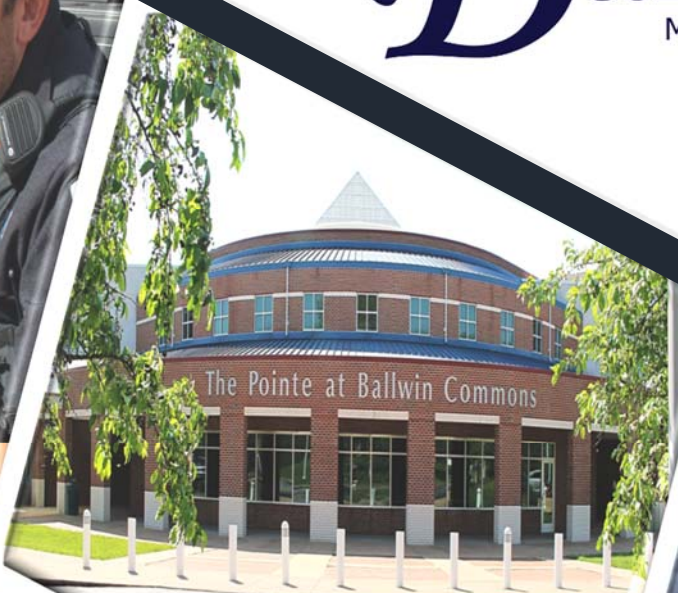


CITY OF *Ballwin* MISSOURI



2024 ANNUAL BUDGET

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INTRODUCTION

Budget Message

December 1, 2023

To the Honorable Mayor, Aldermen and Citizens:



During 2023 the City has seen the completion of multiple projects which were started in the previous year. The most significant of these has been the new police building. Although final completion of the building is still pending, police staff have occupied the building since June.

The old police station was constructed in 1971 as an administrative and police building combined. A needs assessment study in 2019 identified extensive deficiencies in the building including an unsafe sallyport, outdated HVAC system, improper ventilation in the evidence room and armory, a vulnerable location for vital computer systems and lack of full ADA compliance. Estimated costs for renovating the existing structure were only marginally less expensive than new construction would be, with the added complexity of maintaining operations during the construction phase.

Because the police building is operational 24x7, it serves as the technology hub for the city. The new structure includes expanded space for all facets of police operations including Dispatch and information technology systems. Police vehicles are stored out of the weather in underground parking and officers and civilian staff have access to a secure parking lot, which was a priority for them. Room for growth is built in. The building was



funded through a combination of public safety tax receipts, ARPA grant money and funds set aside by the City for major infrastructure improvements. No debt was issued to pay for this structure.

Another carryover project was the makeover of Holloway Park. A new playground was added which has design elements to welcome kids in different stages of development, and improves access for kids with wheelchairs, crutches, or those with differing ranges of motion. It includes a cyclone spinner, playhouse, swings, and climbing structures. Lower tennis courts were converted for pickleball play, and a comfort station was installed for the use of pickleball and tennis players as well as playground users. A pedestrian path from Holloway Road to the playground was constructed and a new pavilion was added. Trees were planted also to provide additional shade. The total cost for this project was \$535,269 but was offset with a 50% matching grant from the Land Water Conservation Fund.



Resurfacing of New Ballwin Road had been planned for 2022, but construction bids were nearly double the budgeted project cost. The project was rebid late in the year and received more favorable pricing. A federal grant was approved for this project at an 80% match for construction. The approved cost for construction was \$816,079. However, the actual bid cost was \$1,242,356, reducing the reimbursement rate to just 52.5%. There is typically a four year lag between the time that federal highway grants are approved and the year of actual construction. Work extended from Manchester Road to Twigwood, and included the replacement of streetlight fixtures which had been owned by Ameren but now are City owned fixtures. These will be more efficient and less expensive to operate.



In April, severe weather passed through Ballwin with both hail and high winds. Damage was sustained to the roofs of fifteen of the City's facilities and park structures. A section of the exterior wall in the natatorium at the Pointe shattered from roof to floor. Fortunately quick thinking staff had evacuated the pool prior to the incident and no one was injured. The pool was closed for 9 days while broken glass was removed and the frame was boarded up. Repairs did not commence until late September during which time the pool was closed for four weeks. Insurance proceeds for all damages were nearly one million dollars.

2024 Budget Priorities

Parks The first phase of the Vlasik Park redevelopment had been planned for this year. Funding was approved by the Municipal Parks Commission for new playground equipment, but an ARPA stormwater grant request to fund stormwater mitigation did not receive approval from the state. A second phase had been planned for 2024. It was decided that combining the two phases into one and completing the work all in one year would be more efficient. Mobilization expenses would be reduced as well as disruption and closure time of the playground. A second grant was secured from the Municipal Parks Commission for the second phase of work, making \$1,150,000 available for the project in 2024.

Streets and Sidewalks Street repair has, year in and year out, been the top priority for the City. Maintenance of streets and sidewalks is consistently rated as highly important by residents in the budget survey, but was viewed as being performed very well by only 24%, and somewhat well by 50%. This was an improvement of 10 percentage points over the previous year, but remains one of the lower rated City services. Several factors impact the City’s ability to maintain and repair streets. Since the COVID-19 pandemic in 2020, the department has struggled with hiring and retaining laborers. With this ongoing shortage of available labor, in 2022 the department shifted the composition of its workforce to include more part time and seasonal employees. Allocation of available laborers between street replacement work and the fulfillment of work orders such as grinding down sidewalk trippers, filling potholes, etc. presents another challenge. Open work orders for street work have remained consistent compared with the prior year as these have received prioritization from management and the Board.

Street / Bridge Work					
	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Estimated	Budget
Contractual:					
Operating budget	\$1,045,053	\$925,961	\$977,267	\$1,688,765	\$1,532,893
Capital Budget *	\$55,633	\$297,093	(\$48,927)	692,059	235,338
Total contractual	\$1,100,686	\$1,223,054	\$928,340	\$2,380,824	\$1,768,231
In-house, material only:					
Operating budget	\$78,024	\$111,688	\$140,276	\$231,586	\$86,000
Capital Budget	-	-	-	-	-
Grand Total	\$1,178,710	\$1,334,742	\$1,068,616	\$2,612,410	\$1,854,231

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

The City owns equipment that enables street repair and replacement to be performed in-house using staff crews. This is more cost effective for asphalt streets however; repair of concrete streets can be done at a lower cost if contractual labor is used. Since 2018, the City has seen a steady increase in the contractual cost of street repairs. This is due to both higher material prices as well as higher labor costs. While the amount we have spent on contractual slab replacement 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. For several years fewer streets were repaired despite fairly consistent spending levels.

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Slab replacement cost at a fixed sq. yd. volume	\$811,145	\$849,150	\$952,875	\$1,108,180	\$1,213,650
Increase in costs compared with the prior year		4.69%	12.22%	16.30%	9.50%

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. In this year and the next the budget has been substantially increased.

The 2024 budget includes \$1,532,893 for contractual street and sidewalk work. \$86,000 is budgeted for in-house work. This is lower than in previous years to free up laborers to fulfill work orders. \$235,338 is budgeted for the City’s portion of federally reimbursable street work on Ries Road. The total budget is \$1,854,231. Within the contractual amount of the Operating budget, \$1,450,423 is for slab replacement and \$82,470 is for crack sealing. No micro surfacing or stand-alone curb and gutter work will be contracted out during 2024.

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 2024 is \$160,000.

Tree Maintenance At the time the emerald ash borer became a threat to trees in Missouri, the City had 2,000 ash trees located in the right of way. Contractual removal of these trees was cost prohibitive. The City responded by acquiring two bucket trucks and establishing a crew of laborers that works on tree removal throughout most of the year. Exceptions are during several weeks in the summer when street paving is being conducted and in the fall during leaf collection. In the winter months, nearly all the street laborers assist with trees whether it is trimming or stump grinding. In the nine years of this project, 2,058 trees have been removed. More than half of them were deemed to be unsafe, while 969 of them were 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.

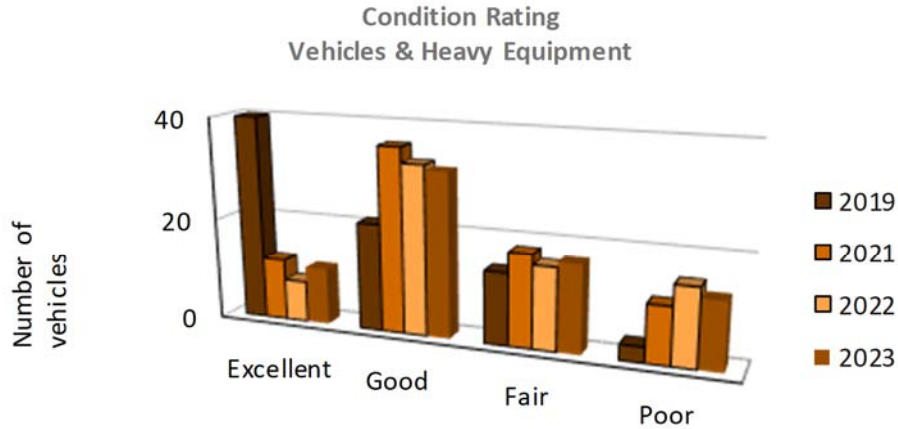
Fifty four percent of open work orders in the Public Works department are for tree work. Additional laborers have been approved for hire to supplement the existing tree crew, but the City has been unable to hire them due to a shortage of available labor.

\$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. Although residents are relatively happy with the service, there are challenges to deliver it 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 by taking 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 2023. 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 purchased one last year but is using it for the first time this leaf season. Delivery of a second unit may be delayed into January of 2024. \$130,000 is budgeted for an additional one to be ordered in 2024. The Public Works department would like to ultimately have six of these.

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 overall condition of the fleet has deteriorated since 2019 with more vehicles rated as poor. More funding has been allocated in each of the past two years for the replacement of trucks, automobiles and heavy equipment. Price increases and delays in availability have resulted in a carry over of \$209,265 into the 2024 budget year. \$1,124,365 is budgeted for 2024, while \$859,000 was budgeted in 2023.



Note: A condition rating was not performed in 2020

The replacement of heavy equipment and vehicles include the following. The leaf vacuum is an addition to the fleet.

- One-ton truck (3) \$405,000
- Police patrol vehicles (4) \$220,000
- Backhoe \$160,000
- One ton truck beds (3) (from 2023) \$134,265
- Industrial leaf vacuum \$130,000
- ¾ ton utility truck for Building Systems (from 2023) \$ 75,000

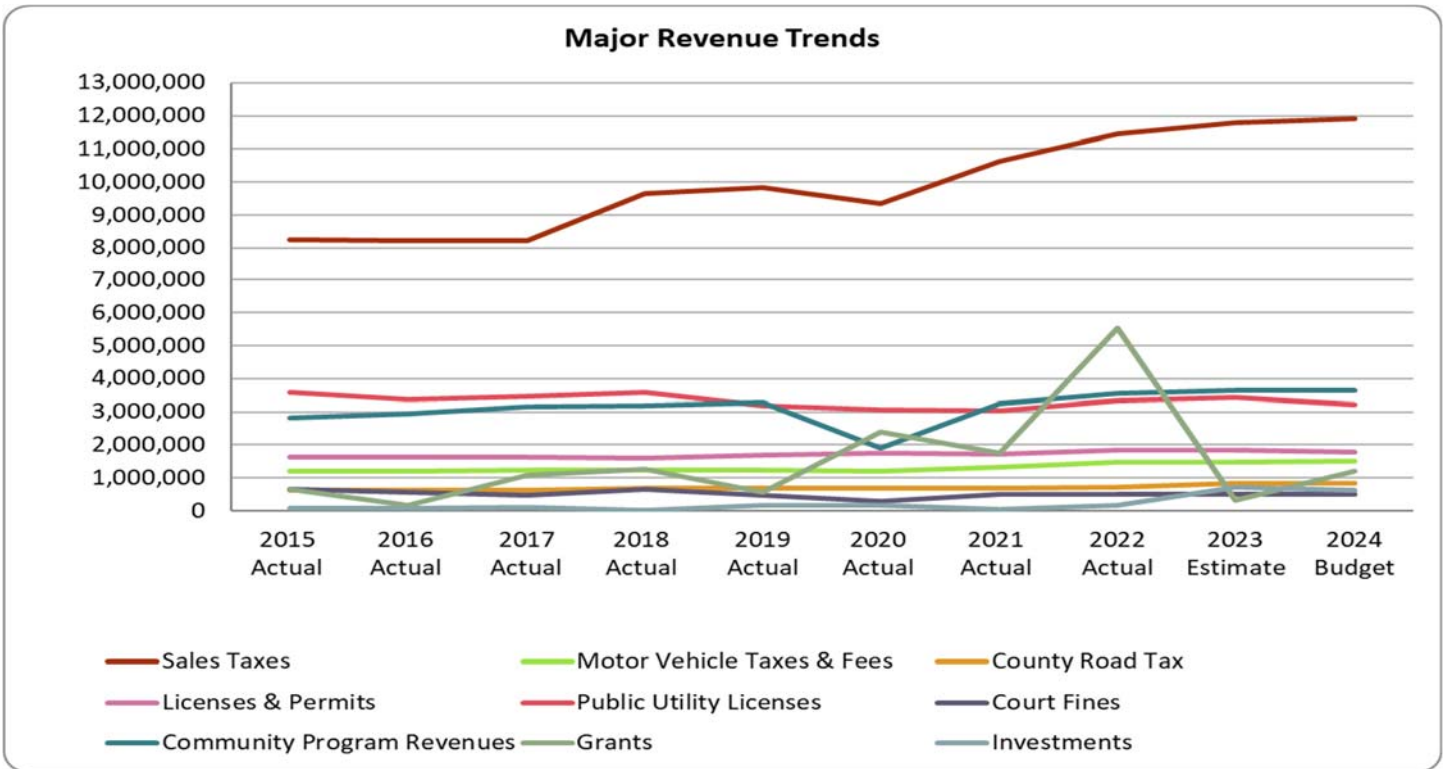
Revenues The largest source of revenue for the City is sales taxes, which make up 44.2% of all revenues. These are allocated to the Capital Fund first, if grants and federal matching funds are not sufficient to pay for scheduled projects. The remaining sales taxes are allocated to the General Fund. The 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 \$1,992,000 in 2024.

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. The Cascades and Charleston Oaks subdivisions annexed January 1, 2023, added 502 additional residents. 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 2023 have surpassed collections in the same period of 2022 by 8.1%. Much of this increase is attributable to redirected sales taxes from the City’s former Olde Town Plaza TIF District, which terminated in 2022. Local parks and capital improvement tax collections have exceeded county wide collections on a percentage basis. Continued inflation during the year is also a factor. A conservative increase of 1% is budgeted for 2024.

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 \$1.8 million are budgeted for 2024.



Investment income has been rising over the last two years as the Federal Reserve raised interest rates to help slow inflation. Budgeted investment revenue reflects an increase of more than \$580,000 since 2021.

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 already been on the decline as people switch from cable services to satellite and streaming services, dropping by 10% over the past five years. This source could drop by more than \$200,000. Motor fuel tax, however, will increase over the next two years from the current 24.5 cents per gallon to 29.5 cents. This increase raises the fuel tax a total of 12.5 cents over a five year period and is anticipated to increase revenues in total by more than \$500,000.

General fund expenses total \$23,947,683 compared with \$22,288,281 for the 2023 estimate. This is an increase of \$1,659,402 or 7.4%. Transfers and one-time expenses for repair of storm damage in the amount of \$5,266,450 have been deducted from the 2023 estimate. Seventy five percent of the increase is attributable to increased personnel costs, which are up by \$1,190,018. Salary expenses in 2023 are

expected to be 3% below budget. High turnover and difficulty filling positions, primarily in the Public Works department, were the primary factors in the reduction.

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

Part time pay is budgeted to be 24.2% higher than in the current year. Lifeguard pay has increased considerably to attract and retain staff at both the indoor and outdoor aquatic facilities. Many part time employees receive minimum wage. The mandated minimum wage in Missouri was on a five year schedule of increases which ended in 2023. As the pay for entry level employees has increased, so has the rate of pay for more experienced part time workers in order to address compression.

Another major component in the personnel increase is health insurance premiums, which increase July 1. The additional \$186,924 budgeted for this expense reflects a 6.0% premium increase in both 2023 and 2024. Several high cost medical claims and participants with chronic conditions are driving these premiums as well.

Personnel Costs	2023 Estimated	2024 Budget	\$ Variance	% Variance
Salaries	\$8,816,139	\$9,265,771	\$449,632	5.1%
Overtime/Holiday pay	327,658	350,027	22,369	6.8%
Part-time pay	1,220,360	1,515,255	294,895	24.2%
FICA	775,776	852,831	77,055	9.9%
LAGERS	982,113	1,042,600	60,487	6.2%
Workers Comp	481,673	536,943	55,270	11.5%
Unemployment insurance	0	0	0	0.0%
Health insurance	1,486,788	1,673,712	186,924	12.6%
Dental insurance	49,099	53,470	4,371	8.9%
Life insurance	10,795	11,511	716	6.6%
HRA	35,000	46,751	11,751	33.6%
Uniforms	81,214	87,650	6,436	7.9%
Employee testing	15,490	16,825	1,335	8.6%
College tuition	11,054	25,000	13,946	126.2%
Miscellaneous	16,914	21,745	4,831	28.6%
Total	14,310,073	15,500,091	1,190,018	

LAGERS pension expense is projected to be \$60,487 higher due to projections of full staffing in 2024, higher salaries and increased contribution rates. Workers compensation insurance is projected to increase 10% in July of next year. The City’s modification rating continues to increase, pushing premiums higher. Efforts to mitigate this are ongoing, including updated safety policies, increased spending on safety

equipment and a heightened awareness of safe work practices. The emphasis is on building and maintaining a culture of safety.

Operating costs include higher amounts for utilities, insurance, maintenance agreements, and special projects. The budget does not reflect an increase in service levels. Major expenditure assumptions used in preparing the general fund budget are listed in the table below:

Major Budget Assumptions

Personnel merit increase (April 1)	3.0%
Health insurance premium increase (July 1)	6.0%
Dental insurance premium increase (June 1)	5.0%
LAGERS increase - General	0.3%
LAGERS increase - Police	0.3%
Workers Compensation insurance increase	10.0%
General Liability insurance increase	10.0%
Property & Liability insurance increase	10.0%
Electric rate increase	5.0%
Sewer increase	3.8%
Natural gas increase	5.0%
Water	2 year averaging
Motor fuel - unleaded	8.00%
Motor fuel increase - diesel	4.00%

Significant non-recurring expenses included in the budget are:

- Fairway mower \$88,000
- Asphalt roller \$30,000
- Tire balancer \$30,000
- Tire changer \$30,000
- New Ballwin Park tennis court repair / pickleball conversion \$30,000
- Exterior painting at the Pointe \$30,000
- PC replacements \$25,000
- Skids-hook lift (4) \$20,000
- Stair climbers (2) \$15,000
- Vlasis Park Tennis court repair \$15,000
- Mobile data terminals (4) for police cars \$15,000
- Security camera system \$15,000
- Switches for IT \$14,000
- Door access system \$12,500
- Color printer for signs \$12,000

2024 Budget By Fund					
FUND	REVENUES	EXPENSES	TRANSFERS IN/(OUT)	SURPLUS (DEFICIT)	FUND BALANCE 12/31/24
General	\$23,919,337	\$23,947,683	\$0	(\$28,346)	\$20,721,219
Capital	2,542,618	3,101,333	0	(558,715)	718
TDD	111,105	15,000	(96,105)	0	0
Sewer Lateral	304,950	293,796	0	11,154	953,527
Federal Asset Seizure	4,014	7,250	0	(3,236)	20,946
P.O.S.T.	2,815	21,575	0	(18,760)	14,777
All Funds	\$26,884,839	\$27,386,637	(\$96,105)	(\$597,903)	\$21,711,187

Capital Fund

Several significant projects are budgeted in 2024 in the Capital Fund. Work budgeted to occur in 2023 in Vlasik Park was delayed and consolidated with work planned for 2024 to reduce site work cost and minimize disruption time. The playground will be closed and demolished during the winter of 2024. The new design includes multiple zones for kids of differing ages and abilities. The new playground will be expanded into a portion of the plaza area where a grand staircase incorporating a ramp will connect the upper and lower level of the park. At the top of the ramp a bridge provides access to a slide taking users to a play structure designed for 5-12 year olds. This structure includes a net climber. A second play structure designed for 2-5 year olds also has wheelchair access. Swings include one that is ADA compliant with a harness to secure the child and another that is a generational swing. Stand alone pods feature an inclusive spinner and a netted rock climb feature. A sensory garden offers musical and tactile pieces as well as planters filled with fragrant plants. A pavilion will replace the current picnic tables and umbrellas. Budgeted cost for this work is \$1,651,377 to be offset with Municipal Park Commission grants of \$1,150,000.

The resurfacing of Ries Road will occur in 2024 to address deteriorated pavement, curbs and gutters, and ADA ramp replacements. It will also include new streetlight fixtures that will belong to the City. Approval of federal funding was received for this project at an 80% match. The amount approved for construction in the grant was \$855,773 with construction engineering costs of \$64,183. Construction costs are expected to be higher than what was originally estimated several years ago, and will increase the portion the City must pay.

A detailed needs assessment of the Public Works yard has been underway in the current year. The existing yard is overly congested, shared by Public Works, Parks maintenance and Building Systems staff and their equipment. The administrative building is aging and badly in need of repairs. Trucks and other equipment are exposed to the elements in the yard. Detailed design work is planned in 2024 at a cost of \$405,000. Construction is anticipated in 2025.

A final element in the capital budget is the demolition of the old police building. This will be performed by Public Works staff at an estimated cost of \$125,000.

The Capital fund will start 2024 with a fund balance of \$559,433. All but a small amount of the funds will be expended during the budget year.

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. Payments transferred on behalf of the District cannot exceed 6.661% of the original TIF bond issuance. That cap will be met in 2025 and at that point, the TDD District will be dissolved.

Sewer Lateral

Revenues are generated from a \$28 assessment levied against all residences with 6 or fewer dwelling units. These revenues are projected to be flat compared with the current year. The City finances as many sewer lateral repairs each year as possible including the rare replacement of sewer laterals that extend into the street. The spending cap increased during 2022 from \$3,000 to \$4,500 because accumulated fund balance has become high, making larger reimbursements affordable. Under special circumstances such as deep excavation or street cutting and repair, a property owner can be reimbursed up to \$7,500. Expense for repairs is budgeted at \$275,000, which is an increase of 4% over what is expected to be spent in the current year. Revenues will exceed expenses by \$11,154, bringing cumulative fund balance to \$953,527.

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 \$7,250. This will finance the purchase of a second, more advanced drone and the associated software subscription. It will also pay for the purchase of 100 gas mask filters. Use of \$3,236 of accumulated fund balance is planned.

P.O.S.T.

Revenues are budgeted to increase only nominally. Court collections are expected to remain flat. Collections in the current year determine the amount to be received in the subsequent year. \$2,800 is projected. Expenditures are budgeted at \$21,575 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 \$18,760.

Five Year Projections

The following chart outlines the City's five year forecast of the General and Capital Fund revenues and expenditures for 2024 through 2028. The City uses these projections to evaluate whether a structural issue exists that would cause expenses to outpace revenues during the forecast period. The projections are also used to determine the affordability of capital projects, which are then incorporated into the five year Capital Improvement Plan. These projections are based upon conservative assumptions and do not reflect actions the City might take to close projected deficits.

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

Assumptions used in the projections are largely the same as those used in preparing the 2024 budget. Sales tax growth of 1% each year is included. Motor fuel taxes increase 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 10%, health premiums increase by 6%, property and liability insurance increases by 10% and utilities increase in accordance with published rate schedules.

