1, turnover in the department has been high and a labor shortage has impacted the ability to replace workers. The additional tree crew staff remains un-hired but budgeted. While \$45,000 was allocated for a leaf collection service in 2021 the quote received was \$92,000. This increase allowed for a full season (approximately 6 rounds) of contracted leaf collection in the Meadowbrook Country Club and Claymont subdivisions rather than the three rounds completed in 2020.

SUPPORT SERVICES

PROGRAMS & GOALS

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

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

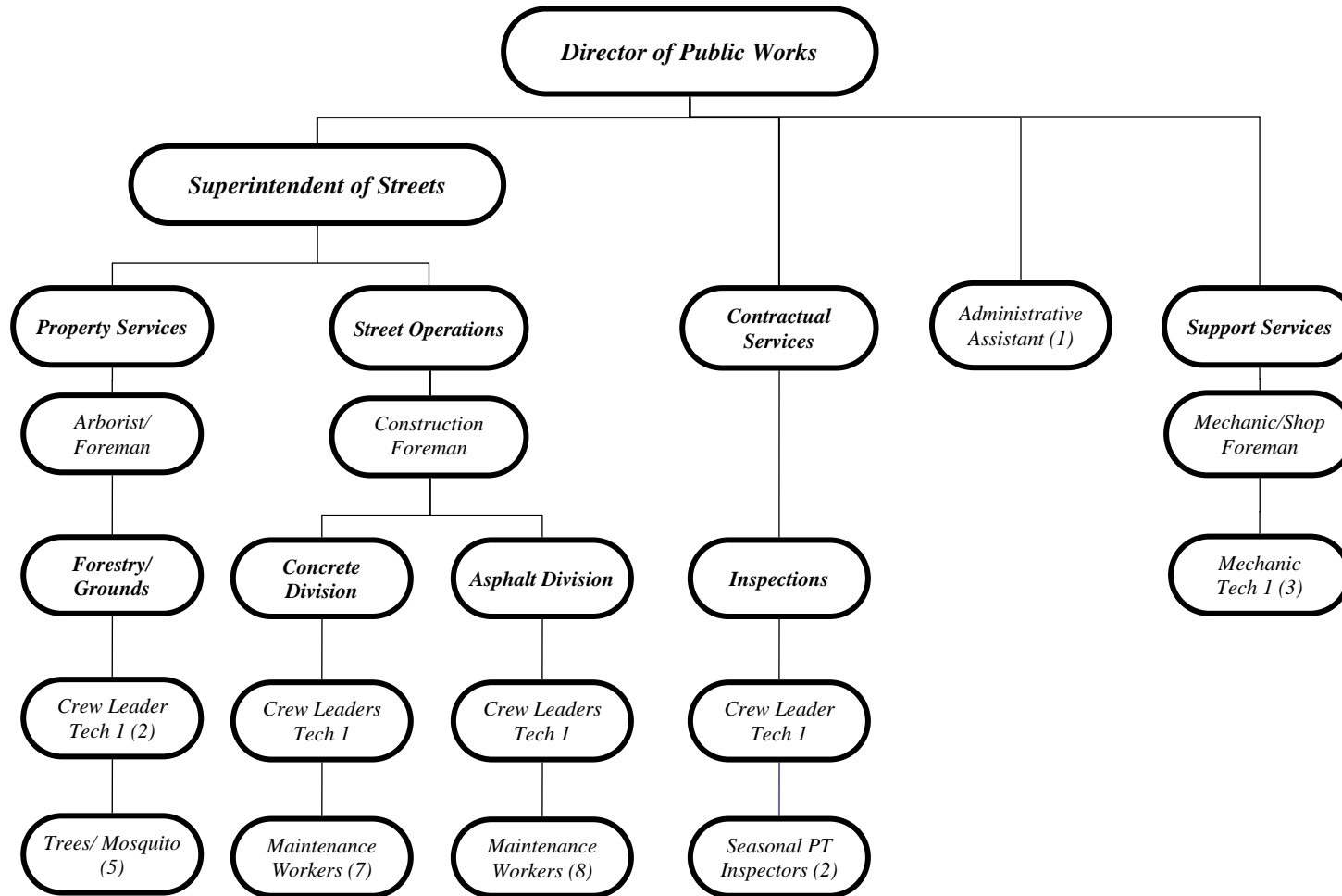
SIGNIFICANT BUDGETARY ISSUES

- 1) 2022 equipment purchases:
 - a) Two ton truck \$180,000
 - b) Skid steer with attachments \$65,000
 - c) PDR pavement saw \$30,000

