

The image features a background of a sunset over a park with a pond and tents. The scene is overlaid with large, semi-transparent geometric shapes in shades of blue, orange, and white. The City of Ballwin Missouri logo is positioned in the upper left quadrant.

Ballwin CITY OF
MISSOURI

2023
ANNUAL
BUDGET

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INTRODUCTION



Budget Message

December 7, 2022

To the Honorable Mayor, Aldermen and Citizens:

The current year has been a very successful one for the City despite some of the lingering effects from the COVID-19 pandemic. Although labor shortages, supply chain issues and high inflation have all presented challenges, the City has worked to minimize their impact on operations. Most of the goals for the year were realized, although two capital projects have been postponed until the next year. A budgeted deficit has become over the course of the year a surplus of more than \$500,000.

New Ballwin Park received a new playground, replacing an existing playground which was nearly 30 years old. This cost \$100,000 and was offset by a Land Water Conservation Fund (LWCF) grant of 50%. The new playground includes a swing set, which had not been part of the equipment previously. Phase 2 of the redevelopment of Ferris Park, which began in 2020, was at last completed in February with the addition of a bio swale in order to meet MSD requirements. A new fitness structure was added to the park along with a multi-use loop trail.



Resurfacing of Holloway Road, begun in 2021, was completed in early 2022. This project was federally funded with an 80% match.

The most significant achievement during the year was the commencement of construction of the new police building. In planning since 2019, the general contract was awarded in January, 2022 to Wright Construction. The police department currently occupies the original Government Center building that was constructed in 1971. A needs assessment study identified extensive deficiencies in that building including an unsafe sallyport, outdated HVAC system, improper ventilation in the evidence room and armory, a vulnerable location for vital computer systems and lack of full ADA compliance. Renovating the existing structure was only marginally less expensive than new construction would be, with the added complexity of maintaining operations during the construction phase. Minimizing any additional encroachment on the park was also desired.

Several different locations were considered. The site of the old Government Center building was rejected because of the topography as was a site just across the street from the existing building where the sand volleyball court is. The site selected is on land owned by the City just outside the boundaries of Vlasik Park on the southeast corner of Ballpark Drive and Kehrs Mill Road. This location has visibility from Manchester Road. Because the site is tight though, the new building has three levels. The bottom one is

subgrade for parking of patrol vehicles, while staff will have secure parking outside. The sallyport has two bays and all facets of operations will have increased and more efficient space for storage, interview and conference rooms, evidence processing and storage, dispatching, etc. Security will be enhanced throughout. After demolition of the current building, some of the space it had occupied will be returned to the park.

Holloway Park had been scheduled for construction in 2022 and was also to include a playground replacement. This project was bid out in four separate pieces, but several of them received no bids, because contractors were too backlogged to perform the work this year. Those components have been rebid under specifications that the work be performed in 2023.

An additional project budgeted for 2022 was the resurfacing of New Ballwin Road. Budgeted at \$816,000, the lowest bid of just two received was \$1.5 million. The City opted to wait and rebid the project for construction in 2023, hoping for a broader bid response that would result in more competitive pricing.

Parks When the City's Parks Master Plan was prepared several years ago, it was recommended that a stand-alone plan be developed for Vlasik Park because of the complexity of housing the facilities for three of the City's four departments. That plan was initiated in 2021 and completed and adopted this year. Proposed updates and improvements to the park are extensive and designed to be executed in five phases over the next ten years, although the sequence of those phases is not predetermined. The five phases are as follows:

- *Great Lawn* - The Great Lawn is the centerpiece of the new park plan, and will continue to serve the community as a space for unstructured play, a baseball field, and a staging area for large events such as Ballwin Days.
- *Playground* - The central playground is also being transformed. A central staircase and retaining walls will provide links across the different areas of the park. The playground will be updated with new play structures, a splash pad, a pavilion for shade, play stages and elevated play. Storm water mitigation strategies are an element of this phase and include a nested bio retention basin.
- *Public Works* - A new administrative building is envisioned along with covered storage for equipment and heated bays for maintenance work.
- *Plaza and Pond Rehabilitation* - Improvements include a new clean edge to the ponds with aquatic benches to be planted with emergent wetland plants. A new dock relocated closer to the main entry walk will allow visitors more space and easier access for fishing in the lower pond.
- *Landscape and Recreation Courts* - At least 2 (up to 3) pickle ball courts will be put into the space where one of the current tennis courts is. New greenspace will be put in around Vlasik Park, including a butterfly garden with local flora and fauna.

Portions of the playground phase are planned for 2023. While replacement of the playground itself will be paid out of the Capital Fund, two elements are in the General Fund budget. A pavilion to provide shade for the playground is budgeted at \$60,000. The playground's existing splash pad has been out of operation for several years. The addition of a sanitary connection at a cost of \$35,000 will allow this feature to be reopened for summer play.

Streets and Sidewalks Street repair has, year in and year out, been the top priority for the city. Maintenance of streets and sidewalks was rated as highly important by residents in the budget survey,

but was viewed as being performed well by only 65%, which was a drop from 78% in the previous year. The City has made a significant investment in a two-ton truck with a volumetric cement mixer attachment and asphaltting equipment. This enables more street repair and replacement to be performed in-house using staff crews. This is more cost effective for asphalt streets, however, concrete streets are repaired at a lower cost if contractual labor is used.

Beginning in 2020 the Public Works department began seeing lots of retirements, and has struggled with replacing laborers since then. With an ongoing shortage of available labor the department in 2022 shifted the composition of its workforce to include more part time and seasonal employees in order to get boots on the streets. An additional challenge has been in the allocation of available laborers between street replacement work and the fulfillment of work orders such as grinding down sidewalk trippers, filling potholes, etc. Open work orders for street work have decreased by 28% during the past year though as these received prioritization from management and the Board. An additional challenge has been the rise in costs for contractual work. This is due to both higher material prices as well as higher labor costs. Since 2019 the City has seen a steady increase in the contractual cost of street repairs. While the amount we have spent on this each year has been fairly consistent, the square yardage of concrete slabs the City has been able to replace has decreased. Below is a table illustrating what the cost of contractual slab replacement would have been if the volume of work had been consistent across five years.

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Slab replacement cost at a fixed sq. yd. volume	\$672,895	\$811,145	\$849,150	\$952,875	\$1,108,180
Increase in costs compared with the prior year		20.55%	4.69%	12.22%	16.30%

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. This amount does not take into account, however, the rising costs of contractual work. To address this problem as well as the declining satisfaction level from residents, the city has substantially increased its budget for street work.

Street / Bridge Work					
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
Contractual:					
Operating budget	\$860,871	\$1,045,053	\$925,961	\$977,267	\$1,553,432
Capital Budget *	\$39,518	\$55,633	\$297,093	(48,927)	655,608
Total contractual	<u>\$900,389</u>	<u>\$1,100,686</u>	<u>\$1,223,054</u>	<u>\$928,340</u>	<u>\$2,209,040</u>
In-house, material only:					
Operating budget	\$221,367	\$78,024	\$111,688	\$166,761	\$210,929
Capital Budget	-	-	-	-	-
Grand Total	<u>\$1,121,756</u>	<u>\$1,178,710</u>	<u>\$1,334,742</u>	<u>\$1,095,101</u>	<u>\$2,419,969</u>

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

The 2023 budget includes \$1,553,432 for contractual street and sidewalk work, which is an increase over 2022 of 59%. \$210,929 is budgeted for in-house work and \$655,608 for federally reimbursable street work on New Ballwin and Ries Roads. The total budget is \$2,419,969. Within the

contractual amount, \$1,116,288 is for slab replacement and \$437,144 is for micro surfacing. No crack sealing or stand-alone curb and gutter work will be contracted out during 2023.

Snow Removal Resident satisfaction with snow removal is 93%, equaled only by satisfaction with policing. Ballwin is known throughout the West County area for the quality of its roads during winter storms. Key to the success of the City's snow removal and ice prevention operation is the effective use of its salt brining equipment. Pre-treating roads with salt brine before an expected 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 2023 is \$190,000.

Tree Maintenance At the time the emerald ash borer became a threat to trees in Missouri, the City had 2,000 ash trees located in the right of way. Contractual removal of these trees was cost prohibitive. The City responded by acquiring two bucket trucks and establishing a crew of laborers that works on tree removal throughout most of the year. Exceptions are during several weeks in the summer when street asphaltting is being conducted and in the fall during leaf collection. In the winter months nearly all the street laborers assist with trees whether it is trimming or stump grinding. In the eight years of this project 1,941 trees have been removed, with 913 of these being ash trees. When trucks are in a neighborhood to perform work, staff has been accommodative of residents' requests for tree trimming, however, this practice draws resources away from tree removal. Thirty seven percent of open work orders in the Public Works department are for tree work. Additional laborers have been approved for hire to supplement the existing tree crew, but the City has been unable to hire them due to a shortage of available labor.

\$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 third highest in terms of how well it is performed. 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, and continued with this service in 2022. Manning the leaf vacuums is dusty, physically demanding work that is especially hard on older laborers 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 experimented 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

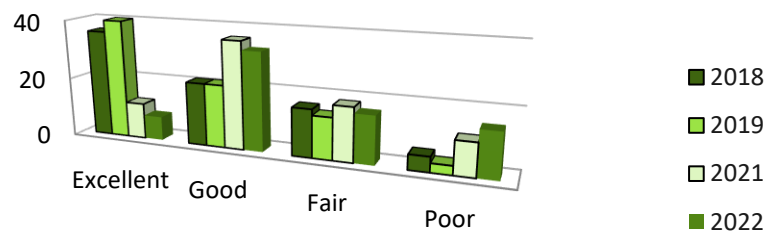
the joystick. Leaves are vacuumed considerably faster and it works with snow covered leaves also. The City has purchased one for use in 2022 at a cost of \$112,000. \$130,000 is budgeted for an additional one in 2023. Provided that the City has positive experiences with these, the Public Works department would like to ultimately have six of them.

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 six years ago, however, the number of vehicles rated poor or fair is on the rise again. More funding is being allocated for the replacement of trucks, automobiles and heavy equipment in the 2023 budget than in the current year. \$859,000 is budgeted for 2023, while \$605,600 was budgeted in 2022. While more items are included, costs for these items have escalated too. Heavy equipment and vehicles include the following:

- One-ton truck (2) \$240,000
- Two-ton truck \$225,000
- Police patrol vehicles (3) \$162,000
- Industrial leaf vacuum \$130,000
- ¾-ton utility truck for Building Systems \$ 70,000
- ¾-ton pickup truck \$ 32,000

In 2023 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.

**Condition Rating
Vehicles & Heavy Equipment**

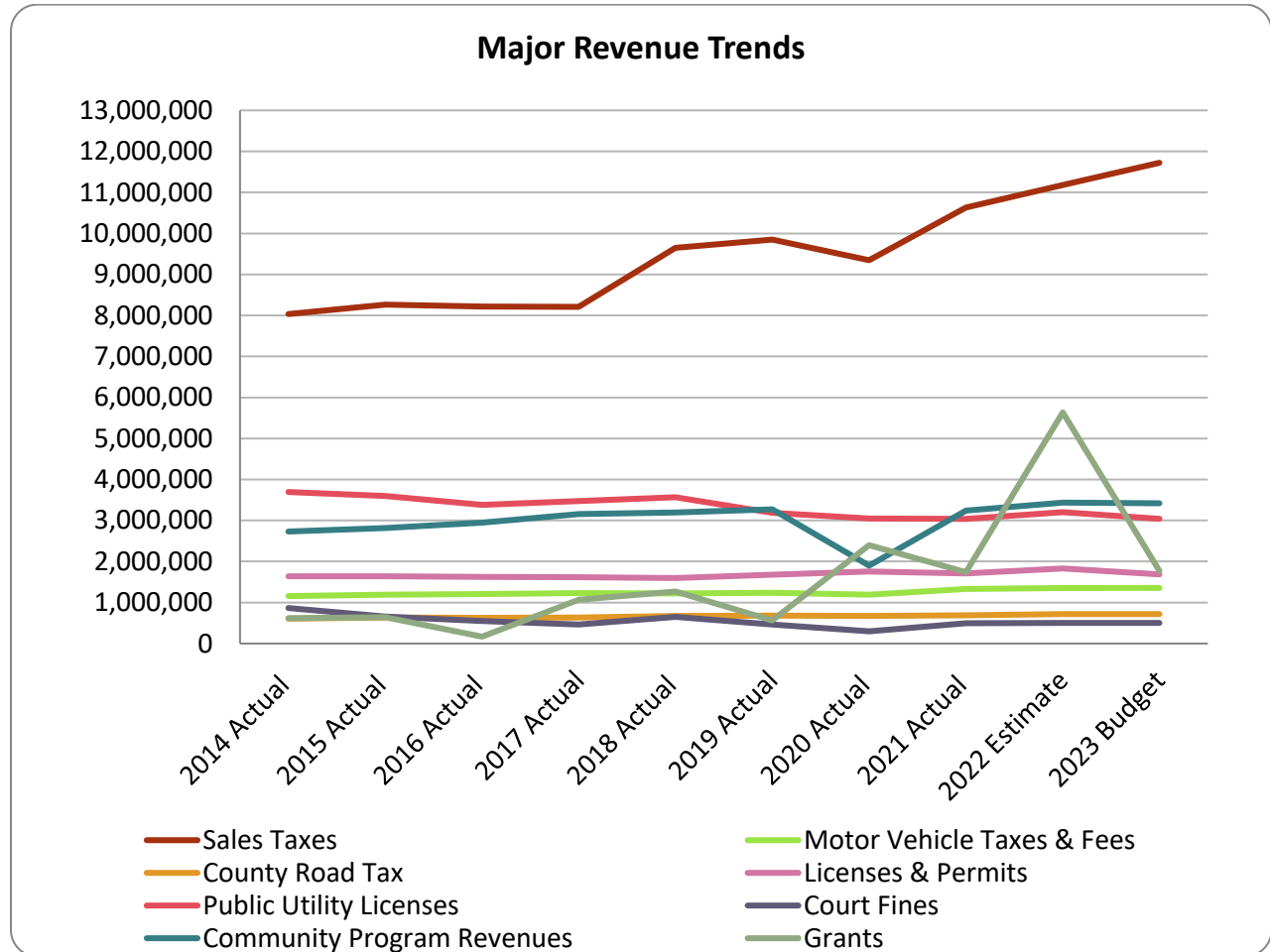


Note: A condition rating was not performed in 2020

Revenues The largest source of revenue for the City is sales taxes, which make up 45.7% 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 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. This source is projected to generate \$1,893,000 in 2023.

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 in 2021 adding 70 residents, and additional subdivisions being annexed January 1, 2023 will add 502 more. The decennial census performed in 2020 reflected an increase of 699 residents. Ballwin also levies a ½ cent Parks tax and ½ cent Capital Improvement tax within its borders.



Sales tax receipts for the first nine months of 2022 have surpassed collections in the same period of 2021 by 7.5%. County wide collections have exceeded local Parks and Capital Improvement tax collections. High inflation during the year is certainly a factor. A conservative increase of 1% is budgeted for 2023.

The City’s TIF District terminated in the fourth quarter of 2022. After that time all sales tax collected in the former TIF District area is distributed to Ballwin, where previously half had been redirected to pay TIF bond debt. This will add approximately \$500,000 in sales tax receipts in 2023.

Grant revenues received by the City are typically federal highway grants for repair of arterial roads and grants to fund park projects, both of which fluctuate from year to year. In 2020 a CARES Act grant of \$2.1 million was received to reimburse the City for emergency response expenses during the first year of the pandemic. ARPA funds of \$6.1 million were received in the next two years for replacement of lost revenues during the pandemic. Park and highway grants of \$1.7 million are budgeted for 2023.

Two pieces of legislation passed during 2021 that will impact revenues over the coming years. 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 12% 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 22 cents per gallon to 29.5 cents. This is anticipated to increase revenues by more than \$500,000.

General Fund Expenditures

General fund expenses exclusive of transfers total \$22,639,886 compared with \$20,145,775 for the 2022 estimate. This is an increase of \$2,494,111 or 12.4%. Nearly half of this is attributable to increased personnel costs, which are up by \$1,387,654. Salary expenses in 2022 are expected to be 4% below budget. While high turnover and difficulty filling positions, primarily in the Public Works department, were the primary factors in the reduction, these were offset somewhat with an additional pay increase. In addition to a 3% merit increase awarded April 1, an additional increase of 6% was given Sept 1. This second increase was primarily to bring collective bargaining members up to the pay levels specified in their new collective bargaining agreement. For non-members, the increase was to encourage retention of staff in a tight labor market and as a COLA during current high inflation.

Personnel Costs	2022 Estimated	2023 Budget	\$ Variance	% Variance
Salaries	\$8,293,007	\$9,091,647	\$798,640	9.6%
Overtime/Holiday pay	290,354	269,427	(20,927)	-7.2%
Part-time pay	1,154,387	1,323,286	168,899	14.6%
FICA	727,292	817,813	90,521	12.4%
LAGERS	879,874	992,033	112,159	12.7%
Workers Comp	449,098	497,068	47,970	10.7%
Unemployment insurance	854	0	(854)	-100.0%
Health insurance	1,379,186	1,563,009	183,823	13.3%
Dental insurance	51,752	53,976	2,224	4.3%
Life insurance	12,593	11,531	(1,062)	-8.4%
HRA	46,966	51,754	4,788	10.2%
Uniforms	87,940	78,400	(9,540)	-10.8%
Employee testing	15,800	16,100	300	1.9%
College tuition	8,718	21,000	12,282	140.9%
Miscellaneous	21,674	20,105	(1,569)	-7.2%
Total	\$13,419,495	\$14,807,149	\$1,387,654	

Another 3% merit raise for full time employees is budgeted to be effective April 1. Formal approval of this increase by the Board is contingent on the stability of economic conditions in the spring, although police officers will receive step increases of 3% under their collective bargaining agreement regardless.

Part time pay is budgeted to be 14.6% 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 to address compression.

Another major component in the personnel increase is the LAGERS pension expense. This is projected to be \$112,159 higher due to projections of full staffing in 2023, higher salaries and increased contribution rates. Workers compensation insurance is projected to increase 14% in July of next year. While the City’s modification rating is improving, expensive claims from previous years are pushing

premiums higher. Health insurance premiums increase July 1 also. The additional \$183,823 budgeted for this expense reflects a 9.0% premium increase in both 2022 and 2023. Several high cost medical claims and participants with chronic conditions are driving these premiums as well.

Operating costs include higher amounts for utilities, insurance, 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 increase (April 1)	3.0%
Health insurance premium increase (July 1)	9.0%
Dental insurance premium increase (June 1)	2.0%
LAGERS increase - General	0.4%
LAGERS decrease - Police	0.3%
Workers Compensation insurance increase	14.0%
General Liability insurance increase	5.0%
Property & Liability insurance increase	5.0%
Electric rate increase	7.5%
Sewer increase	3.8%
Natural gas increase	10.0%
Water	Historical averaging
Motor fuel decrease	20.0%

Significant non-recurring expenses included in the budget are:

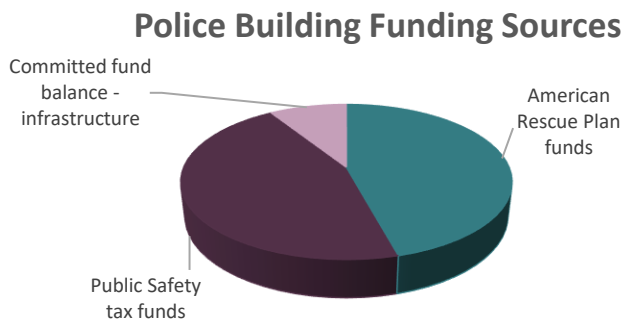
- Pavilion in Vlasik Park \$60,000
- Red dot pistols, holsters \$60,000
- Truck bed replacement \$50,000
- Fitness equipment \$45,000
- Sewer connection for Vlasik Park sprayground \$35,000
- Golf cart lease \$31,620
- PC replacements \$25,000
- Server replacement \$22,000
- Conversion of golf cart paths from asphalt to concrete \$20,000
- Audio visual equipment for Events Center \$17,000
- Zero turn mower \$16,500
- Spreader/sprayer \$16,500
- Greens roller \$16,400
- Skyjack lift \$15,500
- Dump trailer replacement \$15,000
- Mobile data terminals (4) for police cars \$15,000
- Crack sealing and striping parking lots at North Pointe and New Ballwin Park \$15,000
- LED lights for Pointe gymnasium \$15,000
- Rock replacement for mulch at North Pointe \$12,000
- Flock license plate reader cameras (4) \$11,000
- Switches for IT (3) \$10,500

Capital Fund

Four significant projects are budgeted in 2023 in the Capital Fund. Resurfacing of New Ballwin Road will be performed if favorable bids are received after the second round of bidding. Work will extend from Manchester Road to Twigwood, and will include new streetlight fixtures that will be owned by the City. Project expenses will be offset in part by federal funding. Although the original construction cost estimate was to receive an 80% match, costs are expected to escalate significantly. While the amount approved for construction in the grant was \$816,079, the 2023 budget anticipates costs at \$1,200,000. Grant funds will reimburse 54% of this, leaving a net cost to the City including engineering fees of \$604,262.

A second project postponed and rebudgeted in 2023 is Holloway Park construction. This will cost \$542,600 and will be offset with a LWCF grant of \$271,300, a match of 50%. The playground will be replaced, a comfort station identical to the one in Vlasik Park will be installed, lower tennis courts will be converted for pickleball play and a pedestrian path from Holloway Road to the playground will be created. There will also be the addition of shade structures or canopy trees to provide shade for the playground.

Some of the elements from the playground phase of the Vlasik Park Master Plan will be executed in 2023. While it was hoped that both the playground and the slope play features could be completed this year, rising costs for playground equipment will prevent this. The slope play feature will be added in a future year. \$286,000 is included for stormwater mitigation, pending approval of an ARPA stormwater grant.



The police station construction is the largest of the expenditures in the Capital Fund budget. Design work was performed by JEMA LLC in 2021 and construction on the building began in early 2022. The project is anticipated to be 60% complete by the end of the year with final completion targeted for May, 2023. \$5,123,551 is budgeted for construction, furniture and professional fees. \$175,000

is set aside for demolition of the existing building. Part of the space occupied currently will be added to the Public Works yard and part will become a Nature Play area under the Vlasik Park Master Plan. Funding in 2023 for the new building comes from two sources. \$4.1 million will come from current public safety tax receipts and accumulated public safety tax funds restricted in the general fund balance. The remaining \$1.2 million will be taken from general fund balance that has been committed for infrastructure projects by ordinance. ARPA funds were used in 2021 and 2022. No debt is being issued to fund this construction.

Also budgeted in the Capital Fund is \$30,000 for a more detailed needs assessment of the Public Works yard. While this was included as an element of the Vlasik Park Master Plan, that document concedes that a full needs assessment and design work would need to be completed in the future.

Special Allocations Fund

The final scheduled maturity of the TIF bonds was on 10/1/22. The TIF District dissolved on October 10, 2022, at the end of its twenty three year life. After that time all EATS generated by the redevelopment project become revenues of the City. The final payment of municipal revenues, which is the City's annual contribution based on a formula using TIF sales tax revenues, will be made in 2023.

2023 Budget By Fund					
FUND	REVENUES	EXPENSES	TRANSFERS IN/(OUT)	SURPLUS (DEFICIT)	FUND BALANCE 12/31/23
General	\$22,181,261	\$22,579,486	(\$4,460,400)	(\$4,858,625)	\$16,751,851
Capital	3,011,163	8,117,672	4,335,665	(770,844)	23,419
TIF	0	0	0	0	0
TDD	128,004	14,250	(113,754)	0	0
Sewer Lateral	303,150	261,133	0	42,017	994,290
Federal Asset Seizure	4,009	13,735	0	(9,726)	15,346
P.O.S.T.	2,780	29,190	0	(26,410)	27,377
All Funds	\$25,630,367	\$31,015,466	(\$238,489)	(\$5,623,588)	\$17,812,283

TDD

Revenues are budgeted to increase by 1.0% with higher overall sales taxes. With the dissolution of the TIF District, the funds are now transferred directly to the bond trustee after paying administrative expenses of the district. The TDD District will continue to exist and collect sales taxes 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 including the rare replacement of sewer laterals that extend into the street. The spending cap increased during 2022 from \$3,000 to \$4,500 because accumulated fund balance has become high. Under special circumstances such as deep excavation or street cutting and repair, a property owner can be reimbursed up to \$7,500. Expense for repairs is budgeted at \$245,000, which is an increase of 11% over what is expected to be spent in the current year. Revenues will exceed expenses by \$42,017, bringing cumulative fund balance to \$994,290.

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. Because these cases take so long to process, revenues for 2023 are budgeted conservatively at \$4,000. Expenses are budgeted at \$13,735. Of this, an extended warranty supporting the body worn camera system and evidence library total \$12,735. An additional \$1,000 is budgeted for car camera and body camera video cloud storage software. Use of \$9,726 of accumulated fund balance is planned.

P.O.S.T.

Revenues are budgeted to increase only nominally. Court collections have increased in the current year with the return to in-person court sessions. Collections in the current year determine the amount to be received in the subsequent year. \$2,750 is projected. Expenditures are budgeted at \$29,190 which includes CALEA training, CMPA Academy and Virtual Academy training and many conferences for police department staff. Accumulated fund balance will be spent down by \$26,410.

Five Year Projections

The following chart outlines the City's five year forecast of the General and Capital Fund revenues and expenditures for 2023 through 2027. The City uses these projections to evaluate whether a structural issue exists that would cause expenses to outpace revenues during the forecast period. The projections

are also used to determine the affordability of capital projects, which are then incorporated into the five year Capital Improvement Plan. These projections are based upon conservative assumptions and do not reflect actions the City might take to close projected deficits.

**General & Capital Projects Funds Combined - Five Year Projections
Fiscal Years 2023 - 2027**

	2021 Actual	2022 Estimated	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Sales Taxes	10,629,594	11,178,000	11,722,000	11,839,220	11,957,612	12,077,188	12,197,960
Other Taxes	2,077,360	2,121,000	2,119,000	2,168,925	2,192,423	2,206,423	2,206,423
Licenses & Permits	1,711,328	1,830,269	1,686,550	1,655,150	1,621,650	1,588,150	1,588,150
Public Utility Licenses	3,038,777	3,201,100	3,040,000	3,040,000	3,040,000	3,040,000	3,040,000
Court	498,674	505,000	505,000	505,000	505,000	505,000	505,000
Community Programs	3,256,624	3,450,258	3,433,425	3,433,425	3,433,425	3,433,425	3,433,425
Police & Communications	385,265	400,837	419,587	419,587	419,587	419,587	419,587
Miscellaneous	2,050,983	5,865,006	541,699	320,699	280,699	260,699	260,699
Total Revenues	23,648,605	28,551,470	23,467,261	23,382,006	23,450,396	23,530,472	23,651,244
Personnel Costs	12,535,483	13,419,495	14,807,149	15,355,833	15,921,189	16,521,427	17,156,641
Operating Costs	4,703,765	5,595,851	6,130,467	5,662,211	5,698,707	5,730,616	5,772,216
Capital Costs	573,407	1,062,952	1,641,870	1,080,020	1,083,320	1,111,820	1,083,320
TIF Fees & Reimbursements	97,757	140,166	124,735	0	0	0	0
Non Operating Costs *	1,226,804	7,298,656	6,392,509	465,338	2,000,000	280,000	280,000
Total Expenditures	19,137,216	27,517,120	29,096,730	22,563,402	24,703,216	23,643,863	24,292,177
Surplus/(Deficit)	4,511,389	1,034,350	(5,629,469)	818,604	(1,252,820)	(113,391)	(640,933)

*net of grant funding

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

Assumptions used in the projections are largely the same as those used in preparing the 2023 budget. Sales tax growth of 1% each year is included. Motor fuel tax increases and cable franchise fees decrease along with rate changes mandated by recent state statutes. All other revenue sources, except grants associated with capital projects, remain static. Within expenditures, salaries increase by 3% each year, workers compensation increases by 14%, health premiums increase by 9%, property and liability insurance increases by 5% and utilities increase in accordance with published rate schedules.

Acquisitions of vehicles and equipment are included in the project years at a level that is typical of what is spent most years. The 59% increase in contractual street repair budgeted for 2023 was not carried forward in the projections, although street repair is increased some. An ambitious schedule of capital projects is encompassed. These include \$1.5 million in upgrades to Vlasis Park following recommendations in the new Master Plan, pond rehabilitation at New Ballwin Park, playground replacement at The Pointe Community Center and \$2.0 million for the beginning stages of reconfiguring the Public Works yard.

This outlook has improved considerably from what had been projected in 2021 and before. This is due in part to an improved sales tax position from the addition of sales taxes previously captured by the Olde Town Plaza TIF District, as well as controlled costs. At the end of 2023 the City will have approximately \$3.1 million in General Fund balance committed for infrastructure projects. These funds can be used in 2025, 2026 and 2027 to close the funding gaps that are projected, either for the park and public works projects or for street repair and replacement. Alternatively, the gaps could be reduced or eliminated by forgoing discretionary capital projects. These project costs are reflected on the line in the

chart labeled *Non-Operating Costs*.

In conclusion, the City's financial resources over the next five years should allow the City to make significant progress towards its goals for parks and public works projects as outlined in the Board of Aldermen's planning directives and in the Comprehensive Community Plan.

Fund Balance

The General Fund will be using \$4,858,625 of accumulated fund balance in 2023, which decreases the balance by 22.5%. Total fund balance is projected to include \$3.1 million committed for major infrastructure improvements. We anticipate our unassigned fund balance at the end of 2023 to be \$12,642,918. This amount is 55.8% of our budgeted operating expenditures and exceeds our fund balance reserve policy requirement of 25% by \$7.0 million.

The Capital Fund budget will use the majority of its accumulated fund balance of \$794,263 in this budget, ending the year with a small balance of \$23,419. 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.

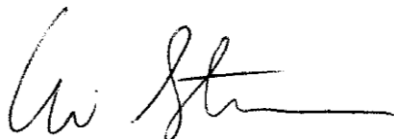
Budget Award

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, 2022. This is the seventh such award for the City.