General & Capital Projects Funds Combined - Five Year Projections Fiscal Years 2024 - 2028

	2022	2023	2024	2025	2026	2027	2028
	Actual	Estimated	Budget	Projected	Projected	Projected	Projected
Sales Taxes	11,457,538	11,790,000	11,908,000	12,027,080	12,147,351	12,268,824	12,391,513
Other Taxes	2,237,194	2,373,000	11,908,000	12,027,080	12,147,351	12,268,824	12,391,513
Licenses & Permits	1,857,024	1,846,234	1,792,575	1,756,131	1,719,687	1,683,242	1,646,798
Public Utility Licenses	3,322,372	3,426,492	3,202,000	3,202,000	3,202,000	3,202,000	3,202,000
Court	510,518	505,000	505,000	505,000	505,000	505,000	505,000
Community Programs	3,557,203	3,658,823	3,669,600	3,669,600	3,669,600	3,669,600	3,669,600
Police & Communications	404,163	422,455	446,099	446,099	446,099	446,099	446,099
Miscellaneous	5,791,124	2,847,117	769,063	769,063	769,063	769,063	769,063
Total Revenues	29,137,136	26,869,121	34,200,337	34,402,053	34,606,150	34,812,653	35,021,585
Personnel Costs	13,124,545	14,310,073	15,500,091	15,810,032	16,298,414	16,807,846	17,342,153
Operating Costs	5,349,274	7,422,309	6,517,901	6,473,926	6,522,700	6,575,982	6,634,209
Capital Costs	1,000,429	1,368,759	1,929,691	1,916,591	1,916,591	1,916,591	1,786,344
TIF Fees & Reimbursements	67,476	53,590	0	0	0	0	0
Non Operating Costs *	7,382,963	5,988,270	1,266,715	4,541,500	30,000	99,300	290,000
Total Expenditures	26,924,687	29,143,001	25,214,398	28,742,049	24,767,705	25,399,719	26,052,707
Surplus/(Deficit)	2,212,449	(2,273,880)	8,985,939	5,660,003	9,838,445	9,412,934	8,968,878

*net of grant funding

Acquisitions of vehicles and equipment are included in the project years at a level that is typical of what is spent most years. An elevated spending level of approximately \$500,000 for contractual street repair is carried forward in the projections. An ambitious schedule of capital projects is encompassed. These include \$2.3 million in upgrades to Vlasik Park following recommendations in the new Master Plan,

pond rehabilitation at New Ballwin Park, playground replacement at The Pointe Community Center and \$5.0 million for substantial reconfiguration of 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 with the addition of sales taxes previously captured by the Olde Town Plaza TIF District, as well as controlled costs. At the end of 2024, the City will have approximately \$7.5 million in General Fund balance committed for infrastructure projects. These funds can be used in 2025, 2027 and 2028 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 foregoing discretionary capital projects. These project costs are reflected on the line in the chart labeled Non-Operating Costs. Although the table reflects a deficit in the 2024 budget, the Capital Projects fund will have a beginning balance which completely offsets the deficit.

In conclusion, the City's financial resources over the next five years should allow the City to make significant progress towards its short term goals for parks and public works projects as outlined in the Board of Aldermen's planning directives and in the Comprehensive Community Plan. Specific actions for the achievement of longer term objectives are not currently documented by City staff, but development of such a process will begin in 2024.

Fund Balance

The General Fund will be using \$28,346 of accumulated fund balance in 2024, which decreases the balance by .1%. Total fund balance is projected to include \$7.5 million committed for major infrastructure improvements. We anticipate our unassigned fund balance at the end of 2024 to be \$11,733,626. This amount is 49.0% of our budgeted operating expenditures and exceeds our fund balance reserve policy requirement of 25% by \$5.8 million.

The Capital Fund budget will use the majority of its accumulated fund balance of \$559,433 in this budget, ending the year with a small balance of \$718. 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, 2023. This is the eighth 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Ballwin
Missouri**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill
Executive Director

In closing, we offer our thanks to the entire management team for their assistance in the development of the 2024 budget. Additional appreciation is extended to Mayor Pogue and the Board of Aldermen for their continued support throughout the budget process. The financial strength of the City is the direct result of the guidance and oversight by the Mayor and Board of Aldermen in concert with our dedicated staff on behalf of the citizens of Ballwin.

Respectfully Submitted,

Eric Sterman
City Administrator

Denise Keller, CPFO
Finance Officer

Form of Government

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

City Officials

MAYOR

Tim Pogue



BOARD OF ALDERMEN

Ward I

Michael Finley



Mike Utt



Ward II

Kevin Roach



Mark Stallmann



Ward III

Frank Fleming



Mark Weaver



Ward IV

Ross Bullington



David Siegel



City Administration

CITY ADMINISTRATOR

Eric Sterman



DIRECTOR OF PARKS AND RECREATION

Chris Conway



ACTING CHIEF OF POLICE

John Bergfeld



DIRECTOR OF PUBLIC WORKS

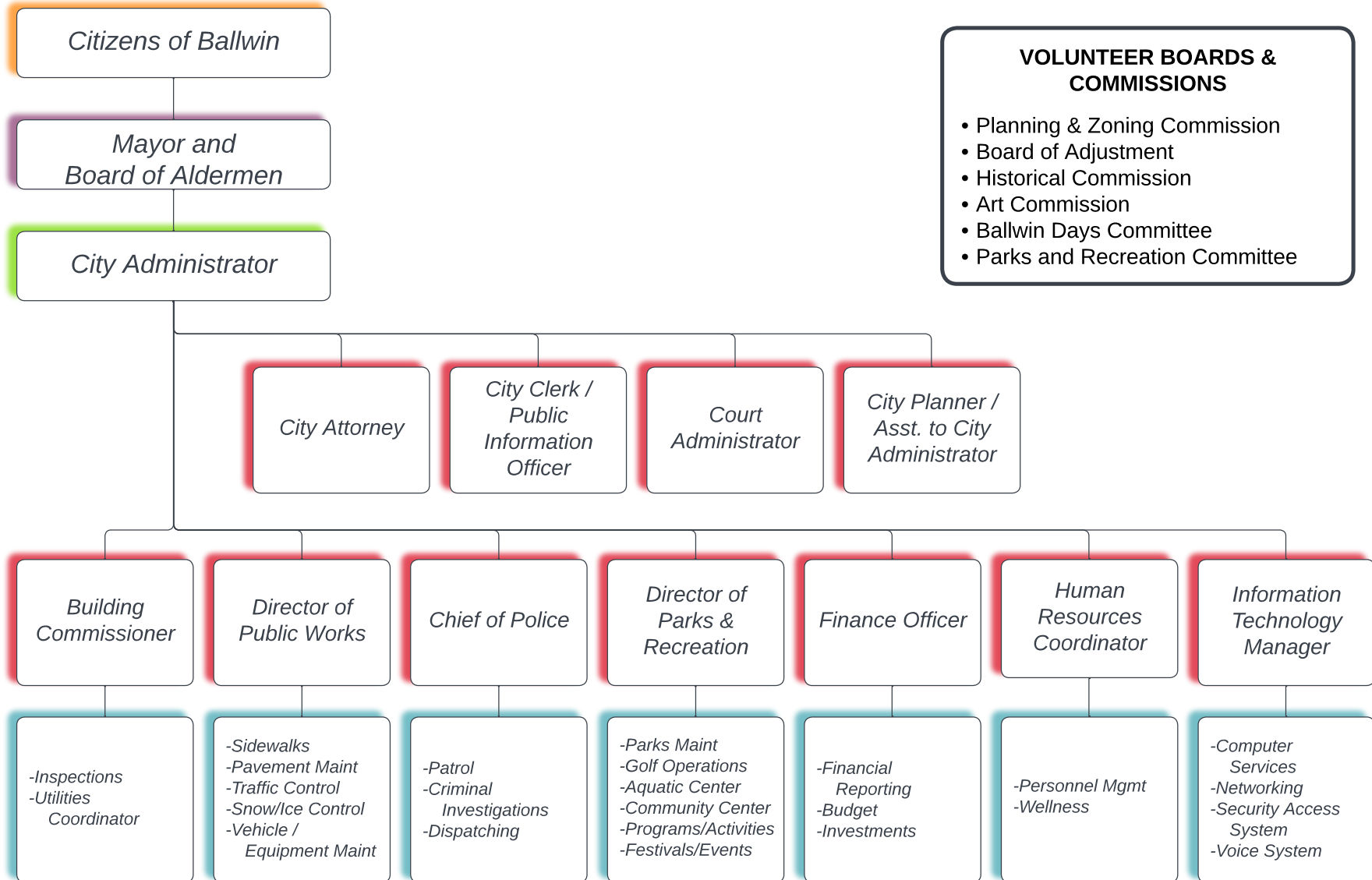
Jim Link



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

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

City of Ballwin 2024 Organizational Structure



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

Budget Survey

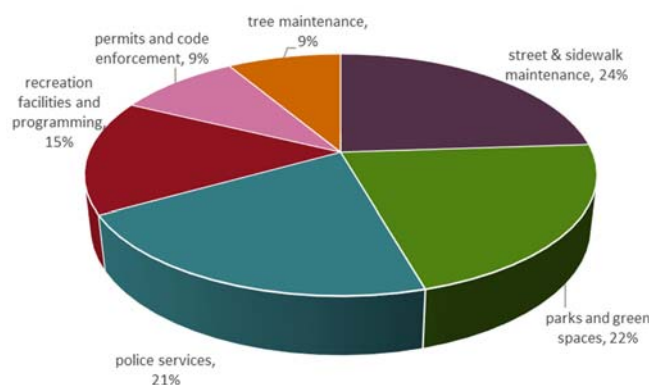
The City conducted its third annual community survey regarding the budget this year. This survey was available for 4 weeks. It was sent out in text blasts, posted on social media and on the City’s website. Respondents were asked about their familiarity with the budget process; one in three were unfamiliar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

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 *recreational facilities and programming* remaining static or increasing as compared with ratings in 2022.

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

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 are made to help inform residents about issues of concern.

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



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. 35% preferred implementing new user fees, 32% preferred increasing existing user fees, 15% advocated a reduction in service levels and 18% would not support any of these options.

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

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
- Implement a 5 year technology plan to strengthen the city's security to include hardware infrastructure upgrades and further implementation of cloud-based software solutions.

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
- Market Ballwin to businesses to reduce commercial vacancies and fortify the sales tax base

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	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 2024**

DATE	ACTION
August, 2023	Conduct Budget Survey with residents, businesses
August 1, 2023	Provide departmental access to 2023 Budget System.
August 8, 2023	City Administrator & Finance Officer hold initial budget preparation meeting with department heads
September 25, 2023	Conduct Budget Work Session with Board of Aldermen; present Employee Compensation, Special Revenue Funds and General Fund Budget Revenues
September 26 - 29, 2023	City Administrator and Finance Officer meet with individual department heads to review departmental budgets
October 9, 2023	Conduct Budget Work Session with Board of Aldermen; present General Fund and Capital Fund Budget Expenditures
November 27, 2023	Present 2022 Budget Re-appropriation to Board of Aldermen
November 29, 2023	Publish Public Hearing Notice
December 4, 2023	Capital Improvement Plan for approval at Planning & Zoning Commission Meeting (as required by State Statute)
December 11, 2023	Conduct Public Hearing on Proposed Budget; Adopt Budget
December 12, 2023	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:

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



BUDGET SUMMARIES

Summary of All Funds

	2022 Actual	2023 Estimated	2024 Budget	% Change from 2023 Estimated
General Fund				
Revenues	\$ 27,618,618	\$ 25,534,621	\$ 23,919,337	-6.3%
Expenditures	(25,939,105)	(27,554,731)	(23,947,683)	-13.1%
Revenues over (under) expenditures	<u>\$ 1,679,513</u>	<u>\$ (2,020,110)</u>	<u>\$ (28,346)</u>	
Capital Fund				
Revenues	\$ 8,054,272	\$ 6,658,663	\$ 2,542,618	-61.8%
Expenditures	(7,521,336)	(6,912,433)	(3,101,333)	-55.1%
Revenues over (under) expenditures	<u>\$ 532,936</u>	<u>\$ (253,770)</u>	<u>\$ (558,715)</u>	
Special Allocation Fund				
Revenues	\$ 892,636	\$ -	\$ -	
Expenditures	(892,636)	-	-	
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Transportation Development District Fund				
Revenues	\$ 108,059	\$ 110,005	\$ 111,105	1.0%
Expenditures	(108,059)	(110,005)	(111,105)	1.0%
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Sewer Lateral Fund				
Revenues	\$ 300,567	\$ 304,610	\$ 304,950	0.1%
Expenditures	(266,913)	(281,133)	(293,796)	4.5%
Revenues over (under) expenditures	<u>\$ 33,654</u>	<u>\$ 23,477</u>	<u>\$ 11,154</u>	
Federal Asset Seizure Fund				
Revenues	\$ 12,440	\$ 1,936	\$ 4,014	107.3%
Expenditures	(11,800)	(13,735)	(7,250)	-47.2%
Revenues over (under) expenditures	<u>\$ 640</u>	<u>\$ (11,799)</u>	<u>\$ (3,236)</u>	
P.O.S.T. Fund				
Revenues	\$ 3,416	\$ 2,395	\$ 2,815	17.5%
Expenditures	(32,861)	(27,190)	(21,575)	-20.7%
Revenues over (under) expenditures	<u>\$ (29,445)</u>	<u>\$ (24,795)</u>	<u>\$ (18,760)</u>	
Total Governmental				
Revenues	\$ 36,990,008	\$ 32,612,230	\$ 26,884,839	-17.6%
Expenditures	(34,772,710)	(34,899,227)	(27,482,742)	-21.3%
Revenues over (under) expenditures	<u>\$ 2,217,298</u>	<u>\$ (2,286,997)</u>	<u>\$ (597,903)</u>	

Changes In Fund Balances

	General	Capital	TDD	Sewer Lateral	Federal Asset Seizure	P.O.S.T.	Total
Est. Beginning Balance	\$ 20,749,565 ¹	\$ 559,433	\$ -	\$ 942,373	\$ 24,182	\$ 33,537	\$ 22,309,090
Revenues	23,919,337	2,542,618	111,105	304,950	4,014	2,815	26,884,839
Transfers In	-	-	-	-	-	-	-
Total Resources	44,668,902	3,102,051	111,105	1,247,323	28,196	36,352	49,193,929
Less:							
Expenditures	23,947,683	3,101,333	15,000	293,796	7,250	21,575	27,386,637
Transfers out	-	-	96,105	-	-	-	96,105
Ending Balance	<u>\$ 20,721,219</u>	<u>\$ 718</u>	<u>\$ -</u>	<u>\$ 953,527</u>	<u>\$ 20,946</u>	<u>\$ 14,777</u>	<u>\$ 21,711,187</u>
Fund Balance Change:							
Amount	\$ (28,346)	\$ (558,715)	\$ -	\$ 11,154	\$ (3,236)	\$ (18,760)	\$ (597,903)
Percent	-0.1%	-99.9%		1.2%	-13.4%	-55.9%	-2.7%

¹ Includes art commission escrow \$16,580, historical society escrow \$10,780, Lafayette Older Adult Program (LOAP) escrow \$9,296, inmate security escrow \$37,788, 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		
	2022 Actual	2023 Estimated	2024 Budget	2022 Actual	2023 Estimated	2024 Budget	2022 Actual	2023 Estimated	2024 Budget	2022 Actual	2023 Estimated	2024 Budget
Revenues												
Sales and Use Taxes	\$ 9,939,020	\$ 10,455,500	\$ 11,200,000	\$ 736,623	\$ 110,000	\$ 111,100	\$ 1,518,518	\$ 1,334,500	\$ 708,000	\$ 12,194,161	\$ 11,900,000	\$ 12,019,100
Other Taxes	2,237,193	2,373,000	2,335,000	291,417	295,600	295,600	-	-	-	2,528,610	2,668,600	2,630,600
Licenses & Permits	1,857,025	1,846,234	1,792,575	-	-	-	-	-	-	1,857,025	1,846,234	1,792,575
Public Utility Licenses	3,322,371	3,426,492	3,202,000	19,331	-	-	-	-	-	3,341,702	3,426,492	3,202,000
Investment Earnings	174,099	710,045	615,000	93	44	34	-	-	-	174,192	710,089	615,034
Donations	4,400	5,950	6,350	-	-	-	-	-	-	4,400	5,950	6,350
Federal Grants	-	-	-	-	-	-	115,916	652,863	684,618	115,916	652,863	684,618
Grants and Entitlements	5,503,921	38,164	49,307	-	-	-	22,457	271,300	1,150,000	5,526,378	309,464	1,199,307
Local Government PILOTs	-	-	-	58,289	-	-	-	-	-	58,289	-	-
Court Fines	510,518	505,000	505,000	-	-	-	-	-	-	510,518	505,000	505,000
Sale of Assets/Property	46,091	148,200	25,000	-	-	-	-	-	-	46,091	148,200	25,000
False Alarm Fines	7,550	5,600	6,000	-	-	-	-	-	-	7,550	5,600	6,000
Police and Communications	396,613	416,855	440,099	15,811	4,292	6,800	-	-	-	412,424	421,147	446,899
Community Programs	3,557,203	3,658,823	3,669,600	-	-	-	-	-	-	3,557,203	3,658,823	3,669,600
Miscellaneous Revenues	62,614	1,944,758	73,406	9,150	9,010	9,350	-	-	-	71,764	1,953,768	82,756
Transfers In	-	-	-	186,403	-	-	6,397,381	4,400,000	-	6,583,784	4,400,000	-
Total Revenues	\$ 27,618,618	\$ 25,534,621	\$ 23,919,337	\$ 1,317,117	\$ 418,946	\$ 422,884	\$ 8,054,272	\$ 6,658,663	\$ 2,542,618	\$ 36,990,007	\$ 32,612,230	\$ 26,884,839
Expenditures - by Function												
Administration	\$ 3,197,811	\$ 3,545,910	\$ 3,681,173	\$ 1,221,369	\$ 281,133	\$ 293,796	\$ -	\$ -	\$ -	\$ 4,419,180	\$ 3,827,043	\$ 3,974,969
Parks and recreation	4,546,281	5,689,716	5,366,462	-	-	-	-	-	-	4,546,281	5,689,716	5,366,462
Police	6,540,089	7,021,760	7,487,787	44,661	40,925	28,825	-	-	-	6,584,750	7,062,685	7,516,612
Public Works	4,189,638	5,474,996	5,482,570	-	-	-	-	-	-	4,189,638	5,474,996	5,482,570
Capital Expenditures	1,000,429	1,368,759	1,929,691	-	-	-	7,448,647	6,854,340	3,101,333	8,449,076	8,223,099	5,031,024
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
TIF Fees & Reimbursements	67,476	53,590	-	-	110,005	111,105	72,689	58,093	-	140,165	221,688	111,105
Transfers Out	6,397,381	4,400,000	-	46,238	-	-	-	-	-	6,443,619	4,400,000	-
Total Expenditures	\$ 25,939,105	\$ 27,554,731	\$ 23,947,683	\$ 1,312,268	\$ 432,063	\$ 433,726	\$ 7,521,336	\$ 6,912,433	\$ 3,101,333	\$ 34,772,709	\$ 34,899,227	\$ 27,482,742
Revenues over (under) expenses	\$ 1,679,513	\$ (2,020,110)	\$ (28,346)	\$ 4,849	\$ (13,117)	\$ (10,842)	\$ 532,936	\$ (253,770)	\$ (558,715)	\$ 2,217,298	\$ (2,286,997)	\$ (597,903)
Beginning Fund Balance - Jan 1	\$ 21,090,162	\$ 22,769,675	\$ 20,749,565	\$ 1,008,360	\$ 1,013,209	\$ 1,000,092	\$ 280,267	\$ 813,203	\$ 559,433	\$ 22,378,789	\$ 24,596,087	\$ 22,309,090
Ending Fund Balance - Dec 31	\$ 22,769,675	\$ 20,749,565	\$ 20,721,219	\$ 1,013,209	\$ 1,000,092	\$ 989,250	\$ 813,203	\$ 559,433	\$ 718	\$ 24,596,087	\$ 22,309,090	\$ 21,711,187

Revenues

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

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

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

Each revenue page is divided into the following sections:

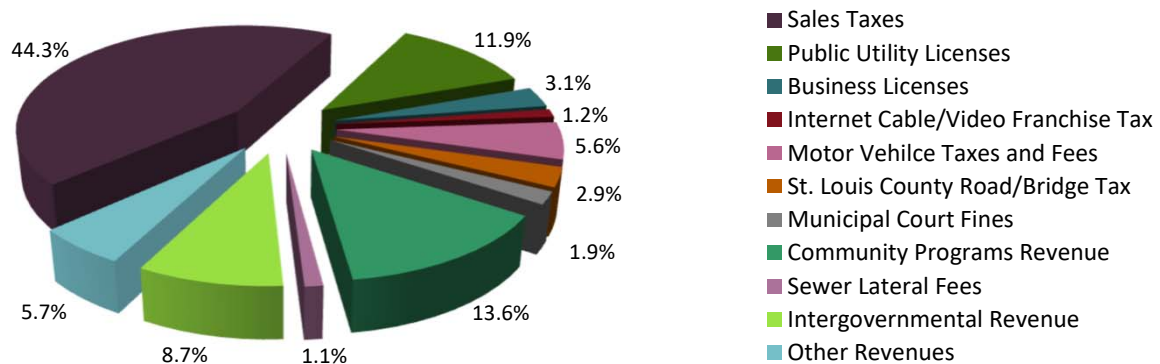
Legal authorization - The section of the Missouri Revised Statutes and city ordinances that authorizes the levy or revenue.

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

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

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

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



Sales Taxes - \$11,908,000

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.

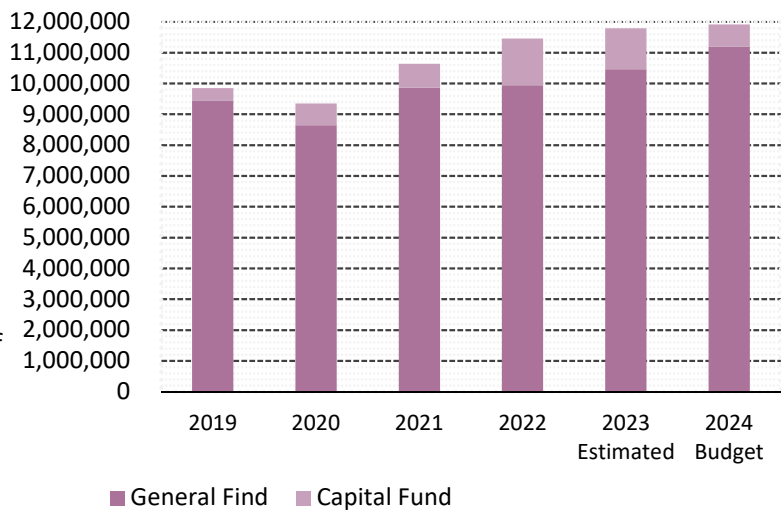
County residents approved a ½ cent Public Safety tax in 2017. This tax may only be used for any police-related purpose.

Basis of Projection & Analysis:

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

2023 revenues include the bottom half of incremental sales taxes (EATs) from the Olde Town Plaza, which had previously been dedicated for the repayment of TIF bonds. A conservative increase of 1% is budgeted for FY23.

Financial Trend



By Fund						
Collection/ Distribution Year	General Fund		Capital Fund		Total	Annual Percentage Change
2019	9,428,306	95.7%	419,070	4.3%	9,847,375	
2020	8,642,316	92.4%	707,994	7.6%	9,350,310	-5.0%
2021	9,852,955	92.7%	776,638	7.3%	10,629,593	13.7%
2022	9,939,020	86.7%	1,518,518	13.3%	11,457,538	7.8%
2023 Estimated	10,455,500	88.7%	1,334,500	11.3%	11,790,000	2.9%
2024 Budget	11,200,000	94.1%	708,000	5.9%	11,908,000	1.0%

Public Utility Licenses - \$3,202,000

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, water and electric are projected at a three year average. Water receipts were unusually high in FY23 because of dryer than typical conditions.

Telephone tax receipts continue to decline; a reduction of almost 4% is projected for FY24.