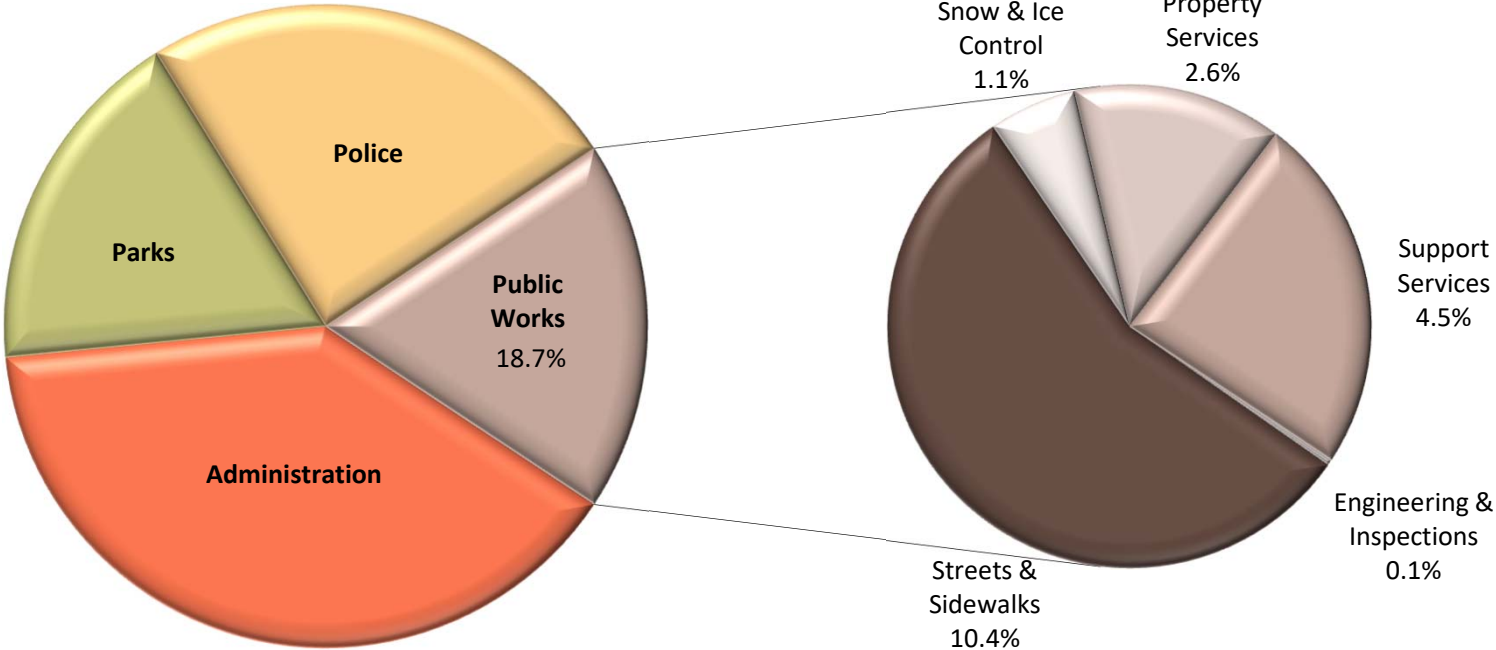
2022 STREET & SIDEWALK BUDGET

CONTRACTUAL						
SLABS / CURB & GUTTER						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Sunfield Pl.	5	\$115,376				\$115,376
Ballwin Commons Dr.- Curbs	5	\$17,490				\$17,490
Lucerne Crossing Ct	6	\$58,000				\$58,000
Oakmont Farm Dr.	4		\$70,221			\$70,221
Columbard Dr	4		\$155,540			\$155,540
Lering Dr.	2		\$59,290			\$59,290
Eagles Chase Ct.	4		\$16,720			\$16,720
Maymont Dr.	3			\$220,055		\$220,055
Stors Mill Ct.	3			\$12,450		\$12,450
Windsor Mill Dr.	2			\$8,610		\$8,610
Castle Ridge Dr.	5				\$113,685	\$113,685
WestGlen Village Dr.	6				\$25,052	\$25,052
Alverston Ct.	4				\$119,075	\$119,075
Mobilization (contractual work)		\$750	\$750	\$750	\$750	\$3,000
Advertising (contractual work)		\$150	\$150	\$150	\$150	\$600
SLABS & CURB/GUTTERS (CONTRACTUAL) TOTALS		\$191,766	\$302,671	\$242,015	\$258,712	\$995,164
IN-HOUSE						
MILL/REPAVE (IN-HOUSE)						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Ballwin Commons Dr.	4	\$13,250				\$13,250
Hickory Tree Ct & Ln	4	\$45,050				\$45,050
Ballpark Dr.	4	\$20,405				\$20,405
Lindell Dr.	3		\$14,840			\$14,840
Sudbury Ln. North	2			\$19,345		\$19,345
Stors Mill Ct.	3			\$14,982		\$14,982
Windsor Mill Dr	2			\$33,482		\$33,482
Jares Ct.	4			\$19,116		\$19,116
MILL/REPAVE (IN-HOUSE) TOTALS		\$78,705	\$14,840	\$86,925	\$0	\$180,470
COMBINED CONTRACTUAL + IN-HOUSE TOTALS						
		Ward 1	Ward 2	Ward 3	Ward 4	
Total Streets (contractual + in-house)		\$270,471	\$317,511	\$328,940	\$258,712	\$1,175,634
% of streets in ward		23%	27%	28%	22%	100%
% of budget by ward		23%	27%	28%	22%	
TOTAL STREET BUDGET						\$1,175,634

**Public Works Department
2022 Organizational Structure**



Public Works Budget Expenditures



Public Works General Budget Expenditures

Description	2020 Actual	2021 Estimated	2022 Budget
Personnel Costs			
Wages and Salaries	1,498,205	1,473,881	1,762,597
Benefits	628,640	622,939	795,445
Personnel Costs Total	2,126,845	2,096,820	2,558,042
Operating Costs			
Travel & Training	3,009	5,500	8,000
Utilities	19,428	20,960	22,480
Communications	10,576	8,670	9,150
Rentals	8,604	30,800	11,000
Insurance	47,292	49,438	53,184
Repairs & Maintenance	129,082	163,200	122,000
General Supplies	105,441	169,864	130,800
Dues & Subscriptions	467	500	500
Vehicle Expenses	99,747	149,400	136,200
Maintenance Materials	262,072	487,851	572,000
Contractual	1,241,009	1,153,080	1,195,164
Other Operating Expenses	491	650	1,250
Contingency	-	-	-
Operating Costs Total	1,927,218	2,239,913	2,261,728
Capital Costs			
Computer Hardware/Software	8,814	10,000	10,000
Equipment, Furniture & Vehicles	189,097	211,500	431,500
Land & Facility Improvements	38	-	2,000
Streets	44,553	42,000	60,000
Capital Costs Total	242,502	263,500	503,500
Public Works Total	4,296,565	4,600,233	5,323,270

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Department: Public Works				
Program: Engineering & Inspections				
Operating Costs				
201021	APWA state conferences	-	-	500
201100	Misc seminars/training	1,013	2,500	2,500
203003	Postage	79	100	100
209004	Office supplies	5,339	4,000	4,000
209005	Printing	889	1,000	1,000
209050	Misc operating supplies	44	600	600
210019	APWA	466	500	500
211100	Motor fuel	6,108	8,300	9,200
Total: Operating Costs		13,938	17,000	18,400
Capital Costs				
224502	Project/architect engineering	38	-	2,000
Total: Capital Costs		38	-	2,000
Program Total: Engineering & Inspections		13,976	17,000	20,400