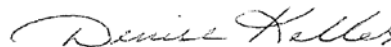
The award reflects the City's commitment to meeting the highest principles of governmental budgeting. This signifies that Ballwin's budget rated proficient in serving as: a policy document, a financial plan, an operations guide, and a communications device. This award is valid for a period of one year 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 2023 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, 2022

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



David Siegel



City Administration

CITY ADMINISTRATOR

Eric Sterman



DIRECTOR OF PARKS AND RECREATION

Chris Conway



CHIEF OF POLICE

Doug Schaeffler



DIRECTOR OF PUBLIC WORKS

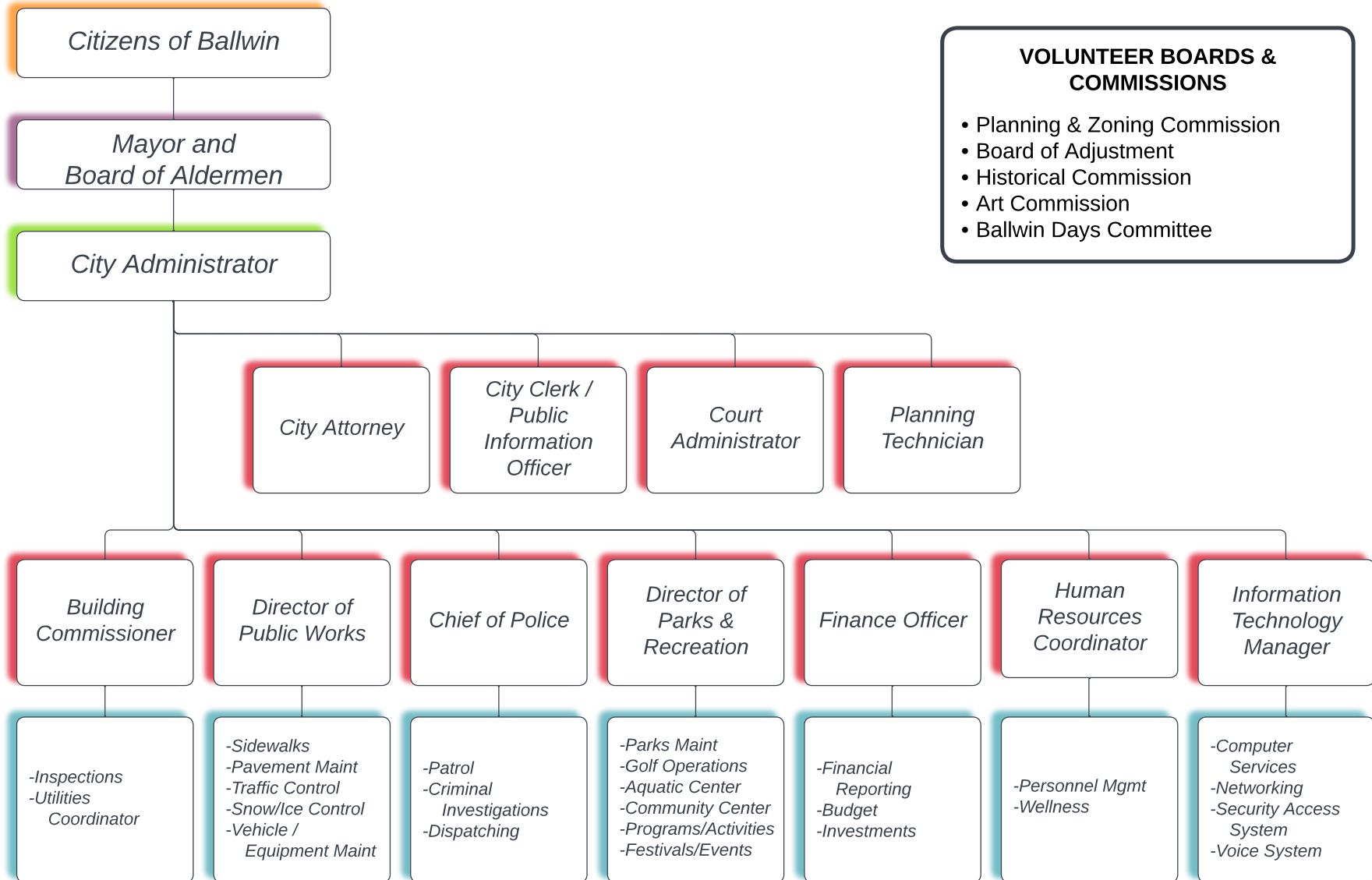
Jim Link



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

Denise Keller
Haley Morrison
Paula Reeds
Megan Freeman
Mike Roberts
Shawn Edghill
Bob Jones
Mikki Grieshaber
Chris Graville
Virginia Nye

City of Ballwin 2023 Organizational Structure

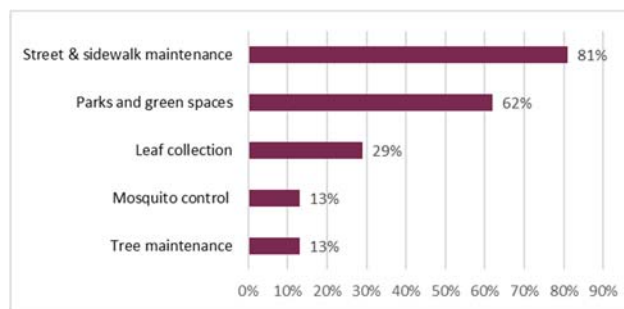


- VOLUNTEER BOARDS & COMMISSIONS**
- Planning & Zoning Commission
 - Board of Adjustment
 - Historical Commission
 - Art Commission
 - Ballwin Days Committee

Budget Survey

The City conducted its second annual community survey regarding the budget this year. This survey was available for 4 weeks. It was sent out in text blasts, posted on social media and on the City’s website. Respondents were asked about their familiarity with the budget process and with City services. Two in five were unfamiliar with how decisions are made during the budget process while one in five were unfamiliar with the services provided by Ballwin.

Respondents were then asked to rank in order of importance to them the various services provided by the Public Works department. Street and sidewalk maintenance was rated as first or second most important by 81% of respondents, with parks and green spaces rated first or second by 62%.



Respondents were then given a listing of City services and asked to rate how well each was being delivered. Ratings of very well or somewhat well are listed below, with ratings in every category but leaf collection decreasing as compared with ratings in 2021.

Service	Quality of Delivery	
	2021	2022
Police	95%	93%
Snow removal	94%	93%
Leaf collection	87%	88%
Recreation facilities and programming	87%	85%
Parks and green spaces	89%	79%
Providing information, customer service, and public engagement	71%	67%
Street and sidewalk maintenance	78%	65%
Tree maintenance in rights of way	62%	58%
Mosquito control	62%	50%
Permits, inspections and code enforcement	62%	44%
Planning for, managing, and promoting economic development	58%	40%

Services with lower delivery ratings were assessed to determine whether additional funding, improvements to processes or increased education was needed. All comments were reviewed by management for the same purpose. Articles in the City’s quarterly newsletter as well as social media posts have been made to help inform residents about issues of concern. This process is ongoing.

A final question posed asked which options respondents would prefer the City use if revenues were insufficient to maintain current services. They were allowed to select more than one choice. 38% preferred implementing new user fees, 33% preferred increasing existing user fees and 29% advocated a reduction in service levels.

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.

Personnel

- Recruit and retain a high quality workforce; fully staffing police and public works departments
- Impart safe work habits for staff to reduce incidents and worker's compensation insurance premiums

Operations/Facilities

- Utilize the optimal combination of in-house labor and equipment and contractual labor to improve the street network
- Purchase industrial sized leaf vacuums to help automate leaf pickup service
- Reconfigure and modernize the public works/parks/building systems yard to provide shelter for vehicles and equipment
- Improve/construct park facilities based on master parks plan priorities
- Replace playgrounds with ADA inclusive equipment
- Explore opportunities to develop the park system to include pickle ball facilities, Pointe expansion and add green space
- Achieve CALEA accreditation

Marketing/Communication/Citizen Engagement

- Enhance and expand engagement and communication with residents and businesses
- Grow the branding of Ballwin for residents and the surrounding communities

Technology

- Emphasize a customer service focus that increases electronic access to services and information for residents and businesses

Planning /Economic Development

- Conduct inspections program through city staff to preserve high property values; maintain a focus of active code enforcement while ensuring property owner rights
- Continually update code of ordinances to be forward looking, cohesive with the comprehensive plan, and incorporate mixed use development codes
- Investigate opportunities for annexation of commercial districts and residential areas
- Facilitate targeted development opportunities along Manchester and Clayton Roads

Financial

- Continue to capture surplus fund balance annually to invest in capital projects
- Explore ways to reduce the cost of city paid street lights



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

Basis of Accounting and Budgeting

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

Budget Preparation, Review and Adoption

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

Budget Amendments and Transfers

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

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

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

**Budget Calendar
Fiscal Year 2023**

DATE	ACTION
May, 2022	Conduct Budget Survey with residents and businesses
August 1, 2022	Provide departmental access to 2023 Budget System
August 2, 2022	City Administrator & Finance Officer hold initial budget preparation meeting with department heads
September 26, 2022	Conduct Budget Work Session with Board of Aldermen; present Capital Fund, Special Revenue Funds and General Fund Budget Revenues
September 27 - 30, 2022	City Administrator and Finance Officer meet with individual department heads to review departmental budgets
October 10, 2022	Conduct Budget Work Session with Board of Aldermen; present Employee Compensation and General Fund Budget Expenditures
November 7, 2022	Present Capital Improvement Plan for approval at Planning & Zoning Commission Meeting (as required by State Statute)
November 28, 2022	Present 2022 Budget Re-appropriation to Board of Aldermen
December 1, 2022	Publish Public Hearing Notice
December 12, 2022	Conduct Public Hearing on Proposed Budget; Adopt Budget
December 13, 2022	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. This district is now dissolved, but residual revenues captured for payment of TIF bond debt will pass through here in the current budget year.

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

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

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

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

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

	2021 Actual	2022 Estimated	2023 Budget	% Change from 2022 Estimated
General Fund				
Revenues	\$ 22,871,966	\$ 27,063,470	\$ 22,181,261	-18.0%
Expenditures	(17,855,364)	(26,543,156)	(27,039,886)	1.9%
Revenues over (under) expenditures	<u>\$ 5,016,602</u>	<u>\$ 520,314</u>	<u>\$ (4,858,625)</u>	
Capital Fund				
Revenues	\$ 1,714,134	\$ 8,023,754	\$ 7,411,163	-7.6%
Expenditures	(2,219,347)	(7,509,758)	(8,182,007)	9.0%
Revenues over (under) expenditures	<u>\$ (505,213)</u>	<u>\$ 513,996</u>	<u>\$ (770,844)</u>	
Special Allocation Fund				
Revenues	\$ 1,734,153	\$ 913,023	\$ 124,735	-86.3%
Expenditures	(1,734,153)	(913,023)	(124,735)	-86.3%
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Transportation Development District Fund				
Revenues	\$ 121,649	\$ 127,003	\$ 128,004	0.8%
Expenditures	(121,649)	(127,003)	(128,004)	0.8%
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Sewer Lateral Fund				
Revenues	\$ 303,067	\$ 301,800	\$ 303,150	0.4%
Expenditures	(153,716)	(234,769)	(261,133)	11.2%
Revenues over (under) expenditures	<u>\$ 149,351</u>	<u>\$ 67,031</u>	<u>\$ 42,017</u>	
Federal Asset Seizure Fund				
Revenues	\$ 100	\$ 9,031	\$ 4,009	-55.6%
Expenditures	(41,503)	(19,300)	(13,735)	-28.8%
Revenues over (under) expenditures	<u>\$ (41,403)</u>	<u>\$ (10,269)</u>	<u>\$ (9,726)</u>	
P.O.S.T. Fund				
Revenues	\$ 1,892	\$ 2,732	\$ 2,780	1.8%
Expenditures	(7,164)	(36,722)	(29,190)	-20.5%
Revenues over (under) expenditures	<u>\$ (5,272)</u>	<u>\$ (33,990)</u>	<u>\$ (26,410)</u>	
Total Governmental				
Revenues	\$ 26,746,961	\$ 36,440,813	\$ 30,155,102	-17.2%
Expenditures	(22,132,896)	(35,383,731)	(35,778,690)	1.1%
Revenues over (under) expenditures	<u>\$ 4,614,065</u>	<u>\$ 1,057,082</u>	<u>\$ (5,623,588)</u>	

Changes In Fund Balances

	General	Capital	Special Allocation	TDD	Sewer Lateral	Federal Asset Seizure	P.O.S.T.	Total
Est. Beginning Balance	\$ 21,610,476 ¹	\$ 794,263	\$ -	\$ -	\$ 952,273	\$ 25,072	\$ 53,787	\$ 23,435,871
Revenues	22,181,261	3,011,163	-	128,004	303,150	4,009	2,780	25,630,367
Transfers In	-	4,400,000	124,735	-	-	-	-	4,524,735
Total Resources	43,791,737	8,205,426	124,735	128,004	1,255,423	29,081	56,567	53,590,973
Less:								
Expenditures	22,579,486	8,117,672	-	14,250	261,133	13,735	29,190	31,015,466
Transfers out	4,460,400	64,335	124,735	113,754	-	-	-	4,763,224
Ending Balance	\$ 16,751,851	\$ 23,419	\$ -	\$ -	\$ 994,290	\$ 15,346	\$ 27,377	\$ 17,812,283
Fund Balance Change:								
Amount	\$ (4,858,625)	\$ (770,844)	\$ -	\$ -	\$ 42,017	\$ (9,726)	\$ (26,410)	\$ (5,623,588)
Percent	-22.5%	-97.1%			4.4%	-38.8%	-49.1%	-24.0%

¹ Includes art commission escrow \$17,680, historical society escrow \$9,953, Lafayette Older Adult Program (LOAP) escrow \$8,953, inmate security escrow \$33,443, 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		
	2021 Actual	2022 Estimated	2023 Budget	2021 Actual	2022 Estimated	2023 Budget	2021 Actual	2022 Estimated	2023 Budget	2021 Actual	2022 Estimated	2023 Budget
Revenues												
Sales and Use Taxes	\$ 9,852,955	\$ 9,690,000	\$ 10,436,000	\$ 869,943	\$ 781,000	\$ 128,000	\$ 776,639	\$ 1,488,000	\$ 1,286,000	\$ 11,499,537	\$ 11,959,000	\$ 11,850,000
Other Taxes	2,077,360	2,121,000	2,119,000	294,667	294,000	294,000	-	-	-	2,372,027	2,415,000	2,413,000
Licenses & Permits	1,711,328	1,830,269	1,686,550	-	-	-	-	-	-	1,711,328	1,830,269	1,686,550
Public Utility Licenses	3,038,777	3,201,100	3,040,000	22,600	17,820	-	-	-	-	3,061,377	3,218,920	3,040,000
Investment Earnings	31,269	251,300	300,025	446	96	43	-	-	-	31,715	251,396	300,068
Donations	3,028	4,150	3,550	-	-	-	-	-	-	3,028	4,150	3,550
Federal Grants	-	-	-	-	-	-	639,495	115,916	652,863	639,495	115,916	652,863
Grants and Entitlements	800,153	5,497,453	45,041	-	-	-	298,000	22,457	1,072,300	1,098,153	5,519,910	1,117,341
Local Government PILOTS	-	-	-	804,476	58,288	-	-	-	-	804,476	58,288	-
Court Fines	498,674	505,000	505,000	-	-	-	-	-	-	498,674	505,000	505,000
Sale of Assets/Property	1,018,845	46,091	126,000	-	-	-	-	-	-	1,018,845	46,091	126,000
False Alarm Fines	6,175	6,425	5,600	-	-	-	-	-	-	6,175	6,425	5,600
Police and Communications	379,090	394,412	413,987	1,754	11,720	6,750	-	-	-	380,844	406,132	420,737
Community Programs	3,256,624	3,450,258	3,433,425	-	-	-	-	-	-	3,256,624	3,450,258	3,433,425
Miscellaneous Revenues	197,688	66,012	67,083	8,400	7,800	9,150	-	-	-	206,088	73,812	76,233
Transfers In	-	-	-	158,575	182,865	124,735	-	6,397,381	4,400,000	158,575	6,580,246	4,524,735
Total Revenues	\$ 22,871,966	\$ 27,063,470	\$ 22,181,261	\$ 2,160,861	\$ 1,353,589	\$ 562,678	\$ 1,714,134	\$ 8,023,754	\$ 7,411,163	\$ 26,746,961	\$ 36,440,813	\$ 30,155,102
Expenditures - by Function												
Administration	\$ 3,015,046	\$ 3,250,388	\$ 3,517,046	\$ 153,716	\$ 234,769	\$ 261,133	\$ -	\$ -	\$ -	\$ 3,168,762	\$ 3,485,157	\$ 3,778,179
Parks and recreation	4,144,676	4,621,711	4,933,003	-	-	-	-	-	-	4,144,676	4,621,711	4,933,003
Police	6,019,568	6,648,105	7,057,548	48,667	56,022	42,925	-	-	-	6,068,235	6,704,127	7,100,473
Public Works	4,059,958	4,495,142	5,430,019	-	-	-	-	-	-	4,059,958	4,495,142	5,430,019
Capital Expenditures	573,407	1,062,952	1,641,870	-	-	-	2,164,299	7,437,069	8,117,672	2,737,706	8,500,021	9,759,542
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
TIF Fees & Reimbursements	42,709	67,477	60,400	1,794,984	997,326	252,739	55,048	72,689	64,335	1,892,741	1,137,492	377,474
Transfers Out	-	6,397,381	4,400,000	60,818	42,700	-	-	-	-	60,818	6,440,081	4,400,000
Total Expenditures	\$ 17,855,364	\$ 26,543,156	\$ 27,039,886	\$ 2,058,185	\$ 1,330,817	\$ 556,797	\$ 2,219,347	\$ 7,509,758	\$ 8,182,007	\$ 22,132,896	\$ 35,383,731	\$ 35,778,690
Revenues over (under) expenses	\$ 5,016,602	\$ 520,314	\$ (4,858,625)	\$ 102,676	\$ 22,772	\$ 5,881	\$ (505,213)	\$ 513,996	\$ (770,844)	\$ 4,614,065	\$ 1,057,082	\$ (5,623,588)
Beginning Fund Balance - Jan 1	\$ 16,073,560	\$ 21,090,162	\$ 21,610,476	\$ 905,684	\$ 1,008,360	\$ 1,031,132	\$ 785,480	\$ 280,267	\$ 794,263	\$ 17,764,724	\$ 22,378,789	\$ 23,435,871
Ending Fund Balance - Dec 31	\$ 21,090,162	\$ 21,610,476	\$ 16,751,851	\$ 1,008,360	\$ 1,031,132	\$ 1,037,013	\$ 280,267	\$ 794,263	\$ 23,419	\$ 22,378,789	\$ 23,435,871	\$ 17,812,283

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 95.0% of all taxes, fees, user charges, grants, contracts, licenses, assessments, etc. are covered by this section.

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

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

Each revenue page is divided into the following sections:

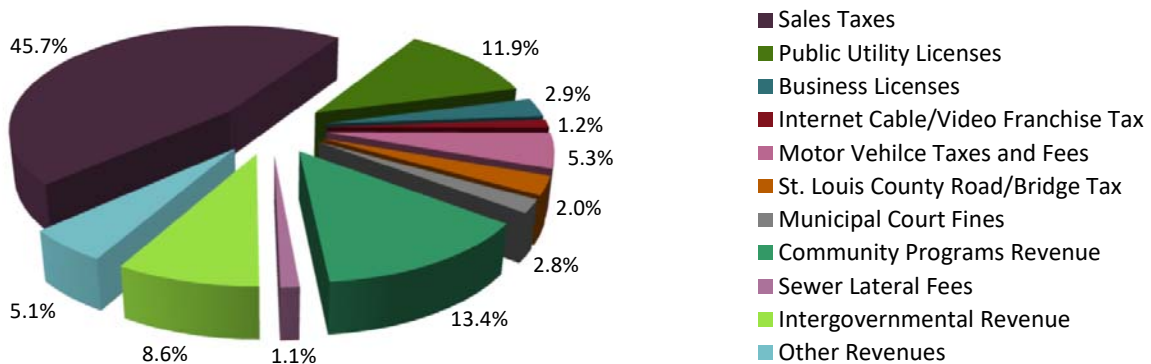
Legal authorization - The section of the Missouri Revised Statutes and city ordinances that authorizes the levy or revenue.

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

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

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

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



Sales Taxes - \$11,722,000

Description

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

Authorization

State Statute
94.500 & Ch 144
City Ordinance
Section 27-1

Account Codes

500001, 500005

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

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

Basis of Projection & Analysis:

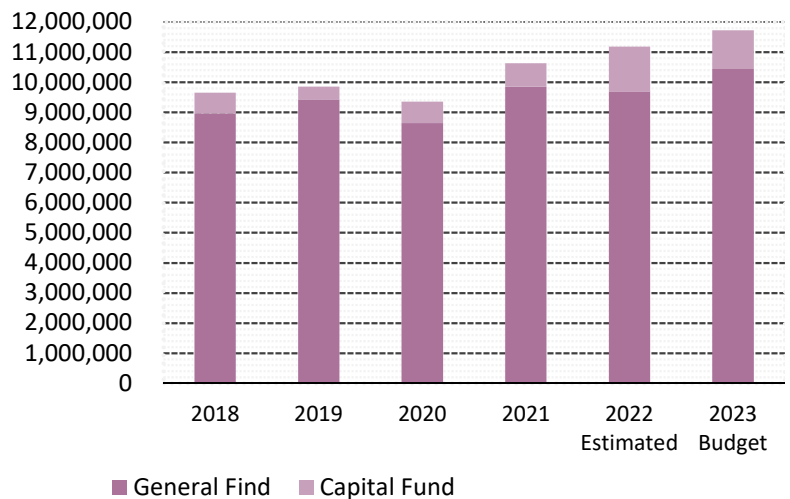
Sales taxes are allocated first to the Capital Fund based on project funding needs and then to the General Fund.

Sales taxes continued to see growth in 2022, however a conservative increase of 1% is budgeted for FY23.

Beginning in the fourth quarter of 2022, the City began receiving the bottom half of incremental sales taxes (EATs) from the Olde Towne Plaza.

These had previously been dedicated for the repayment of TIF bonds, and are estimated to be \$500,000 in 2023.

Financial Trend



By Fund						
Collection/ Distribution Year	General Fund		Capital Fund		Total	Annual Percentage Change
2018	8,958,996	92.9%	689,366	7.1%	9,648,361	
2019	9,428,306	95.7%	419,069	4.3%	9,847,375	2.1%
2020	8,642,316	92.4%	707,994	7.6%	9,350,310	-5.0%
2021	9,852,955	92.7%	776,639	7.3%	10,629,594	13.7%
2022 Estimated	9,690,000	86.7%	1,488,000	13.3%	11,178,000	5.2%
2023 Budget	10,436,000	89.0%	1,286,000	11.0%	11,722,000	4.9%

Public Utility Licenses - \$3,040,000

Description:

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

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

Basis of Projection & Analysis:

Gas is projected to increase by 10% over the CY largely due to the continuing war in Ukraine. Water is projected at a five year average. Telephone tax receipts continue to decline; a reduction of more than 20% is projected for FY23. The electric utility has requested a rate increase of 7.5% for FY23.

Authorization

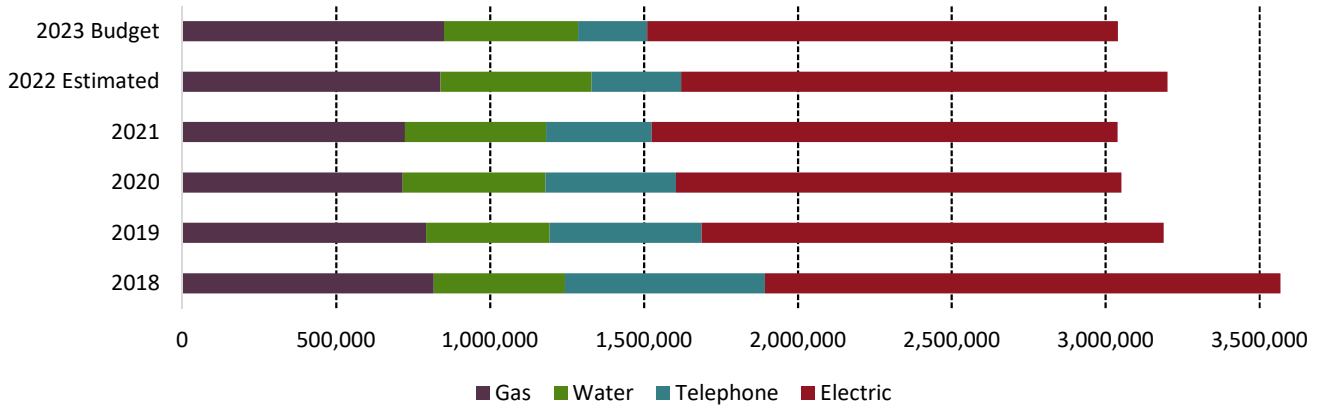
State Statute
94.110-94.120

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

Account Codes

501001, 501002,
501003, 501004,
501006

Financial Trend



General Fund Category						
Collection/ Distribution Year	Gas	Water	Telephone	Electric	Total	Annual Percentage Change
2018	817,218	426,342	649,948	1,674,880	3,568,388	
2019	792,476	401,538	493,253	1,501,514	3,188,781	-10.6%
2020	717,083	463,626	423,657	1,446,906	3,051,272	-4.3%
2021	724,237	457,776	343,746	1,513,019	3,038,777	-0.4%
2022 Estimated	839,000	491,100	291,000	1,580,000	3,201,100	5.3%
2023 Budget	851,000	435,000	225,000	1,529,000	3,040,000	-5.0%

Business Licenses - \$750,000

Description:

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

Authorization

State Statute
67.2689,
Chapter 89

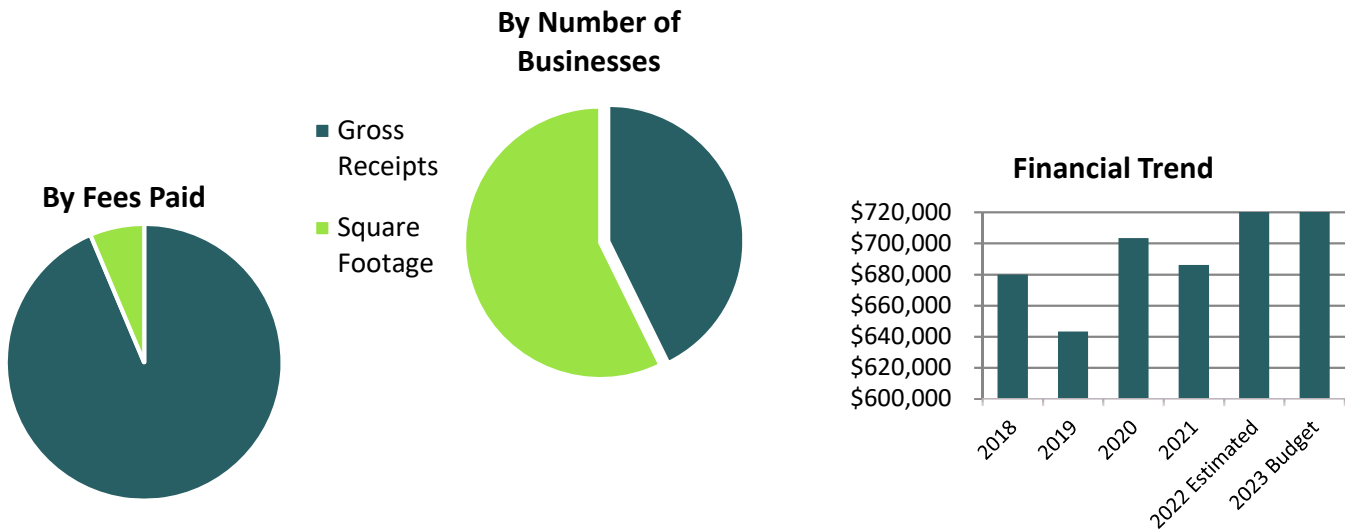
City Ordinance
14-76

Account Codes

502001

Basis of Projection & Analysis:

Change in this revenue source is generally based on projected commercial growth and occupancy rates. Gross receipts licenses experienced a significant increase in 2022. FY23 is projected more conservatively at an average of the past two years.



General Fund Category		
Collection/ Distribution Year	Business Licenses	Annual Percentage Change
2018	679,836	
2019	643,377	-5.4%
2020	686,012	6.6%
2021	686,012	0.0%
2022 Estimated	821,000	19.7%
2023 Budget	750,000	-8.6%

Internet Cable/Video Franchise Tax - \$315,000

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.

Authorization

State Statute
67.2689

City Ordinance

14-206

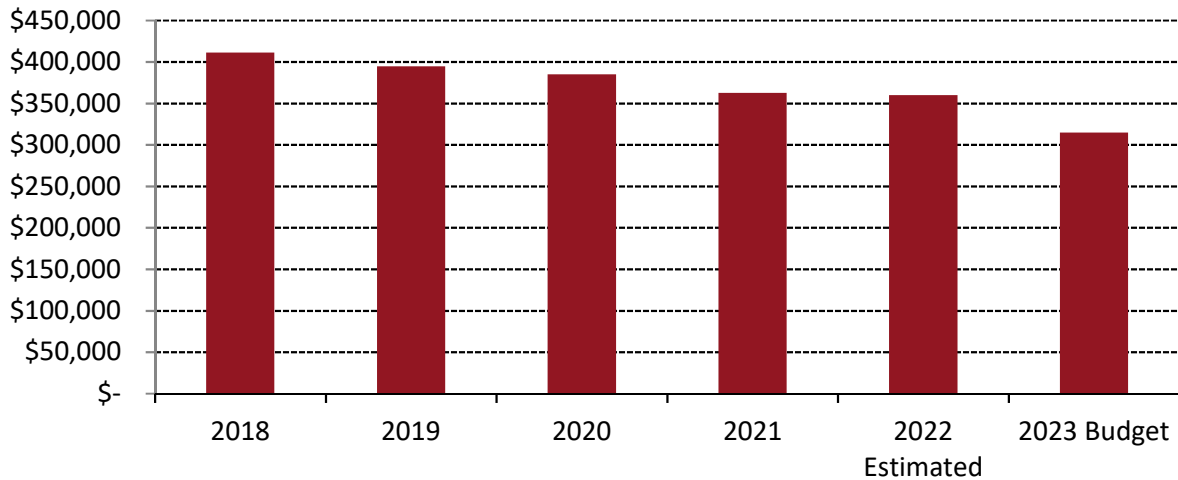
Account Codes

501025

Basis of Projection & Analysis:

With new legislation passed by the State of Missouri taking effect in 2023, the franchise fee will be reduced by .5% each year through 2027 when the rate will settle at 2.5%. This revenue source has been gradually declining since 2015 as customers convert to satellite based and streaming services.