Authorization

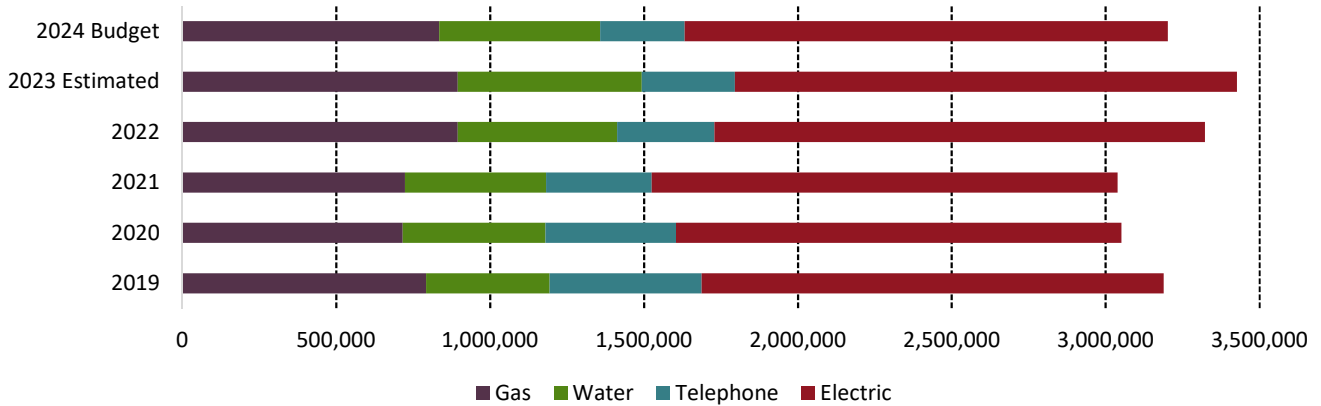
State Statute
94.110-94.120

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
2019	792,476	401,538	493,253	1,501,514	3,188,781	
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	895,429	517,671	315,997	1,593,274	3,322,372	9.3%
2023 Estimated	895,000	598,000	302,492	1,631,000	3,426,492	3.1%
2024 Budget	835,000	523,000	274,000	1,570,000	3,202,000	-6.6%

Business Licenses - \$835,000

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

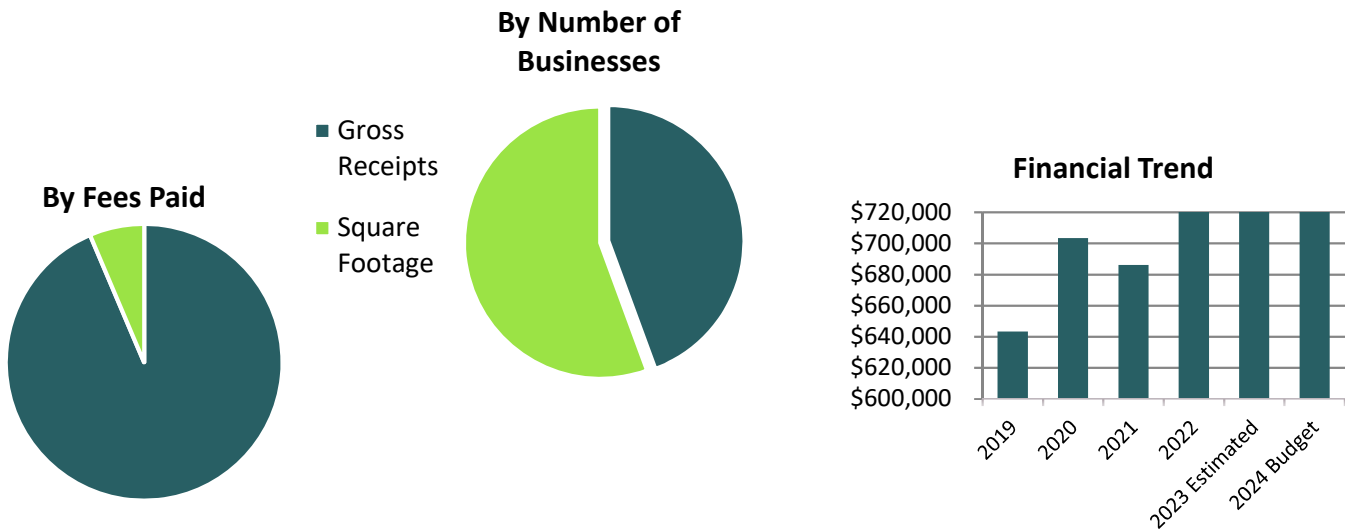
State Statute
67.2689,
Chapter 89

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, and increased again in 2023. No increase is budgeted for FY24.



General Fund Category		
Collection/ Distribution Year	Business Licenses	Annual Percentage Change
2019	643,377	
2020	703,367	9.3%
2021	822,771	17.0%
2022	822,771	0.0%
2023 Estimated	835,000	1.5%
2024 Budget	835,000	0.0%

Internet Cable/Video Franchise Tax - \$328,000

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

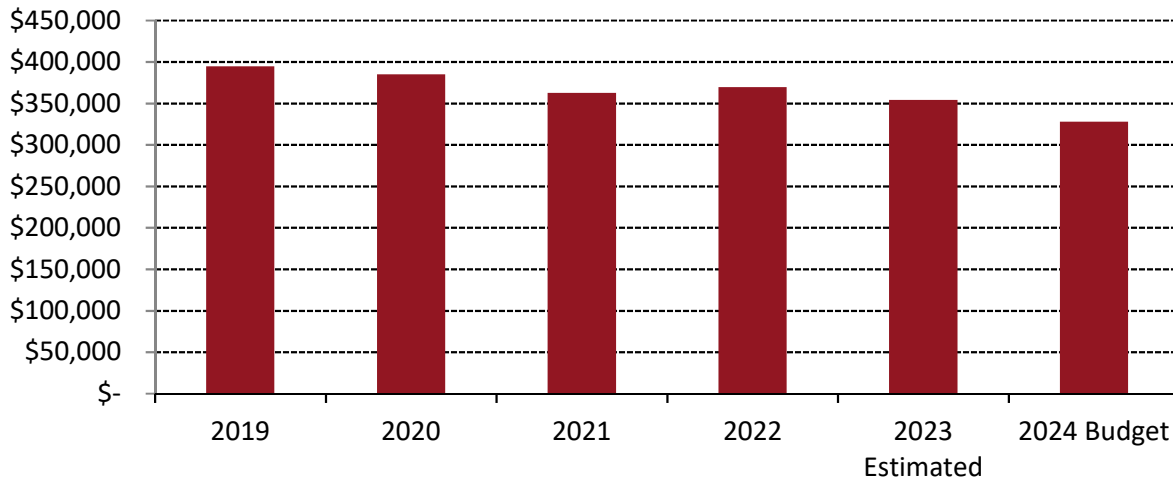
Account Codes

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
2019	394,706	
2020	385,142	-2.4%
2021	362,584	-5.9%
2022	369,535	1.9%
2023 Estimated	354,000	-4.2%
2024 Budget	328,000	-7.3%

Motor Vehicle Taxes and Fees - \$1,505,000

Description:

Motor Fuel Tax: This State imposed tax reflects a 15% distribution, divided among all Missouri cities, of all State taxes collected on the sale of motor fuel. The distribution is based on the last federal decennial census. In 2021 the voters approved a 12.5¢ increase to the current fuel tax of 17.0¢ to be implemented over a five year period. This commenced 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

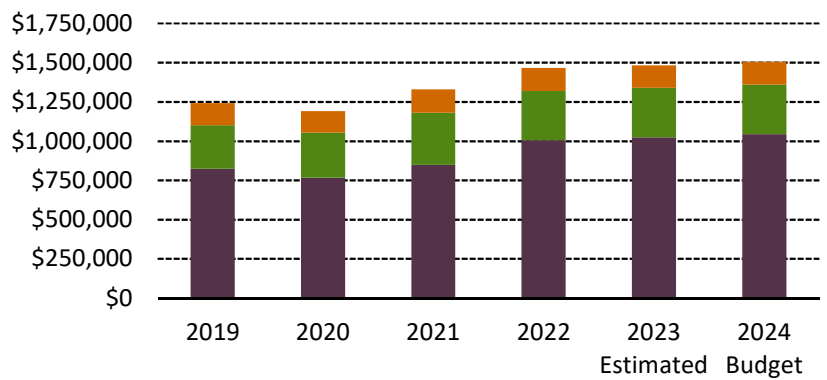
500002, 500045,

500030

Basis of Projection & Analysis:

Motor Fuel Tax: Revenues are projected to grow with a higher fuel tax rate of 24.5¢, and an additional increase in October to a rate of 27.0¢. Residents can submit to the state for refunds of the new incremental tax. The estimate for FY23 is conservative with no way to anticipate the amount of refunds. Motor vehicle sales are budgeted to be comparable to the current year.

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
2019	823,559	278,187	139,492	1,241,238	
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	1,004,164	314,120	148,116	1,466,400	10.2%
2023 Estimated	1,024,000	315,000	144,000	1,483,000	1.1%
2024 Budget	1,044,000	315,000	146,000	1,505,000	1.5%

St. Louis County Road/Bridge Tax - \$785,000

Description:

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

Authorization

State Statute
137.558

City Ordinance
N/A

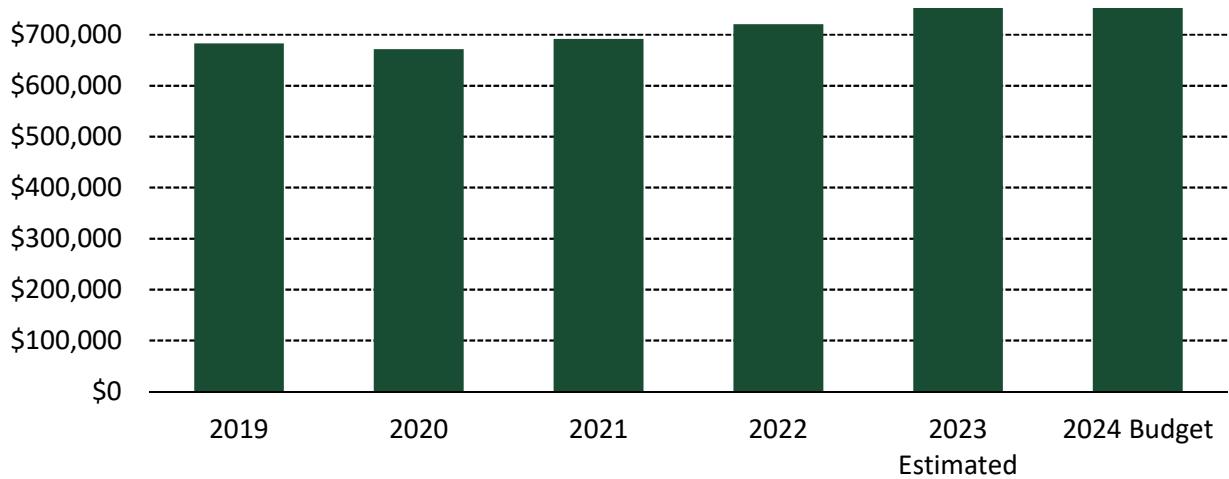
Account Codes

500040

Basis of Projection & Analysis:

Assessment values have been increasing since 2013. Values increased by 16% in FY23 which is a reassessment year, however, the residential real estate rate decreased from \$0.083 to \$0.075.

Financial Trend



General Fund Category		
Collection/ Distribution Year	St Louis County Road/ Bridge Tax	Annual Percentage Change
2019	682,874	
2020	671,478	-1.7%
2021	691,335	3.0%
2022	720,395	4.2%
2023 Estimated	842,000	16.9%
2024 Budget	785,000	-6.8%

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

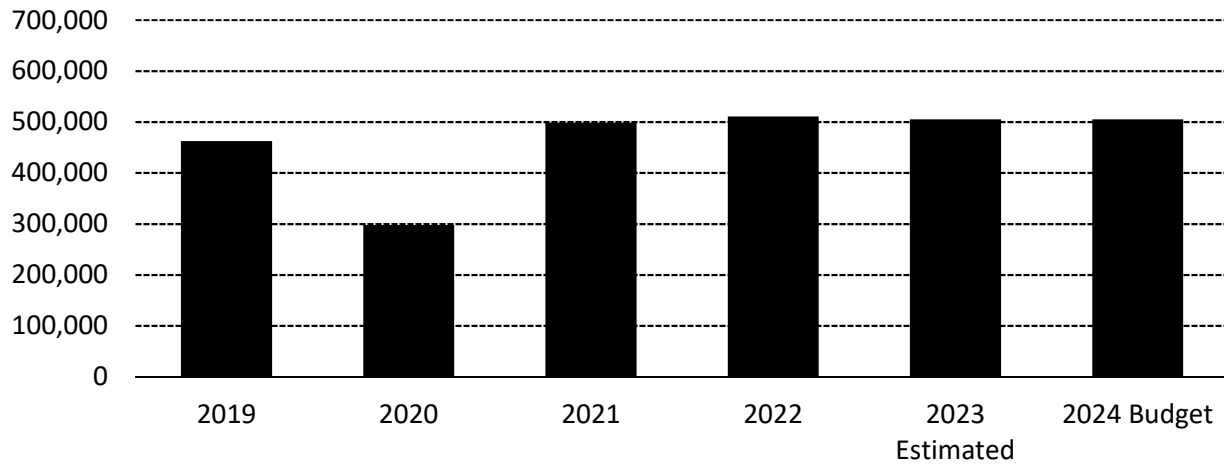
503005

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. With in person court sessions fully resumed since 2022, revenues have recovered and stabilized.

Financial Trend



General Fund Category		
Collection/ Distribution Year	St Louis County Road/ Bridge Tax	Annual Percentage Change
2019	462,616	
2020	297,689	-35.7%
2021	498,674	67.5%
2022	510,518	2.4%
2023 Estimated	505,000	-1.1%
2024 Budget	505,000	0.0%

Community Programs Revenue - \$3,669,600

Description:

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

Authorization

State Statute
N/A

City Ordinance

N/A

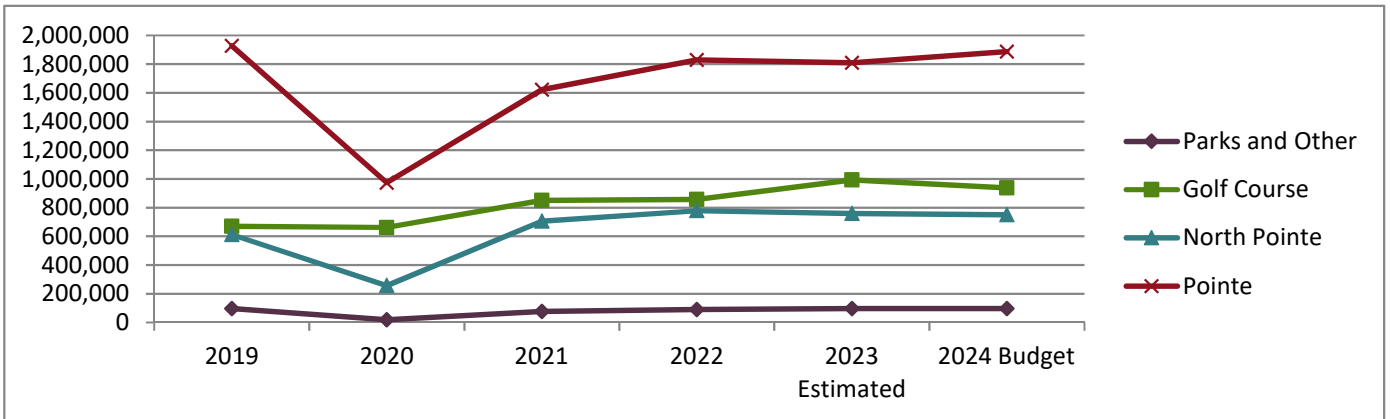
Account Codes

various

Basis of Projection & Analysis:

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

Community center memberships are the only component of the Pointe revenues that 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
2019	96,860	669,386	612,349	1,927,894	3,306,489	
2020	18,742	661,988	256,619	974,271	1,911,619	-42.2%
2021	76,032	851,253	706,395	1,622,943	3,256,623	70.4%
2022	90,997	857,288	778,390	1,830,530	3,557,204	9.2%
2023 Estimated	96,723	993,390	758,903	1,809,807	3,658,823	2.9%
2024 Budget	96,900	936,900	749,400	1,886,400	3,669,600	0.3%

Sewer Lateral Fees - \$295,600

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

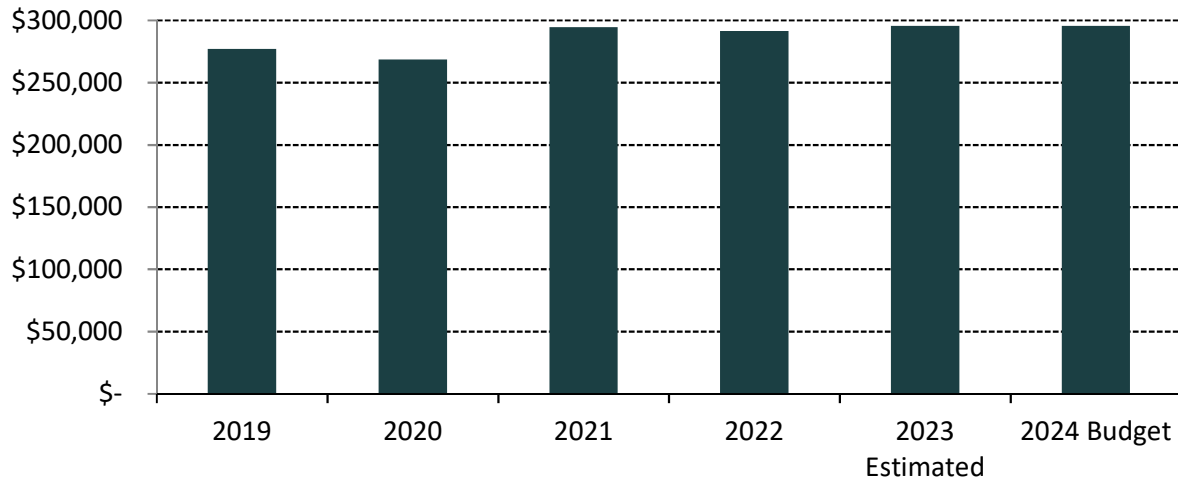
Account Codes

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, the addition of houses from newly annexed neighborhoods have replaced most of that revenue.

Financial Trend



General Fund Category		
Collection/ Distribution Year	Sewer Lateral Fees	Annual Percentage Change
2019	277,125	
2020	268,660	-3.1%
2021	294,667	9.7%
2022	291,417	-1.1%
2023 Estimated	295,600	1.4%
2024 Budget	295,600	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	\$5,000	
	Seatbelt Enforcement	4,000	
	Traffic Services	9,700	
	Youth Alcohol	4,000	
Dept. of Justice	Drug Enforcement	20,707	
	Bulletproof Vest	5,900	
		<u>49,307</u>	
<u>Service Contract</u>	<u>Entity</u>		
Policing Services	City of Winchester	181,156	
Police Communications	City of Manchester	166,108	
School Resource Officer	Selvidge Middle School	73,025	
Municipal Court	City of Winchester	12,000	
Housing/Building Permits	City of Winchester	16,900	
Code Enforcement	City of Winchester	4,200	
Prisoner Housing	City of Ellisville	500	
		<u>453,889</u>	
Total General Fund			<u><u>503,196</u></u>
<u>Grant/Reimbursement</u>	<u>Project</u>		
Federal STP	Ries Road	<u>684,618</u>	
<u>Grant</u>	<u>Program/Project</u>		
Municipal Park Commission	Vlasis Park	<u>1,150,000</u>	
Total Capital Fund			<u><u>1,834,618</u></u>
Police Federal Asset Seizure Fund			<u><u>4,000</u></u>
Police Officers Standards Training Fund			<u><u>2,800</u></u>
Total Intergovernmental - All Funds			<u><u>\$2,344,614</u></u>



GENERAL FUND OVERVIEW

Combined Statement of Revenues and Expenditures - General Fund

	2022 Actual	2023 Estimated	2024 Budget
Fund Balance January 1	\$ 20,993,918	\$ 10,835,687	\$ 11,779,299
Revenues	\$ 27,618,618	\$ 25,534,621	\$ 23,919,337
Expenditures			
Administration:	\$ 3,344,346	\$ 3,695,750	\$ 3,850,423
Parks:	\$ 4,790,664	\$ 5,969,632	\$ 5,673,879
Police:	\$ 6,745,962	\$ 7,269,710	\$ 7,891,037
Public Works:	\$ 4,660,752	\$ 6,219,639	\$ 6,532,344
TOTAL:	\$ 19,541,724	\$ 23,154,731	\$ 23,947,683
Transfer (To)/From			
Capital Projects Fund	\$ (6,397,381)	\$ (4,400,000)	\$ -
Other Restricted Funds (Inmate Security, Hist Society, Art, LOAP and Sidewalk escrows)	\$ (9,803)	\$ 7,808	\$ (3,000)
Fund Balance December 31	\$ 22,663,628	\$ 8,823,385	\$ 11,747,953
Less Restricted/Committed for			
Prepaid Expenses	\$ (644,106)	\$ -	\$ -
Inventory	\$ (386,283)	\$ -	\$ -
Public Safety	\$ (2,272,966)	\$ 2,272,966	\$ -
Capital/Major Infrastructure	\$ (8,126,361)	\$ 682,948	\$ (14,327)
Less Assignment for Subsequent Years Budget	\$ (398,225)		
Unassigned Fund Balance December 31	\$ 10,835,687	\$ 11,779,299	\$ 11,733,626

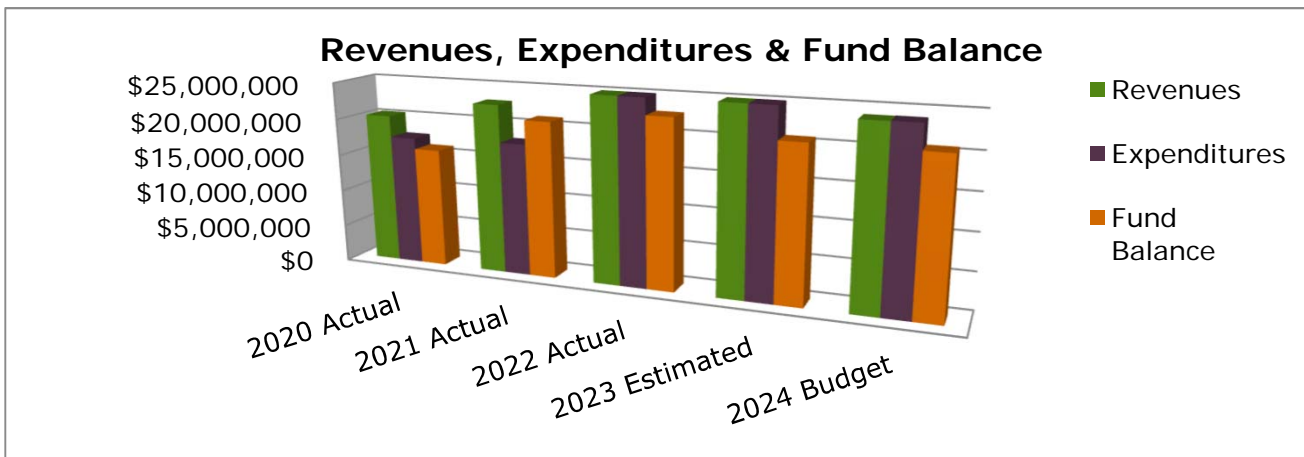
Anticipated Unassigned Fund Balance 12/31/23: 50.87% of 2023 Estimated Expenditures