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Streets & Sidewalks				
Personnel Costs				
100001	Regular pay	715,132	609,819	882,980
100002	Overtime pay	614	4,000	4,000
100010	Part time pay	11,788	21,032	40,320
107000	Workers' compensation ins	33,450	36,335	43,118
108000	FICA expense	52,392	45,730	70,938
109000	Health insurance	173,685	140,076	198,031
109005	HRA funding	1,786	4,356	4,735
109010	HRA fees	311	672	660
109050	ACA/PCORI fees	30	32	34
109500	Dental insurance	5,488	4,176	6,961
110001	LAGERS pension	53,170	51,493	79,828
111000	Life insurance	1,309	983	1,583
Total: Personnel Costs		1,049,155	918,704	1,333,188
Operating Costs				
202013	Electric - traffic signals	509	510	580
206001	Gen/auto liability	12,384	13,014	13,343
206004	Cyber liability insurance	557	649	715
208050	Misc equipment maintenance	28,345	18,000	18,000
209010	Small tools	5,022	8,300	5,000
209022	Stock items	11,309	18,300	11,000
209023	Cutter blades	533	3,800	3,500
209024	Ice	1,569	1,500	1,500
211100	Motor fuel	29,786	40,200	44,200
212001	Concrete	35,372	70,000	85,000
212002	Asphalt & primer	122,785	210,000	250,000
212003	Traffic paint	2,553	5,000	5,000
212004	Sign materials	18,102	33,000	30,000
212008	Crushed rock	8,334	11,500	12,000
212032	Earth backfill	5,613	4,500	5,000
213006	Trash/dumping fees	7,845	5,000	7,500
213027	Traffic signal maintenance	15,921	2,000	2,000
213028	Striping	24,978	25,000	30,000
213050	Misc contractual services	40,461	35,000	35,000
213069	Slab replacement	798,482	937,630	995,164
213075	Microsurfacing	193,753	-	-
213077	Cracksealing	37,704	-	-
213086	Sidewalk replacement	15,113	-	-
213088	Material hauling	-	4,000	5,000
215023	Missouri One Call	-	150	150
Total: Operating Costs		1,417,030	1,447,053	1,559,652

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Streets & Sidewalks				
Capital Costs				
219099	Misc equipment <\$7500	8,500	2,200	7,000
219404	Backpack blowers	1,392	1,500	1,500
222999	Misc equip over \$7,500	22,000	-	7,500
223008	Mill/repave	44,553	42,000	60,000
Total: Capital Costs		76,445	45,700	76,000
Program Total: Streets & Sidewalks		2,542,630	2,411,457	2,968,840

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Snow & Ice Control				
Personnel Costs				
100001	Regular pay	42,715	52,276	44,332
100002	Overtime pay	10,206	25,000	25,000
107000	Workers' compensation ins	2,483	2,736	3,224
108000	FICA expense	3,855	5,689	5,304
109000	Health insurance	8,809	12,326	9,507
109005	HRA funding	1,786	328	354
109010	HRA fees	311	51	49
109050	ACA/PCORI fees	15	2	3
109500	Dental insurance	325	434	339
110001	LAGERS pension	3,223	7,569	6,240
111000	Life insurance	73	120	76
Total: Personnel Costs		73,801	106,531	94,428
Operating Costs				
206001	Gen/auto liability	919	980	998
206004	Cyber liability insurance	41	49	53
208008	Plows & spreaders maintenance	7,154	11,000	8,000
208050	Misc equipment maintenance	865	41,000	3,500
209001	Coffee supplies	303	500	500
209022	Stock items	508	1,500	1,500
209034	Food	743	200	200
211100	Motor fuel	5,073	7,000	7,600
212005	Calcium chloride	-	4,500	4,500
212006	Salt	57,784	140,000	170,000
212050	Misc maintenance materials	161	851	500
Total: Operating Costs		73,551	207,580	197,351
Capital Costs				
219220	Plows/equipment	11,395	16,900	20,000
Total: Capital Costs		11,395	16,900	20,000
Program Total: Snow & Ice Control		158,747	331,011	311,779

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Property Services				
Personnel Costs				
100001	Regular pay	436,413	431,123	342,802
100002	Overtime pay	7,304	2,500	2,500
100010	Part time pay	4,867	3,900	-
107000	Workers' compensation ins	14,485	16,697	16,056
108000	FICA expense	32,689	33,471	26,416
109000	Health insurance	81,186	65,872	71,387
109005	HRA funding	1,786	2,002	1,763
109010	HRA fees	311	309	246
109050	ACA/PCORI fees	15	15	13
109500	Dental insurance	3,335	3,011	2,484
110001	LAGERS pension	33,192	36,947	31,077
111000	Life insurance	760	781	549
Total: Personnel Costs		616,343	596,628	495,293
Operating Costs				
204050	Misc equipment rentals	-	17,000	-
206001	Gen/auto liability	5,363	5,981	4,968
206004	Cyber liability insurance	241	291	266
208050	Misc equipment maintenance	26,453	15,000	12,000
209010	Small tools	4,044	5,000	5,000
209022	Stock items	10,436	8,000	4,000
209026	Insecticides/pesticides	3,979	6,664	5,000
211100	Motor fuel	10,248	13,900	15,200
213006	Trash/dumping fees	180	500	250
213033	Temporary labor	19,770	35,000	40,000
213041	Tree maintenance service	-	5,000	10,000
213050	Misc contractual services	77,210	92,000	45,000
Total: Operating Costs		157,924	204,336	141,684
Capital Costs				
219099	Misc equipment <\$7500	5,364	-	-
222999	Misc equip over \$10,000	(11)	-	110,000
Total: Capital Costs		5,353	-	110,000
Program Total: Property Services		779,620	800,964	746,977

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Support Services				
Personnel Costs				
100001	Regular pay	268,831	323,938	420,663
100002	Overtime pay	-	293	0
100010	Part time pay	336	0	0
107000	Workers' compensation ins	13,872	11,790	19,560
108000	FICA expense	20,062	24,068	32,181
109000	Health insurance	42,945	64,370	95,040
109005	HRA funding	1,786	1,414	2,148
109010	HRA fees	311	218	299
109050	ACA/PCORI fees	15	11	16
109500	Dental insurance	1,598	2,244	3,822
110001	LAGERS pension	19,441	28,644	37,860
111000	Life insurance	329	370	578
112000	Employee assistance expense	966	966	966
115000	Unemployment ins	145	0	0
120005	Uniforms - garages	16,455	15,000	19,000
120100	College tuition	454	1,631	3,000
Total: Personnel Costs		387,546	474,957	635,133
Operating Costs				
201100	Misc seminars/training	1,996	3,000	5,000
202010	Electric	9,620	11,200	12,100
202020	Gas	5,264	5,300	5,700
202030	Sewer	3,184	3,000	3,200
202040	Water	850	950	900
203001	Telephone	347	270	350
203100	Cellular phones	2,595	2,300	2,700
203108	Two way radios	7,554	6,000	6,000
204003	Cylinders rental	2,579	4,300	3,500
204004	Waste disposal	5,988	6,500	5,000
204050	Misc equipment rentals	38	3,000	2,500
206001	Gen/auto liability	5,136	4,223	6,053
206003	Property liability	21,545	24,014	26,464
206004	Cyber liability insurance	231	237	324
206009	Auto deductibles	875	-	-
208004	Fire extinguishers maintenance	808	700	700
208011	Vehicle & equipment maintenance	63,658	75,000	78,000
208014	Wildlife maintenance	1,800	2,500	1,800
209010	Small tools	8,581	8,500	8,000
209012	Tires	12,870	40,000	30,000

General Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Program: Support Services				
Operating Costs (Continued)				
209022	Stock items	19,563	37,000	25,000
209027	Garage & yard maint supplies	5,513	10,000	10,000
209029	Safety equipment	14,197	15,000	15,000
211050	Misc vehicle maintenance	48,533	80,000	60,000
212026	Building maintenance materials	11,368	8,500	10,000
213050	Misc contractual services	3,688	3,200	3,000
213051	Copier maintenance	-	250	250
213064	Generator services	2,450	2,000	2,000
213065	Vehicle GPS maintenance	3,453	6,500	20,000
215003	Commercial drivers licenses	491	500	1,100
Total: Operating Costs		264,775	363,944	344,641
Capital Costs				
219001	Computer software/upgrades	8,814	10,000	10,000
219060	Misc office furniture	-	2,900	3,000
219099	Misc equipment <\$7500	2,097	5,000	7,500
221502	Trucks	92,488	-	180,000
222501	Heavy equipment	-	183,000	65,000
222999	Misc equip over \$7,500	45,872	-	30,000
Total: Capital Costs		149,271	200,900	295,500
Program Total: Support Services		801,592	1,039,801	1,275,274
Department Total: Public Works		4,296,565	4,600,233	5,323,270



Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN

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

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

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

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

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

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

Identifying Projects

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

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

Combined Statement of Revenues and Expenditures - Capital Fund
For the Fiscal Year Ending December 31, 2022

	2020 Actual	2021 Estimated	2022 Budget
Fund Balance, January 1	\$ 446,243	\$ 785,480	\$ 242,210
Revenues			
Capital Improvement Sales Tax	\$ -	\$ 100,000	\$ 165,000
Capital Improvement TIF Sales Tax	\$ 79,205	\$ 88,000	\$ 73,000
Park Sales Tax	\$ -	\$ -	\$ 232,000
Park TIF Sales Tax	\$ 106,782	\$ 117,000	\$ 93,000
Public Safety Sales Tax	\$ 522,008	\$ 399,000	\$ 695,000
Misc Project Reimbursement	\$ 42,998	\$ 737,513	\$ 652,863
Misc Parks Grants	\$ 236,250	\$ 284,090	\$ 271,300
Stormwater Grants	\$ -	\$ 25,000	\$ -
TOTAL	\$ 987,243	\$ 1,750,603	\$ 2,182,163
Expenditures			
Administration:	\$ 18,294	\$ 17,675	\$ 21,285
Parks:	\$ 513,493	\$ 489,701	\$ 595,650
Police:	\$ 17,588	\$ 759,668	\$ 8,578,849
Public Works:	\$ 98,631	\$ 1,026,829	\$ 958,781
TOTAL	\$ 648,006	\$ 2,293,873	\$ 10,154,565
Transfer (To)/From Operating Fund	\$ -	\$ -	\$ 7,740,000
Fund Balance, December 31	\$ 785,480	\$ 242,210	\$ 9,808

2022-2026 CAPITAL IMPROVEMENT PLAN

	2022	2023	2024	2025	2026
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Expenditures/Project By Department

Administration

TIF Municipal Revenue Funding	\$ 21,285	\$ 15,700	\$ -	\$ -	\$ -
Totals:	\$ 21,285	\$ 15,700	\$ -	\$ -	\$ -

Parks & Recreation

Holloway Park Design/Specs	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Holloway Park Construction	542,600	-	-	-	-
Vlasis Park Construction	-	1,000,000	-	1,000,000	-
Pointe Playground	-	-	300,000	-	-
New Ballwin Design/Specs	-	-	-	30,000	-
New Ballwin Lake Improvements	-	-	-	-	500,000
TIF Municipal Revenue Funding	43,050	32,600	-	-	-
Totals:	\$ 595,650	\$ 1,032,600	\$ 300,000	\$ 1,030,000	\$ 500,000

Police

Police Building - Design	\$ 32,500	\$ -	\$ -	\$ -	\$ -
Police Building Construction	8,546,349	3,424,579	-	-	-
Totals:	\$ 8,578,849	\$ 3,424,579	\$ -	\$ -	\$ -

Public Works

New Ballwin Rd. - Engineering	\$ 57,125	\$ -	\$ -	\$ -	\$ -
New Ballwin Rd. - Construction	816,079	-	-	-	-
Ries Rd. - Engineering	85,577	-	64,183	-	-
Ries Rd. - Construction	-	-	855,773	-	-
Public Works Yard Construction	-	-	-	1,000,000	-
Totals:	\$ 958,781	\$ -	\$ 919,956	\$ 1,000,000	\$ -

Expense Totals: \$ 10,154,565 \$ 4,472,879 \$ 1,219,956 \$ 2,030,000 \$ 500,000

Revenues

Capital Improvement Sales Tax	\$ 165,000	\$ -	\$ -	\$ -	\$ -
Capital Improvement TIF Sales Tax	73,000	-	-	-	-
Park Sales Tax	232,000	-	-	-	-
Park TIF Sales Tax	93,000	-	-	-	-
Public Safety Tax	695,000	-	-	-	-
Federal Project Reimbursement	652,863	-	684,618	-	-
Miscellaneous Park Grants	271,300	525,000	150,000	531,400	475,000
Revenue Totals:	\$ 2,182,163	\$ 525,000	\$ 834,618	\$ 531,400	\$ 475,000

Beginning Fund Balance	\$ 242,210	\$ -	\$ -	\$ -	\$ -
Transfers In-Operating Fund Balance	7,740,000	2,730,000	-	-	-

Grand totals: \$ 10,164,373 \$ 3,255,000 \$ 834,618 \$ 531,400 \$ 475,000

Revenues Over/ (Under) Expenditures: \$ 9,808 \$ (1,217,879) \$ (385,338) \$ (1,498,600) \$ (25,000)