Financial Trend



General Fund Category		
Collection/ Distribution Year	Internet Cable/ Video Franchise Fees	Annual Percentage Change
2018	411,363	
2019	394,706	-4.0%
2020	385,142	-2.4%
2021	362,584	-5.9%
2022 Estimated	360,000	-0.7%
2023 Budget	315,000	-12.5%

Motor Vehicle Taxes and Fees - \$1,356,000

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 12.5¢ 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".

Authorization

State Statute

Article IV

Section 30(a);

Article VII

Section 94.560;

Article X, Ch 142,

Section 144.069

City Ordinance

N/A

Account Codes

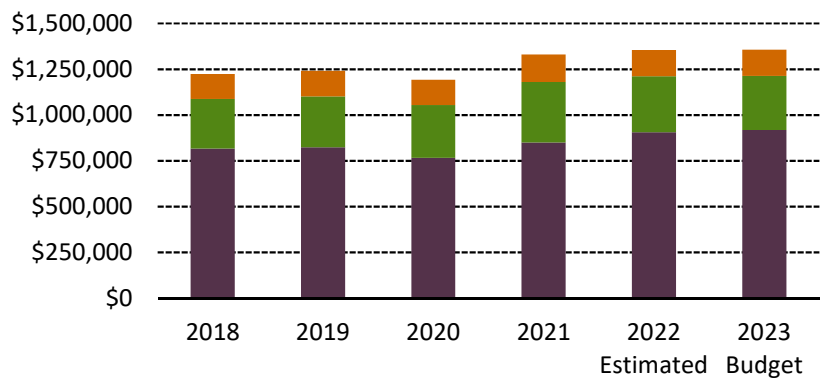
500002, 500045,

500030

Basis of Projection & Analysis:

Motor Fuel Tax: Revenues are projected to grow with a higher fuel tax rate of 22¢, and an additional increase in October to a rate of 24.5¢. Residents can submit to the state for refunds of the new incremental tax. The estimate for FY22 is conservative with no way to anticipate the amount of refunds. Motor vehicle sales are budgeted at a two-year average for FY23.

Financial Trend



■ Motor Fuel Tax ■ Motor Vehicle Sales Tax ■ Motor Vehicle Fees

General Fund Category					
Collection/ Distribution Year	Motor Fuel Tax	Motor Vehicle Sales Tax	Motor Vehicle Fees	Total	Annual Percentage Change
2018	815,718	271,339	136,798	1,223,856	
2019	823,559	278,187	139,492	1,241,238	1.4%
2020	765,876	287,755	137,698	1,191,329	-4.0%
2021	848,809	331,576	149,725	1,330,110	11.6%
2022 Estimated	906,000	305,000	144,000	1,355,000	1.9%
2023 Budget	917,000	295,000	144,000	1,356,000	0.1%

St. Louis County Road/Bridge Tax - \$718,000

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.

Authorization

State Statute
137.558

City Ordinance
N/A

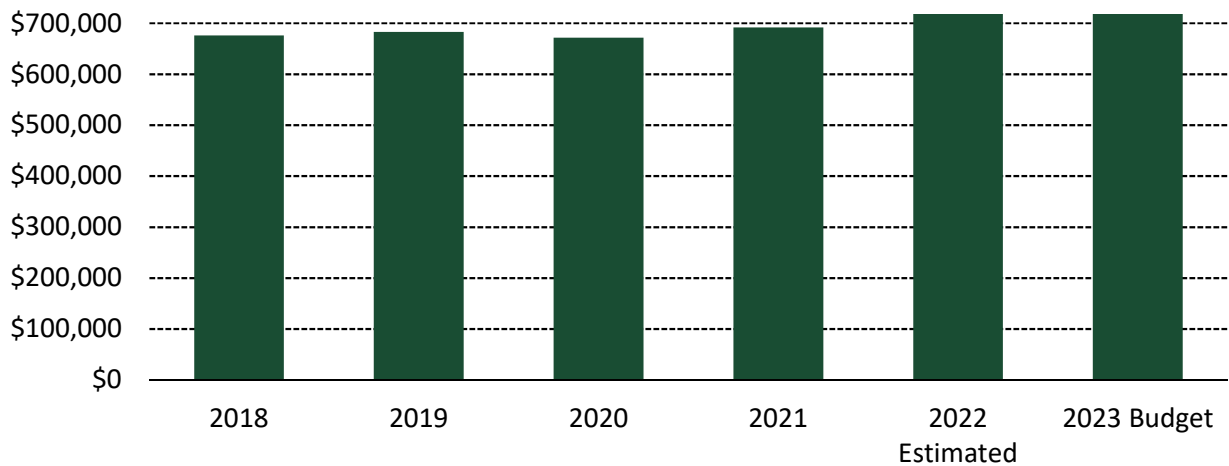
Account Codes

500040

Basis of Projection & Analysis:

Assessment values have been increasing since 2013. FY23 is a reassessment year, however projections are conservative.

Financial Trend



General Fund Category		
Collection/ Distribution Year	St Louis County Road/ Bridge Tax	Annual Percentage Change
2018	675,661	
2019	682,874	1.1%
2020	671,478	-1.7%
2021	691,335	3.0%
2022 Estimated	718,000	3.9%
2023 Budget	718,000	0.0%

Municipal Court Fines - \$505,000

Description:

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

Authorization

State Statute
Chapter 479

City Ordinance
Chapter 15-17

Account Codes

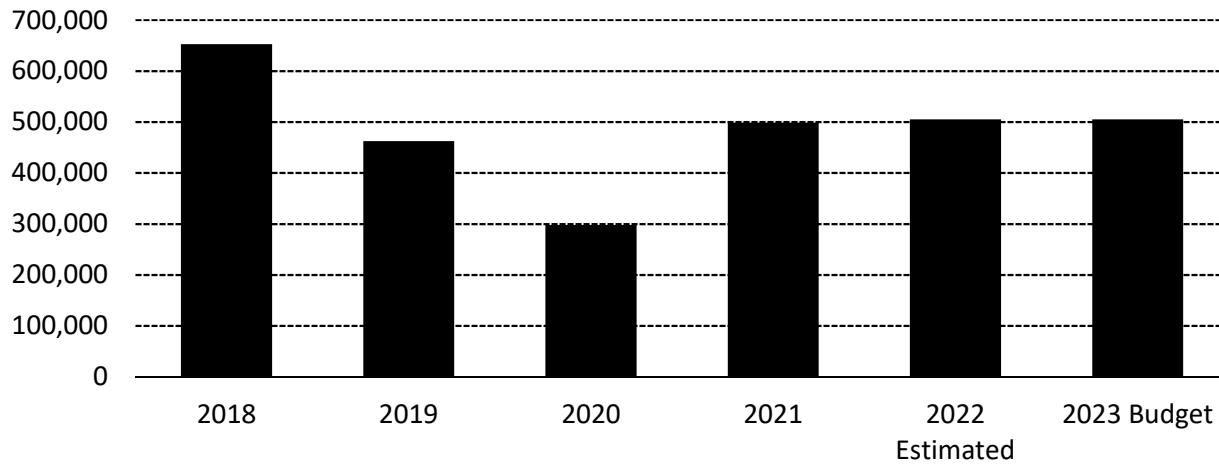
503005

Basis of Projection & Analysis:

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 with court closed for many months and then operating virtually. In person court sessions were held throughout 2022, boosting collections significantly. No increase is budgeted for FY23.

Financial Trend



General Fund Category		
Collection/ Distribution Year	St Louis County Road/ Bridge Tax	Annual Percentage Change
2018	652,914	
2019	462,616	-29.1%
2020	297,689	-35.7%
2021	498,674	67.5%
2022 Estimated	505,000	1.3%
2023 Budget	505,000	0.0%

Community Programs Revenue - \$3,433,425

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

Authorization

State Statute
N/A

City Ordinance

N/A

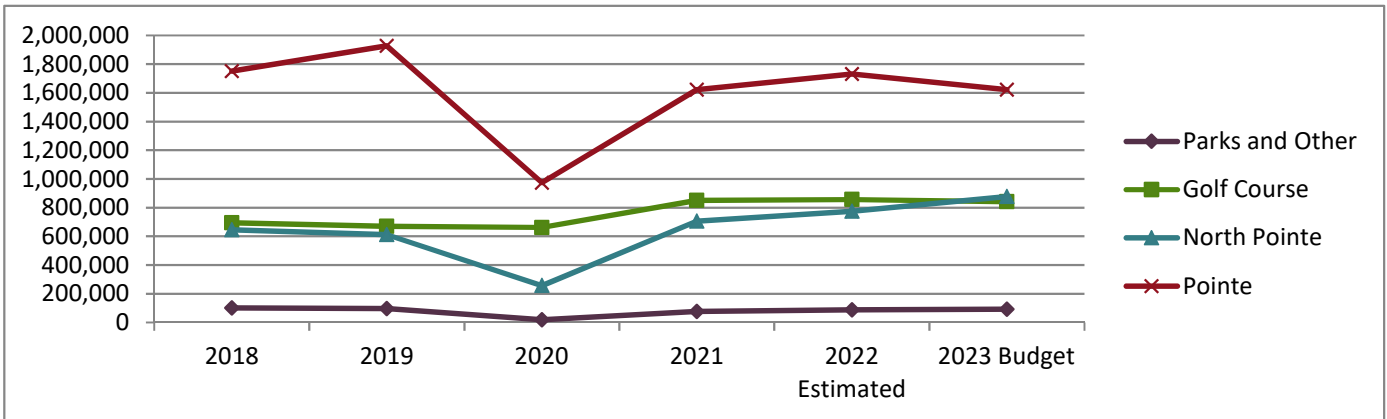
Account Codes

various

Basis of Projection & Analysis:

Revenue from outdoor facilities fluctuate with weather conditions and are projected generally at a five year average, but factoring in rate increases.

Community center memberships are the only area where revenues have not rebounded or surpassed pre-pandemic levels.



General Fund Category						
Collection/ Distribution Year	Parks and Other	Golf Course	North Pointe	Pointe	Total	Annual Percentage Change
2018	101,554	694,979	646,059	1,752,299	3,194,890	
2019	96,860	669,386	612,349	1,927,894	3,306,489	3.5%
2020	18,742	661,988	256,619	974,271	1,911,619	-42.2%
2021	76,032	851,254	706,395	1,622,943	3,256,624	70.4%
2022 Estimated	87,560	856,535	775,758	1,730,405	3,450,258	5.9%
2023 Budget	92,600	842,025	877,200	1,621,600	3,433,425	-0.5%

Sewer Lateral Fees - \$294,000

Description:

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

Authorization

State Statute
249-422

City Ordinance

99-46

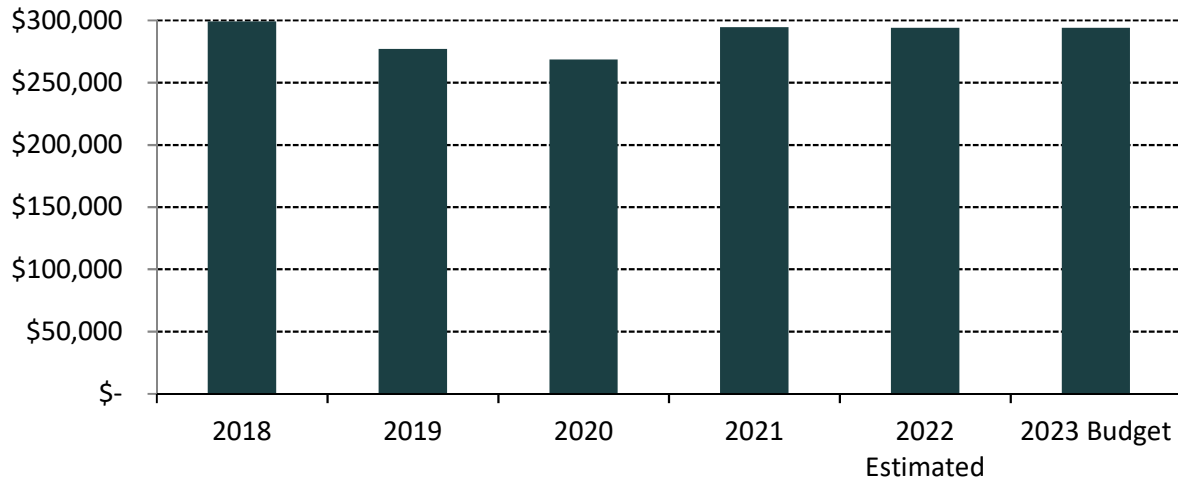
Account Codes

500050

Basis of Projection & Analysis:

This revenue is generally stable reflecting the small number of new homes built each year in Ballwin. While fees had declined some with the removal of ineligible units from the rolls and subsequent refunds in 2019, new additions have replaced some of that revenue.

Financial Trend



General Fund Category		
Collection/ Distribution Year	Sewer Lateral Fees	Annual Percentage Change
2018	299,158	
2019	277,125	-7.4%
2020	268,660	-3.1%
2021	294,667	9.7%
2022 Estimated	294,000	-0.2%
2023 Budget	294,000	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	8,600	
	Youth Alcohol	3,500	
Dept. of Justice	Drug Enforcement	19,841	
	Bulletproof Vest	5,100	
		<u>45,041</u>	
<u>Service Contract</u>	<u>Entity</u>		
Policing Services	City of Winchester	170,158	
Police Communications	City of Manchester	155,742	
School Resource Officer	Selvidge Middle School	69,087	
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	500	
		<u>426,687</u>	
Total General Fund			<u><u>471,728</u></u>
<u>Grant/Reimbursement</u>	<u>Project</u>		
Federal STP	New Ballwin Road	<u>652,863</u>	
<u>Grant</u>	<u>Program/Project</u>		
National Park Service	Land Water Conservation	271,300	
Municipal Park Commission	Vlasis Park	575,000	
Dept of the Treasury	American Rescue Plan Act	226,000	
		<u>1,072,300</u>	
Total Capital Fund			<u><u>1,725,163</u></u>
Police Federal Asset Seizure Fund			<u><u>4,000</u></u>
Police Officers Standards Training Fund			<u><u>2,750</u></u>
Total Intergovernmental - All Funds			<u><u>\$2,203,641</u></u>



GENERAL FUND OVERVIEW

Combined Statement of Revenues and Expenditures - General Fund

	2021 Actual	2022 Estimated	2023 Budget
Fund Balance January 1	\$ 15,981,577	\$ 13,004,183	\$ 14,005,492
Revenues	\$ 22,871,966	\$ 27,063,470	\$ 22,181,261
Expenditures			
Administration:	\$ 3,150,673	\$ 3,421,365	\$ 3,672,946
Parks:	\$ 4,221,900	\$ 4,870,243	\$ 5,363,073
Police:	\$ 6,158,725	\$ 6,868,505	\$ 7,305,848
Public Works:	\$ 4,324,066	\$ 4,985,662	\$ 6,298,019
TOTAL:	\$ 17,855,364	\$ 20,145,775	\$ 22,639,886
Transfer (To)/From			
Capital Projects Fund	\$ -	\$ (6,397,381)	\$ (4,400,000)
Other Restricted Funds (Inmate Security, Hist Society, Art, LOAP and Sidewalk escrows)	\$ (4,261)	\$ 2,420	\$ (5,000)
Fund Balance December 31	\$ 20,993,918	\$ 13,526,917	\$ 9,141,867
Less Restricted/Committed for			
Prepaid Expenses	\$ (509,568)	\$ -	\$ -
Inventory	\$ (379,235)	\$ -	\$ -
Public Safety	\$ (3,046,756)	\$ 754,802	\$ 2,291,954
Capital/Major Infrastructure	\$ (4,054,176)	\$ (276,227)	\$ 1,209,097
Less Assignment for Subsequent Years Budget	\$ -		
Unassigned Fund Balance December 31	\$ 13,004,183	\$ 14,005,492	\$ 12,642,918

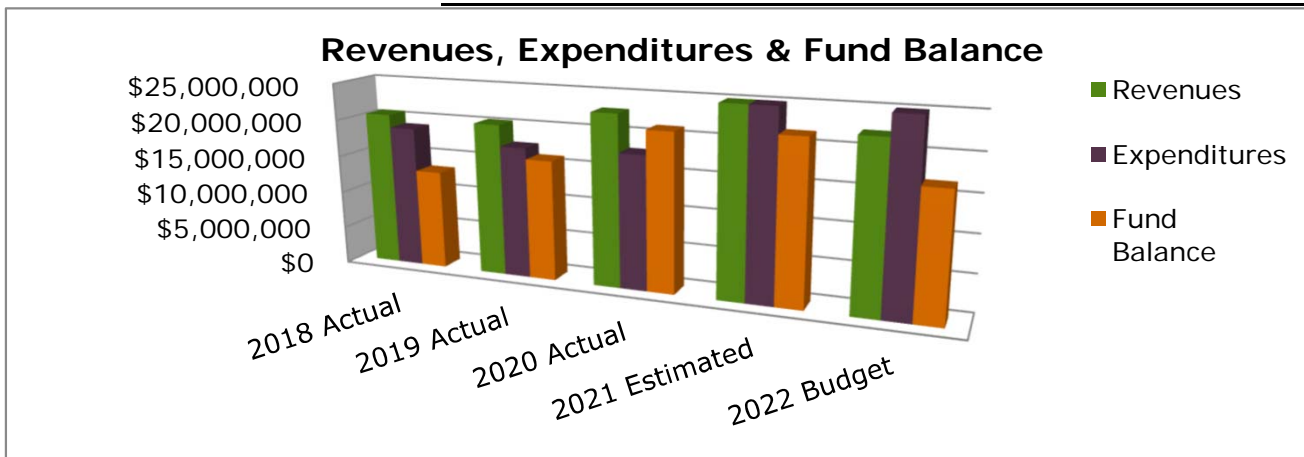
Anticipated Unassigned Fund Balance 12/31/22: 69.52% of 2022 Estimated Expenditures

Anticipated Unassigned Fund Balance 12/31/23: 55.84% of 2023 Budget Expenditures

Note: Fund balances exclude other restricted funds

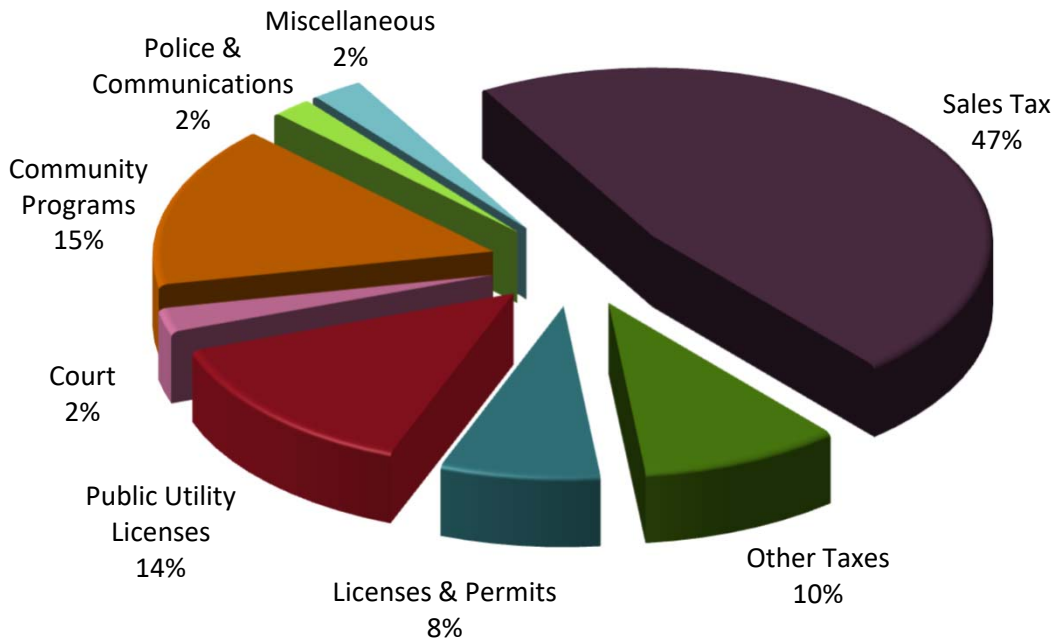
General Fund Budget Summary

	2019 Actual	2020 Actual	2021 Actual	2022 Estimated	2023 Budget
Revenues					
Sales and Use Taxes	\$ 9,428,306	\$ 8,642,316	\$ 9,852,955	\$ 9,690,000	\$10,436,000
Other Taxes	1,986,002	1,925,282	2,077,360	2,121,000	2,119,000
Licenses & Permits	1,675,834	1,754,997	1,711,328	1,830,269	1,686,550
Public Utility Licenses	3,188,781	3,051,272	3,038,777	3,201,100	3,040,000
Investment Earnings	167,121	156,486	31,269	251,300	300,025
Donations	3,258	1,909	3,028	4,150	3,550
Grants and Entitlements	38,509	2,119,824	800,153	5,497,453	45,041
Court Fines	462,616	297,689	498,674	505,000	505,000
Sale of Assets/Property	47,340	32,751	1,018,845	46,091	126,000
False Alarm Fines	5,700	5,000	6,175	6,425	5,600
Police and Communications	252,403	351,115	379,090	394,412	413,987
Community Programs	3,306,489	1,911,619	3,256,624	3,450,258	3,433,425
Miscellaneous Revenues	115,197	114,446	197,688	66,012	67,083
Transfers In	-	-	-	-	-
Total Revenues	\$20,677,556	\$20,364,706	\$22,871,966	\$27,063,470	\$22,181,261
Expenditures - by Function					
Administration	\$ 3,028,475	\$ 2,902,418	\$ 3,015,046	\$ 3,250,388	\$ 3,517,046
Parks and recreation	4,076,940	3,632,058	4,144,676	4,621,711	4,933,003
Police	6,022,171	5,872,447	6,019,568	6,648,105	7,057,548
Public Works	4,228,196	4,054,063	4,059,958	4,495,142	5,430,019
Capital Expenditures	901,201	1,005,188	573,407	1,062,952	1,641,870
TIF Fees & Reimbursements	59,935	47,715	42,709	67,477	60,400
Transfers Out	663,966	-	-	6,397,381	4,400,000
Total Expenditures	\$18,980,884	\$17,513,889	\$17,855,364	\$26,543,156	\$27,039,886
Revenues over (under) expenses	\$ 1,696,672	\$ 2,850,817	\$ 5,016,602	\$ 520,314	\$ (4,858,625)
Fund Balance, Beginning of Year	\$11,526,071	\$13,222,743	\$16,073,560	\$21,090,162	\$21,610,476
Fund Balance, End of Year	\$13,222,743	\$16,073,560	\$21,090,162	\$21,610,476	\$16,751,851
Net Unassigned Fund Balance	\$ 8,809,456	\$10,122,720	\$13,004,183	\$14,005,492	\$12,642,918

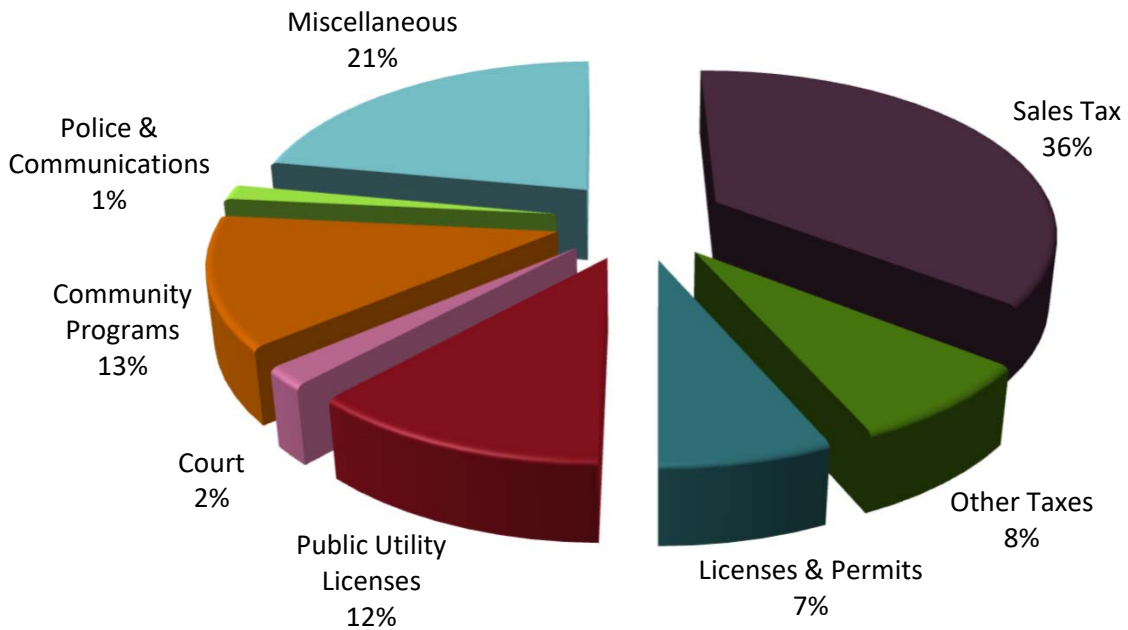


General Fund Revenues

2023 Budget



2022 Estimated



General Fund Revenues

Account Description	2021 Actual	2022 Estimated	2023 Budget
Fund: General			
<u>Revenues</u>			
Sales and Use Taxes			
500001 Sales tax	9,602,750	9,467,000	10,436,000
500005 Sales tax - TIF 2A	250,205	223,000	-
Total: Sales and Use Taxes	9,852,955	9,690,000	10,436,000
Other Taxes			
500002 Sales tax - vehicles	331,576	305,000	295,000
500025 Cigarette tax	55,915	48,000	45,000
500030 Motor vehicle fees	149,725	144,000	144,000
500040 County road tax	691,335	718,000	718,000
500045 Motor fuel tax	848,809	906,000	917,000
Total: Other Taxes	2,077,360	2,121,000	2,119,000
Licenses & Permits			
501025 Cable TV franchise fees	362,584	360,000	315,000
501026 Tower franchise fees	67,905	78,469	51,400
502001 Business Licenses	686,012	821,000	750,000
502005 Contractor Licenses	49,780	49,000	47,000
502010 Liquor Licenses	4,177	19,000	18,250
502025 Electrical Tests	300	75	75
503001 Petition fees	8,750	6,000	6,000
504001 Housing inspections	82,000	74,000	77,000
504005 Apartment inspections	22,520	22,000	23,000
504010 Commercial inspections	4,679	3,000	3,000
504015 Occupancy permits	435	400	400
504100 Building permits	142,743	116,000	130,000
504101 Contracted building permits	18,435	15,000	15,000
504102 Mechanical permits	58,575	57,000	59,000
504103 Electrical permits	84,154	72,000	72,000
504104 Demolition permits	750	800	800
504105 Plumbing permits	90,457	90,000	90,000
504110 Sign permits	4,710	4,000	5,000
504115 Fence permits	7,800	8,000	7,300
504125 Excavation permits - utilities	7,450	25,000	11,000
504130 Site/grading permits/fees	5,812	8,200	3,500
504150 Reinspection fees	0	25	25
504160 Solicitation permits	0	-	500
504199 Miscellaneous permits	1,300	1,300	1,300
Total: Licenses & Permits	1,711,328	1,830,269	1,686,550

General Fund Revenues

Account Description	2021 Actual	2022 Estimated	2023 Budget
Public Utility Licenses			
501001 Gas gross receipts	720,208	835,000	851,000
501002 Water gross receipts	456,599	490,000	435,000
501003 Telephone gross receipts	319,372	265,000	205,000
501004 Electric gross receipts	1,498,877	1,567,000	1,529,000
501006 Protest Telephone gross receipts	21,121	23,000	20,000
501007 TIF util gross receipts - gas	4,029	4,000	-
501008 TIF util gross receipts - water	1,177	1,100	-
501009 TIF util gross receipts - phone	3,252	3,000	-
501010 TIF util gross receipts - electric	14,142	13,000	-
Total: Public Utility Licenses	3,038,777	3,201,100	3,040,000
Investment Earnings			
505001 Bank account interest	4,120	1,300	25
505050 Investment income	27,149	250,000	300,000
Total: Investment Earnings	31,269	251,300	300,025
Donations			
506003 Sponsorships	2,728	3,850	3,400
506005 Tree donations	300	300	150
Total: Donations	3,028	4,150	3,550
Grants and Entitlements			
506500 Miscellaneous grants	780,790	5,478,804	25,200
506501 OCDETF/FBI ot reimbursement	19,363	18,649	19,841
Total: Grants and Entitlements	800,153	5,497,453	45,041
Court Fines			
503005 Court fines	498,674	505,000	505,000
Total: Court Fines	498,674	505,000	505,000
Sale of Assets/Property			
508100 Sale of surplus property	9,394	14,176	116,000
508150 Sale of capital assets	1,009,451	31,915	10,000
Total: Sale of Assets/Property	1,018,845	46,091	126,000
False Alarm Fines			
530002 False alarm fines	6,175	6,425	5,600
Total: False Alarm Fines	6,175	6,425	5,600