Anticipated Unassigned Fund Balance 12/31/24: 49.00% of 2024 Budget Expenditures

Note: Fund balances exclude other restricted funds

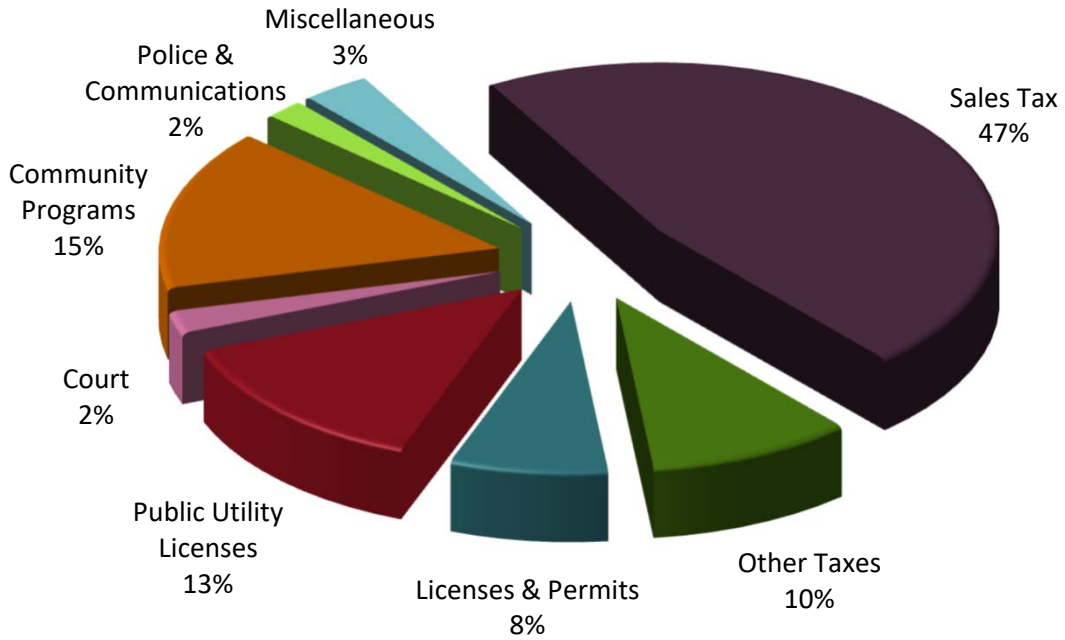
General Fund Budget Summary

	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
Revenues					
Sales and Use Taxes	\$ 8,642,316	\$ 9,852,955	\$ 9,939,020	\$10,455,500	\$11,200,000
Other Taxes	1,925,282	2,077,360	2,237,193	2,373,000	2,335,000
Licenses & Permits	1,754,997	1,711,328	1,857,025	1,846,234	1,792,575
Public Utility Licenses	3,051,272	3,038,777	3,322,371	3,426,492	3,202,000
Investment Earnings	156,486	31,269	174,099	710,045	615,000
Donations	1,909	3,028	4,400	5,950	6,350
Grants and Entitlements	2,119,824	800,153	5,503,921	38,164	49,307
Court Fines	297,689	498,674	510,518	505,000	505,000
Sale of Assets/Property	32,751	1,018,845	46,091	148,200	25,000
False Alarm Fines	5,000	6,175	7,550	5,600	6,000
Police and Communications	351,115	379,090	396,613	416,855	440,099
Community Programs	1,911,619	3,256,624	3,557,203	3,677,223	3,663,300
Miscellaneous Revenues	114,446	197,688	62,614	1,944,758	73,406
Transfers In	-	-	-	-	-
Total Revenues	\$20,364,706	\$22,871,966	\$27,618,618	\$25,553,021	\$23,913,037
Expenditures - by Function					
Administration	\$ 2,902,418	\$ 3,015,046	\$ 3,197,811	\$ 3,545,910	\$ 3,681,173
Parks and recreation	3,632,058	4,144,676	4,546,281	5,689,716	5,366,462
Police	5,872,447	6,019,568	6,540,089	7,021,760	7,487,787
Public Works	4,054,063	4,059,958	4,189,638	5,474,996	5,482,570
Capital Expenditures	1,005,188	573,407	1,000,429	1,368,759	1,929,691
TIF Fees & Reimbursements	47,715	42,709	67,476	53,590	-
Transfers Out	-	-	6,397,381	4,400,000	-
Total Expenditures	\$17,513,889	\$17,855,364	\$25,939,105	\$27,554,731	\$23,947,683
Revenues over (under) expenses	\$ 2,850,817	\$ 5,016,602	\$ 1,679,513	\$ (2,001,710)	\$ (34,646)
Fund Balance, Beginning of Year	\$13,222,743	\$16,073,560	\$21,090,162	\$22,769,675	\$20,767,965
Fund Balance, End of Year	\$16,073,560	\$21,090,162	\$22,769,675	\$20,767,965	\$20,733,319
Net Unassigned Fund Balance	\$10,122,720	\$13,004,183	\$10,835,687	\$11,779,299	\$11,733,626

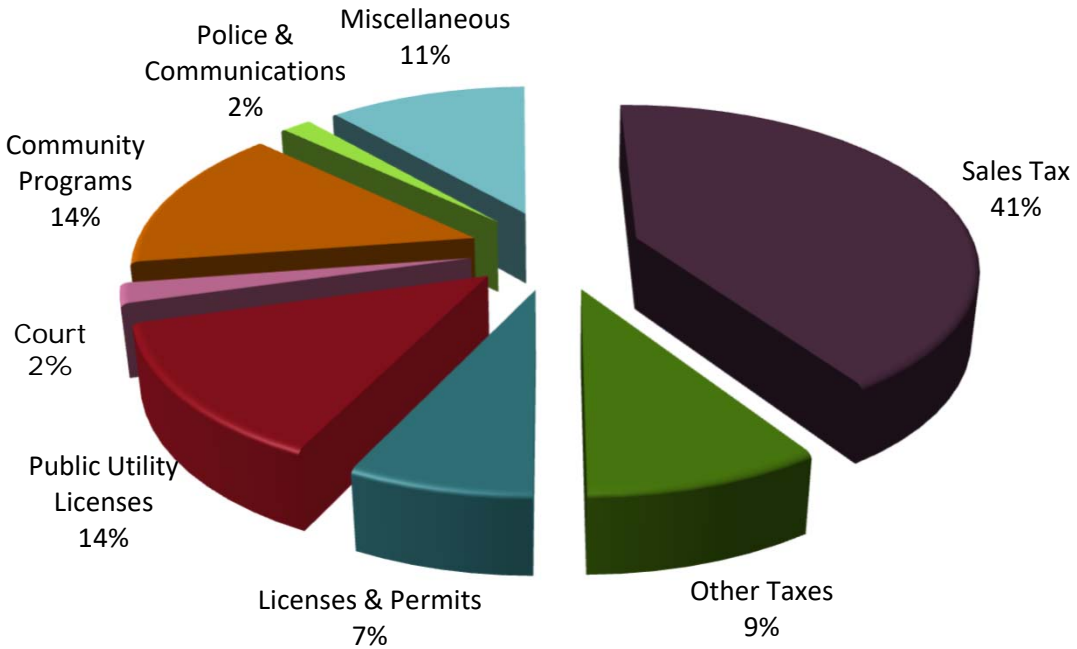


General Fund Revenues

2024 Budget



2023 Estimated



General Fund Revenues

Account Description	2022 Actual	2023 Estimated	2024 Budget
Fund: General			
<u>Revenues</u>			
Sales and Use Taxes			
500001 Sales tax	9,728,492	10,455,500	11,200,000
500005 Sales tax - TIF 2A	210,528	-	-
Total: Sales and Use Taxes	9,939,020	10,455,500	11,200,000

Other Taxes			
500002 Sales tax - vehicles	314,120	315,000	315,000
500025 Cigarette tax	50,398	48,000	45,000
500030 Motor vehicle fees	148,116	144,000	146,000
500040 County road tax	720,395	842,000	785,000
500045 Motor fuel tax	1,004,164	1,024,000	1,044,000
Total: Other Taxes	2,237,193	2,373,000	2,335,000

Licenses & Permits			
501025 Cable TV franchise fees	369,535	354,000	328,000
501026 Tower franchise fees	78,469	69,954	57,400
502001 Business Licenses	822,771	835,000	835,000
502005 Contractor Licenses	49,950	49,000	49,000
502010 Liquor Licenses	19,375	18,600	18,600
502025 Electrical Tests	50	125	75
503001 Petition fees	7,500	2,250	5,000
504001 Housing inspections	69,075	65,000	70,000
504005 Apartment inspections	25,110	23,000	23,500
504010 Commercial inspections	4,094	2,400	3,000
504015 Occupancy permits	465	400	400
504100 Building permits	117,948	140,000	134,000
504101 Contracted building permits	15,278	23,000	16,900
504102 Mechanical permits	61,364	59,000	59,000
504103 Electrical permits	73,075	75,000	73,000
504104 Demolition permits	1,000	500	500
504105 Plumbing permits	91,083	91,000	91,000
504110 Sign permits	4,530	2,500	3,500
504115 Fence permits	9,180	7,300	7,800
504120 Excavation permits - other	0	300	0
504125 Excavation permits - utilities	26,300	15,500	10,000
504130 Site/grading permits/fees	9,523	9,000	5,600
504160 Solicitation permits	0	2,105	-
504199 Miscellaneous permits	1,350	1,300	1,300
Total: Licenses & Permits	1,857,025	1,846,234	1,792,575

General Fund Revenues

Account Description	2022 Actual	2023 Estimated	2024 Budget
Public Utility Licenses			
501001 Gas gross receipts	891,983	895,000	835,000
501002 Water gross receipts	516,664	598,000	523,000
501003 Telephone gross receipts	288,336	285,000	274,000
501004 Electric gross receipts	1,581,178	1,631,000	1,570,000
501006 Protest Telephone gross receipts	24,879	17,492	-
501007 TIF util gross receipts - gas	3,446	-	-
501008 TIF util gross receipts - water	1,007	-	-
501009 TIF util gross receipts - phone	2,782	-	-
501010 TIF util gross receipts - electric	12,096	-	-
Total: Public Utility Licenses	3,322,371	3,426,492	3,202,000
Investment Earnings			
505001 Bank account interest	1,312	45	-
505050 Investment income	172,787	710,000	615,000
Total: Investment Earnings	174,099	710,045	615,000
Donations			
506003 Sponsorships	4,100	5,950	6,350
506005 Tree donations	300	-	-
Total: Donations	4,400	5,950	6,350
Grants and Entitlements			
506500 Miscellaneous grants	5,485,111	\$20,643.00	\$28,600.00
506501 OCDETF/FBI ot reimbursement	18,810	\$17,521.00	\$20,707.00
Total: Grants and Entitlements	5,503,921	38,164	49,307
Court Fines			
503005 Court fines	510,518	505,000	505,000
Total: Court Fines	510,518	505,000	505,000
Sale of Assets/Property			
508100 Sale of surplus property	14,176	125,000	5,000
508150 Sale of capital assets	31,915	23,200	20,000
Total: Sale of Assets/Property	46,091	148,200	25,000
False Alarm Fines			
530002 False alarm fines	7,550	5,600	6,000
Total: False Alarm Fines	7,550	5,600	6,000

General Fund Revenues

Account Description	2022 Actual	2023 Estimated	2024 Budget
Police and Communications			
530003 Police reports	5,285	4,200	4,200
530004 Police record checks	132	250	210
530006 Police training fees	7,702	6,500	6,500
530010 Fingerprinting fees	2,160	1,800	1,800
530052 Inmate security funds	7,548	6,600	6,600
530100 Communications - Manchester	146,384	155,742	166,108
530102 Prisoner housing contract	793	200	500
530103 Police services - Winchester	161,920	172,604	181,156
530110 Police services - Rockwood	64,689	68,959	73,025
Total: Police and Communications	396,613	416,855	440,099
Community Programs - Recreation			
540001 Pavilion rentals	11,680	14,000	14,000
540005 Ball field rentals	1,410	1,400	1,400
540007 Tennis court reservation fees	2,444	336	-
540200 Art commission funds	3,500	-	-
540205 Historical society funds	2,436	4,640	3,500
540215 L.O.A.P. funds	11,741	22,500	23,000
Total: Community Programs - Recreation	33,211	42,876	41,900
Community Programs - Golf Course			
541001 Resident greens fees	113,556	129,000	126,000
541005 Non-resident greens fees	402,530	450,000	412,000
541006 Tournament greens fees	7,226	7,500	7,000
541009 Permanent tee times	2,906	3,200	3,200
541010 Golf carts	164,436	225,000	200,000
541015 Pull carts	2,884	3,000	3,000
541016 Golf carts - tournaments	2,824	3,125	3,100
541060 Junior golf/swim pass - res	740	0	900
541065 Junior golf/swim pass - n/res	1,480	925	900
541180 Golf handicap service	2,880	3,540	3,500
541250 Golf programs	12,846	12,000	8,500
Total: Community Programs - Golf Course	714,308	837,290	768,100

General Fund Revenues

Account Description	2022 Actual	2023 Estimated	2024 Budget
Community Programs - Pro Shop Snack Bar			
541505 Soda fountain sales	10,239	11,500	10,000
541506 On course soda machine	1,064	1,000	1,000
541515 Beer sales	34,451	43,000	40,000
541521 Snack sales	5,227	6,000	5,000
541525 Food/beverages - tournaments	324	100	-
541800 Items for resale - Pro Shop	25,443	30,000	30,000
541900 Receipts overages/(shortages)	-41	-	-
541950 Golf club misc revenues	650	400	300
Total: Community Programs - Pro Shop Snack Bar	77,357	92,000	86,300
Community Programs - Banquet Center			
541400 Event center program fees	-	-	3,000
541510 Beverage sales	32,525	33,000	38,000
541600 Rental fees	32,216	30,000	40,000
541650 Preferred catering fees	880	1,100	1,500
Total: Community Programs - Banquet Center	65,621	64,100	82,500
Community Programs - Aquatic Center			
542001 Daily fees - res adult	21,758	21,397	20,000
542005 Daily fees - res child	16,597	17,435	16,000
542010 Daily fees - non res	313,380	305,654	300,000
542015 Pool pass - res indiv	5,715	6,003	6,000
542016 Pool pass - res sing+1	4,760	5,025	5,000
542017 Pool pass - non res sing+1	921	3,308	3,000
542020 Pool pass - non res indiv	3,406	3,992	4,000
542023 Pool pass - res snr cpl	1,899	3,843	3,500
542024 Pool pass - non res snr cpl	886	817	1,000
542025 Pool pass - res family	80,102	79,241	75,000
542030 Pool pass - non res family	35,940	43,942	43,000
542060 Junior golf/swim pass - res	224	-	300
542065 Junior golf/swim pass - non res	744	620	600
542070 Platinum pass - res	31,658	31,000	30,000
542072 Platinum pass - non res	20,842	21,000	20,000
542098 Wildwood swim passes	10,522	10,876	10,000
542100 Swim lessons	14,858	12,994	14,500
542200 Aqua fitness	2,414	613	1,000
542250 Pool programs	11,093	10,752	10,000
542300 Swim team	25,280	24,400	25,500
542500 Concessions	150,533	129,355	135,000

General Fund Revenues

Account Description	2022 Actual	2023 Estimated	2024 Budget
Community Programs - Aquatic Center (Continued)			
542600 Rental fees	1,975	1,750	2,000
542601 Party rental fees	22,739	24,886	24,000
542800 Items for resale	13	-	-
542900 Receipts overage/(shortage)	130	-	-
Total: Community Programs - Aquatic Center	778,389	758,903	749,400
Community Programs - Community Center			
545001 Daily fees - res	11,559	12,000	12,000
545002 Daily fees - non res	77,870	80,000	80,000
545005 Punch card - res	38,286	30,000	35,000
545006 Punch card - non res	26,336	25,000	26,000
545010 Pass - res	539,111	537,000	540,000
545011 Pass - non res	238,628	239,000	240,000
545055 Business memberships	5,925	6,700	7,000
545070 Platinum pass - res	101,975	110,000	110,000
545072 Platinum pass - non res	68,993	71,000	70,000
545100 Swim lessons	125,056	110,000	123,000
545175 Lifeguard cert fees	5,330	8,500	9,000
545200 Aqua fitness	-140	-	-
545250 Indoor pool special programs	4,395	4,000	4,000
545400 Program fees - res	55,127	53,000	55,000
545405 Program fees - snr	3,409	4,200	3,500
545410 Program fees - non res	24,578	20,000	20,000
545420 Program fees - non res member	-140	-	-
545425 Babysitting	492	1,500	1,100
545450 Summer camp fees - res	166,940	204,934	267,000
545460 Summer camp fees - non res	175,750	142,745	144,000
545475 Personal trainer	39,945	45,000	45,000
545500 Concessions	266	300	300
545506 Soda machine revenue	10,085	7,200	7,000
545550 Vending machine revenue	2,142	3,200	3,000
545600 Rental fees	51,329	51,000	45,000
545602 Birthday parties - res	16,853	10,125	10,000
545603 Birthday parties - non res	29,570	22,000	20,000
545610 Lock-ins	2,300	1,400	-
545700 ID fees	8,523	10,000	9,500
545800 Items for resale	17	-	-
545900 Receipts overage/(shortage)	21	3	-
545950 Miscellaneous	0	-	-
Total: Community Programs - Community Ctr	1,830,531	1,809,807	1,886,400

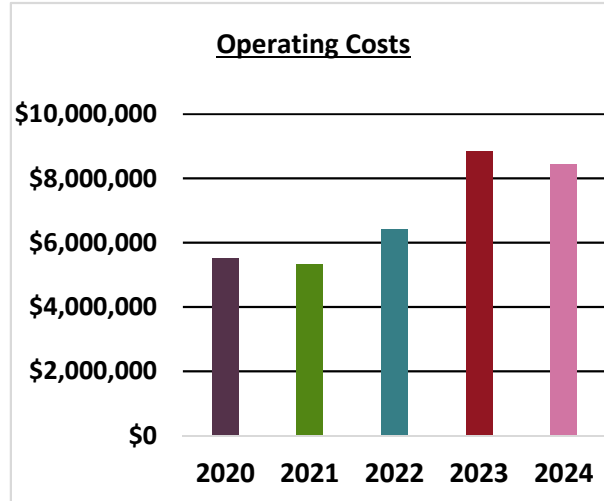
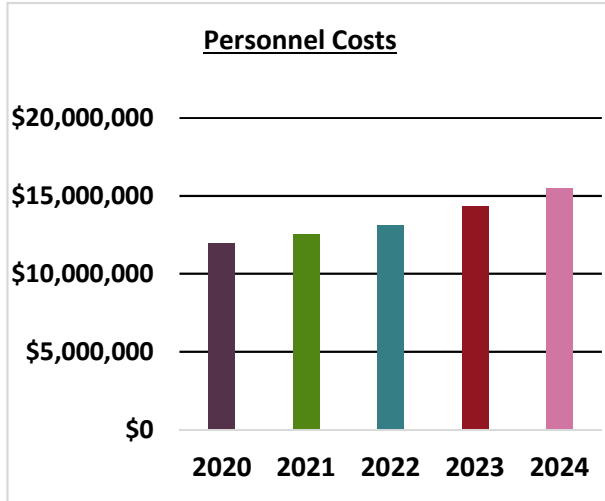
General Fund Revenues

Account Description	2022 Actual	2023 Estimated	2024 Budget
Community Programs - Ballwin Days			
547001 Ballwin Days	57,786	53,847	55,000
Total: Community Programs - Ballwin Days	57,786	53,847	55,000
Miscellaneous Revenues			
504200 Sewer lateral admin fees	14,769	16,133	18,796
506750 Insurance/damage reimbursement	2,978	898,816	-
508001 Rent income	15,300	15,300	15,300
508105 History book sales/royalties	18	84	-
508110 Advertising sales	11,750	14,975	15,600
508200 Admin service charges	4,413	3,000	3,000
508211 Notary service	24	26	10
508300 Previous year collections	-3,508	976,224	2,500
508450 Contracted code enforcement	4,200	4,200	4,200
508500 Contracted court services	12,000	12,000	12,000
508900 Miscellaneous	670	4,000	2,000
Total: Miscellaneous Revenues	62,614	1,944,758	73,406
Revenues Total	27,618,618	25,534,621	23,919,337

General Fund Expenditures

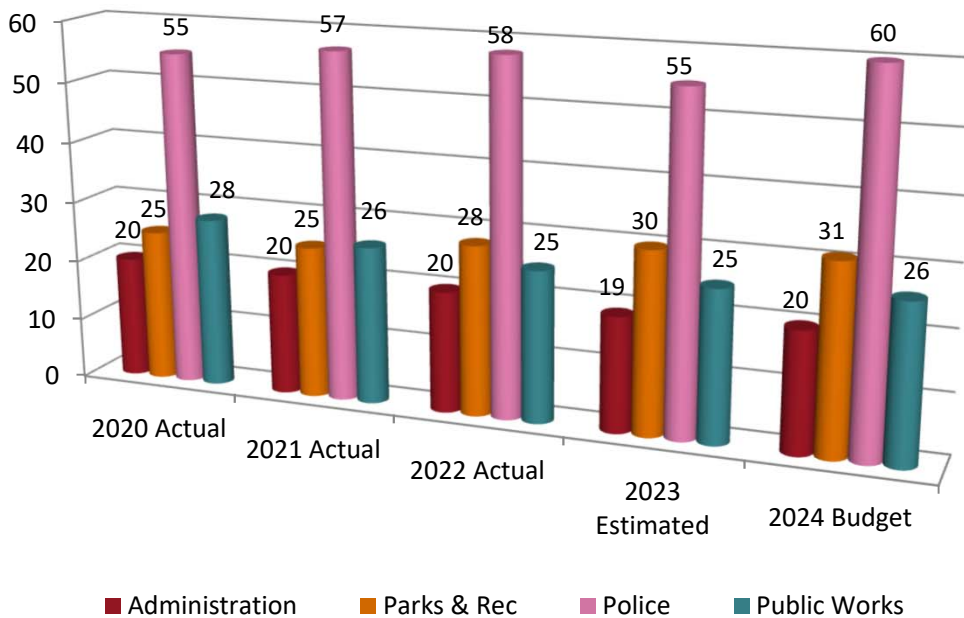
Description	2022 Actual	2023 Estimated	2024 Budget
Personnel Costs			
Wages and Salaries	9,607,451	10,370,607	11,138,253
Benefits	3,517,094	3,939,466	4,361,838
Personnel Costs Total	13,124,545	14,310,073	15,500,091
Operating Costs			
Travel & Training	35,122	51,325	73,555
Utilities	539,099	768,480	622,985
Communications	48,572	51,670	48,660
Rentals	16,632	18,175	17,500
Public Relations - Internal	2,980	6,855	6,770
Public Relations - External	53,965	53,717	57,135
Insurance	324,847	387,273	435,324
Advertising	12,956	10,860	10,600
Repairs & Maintenance	298,959	340,525	308,150
General Supplies	485,716	558,407	531,375
Dues & Subscriptions	26,667	41,210	43,061
Vehicle Expenses	369,864	335,051	317,360
Maintenance Materials	485,807	474,254	581,350
Contractual	2,561,662	4,197,971	3,353,615
Other Operating Expenses	86,426	126,536	110,461
Contingency	-	-	-
Operating Costs Total	5,349,274	7,422,309	6,517,901
Capital Costs			
Computer Hardware/Software	82,325	116,900	198,900
Equipment, Furniture & Vehicles	772,428	1,115,985	1,652,291
Land & Facility Improvements	100,881	43,767	58,500
Streets	44,795	92,107	20,000
Other Capital Expenses	-	-	-
Capital Costs Total	1,000,429	1,368,759	1,929,691
TIF Fees & Reimbursements	67,476	53,590	-
Transfers Out	6,397,381	4,400,000	-
Grand Total	25,939,105	27,554,731	23,947,683

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	
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	131	\$13,124,545	67%	\$6,417,179	33%	\$19,541,724	Actual
2023	129	\$14,310,073	62%	\$8,844,658	38%	\$23,154,731	Estimated
2024	137	\$15,500,091	65%	\$8,447,592	35%	\$23,947,683	Budgeted

Full Time Employees by Department



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

Positions	2022 Actual	2023 Estimated	2024 Budget
General Government:			
City Administrator	1	1	1
Planning/Code Enforcement	9	8	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	29	32
Dispatchers	10	9	11
Administrative Assistant	2	2	2
Public Works:			
Public Works Director	1	1	1
Public Works Superintendent	1	1	1
Administrative Assistant	1	1	1
Foreman	4	4	4
Mechanics	3	3	3
Street Laborers	18	20	21
Parks and Recreation:			
Parks and Recreation Director	1	1	1
Superintendent of Recreation	1	0	0
Superintendent of Parks	1	1	1
Parks Foreman	1	1	1
Recreation Managers	5	4	4
Recreation Specialist	1	3	3
Building Laborers	2	3	3
Park Laborers	4	3	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>131</u>	<u>129</u>	<u>137</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.*

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

- 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.

- Support the City's economic development initiative by collaborating with local economic development organizations. Encourage and support economic development by creating land use policies that attract businesses, foster job creation, and stimulate economic growth.
- Regularly update GIS data to reflect changes in land use, zoning regulations, and other factors that affect planning and zoning decisions. Provide training and support to internal staff and external users to help them effectively access and utilize GIS information.

Workload Measures	2022 Actual	2023 Estimated	2024 Budget
Zoning petitions	9	9	10

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.*

- Get new clerks assimilated and up to speed on our processes.
- 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.
- Analyze the sewer lateral repair program and solicit new bids for the upcoming contract.
- Minimize inspection request and plan review wait times.
- Continue to step up code enforcement efforts on problem houses in the community.
- Focus on continued training and education for the inspectors to build on and expand their code knowledge.

PRIOR YEAR GOALS

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	2022 Actual	2023 Estimated	2024 Budget
Residential occupancy inspections	1,168	1,100	1,100
Commercial occupancy inspections	71	66	70
Building permits	608	670	700
Other permits	2,477	2,500	2,600
Efficiency Measures			
Percentage of plan reviews completed within 14 days	71%	79%	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.
- Streamline social media content into one social media manager to make responding and communicating through social media easier.
- Create an email version of Ballwin Life Magazine to be sent out to residents.