Projects for 2022 - 2026

Administration

TIF Municipal Revenue Funding **\$36,985**

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

Overall Impact on Operating Budget

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

Projects for 2022 - 2026

Parks & Recreation

Holloway Park Design, Specification, Construction **\$552,600**

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



Overall Impact on Operating Budget

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

Projects for 2022 - 2026

Parks & Recreation

Vlasis Park Construction

\$2,000,000

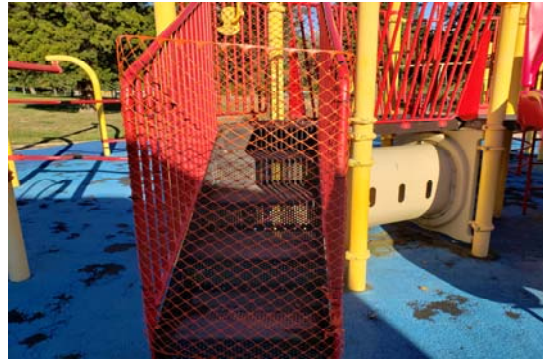
Based on the new Vlasis park masterplan currently being created, re-develop Vlasis Park based on community recreation need. Improvements could include playground, pond, walking path and pavilion improvements. Implementation would span three years to maximize grant opportunities.



Pointe Playground

\$300,000

While this playground is just 20 years old it's use of sand as a safety element is messy and degrades the more expensive pour in place surfacing. The staircase is rusted and fenced off to prohibit use. Another element of the playground has resulted in numerous injuries. The City will apply for a Land Water Conservation Fund grant to offset a portion of the cost.



Overall Impact on Operating Budget

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

Pointe Playground - The main expense to the City is the replacement of broken playground parts. \$1,250 could be saved on an annual basis.

Projects for 2022 - 2026

Parks & Recreation

New Ballwin Park Design, Specification, and Lake Improvements **\$530,000**

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



TIF Municipal Revenue Funding **\$75,650**

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

Overall Impact on Operating Budget

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

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

Projects for 2022 - 2026

Police

Police Building Replacement

\$12,003,428

The police department is housed in a building which was originally constructed as a city hall. It has been remodeled and expanded multiple times but has a number of inefficiencies. Detailed design work is nearly completed and construction bids will be solicited in December, 2021. Construction is anticipated to begin in February 2022 and be completed in April 2023. Prop P funds as well as federal grant funds will be used to finance this project.



Projects for 2022 - 2026

Public Works

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

\$873,204

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



Overall Impact on Operating Budget

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

New Ballwin Rd. Engineering, Construction - Reduction of street maintenance costs projected at \$6,466 per year. New energy efficient street lighting will save \$5,700 per year.

Projects for 2022 - 2026

Public Works

Ries Road Engineering and Construction **\$1,005,533**

Ries Road pavement has deteriorated. Engineering will begin in 2022, with construction following in 2024. Benefits include smoother driving surface, upgraded and more cost efficient street lighting and compliance with federal regulations.

Public Works Yard - Reconfiguration **\$1,000,000**

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



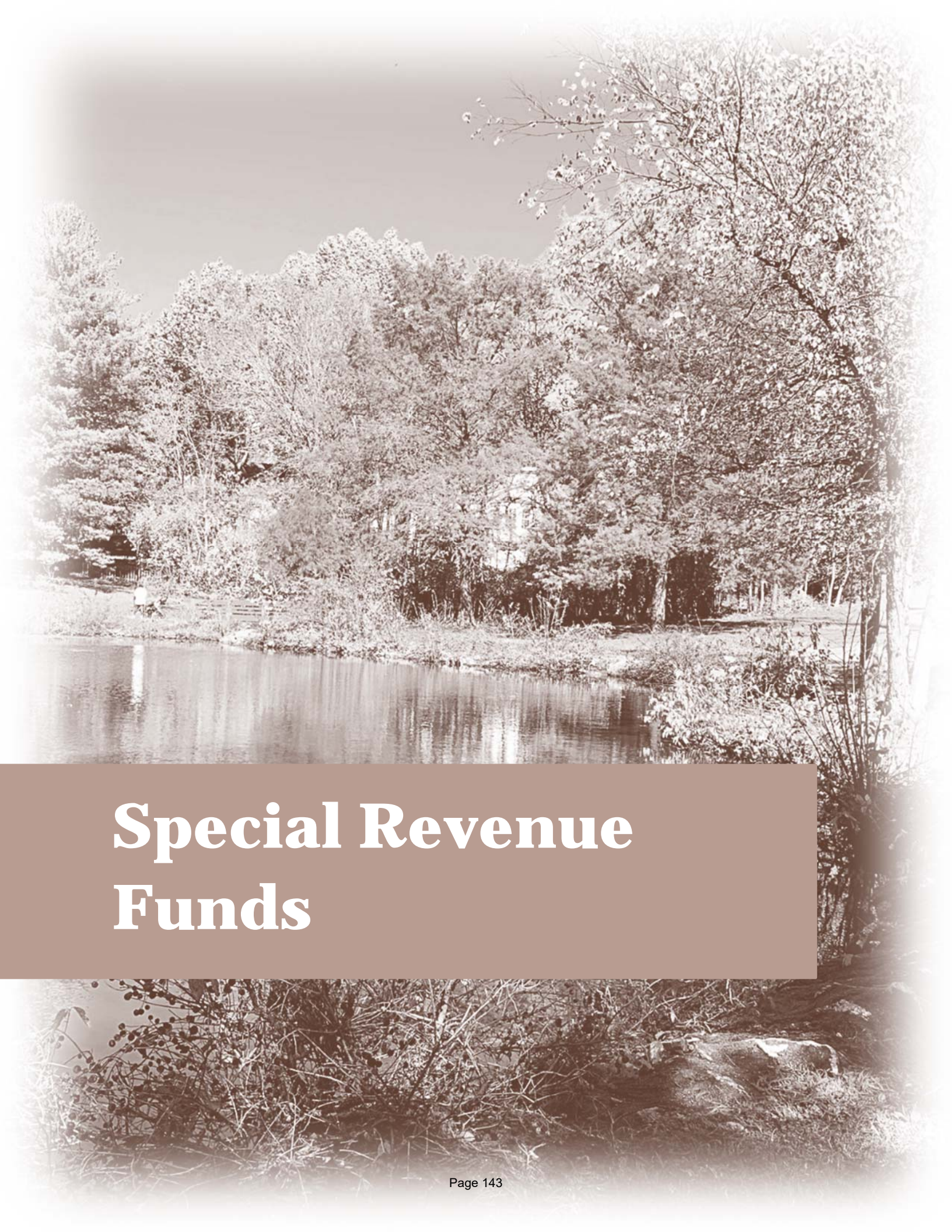
Overall Impact on Operating Budget

Ries Road Engineering and Construction - Reduction of street maintenance costs projected at \$14,550 per year. New energy efficient street lighting will save \$8,550 per year.