General Fund Revenues

Account Description	2021 Actual	2022 Estimated	2023 Budget
Police and Communications			
530003 Police reports	3,680	4,700	3,600
530004 Police record checks	150	120	200
530006 Police training fees	7,176	6,800	6,500
530010 Fingerprinting fees	1,755	2,300	1,600
530052 Inmate security funds	7,042	6,800	6,600
530100 Communications - Manchester	141,813	146,384	155,742
530102 Prisoner housing contract	354	700	500
530103 Police services - Winchester	155,138	161,920	170,158
530110 Police services - Rockwood	61,982	64,688	69,087
Total: Police and Communications	379,090	394,412	413,987
Community Programs - Recreation			
540001 Pavilion rentals	12,635	11,680	14,000
540005 Ball field rentals	1,500	1,350	1,600
540007 Tennis court reservation fees	528	2,444	2,500
540200 Art commission funds	3,700	3,500	3,500
540205 Historical society funds	3,010	3,000	2,000
540215 L.O.A.P. funds	3,738	7,800	12,000
Total: Community Programs - Recreation	25,111	29,774	35,600
Community Programs - Golf Course			
541001 Resident greens fees	121,522	110,000	125,000
541005 Non-resident greens fees	404,592	409,000	360,000
541006 Tournament greens fees	4,855	7,000	7,000
541009 Permanent tee times	2,231	2,906	2,500
541010 Golf carts	174,867	165,000	200,000
541015 Pull carts	3,088	3,000	3,000
541016 Golf carts - tournaments	2,724	2,500	3,125
541060 Junior golf/swim pass - res	925	740	900
541065 Junior golf/swim pass - n/res	925	1,480	1,600
541180 Golf handicap service	4,874	2,910	3,900
541250 Golf programs	8,110	11,500	8,500
541301 Golf course advertising	1,000	0	0
Total: Community Programs - Golf Course	729,713	716,036	715,525

General Fund Revenues

Account Description	2021 Actual	2022 Estimated	2023 Budget
Community Programs - Pro Shop Snack Bar			
541505 Soda fountain sales	10,310	10,000	9,500
541506 On course soda machine	183	1,200	1,200
541515 Beer sales	38,133	35,500	33,000
541521 Snack sales	5,203	5,300	4,000
541525 Food/beverages - tournaments	1,800	90	-
541800 Items for resale - Pro Shop	29,151	25,000	25,000
541900 Receipts overages/(shortages)	50	18	-
541950 Golf club misc revenues	434	591	300
Total: Community Programs - Pro Shop Snack Bar	85,264	77,699	73,000
Community Programs - Banquet Center			
541400 Event center program fees	0	-	3,000
541510 Beverage sales	17,754	32,000	24,000
541600 Rental fees	18,175	30,000	25,000
541650 Preferred catering fees	348	800	1,500
Total: Community Programs - Banquet Center	36,277	62,800	53,500
Community Programs - Aquatic Center			
542001 Daily fees - res adult	22,596	21,758	23,000
542005 Daily fees - res child	16,596	16,597	17,000
542010 Daily fees - non res	282,994	313,380	435,000
542015 Pool pass - res indiv	4,544	5,715	5,500
542016 Pool pass - res sing+1	4,720	4,760	4,500
542017 Pool pass - non res sing+1	1,262	921	1,000
542020 Pool pass - non res indiv	3,294	3,406	3,500
542023 Pool pass - res snr cpl	1,776	1,899	1,800
542024 Pool pass - non res snr cpl	466	886	1,000
542025 Pool pass - res family	70,575	80,000	83,000
542030 Pool pass - non res family	29,669	35,940	42,000
542051 Pointe plus pass - res	367	-	-
542060 Junior golf/swim pass - res	280	224	300
542065 Junior golf/swim pass - non res	620	744	600
542070 Platinum pass - res	24,443	30,000	24,000
542072 Platinum pass - non res	14,491	20,000	20,000
542098 Wildwood swim passes	9,516	10,522	9,500
542100 Swim lessons	14,831	14,857	14,000
542200 Aqua fitness	1,995	2,414	1,500
542250 Pool programs	14,692	11,064	10,000
542300 Swim team	20,990	25,280	22,000

General Fund Revenues

Account Description	2021 Actual	2022 Estimated	2023 Budget
Community Programs - Aquatic Center (Continued)			
542500 Concessions	147,186	150,533	140,000
542600 Rental fees	3,400	1,975	2,000
542601 Party rental fees	15,074	22,740	16,000
542800 Items for resale	22	13	-
542900 Receipts overage/(shortage)	-4	130	-
Total: Community Programs - Aquatic Center	706,395	775,758	877,200
Community Programs - Community Center			
545001 Daily fees - res	10,541	11,000	10,000
545002 Daily fees - non res	68,073	72,000	65,000
545005 Punch card - res	32,444	36,000	30,000
545006 Punch card - non res	27,843	25,000	25,000
545010 Pass - res	459,911	502,000	460,000
545011 Pass - non res	191,292	213,000	200,000
545055 Business memberships	9,946	6,000	8,000
545070 Platinum pass - res	80,740	104,000	90,000
545072 Platinum pass - non res	48,394	70,000	60,000
545100 Swim lessons	103,032	110,000	110,000
545175 Lifeguard cert fees	6,095	7,500	6,000
545200 Aqua fitness	-305	-	-
545250 Indoor pool special programs	3,874	3,800	3,500
545400 Program fees - res	55,065	52,000	50,000
545405 Program fees - snr	1,203	4,000	3,000
545410 Program fees - non res	29,082	25,000	35,000
545425 Babysitting	220	300	300
545450 Summer camp fees - res	203,506	165,204	165,000
545460 Summer camp fees - non res	159,380	175,050	157,200
545475 Personal trainer	47,408	37,000	40,000
545500 Concessions	299	210	-
545506 Soda machine revenue	6,434	7,500	7,000
545550 Vending machine revenue	1,324	1,500	1,500
545600 Rental fees	43,996	50,000	45,000
545602 Birthday parties - res	6,966	16,000	13,500
545603 Birthday parties - non res	15,775	25,000	25,000
545610 Lock-ins	300	2,300	2,500
545700 ID fees	9,685	9,000	9,000
545800 Items for resale	419	20	100
545900 Receipts overage/(shortage)	1	21	-
545950 Miscellaneous	0	-	-
Total: Community Programs - Community Ctr	1,622,943	1,730,405	1,621,600

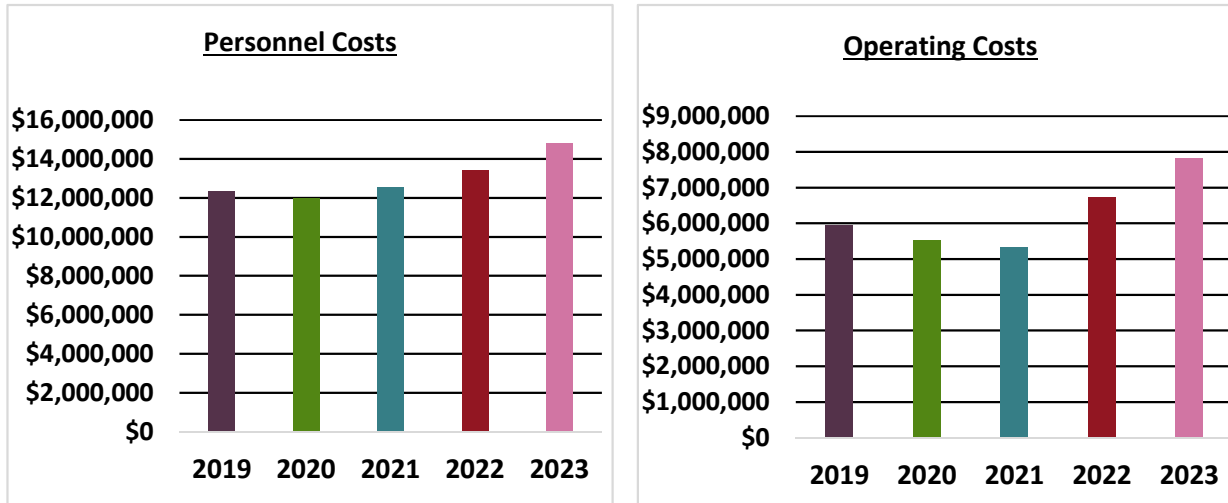
General Fund Revenues

Account Description	2021 Actual	2022 Estimated	2023 Budget
Community Programs - Ballwin Days			
547001 Ballwin Days	50,921	57,786	57,000
Total: Community Programs - Ballwin Days	50,921	57,786	57,000
Miscellaneous Revenues			
504200 Sewer lateral admin fees	15,836	14,769	16,133
506750 Insurance/damage reimbursement	48	3,025	-
508001 Rent income	15,300	15,300	15,300
508105 History book sales/royalties	105	-	-
508110 Advertising sales	10,625	11,500	12,250
508200 Admin service charges	4,718	4,010	2,700
508211 Notary service	42	8	-
508300 Previous year collections	125,742	-	2,500
508450 Contracted code enforcement	4,200	4,200	4,200
508500 Contracted court services	12,000	12,000	12,000
508900 Miscellaneous	9,072	1,200	2,000
Total: Miscellaneous Revenues	197,688	66,012	67,083
Revenues Total	22,871,966	27,063,470	22,181,261

General Fund Expenditures

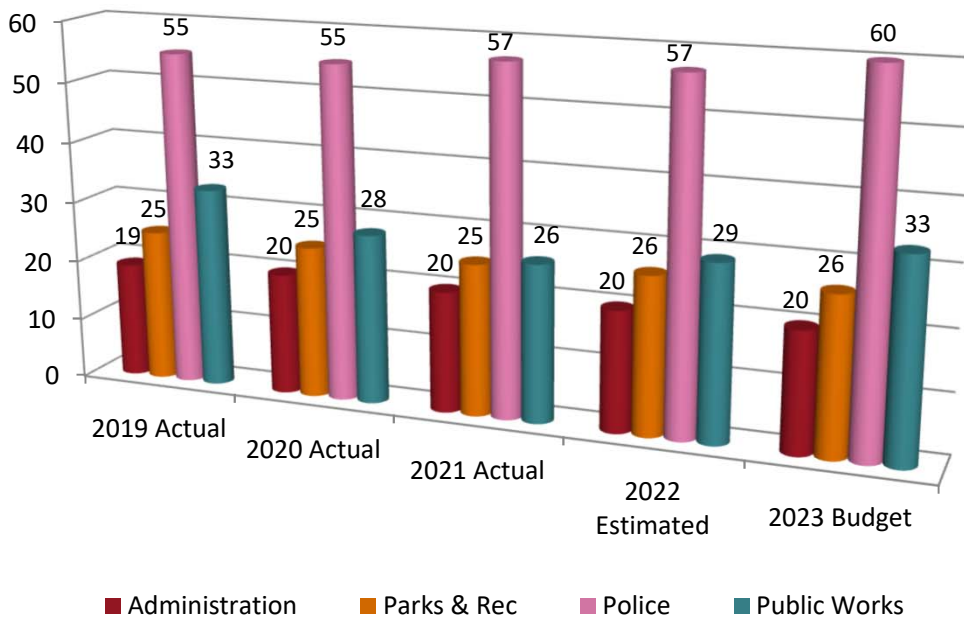
Description	2021 Actual	2022 Estimated	2023 Budget
Personnel Costs			
Wages and Salaries	9,187,385	9,742,948	10,690,360
Benefits	3,348,098	3,676,547	4,116,789
Personnel Costs Total	12,535,483	13,419,495	14,807,149
Operating Costs			
Travel & Training	38,051	45,738	67,360
Utilities	445,466	523,830	504,340
Communications	44,932	49,474	55,354
Rentals	23,952	17,775	17,250
Public Relations - Internal	3,185	4,910	6,470
Public Relations - External	41,032	54,116	51,550
Insurance	315,463	332,129	345,349
Advertising	13,853	15,890	17,300
Repairs & Maintenance	312,021	313,769	294,850
General Supplies	419,335	481,517	454,960
Dues & Subscriptions	27,202	28,202	33,617
Vehicle Expenses	271,165	381,185	284,878
Maintenance Materials	346,999	601,848	690,550
Contractual	2,335,461	2,647,272	3,203,219
Other Operating Expenses	65,648	98,196	103,420
Contingency	-	-	-
Operating Costs Total	4,703,765	5,595,851	6,130,467
Capital Costs			
Computer Hardware/Software	103,261	118,600	112,600
Equipment, Furniture & Vehicles	427,270	798,652	1,303,770
Land & Facility Improvements	881	102,200	145,500
Streets	41,995	43,500	80,000
Other Capital Expenses	-	-	-
Capital Costs Total	573,407	1,062,952	1,641,870
TIF Fees & Reimbursements	42,709	67,477	60,400
Transfers Out	-	6,397,381	4,400,000
Grand Total	17,855,364	26,543,156	27,039,886

Personnel and Operating Cost History



Year	Fulltime Employee Count	Personnel Costs (Incl P/T)	Percent of Budget	Other Operating Costs	Percent of Budget	Total Budget	Status
2019	132	\$12,366,872	68%	\$5,950,046	32%	\$18,316,918	Actual
2020	128	\$11,988,239	68%	\$5,525,650	32%	\$17,513,889	Actual
2021	128	\$12,535,483	70%	\$5,319,881	30%	\$17,855,364	Actual
2022	132	\$13,419,495	67%	\$6,726,280	33%	\$20,145,775	Estimated
2023	139	\$14,807,149	65%	\$7,832,737	35%	\$22,639,886	Budgeted


Full Time Employees by Department



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

Positions	2021 Actual	2022 Estimated	2023 Budget
General Government:			
City Administrator	1	1	1
Planning/Code Enforcement	9	9	9
Finance	4	4	4
Informations Systems	2	2	2
Human Resource Coordinator	1	1	1
Court	2	2	2
Public Information Officer/City Clerk	1	1	1
Police:			
Chief	1	1	1
Captains	1	1	1
Lieutenants	3	3	3
Sergeants	6	6	6
Detectives	3	4	4
Officers	32	30	32
Dispatchers	10	11	11
Administrative Assistant	1	1	2
Public Works:			
Public Works Director	1	1	1
Public Works Superintendent	1	1	1
Administrative Assistant	1	1	1
Foreman	2	4	4
Mechanics	3	3	3
Street Laborers	18	19	23
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	4	5
Recreation Specialist	1	2	1
Building Laborers	2	3	3
Park Laborers	4	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	1	1
	<u>128</u>	<u>132</u>	<u>139</u>

* Excludes vacant positions



GENERAL FUND
DEPARTMENT
BUDGETS

Administration Department

The City of Ballwin Administration Department includes eight programs:

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

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

PLANNING AND ZONING

PROGRAMS & GOALS

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

Strategic Goal: Strong Neighborhoods

Strategic Goal: Resilient Local Economy

Strategic Goal: A Distinctive Image

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

Board Directive: Facilitate targeted development opportunities along Manchester and Clayton Roads.

- 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.
- Throughout 2023, Planning and Zoning will draft concepts for the next Annexation Map Plan Submission starting January 1, 2024, whereupon the next five-year planning cycle will commence. Should the opportunity for consolidation with another incorporated governmental entity arise, it will be able to progress independent of the Annexation Map Plan Schedule of the St. Louis County Boundary Commission.

Workload Measures	2021 Actual	2022 Estimated	2023 Budget
Zoning petitions	10	13	12

INSPECTIONS

PROGRAMS & GOALS

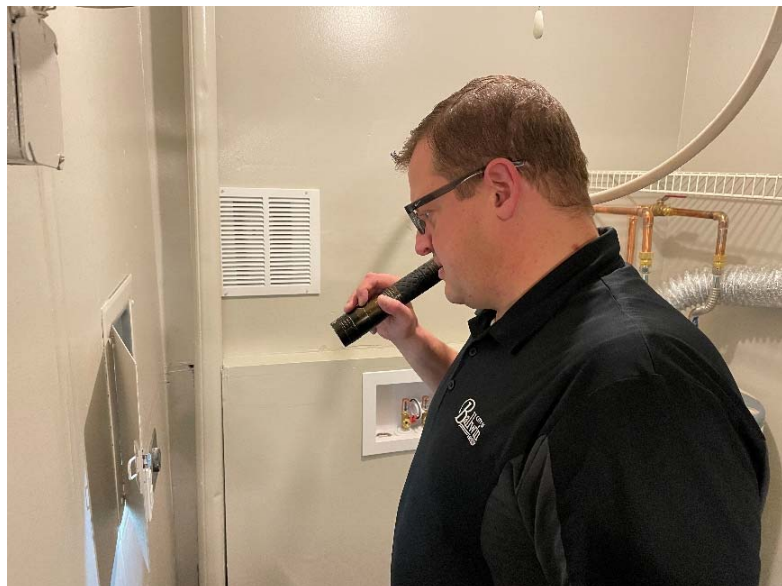
This program reviews construction plans, issues building, electrical, plumbing, mechanical, fence and sign permits for such construction, and conducts inspections pursuant to such permits. The conducting of occupancy inspections and the issuance of occupancy permits upon change in occupancy or property 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.

Strategic Goal: Strong Neighborhoods

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

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

- 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.
- Get new clerks assimilated and up to speed on our processes.



PRIOR YEAR GOALS

The sewer lateral program was analyzed and new bids were solicited. The program cap was increased and the funds appear to be holding up well. Minor fee increases were made for MEP permits and apartment inspections. This was done to bring fees more in alignment with the costs associated with the inspections program.

Increased code enforcement efforts are continuing to be a priority. We are continuing to clean up long term problem properties. Our gains in speeding up inspection request and plan review wait times have stayed relatively stable from recent years. Our inspection staff has continued to accumulate education and experience. They are becoming a very knowledgeable and cohesive team.

Workload Measures	2021 Actual	2022 Estimated	2023 Budget
Residential occupancy inspections	1,279	1,300	1,300
Commercial occupancy inspections	71	75	75
Building permits	735	650	700
Other permits	1,783	1,900	2,000
Efficiency Measures			
Percentage of plan reviews completed within 14 days	72%	71%	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.

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

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

- Continue to create a database of photos (generic, event-specific, facility-specific) to be used in promotional materials for the City.
- Get more of the business community to be involved in programming and advertising in Ballwin through Ballwin Life Magazine, Shop Ballwin First, and sponsorships for Parks and Recreation.
- Continue to distribute Ballwin advertising packets to every business in Ballwin, establishing relationships with vendors and businesses.

PRIOR YEAR GOALS

Creating a Citywide, internal photo library of all facilities, events, programs, etc. to use for future marketing and informational purposes had been postponed from 2021 until 2022, due to the continued Covid-19 mandates and restrictions. While progress has been made, this project will be ongoing in 2023 as more events are added.

The implementation of quarterly and annual marketing reports to review analytics, track engagement of the community, and identify areas for additional growth was not completed this year due to staffing changes. Engagement of the community through social media including additional use of video, content contributors, and graphics is an ongoing endeavor.

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.

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

- 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.
- Review and update city ordinances to enable development plans and ensure compliance with State statutes.
- Maintain transparency in all aspects of the city government.
- Coordinate with St. Louis Board of Election Commission to conduct annual municipal elections.

SUPPORT SERVICES

PROGRAMS & GOALS

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

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

- 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.
- Implement an online software program for onboarding new employees.

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.

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

- 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 \$42,500.
2. The server-based time clock application will be replaced with a hosted cloud-based service as the vendor moves away from on premise support. Time clocks will be configured to communicate to the new service. Monthly subscription fees are based on the number of active employee accounts. Budgeted amount is for conversion and annual support with fees estimated at \$9,000.
3. The internal City network will be upgraded with several new switches to bring up to current support levels at \$10,500. The network will incur several significant changes as the new Police building comes onboard.
4. An older server will be replaced (\$22,000).
5. The City will continue to offer cybersecurity training and testing for fulltime staff using a subscription-based product. This is a 3 year renewal contract at \$5,250.
6. The City firewall appliance (with High Availability unit) requires a subscription renewal of \$5,750. This subscription includes: Content Filtering, Geo-blocking, Intrusion Prevention, Virus Protection, etc.

PRIOR YEAR GOALS

This year included planning and coordination for equipment and services for the new Police building. The IT department will continue to work on the migration from the current building to the new building in early 2023. A private Wi-Fi network was implemented at North Pointe. The Pointe Wi-Fi is being upgraded for both the private and public-sides. A new camera system was installed at The Pointe. This was done with extreme cost-effectiveness and is supported only by the IT department. The same configuration will be installed in the Public Works area before year end.

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.

Strategic Goal: Outstanding Community Services

- 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.
- Continue converting cases from our legacy court software system into SMC, and eventually operate out of one system instead of two.

PRIOR YEAR GOALS

In September 2022 the Court staff received a 6 hour training session on how to convert cases from our legacy system into our current system, courtesy of Colleen Skaggs, the Court Administrator for the City of Manchester. This was especially beneficial as our long-term goal is to have all of our cases in one system. Although this process is lengthy and tedious, as we take cases out of warrant status from our legacy system, we are entering those cases into the new system, including any bonds associated with them.

When the Court switched over to the state-mandated Show Me Courts, per the Missouri Supreme Court and the Office of State Courts Administration, the Court is now solely responsible for the handling of all monies collected, including bonds. This means the Court has its own bank account and writes its own checks to the State of Missouri at the end of each month, in addition to other agencies and any bond refunds that may be due to defendants. This has been a huge undertaking, as court staff are not accountants, and are in a constant state of learning with this system.

Workload Measures	2021 Actual	2022 Estimated	2023 Budget
Tickets processed	5,259	5,100	4,500
Warrants issued	232	200	350
Cases closed	5,660	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.

Strategic Goal: Resilient Local Economy and City Revenue

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

- 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

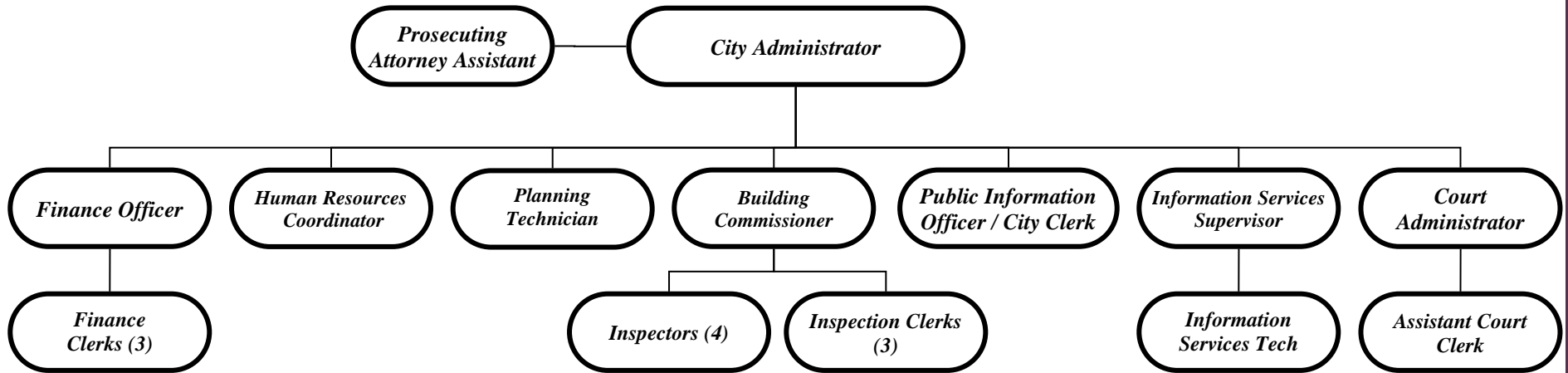
1. The cost for credit card service charges increases each year as more residents and businesses pay online for services. \$80,000 is budgeted to be spent in 2023.
2. Auditing fees are increasing by \$5,500 with higher costs driven by an industry-wide labor shortage.
3. Bank service charges are anticipated to increase by \$7,300 under a higher fee structure with our new bank. This is offset somewhat with a higher earnings structure for deposits.

PRIOR YEAR GOALS

Finance staff receive continuing professional education regarding best investment practices, new GASB accounting standards, cyber security and specialized accounting software training.

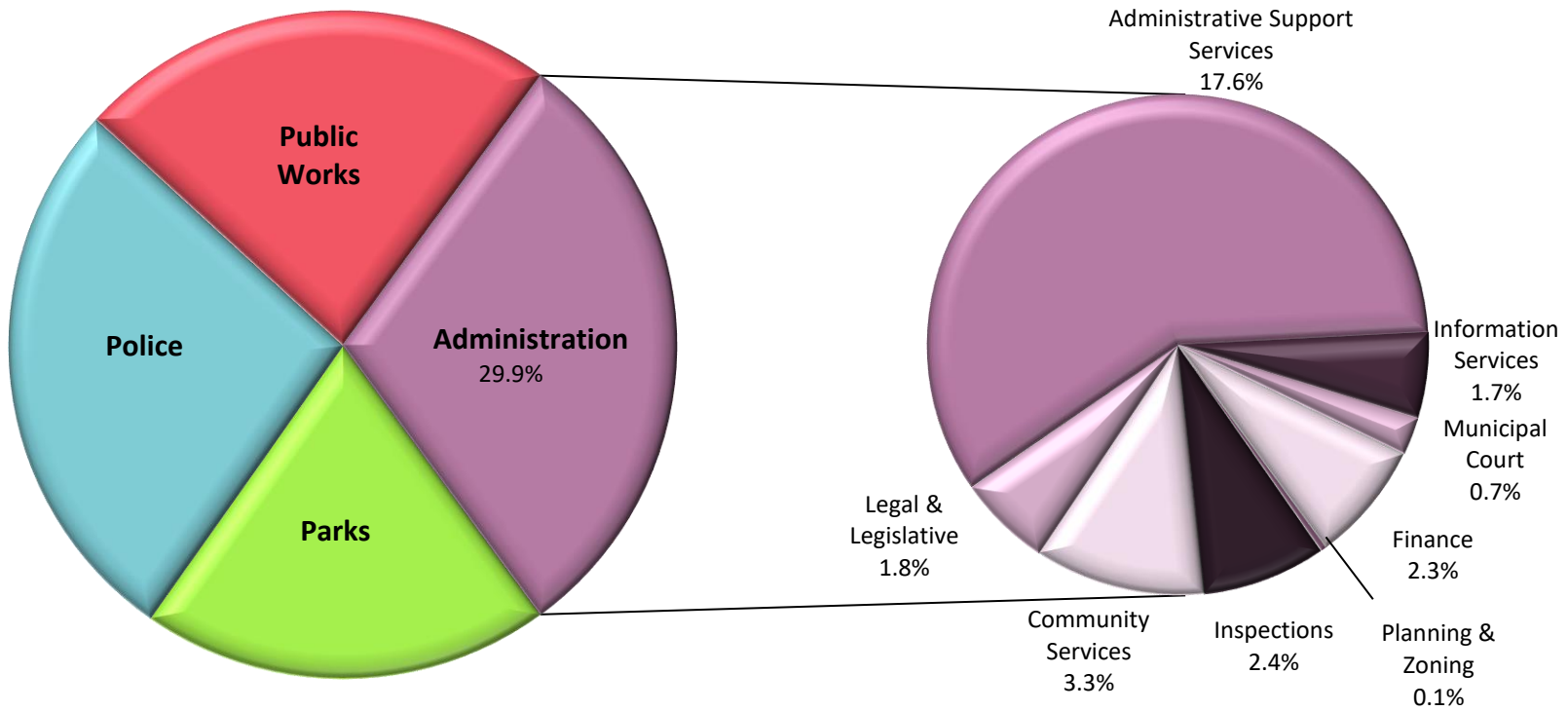
Workload Measures	2021 Actual	2022 Estimated	2023 Budget
Business licenses issued	349	336	340

**Administration Department
2023 Organizational Structure**



Full Time Equivalents: 2021 Actual – 20.54 2022 Estimated – 20.54 2023 Budgeted – 20.60

Administration Budget Expenditures



Administration General Budget Expenditures

Description	2021 Actual	2022 Estimated	2023 Budget
Personnel Costs			
Wages and Salaries	1,390,211	1,456,442	1,551,317
Benefits	474,409	537,754	601,567
Personnel Costs Total	1,864,620	1,994,196	2,152,884
Operating Costs			
Travel & Training	7,702	12,892	27,495
Utilities	29,854	27,300	28,800
Communications	22,529	23,300	26,000
Rentals	1,285	1,700	1,700
Public Relations - Internal	2,613	3,610	4,070
Public Relations - External	31,871	43,099	40,775
Insurance	71,983	74,902	80,019
Advertising	6,145	5,625	5,400
Repairs & Maintenance	4,250	11,680	6,000
General Supplies	12,194	17,922	16,135
Dues & Subscriptions	12,691	13,231	15,957
Vehicle Expenses	6,479	9,773	7,818
Maintenance Materials	20	450	550
Contractual	940,782	1,010,680	1,103,443
Other Operating Expenses	28	28	-
Contingency	-	-	-
Operating Costs Total	1,150,426	1,256,192	1,364,162
Capital Costs			
Computer Hardware/Software	92,285	100,100	93,300
Equipment, Furniture & Vehicles	187	700	700
Land & Facility Improvements	446	2,700	1,500
Capital Costs Total	92,918	103,500	95,500
TIF Fees & Reimbursements	42,709	67,477	60,400
Transfers Out	-	6,397,381	4,400,000
Administration Total	3,150,673	9,818,746	8,072,946

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Department: Administration				
Program: Planning and Zoning				
Personnel Costs				
100001	Regular pay	17,161	17,941	19,364
107000	Workers' compensation ins	708	842	934
108000	FICA expense	1,243	1,321	1,481
109000	Health insurance	3,101	4,083	5,512
109005	HRA funding	67	75	85
109010	HRA fees	-	13	13
109050	ACA/PCORI fees	1	1	1
109500	Dental insurance	123	123	125
110001	LAGERS pension	1,468	1,674	1,820
111000	Life insurance	27	27	27
Total: Personnel Costs		23,899	26,100	29,362
Operating Costs				
201050	Misc conferences/meetings	-	-	750
201100	Misc seminars/training	-	150	150
206001	Gen/auto liability	253	257	269
206003	Property liability	260	258	266
206004	Cyber liability insurance	13	24	37
209009	Maps	-	-	500
209011	Ref & annex materials	20	4,300	500
210001	APA/AICP	396	276	600
Total: Operating Costs		942	5,265	3,072
Program Total: Planning and Zoning		24,841	31,365	32,434