PRIOR YEAR GOALS

The project to create a database of photos (generic, event-specific, facility-specific) to be used in promotional materials for the City continues as we add more events. We have made great headway in the past year, and there are only a handful of events for which we do not have recent pictures.

We have increased the number of advertisers in Ballwin Life Magazine in the business community through promotion.

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.

INFORMATION SERVICES

PROGRAMS & GOALS

Information Services is responsible for design, security, maintenance and upgrades to the city network, internet services, telephone PBX and services, camera systems, and door access systems. This includes the selection, integration and maintenance of all hardware components and software systems that are part of the overall computer network. Information 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.*

Board Directive: *Implement a 5-year technology plan to strengthen the city's security to include hardware infrastructure upgrades and further implementation of cloud-based software solutions.*

- 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 (20), laptops (5) and mobile data terminals (4 - MDT's) throughout the City departments. The typical rotation for each device is 4 years. Budgeted amount for 2024 is \$46,000.
2. Contracted cyber security services (24/7 monitoring and software/tools) to combat cyber threats (\$28,000).
3. The internal City network will continue to be upgraded with several new switches to bring up to current support levels at \$14,000.
4. An older server will be replaced (\$15,000).
5. The door access system installed at the new PD will be used to transition out the older system currently used by the existing buildings (\$12,500).
6. Additional cameras will be installed at city facilities homed out of the camera system installed at the new PD (\$15,000).
7. A server will be installed to handle the non-emergency phone lines for the PD so that those calls can be integrated in the new StL County NG911 system (\$7,000).

PRIOR YEAR GOALS

New computer equipment was purchased and installed based on priority. Converted and implemented the existing time clock server-based product to the vendors Cloud-hosted solution for time & attendance using time clocks. Coordinated move of all IT equipment and services from the old PD to the new PD

including the relocation of the City fiber to the new location hub. Minimal network downtime was incurred during the transition. All switching, servers, and appliances were moved to the new location. A 24/7 cyber security monitoring team was contracted to help support the staff of 2 IT employees. A new Mitel phone controller (PBX) was installed at the new PD during the building transition. All existing phones were moved to new location.

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, seminars and yearly conferences.
- 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. This has allowed us to greatly reduce the number of cases in our legacy system from 869 cases down to 211. Not all of those cases have transitioned to SMC, as some of them were paid and closed and some were dismissed. This consolidation also allows the public greater access to their case(s) online through the State's system, Casenet, and simplifies our dockets for court sessions. The remaining cases are warrant cases with companion subcases in a "suspended" status, some that have been certified to St. Louis County, but have not yet been adjudicated, or are cases that are in probation status.

While we have made great strides with SMC, there is still much to learn, as new deployments of "enhancements and fixes" are released monthly from the Office of State Court Administrators. This program is constantly evolving and requiring additional training, whether it be in person or online.

Workload Measures	2022 Actual	2023 Estimated	2024 Budget
Tickets processed	4,845	4,600	4,700
Warrants issued	1,164	975	900
Cases closed	4,646	3,950	4,000

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, licensing, cash and debt management and purchasing. The program includes the maintenance of all financial records of the city and submits financial reports to the City Administrator and the Board of Aldermen. The program is responsible for meeting all federal, state and local laws governing municipal financial procedures and recordkeeping. To meet these requirements, finance implements internal controls and procedures for the safekeeping of assets, efficient investing, and the timely collection of revenues, vendor payments and procurement.

Strategic Goal: *Resilient Local Economy and City Revenue*

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

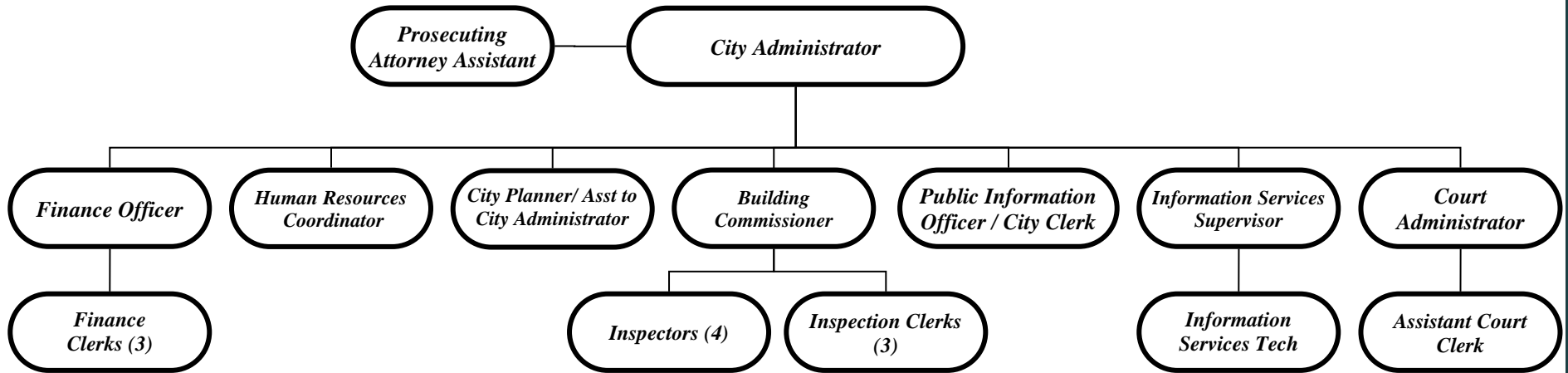
- Assure prudent use of public funds through the utilization of established and recognized accounting techniques and effective procurement procedures.
- Maximize investment yields and minimize debt costs through ongoing analysis of internal and external economic influences.
- Maintain the financial transparency 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.
- Transition to a cloud based software program for payroll services

SIGNIFICANT BUDGETARY ISSUES

1. The cost for credit card service charges increases each year as more residents and businesses pay online for services. \$90,000 is budgeted to be spent in 2024.
2. Payroll services are anticipated to cost \$35,000 with a one-time implementation fee of \$8,000. These expenses will be offset in part by a reduction in the cost for time clock software.

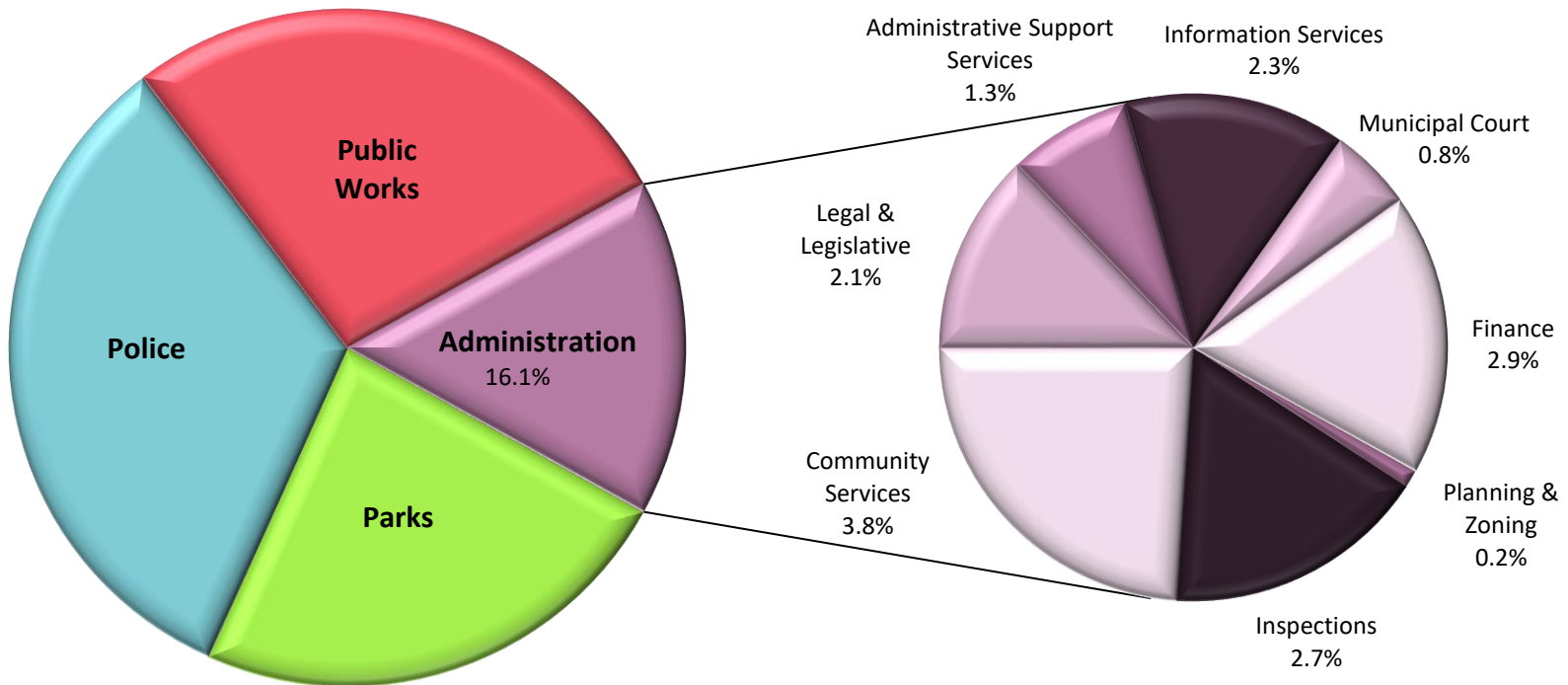
Workload Measures	2022 Actual	2023 Estimated	2024 Budget
Business licenses issued	336	356	350

**Administration Department
2024 Organizational Structure**



Full Time Equivalents: 2022 Actual – 20.54 2023 Estimated – 19.51 2024 Budgeted – 20.55

Administration Budget Expenditures



Administration General Budget Expenditures

Description	2022 Actual	2023 Estimated	2024 Budget
Personnel Costs			
Wages and Salaries	1,446,497	1,561,000	1,590,484
Benefits	523,886	579,301	639,158
Personnel Costs Total	1,970,383	2,140,301	2,229,642
Operating Costs			
Travel & Training	12,319	15,028	30,100
Utilities	23,924	31,400	27,000
Communications	23,439	28,160	26,170
Rentals	1,705	1,900	1,900
Public Relations - Internal	2,037	4,455	4,370
Public Relations - External	43,056	43,268	46,535
Insurance	74,967	94,308	94,026
Advertising	6,170	2,150	2,300
Repairs & Maintenance	10,235	7,149	7,100
General Supplies	15,954	12,903	15,350
Dues & Subscriptions	13,432	15,345	17,136
Vehicle Expenses	9,258	8,975	9,580
Maintenance Materials	192	200	350
Contractual	990,708	1,140,207	1,169,453
Other Operating Expenses	32	161	161
Contingency	-	-	-
Operating Costs Total	1,227,428	1,405,609	1,451,531
Capital Costs			
Computer Hardware/Software	76,843	94,300	167,050
Equipment, Furniture & Vehicles	330	700	700
Land & Facility Improvements	1,886	1,250	1,500
Capital Costs Total	79,059	96,250	169,250
TIF Fees & Reimbursements	67,476	53,590	-
Transfers Out	6,397,381	4,400,000	-
Administration Total	9,741,727	8,095,750	3,850,423

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Department: Administration				
Program: Planning and Zoning				
Personnel Costs				
100001	Regular pay	17,941	24,838	28,204
107000	Workers' compensation ins	767	905	1,435
108000	FICA expense	1,272	1,883	2,158
109000	Health insurance	4,083	4,196	5,759
109005	HRA funding	59	66	107
109010	HRA fees	-	-	18
109050	ACA/PCORI fees	1	1	1
109500	Dental insurance	123	102	125
110001	LAGERS pension	1,609	2,341	2,736
111000	Life insurance	27	25	27
Total: Personnel Costs		25,882	34,357	40,570
Operating Costs				
201050	Misc conferences/meetings	-	155	1,200
201100	Misc seminars/training	-	900	2,000
206001	Gen/auto liability	257	290	470
206003	Property liability	258	297	483
206004	Cyber liability insurance	23	41	87
209009	Maps	-	-	500
209011	Ref & annex materials	4,914	-	500
210001	APA/AICP	276	99	500
Total: Operating Costs		5,728	1,782	5,740
Program Total: Planning and Zoning		31,610	36,139	46,310

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Program: Inspections				
Personnel Costs				
100001	Regular pay	411,667	439,314	423,506
100002	Overtime pay	-	3,401	-
107000	Workers' compensation ins	17,356	20,622	21,543
108000	FICA expense	30,570	33,232	32,398
109000	Health insurance	60,935	61,772	86,774
109005	HRA funding	1,342	1,498	1,605
109010	HRA fees	-	-	271
109050	ACA/PCORI fees	14	15	16
109500	Dental insurance	2,451	2,236	2,700
110001	LAGERS pension	36,762	41,416	41,080
111000	Life insurance	561	517	564
120001	Inspector uniforms	1,059	1,200	1,200
120105	Tests & certifications	1,965	1,700	3,000
Total: Personnel Costs		564,682	606,923	614,657
Operating Costs				
201012	Inspection conferences	4,265	1,550	4,000
201100	Misc seminars/training	-	775	500
203100	Cellular phones	2,293	2,560	2,600
206001	Gen/auto liability	5,810	6,579	7,062
206003	Property liability	5,791	6,730	7,249
206004	Cyber liability insurance	534	925	1,309
209010	Small tools	191	150	150
210003	ICC	145	160	160
210004	MABOI	194	194	200
211100	Motor fuel	7,468	7,200	7,700
213007	Ameren UE reports	161	161	161
213050	Misc contractual services	-	-	200
213011	Weed cutting	-	14,500	-
213065	Vehicle GPS maintenance	666	1,300	1,300
Total: Operating Costs		27,518	42,784	32,591
Program Total: Inspections		592,200	649,707	647,248

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Program: Community Services				
Personnel Costs				
100001	Regular pay	120,563	133,078	142,953
107000	Workers' compensation ins	5,362	6,239	7,272
108000	FICA expense	8,587	10,193	10,936
109000	Health insurance	18,664	26,788	28,707
109005	HRA funding	414	453	542
109010	HRA fees	-	-	91
109050	ACA/PCORI fees	5	5	5
109500	Dental insurance	607	628	652
110001	LAGERS pension	8,537	12,940	13,866
111000	Life insurance	132	138	140
Total: Personnel Costs		162,871	190,462	205,164
Operating Costs				
205103	Employee appreciation	1,179	2,500	2,500
205104	Employee recognition	510	555	570
205106	Employee wellness	263	1,000	1,000
205150	Misc internal public relations	86	400	300
205203	Community Publications	33,124	37,293	40,000
205250	Misc external public relations	8,957	5,000	5,560
206001	Gen/auto liability	1,795	1,991	2,384
206003	Property liability	1,799	2,055	2,447
206004	Cyber liability insurance	166	283	442
213005	Streetlight maintenance	601,395	625,000	656,000
213050	Misc contractual services	9,055	5,630	5,660
Total: Operating Costs		658,329	681,707	716,863
Program Total: Community Services		821,200	872,169	922,027

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Program: Legal and Legislative				
Personnel Costs				
100001	Regular pay	131,782	144,735	150,639
100003	City officials pay	54,000	54,000	54,000
100004	Holiday pay	705	721	823
100010	Part time pay	24,447	24,360	26,981
100055	Auto allowance	5,200	6,450	7,200
107000	Workers' compensation ins	7,790	8,982	10,410
108000	FICA expense	15,524	17,764	18,333
109000	Health insurance	9,646	11,215	13,110
109005	HRA funding	602	653	776
109010	HRA fees	-	-	131
109050	ACA/PCORI fees	7	7	8
109500	Dental insurance	431	410	441
110001	LAGERS pension	17,510	17,433	19,850
111000	Life insurance	109	105	108
Total: Personnel Costs		267,753	286,835	302,810
Operating Costs				
201013	Legislative conferences	-	-	7,500
201050	Misc conferences/meetings	677	650	1,000
206001	Gen/auto liability	2,608	2,866	3,412
206003	Property liability	2,622	2,970	3,503
206004	Cyber liability insurance	241	408	632
206006	Public officials liability	28,905	30,579	31,795
210007	MML	3,510	4,780	4,780
210009	StL Co Municipal League	6,410	7,122	7,122
210010	West County Chamber	520	520	520
211100	Motor fuel	1,700	1,700	1,800
213004	Election expense	12,314	15,500	15,500
213008	Legal services	67,681	85,000	70,000
213009	Code book update	5,694	5,077	5,100
213050	Misc contractual services	7,400	8,432	7,400
213087	Prosecutor services	28,560	30,000	30,000
Total: Operating Costs		168,842	195,604	190,064
Program Total: Legal and Legislative		436,595	482,439	492,874

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Program: Support Services				
Personnel Costs				
100001	Regular pay	129,841	138,872	148,683
107000	Workers' compensation ins	5,608	6,629	7,563
108000	FICA expense	9,375	10,355	11,374
109000	Health insurance	16,496	20,431	22,309
109005	HRA funding	433	482	563
109010	HRA fees	-	-	95
109050	ACA/PCORI fees	5	5	5
109500	Dental insurance	515	512	574
110001	LAGERS pension	11,399	12,476	14,422
111000	Life insurance	165	160	170
112000	Employee assistance expense	917	966	1,014
120003	Admin staff shirts	291	350	350
120502	Physicals & drug testing	4,491	4,100	4,250
120503	Functional capacity testing	3,500	3,325	3,675
120504	Psychological testing	3,900	3,065	3,900
120505	Reference checking	637	600	600
120507	DOT testing	2,430	2,400	2,400
120509	Hepatitis vaccinations	-	-	100
Total: Personnel Costs		190,003	204,728	222,047
Operating Costs				
201014	City manager conferences	2,366	2,484	3,000
201050	Misc conferences/meetings	188	3,000	3,500
201061	SLACMA meetings	90	150	200
201100	Misc seminars/training	20	60	200
202010	Electric	16,480	17,500	18,400
202020	Gas	985	1,400	1,500
202030	Sewer	2,664	5,000	2,800
202040	Water	3,796	7,500	4,300
203001	Telephone	1,086	1,050	1,060
203003	Postage	4,997	6,200	6,200
203100	Cellular phones	857	850	870
204001	Postage meter rental	1,705	1,900	1,900
206001	Gen/auto liability	1,877	2,115	2,479
206003	Property liability	1,882	2,168	2,545
206004	Cyber liability insurance	173	298	459
206007	Bonds	2,568	3,750	3,837
206010	Insurance deductibles	500	10,000	-
207001	Job opening notices	294	300	300
207002	Public hearings, bids, etc	5,876	1,850	2,000
208004	Fire extinguishers maintenance	-	60	50
208005	Generators maintenance	1,480	1,400	1,400
208050	Misc equipment maintenance	7,383	2,500	2,500

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Program: Support Services				
Operating Costs (Continued)				
209001	Coffee supplies	218	265	300
209002	Copy paper	1,131	1,000	1,100
209004	Office supplies	3,471	5,000	4,525
209005	Printing	2,923	2,500	2,500
209014	Govt Center operating supplies	340	300	300
210016	SLACMA	50	50	50
210017	ICMA	-	-	1,384
210018	MCMA	150	150	150
210050	Misc dues & subscriptions	770	1,150	1,150
210066	Notary fees	87	-	-
212026	Building maintenance materials	192	200	300
212029	Ornamentals/trees	-	-	50
213045	Exterminator	499	600	600
213050	Misc contractual services	980	2,240	2,000
213051	Copier maintenance	2,086	3,600	4,080
215032	Misc fees/service charges	32	161	161
Total: Operating Costs		70,196	88,751	78,150
Capital Costs				
219060	Misc office furniture	330	700	700
223520	Bldg equipment & fixtures	1,178	250	500
Total: Capital Costs		1,508	950	1,200
TIF Fees & Reimbursements				
226002	TIF municipal revenues funding	67,476	53,590	-
Total: TIF Fees & Reimbursements		67,476	53,590	-
Transfers Out				
280005	Transfers out	6,397,381	4,400,000	-
Total: Transfers Out		6,397,381	4,400,000	-
Program Total: Support Services		6,726,564	4,748,019	301,397

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Program: Information Services				
Personnel Costs				
100001	Regular pay	154,329	165,501	170,346
100002	Overtime pay	-	3,812	-
107000	Workers' compensation ins	6,539	7,750	8,665
108000	FICA expense	11,112	12,415	13,032
109000	Health insurance	38,646	40,288	44,527
109005	HRA funding	505	563	646
109010	HRA fees	-	-	109
109050	ACA/PCORI fees	6	6	6
109500	Dental insurance	1,161	1,052	1,171
110001	LAGERS pension	13,432	16,502	16,524
111000	Life insurance	168	168	168
Total: Personnel Costs		225,898	248,057	255,194
Operating Costs				
201100	Misc seminars/training	-	1,000	1,000
203010	Internet access	14,205	17,500	15,440
206001	Gen/auto liability	2,189	2,473	2,840
206003	Property liability	2,221	2,532	2,916
206004	Cyber liability insurance	203	348	526
208002	Computer maintenance	924	1,039	1,000
208025	Printer maintenance	448	500	500
208027	Security access maintenance	-	1,500	1,500
208050	Misc equipment maintenance	-	150	150
209006	Telephone system	-	1,200	1,200
209010	Small tools	-	88	75
209050	Misc operating supplies	-	250	250
210050	Misc dues & subscriptions	200	200	200
211100	Motor fuel	90	75	80
213014	Telephone system maintenance	5,825	5,825	8,000
213050	Misc contractual services	50,943	109,115	89,600
Total: Operating Costs		77,248	143,795	125,277
Capital Costs				
219001	Computer software/upgrades	173	1,500	1,500
219002	Computer hardware/parts	1,025	3,000	2,000
219003	Printers	-	500	10,000
219004	Computers/servers	70,101	78,300	128,300
219040	Licenses	5,464	9,000	23,250
223520	Bldg equipment & fixtures	708	1,000	1,000
Total: Capital Costs		77,471	93,300	166,050
Program Total: Information Services		380,617	485,152	546,521

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Program: Court				
Personnel Costs				
100001	Regular pay	100,044	106,975	110,584
100002	Overtime pay	523	-	-
100005	Court officials pay	16,873	16,832	18,879
107000	Workers' compensation ins	6,132	7,163	8,000
108000	FICA expense	8,807	9,317	9,904
109000	Health insurance	12,432	13,356	14,158
109005	HRA funding	474	520	596
109010	HRA fees	-	-	101
109050	ACA/PCORI fees	5	5	6
109500	Dental insurance	774	765	781
110001	LAGERS pension	9,021	10,434	10,727
111000	Life insurance	168	139	168
Total: Personnel Costs		155,253	165,506	173,904
Operating Costs				
201037	Court conferences	1,647	1,900	3,200
201038	Judge conferences	843	1,300	1,500
201100	Misc seminars/training	40	100	200
206001	Gen/auto liability	2,053	2,285	2,622
206003	Property liability	1,965	2,355	2,692
206004	Cyber liability insurance	184	324	486
209005	Printing	2,247	1,600	2,300
209050	Misc operating supplies	182	200	250
210049	StL Assn of Court Administrators	180	100	100
210051	MO Assn of Court Administrators	240	120	120
210065	Judges association	200	200	200
213036	REJIS	10,033	9,200	11,000
213040	Prisoner incarceration	-	-	500
213050	Misc contractual services	-	-	250
213058	Mental health court	-	-	1,000
213066	Record retention/destruction	100	150	200
213084	Public Defender	2,475	3,000	3,500
Total: Operating Costs		22,389	22,834	30,120
Program Total: Court		177,642	188,340	204,024

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Program: Finance				
Personnel Costs				
100001	Regular pay	278,582	298,111	307,686
107000	Workers' compensation ins	11,805	13,960	15,652
108000	FICA expense	20,887	22,554	23,538
109000	Health insurance	38,587	36,554	35,208
109005	HRA funding	912	1,014	1,166
109010	HRA fees	-	-	197
109050	ACA/PCORI fees	10	11	11
109500	Dental insurance	1,934	1,817	1,656
110001	LAGERS pension	24,988	29,076	29,846
111000	Life insurance	336	336	336
Total: Personnel Costs		378,041	403,433	415,296
Operating Costs				
201016	Finance conferences	1,827	500	500
201100	Misc seminars/training	355	504	600
205250	Misc external public relations	975	975	975
206001	Gen/auto liability	3,952	4,454	5,131
206003	Property liability	4,021	4,565	5,267
206004	Cyber liability insurance	368	627	951
209004	Office supplies	-	-	1,100
209005	Printing	304	350	300
209015	History books	34	-	-
210014	GFOA	425	425	425
210015	GFOA MO	75	75	75
213002	Microfilming	-	10,327	-
213012	Finance software support	67,314	69,160	71,022
213013	Payroll software support	-	-	43,000
213015	Annual financial audit	23,500	29,110	29,100
213017	Sales tax reports	100	80	80
213018	Banks service charges	10,769	11,300	11,700
213019	Credit card service charges	75,659	84,400	90,000
213057	Financial advisory services	7,500	11,500	12,500
Total: Operating Costs		197,178	228,352	272,726
Capital Costs				
219001	Computer software/upgrades	80	2,000	2,000
Total: Capital Costs		80	2,000	2,000
Program Total: Finance		575,299	633,785	690,022
Department Total: Administration		9,741,727	8,095,750	3,850,423

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 31 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 Vlasik 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.