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

Capital Budget Expenditures by Program

Account Number	Description	2020 Actual	2021 Estimated	2022 Budget
Department: Administration				
Program: Support Services				
TIF Fees & Reimbursements				
226002	TIF municipal revenues funding	18,294	17,675	21,285
Department Total: Administration		18,294	17,675	21,285
Department: Public Works				
Program: Streets & Sidewalks				
Capital Costs				
224502	Project/architect engineering	-	8,423	-
223007	Street reconstruction	98,631	1,018,406	958,781
Department Total: Public Works		98,631	1,026,829	958,781
Department: Police				
Program: Police Services				
Capital Costs				
223530	Bldg construct/remodel	-	-	8,546,349
224502	Project/architect engineering	17,588	759,668	32,500
Department Total: Police		17,588	759,668	8,578,849
Department: Parks and Recreation				
Program: Parks				
Capital Costs				
224001	Ferris Park improvements	337,296	397,405	-
224005	Holloway Park improvements	-	-	552,600
224501	Study/consulting services	-	54,922	-
TIF Fees & Reimbursements				
226002	TIF municipal revenues funding	38,145	37,374	43,050
Program: Golf Operations				
Capital Costs				
223530	Bldg construct/remodel	138,052	-	-
Department Total: Parks and Recreation		513,493	489,701	595,650
Budget Total: Capital		648,006	2,293,873	10,154,565



Special Revenue Funds

Special Allocations Fund

Old Towne TIF For the Fiscal Year Ending December 31, 2022

The City of Ballwin approved \$20,100,000 in Tax Increment Financing (TIF) Bonds, in 2002, to help construct the Olde Towne retail center and construct a connector road that flows north and south of Manchester Road to assist in traffic flow. TIF allows taxes generated in the district to be captured to pay this bond debt. Only the top half of city sales and utility taxes generated in the district are captured. The City's only other contribution to this debt payment is a cap of \$250,000 per year from the bottom half of tax revenues received from the district.

	2020 Actual	2021 Estimated	2022 Budget
Fund Balance, January 1	\$0	\$0	\$0
Revenues			
Economic Activity Taxes (EATS)	\$581,629	\$663,000	\$441,950
Payments in Lieu of Taxes (PILOTS)	\$587,037	\$560,000	\$560,000
Interest Income	362	180	75
Total Revenues	\$1,169,028	\$1,223,180	\$1,002,025
Expenditures	\$2,250	\$4,500	\$4,500
Revenues over Expenditures	\$1,166,778	\$1,218,680	\$997,525
Other Financing Sources (Uses)			
Transfers in (TDD Revenues-top half)	\$46,507	\$50,500	\$38,500
Transfers in (Municipal Revenues)	\$104,154	\$97,758	\$117,740
Transfers out for TIF 2-A Bond Payments	(\$1,317,439)	(\$1,366,938)	(\$1,153,765)
Total Other Financing Sources	(\$1,166,778)	(\$1,218,680)	(\$997,525)
Fund Balance, December 31	\$0	\$0	\$0

Tax Increment Financing Overview Olde Towne Plaza

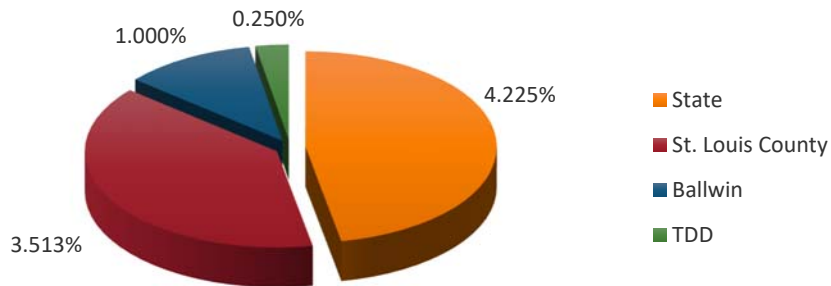
The City of Ballwin has one active Tax Increment Financing (TIF) District – Olde Towne Plaza which opened in 2001-2002.

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

In 2021 The Painted Tree, a home décor/gift venue, occupied the former Big Lots space. The space vacated by Itech Shark remains vacant. The following is a list of current Olde Towne tenants:

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

The plaza has 265,245 square feet of retail space. The tenant mix is 10% service and 90% retail. The sales tax rate, which includes a \$.25 Transportation Development District (TDD) tax, is 8.988%. This tax is broken down as follows:



The TIF and TDD bond financing was provided by Wells Fargo Advisors. The bond trustee is UMB Bank. Unscheduled draws were made from the debt service reserve fund in 2013 – 2019, bringing the balance to zero. A portion of the principal due in 2019, 2020 and 2021 was paid pro-rata together with accrued interest. A pro-rata payment of principal is anticipated again in 2022. Because the TIF Act provides that 23 years is the maximum amount of time between the adoption of an ordinance approving a redevelopment project within a redevelopment area and the retirement of obligations incurred to finance such redevelopment project costs, the obligation of the City with respect to the Bonds terminate on October 10, 2022 whether or not the principal amount of the Bonds or the interest thereon has been paid in full.

Ballwin Towne Center Transportation Development District
For the Fiscal Year Ending December 31, 2022

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

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

	2020 Actual	2021 Estimated	2022 Budget
Fund Balance, January 1	\$0	\$0	\$0
Revenues			
Sales Taxes ¹	\$93,013	\$101,000	\$102,000
Interest Income	64	15	10
Total TDD Revenues	\$93,077	\$101,015	\$102,010
Expenditures			
Administrative Fees	\$9,468	\$8,500	\$8,500
Audit Fees	2,500	2,500	2,500
Total TDD Expenditures	\$11,968	\$11,000	\$11,000
Revenues over Expenditures	\$81,109	\$90,015	\$91,010
Other Financing Sources (Uses)			
Transfers Out – EATs Fund ²	(\$46,507)	(\$50,500)	(\$38,500)
Transfers Out – TDD Revenues Fund ³	(\$34,602)	(\$39,515)	(\$52,510)
Total Other Financing Sources	(\$81,109)	(\$90,015)	(\$91,010)
Fund Balance, December 31	\$0	\$0	\$0

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

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

³Remaining TDD Sales Tax revenues appropriated and applied as provided in Intergovernmental Cooperation Agreement between District and City of Ballwin, Missouri.