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Program: Inspections				
Personnel Costs				
100001	Regular pay	390,543	411,935	440,441
100002	Overtime pay	-	-	-
107000	Workers' compensation ins	15,794	19,054	21,251
108000	FICA expense	28,978	30,810	33,694
109000	Health insurance	58,397	60,668	68,038
109005	HRA funding	1,501	1,697	1,924
109010	HRA fees	-	296	289
109050	ACA/PCORI fees	14	14	16
109500	Dental insurance	2,480	2,460	2,509
110001	LAGERS pension	33,389	38,348	41,401
111000	Life insurance	563	564	564
120001	Inspector uniforms	1,035	1,200	1,200
120105	Tests & certifications	894	2,400	3,000
Total: Personnel Costs		533,588	569,446	614,327
Operating Costs				
201012	Inspection conferences	2,410	4,500	4,500
201100	Misc seminars/training	500	-	500
203100	Cellular phones	943	2,400	3,000
206001	Gen/auto liability	5,657	5,810	6,121
206003	Property liability	5,548	5,791	6,041
206004	Cyber liability insurance	282	535	841
209010	Small tools	32	200	200
209011	Ref & annex materials	134	250	500
210003	ICC	-	145	145
210004	MABOI	175	194	200
210005	MACA	75	75	75
210050	Misc dues & subscriptions	-	-	150
211100	Motor fuel	5,541	7,819	6,255
213007	Ameren UE reports	323	161	161
213011	Weed cutting	-	200	200
213065	Vehicle GPS maintenance	354	780	1,300
Total: Operating Costs		21,974	28,860	30,189
Program Total: Inspections		555,562	598,306	644,516

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Program: Community Services				
Personnel Costs				
100001	Regular pay	119,034	120,735	133,238
107000	Workers' compensation ins	4,931	5,887	6,429
108000	FICA expense	8,673	9,001	10,193
109000	Health insurance	13,537	18,170	27,477
109005	HRA funding	469	524	582
109010	HRA fees	-	92	87
109050	ACA/PCORI fees	4	4	5
109500	Dental insurance	640	607	654
110001	LAGERS pension	10,186	8,975	12,524
111000	Life insurance	139	132	140
Total: Personnel Costs		157,613	164,127	191,329
Operating Costs				
205103	Employee appreciation	1,152	2,400	2,500
205104	Employee recognition	1,053	510	270
205106	Employee wellness	264	400	1,000
205150	Misc internal public relations	144	300	300
205203	Community Publications	26,132	33,124	35,000
205250	Misc external public relations	4,764	9,000	4,800
206001	Gen/auto liability	1,766	1,795	1,852
206003	Property liability	1,660	1,799	1,827
206004	Cyber liability insurance	84	166	255
213005	Streetlight maintenance	564,936	603,000	648,000
213050	Misc contractual services	5,485	5,485	7,815
215023	Missouri One Call	28	-	-
Total: Operating Costs		607,468	657,979	703,619
Program Total: Community Services		765,081	822,106	894,948

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Program: Legal and Legislative				
Personnel Costs				
100001	Regular pay	125,815	134,268	137,836
100003	City officials pay	54,000	54,000	54,000
100004	Holiday pay	-	783	-
100010	Part time pay	21,517	25,108	26,981
100055	Auto allowance	4,800	5,200	6,000
107000	Workers' compensation ins	7,212	8,553	9,256
108000	FICA expense	13,910	16,687	17,199
109000	Health insurance	8,181	9,468	11,557
109005	HRA funding	686	762	838
109010	HRA fees	-	133	126
109050	ACA/PCORI fees	6	7	7
109500	Dental insurance	450	437	442
110001	LAGERS pension	12,910	18,506	18,033
111000	Life insurance	110	110	108
Total: Personnel Costs		249,597	274,022	282,383
Operating Costs				
201013	Legislative conferences	-	-	7,500
201050	Misc conferences/meetings	1,130	500	1,000
206001	Gen/auto liability	2,583	2,608	2,666
206003	Property liability	3,044	2,622	2,631
206004	Cyber liability insurance	156	241	366
206006	Public officials liability	26,705	28,905	30,396
210007	MML	3,440	3,511	3,511
210009	StL Co Municipal League	6,410	6,410	7,122
210010	West County Chamber	520	520	520
211100	Motor fuel	888	1,854	1,483
213004	Election expense	16,661	12,285	15,500
213008	Legal services	62,302	72,500	85,000
213009	Code book update	2,055	5,695	5,527
213050	Misc contractual services	7,400	7,400	7,400
213087	Prosecutor services	29,330	30,000	30,000
Total: Operating Costs		162,624	175,051	200,622
Program Total: Legal and Legislative		412,221	449,073	483,005

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Program: Support Services				
Personnel Costs				
100001	Regular pay	125,016	135,250	141,579
107000	Workers' compensation ins	5,162	6,157	6,831
108000	FICA expense	9,099	10,113	10,831
109000	Health insurance	14,935	16,052	18,877
109005	HRA funding	491	548	618
109010	HRA fees	-	96	93
109050	ACA/PCORI fees	5	5	5
109500	Dental insurance	563	531	575
110001	LAGERS pension	10,698	12,462	13,308
111000	Life insurance	169	169	170
112000	Employee assistance expense	966	917	966
120003	Admin staff shirts	324	350	350
120502	Physicals & drug testing	4,150	3,200	3,200
120503	Functional capacity testing	4,550	3,500	3,500
120504	Psychological testing	4,200	4,800	4,800
120505	Reference checking	570	400	400
120507	DOT testing	1,862	2,400	2,700
120509	Hepatitis vaccinations	-	100	100
Total: Personnel Costs		182,760	197,050	208,903

Operating Costs

201014	City manager conferences	465	2,400	3,000
201050	Misc conferences/meetings	-	300	2,700
201061	SLACMA meetings	60	120	200
201100	Misc seminars/training	-	200	200
202010	Electric	18,543	18,200	19,600
202020	Gas	3,200	3,000	3,300
202030	Sewer	2,713	2,400	2,500
202040	Water	5,398	3,700	3,400
203001	Telephone	2,187	1,700	1,300
203003	Postage	6,498	6,700	6,700
203100	Cellular phones	1,333	1,000	1,000
204001	Postage meter rental	1,285	1,700	1,700
206001	Gen/auto liability	1,849	1,877	1,968
206003	Property liability	1,636	1,882	1,942
206004	Cyber liability insurance	83	173	270
206007	Bonds	4,084	2,500	4,000
206010	Insurance deductibles	-	500	-
207001	Job opening notices	200	300	300
207002	Public hearings, bids, etc	5,945	5,325	5,100
208004	Fire extinguishers maintenance	50	50	50
208005	Generators maintenance	-	1,480	300
208050	Misc equipment maintenance	652	7,000	2,500

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Program: Support Services				
Operating Costs (Continued)				
209001	Coffee supplies	209	310	360
209002	Copy paper	1,090	900	1,100
209004	Office supplies	6,051	4,800	5,000
209005	Printing	2,026	3,000	3,000
209014	Govt Center operating supplies	72	300	300
210016	SLACMA	50	50	50
210017	ICMA	-	-	1,384
210018	MCMA	75	150	150
210050	Misc dues & subscriptions	724	800	950
212026	Building maintenance materials	20	400	500
212029	Ornamentals/trees	-	50	50
213045	Exterminator	543	650	600
213050	Misc contractual services	1,133	980	1,000
213051	Copier maintenance	2,319	2,000	2,000
215032	Misc fees/service charges	-	28	-
Total: Operating Costs		70,493	76,925	78,474
Capital Costs				
219060	Misc office furniture	187	700	700
223520	Bldg equipment & fixtures	320	1,700	500
Total: Capital Costs		507	2,400	1,200
TIF Fees & Reimbursements				
226002	TIF municipal revenues funding	42,709	67,477	60,400
Total: TIF Fees & Reimbursements		42,709	67,477	60,400
Transfers Out				
280005	Transfers out	-	6,397,381	4,400,000
Total: Transfers Out		-	6,397,381	4,400,000
Program Total: Support Services		296,469	6,741,233	4,748,977

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Program: Information Services				
Personnel Costs				
100001	Regular pay	156,771	154,329	167,742
107000	Workers' compensation ins	6,162	7,179	8,093
108000	FICA expense	11,592	11,263	12,832
109000	Health insurance	23,499	37,566	42,618
109005	HRA funding	601	639	733
109010	HRA fees	-	111	110
109050	ACA/PCORI fees	5	6	6
109500	Dental insurance	903	1,096	1,174
110001	LAGERS pension	10,715	13,993	15,768
111000	Life insurance	168	168	168
Total: Personnel Costs		210,416	226,350	249,244
Operating Costs				
201100	Misc seminars/training	-	-	1,000
203010	Internet access	11,567	11,500	14,000
206001	Gen/auto liability	2,207	2,189	2,331
206003	Property liability	2,153	2,221	2,301
206004	Cyber liability insurance	110	204	320
208002	Computer maintenance	1,481	1,000	1,000
208025	Printer maintenance	279	500	500
208027	Security access maintenance	1,719	1,500	1,500
208050	Misc equipment maintenance	69	150	150
209006	Telephone system	350	500	1,200
209010	Small tools	37	75	75
209050	Misc operating supplies	132	250	250
210050	Misc dues & subscriptions	200	200	200
211100	Motor fuel	50	100	80
213014	Telephone system maintenance	5,824	6,000	6,000
213050	Misc contractual services	58,479	56,300	72,250
Total: Operating Costs		84,657	82,689	103,157
Capital Costs				
219001	Computer software/upgrades	1,437	1,500	1,500
219002	Computer hardware/parts	1,442	2,000	2,000
219003	Printers	-	-	500
219004	Computers/servers	70,821	86,000	78,300
219040	Licenses	16,925	9,000	9,000
223520	Bldg equipment & fixtures	126	1,000	1,000
Total: Capital Costs		90,751	99,500	92,300
Program Total: Information Services		385,824	408,539	444,701

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Program: Court				
Personnel Costs				
100001	Regular pay	95,260	100,044	106,986
100002	Overtime pay	-	1,394	-
100005	Court officials pay	16,382	16,873	19,007
107000	Workers' compensation ins	5,144	6,733	7,381
108000	FICA expense	9,492	8,935	9,638
109000	Health insurance	11,534	12,432	13,551
109005	HRA funding	474	600	668
109010	HRA fees	-	104	100
109050	ACA/PCORI fees	5	5	6
109500	Dental insurance	774	774	783
110001	LAGERS pension	8,152	9,462	10,057
111000	Life insurance	189	168	168
Total: Personnel Costs		147,406	157,524	168,345
Operating Costs				
201037	Court conferences	1,939	1,647	3,200
201038	Judge conferences	381	843	1,500
201100	Misc seminars/training	-	40	200
206001	Gen/auto liability	1,842	2,053	2,126
206003	Property liability	1,802	1,965	2,098
206004	Cyber liability insurance	92	185	292
209005	Printing	1,176	2,300	2,300
209050	Misc operating supplies	353	182	250
210049	StL Assn of Court Administrators	80	80	80
210051	MO Assn of Court Administrators	120	120	120
210065	Judges association	100	200	200
213036	REJIS	10,660	10,000	10,000
213040	Prisoner incarceration	-	-	1,000
213050	Misc contractual services	-	-	500
213058	Mental health court	-	-	1,000
213063	Router contract	211	-	-
213066	Record retention/destruction	85	150	150
213084	Public Defender	1,193	2,500	3,500
Total: Operating Costs		20,034	22,265	28,516
Program Total: Court		167,440	179,789	196,861

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Program: Finance				
Personnel Costs				
100001	Regular pay	263,911	278,582	298,143
107000	Workers' compensation ins	11,186	12,961	14,385
108000	FICA expense	19,623	20,960	22,808
109000	Health insurance	40,858	37,506	38,829
109005	HRA funding	1,063	1,154	1,302
109010	HRA fees	-	201	195
109050	ACA/PCORI fees	10	10	11
109500	Dental insurance	1,806	1,870	1,957
110001	LAGERS pension	20,555	25,997	28,025
111000	Life insurance	329	336	336
120100	College tuition	-	-	3,000
Total: Personnel Costs		359,341	379,577	408,991
Operating Costs				
201016	Finance conferences	459	1,827	500
201100	Misc seminars/training	358	365	595
205250	Misc external public relations	975	975	975
206001	Gen/auto liability	4,006	3,952	4,144
206003	Property liability	3,908	4,022	4,089
206004	Cyber liability insurance	199	368	570
209005	Printing	513	555	600
210014	GFOA	250	425	425
210015	GFOA-MO	75	75	75
213002	Microfilming	-	11,200	4,000
213012	Finance software support	64,108	67,314	69,160
213015	Annual financial audit	23,500	23,500	29,000
213017	Sales tax reports	60	80	80
213018	Banks service charges	3,140	10,000	10,800
213019	Credit card service charges	69,183	75,000	80,000
213057	Financial advisory services	11,500	7,500	11,500
Total: Operating Costs		182,234	207,158	216,513
Capital Costs				
219001	Computer software/upgrades	1,660	1,600	2,000
Total: Capital Costs		1,660	1,600	2,000
Program Total: Finance		543,235	588,335	627,504
Department Total: Administration		3,150,673	9,818,746	8,072,946

Parks and Recreation Department

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

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

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

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

PARKS

PROGRAMS & GOALS

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

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

Board Directive: Replace playgrounds with ADA inclusive equipment.

Board Directive: Explore opportunities to develop the park system to include pickle ball facilities, Pointe expansion and add green space.

- 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 Plans and City Comprehensive Plan to prioritize park improvements.
- Successfully implement fee increases for pavilions, ball field, and tennis court reservations.

SIGNIFICANT BUDGETARY ISSUES

1. Complete installation of a new playground, restroom building and complete a pickle ball court conversion at Holloway Park with funds from the LWCF grant, awarded in 2021. This is budgeted in the Capital fund.

2. Bid equipment purchase and installation of a new playground at Vlasis Park with funds from the Municipal Park Grant; also budgeted in the Capital Fund.
3. As part of the playground renovation, a pavilion has been added to the budget and a sanitary sewer connection has been added in order to re-open the spray feature on the playground. Cost for these two items are \$60,000 and \$35,000 respectively.
4. As part of routine maintenance, crack sealing and parking lot striping are budgeted for Holloway Park/North Pointe and New Ballwin Parks for \$15,000.
5. 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.
6. Purchase a new 72-inch zero-turn mower and a sprayer/spreader. Costs are \$16,500 for each. Both pieces will improve work efficiency and be necessary to maintain parks to standards our residents require.

PRIOR YEAR GOALS

The New Ballwin Playground was completed at the start of summer 2022. Feedback has been positive. Additional feedback, as we move to improve playgrounds and parks in Ballwin, centers around accessibility and modernizing parks as other communities such as Brentwood, O’Fallon, and St. Charles County have done.

The ¾-ton pickup was unable to be purchased due to a lack of inventory. Our hope is to be able to purchase in 2023. The 1-ton dump this vehicle is replacing is now classified as in poor condition on the city’s fleet report.



Efficiency Measures	2021 Actual	2022 Estimate	2023 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.

Strategic Goal: Leader in Active Recreation and Healthy Living

Strategic Goal: Outstanding Community Services

- 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, a new fleet of golf carts and immaculately kept and fast greens.
- Evolve golf merchandise for sale in order to best meet the needs of golfers and show positive ROI for the City.
- Be creative in golf programming to include city-run tournaments, outings, and events/activities on the golf simulator.
- Revamp Event Center booking procedures and make Event Center more desirable with the addition of audio and visual equipment.

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 a Toro Greens Roller (\$16,400) to replace a failing John Deer Roller/verticutter with 3,400 hours on it.
3. Continue improving cart paths converting from asphalt to concrete. \$20,000 is budgeted.

Workload Measures	2021 Actual	2022 Estimate	2023 Budget
Golf course rounds	38,599	37,500	37,500
Efficiency Measures			
Cost Recovery	97%	87%	80%

PRIOR YEAR GOALS

The Golf Course cost recovery goal of 80% is likely to happen with an estimated 87% cost recovery at year-end 2022. Ballwin’s reputation in the St. Louis golfing community seems to have made a turn to be a leader in municipal golf courses. Several positive comments on the internet and through word of mouth have been received. Everything from a positive customer service experience to well-maintained, fast greens to overall course condition has been mentioned. Event Center bookings are back to pre-pandemic numbers and have had a positive impact on 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, concessions, and admissions as well as expenses that provide for the maintenance and operation of the facility.

Strategic Goal: Leader in Active Recreation and Healthy Living

- 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.
- Redesign the lifeguard schedule to eliminate short shifts in turn providing a more condensed schedule with fewer shifts to fill. This change will help prevent pool closures more prevalent today with workforce shortages.
- Successfully implement fee increase for non-residents to help ensure a positive experience amongst Ballwin residents and pass holders.
- Continue to identify operational inefficiencies with staffing and maintenance.
- Invest time and funds into maintaining aging Aquatic Center systems.



SIGNIFICANT BUDGETARY ISSUES

1. Improve landscaping by removing mature plants and add younger plants, begin replacing mulch with more permanent landscape bed covering. \$12,000 is budgeted.

Workload Measures	2021 Actual	2022 Estimate	2023 Budget
Membership Revenue	\$166,023	\$195,017	\$196,700
Attendance	76,286	77,962	71,000
Swim Team Participation	144	174	175
Swim Lesson Revenue	\$14,831	\$14,857	\$14,000
Efficiency Measures			
Cost Recovery	107%	109%	114%

PRIOR YEAR GOALS

Several of the goals from last year are similar for 2023. Redesigning landscaping around the facility will make this more resilient and resistant to mid-summer drain downs of the lazy river due to flooding of the parking lot and mulched flower beds. This change will save on utility, maintenance, and labor expenses. Staffing continued to be an issue and we look forward to a revamped staffing schedule that will condense the number of shifts needed each day.



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.

Strategic Goal: Leader in Active Recreation and Healthy Living

Strategic Goal: Outstanding Community Services

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

- Continue to serve as a hub for recreation and relationship building by providing a space and outlet for building community pride.
- Maintain the facility for the enjoyment of visitors and to ensure responsible cost recovery for the City.
- Keep fitness equipment up to date in order to better serve guests and keep the facility competitive with other centers.
- Be a leader in water safety by providing a comprehensive swim lesson program.
- Balance facility usage for the enjoyment of multiple user groups.
- Continue revamping a catalog of recreational and community programs that residents need and want.



SIGNIFICANT BUDGETARY ISSUES

1. Replace stairmills, bikes and Nustep equipment at a cost of \$45,000.
2. Replace the skyjack lift for \$15,500 for performing maintenance in the gymnasium.
3. New LED gym lights are needed to replace the 50,000-hour lights that were installed in 2014. The budget includes \$15,000 to replace the 24 light fixtures.

Workload Measures	2021 Actual	2022 Estimate	2023 Budget
Program Registrations	28,736	24,600	26,000
Pointe Attendance	190,040	195,000	200,000
Silver Sneakers/ Renew Active Memberships	3,605	3,929	4,000
Camp Revenue	\$362,886	\$340,254	\$322,200
Day Camp Participation	2,412	2,223	2,400
Membership Revenue	\$790,284	\$895,000	\$818,000

Efficiency Measures	2021 Actual	2022 Estimate	2023 Budget
Cost Recovery	105%	95%	85%
Camp Satisfaction Survey	87%	68%	100%
Swim Lesson Registrations	1,500	1,675	1,995

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.

Strategic Goal: Outstanding Community Services

- 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 the Community Center, Police Department, Government Center and Golf Course Pro Shop and Events Center.

SIGNIFICANT BUDGETARY ISSUES

1. Purchase a replacement ¾-ton utility truck to replace the current Ford F550 listed in poor condition on the City’s fleet report. This vehicle is budgeted at \$70,000.

BALLWIN DAYS

PROGRAMS & GOALS

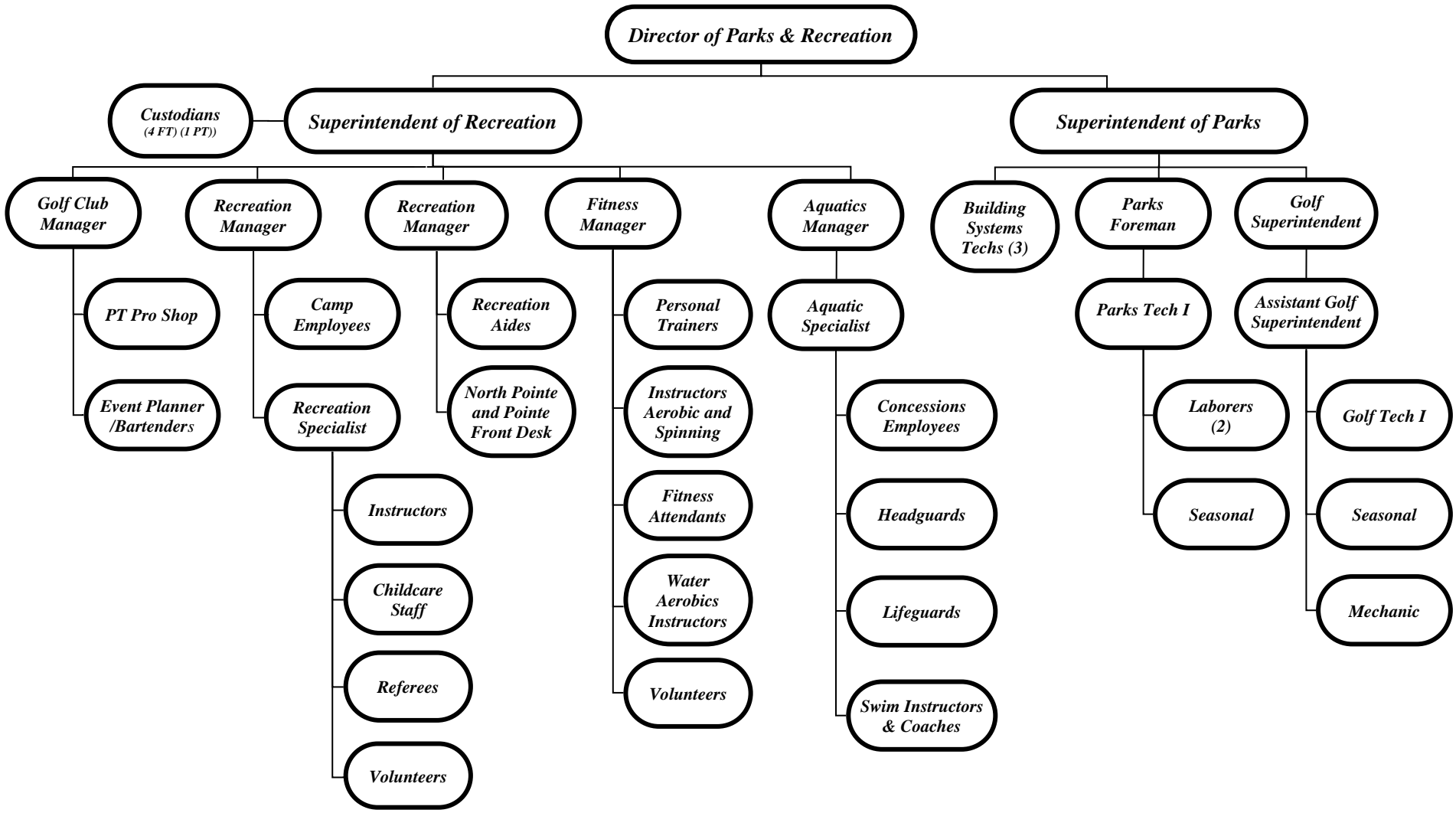
The Ballwin Days program includes revenues and expenses associated with this three day annual community festival held in Vlasik Park.

Strategic Goal: A Distinctive Image for Ballwin

- 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.

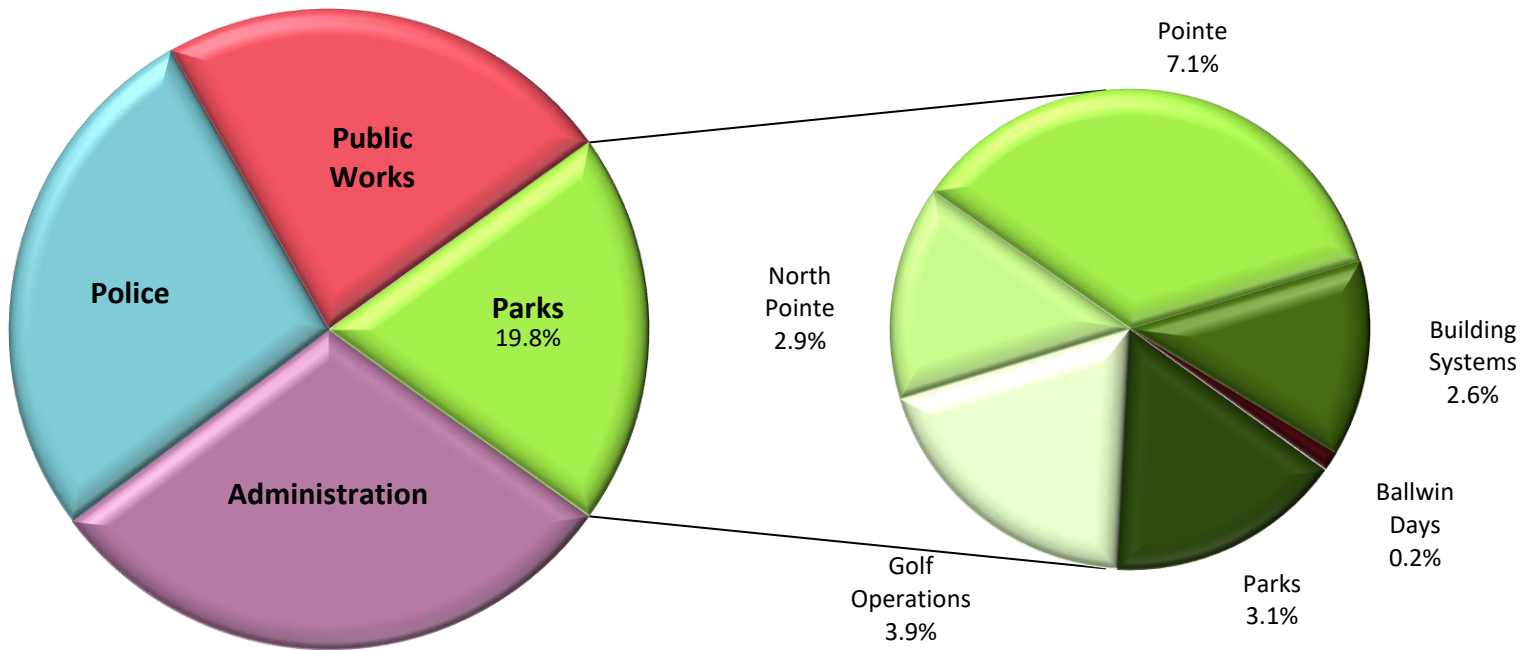
Efficiency Measures	2021 Actual	2022 Estimate	2023 Budget
Cost Recovery	90%	89%	85%

Parks & Recreation Department 2023 Organizational Structure



Full Time Equivalents: 2021 Actual – 63.74 2022 Estimated –63.29 2023 Budgeted – 64.00

Parks & Recreation Budget Expenditures



Parks & Recreation General Budget Expenditures

Description	2021 Actual	2022 Estimated	2023 Budget
Personnel Costs			
Wages and Salaries	2,341,739	2,505,863	2,786,508
Benefits	701,020	781,858	872,117
Personnel Costs Total	3,042,759	3,287,721	3,658,625
Operating Costs			
Travel & Training	2,734	9,821	10,120
Utilities	369,387	443,130	412,000
Communications	7,602	7,724	10,844
Rentals	306	2,100	2,000
Public Relations - External	1,566	5,017	3,775
Insurance	78,691	81,952	86,962
Advertising	7,677	9,665	11,300
Repairs & Maintenance	136,267	141,189	134,250
General Supplies	235,858	293,695	299,925
Dues & Subscriptions	8,782	8,995	9,515
Vehicle Expenses	28,036	44,785	25,429
Maintenance Materials	72,609	86,996	82,000
Contractual	117,994	154,153	147,588
Other Operating Expenses	34,408	44,768	38,670
Contingency	-	-	-
Operating Costs Total	1,101,917	1,333,990	1,274,378
Capital Costs			
Equipment, Furniture & Vehicles	76,789	149,532	288,070
Land & Facility Improvements	435	99,000	142,000
Capital Costs Total	77,224	248,532	430,070
Parks and Recreation Total	4,221,900	4,870,243	5,363,073

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Department: Parks and Recreation				
Program: Parks				
Personnel Costs				
100001	Regular pay	295,588	326,697	348,222
100002	Overtime pay	2,121	6,800	7,450
100004	Holiday pay	39	300	300
100010	Part time pay	5,473	-	14,500
107000	Workers' compensation ins	13,428	16,594	18,504
108000	FICA expense	21,797	24,355	28,341
109000	Health insurance	68,028	76,951	83,262
109005	HRA funding	1,327	1,478	1,675
109010	HRA fees	-	257	251
109050	ACA/PCORI fees	12	12	14
109500	Dental insurance	2,321	2,547	2,603
110001	LAGERS pension	21,143	29,715	32,495
111000	Life insurance	441	483	475
120009	Uniforms - parks	3,444	2,000	3,000
Total: Personnel Costs		435,162	488,189	541,092

Operating Costs

201041	MPRA conference	90	1,500	-
201050	Misc conferences/meetings	-	1,647	2,320
201100	Misc seminars/training	119	150	-
202010	Electric	16,496	17,000	18,300
202020	Gas	838	1,130	1,250
202030	Sewer	3,326	2,300	2,400
202040	Water	3,904	4,100	5,400
203001	Telephone	154	200	205
203108	Two way radios	237	340	265
204050	Misc equipment rentals	300	400	1,000
205225	Historical Society	11	200	200
205230	Arts Commission	10	73	75
206001	Gen/auto liability	5,644	5,951	6,244
206003	Property liability	4,884	5,002	5,282
206004	Cyber liability insurance	248	462	733
208004	Fire extinguishers maintenance	98	200	250
208014	Wildlife maintenance	4,590	3,420	6,000
208050	Misc equipment maintenance	4,287	6,500	5,400
208051	Path/parking lot maintenance	-	9,222	-
208061	Holloway Park maintenance	1,649	2,000	2,500
208062	New Ballwin Park maintenance	3,858	8,400	2,500
208063	Vlasis Park maintenance	17,375	11,000	12,000
208064	Ferris Park maintenance	5,654	5,600	3,500
208065	Greenfield Commons maintenance	2,027	3,000	4,000
208068	Log cabin maintenance	490	500	500