SIGNIFICANT BUDGETARY ISSUES

1. Construct New Playground at Vlasik Park with funds provided by the Municipal Park Grant Commission. This is budgeted in the Capital fund.
2. Improve several tennis/pickleball courts in New Ballwin and Vlasik Parks.

3. Improve outdoor basketball goals by replacing the 30 year old backboard and rims at New Ballwin and Holloway Parks.
4. Reseal and stripe the Old Ballwin School House parking lot.

PRIOR YEAR GOALS

The Holloway Park Improvement project was completed in the summer of 2023. The project was made possible with funding from the Land Water Conservation Fund. New walkways, playground, pavilion, restroom and pickleball courts were included in the project. A municipal park grant was awarded in 2022 for the first phase of the Vlasis Playground project and a second grant was also awarded in 2023 for the second phase of the Vlasis Playground project. The grants combined equate to \$1,150,000 in the approximately \$1,600,000 budget.

Efficiency Measures	2022 Actual	2023 Estimate	2024 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 greens.



- Implement a good mix of Pro Shop merchandise to be a legitimate revenue stream for the golf course.
- Strive to be a stand out in the local golf community with an onsite golf simulator.
- Expand Event Center bookings.

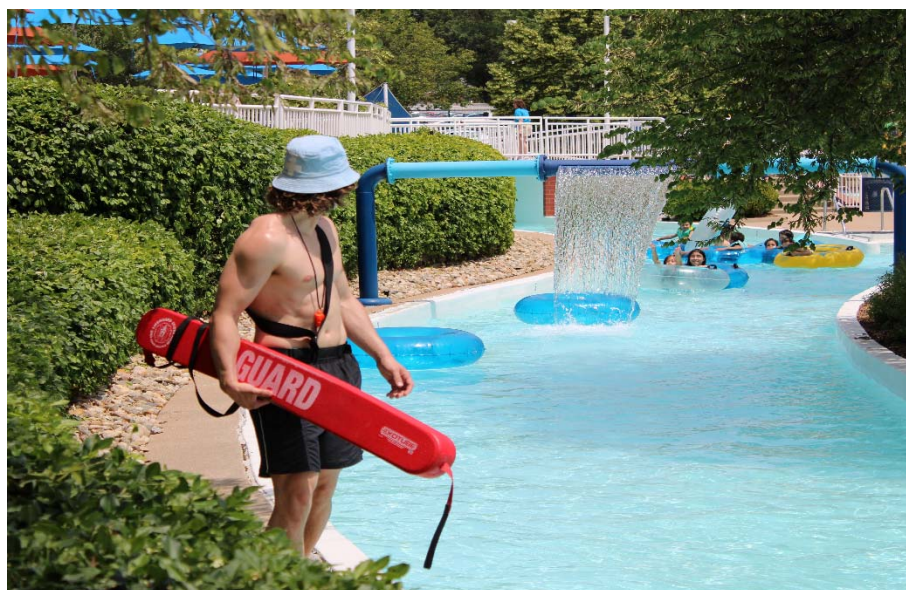
SIGNIFICANT BUDGETARY ISSUES

1. Continue with year two (2) on a five (5) year lease agreement for a fleet of electric golf carts lease payments equating to \$31,000.
2. Purchase new Fairway Mower for \$88,000.
3. Rebuild golf hitting cage in-house for \$7,000.

Workload Measures	2022 Actual	2023 Estimate	2024 Budget
Golf course rounds	36,613	41,000	33,000
Efficiency Measures			
Cost Recovery	88%	84%	79%

PRIOR YEAR GOALS

The department strives for the golf course to realize an 80% cost recovery each year. Staff does this by ensuring the course is kept in great condition and that the Pro Shop and Events Center become a more profitable portion of the golf course operation. In 2023 we purchased a greens roller, began our lease of new electric carts, purchased new audio visual equipment for the Event Center. We continue to expand working with various community groups in order to promote the game of golf.



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. Remove more mature plants and replace with younger plants.
- Ensure that equipment is well maintained, operating efficiently and visually free from rust and defects.
- Create a culture of respect, accountability and enjoyment in order to attract as many seasonal staff as needed.



SIGNIFICANT BUDGETARY ISSUES

1. Invest time and funds into maintaining aging Aquatic Center systems.
2. Increase lifeguard starting pay by 25% to help address recruiting issues.

Workload Measures	2022 Actual	2022 Estimate	2024 Budget
Membership Revenue	\$197,619	\$208,218	201,400
Attendance	80,652	61,911	65,000
Swim Team Participation	174	178	175
Swim Lesson Revenue	\$14,857	\$12,994	\$14,500

Efficiency Measures			
Cost Recovery	110%	83%	84%

PRIOR YEAR GOALS

In 2023 we maintained staffing levels that were sufficient to operate the Aquatic Center most of the season. As with most of the country, it has become more difficult to fully staff the facility. Competing with other communities is part of the challenge but generally speaking there are less people working and even less committed to lifeguarding. Much time was spent on holding staff accountable for their shifts and employment agreements.

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.

- Serve as a hub for recreation and relationship building by providing space and outlet for building community pride.



- Maintain the facility for the enjoyment of visitors and to enhance revenue.
- Keep fitness equipment up to date in order to better serve guests and keep the facility competitive with other centers.
- Operate efficiently as payroll and other operational expenses continue to rise in order to keep user fees family friendly.
- Balance facility usage for the enjoyment of multiple user groups.
- Provide a catalog of recreational and community programs that residents need and want.

SIGNIFICANT BUDGETARY ISSUES

1. Paint exterior of The Pointe - \$30,000.
2. Refinish gym and aerobic room floors - \$7,500.
3. 25% increase in pay for Lifeguards.
4. Purchase two Stairclimbers for fitness area - \$15,000.

Workload Measures	2022 Actual	2023 Estimate	2024 Budget
Program Registrations	25,452	27,000	30,000
Pointe Attendance	250,144	276,000	303,000
Insurance Memberships	3,900	4,600	5,000
Camp Revenue	\$342,690	\$345,772	\$411,000
Day Camp Participation	2,412	2,114	2,200
Membership Revenue	\$954,632	\$963,700	\$967,000
Efficiency Measures	2022 Actual	2023 Estimate	2024 Budget
Cost Recovery	102%	98%	91%
Camp Satisfaction Survey	68%	88%	100%
Swim Lesson Registrations	1,300	1,300	1,500

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

- Conduct routine preventative maintenance plan at all City facilities.
- Respond to requests from all city departments for building repairs, maintenance and assistance with projects.

- Continuation of routine custodial services for Community Center, Police Department, Government Center and Golf Course Pro Shop and Events Center.

SIGNIFICANT BUDGETARY ISSUES

1. Floor Scrubber for Police Department building - \$10,000.
2. Maintenance Truck for maintenance staff - \$75,000.

BALLWIN DAYS

PROGRAMS & GOALS

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

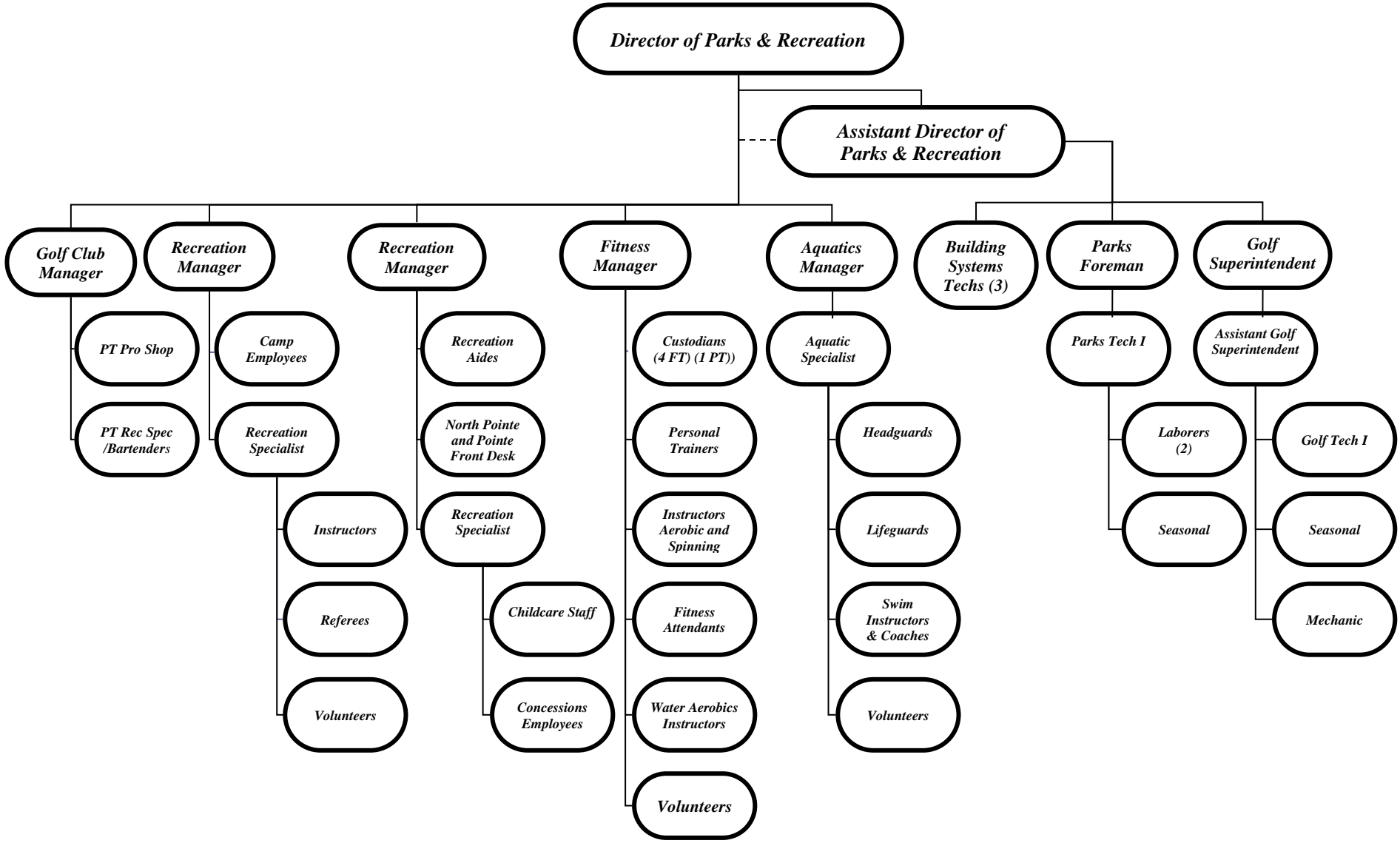
Strategic Goal: A Distinctive Image for Ballwin

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

Efficiency Measures	2022 Actual	2023 Estimate	2024 Budget
Cost Recovery	89%	84%	75%

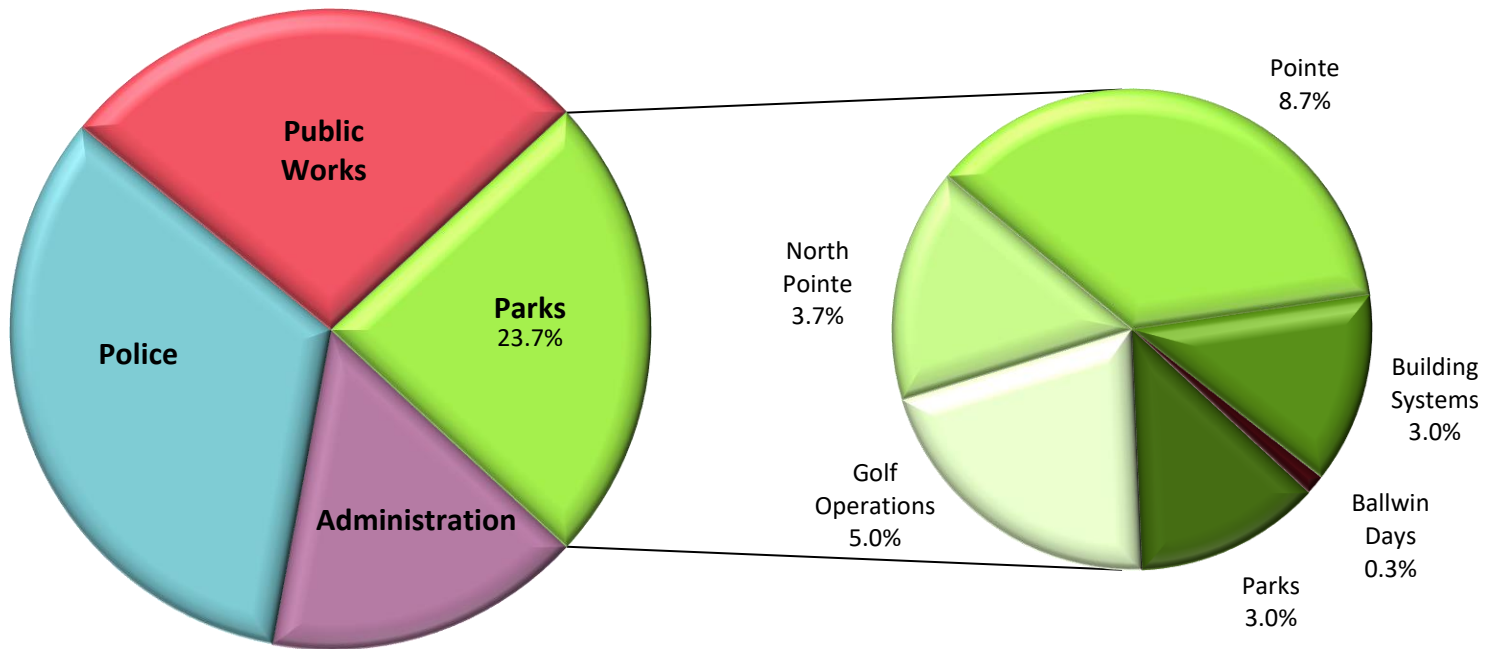


Parks & Recreation Department 2024 Organizational Structure



Full Time Equivalents: 2022 Actual – 65.29 2023 Estimated – 66.11 2024 Budgeted – 68.00

Parks & Recreation Budget Expenditures



Parks & Recreation General Budget Expenditures

Description	2022 Actual	2023 Estimated	2024 Budget
Personnel Costs			
Wages and Salaries	2,462,756	2,640,046	2,956,799
Benefits	746,482	827,001	889,923
Personnel Costs Total	3,209,238	3,467,047	3,846,722
Operating Costs			
Travel & Training	9,480	9,177	9,075
Utilities	458,386	639,210	489,910
Communications	7,282	6,850	7,010
Rentals	1,496	1,500	2,000
Public Relations - External	4,957	3,449	2,400
Insurance	81,602	95,577	111,902
Advertising	6,786	8,110	7,700
Repairs & Maintenance	147,031	149,503	132,050
General Supplies	300,853	369,254	349,975
Dues & Subscriptions	7,471	17,470	17,665
Vehicle Expenses	39,784	29,533	31,680
Maintenance Materials	86,299	86,454	123,000
Contractual	149,713	742,257	180,273
Other Operating Expenses	35,903	64,325	55,100
Contingency	-	-	-
Operating Costs Total	1,337,043	2,222,669	1,519,740
Capital Costs			
Equipment, Furniture & Vehicles	145,388	237,399	252,417
Land & Facility Improvements	98,995	42,517	55,000
Capital Costs Total	244,383	279,916	307,417
Transfers Out	-	-	-
Parks and Recreation Total	4,790,664	5,969,632	5,673,879

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Department: Parks and Recreation				
Program: Parks				
Personnel Costs				
100001	Regular pay	319,723	326,349	324,136
100002	Overtime pay	3,925	3,500	6,500
100004	Holiday pay	101	300	300
100010	Part time pay	-	6,400	14,750
107000	Workers' compensation ins	15,114	17,931	17,518
108000	FICA expense	23,317	24,765	26,445
109000	Health insurance	76,951	83,262	68,267
109005	HRA funding	1,168	1,303	1,305
109010	HRA fees	-	-	220
109050	ACA/PCORI fees	12	13	13
109500	Dental insurance	2,547	2,603	2,595
110001	LAGERS pension	27,706	29,072	31,074
111000	Life insurance	469	475	475
120009	Uniforms parks	1,690	3,200	3,200
Total: Personnel Costs		472,723	499,173	496,798

Operating Costs

201041	MPRA conference	1,500	-	395
201050	Misc conferences/meetings	1,647	2,320	2,500
201100	Misc seminars/training	75	-	200
202010	Electric	15,881	16,100	16,900
202020	Gas	1,244	1,150	1,200
202030	Sewer	2,053	2,200	2,290
202040	Water	5,161	900	4,500
203001	Telephone	190	185	190
203108	Two way radios	325	265	265
204050	Misc equipment rentals	-	1,000	1,000
205225	Historical Society	161	209	300
205230	Arts Commission	72	55	100
206001	Gen/auto liability	5,951	6,701	6,748
206003	Property liability	5,002	5,879	5,918
206004	Cyber liability insurance	462	805	1,064
206010	Insurance deductibles	500	-	-
208004	Fire extinguishers maintenance	-	250	250
208014	Wildlife maintenance	3,740	6,500	6,000
208050	Misc equipment maintenance	7,622	8,000	8,000
208051	Path/parking lot maintenance	9,222	-	-
208061	Holloway Park maintenance	1,200	3,903	2,500
208062	New Ballwin Park maintenance	7,863	2,500	7,800
208063	Vlasis Park maintenance	10,455	15,000	16,000
208064	Ferris Park maintenance	4,637	1,800	2,500
208065	Greenfield Commons maintenance	1,165	5,250	4,500

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Program: Parks				
Operating Costs (Continued)				
208068	Log cabin maintenance	1,339	200	500
208069	Historical school house maint	237	-	500
209001	Coffee supplies	47	150	150
209010	Small tools	354	612	700
209026	Insecticides/pesticides	2,784	3,000	2,500
209029	Safety equipment	24	500	500
210052	NPRA	450	470	500
210053	MPRA	1,000	1,000	1,000
211100	Motor fuel	11,381	9,670	10,400
212014	Bandwagon maintenance	1,730	-	500
212030	Median maintenance materials	-	1,500	500
213050	Misc contractual services	2,500	222,468	3,000
213083	Median Maintenance Services	12,937	16,000	16,500
215026	Art Commission expenses	1,100	1,100	1,100
215028	Trees purchased	625	1,700	1,500
215030	Historical Society escrow expenses	1,219	12,650	1,500
215033	L.O.A.P. escrow expenses	10,998	22,900	23,000
Total: Operating Costs		134,853	374,892	155,470
Capital Costs				
219099	Misc equipment <\$7500	902	1,000	600
221502	Trucks	-	65,482	-
222050	Misc capital equipment	-	32,054	-
224010	N Ballwin Park improvements	98,995	-	30,000
224020	Vlasis Park improvements	-	-	15,000
224041	Path/parking lot improvements	-	20,562	10,000
Total: Capital Costs		99,897	119,098	55,600
Program Total: Parks		707,473	993,163	707,868

General Budget Expenditures by Program

Account		2022	2023	2024
Number	Description	Actual	Estimated	Budget
Program: Golf Operations				
Personnel Costs				
100001	Regular pay	312,479	339,896	336,670
100002	Overtime pay	15,196	18,500	18,500
100004	Holiday pay	3,341	5,100	6,500
100016	Part time - golf course	27,322	38,100	39,100
100017	Part time - pro shop	89,581	96,504	100,659
100021	Part time - events center	-	8,900	21,550
107000	Workers' compensation ins	19,872	23,569	27,002
108000	FICA expense	33,269	38,031	40,762
109000	Health insurance	64,009	67,051	72,895
109005	HRA funding	1,536	1,713	2,012
109010	HRA fees	-	-	339
109050	ACA/PCORI fees	17	18	20
109500	Dental insurance	2,463	2,371	2,517
110001	LAGERS pension	27,210	35,038	35,082
111000	Life insurance	451	458	542
120010	Uniforms golf operations	1,971	1,700	1,700
Total: Personnel Costs		598,717	676,949	705,850
Operating Costs				
Electric	Golf pro meetings	0	485	400
201100	Misc seminars/training	1,062	1,756	500
202010	Electric	17,961	20,500	17,000
202020	Gas	4,227	3,700	3,900
202030	Sewer	2,796	3,460	3,600
202040	Water	75,099	112,000	90,000
203001	Telephone	1,617	1,200	1,220
204010	Golf operations rentals	300	500	500
205250	Misc external public relations	2,520	500	500
206001	Gen/auto liability	7,824	8,808	10,401
206003	Property liability	6,817	7,729	9,123
206004	Cyber liability insurance	620	1,058	1,640
206011	Liquor liability insurance	847	2,297	2,900
208004	Fire extinguishers maintenance	240	300	300
208050	Misc equipment maintenance	24,072	25,000	25,000
208051	Path/parking lot maintenance	0	20,100	-
209001	Coffee supplies	84	200	200
209004	Office supplies	1,452	800	1,500
209005	Printing	609	0	-
209010	Small tools	527	1,500	1,000
209028	Food/beverages tournaments	161	0	-
209030	Golf cart parts	2,146	1,200	1,200
209031	Pro shop alcohol	18,987	18,000	18,000
209032	Event Center alcohol	5,933	10,500	11,000

General Budget Expenditures by Program

Account		2022	2023	2024
Number	Description	Actual	Estimated	Budget
Program: Golf Operations				
Operating Costs (Continued)				
209033	Soda	6,393	8,300	8,000
209034	Food	3,049	3,700	4,000
209035	Paper products	1,615	800	1,000
209036	Course fixtures	4,242	5,400	5,000
209045	Misc programs supplies	815	1,500	2,500
209050	Misc operating supplies	840	900	900
210055	USGA	150	300	150
210059	Metro Amateur Golf	2,570	3,000	3,000
210061	Mississippi Valley Turf	380	485	500
211100	Motor fuel	20,411	12,300	13,200
211150	Motor oil	470	1,083	1,100
212017	Sand	4,765	6,400	5,000
212018	Herbicides/insecticides	16,816	14,341	17,000
212019	Fungicides	17,402	22,000	19,000
212020	Fertilizers	8,960	10,050	9,000
212021	Paint	299	500	500
212022	Golf course repairs	4,922	5,000	5,000
212026	Building maintenance materials	323	500	500
212027	Sod replacement	5,069	4,800	5,000
212028	Sod/seed	1,565	1,500	1,500
212029	Ornamentals/trees	1,621	2,063	2,000
212050	Misc maintenance materials	4,922	4,300	6,000
213025	HVAC repairs	1,768	2,000	2,000
213045	Exterminator	1,283	3,300	-
213049	Instructor services	3,139	2,800	1,300
213050	Misc contractual services	15,377	10,000	9,000
213060	Software maintenance	5,502	8,437	5,800
213082	Media access	1,633	1,500	1,500
215024	Licenses	900	800	800
215025	Items for resale	20,983	25,000	25,000
Total: Operating Costs		334,085	404,652	355,134
Capital Costs				
219099	Misc equipment <\$7500	6,320	7,145	7,000
222050	Misc capital equipment	-	26,127	-
222510	Mowers	30,471	16,813	88,000
222515	Golf carts	-	31,817	31,817
223520	Bldg equipment & fixtures	-	12,000	-
Total: Capital Costs		36,791	93,902	126,817
Program Total: Golf Operations		969,593	1,175,503	1,187,801