Sewer Lateral Fund
For the Fiscal Year Ending December 31, 2022

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

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

	2020 Actual	2021 Estimated	2022 Budget
Fund Balance, January 1	\$ 594,614	\$ 735,891	\$ 824,205
Revenues			
Sewer Lateral Fees	\$ 268,660	\$ 285,000	\$ 285,000
Administrative Service Charges	\$ 8,250	\$ 9,150	\$ 7,800
Total Sewer Lateral Revenues	\$ 276,910	\$ 294,150	\$ 292,800
Expenditures			
Administrative Fees	\$ 15,004	\$ 15,836	\$ 14,769
Sewer Lateral Repair Costs	120,629	\$ 190,000	\$ 220,000
Total Sewer Lateral Expenditures	\$ 135,633	\$ 205,836	\$ 234,769
Revenues Over Expenditures	\$ 141,277	\$ 88,314	\$ 58,031
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 735,891	\$ 824,205	\$ 882,236

Federal Asset Seizure Fund

For the Fiscal Year Ending December 31, 2022

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.

	2020 Actual	2021 Estimated	2022 Budget
Fund Balance, January 1	\$ 129,083	\$ 76,744	\$ 31,758
Revenues			
Intergovernmental Revenues	\$ 607	\$ 1,000	\$ 4,000
Interest Income	\$ 457	\$ 114	\$ 52
Total Revenues	\$ 1,064	\$ 1,114	\$ 4,052
Expenditures			
Fed Asset Seizure Expenses	\$ 53,403	\$ 46,100	\$ 17,400
Total Expenditures	\$ 53,403	\$ 46,100	\$ 17,400
Revenues Over Expenditures	\$ (52,339)	\$ (44,986)	\$ (13,348)
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 76,744	\$ 31,758	\$ 18,410

P.O.S.T. Fund

For the Fiscal Year Ending December 31, 2022

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.

	2020 Actual	2021 Estimated	2022 Budget
Fund Balance, January 1	\$ 90,422	\$ 93,049	\$ 89,038
Revenues			
Intergovernmental Revenues	\$ 2,235	\$ 1,754	\$ 2,200
Interest Income	\$ 392	\$ 135	\$ 75
Total Revenues	<u>\$ 2,627</u>	<u>\$ 1,889</u>	<u>\$ 2,275</u>
Expenditures			
Training	\$ -	\$ 5,900	\$ 36,722
Total Expenditures	<u>\$ -</u>	<u>\$ 5,900</u>	<u>\$ 36,722</u>
Revenues Over Expenditures	\$ 2,627	\$ (4,011)	\$ (34,447)
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 93,049	\$ 89,038	\$ 54,591



Debt Service



Debt Obligations

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

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

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

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

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

Legal Debt Margin

Legal Debt Margin Calculation for Fiscal Year 2021

Assessed Value	<u>\$ 803,273,695</u>
Debt Limit (10% of total assessed value)	<u>\$ 80,327,370</u>
Debt applicable to limit:	<u>-</u>
Legal Debt Margin	<u>\$ 80,327,370</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 2022 fiscal year. No use of outside financing is anticipated for funding the City’s new police station.

While the tax increment bonds do not constitute a general obligation or indebtedness of the City, an annual appropriation of the lessor of 35% of its portion of economic activity tax revenues or \$250,000 is made for repayment of the bonds. In 2022 this amount is budgeted to be \$117,740. After this bond issue ends, the City will no longer make this appropriation and the funds will be available for operations of the government. The City will also receive the top half of the incremental sales taxes currently dedicated for bond repayment. In 2022 this amount is budgeted to be \$60,000 and reflects three months of tax receipts.

Long Term Debt Obligations

TAX INCREMENT REFUNDING & IMPROVEMENT REVENUE BONDS			
Olde Towne Plaza			
Original Issue - 6/1/02; debt retirement - 10/1/22			\$ 20,100,000
Payments thru 12/31/21:			\$ (14,920,000)
Redemptions			\$ (305,000)
Total TIF Debt 12/31/21:			\$ 4,875,000
Payments Due in 2022:			
10/1/20 Principal:			\$ 290,000
10/1/21 Principal:			\$ 1,860,000
04/1/22 Interest:	\$ 147,403		
10/1/22 Interest/Principal:	\$ 147,403		\$ 2,725,000
Total TIF Reduction Requirements for 2022:			\$ 5,169,806
Total TIF Indebtedness 12/31/22:			\$ -
TOTAL CITY DEBT REQUIREMENTS FOR 2022 (excluding TIF):			\$ -
TOTAL CITY DEBT REQUIREMENTS FOR 2022 (including TIF):			\$ 5,169,806

LONG-TERM DEBT MATURITIES						
For the Years Ended December 31	<u>TAX INCREMENT BONDS</u>		<u>2020/2021 UNPAID PRO-RATA</u>		<u>TOTAL LONG-TERM DEBT</u>	
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>
2022	\$ 2,725,000	\$ 166,331	\$ 2,150,000	\$ 128,475	\$ 4,875,000	\$ 294,806
Total:	\$ 2,725,000	\$ 166,331	\$ 2,150,000	\$ 128,475	\$ 4,875,000	\$ 294,806

* A portion of the principal of the bonds were paid pro-rata together with interest accrued to the payment date 10-1-21. The residual amount of unpaid principal is \$2,150,000. Additional interest is \$128,475.