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Program: Parks				
Operating Costs (Continued)				
208069	Historical school house maint	14	250	300
209001	Coffee supplies	32	300	300
209010	Small tools	313	400	400
209026	Insecticides/pesticides	1,420	3,000	2,500
209029	Safety equipment	38	250	500
210052	NPRA	450	450	450
210053	MPRA	1,000	1,000	1,000
211100	Motor fuel	8,398	12,930	10,344
212014	Bandwagon maintenance	17	2,000	500
212030	Median maintenance materials	12	250	2,000
213050	Misc contractual services	2,500	3,000	3,000
213083	Median Maintenance Services	12,056	15,000	16,000
215026	Art Commission expenses	1,185	1,100	1,100
215028	Trees purchased	2,398	1,200	3,000
215030	Historical Society escrow expenses	674	10,620	1,500
215033	L.O.A.P. escrow expenses	5,445	7,800	12,000
Total: Operating Costs		112,241	149,847	135,218
Capital Costs				
219099	Misc equipment <\$7500	1,241	950	1,000
221502	Trucks	-	-	32,000
222050	Misc capital equipment	-	-	33,000
224010	N Ballwin Park improvements	435	99,000	-
224020	Vlasis Park improvements	-	-	95,000
224041	Path/parking lot improvements	-	-	15,000
Total: Capital Costs		1,676	99,950	176,000
Program Total: Parks		549,079	737,986	852,310

General Budget Expenditures by Program

Account		2021	2022	2023
Number	Description	Actual	Estimated	Budget
Program: Golf Operations				
Personnel Costs				
100001	Regular pay	311,287	312,896	332,103
100002	Overtime pay	13,036	17,696	15,805
100004	Holiday pay	2,097	2,883	4,000
100010	Part time pay	3	-	-
100016	Part time - golf course	33,170	34,000	38,100
100017	Part time - pro shop	73,799	87,614	96,938
107000	Workers' compensation ins	18,937	21,817	24,322
108000	FICA expense	32,177	34,015	37,251
109000	Health insurance	60,194	62,929	69,770
109005	HRA funding	1,750	1,943	2,202
109010	HRA fees	-	338	330
109050	ACA/PCORI fees	17	17	19
109500	Dental insurance	2,334	2,431	2,524
110001	LAGERS pension	24,541	28,561	33,079
111000	Life insurance	458	451	542
115000	Unemployment ins	555	-	-
120010	Uniforms - golf operations	2,869	1,972	1,700
Total: Personnel Costs		577,224	609,563	658,685

Operating Costs

201100	Misc seminars/training	305	900	2,400
202010	Electric	15,792	18,000	19,350
202020	Gas	1,476	3,400	3,400
202030	Sewer	1,571	2,900	2,000
202040	Water	53,126	68,300	58,600
203001	Telephone	1,954	2,000	2,000
204010	Golf operations rentals	6	500	500
205250	Misc external public relations	1,179	2,520	2,000
206001	Gen/auto liability	7,959	7,824	8,207
206003	Property liability	6,740	6,817	6,942
206004	Cyber liability insurance	342	620	963
206011	Liquor liability insurance	1,794	1,694	1,800
208004	Fire extinguishers maintenance	0	200	300
208050	Misc equipment maintenance	24,769	23,000	19,000
208051	Path/parking lot maintenance	17,944	0	20,000
209001	Coffee supplies	185	100	200
209004	Office supplies	2,195	1,500	1,500
209005	Printing	1,210	1,000	2,000
209010	Small tools	418	300	1,000
209028	Food/beverages-tournaments	1,711	0	-
209030	Golf cart parts	2,609	2,035	1,200
209031	Beer	14,635	18,000	18,000
209032	Liquor	2,689	6,000	6,000

General Budget Expenditures by Program

Account		2021	2022	2023
Number	Description	Actual	Estimated	Budget
Program: Golf Operations				
Operating Costs (Continued)				
209033	Soda	5,537	6,000	5,800
209034	Food	2,803	4,000	5,000
209035	Paper products	1,141	1,100	1,200
209036	Course fixtures	4,193	4,600	4,600
209045	Misc programs supplies	1,254	800	1,500
209050	Misc operating supplies	378	900	900
210054	GCSAA	175	-	-
210055	USGA	150	150	150
210059	Metro Amateur Golf	3,978	3,000	3,500
210061	Mississippi Valley Turf	205	380	400
211100	Motor fuel	13,348	23,437	8,000
211150	Motor oil	857	500	750
212017	Sand	4,531	4,765	5,000
212018	Herbicides/insecticides	16,743	16,816	17,000
212019	Fungicides	15,804	17,550	18,000
212020	Fertilizers	9,036	9,000	9,000
212021	Paint	787	300	500
212022	Golf course repairs	4,971	4,850	5,000
212026	Building maintenance materials	417	500	500
212027	Sod replacement	3,753	5,070	5,000
212028	Sod/seed	1,370	1,570	1,500
212029	Ornamentals/trees	1,485	1,621	2,000
212050	Misc maintenance materials	5,027	5,000	6,000
213025	HVAC repairs	60	2,300	2,300
213045	Exterminator	1,269	1,100	1,300
213049	Instructor services	3,564	3,139	-
213050	Misc contractual services	10,354	15,520	8,600
213060	Software maintenance	1,826	5,502	6,000
213082	Media access	1,488	1,500	1,500
215024	Licenses	770	898	770
215025	Items for resale	23,610	23,000	20,000
Total: Operating Costs		301,493	332,478	319,132
Capital Costs				
219099	Misc equipment <\$7500	1,277	6,500	2,700
222510	Mowers	-	30,471	16,400
222515	Golf carts	-	-	31,620
223530	Bldg construct/remodel	-	-	17,000
Total: Capital Costs		1,277	36,971	67,720
Program Total: Golf Operations		879,994	979,012	1,045,537

General Budget Expenditures by Program

Account		2021	2022	2023
Number	Description	Actual	Estimated	Budget
Program: Aquatic Center Operations				
Personnel Costs				
100001	Regular pay	25,168	27,253	29,475
100002	Overtime pay	215	8	1,000
100004	Holiday pay	9,215	9,000	9,000
100014	Part time - aquatics	240,574	226,510	275,622
100030	Part time - front desk	24,941	25,389	32,636
100031	Part time - concessions	37,591	39,412	48,486
107000	Workers' compensation ins	15,121	18,330	19,790
108000	FICA expense	25,824	25,057	30,311
109000	Health insurance	1,273	870	2,470
109005	HRA funding	1,437	1,633	1,792
109010	HRA fees	-	284	269
109050	ACA/PCORI fees	13	14	15
109500	Dental insurance	71	55	78
110001	LAGERS pension	1,894	2,104	4,677
111000	Life insurance	36	42	34
120012	Uniforms - pool	3,020	3,767	3,000
120105	Tests & certifications	2,000	3,966	3,760
Total: Personnel Costs		388,393	383,694	462,415

Operating Costs

202010	Electric	39,921	42,000	45,200
202030	Sewer	43,366	48,000	40,500
202040	Water	41,022	51,500	42,700
203100	Cellular phones	1	24	24
205250	Misc external public relations	59	250	500
206003	Property liability	5,223	5,579	5,649
206004	Cyber liability insurance	265	514	783
207050	Miscellaneous advertising	219	615	700
208004	Fire extinguishers maintenance	251	322	250
208050	Misc equipment maintenance	22,804	21,000	20,000
209004	Office supplies	1,449	2,604	2,000
209029	Safety equipment	1,744	1,797	2,650
209033	Soda	14,007	10,988	14,000
209034	Food	36,325	50,444	48,000
209037	Chemicals	14,989	29,284	26,000
209045	Misc programs supplies	1,676	1,866	1,500
209048	Birthday party supplies	3,460	3,603	4,500
209050	Misc operating supplies	845	122	700
210062	Swim league	2,324	3,500	3,500
213046	American Red Cross	300	300	300
213049	Instructor services	3,308	5,035	5,100
213050	Misc contractual services	655	1,142	1,500
213060	Software maintenance	6,295	7,740	7,800

General Budget Expenditures by Program

Account		2021	2022	2023
Number	Description	Actual	Estimated	Budget
Program: Aquatic Center Operations				
Operating Costs (Continued)				
215024	Licenses	-	75	100
Total: Operating Costs		240,508	288,304	273,956
Capital Costs				
219050	Signage	202	224	-
219099	Misc equipment <\$7500	20,795	4,600	6,900
219420	Pool equipment	11,896	33,500	29,950
Total: Capital Costs		32,893	38,324	36,850
Program Total: Aquatic Center Operations		661,794	710,322	773,221

General Budget Expenditures by Program

Account		2021	2022	2023
Number	Description	Actual	Estimated	Budget
Program: Community Center				
Personnel Costs				
100001	Regular pay	403,394	416,401	441,128
100002	Overtime pay	93	500	1,000
100004	Holiday pay	8,714	12,545	13,500
100011	Part time - Pointe	228,064	267,958	288,194
100012	Part time - daycamp	116,607	153,227	178,847
100014	Part time - aquatics	170,354	184,392	204,175
100015	Part time - lock-ins	-	1,157	2,400
107000	Workers' compensation ins	42,237	51,236	56,681
108000	FICA expense	69,409	78,270	86,387
109000	Health insurance	73,302	68,632	73,806
109005	HRA funding	4,015	4,563	5,131
109010	HRA fees	-	795	770
109050	ACA/PCORI fees	37	38	43
109500	Dental insurance	1,728	2,002	2,074
110001	LAGERS pension	32,411	33,711	42,829
111000	Life insurance	544	587	512
112000	Employee assistance expense	966	917	966
115000	Unemployment ins	(18)	854	-
120050	Uniforms - misc staff	1,987	2,500	2,500
120105	Tests & certifications	2,105	6,000	3,000
120505	Reference checking	1,316	1,500	1,500
Total: Personnel Costs		1,157,265	1,287,785	1,405,443

Operating Costs

201041	MPRA conference	372	1,074	2,400
201050	Misc conferences/meetings	907	3,900	2,000
201094	Am Red Cross instructor training	746	500	800
201095	Metro parks meetings	195	150	200
202010	Electric	106,702	114,400	123,000
202020	Gas	742	12,700	1,400
202030	Sewer	21,020	27,500	26,600
202040	Water	20,086	29,900	21,900
203001	Telephone	2,474	1,800	1,820
203003	Postage	22	100	500
203100	Cellular phones	49	660	2,900
203108	Two way radios	2,129	1,900	2,300
204050	Misc equipment rentals	-	1,200	500
205250	Misc external public relations	306	1,974	1,000
206001	Gen/auto liability	17,663	18,283	19,032
206003	Property liability	15,087	15,513	16,100
206004	Cyber liability insurance	769	1,435	2,244
207050	Miscellaneous advertising	7,048	9,000	10,000
208004	Fire extinguishers maintenance	155	500	500

General Budget Expenditures by Program

Account		2021	2022	2023
Number	Description	Actual	Estimated	Budget
Program: Community Center				
Operating Costs (Continued)				
208018	Exercise equipment maintenance	468	2,000	2,000
208023	Aquarium maintenance	1,915	3,025	4,200
208024	Water testing	990	1,000	1,000
208050	Misc equipment maintenance	26,879	40,000	30,000
209001	Coffee supplies	114	-	200
209004	Office supplies	5,072	6,000	6,000
209005	Printing	1,104	1,800	1,800
209010	Small tools	40	100	100
209029	Safety equipment	696	500	500
209033	Soda	4,334	6,200	6,500
209034	Food	191	-	-
209037	Chemicals	6,924	10,900	11,000
209039	Pool program supplies	389	1,000	1,000
209040	ID supplies	765	1,000	1,200
209041	Fitness supplies	2,685	2,500	2,500
209042	Game room/athletic supplies	575	1,500	1,500
209043	Babysitting supplies	79	500	500
209044	Daycamp supplies	22,407	27,000	30,000
209045	Misc programs supplies	27,621	32,000	35,000
209048	Birthday party supplies	5,845	9,800	9,800
209049	Senior programs supplies	718	3,250	3,250
210053	MPRA	500	515	515
211100	Motor fuel	465	630	504
212026	Building maintenance materials	-	6,500	-
213022	Window cleaning	-	-	1,000
213045	Exterminator	926	950	1,000
213049	Instructor services	17,394	23,850	20,000
213050	Misc contractual services	8,805	12,300	12,400
213051	Copier maintenance	1,196	2,200	2,500
213053	ADA services	9,863	10,338	10,338
213071	Software Maintenance	8,596	12,400	14,750
213082	Media access	3,286	4,200	4,200
215024	Licenses	32	75	100
215025	Items for resale	294	-	100
Total: Operating Costs		357,640	466,522	450,653

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Program: Community Center				
Capital Costs				
219050	Signage	-	10	-
219099	Misc equipment <\$7500	469	123	-
219420	Pool equipment	1,029	-	-
219455	Workout Equipment	38,650	72,854	45,000
223520	Bldg equipment & fixtures	-	-	15,000
Total: Capital Costs		40,148	72,987	60,000
Program Total: Community Center		1,555,053	1,827,294	1,916,096

General Budget Expenditures by Program

Account		2021	2022	2023
Number	Description	Actual	Estimated	Budget
Program: Building Services				
Personnel Costs				
100001	Regular pay	291,733	321,699	351,707
100002	Overtime pay	1,576	3,045	3,500
100004	Holiday pay	1,496	1,699	1,500
100010	Part time pay	35,852	16,228	35,320
107000	Workers' compensation ins	15,365	17,768	19,881
108000	FICA expense	23,819	25,124	29,991
109000	Health insurance	75,022	84,110	91,091
109005	HRA funding	1,460	1,583	1,797
109010	HRA fees	-	276	270
109050	ACA/PCORI fees	13	14	15
109500	Dental insurance	2,605	3,250	3,288
110001	LAGERS pension	22,451	27,878	33,531
111000	Life insurance	566	636	622
120002	Building services uniforms	1,556	1,800	1,800
120100	College tuition	-	718	2,500
Total: Personnel Costs		473,514	505,828	576,813
Operating Costs				
203100	Cellular phones	-	-	830
203108	Two way radios	582	700	-
206001	Gen/auto liability	6,373	6,286	6,607
206003	Property liability	5,420	5,467	5,589
206004	Cyber liability insurance	279	505	787
208004	Fire extinguishers maintenance	50	50	50
209010	Small tools	275	1,092	400
209018	Janitorial supplies	26,076	23,000	22,000
209021	Building supplies	307	50	225
209029	Safety equipment	40	-	200
211100	Motor fuel	4,968	7,288	5,831
Total: Operating Costs		44,370	44,438	42,519
Capital Costs				
219099	Misc equipment <\$7500	1,230	300	3,000
222050	Misc capital equipment	-	-	86,500
Total: Capital Costs		1,230	300	89,500
Program Total: Building Services		519,114	550,566	708,832

General Budget Expenditures by Program

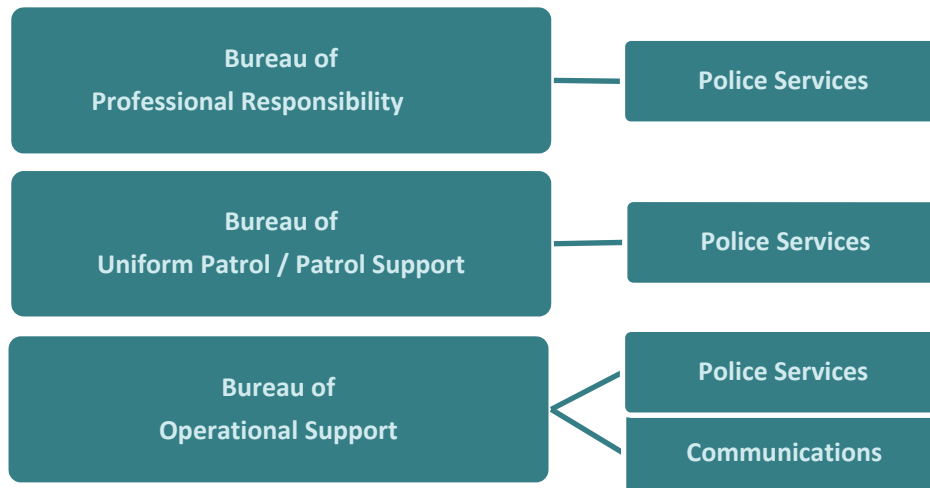
Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Program: Ballwin Days Program				
Personnel Costs				
100002	Overtime pay	9,539	10,554	11,600
108000	FICA expense	730	807	887
110001	LAGERS pension	932	950	1,340
120016	Committee staff shirts	-	351	350
Total: Personnel Costs		11,201	12,662	14,177
Operating Costs				
207050	Miscellaneous advertising	410	50	600
209033	Soda	1,864	2,123	2,150
209054	Committee stand	132	738	750
209059	Hospitality	619	1,049	1,000
209060	Kids Korner	2,061	1,760	2,500
209064	Parking/security	5,118	5,829	6,000
209066	Run	2,155	2,611	1,500
209072	Car show	396	400	400
212025	Facility set-up	8,655	11,204	10,000
213055	Entertainment	24,255	26,637	28,000
Total: Operating Costs		45,665	52,401	52,900
Program Total: Ballwin Days Program		56,866	65,063	67,077
Department Total: Parks and Recreation		4,221,900	4,870,243	5,363,073

Police Department

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

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

These bureaus correlate to the budget programs as illustrated below.



BUREAU OF PROFESSIONAL RESPONSIBILITY

PROGRAMS & GOALS

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

Strategic Goal: Outstanding Community Services**Board Directive:** *Recruit and retain a high quality workforce; fully staffing police and public works departments.***Board Directive:** *Achieve CALEA accreditation.*

- 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. The goal is to gain our CALEA accreditation in 2023.
- 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. Annual fees are \$4,065.
2. The department will implement the use of PowerDMS software, which is designed to assist with safely and securely storing policies and procedures, administering training and maintaining accreditation. Cost for 2023 is \$8,350.

PRIOR YEAR GOALS

Regarding the 2022 goal of maintaining the agencies State Law Enforcement Certification through the Missouri Police Chiefs' Charitable Foundation, the agency has completed re-certification.

In 2021 the agency began the process of attaining accreditation through CALEA. The goal was to attain this in 2022. Due to the amount of work involved this accreditation will be achieved in 2023.

Regarding recruitment, members of the agency have attended numerous job fairs and presented at several police academies throughout the state of Missouri. These efforts have caused our agency to have a greater application pool than most agencies within the region, both in the number of applicants as well as the quality of applicants.

BUREAU OF UNIFORM PATROL & PATROL SUPPORT

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

Division of Uniform Patrol

PROGRAMS & GOALS

Uniform Patrol is the primary patrol component of the Department. The employees include 24 commissioned patrol officers and four patrol sergeants divided into four patrol squads serving the cities of Ballwin and Winchester with a combined population of 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.

Strategic Goal: *Outstanding Community Services*

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

Board Directive: *Impart safe work habits for staff to reduce incidents and worker's compensation insurance premiums.*

- All four patrol squads will have an assigned Firearms Instructor, two Field Training Instructors, and an officer trained as an evidence technician.
- One patrol officer on each squad to be fully cross-trained to supplement dispatching duties during emergencies.
- Increase officer participation in the City's wellness programs.
- Remaining as a priority is the realization of a continued reduction in officer involved motor vehicles crashes by maintaining our in-service regiment of simulation training, focusing on defensive driving tactics in conjunction with the City's insurance carrier, as well as increased awareness.
- Promote the cultivation of police/community partnerships and a customer based philosophy by all line personnel, not just by a designated unit or department component.
- 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 three high-mileage patrol vehicles from the fleet is budgeted at \$162,000.
2. The upgrade of department issued pistols is budgeted. We will be transitioning to 9mm (from 40 caliber) pistols with red-dot sights. We have allocated \$60,000 for this.
3. The FLOCK Automated License Plate Readers have proven to be a great tool for the patrol division. We have made several arrests after being alerted to wanted vehicles entering our city and we have reunited families with those who have been reported missing due to dementia. We would like to expand the program with four additional cameras at a cost of \$11,000.

PRIOR YEAR GOALS

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

One of the department goals for 2022 was to reduce the number of officer involved motor vehicle crashes as well as the number of overall motor vehicle crashes. The number of chargeable, officer-involved crashes was actually increased from one in 2021 to five in 2022, with four of them being minor in nature. Through more aggressive and targeted traffic violation enforcement, we were able to lower the number of overall crashes by 9.5%, when compared to 2021.

Regarding participation in the Municipal Response Team, we now have six officers fully outfitted and trained. Regarding participation in the Lafayette Area Enforcement Group, this group has been activated numerous times throughout 2022.

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, one Sergeant and one unpaid Reserve Officer.

Strategic Goal: Outstanding Community Services

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

- 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”. In 2023 we will continue to grow this program.

PRIOR YEAR GOALS

Throughout the 2022 year, our SRO’s, along with other members of the department, have participated in emergency response drills with our area schools.

The Traffic Safety Unit conducted over 55 traffic surveys using un-manned monitoring devices in 2022. The results of these surveys, along with a review of high-crash locations, has guided our Unit’s traffic violation enforcement efforts throughout the year.

Our Community Affairs component has scheduled and led over 60 community relations events throughout 2022.

Goal	Performance Measures	2021 Actual	2022 Estimate	2023 Budget	Target
Maintain a Safe and Family Oriented Community	Overall calls for Service	29,288	27,000	28,000	35,000
	Crime Scenes Processed (to increase chance of solving crime)	268	200	210	300
	Police / Community Events	73	80	100	100
	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	8,904	8,800	9,000	10,000
	Traffic crash investigations	568	350	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
	Attain Accreditation through CALEA	No	NO	Yes	Maintain CALEA Certification

BUREAU OF OPERATIONAL SUPPORT

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

Division of Communications**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. The dispatcher then determines who the calls should be disseminated to whether it is police, fire or another agency. 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.

Strategic Goal: Outstanding Community Services

- Continue to work with the Emergency Communications Commission (ECC) on the expected implementation of the Next Generation 911 in early 2023.
- Continue to update the training and policy manuals to better address current trends and meet the accreditation standards for CALEA.
- Transition from the current dispatch center into the facility within the new police building in early to mid-2023.

SIGNIFICANT BUDGETARY ISSUES

1. The dispatching department has been incurring significantly higher overtime expenditures in the past few years due to frequent turnover. A new 12 hour shift schedule has been implemented to add more flexibility for staff vacancies as well as training. A savings of more than \$40,000 is expected compared with the current year.

PRIOR YEAR GOALS

In September of 2022 the department upgraded to the new Premier One Computer Aided Dispatching system through Motorola to improve communications between dispatchers and officers on patrol. The new CAD system also allows for better communications and interoperability with other regional dispatch centers. It has replaced the outdated system the department had been using for two decades.

The Next Generation 911 system has not been implemented as of this writing. St Louis County Emergency Communications Commission has been working with the development of this system. The third-party vendor has yet to return a working product.

The Division of Communications policy manual continues to be updated as we work through the CALEA Accreditation process.

Division of Criminal Investigations

PROGRAMS & GOALS

The Division of Criminal Investigations is the primary investigative component of the Department. Functions of this Unit include following up on incidents originally investigated by Uniform Patrol, processing complex crime scenes, working in collaboration with the Major Case Squad on major criminal cases and working with the Drug Enforcement Administration (DEA) Task Force. The unit is staffed with five full-time detectives. Four of these detectives work in-house and are supervised by a Detective Sergeant. One detective is detached to the DEA Task Force. While each detective investigates all types of cases, one specializes in juvenile related offenses, one specializes in financial and fraud investigations and one has expertise in electronic forensics.

Strategic Goal: Outstanding Community Services

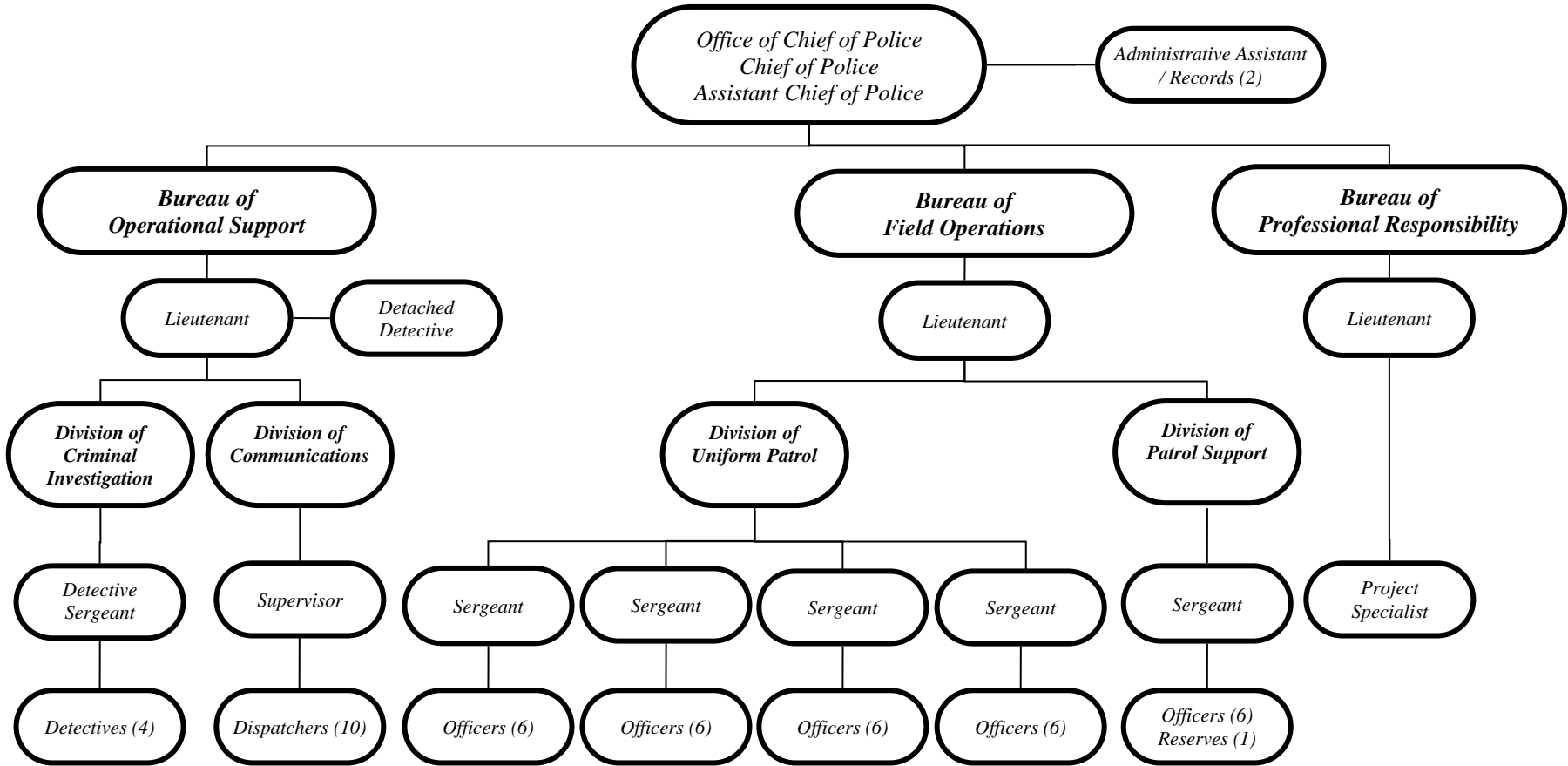
- Seek additional training and equipment through the Secret Service to further our electronic forensics program to examine electronic articles such as the infotainment centers found in most new model vehicles.
- Work to make Ballwin's electronic forensic services available to other law enforcement agencies in the region.
- Obtain additional specialized training to enhance the Division's ability to investigate death scenes and other complex crime.
- Transition into the new building spaces, setting up a digital forensic work space and organizing the new evidence locker.

PRIOR YEAR GOALS

In 2022, the Division's ability to investigate and forensically analyze electronic evidence was greatly enhanced with the addition of specialized training and equipment obtained in cooperation with the United States Secret Service's national training facility in Hoover, Alabama. In addition, the Division has become trained and equipped to decipher, decode and search both cellular phones and computer hard drives. We immediately began using these new abilities within Ballwin PD investigations. We have also offered our services to surrounding agencies at no cost.