General Budget Expenditures by Program

Account		2022	2023	2024
Number	Description	Actual	Estimated	Budget
Program: Aquatic Center Operations				
Personnel Costs				
100001	Regular pay	26,836	21,765	22,417
100002	Overtime pay	8	1,271	1,600
100004	Holiday pay	8,206	10,000	8,100
100014	Part time - aquatics	226,510	279,134	312,861
100030	Part time - front desk	25,389	31,832	33,628
100031	Part time - concessions	39,412	42,863	51,406
107000	Workers' compensation ins	16,696	19,177	21,792
108000	FICA expense	24,964	29,595	33,318
109000	Health insurance	816	-	5,161
109005	HRA funding	1,291	1,394	1,623
109010	HRA fees	-	-	274
109050	ACA/PCORI fees	14	15	16
109500	Dental insurance	52	-	78
110001	LAGERS pension	1,927	2,124	4,087
111000	Life insurance	42	34	34
120012	Uniforms pool	3,767	3,114	3,300
120105	Tests & certifications	3,966	2,209	4,000
Total: Personnel Costs		379,896	444,527	503,695

Operating Costs

202010	Electric	42,942	40,800	42,800
202030	Sewer	51,135	108,000	52,000
202040	Water	51,061	127,300	77,000
203100	Cellular phones	23	-	-
205250	Misc external public relations	230	685	500
206003	Property liability	5,579	6,378	7,362
206004	Cyber liability insurance	513	872	1,324
207050	Miscellaneous advertising	615	700	700
208004	Fire extinguishers maintenance	132	250	250
208050	Misc equipment maintenance	21,941	20,000	20,000
209004	Office supplies	2,604	6,101	3,600
209029	Safety equipment	1,796	1,428	1,500
209033	Soda	11,242	18,500	14,000
209034	Food	50,444	49,300	50,000
209037	Chemicals	29,677	43,000	35,000
209045	Misc programs supplies	1,908	4,800	1,500
209048	Birthday party supplies	3,603	5,570	4,500
209050	Misc operating supplies	121	227	700
210062	Swim league	2,406	11,700	12,000
213046	American Red Cross	300	300	300
213049	Instructor services	5,035	-	1,300
213050	Misc contractual services	1,142	214,664	31,500
213060	Software maintenance	7,426	5,178	9,549

General Budget Expenditures by Program

Account		2022	2023	2024
Number	Description	Actual	Estimated	Budget
Program: Aquatic Center Operations				
Operating Costs (Continued)				
215024	Licenses	-	100	100
Total: Operating Costs		291,875	665,853	367,485
Capital Costs				
219050	Signage	223	-	200
219099	Misc equipment <\$7500	4,051	4,490	11,425
219420	Pool equipment	30,196	9,090	11,375
Total: Capital Costs		34,470	13,580	23,000
Program Total: Aquatic Center Operations		706,241	1,123,960	894,180

General Budget Expenditures by Program

Account		2022	2023	2024
Number	Description	Actual	Estimated	Budget
Program: Community Center				
Personnel Costs				
100001	Regular pay	407,057	419,431	429,118
100002	Overtime pay	694	2,000	2,000
100004	Holiday pay	11,239	12,500	13,500
100011	Part time - Pointe	259,760	287,755	330,914
100012	Part time - daycamp	153,890	146,663	206,102
100014	Part time - aquatics	185,493	162,318	254,889
100015	Part time - lock-ins	1,157	1,813	-
107000	Workers' compensation ins	46,668	54,927	62,963
108000	FICA expense	76,736	77,986	94,172
109000	Health insurance	65,636	73,415	76,352
109005	HRA funding	3,607	3,992	4,691
109010	HRA fees	-	-	792
109050	ACA/PCORI fees	38	41	46
109500	Dental insurance	1,876	2,001	2,068
110001	LAGERS pension	31,111	39,255	43,183
111000	Life insurance	566	588	512
112000	Employee assistance expense	917	966	1,014
115000	Unemployment ins	854	-	-
120050	Uniforms misc staff	2,426	2,500	3,000
120105	Tests & certifications	1,695	2,000	3,000
120505	Reference checking	1,425	2,000	2,000
Total: Personnel Costs		1,252,845	1,292,151	1,530,316

Operating Costs

201041	MPRA conference	1,234	2,316	1,580
201050	Misc conferences/meetings	3,166	1,500	2,500
201094	Am Red Cross instructor training	704	800	800
201095	Metro parks meetings	92	-	200
202010	Electric	114,580	110,500	116,000
202020	Gas	13,952	2,400	2,520
202030	Sewer	29,006	37,200	26,200
202040	Water	31,289	53,000	34,000
203001	Telephone	1,793	1,735	1,820
203003	Postage	131	-	-
203100	Cellular phones	537	440	480
203108	Two way radios	1,974	2,300	2,300
204050	Misc equipment rentals	1,196	-	500
205250	Misc external public relations	1,974	2,000	1,000
206001	Gen/auto liability	18,283	20,425	24,137
206003	Property liability	15,512	17,982	21,171
206004	Cyber liability insurance	1,435	2,472	3,825
207050	Miscellaneous advertising	6,121	7,000	7,000
208004	Fire extinguishers maintenance	140	500	500

General Budget Expenditures by Program

Account		2022	2023	2024
Number	Description	Actual	Estimated	Budget
Program: Community Center				
Operating Costs (Continued)				
208018	Exercise equipment maintenance	2,456	2,500	4,000
208023	Aquarium maintenance	4,484	2,400	2,400
208024	Water testing	999	1,000	1,000
208050	Misc equipment maintenance	45,086	34,000	30,000
209001	Coffee supplies	71	150	200
209004	Office supplies	5,132	6,000	6,000
209005	Printing	1,464	1,000	1,500
209010	Small tools	-	100	100
209029	Safety equipment	540	500	500
209033	Soda	6,379	7,000	7,000
209034	Food	-	936	300
209037	Chemicals	11,595	12,000	12,000
209039	Pool program supplies	550	1,722	1,000
209040	ID supplies	766	1,518	1,200
209041	Fitness supplies	2,118	2,500	2,500
209042	Game room/athletic supplies	1,383	1,500	1,500
209043	Babysitting supplies	510	500	500
209044	Daycamp supplies	24,541	60,100	60,000
209045	Misc programs supplies	38,330	35,000	35,000
209048	Birthday party supplies	12,893	12,500	12,500
209049	Senior programs supplies	3,953	3,250	3,250
210053	MPRA	515	515	515
211100	Motor fuel	535	450	480
212026	Building maintenance materials	6,500	-	37,500
213022	Window cleaning	-	875	900
213045	Exterminator	946	1,000	1,000
213049	Instructor services	24,360	20,000	20,000
213050	Misc contractual services	11,951	173,232	12,634
213051	Copier maintenance	1,993	2,500	2,500
213053	ADA services	10,338	10,338	10,500
213071	Software Maintenance	11,528	16,645	14,490
213082	Media access	4,139	4,200	4,500
215024	Licenses	75	75	2,100
215025	Items for resale	3	-	-
Total: Operating Costs		479,252	678,576	536,102

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Program: Community Center				
Capital Costs				
219050	Signage	11	-	-
219099	Misc equipment <\$7500	123	-	-
219455	Workout Equipment	72,854	32,200	15,000
223520	Bldg equipment & fixtures	-	9,955	-
Total: Capital Costs		72,988	42,155	15,000
Program Total: Community Center		1,805,085	2,012,882	2,081,418

General Budget Expenditures by Program

Account		2022	2023	2024
Number	Description	Actual	Estimated	Budget
Program: Building Services				
Personnel Costs				
100001	Regular pay	314,856	344,289	362,021
100002	Overtime pay	1,965	2,000	3,750
100004	Holiday pay	2,245	2,700	2,500
100010	Part time pay	15,816	20,160	41,328
107000	Workers' compensation ins	16,184	19,264	21,080
108000	FICA expense	24,277	27,216	31,334
109000	Health insurance	84,650	89,630	91,528
109005	HRA funding	1,250	1,400	1,570
109010	HRA fees	-	-	265
109050	ACA/PCORI fees	14	15	15
109500	Dental insurance	3,282	3,054	3,078
110001	LAGERS pension	25,803	33,519	35,722
111000	Life insurance	629	622	622
120002	Building services uniforms	706	900	900
120100	College tuition	718	54	-
Total: Personnel Costs		492,395	544,823	595,713
Operating Costs				
203100	Cellular phones	-	725	735
203108	Two way radios	692	-	-
206001	Gen/auto liability	6,285	7,091	7,995
206003	Property liability	5,467	6,217	7,013
206004	Cyber liability insurance	505	863	1,281
208004	Fire extinguishers maintenance	-	50	50
209010	Small tools	1,316	600	500
209018	Janitorial supplies	23,302	22,000	22,500
209021	Building supplies	40	225	225
209029	Safety equipment	-	200	200
211100	Motor fuel	6,987	6,030	6,500
Total: Operating Costs		44,594	44,001	46,999
Capital Costs				
219099	Misc equipment <\$7500	237	3,000	2,000
222050	Misc capital equipment	-	8,181	85,000
Total: Capital Costs		237	11,181	87,000
Program Total: Building Services		537,226	600,005	729,712

General Budget Expenditures by Program

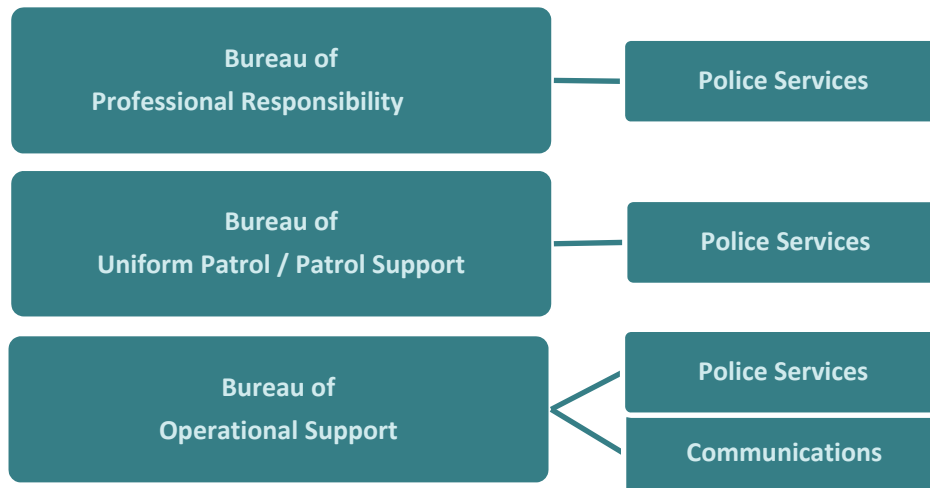
Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Program: Ballwin Days Program				
Personnel Costs				
100002	Overtime pay	10,554.00	8,003.00	12,000.00
108000	FICA expense	807.00	612.00	918.00
110001	LAGERS pension	950.00	809.00	1,432.00
120016	Committee staff shirts	351.00	0.00	0.00
Total: Personnel Costs		12,662	9,424	14,350
Operating Costs				
207050	Miscellaneous advertising	50	410	-
209033	Soda	2,123	2,303	1,700
209054	Committee stand	738	722	750
209059	Hospitality	1,049	1,018	900
209060	Kids Korner	1,760	2,530	1,800
209064	Parking/security	5,829	7,000	7,000
209066	Run	2,611	-	-
209072	Car show	404	392	400
212025	Facility setup	11,404	13,500	14,000
213055	Entertainment	26,416	26,820	32,000
Total: Operating Costs		52,384	54,695	58,550
Program Total: Ballwin Days Program		65,046	64,119	72,900
Department Total: Parks and Recreation		4,790,664	5,969,632	5,673,879

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.*

- 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.
- The management of the department’s international accreditation through CALEA, granted in July of 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 “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 annual fees to maintain CALEA accreditation is \$4,065. The fee for the Missouri police Chiefs’ certification is \$1,500.
2. The department will implement the use of PowerDMS software, designed to assist with safely and securely storing policies and procedures, administering training and maintaining accreditation. Cost for 2024 is \$8,350.

PRIOR YEAR GOALS

In 2021 the agency began the process of attaining accreditation though CALEA. Due to the amount of work involved, this accreditation was 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 SUPPPORT

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

Division of Uniform Patrol

PROGRAMS & GOALS

Uniform Patrol is the primary patrol component of the Department. The employees include 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 \$220,000.
2. The Flock Automated License Plate Readers have proven to be a great tool for the patrol division. We have made several arrests after being alerted to wanted vehicles entering our city and we have reunited families with those who have been reported missing due to dementia. In 2023, we added four additional cameras. The annual cost for our six cameras is \$16,000.
3. The current body worn and vehicle video systems are nearing end of life for usefulness. A new cloud based video recording system is budgeted in the amount of \$150,000.
4. The department's current tasers are no longer under warranty and are not supported under a maintenance agreement. New tasers are budgeted over a five year period beginning in 2024 with an annual cost of \$41,800.

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 carried over into 2023 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 five in 2022 to ten in 2023, with some of these occurring in the new parking garage. Through more aggressive and targeted traffic violation enforcement, we were able to lower the number of overall crashes by 8.9%, when compared to 2022.

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 several times throughout 2023.

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 2024 we will continue to grow this program.

PRIOR YEAR GOALS

Throughout the 2023 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 67 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 49 community relations events throughout 2022.

Goal	Performance Measures	2022 Actual	2023 Estimate	2024 Budget	Target
Maintain a Safe and Family Oriented Community	Overall calls for Service	28,890	29,000	30,000	35,000
	Crime Scenes Processed (to increase chance of solving crime)	191	220	250	300
	Police / Community Events	131	150	200	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	10,434	8,600	9,700	10,000
	Traffic crash investigations	516	420	380	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	Yes	Yes	Maintain CALEA Certification

BUREAU OF OPERATIONAL SUPPORT

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

Division of Communications**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 received by our Communications Center and the dispatcher determines where and to whom the calls should be disseminated: Police, Fire, EMS or another agency. In addition to providing service to the residents of Ballwin, dispatching services are also contractually provided to the cities of Manchester and Winchester, currently serving over \$50,000 residents.

Strategic Goal: Outstanding Community Services

- Continue to improve the Next Generation 911, which was implemented in late 2023 with the cooperation of the Emergency Communications Commission (ECC). This system has enhanced our ability to more accurately locate and dispatch 911 calls received by cellular networks.
- Continue to update the training and policy manuals to better address current trends and meet the accreditation standards for CALEA.
- Continue to work through technological challenges in the new facility.



Dispatching center in new police building

SIGNIFICANT BUDGETARY ISSUES

1. The Division of Communications continues to use higher amounts of overtime due to personnel turnover. A 12 hour schedule has improved coverage and flexibility, although turnover in this field continues to be a concern.

PRIOR YEAR GOALS

In July of 2023 the new CAD system was installed in the new facility and has improved communication with officers and other agencies. The Next Generation 911 system was installed shortly thereafter and has been integrated with the CAD system. We continue to work through some challenges with the camera and recording systems in the new facility.

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.

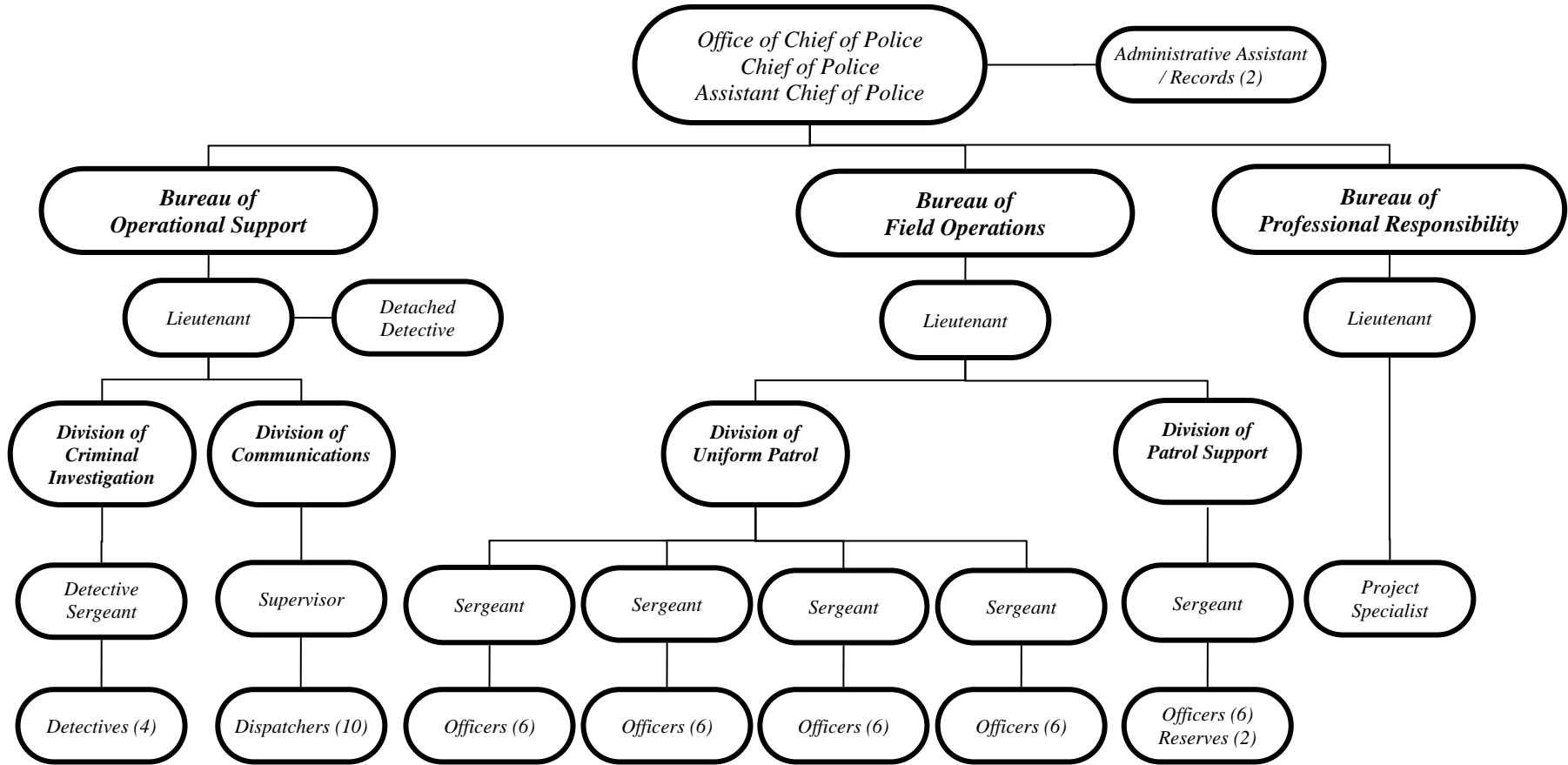
Strategic Goal: Outstanding Community Services

- Continue with advanced training and equipment in the area of electronic forensics to examine electronic devices.
- We continue to make our forensic services available to other area law enforcement agencies.
- Continue to participate in Major Case investigations in the region. Our detectives continue to do an outstanding job during these violent crime investigations, often leading to suspect identification and arrest warrants being issued.

PRIOR YEAR GOALS

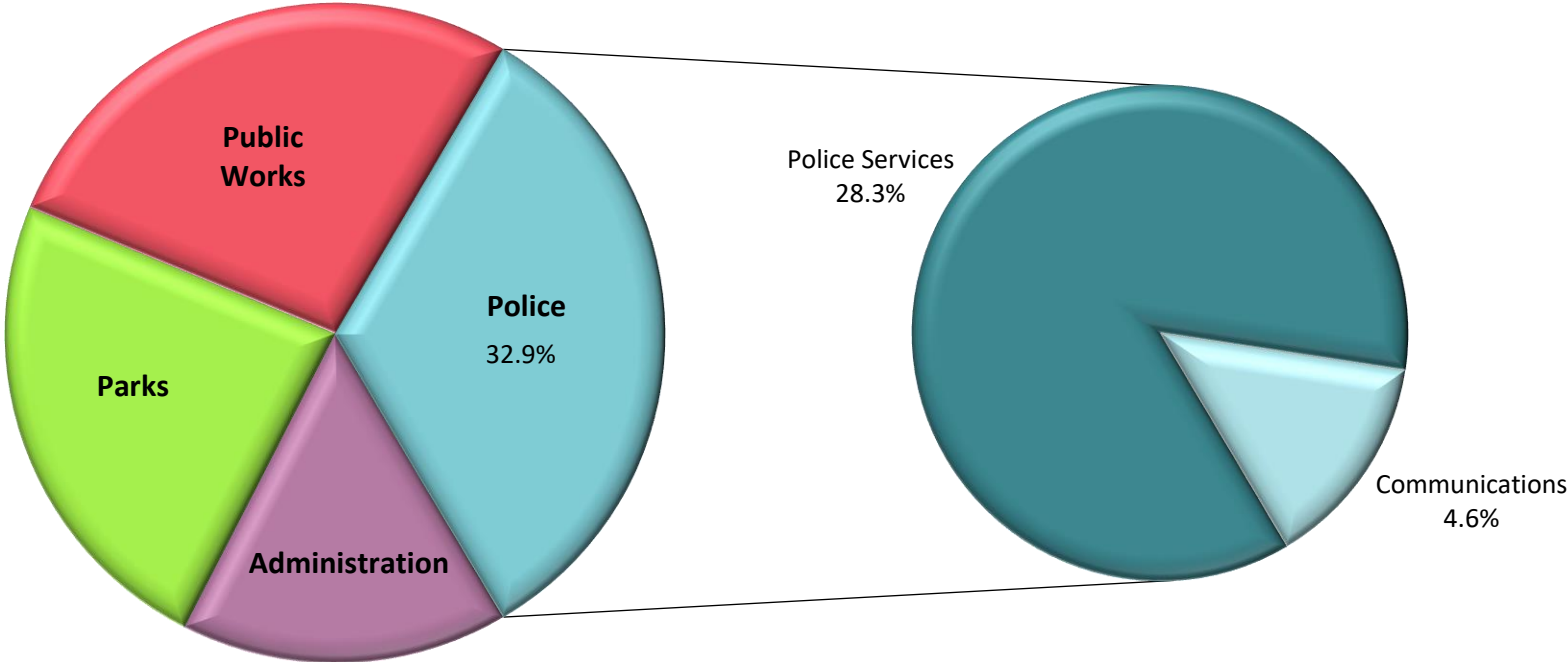
In 2023 we transitioned into the new facility and the electronic forensic lab was set up. Some of the offices and interview rooms had to be modified and offices relocated to be more efficient. We continue to work through some of the design and equipment issues in the new facility.