Appendix



Municipal Facilities

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



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

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

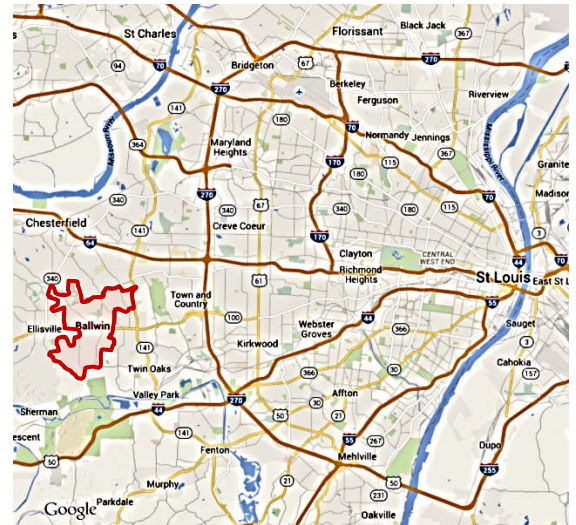


The Pointe at Ballwin Commons
1 Ballwin Commons Circle
Ballwin, MO 63021
Phone: 636-227-8590
TTY 1-800-735-2966

Ballwin Golf Course and 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



Major Employers

Employer	Product/Service	Number of Employees
1 City of Ballwin	Government	249
2 Schnuck's	Grocery Store	207
3 Target	Retail	207
4 Meadowbrook Country Club	Leisure	200
5 Elco Chevrolet	Auto Dealership	188
6 Texas Roadhouse	Restaurant	173
7 Lowe's	Home Improvement	157
8 RN Services	Health Care	116
9 Jay Wolfe Toyota	Auto Dealership	112
10 Holy Infant Catholic Church	Church	110

Source: City's business license database

Income Statistics

Ballwin

\$48,192 per capita

\$98,750 median household

St. Louis County

\$41,426 per capita income

\$67,420 median household

State of Missouri

\$30,810 per capita

\$55,461 median household

United States

\$34,103 per capita

\$62,843 median household

Unemployment Figures

	2018	2019	2020	2021
Ballwin				
Total Labor Force	16,849	17,034	16,662	16,634
Unemployed	392	382	813	367
Unemployment Rate	2.3%	2.2%	4.9%	2.2%
St. Louis County				
Total Labor Force	526,231	533,020	524,721	520,629
Unemployed	15,859	16,206	32,820	15,764
Unemployment Rate	3.0%	3.0%	6.3%	3.0%
State of Missouri				
Total Labor Force	3,051,194	3,078,931	3,052,700	3,052,994
Unemployed	98,179	100,885	185,538	86,638
Unemployment Rate	3.2%	3.3%	6.1%	2.8%

Source: Missouri Economic Research & Information Center (MERIC).

The unemployment data is annual average except for 2021 which is October 2021 average.

Housing

Median value owner occupied housing

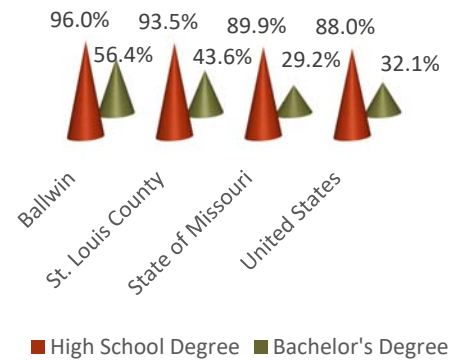
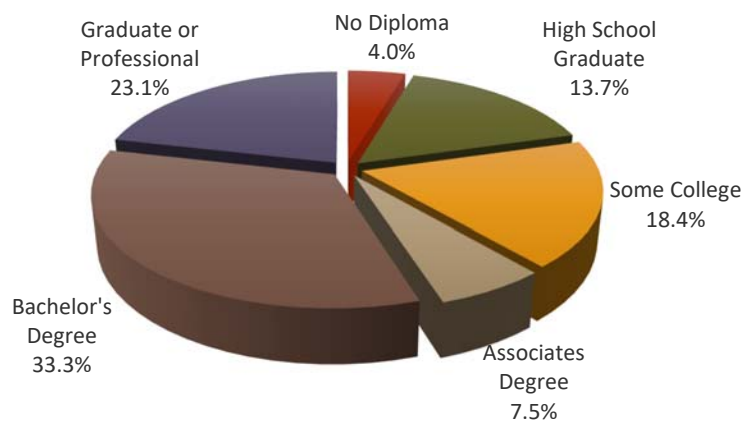
Ballwin **\$261,900**

St. Louis County \$198,800

State of Missouri \$157,200

United States \$217,500

Educational Attainment of Ballwin Residents Age 25 & Over



Community Profile

Date of Incorporation as a fourth class city	December 29, 1950
Form of government.....	Mayor/Board of Aldermen/City Administrator
Land Area.....	9.5 square miles
Miles of streets maintained by City	121
Miles of sidewalks maintained by City.....	162
Population	31,103
Total Housing Units.....	12,626
Park Acreage	66
Number of Businesses.	331
Total employees, full time	127

Police protection :

Ballwin is served by its own police force located in the Donald “Red” Loehr Police Center. There are 46 police officers. Policing services are also provided for neighboring Winchester; dispatching services are provided for Ballwin, Winchester and Manchester.

Fire protection:

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

Public Education:

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

Utilities:

The City does not provide any utilities; all are through publically held companies. Ameren UE Company supplies electricity and 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
2021**

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

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

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

List of Acronyms

ACA-Affordable Care Act
ADA-Americans with Disabilities Act
AICP-American Institute of Certified Planners
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
CAFR-Comprehensive Annual Financial Report
CARES-Coronavirus Aid, Relief, and Economic Security (CARES) Act
CBA-Collective Bargaining Agreement
CDBG-Community Development Block Grant
CIP-Capital Improvement Program
COBRA-Consolidated Omnibus Budget Reconciliation Act
COPs-Community Oriented Policing; Certificates of Participation
DARE-Drug Abuse Resistance Education
EATS-Economic Activity Taxes
FBI-Federal Bureau of Investigation
FEMA-Federal Emergency Management 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
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
PILOTS-Payments in Lieu of Taxes
PCORI- Patient-Centered Outcomes Research Institute
POST-Peace Officer Standards and Training Commission
REJIS-Regional Justice Information System
RSMo-Missouri Revised Statutes
SLACMA-St. Louis Area City Management Association
SLAIT-St. Louis Area Insurance Trust
SLAPCA-St. Louis Area Police Chiefs Association
TDD-Transportation Development District
TRIM-Tree Resource Improvement and Maintenance
UPS-Uninterruptible Power Supply
US-United States

Budget Glossary

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

Accounting Period – See **Fiscal Period**.

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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 Equivalent (FTE) – Equal to one person based on 2080 hours a year.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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