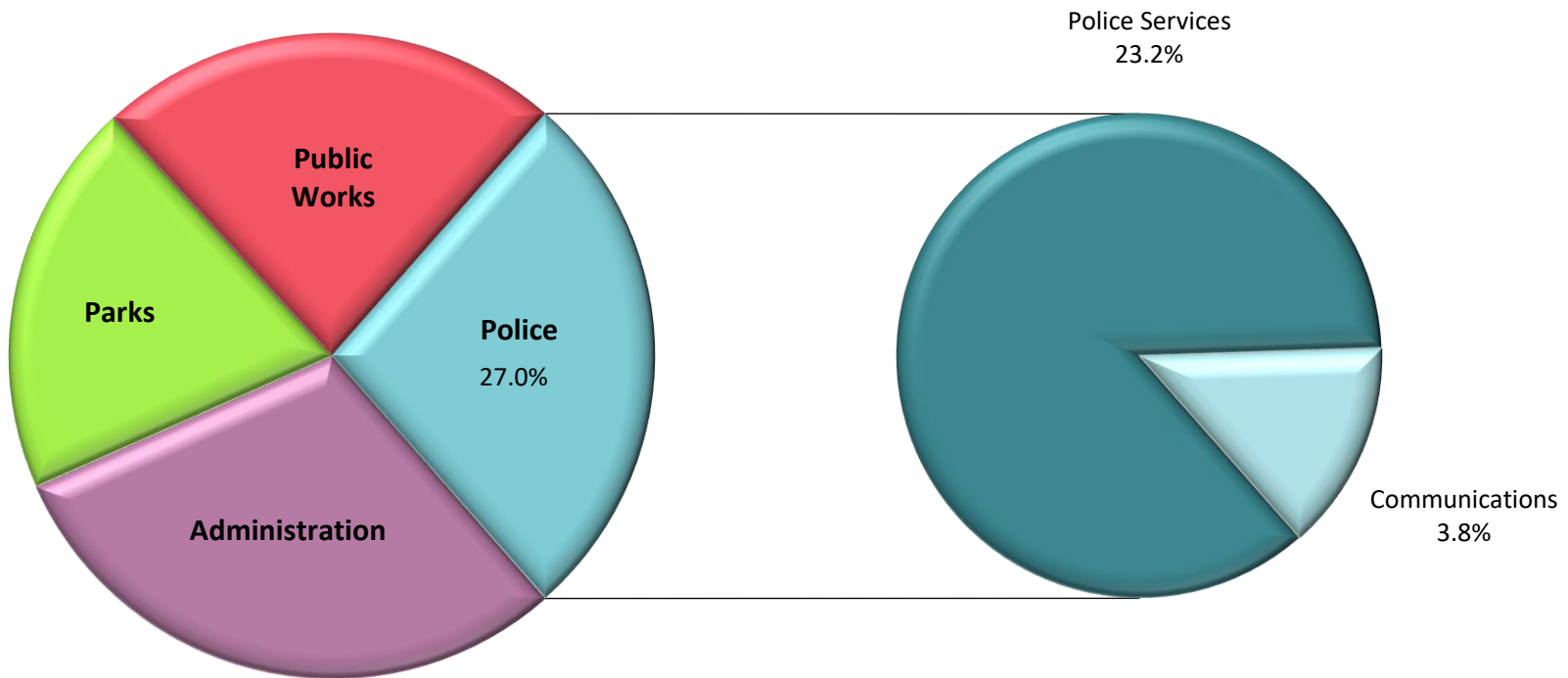


Police Department 2023 Organizational Structure



Full Time Equivalents: 2021 Actual – 57.00 2022 Estimated – 57.09 2023 Budgeted – 60.00

Police Budget Expenditures



Police General Budget Expenditures

Description	2021 Actual	2022 Estimated	2023 Budget
Personnel Costs			
Wages and Salaries	3,981,888	4,249,529	4,574,443
Benefits	1,560,118	1,701,125	1,863,390
Personnel Costs Total	5,542,006	5,950,654	6,437,833
Operating Costs			
Travel & Training	24,741	17,500	21,745
Utilities	27,394	30,090	38,600
Communications	7,217	9,900	9,850
Rentals	710	975	1,050
Public Relations - Internal	572	1,300	2,400
Public Relations - External	7,595	6,000	7,000
Insurance	115,355	122,285	123,619
Advertising	31	600	600
Repairs & Maintenance	5,519	30,900	30,500
General Supplies	4,713	11,000	8,700
Dues & Subscriptions	5,514	5,876	7,645
Vehicle Expenses	77,865	115,650	90,850
Maintenance Materials	3,019	11,000	10,000
Contractual	166,695	281,425	202,906
Other Operating Expenses	30,622	52,950	64,250
Contingency	-	-	-
Operating Costs Total	477,562	697,451	619,715
Capital Costs			
Computer Hardware/Software	1,964	8,500	4,300
Equipment, Furniture & Vehicles	137,193	211,900	244,000
Capital Costs Total	139,157	220,400	248,300
Police Total	6,158,725	6,868,505	7,305,848

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Department: Police				
Program: Police Services				
Personnel Costs				
100001	Regular pay	3,324,649	3,514,808	3,811,861
100002	Overtime pay	16,497	20,000	20,000
100004	Holiday pay	45,901	55,447	68,461
100007	Special overtime pay	27,854	38,000	38,000
100010	Part time pay	-	5,700	-
107000	Workers' compensation ins	126,167	150,932	166,842
108000	FICA expense	252,580	270,486	301,282
109000	Health insurance	466,816	506,446	573,301
109005	HRA funding	12,120	13,443	15,110
109010	HRA fees	-	2,341	2,266
109050	ACA/PCORI fees	111	114	128
109500	Dental insurance	17,668	18,237	19,406
110001	LAGERS pension	400,731	448,521	480,310
111000	Life insurance	3,836	3,961	4,116
112000	Employee assistance expense	966	917	966
120006	Uniforms - police	57,243	50,000	45,000
120100	College tuition	(2,500)	5,500	7,500
Total: Personnel Costs		4,750,639	5,104,853	5,554,549

Operating Costs

201031	Police conferences	7,683	5,000	6,220
201081	Chief/mgmt meetings	370	1,000	1,800
201100	Misc seminars/training	15,018	10,500	8,725
202010	Electric	21,713	23,000	28,000
202020	Gas	1,670	2,400	4,500
202030	Sewer	823	790	1,100
202040	Water	3,189	3,900	5,000
203001	Telephone	921	1,200	1,250
203003	Postage	552	700	600
203100	Cellular phones	5,744	8,000	8,000
204001	Postage meter rental	302	550	550
204008	S&W ident-a-kit	408	425	500
205150	Misc internal public relations	572	1,300	2,400
205250	Misc external public relations	7,595	6,000	7,000
206001	Gen/auto liability	52,426	53,406	55,840
206003	Property liability	44,922	46,069	47,425
206004	Cyber liability insurance	2,288	4,244	6,605
206009	Auto deductibles	5,748	10,000	5,000
206010	Insurance deductibles	2,500	500	-
207050	Miscellaneous advertising	31	600	600
208004	Fire extinguishers maintenance	472	400	400
208005	Generators maintenance	216	1,500	1,500

General Budget Expenditures by Program

Account		2021	2022	2023
Number	Description	Actual	Estimated	Budget
Program: Police Services				
Operating Costs (Continued)				
208007	HVAC maintenance	658	10,000	2,100
208019	Prisoner processing equip maint	-	2,000	2,500
208050	Misc equipment maintenance	3,917	15,000	22,000
209001	Coffee supplies	118	300	300
209002	Copy paper	909	900	1,000
209004	Office supplies	1,731	2,500	2,500
209005	Printing	1,170	2,500	2,500
209029	Safety equipment	375	3,300	400
209050	Misc operating supplies	231	500	500
210050	Misc dues & subscriptions	5,514	5,780	7,545
211010	Auto detailing	165	4,000	1,000
211011	Car washes	1,350	1,250	1,250
211049	Bicycle maintenance	-	500	500
211050	Misc vehicle maintenance	474	1,000	1,000
211100	Motor fuel	75,876	108,900	87,100
212026	Building maintenance materials	2,899	11,000	10,000
212045	Postage machine maintenance	120	-	-
213050	Misc contractual services	39,787	37,125	77,224
213051	Copier maintenance	2,325	3,000	4,000
215005	Prisoner housing expenses	4,631	2,000	2,000
215007	Ammunition	2,087	25,000	43,000
215013	Investigative fund	2,352	3,600	3,000
215015	Infectious waste disposal	225	500	1,000
215031	Shooting range supplies	2,167	2,000	2,500
215049	Charity fundraiser expense	-	1,200	1,200
215050	Misc other expense	19,160	18,650	11,550
Total: Operating Costs		343,404	443,989	480,684
Program: Police Services				
Capital Costs				
219001	Computer software/upgrades	1,325	2,500	1,200
219002	Computer hardware/parts	639	6,000	3,100
219030	Cameras	-	1,000	1,000
219060	Misc office furniture	-	2,000	2,000
219099	Misc equipment <\$7500	20,370	26,000	66,650
219312	Bullet resistant vests	2,475	9,900	9,350
221501	Automobiles	113,220	172,000	162,000
Total: Capital Costs		138,029	219,400	245,300
Program Total: Management/Administration		5,232,072	5,768,242	6,280,533

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Program: Communications				
Personnel Costs				
100001	Regular pay	527,175	530,110	593,310
100002	Overtime pay	27,972	71,511	30,000
100004	Holiday pay	11,840	13,953	12,811
107000	Workers' compensation ins	20,206	24,217	27,015
108000	FICA expense	41,129	45,546	48,663
109000	Health insurance	112,092	101,407	98,127
109005	HRA funding	1,793	2,157	2,446
109010	HRA fees	-	376	367
109050	ACA/PCORI fees	18	18	21
109500	Dental insurance	3,869	3,611	4,305
110001	LAGERS pension	44,419	51,047	59,795
111000	Life insurance	854	848	924
120007	Uniforms - dispatchers	-	1,000	500
120100	College tuition	-	-	5,000
Total: Personnel Costs		791,367	845,801	883,284
Operating Costs				
201100	Misc seminars/training	1,671	1,000	5,000
206003	Property liability	7,108	7,385	7,679
206004	Cyber liability insurance	362	681	1,070
208050	Misc equipment maintenance	256	2,000	2,000
209004	Office supplies	179	500	1,000
209005	Printing	-	300	300
209050	Misc operating supplies	-	200	200
210041	APCO	-	96	100
213035	CAD maintenance	25,198	152,000	34,232
213036	REJIS	81,452	72,500	81,750
213050	Misc contractual services	15,161	15,000	4,200
213063	Router contract	399	-	-
213082	Media access	2,372	1,800	1,500
Total: Operating Costs		134,158	253,462	139,031
Program: Communications				
Capital Costs				
219060	Misc office furniture	1,128	1,000	1,000
219099	Misc equipment <\$7500	-	-	2,000
Total: Capital Costs		1,128	1,000	3,000
Program Total: Communications		926,653	1,100,263	1,025,315
Department Total: Police		6,158,725	6,868,505	7,305,848

Public Works Department

The City of Ballwin Public Works Department includes five programs:

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

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

ENGINEERING & INSPECTIONS

PROGRAMS & GOALS

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

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

- 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

Strategic Goal: *A Modern Transportation Network*

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

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 2023 is budgeted at \$1,116,288. Sidewalks along streets being repaired with cross slopes exceeding ADA standards will be replaced in 2023.
2. Restriping will be accomplished under contractual arrangements with private contractors. \$30,000 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. 2023 equipment purchases:
 - a. Communication headsets-trees (2) \$ 2,500
 - b. Concrete saws (2) \$ 3,000
 - c. Log Splitter \$ 8,500
5. Crack sealing is not budgeted for 2023.
6. Micro surfacing is budgeted for 2023 in the amount of \$437,144.

Workload Measurement	2021 Actual	2022 Estimated	2023 Budget
Sidewalk replacement sq. ft.	8,450	11,811	13,000
Curb and slab replacement sq. yd. (contractually)	16,205	14,777	18,240
Curb and slab replacement sq. yd. (in-house)	3,201	1,042	0
Street asphalt repairs tons	2,235	1,930	2,000

PRIOR YEAR GOALS

Street and sidewalk repairs were budgeted at \$1,175,634. Contractual work was performed at a cost of \$977,267 and in-house asphalt work was performed at a cost of \$166,761. The combined savings compared to budget was \$31,606.

SNOW & ICE REMOVAL

PROGRAMS & GOALS

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

Strategic Goal: Outstanding Community Services

- Ensure adequate supply of de-icing salt, salt brine, and calcium chloride for the 2023 winter season.
- Pre-treat all city streets with salt brine during regular work hours prior to forecast winter storms when needed.
- Maintain clear pavement for emergency vehicles during winter storm event.
- Clear all streets to accommodate for two-way traffic after the winter storm has ended.
- Clear all streets curb-to-curb when short-term forecast warrants.
- Wash and service all snow equipment after each snow/ice event.

Efficiency Measures			
% of citizens surveyed rating snow removal as performed very well or somewhat well	94%	93%	95%

PROPERTY SERVICES

PROGRAMS & GOALS

Strategic Goal: Outstanding Community Services

Board Directive: Purchase industrial sized leaf vacuums to help automate leaf pickup service.

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

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.

- Begin collecting leaves raked to the curb by the residents on the Monday of the last full week of October with the final collection occurring approximately at the end of the first week of December.
- Operate up to eight vacuuming crews.

- Supplement full-time employees with contractual temporary laborers.
- Limit curbside leaf collection to property owners whose solid waste is collected through the city-wide trash hauling contract. Apartment complexes and commercial properties are excluded from this program.
- Load collected leaves into large roll-off boxes provided by and disposed of by the city-wide waste hauler (Republic Services) at no cost to the City.

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

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 and a purchased unit in 2022, the city plans to acquire another one in the coming year at a cost of \$130,000.
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 12.5% 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 2021 and 2022 also but were not hired due to the tight labor market.
5. The 2023 budget includes \$10,000 for contractual tree removal.



Newly acquired industrial leaf vacuum

Workload Measurement	2021 Actual	2022 Estimated	2023 Budget
Tree Removals	266	189	200
Tree Trimmed	465	224	300
Efficiency Measures			
Man Hours per Tree Removed	2.4	3.8	2.5
Man Hours per Tree Trimmed	1.3	1.4	1.3
% of citizens surveyed rating leaf collection as performed very well or somewhat well	87%	88%	90%

PRIOR YEAR GOALS

An ongoing labor shortage has impacted the ability to replace workers, leaving vacancies in the department for a third consecutive year. This has prevented the City again from filling the two approved and budgeted tree crew positions. Bids for a leaf collection service to supplement the work performed by staff and temporary workers came in significantly lower than in the previous year. While \$45,000 was budgeted, the Board approved this contract with a cap of \$90,000 to allow the service to pick up leaves in additional subdivisions because of the shortage of staff. The extra funds also allow for a full season (approximately 4-6 rounds) of collection. Historically, contracted leaf collection has only been used in the Meadowbrook Country Club and Claymont subdivisions.

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.

Strategic Goal: Outstanding Community Services

- 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) 2023 equipment purchases include:
 - a) (2) One- ton trucks \$240,000
 - b) (1) Two-ton truck \$225,000
 - c) Truck bed replacement \$50,000
 - d) Skid steer with attachments \$45,000

2023 STREET & SIDEWALK BUDGET

CONTRACTUAL						
SLABS / CURB & GUTTER						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
St. Mary's	6	\$67,272				\$67,272
Parkrose	5	\$54,933				\$54,933
Holloway Ridge	7	\$23,208				\$23,208
Kehrs Mill Trail	6	\$53,171				\$53,171
Brookmont Farms	4		\$27,496			\$27,496
Lering	7		\$51,790			\$51,790
Oakbriar Farms	5		\$129,724			\$129,724
Downall Green	6		\$23,971			\$23,971
Log Hill	7		\$105,929			\$105,929
Maymont	9			\$43,032		\$43,032
Bitterfield	8			\$37,252		\$37,252
Courtway Place	3			\$40,778		\$40,778
Devon Ct.	3			\$28,440		\$28,440
Windsor Mill (Curbs)	3			\$104,431		\$104,431
Castle Forest Ct.	4				\$58,164	\$58,164
Pine Hollow Ct.	5				\$33,488	\$33,488
Castle Ridge	9				\$19,388	\$19,388
Toni Marie	5				\$26,438	\$26,438
Castle Glen	4				\$88,128	\$88,128
Castle Pines	6				\$95,653	\$95,653
Mobilization (contractual work)		\$750	\$750	\$750	\$750	\$3,000
Advertising (contractual work)		\$150	\$150	\$150	\$150	\$600
SLABS & CURB/GUTTERS (CONTRACTUAL)		\$199,485	\$339,811	\$254,833	\$322,159	\$1,116,288
TOTALS						

Micropaving						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Lark Hill	4	\$34,926				\$34,926
Seawind	5	\$20,814				\$20,814
Point Lansing Cir.	5	\$4,246				\$4,246
Bush	5	\$57,682				\$57,682
David Harrison	5	\$23,895				\$23,895
Point Lansing ct.	5	\$9,014				\$9,014
Highview	4		\$55,567			\$55,567
Nancy	4		\$30,040			\$30,040
Dennison	4		\$29,710			\$29,710
Kent Ct.	3		\$10,350			\$10,350
Dale Ct.	2		\$10,900			\$10,900
Wildbriar	4			\$46,698		\$46,698
Northmoor	5			\$37,302		\$37,302
Madrina	6				\$22,430	\$22,430
Remington Way	6				\$30,215	\$30,215
Remington Place Dr.	6				\$8,880	\$8,880
Remington Place Ct.	6				\$4,475	\$4,475
MICRO-PAVING TOTALS		\$150,577	\$136,567	\$84,000	\$66,000	\$437,144

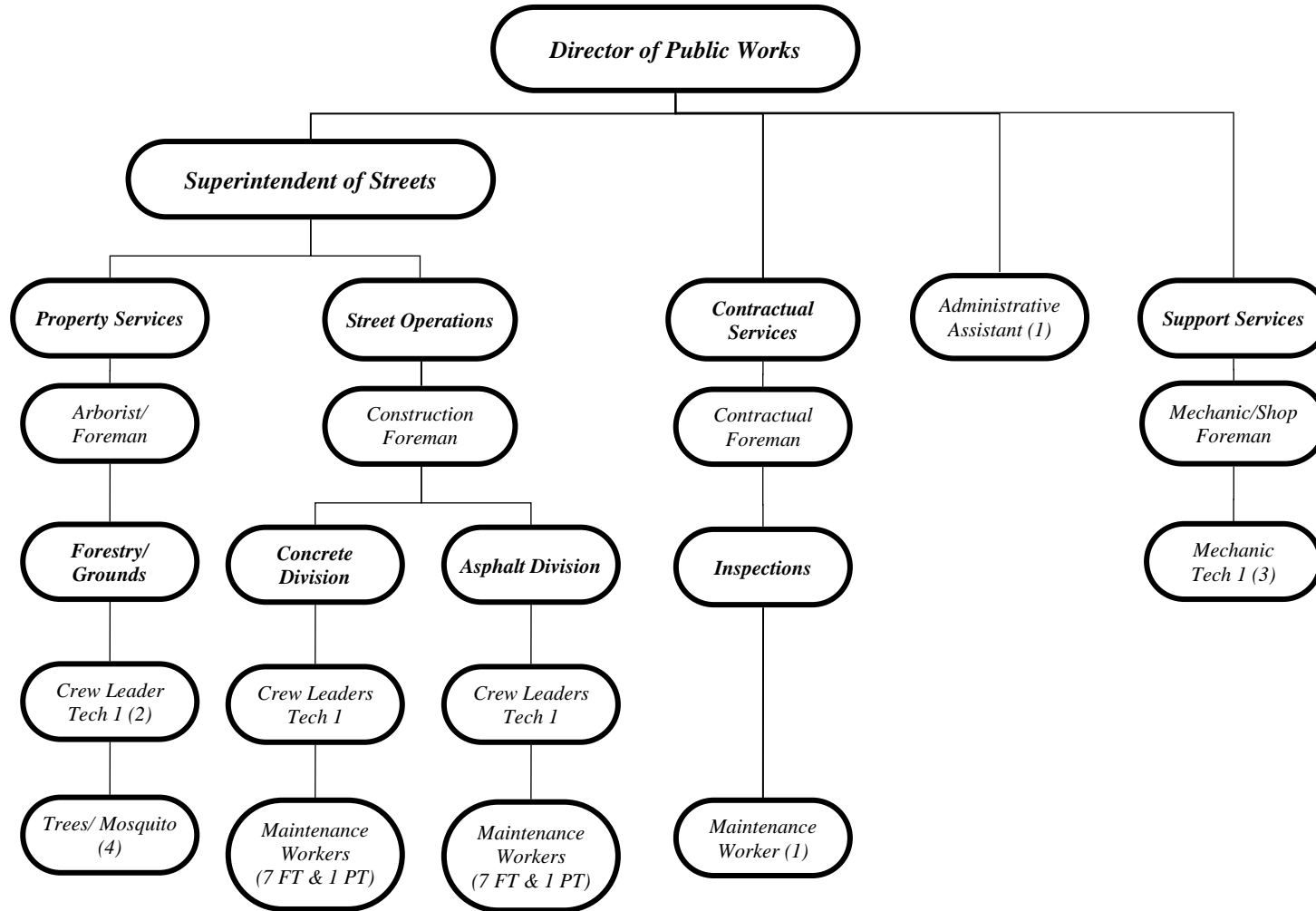
IN-HOUSE

MILL/REPAVE (IN-HOUSE)						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Oak Pass	4	\$29,135				\$29,135
Greenmore	4	\$26,606				\$26,606
Windsor Mill	3			\$35,199		\$35,199
Agean Way	3			\$85,883		\$85,883
Algonquin	2			\$34,107		\$34,107
MILL/REPAVE (IN-HOUSE) TOTALS		\$55,741	\$0	\$155,188	\$0	\$210,929

COMBINED CONTRACTUAL + IN-HOUSE TOTALS

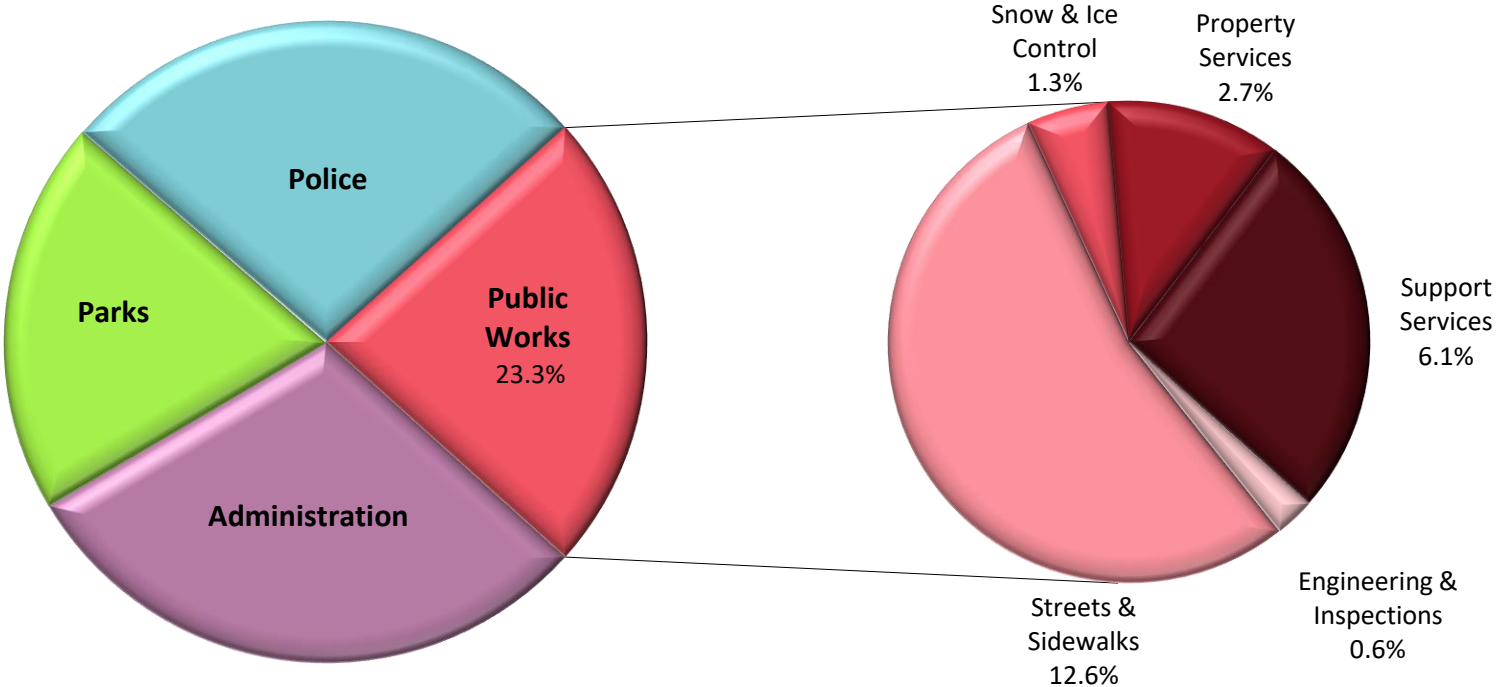
	Ward 1	Ward 2	Ward 3	Ward 4	
Total Streets (contractual + in-house)	\$405,803	\$476,378	\$494,021	\$388,159	\$1,764,361
% of streets in ward	23%	27%	28%	22%	100%
Actual % in wards	23%	27%	28%	22%	
TOTAL STREET BUDGET \$1,764,361					

**Public Works Department
2023 Organizational Structure**



Full Time Equivalents: 2021 Actual – 26.61 2022 Estimated -30.88 2023 Budgeted – 33.70

Public Works Budget Expenditures



Public Works General Budget Expenditures

Description	2021 Actual	2022 Estimated	2023 Budget
Personnel Costs			
Wages and Salaries	1,473,547	1,531,114	1,778,092
Benefits	612,551	655,810	779,715
Personnel Costs Total	2,086,098	2,186,924	2,557,807
Operating Costs			
Travel & Training	2,874	5,525	8,000
Utilities	18,831	23,310	24,940
Communications	7,584	8,550	8,660
Rentals	21,651	13,000	12,500
Insurance	49,434	52,990	54,749
Repairs & Maintenance	165,985	130,000	124,100
General Supplies	166,570	158,900	130,200
Dues & Subscriptions	215	100	500
Vehicle Expenses	158,785	210,977	160,781
Maintenance Materials	271,351	503,402	598,000
Contractual	1,109,990	1,201,014	1,749,282
Other Operating Expenses	590	450	500
Contingency	-	-	-
Operating Costs Total	1,973,860	2,308,218	2,872,212
Capital Costs			
Computer Hardware/Software	9,012	10,000	15,000
Equipment, Furniture & Vehicles	213,101	436,520	771,000
Land & Facility Improvements	-	500	2,000
Streets	41,995	43,500	80,000
Capital Costs Total	264,108	490,520	868,000
Public Works Total	4,324,066	4,985,662	6,298,019

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Department: Public Works				
Program: Engineering & Inspections				
Personnel Costs				
100001	Regular pay	907	-	101,746
107000	Workers' compensation ins	-	-	5,120
108000	FICA expense	61	-	7,784
109000	Health insurance	-	-	20,992
109005	HRA funding	-	-	464
109010	HRA fees	-	-	70
109050	ACA/PCORI fees	-	-	4
109500	Dental insurance	-	-	665
110001	LAGERS pension	-	-	9,564
111000	Life insurance	-	-	143
Total: Personnel Costs		968	-	146,552
Operating Costs				
201021	APWA state conferences	-	25	500
201100	Misc seminars/training	1,825	1,000	2,500
203003	Postage	66	100	100
206001	Gen/auto liability	-	-	1,475
206004	Cyber liability insurance	-	-	203
209004	Office supplies	3,819	4,000	2,100
209005	Printing	402	1,000	1,000
209050	Misc operating supplies	642	600	600
210019	APWA	215	100	500
211100	Motor fuel	8,752	12,117	9,694
Total: Operating Costs		15,721	18,942	18,672
Capital Costs				
224502	Project/architect engineering	-	500	2,000
Total: Capital Costs		-	500	2,000
Program Total: Engineering & Inspections		16,689	19,442	167,224

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Program: Streets & Sidewalks				
Personnel Costs				
100001	Regular pay	598,282	600,033	764,066
100002	Overtime pay	2,091	4,000	4,000
100010	Part time pay	19,891	71,774	68,924
107000	Workers' compensation ins	36,334	42,528	42,117
108000	FICA expense	44,565	49,638	64,030
109000	Health insurance	140,075	124,495	141,401
109005	HRA funding	3,454	3,788	3,813
109010	HRA fees	-	660	572
109050	ACA/PCORI fees	32	33	32
109500	Dental insurance	4,176	3,893	5,073
110001	LAGERS pension	49,356	48,977	75,193
111000	Life insurance	983	1,084	1,374
Total: Personnel Costs		899,239	950,903	1,170,595
Operating Costs				
202013	Electric - traffic signals	514	560	600
206001	Gen/auto liability	13,014	12,968	12,132
206004	Cyber liability insurance	648	1,203	1,667
208050	Misc equipment maintenance	16,125	16,000	18,000
209010	Small tools	7,711	6,500	5,000
209022	Stock items	17,282	13,000	11,000
209023	Cutter blades	3,787	2,100	3,500
209024	Ice	1,362	2,000	2,000
211100	Motor fuel	42,300	58,567	46,853
212001	Concrete	23,353	25,000	80,000
212002	Asphalt & primer	118,305	250,000	250,000
212003	Traffic paint	3,262	3,500	4,000
212004	Sign materials	35,897	30,000	30,000
212008	Crushed rock	1,873	7,302	20,000
212032	Earth backfill	1,453	2,500	4,000
213006	Trash/dumping fees	4,350	7,900	7,500
213027	Traffic signal maintenance	529	7,500	2,000
213028	Striping	24,677	23,100	30,000
213050	Misc contractual services	35,812	29,000	40,000
213069	Slab replacement	925,961	995,164	1,116,288
213075	Microsurfacing	-	-	437,144
213088	Material hauling	3,895	-	2,500
215023	Missouri One Call	-	150	200
Total: Operating Costs		1,282,110	1,494,014	2,124,384

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Program: Streets & Sidewalks				
Capital Costs				
219099	Misc equipment <\$7500	2,192	7,000	5,500
219404	Backpack blowers	1,380	1,500	1,500
222999	Misc equip over \$7,500	-	8,300	8,500
223008	Mill/repave	41,994	43,500	80,000
Total: Capital Costs		45,566	60,300	95,500
Program Total: Streets & Sidewalks		2,226,915	2,505,217	3,390,479

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Program: Snow & Ice Control				
Personnel Costs				
100001	Regular pay	39,223	52,401	43,004
100002	Overtime pay	15,523	17,425	25,000
100010	Part time pay	-	1,111	2,433
107000	Workers' compensation ins	2,736	3,180	3,544
108000	FICA expense	3,996	5,250	5,388
109000	Health insurance	12,326	8,482	8,640
109005	HRA funding	260	283	321
109010	HRA fees	-	49	48
109050	ACA/PCORI fees	2	2	3
109500	Dental insurance	434	322	273
110001	LAGERS pension	5,632	5,337	6,498
111000	Life insurance	120	73	71
Total: Personnel Costs		80,252	93,915	95,223
Operating Costs				
206001	Gen/auto liability	980	970	1,021
206004	Cyber liability insurance	48	90	140
208008	Plows & spreaders maintenance	17,637	18,000	10,000
208050	Misc equipment maintenance	38,097	3,500	3,500
209001	Coffee supplies	58	300	300
209022	Stock items	535	4,000	2,500
209034	Food	263	400	200
211100	Motor fuel	7,293	10,098	8,078
212005	Calcium chloride	4,393	2,700	4,500
212006	Salt	73,759	166,000	190,000
212050	Misc maintenance materials	851	400	500
213030	Weather forecasting service	-	-	200
Total: Operating Costs		143,914	206,458	220,939
Capital Costs				
219220	Plows/equipment	17,531	24,100	30,000
Total: Capital Costs		17,531	24,100	30,000
Program Total: Snow & Ice Control		241,697	324,473	346,162

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Program: Property Services				
Personnel Costs				
100001	Regular pay	467,165	379,101	299,993
100002	Overtime pay	2,229	2,500	2,500
100010	Part time pay	5,762	14,807	9,730
107000	Workers' compensation ins	16,697	15,837	15,711
108000	FICA expense	35,133	29,215	23,885
109000	Health insurance	66,863	65,342	75,077
109005	HRA funding	1,587	1,411	1,422
109010	HRA fees	-	246	213
109050	ACA/PCORI fees	15	15	12
109500	Dental insurance	3,044	2,607	1,569
110001	LAGERS pension	35,431	36,014	28,857
111000	Life insurance	781	581	459
Total: Personnel Costs		634,707	547,676	459,428
Operating Costs				
204050	Misc equipment rentals	6,929	-	-
206001	Gen/auto liability	5,980	4,829	4,526
206004	Cyber liability insurance	290	479	622
208050	Misc equipment maintenance	10,923	12,000	12,000
209010	Small tools	2,432	5,000	5,000
209022	Stock items	6,140	11,000	4,000
209026	Insecticides/pesticides	4,336	5,000	5,000
211100	Motor fuel	14,586	20,195	16,156
213006	Trash/dumping fees	500	250	250
213033	Temporary labor	8,176	40,000	45,000
213041	Tree maintenance service	4,575	-	10,000
213050	Misc contractual services	94,312	90,000	45,000
Total: Operating Costs		159,179	188,753	147,554
Capital Costs				
222999	Misc equip over \$10,000	-	112,000	130,000
Total: Capital Costs		-	112,000	130,000
Program Total: Property Services		793,886	848,429	736,982

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Program: Support Services				
Personnel Costs				
100001	Regular pay	322,181	387,651	456,696
100002	Overtime pay	293	311	0
107000	Workers' compensation ins	11,790	19,293	22,981
108000	FICA expense	23,893	30,439	34,937
109000	Health insurance	64,369	83,577	98,613
109005	HRA funding	1,121	1,718	2,080
109010	HRA fees	-	299	312
109050	ACA/PCORI fees	10	11	18
109500	Dental insurance	2,309	4,899	3,899
110001	LAGERS pension	27,637	37,642	42,929
111000	Life insurance	370	2,173	578
112000	Employee assistance expense	966	917	966
120005	Uniforms - garages	14,362	23,000	19,000
120100	College tuition	1,631	2,500	3,000
Total: Personnel Costs		470,932	594,430	686,009

Operating Costs

201100	Misc seminars/training	1,050	4,500	5,000
202010	Electric	10,356	11,700	12,600
202020	Gas	3,925	6,600	7,300
202030	Sewer	3,213	3,400	3,530
202040	Water	823	1,050	910
203001	Telephone	304	350	360
203100	Cellular phones	2,344	3,300	3,200
203108	Two way radios	4,870	4,800	5,000
204003	Cylinders rental	4,370	3,500	3,500
204004	Waste disposal	7,953	5,000	5,000
204050	Misc equipment rentals	2,399	4,500	4,000
206001	Gen/auto liability	4,223	5,883	6,620
206003	Property liability	24,014	24,671	25,433
206004	Cyber liability insurance	237	500	910
206010	Insurance deductibles	-	1,397	-
208004	Fire extinguishers maintenance	482	700	800
208011	Vehicle & equipment maintenance	80,422	78,000	78,000
208014	Wildlife maintenance	2,300	1,800	1,800
209010	Small tools	8,226	11,000	8,000
209012	Tires	43,107	30,000	30,000
209022	Stock items	39,894	34,000	25,000
209027	Garage & yard maint supplies	9,677	10,000	10,000
209029	Safety equipment	16,896	19,000	15,000
211050	Misc vehicle maintenance	85,854	110,000	80,000
212026	Building maintenance materials	8,204	16,000	15,000
213050	Misc contractual services	3,251	1,000	3,000

General Budget Expenditures by Program

Account Number	Description	2021 Actual	2022 Estimated	2023 Budget
Program: Support Services				
Operating Costs (Continued)				
213051	Copier maintenance	-	100	1,900
213064	Generator services	1,650	2,000	2,000
213065	Vehicle GPS maintenance	2,302	5,000	6,500
215003	Commercial drivers licenses	590	300	300
Total: Operating Costs		372,936	400,051	360,663
Capital Costs				
219001	Computer software/upgrades	9,012	10,000	15,000
219060	Misc office furniture	2,880	3,000	3,000
219099	Misc equipment <\$7500	4,986	7,500	7,500
221502	Trucks	-	180,000	465,000
222501	Heavy equipment	184,133	62,070	45,000
222999	Misc equip over \$7,500	-	31,050	75,000
Total: Capital Costs		201,011	293,620	610,500
Program Total: Support Services		1,044,879	1,288,101	1,657,172
Department Total: Public Works		4,324,066	4,985,662	6,298,019



CAPITAL IMPROVEMENT PLAN

CAPITAL IMPROVEMENT PLAN

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

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

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

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

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

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



New Ballwin Police Station under construction

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.

Strategic Goals

The capital projects proposed in the 2023 budget advance a number of the City's strategic goals. The strategic goals are outlined in the Comprehensive Community Plan, which is intended to guide the City over the course of a decade. Additional goals are established during planning sessions held by the Board of Aldermen and are intended to be incorporated within a 3-5 year period. These are presented as Board Directives.

Strategic Goal: *A Strong Sense of Place*

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

Strategic Goal: *Outstanding Community Services*

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

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

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

Board Directive: *Explore opportunities to develop the park system to include pickle ball facilities, Pointe expansion and add green space.*

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

Stakeholders reviewing design concepts during the development of the Vlasik Park Master Plan



Combined Statement of Revenues and Expenditures - Capital Fund
For the Fiscal Year Ending December 31, 2023

	2021 Actual	2022 Estimated	2023 Budget
Fund Balance, January 1	\$ 785,480	\$ 280,267	\$ 794,263
Revenues			
Capital Improvement Sales Tax	\$ 116,097	\$ 208,000	\$ 392,000
Capital Improvement TIF Sales Tax	\$ 98,830	\$ 94,000	\$ -
Park Sales Tax	\$ -	\$ 302,000	\$ -
Park TIF Sales Tax	\$ 137,559	\$ 111,000	\$ -
Public Safety Sales Tax	\$ 424,153	\$ 773,000	\$ 894,000
Misc Project Reimbursement	\$ 639,495	\$ 115,916	\$ 652,863
Misc Parks Grants	\$ 273,000	\$ 22,150	\$ 1,072,300
Stormwater Grants	\$ 25,000	\$ 307	\$ -
TOTAL	\$ 1,714,134	\$ 1,626,373	\$ 3,011,163
Expenditures			
Administration:	\$ 17,674	\$ 24,543	\$ 24,085
Parks:	\$ 472,673	\$ 86,377	\$ 1,520,900
Police:	\$ 767,412	\$ 7,331,542	\$ 5,298,551
Public Works:	\$ 961,588	\$ 67,296	\$ 1,338,471
TOTAL	\$ 2,219,347	\$ 7,509,758	\$ 8,182,007
Transfer (To)/From Operating Fund	\$ -	\$ 6,397,381	\$ 4,400,000
Fund Balance, December 31	\$ 280,267	\$ 794,263	\$ 23,419

2023-2027 CAPITAL IMPROVEMENT PLAN

	2023	2024	2025	2026	2027
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Expenditures/Project By Department

Administration

TIF Municipal Revenue Funding	\$ 24,085	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 24,085	\$ -	\$ -	\$ -	\$ -

Parks & Recreation

Holloway Park Construction	\$ 542,600	\$ -	\$ -	\$ -	\$ -
Vlasis Park Construction	938,050	605,000	-	-	855,000
New Ballwin Park Lake Design/Specs	-	30,000	-	-	-
New Ballwin Park Lake Improvements	-	-	-	605,000	-
Pointe Playground	-	-	-	500,000	-
TIF Municipal Revenue Funding	40,250	-	-	-	-
Totals:	\$ 1,520,900	\$ 635,000	\$ -	\$ 1,105,000	\$ 855,000

Police

Police Building - Design	\$ 141,934	\$ -	\$ -	\$ -	\$ -
Police Building Construction	4,981,617	-	-	-	-
Police Building Demolition	175,000	-	-	-	-
Totals:	\$ 5,298,551	\$ -	\$ -	\$ -	\$ -

Public Works

New Ballwin Rd. - Engineering	\$ 57,125	\$ -	\$ -	\$ -	\$ -
New Ballwin Rd. - Construction	1,200,000	-	-	-	-
Ries Rd. - Engineering	51,346	64,183	-	-	-
Ries Rd. - Construction	-	855,773	-	-	-
Public Works Yard Assessment	30,000	-	-	-	-
Public Works Yard Design	-	180,000	-	-	-
Public Works Yard Construction	-	-	2,000,000	-	-
Totals:	\$ 1,338,471	\$ 1,099,956	\$ 2,000,000	\$ -	\$ -

Expense Totals: \$ 8,182,007 \$ 1,734,956 \$ 2,000,000 \$ 1,105,000 \$ 855,000

Revenues

Capital Improvement Sales Tax	\$ 392,000	\$ -	\$ -	\$ -	\$ -
Park Sales Tax	-	-	-	-	-
Public Safety Tax	894,000	-	-	-	-
Federal Project Reimbursement	652,863	684,618	-	-	-
Miscellaneous Park Grants	1,072,300	585,000	-	825,000	575,000
Revenue Totals:	\$ 3,011,163	\$ 1,269,618	\$ -	\$ 825,000	\$ 575,000

Beginning Fund Balance	\$ 794,263	\$ -	\$ -	\$ -	\$ -
Transfers In-Operating Fund Balance	4,400,000	-	-	-	-

Grand totals: \$ 8,205,426 \$ 1,269,618 \$ - \$ 825,000 \$ 575,000

Revenues Over/ (Under) Expenditures: \$ 23,419 \$ (465,338) \$ (2,000,000) \$ (280,000) \$ (280,000)

Projects for 2023 - 2027

Administration

TIF Municipal Revenue Funding **\$24,085**

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 - The TIF District dissolved in October 2022. The final remittance will be made in 2023. These funds will be available in the operating budget beginning in 2024.

Projects for 2023 - 2027

Parks & Recreation

Holloway Park Construction **\$542,600**

Planning and design elements for this project were taken from the 2019 Ballwin Parks Master Plan recommendations, with construction planned in 2023. These elements 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.

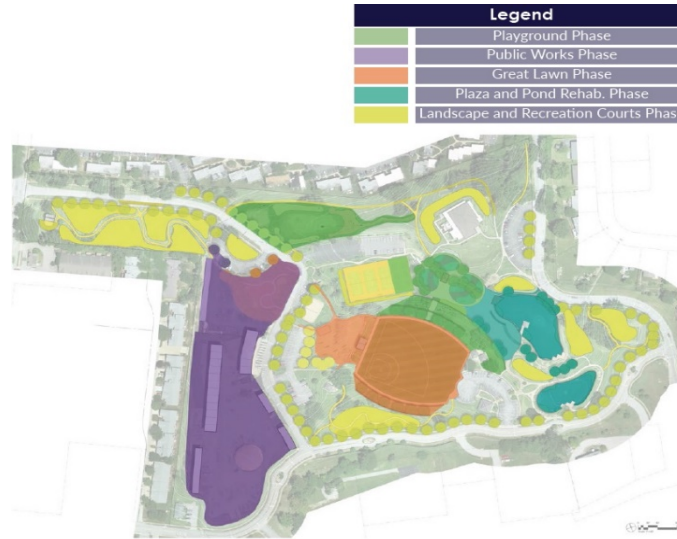
Projects for 2023 - 2027

Parks & Recreation

Vlasis Park Construction

\$2,398,050

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



Pointe Playground

\$500,000

While this playground is just 20 years old, its use of sand as a safety element is messy and degrades the more expensive pour in place surfacing. Maintenance and repair issues are frequent and recurring. One element of the playground has resulted in numerous injuries. 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 2023 - 2027

Parks & Recreation

New Ballwin Park Design, Specification, and Lake Improvements **\$635,000**

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 **\$40,250**

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 - The TIF District dissolved in October 2022. The final remittance will be made in 2023. These funds will be available in the operating budget beginning in 2024.

Projects for 2023 - 2027

Police

Police Building Replacement

\$5,298,551

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 and needs modernization. The building is not fully ADA compliant, vital computer systems need to be relocated and the sallyport is unsafe, among other issues. Construction began in the spring of 2022 and is scheduled for completion in May 2023. The total project budget is \$13.4 million.



Projects for 2023 - 2027

Public Works

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

\$1,257,125

New Ballwin Road pavement and curb and gutters have deteriorated. Final engineering and construction will occur in 2023. 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 2023 - 2027

Public Works

Ries Road Engineering and Construction **\$971,302**

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

Public Works Yard - Reconfiguration **\$2,210,000**

The layout of the yard shared by public works, building maintenance and parks staff is congested and inefficient. The main building is in poor condition with active water leaks. Newly replaced vehicles and heavy equipment are exposed to the elements. A needs assessment will be conducted in 2023 with detailed design work planned in 2024. Enhancements will likely include a new office building with sufficient cafeteria and conference space for all employees, heated pull through bays for maintaining and repairing equipment and several covered storage structures. The yard will expand to include much of the space where the current police building sits.



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	2021 Actual	2022 Estimated	2023 Budget
Department: Administration				
Program: Support Services				
TIF Fees & Reimbursements				
226002	TIF municipal revenues funding	17,674	24,543	24,085
Department Total: Administration		17,674	24,543	24,085
Department: Parks and Recreation				
Program: Parks				
Capital Costs				
224001	Ferris Park improvements	387,559	27,196	-
224005	Holloway Park improvements	2,950	502	542,600
224020	Vlasis Park improvements	-	-	938,050
224501	Study/consulting services	44,790	10,533	-
TIF Fees & Reimbursements				
226002	TIF municipal revenues funding	37,374	48,146	40,250
Department Total: Parks and Recreation		472,673	86,377	1,520,900
Department: Police				
Program: Police Services				
Capital Costs				
223530	Bldg construct/remodel	-	7,048,786	5,156,617
224502	Project/architect engineering	767,412	282,756	141,934
Department Total: Police		767,412	7,331,542	5,298,551
Department: Public Works				
Program: Streets & Sidewalks				
Capital Costs				
224502	Project/architect engineering	8,682	5,000	-
223007	Street reconstruction	952,906	62,296	1,308,471
Program: Support Services				
Capital Costs				
224501	Study/consulting services	-	-	30,000
Department Total: Public Works		961,588	67,296	1,338,471
Budget Total: Capital		2,219,347	7,509,758	8,182,007



SPECIAL REVENUE
FUNDS

Special Allocations Fund

Old Towne TIF For the Fiscal Year Ending December 31, 2023

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. The TIF District terminated October 11, 2022 at the end of its 23 year life. Final remittances of taxes and municipal revenues will occur in 2023.

	2021 Actual	2022 Estimated	2023 Budget
Fund Balance, January 1	\$0	\$0	\$0
Revenues			
Economic Activity Taxes (EATS)	\$770,908	\$671,820	\$0
Payments in Lieu of Taxes (PILOTS)	\$804,476	\$58,288	\$0
Interest Income	194	50	0
Total Revenues	\$1,575,578	\$730,158	\$0
Expenditures	\$0	\$0	\$0
Revenues over Expenditures	\$1,575,578	\$730,158	\$0
Other Financing Sources (Uses)			
Transfers in (TDD Revenues-top half)	\$60,818	\$42,700	\$0
Transfers in (Municipal Revenues)	\$97,757	\$140,165	\$124,735
Transfers out for TIF 2-A Bond Payments	(\$1,734,153)	(\$913,023)	(\$124,735)
Total Other Financing Sources	(\$1,575,578)	(\$730,158)	\$0
Fund Balance, December 31	\$0	\$0	\$0

Ballwin Towne Center Transportation Development District
For the Fiscal Year Ending December 31, 2023

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.

	2021 Actual	2022 Estimated	2023 Budget
Fund Balance, January 1	\$0	\$0	\$0
Revenues			
Sales Taxes ¹	\$121,635	\$127,000	\$128,000
Interest Income	14	3	4
Total TDD Revenues	\$121,649	\$127,003	\$128,004
Expenditures			
Administrative Fees	\$9,350	\$10,500	\$11,750
Audit Fees	2,500	2,500	2,500
Total TDD Expenditures	\$11,850	\$13,000	\$14,250
Revenues over Expenditures	\$109,799	\$114,003	\$113,754
Other Financing Sources (Uses)			
Transfers Out – EATs Fund ²	(\$60,818)	(\$42,700)	\$0
Transfers Out – TDD Revenues Fund ³	(\$48,981)	(\$71,303)	(\$113,754)
Total Other Financing Sources	(\$109,799)	(\$114,003)	(\$113,754)
Fund Balance, December 31	\$0	\$0	\$0

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

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, 2023

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

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

	2021 Actual	2022 Estimated	2023 Budget
Fund Balance, January 1	\$ 735,891	\$ 885,242	\$ 952,273
Revenues			
Sewer Lateral Fees	\$ 294,667	\$ 294,000	\$ 294,000
Administrative Service Charges	\$ 8,400	\$ 7,800	\$ 9,150
Total Sewer Lateral Revenues	\$ 303,067	\$ 301,800	\$ 303,150
Expenditures			
Administrative Fees	\$ 15,836	\$ 14,769	\$ 16,133
Sewer Lateral Repair Costs	137,880	\$ 220,000	\$ 245,000
Total Sewer Lateral Expenditures	\$ 153,716	\$ 234,769	\$ 261,133
Revenues Over Expenditures	\$ 149,351	\$ 67,031	\$ 42,017
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 885,242	\$ 952,273	\$ 994,290

Federal Asset Seizure Fund

For the Fiscal Year Ending December 31, 2023

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.

	2021 Actual	2022 Estimated	2023 Budget
Fund Balance, January 1	\$ 76,744	\$ 35,341	\$ 25,072
Revenues			
Intergovernmental Revenues	\$ -	\$ 9,020	\$ 4,000
Interest Income	\$ 100	\$ 11	\$ 9
Total Revenues	\$ 100	\$ 9,031	\$ 4,009
Expenditures			
Fed Asset Seizure Expenses	\$ 41,503	\$ 19,300	\$ 13,735
Total Expenditures	\$ 41,503	\$ 19,300	\$ 13,735
Revenues Over Expenditures	\$ (41,403)	\$ (10,269)	\$ (9,726)
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 35,341	\$ 25,072	\$ 15,346

P.O.S.T. Fund

For the Fiscal Year Ending December 31, 2023

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.

	2021 Actual	2022 Estimated	2023 Budget
Fund Balance, January 1	\$ 93,049	\$ 87,777	\$ 53,787
Revenues			
Intergovernmental Revenues	\$ 1,754	\$ 2,700	\$ 2,750
Interest Income	\$ 138	\$ 32	\$ 30
Total Revenues	\$ 1,892	\$ 2,732	\$ 2,780
Expenditures			
Training	\$ 7,164	\$ 36,722	\$ 29,190
Total Expenditures	\$ 7,164	\$ 36,722	\$ 29,190
Revenues Over Expenditures	\$ (5,272)	\$ (33,990)	\$ (26,410)
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 87,777	\$ 53,787	\$ 27,377



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

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

Legal Debt Margin

Legal Debt Margin Calculation for Fiscal Year 2022

Assessed Value	<u>\$ 843,773,933</u>
Debt Limit (10% of total assessed value)	\$ 84,377,393
Debt applicable to limit:	<u>-</u>
Legal Debt Margin	<u>\$ 84,377,393</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 2023 fiscal year. No use of outside financing will be used to fund the City’s new police station.

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



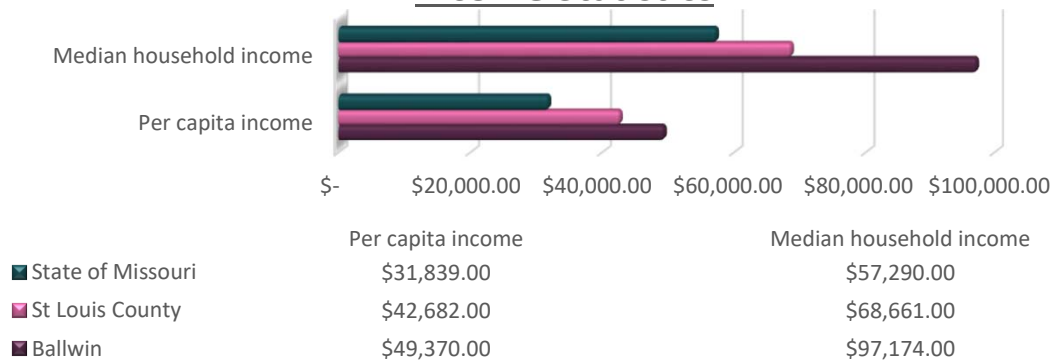
North Pointe
Aquatic Center
335 Holloway Road
Ballwin, MO 63011
Phone: 636-227-2981

Community Profile

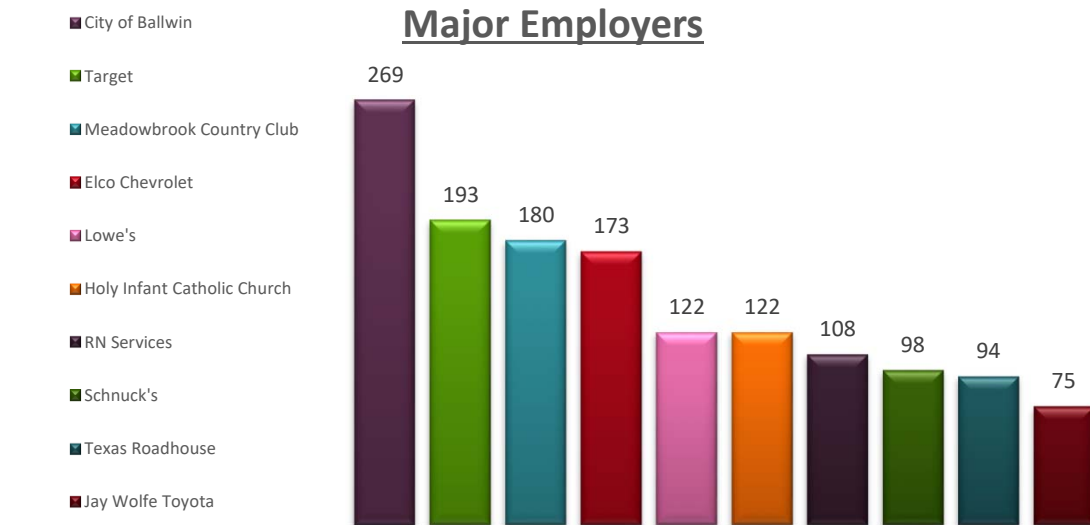
Date of Incorporation as fourth class city.....	December 29th,1950
Form of Government.....	Mayor/Board of Alderman/City Administrator
Land Area.....	9.5 square miles
Miles of City maintained streets.....	121
Miles of City maintained sidewalks.....	162
Population.....	31,103
Total housing units.....	12,630
Park Acreage.....	66
Number of businesses.....	323



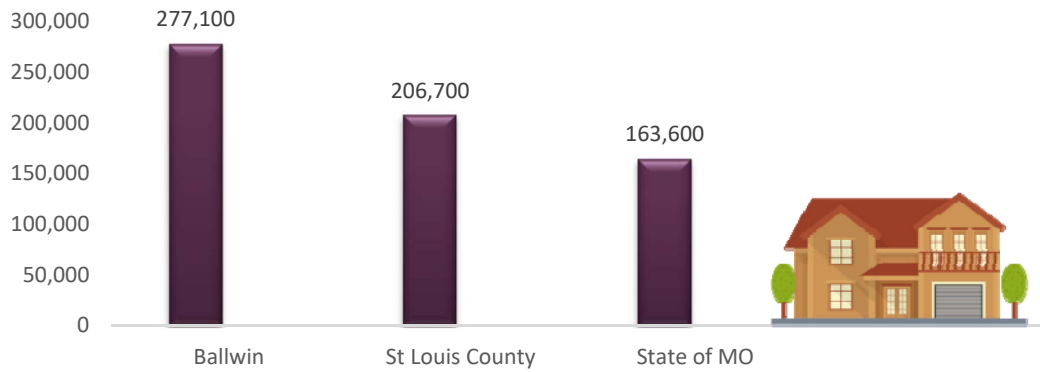
Income Statistics



Major Employers

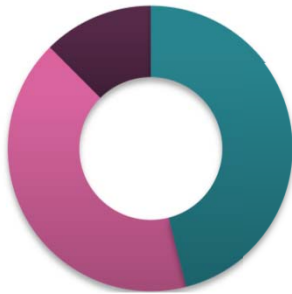


Median value owner occupied housing

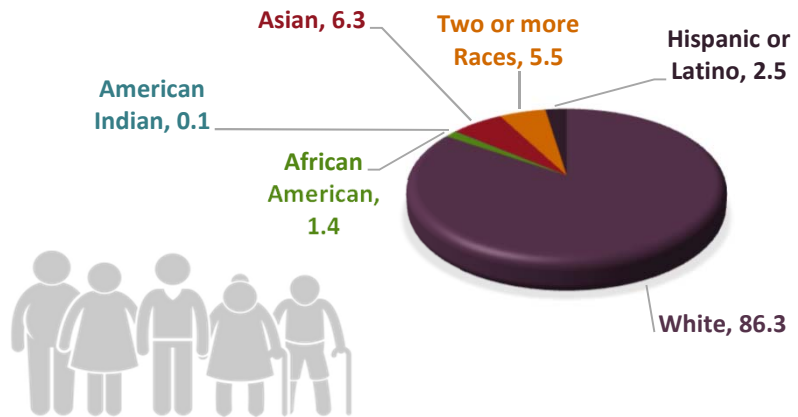


Age of Population

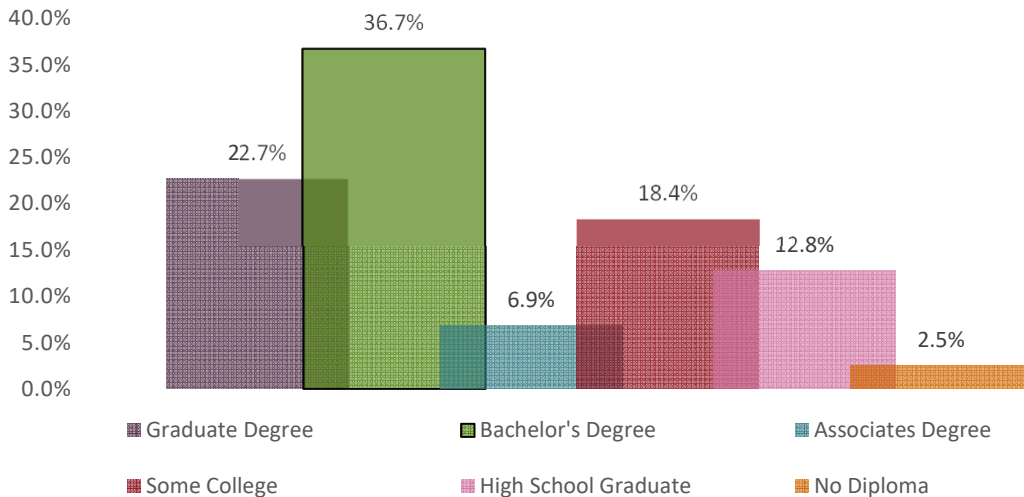
- Under 5 years
- Under 18 years
- 65 and over

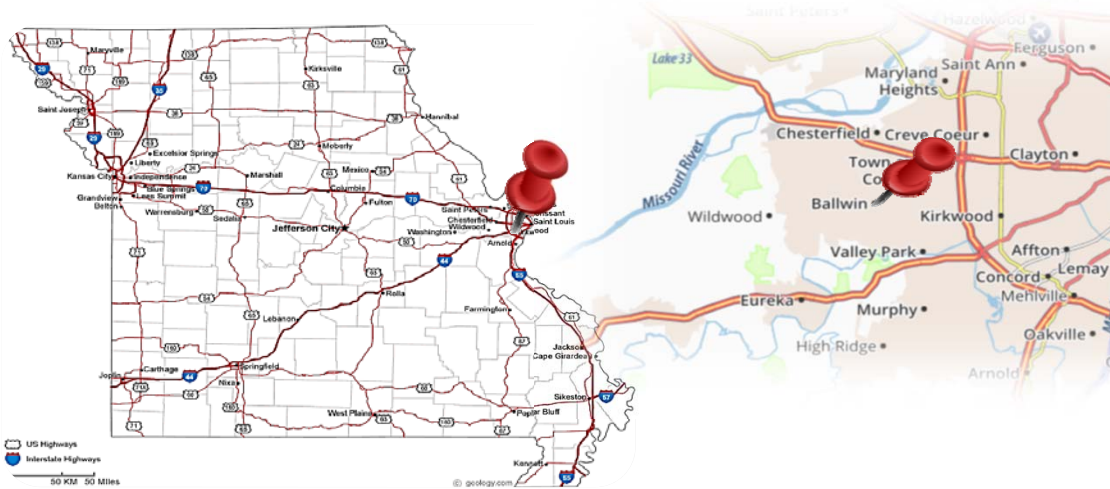


Percentage of Race Origin of Population



Educational Attainment of Residents over 25





Police protection:

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

Fire protection:

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

Public Education:

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

Utilities:

The City does not provide any utilities; all are through publically held companies. Ameren UE Company supplies electricity and 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
2022**

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

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

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

List of Acronyms

ACA-Affordable Care Act
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
COLA-Cost of Living Adjustment
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
ROI-Return on Investment
RSMo-Missouri Revised Statutes
SLACMA-St. Louis Area City Management Association
SLAIT-St. Louis Area Insurance Trust
SLAPCA-St. Louis Area Police Chiefs Association
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.