Police Department 2024 Organizational Structure



Full Time Equivalents: 2022 Actual – 58.09 2023 Estimated – 55.00 2024 Budgeted – 60.00

Police Budget Expenditures



Police General Budget Expenditures

Description	2022 Actual	2023 Estimated	2024 Budget
Personnel Costs			
Wages and Salaries	4,221,494	4,528,368	4,725,131
Benefits	1,641,752	1,840,747	2,005,897
Personnel Costs Total	5,863,246	6,369,115	6,731,028
Operating Costs			
Travel & Training	11,741	20,620	26,130
Utilities	30,821	74,470	82,600
Communications	9,301	8,850	7,700
Rentals	980	1,075	1,100
Public Relations - Internal	943	2,400	2,400
Public Relations - External	5,952	7,000	8,200
Insurance	115,290	137,420	159,323
Advertising	-	600	600
Repairs & Maintenance	21,173	16,923	33,000
General Supplies	29,526	7,650	8,150
Dues & Subscriptions	5,764	7,645	7,760
Vehicle Expenses	101,102	99,650	107,850
Maintenance Materials	10,885	10,000	10,000
Contractual	283,113	197,092	247,546
Other Operating Expenses	50,252	61,250	54,400
Contingency	-	-	-
Operating Costs Total	676,843	652,645	756,759
Capital Costs			
Computer Hardware/Software	2,040	7,600	16,850
Equipment, Furniture & Vehicles	203,833	240,350	386,400
Capital Costs Total	205,873	247,950	403,250
Police Total	6,745,962	7,269,710	7,891,037

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Department: Police				
Program: Police Services				
Personnel Costs				
100001	Regular pay	3,491,936	3,767,469	3,907,523
100002	Overtime pay	11,171	26,000	20,000
100004	Holiday pay	49,884	60,571	71,241
100007	Special overtime pay	43,475	30,010	43,408
100010	Part time pay	5,700	-	-
107000	Workers' compensation ins	137,476	161,731	179,135
108000	FICA expense	266,582	289,983	309,226
109000	Health insurance	507,225	552,724	623,691
109005	HRA funding	10,624	11,751	13,345
109010	HRA fees	-	-	2,252
109050	ACA/PCORI fees	114	123	129
109500	Dental insurance	18,400	18,411	19,602
110001	LAGERS pension	422,205	497,486	503,601
111000	Life insurance	3,956	3,969	4,116
112000	Employee assistance expense	917	966	1,014
120006	Uniforms police	43,401	45,000	50,000
120100	College tuition	3,152	6,000	15,000
120105	Tests & certifications	-	325	-
Total: Personnel Costs		5,016,218	5,472,519	5,763,283

Operating Costs

201031	Police conferences	3,762	6,220	9,400
201081	Chief/mgmt meetings	851	1,800	1,800
201100	Misc seminars/training	6,579	8,600	10,000
202010	Electric	22,565	53,000	60,000
202020	Gas	2,999	4,320	3,000
202030	Sewer	752	6,500	6,800
202040	Water	4,506	10,650	12,800
203001	Telephone	1,136	2,000	700
203003	Postage	724	600	600
203100	Cellular phones	7,441	6,250	6,400
204001	Postage meter rental	572	575	550
204008	S&W ident a kit	408	500	550
205150	Misc internal public relations	943	2,400	2,400
205250	Misc external public relations	5,952	7,000	8,200
206001	Gen/auto liability	53,406	59,926	68,642
206003	Property liability	46,069	53,004	60,276
206004	Cyber liability insurance	4,244	7,280	10,882
206009	Auto deductibles	2,506	7,500	7,500
206010	Insurance deductibles	1,000	-	-
207050	Miscellaneous advertising	-	600	600
208004	Fire extinguishers maintenance	-	400	400

General Budget Expenditures by Program

Account		2022	2023	2024
Number	Description	Actual	Estimated	Budget
208005	Generators maintenance	1,001	1,000	1,500
Program: Police Services				
Operating Costs (Continued)				
208007	HVAC maintenance	9,329	2,100	2,100
208019	Prisoner processing equip maint	-	2,898	2,500
208050	Misc equipment maintenance	8,962	9,000	24,500
208075	Misc permits/fees	-	25	-
209001	Coffee supplies	176	300	300
209002	Copy paper	825	1,000	1,000
209004	Office supplies	2,100	2,500	2,500
209005	Printing	1,241	1,500	2,000
209029	Safety equipment	24,184	400	400
209050	Misc operating supplies	700	800	750
210050	Misc dues & subscriptions	5,668	7,545	7,660
211010	Auto detailing	876	1,500	1,500
211011	Car washes	-	1,250	1,250
211049	Bicycle maintenance	-	500	500
211050	Misc vehicle maintenance	533	500	1,000
211100	Motor fuel	99,692	95,900	103,600
212026	Building maintenance materials	10,885	10,000	10,000
213050	Misc contractual services	43,053	65,000	122,450
213051	Copier maintenance	2,086	4,540	5,400
215005	Prisoner housing expenses	2,106	2,000	2,000
215007	Ammunition	24,186	43,000	35,000
215013	Investigative fund	4,449	2,500	3,500
215015	Infectious waste disposal	-	750	500
215031	Shooting range supplies	1,963	2,500	2,500
215049	Charity fundraiser expense	-	500	1,200
215050	Misc other expense	17,549	10,000	9,700
Total: Operating Costs		427,979	508,633	616,810
Program: Police Services				
Capital Costs				
219001	Computer software/upgrades	1,548	1,200	14,000
219002	Computer hardware/parts	492	6,400	2,550
219030	Cameras	-	1,000	1,000
219060	Misc office furniture	-	2,000	2,000
219099	Misc equipment <\$7500	17,519	65,000	150,000
219312	Bullet resistant vests	7,550	9,350	11,000
221501	Automobiles	178,764	162,000	220,000
Total: Capital Costs		205,873	246,950	400,550
Program Total: Management/Administration		5,650,070	6,228,102	6,780,643

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Program: Communications				
Personnel Costs				
100001	Regular pay	536,072	541,316	575,654
100002	Overtime pay	69,623	88,353	90,893
100004	Holiday pay	13,633	14,649	16,412
107000	Workers' compensation ins	22,058	26,123	30,266
108000	FICA expense	45,440	47,818	52,246
109000	Health insurance	103,330	117,746	122,543
109005	HRA funding	1,705	1,899	2,255
109010	HRA fees	-	-	380
109050	ACA/PCORI fees	18	20	22
109500	Dental insurance	3,611	3,661	3,903
110001	LAGERS pension	46,770	53,900	66,247
111000	Life insurance	846	861	924
115000	Unemployment ins	2,947	-	-
120007	Uniforms dispatchers	975	250	1,000
120100	College tuition	-	-	5,000
Total: Personnel Costs		847,028	896,596	967,745
Operating Costs				
201100	Misc seminars/training	550	4,000	4,930
206003	Property liability	7,385	8,537	10,184
206004	Cyber liability insurance	681	1,173	1,839
208050	Misc equipment maintenance	1,880	1,500	2,000
209004	Office supplies	8	750	750
209005	Printing	225	300	350
209050	Misc operating supplies	66	100	100
210041	APCO	96	100	100
213035	CAD maintenance	153,805	40,802	34,396
213036	REJIS	74,174	81,750	81,000
213050	Misc contractual services	8,189	3,500	2,300
213082	Media access	1,805	1,500	2,000
Total: Operating Costs		248,864	144,012	139,949
Program: Communications				
Capital Costs				
219001	Computer software/upgrades	-	-	300
219060	Misc office furniture	-	-	400
219099	Misc equipment <\$7500	-	1,000	2,000
Total: Capital Costs		-	1,000	2,700
Program Total: Communications		1,095,892	1,041,608	1,110,394
Department Total: Police		6,745,962	7,269,710	7,891,037

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 and utility locating. 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 2024 is budgeted at \$1,450,423. Sidewalks along streets being repaired with cross slopes exceeding ADA standards will be replaced in 2024.
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. Crack sealing is budgeted in 2024 for \$82,470. This is performed on an as needed basis.

5. 2024 equipment purchases:

- a. Paint striping machine \$ 7,500
- b. Concrete forms \$ 10,000
- c. Bobcat sweeper attachment \$ 10,000
- d. Color printer for signs \$ 12,000
- e. Asphalt roller \$ 30,000
- f. Backhoe replacement \$ 160,000

Workload Measurement	2022 Actual	2023 Estimated	2024 Budget
Sidewalk replacement sq. ft.	11,811	9,305	11,000
Curb and slab replacement sq. yd. (contractually)	14,777	13,475	21,487
Curb and slab replacement sq. yd. (in-house)	1,042	576	600
Street asphalt repairs tons	1,944	2,723	2,500

PRIOR YEAR GOALS

Street and sidewalk repairs were budgeted at \$1,764,361. Contractual work was performed at a cost of \$1,688,765 and in-house asphalt work was performed at a cost of \$231,586. The combined overage compared to budget was \$155,990.

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	2022 Actual	2023 Estimated	2024 Budget
% 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 and 2023, the city plans to acquire a third 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 \$73,000 to supplement staff during periods of heavy volume.
3. \$45,000 is budgeted for the cost of temporary labor hired during leaf collection season.
4. Two additional maintenance workers are budgeted to be added to staff the second bucket truck. These workers were budgeted in each of the last three years also but were not hired due to the tight labor market.
5. The 2024 budget includes \$10,000 for contractual tree removal.

Workload Measurement	2022 Actual	2023 Estimated	2024 Budget
Tree Removals	189	117	200
Tree Trimmed	224	345	200
Efficiency Measures			
Man Hours per Tree Removed	3.8	3.4	3.5
Man Hours per Tree Trimmed	1.4	2.1	1.9
% of citizens surveyed rating leaf collection as performed very well or somewhat well	88%	88%	90%

PRIOR YEAR GOALS

An ongoing labor shortage has impacted the ability to replace workers, leaving vacancies in the department for a fourth 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 slightly lower than the previous year but close to the price in 2021. While \$45,000 was budgeted, the Board approved this contract with a cap of \$72,340 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) 2024 equipment purchases include:
 - a) (3) One- ton trucks \$405,000
 - b) Tire changer replacement \$30,000
 - c) Tire balancer replacement \$30,000
 - d) (4) Skids hook lift \$20,000
 - e) Traffic cones \$9,000

2024 STREET & SIDEWALK BUDGET

CONTRACTUAL						
SLABS / CURB & GUTTER						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Sweet Meadows Ct.	7	\$41,799				\$41,799
Cool Meadows Dr.	6	\$70,288				\$70,288
Lindy Ct.	6	\$37,131				\$37,131
Cedar Tree Ln. (curbs)	5	\$40,882				\$40,882
Fox Village Ct.	4		\$82,316			\$82,316
Oakwood Terrace Ct.	4		\$22,241			\$22,241
Oak Borough Dr.	5		\$89,389			\$89,389
Windy Acres Est.	4		\$60,275			\$60,275
White Tree Ln.	5		\$68,879			\$68,879
Clayheath	4		\$36,245			\$36,245
Oakmont Farms Dr.	7		\$56,659			\$56,659
Carina Ct.	5		\$32,741			\$32,741
Stoney Creek Dr.	4		\$22,659			\$22,659
Baltray Ct.	6		\$10,213			\$10,213
Five Meadows Dr.	4			\$100,325		\$100,325
Hideaway Ln.	4			\$40,250		\$40,250
Oakmont Cir.	4			\$78,297		\$78,297
Brooktree Dr.	5			\$40,250		\$40,250
Calico Ln.	5			\$40,250		\$40,250
Chipley Cir.	5			\$60,275		\$60,275
Elmcrest Dr.	4			\$14,245		\$14,245
Wild Oaks Ct.	4			\$58,273		\$58,273
Castle Terrace Ct.	6				\$50,263	\$50,263
Castle Meadows Ct.	5				\$90,313	\$90,313
Shady Castke Ct.	5				\$52,279	\$52,279
Buckhurst Ct.	5				\$70,247	\$70,247
Castle Ridge	6				\$76,391	\$76,391
Mobilization (contractual work)		\$750	\$750	\$750	\$750	\$3,000
Advertising (contractual work)		\$150	\$150	\$150	\$150	\$600
SLABS & CURB/GUTTERS (CONTRACTUAL) TOTALS		\$191,000	\$482,517	\$433,065	\$340,392	\$1,446,973

CRACKSEALING						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Ballwin Commons Dr		\$648				\$648
Joyce Ct		\$378				\$378
Hickory Tree Ct		\$272				\$272
Hickory Tree Ln		\$247				\$247
Oak Pass Ct		\$552				\$552
Oak Nut Ct		\$109				\$109
Greenmore Dr		\$782				\$782
Sharon Pl		\$546				\$546
Holly Leaf Ct		\$404				\$404
Jasmine Park Ct		\$804				\$804
Sunnyside Ct		\$1,222				\$1,222
Warbler Ct		\$285				\$285
Seawind Dr		\$612				\$612
Kehrs Mill Rd		\$10,865				\$10,865
Barton Ln			\$1,138			\$1,138
Newton Pl			\$988			\$988
Victor Dr			\$692			\$692
Parker Dr			\$1,732			\$1,732
Churchill Ln			\$988			\$988
New Ballwin Rd			\$2,029			\$2,029
Mayfair Dr			\$1,415			\$1,415
Lindell Dr East			\$184			\$184
Lindell Dr West			\$226			\$226
Mimosa Ln			\$1,728			\$1,728
Old Ballwin Rd			\$5,196			\$5,196
Glenn Dr				\$511		\$511
Algonquin Dr North				\$622		\$622
Antioch Ln				\$724		\$724
Silvercreek Ln North				\$503		\$503
Silvercreek Ln South				\$878		\$878
Bitterfield Dr				\$1,908		\$1,908
Clayworth Dr				\$3,013		\$3,013
Tanglewilde Dr				\$579		\$579
Spring Meadows Dr				\$2,185		\$2,185
Sweetwood Ct				\$1,182		\$1,182
Sweetwood Ln				\$267		\$267
Sunstone Dr				\$1,062		\$1,062
Baywillow Dr				\$546		\$546
Balero Ct				\$318		\$318
Meadowbrook Country Club Est				\$9,598		\$9,598
Sudbury Ln North				\$431		\$431
Sudbury Ln South				\$1,065		\$1,065

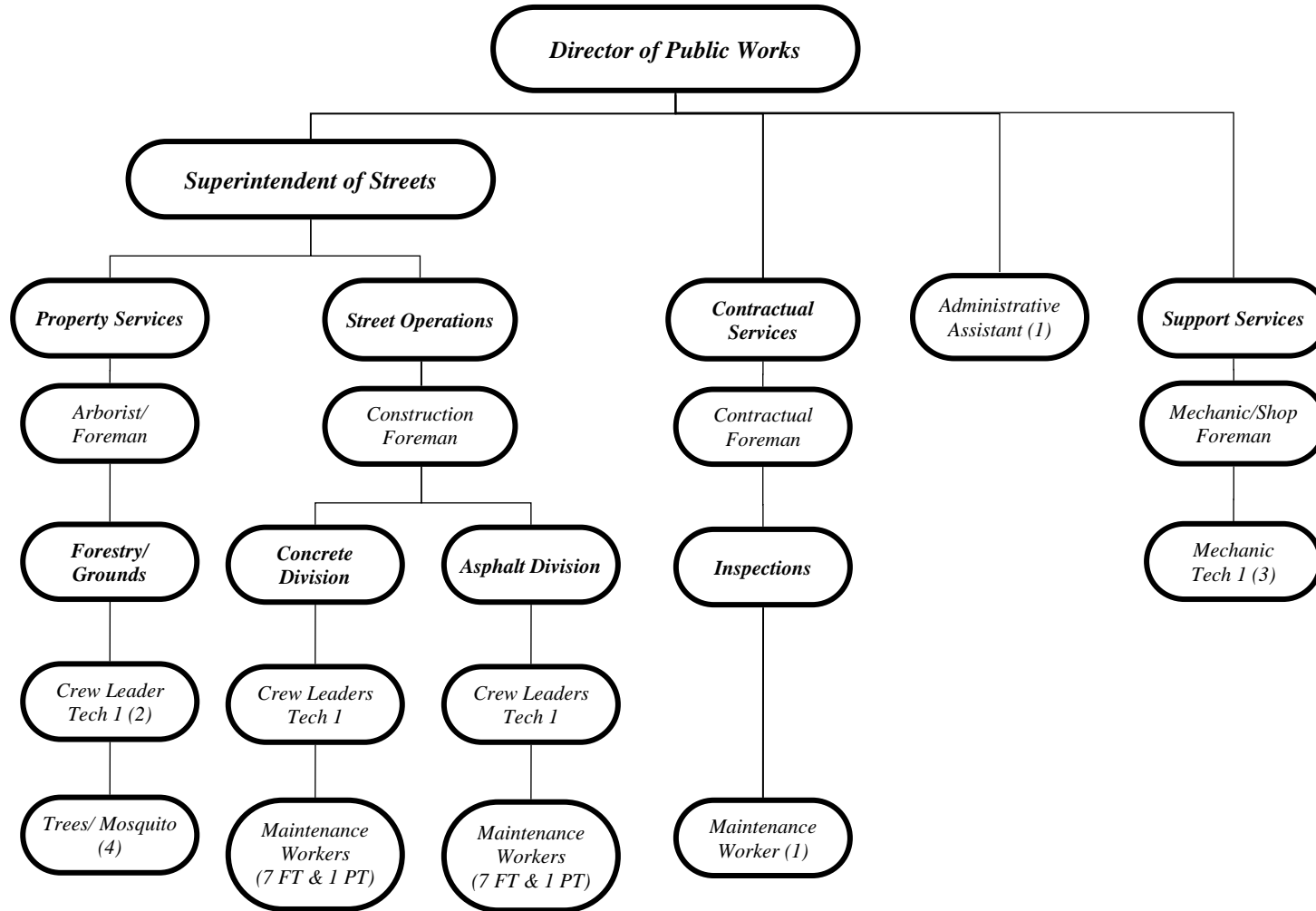
CRACKSEALING Continued						
Stors Mill Ct				\$119		\$119
Windsor Mill Dr				\$756		\$756
Agean Way				\$586		\$586
Jares Ct				\$199		\$199
Newfield Ct				\$477		\$477
Henry Ave				\$7,304		\$7,304
Holloway Rd				\$2,945		\$2,945
Ironwood Dr				\$1,220		\$1,220
Manorcrest Ln				\$1,062		\$1,062
Champion Way				\$569		\$569
Norwood Cir				\$681		\$681
Woodside Trails Dr					\$2,962	\$2,962
Oak Ridge Trails Ct					\$655	\$655
Pine Ridge Trails Ct					\$627	\$627
Paula Vale Ct					\$2,873	\$2,873
CRACKSEALING TOTALS		\$17,725	\$16,316	\$41,311	\$7,118	\$82,470

IN-HOUSE

MILL/REPAVE (IN-HOUSE)						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Ballpark	3	\$35,000				\$35,000
Seawind	5	\$51,000				\$51,000
MILL/REPAVE (IN-HOUSE) TO TALS		\$86,000	\$0	\$0	\$0	\$86,000

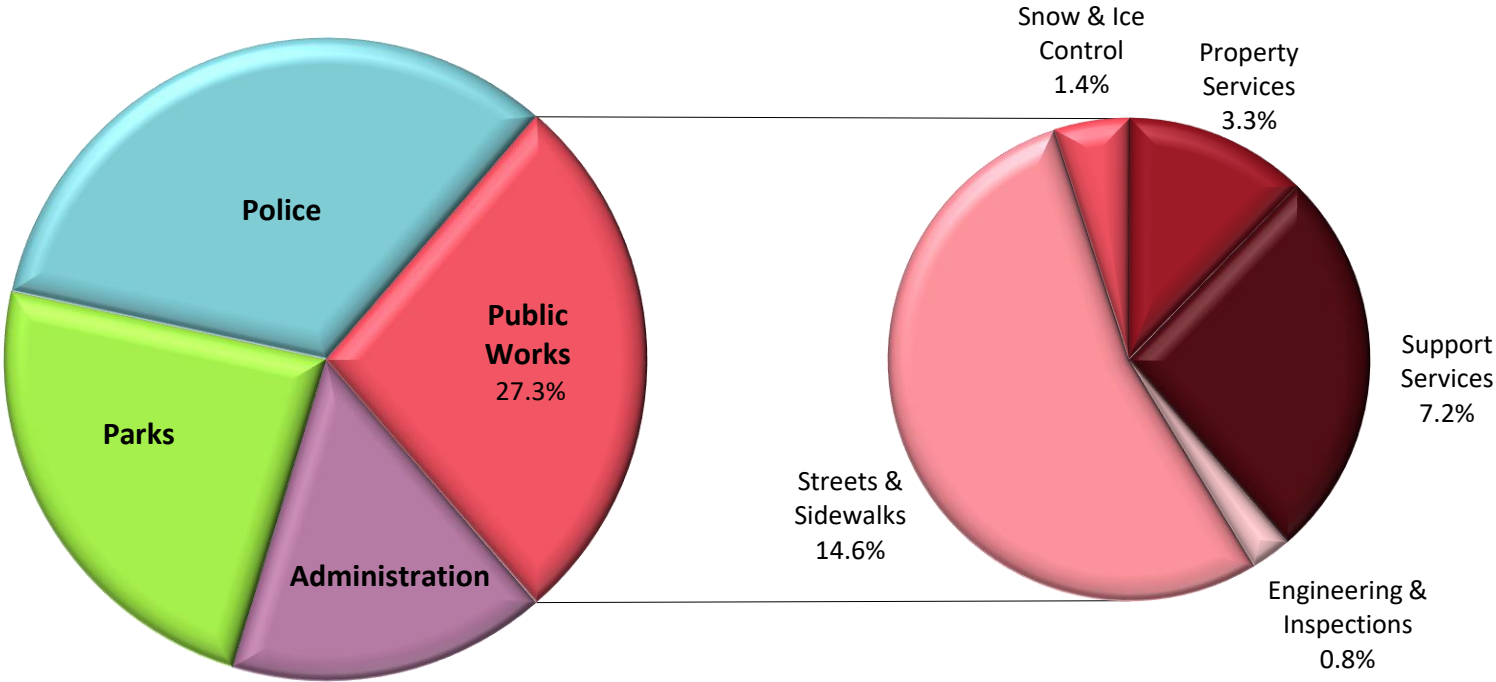
COMBINED CONTRACTUAL + IN-HOUSE TOTALS					
	Ward 1	Ward 2	Ward 3	Ward 4	
Total Streets (contractual + in-house)	\$294,725	\$498,833	\$474,375	\$347,509	\$1,615,442
% of streets in ward	23%	27%	28%	22%	100%
Actual % in wards	18%	31%	29%	22%	
TOTAL STREET BUDGET \$1,615,442					

**Public Works Department
2024 Organizational Structure**



Full Time Equivalents: 2022 Actual – 26.88 2023 Estimated -26.64 2024 Budgeted – 27.90

Public Works Budget Expenditures



Public Works General Budget Expenditures

Description	2022 Actual	2023 Estimated	2024 Budget
Personnel Costs			
Wages and Salaries	1,476,704	1,641,193	1,865,839
Benefits	604,974	692,417	826,860
Personnel Costs Total	2,081,678	2,333,610	2,692,699
Operating Costs			
Travel & Training	1,582	6,500	8,250
Utilities	25,968	23,400	23,475
Communications	8,550	7,810	7,780
Rentals	12,451	13,700	12,500
Insurance	52,988	59,968	70,073
Repairs & Maintenance	120,520	166,950	136,000
General Supplies	139,383	168,600	157,900
Dues & Subscriptions	-	750	500
Vehicle Expenses	219,720	196,893	168,250
Maintenance Materials	388,431	377,600	448,000
Contractual	1,138,128	2,118,415	1,756,343
Other Operating Expenses	239	800	800
Contingency	-	-	-
Operating Costs Total	2,107,960	3,141,386	2,789,871
Capital Costs			
Computer Hardware/Software	3,442	15,000	15,000
Equipment, Furniture & Vehicles	422,877	637,536	1,012,774
Land & Facility Improvements	-	-	2,000
Streets	44,795	92,107	20,000
Capital Costs Total	471,114	744,643	1,049,774
Public Works Total	4,660,752	6,219,639	6,532,344

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Department: Public Works				
Program: Engineering & Inspections				
Personnel Costs				
100001	Regular pay	-	118,098	104,786
107000	Workers' compensation ins	-	4,961	5,428
108000	FICA expense	-	8,740	8,016
109000	Health insurance	-	24,103	21,932
109005	HRA funding	-	360	404
109010	HRA fees	-	-	68
109050	ACA/PCORI fees	-	-	4
109500	Dental insurance	-	758	663
110001	LAGERS pension	-	11,589	10,164
111000	Life insurance	-	166	143
Total: Personnel Costs		-	168,775	151,608
Operating Costs				
201021	APWA state conferences	25	500	750
201100	Misc seminars/training	322	2,500	2,500
203003	Postage	95	100	100
206001	Gen/auto liability	-	1,583	1,779
206004	Cyber liability insurance	-	132	330
209004	Office supplies	3,654	4,000	2,500
209005	Printing	-	1,000	1,000
209050	Misc operating supplies	219	600	600
210019	APWA	-	750	500
211100	Motor fuel	13,058	10,184	10,600
Total: Operating Costs		17,373	21,349	20,659
Capital Costs				
219099	Misc equipment <\$7500	-	-	2,000
224502	Project/architect engineering	-	-	2,000
Total: Capital Costs		-	-	4,000
Program Total: Engineering & Inspections		17,373	190,124	176,267

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Program: Streets & Sidewalks				
Personnel Costs				
100001	Regular pay	589,805	497,174	819,792
100002	Overtime pay	1,598	5,000	4,000
100010	Part time pay	69,317	68,454	68,924
107000	Workers' compensation ins	38,736	40,813	46,241
108000	FICA expense	48,517	42,039	68,293
109000	Health insurance	112,792	126,977	158,441
109005	HRA funding	2,994	2,965	3,445
109010	HRA fees	-	-	581
109050	ACA/PCORI fees	33	35	33
109500	Dental insurance	3,445	3,233	5,308
110001	LAGERS pension	41,203	46,188	79,908
111000	Life insurance	1,029	893	1,357
Total: Personnel Costs		909,469	833,771	1,256,323
Operating Costs				
202013	Electric traffic signals	548	550	575
206001	Gen/auto liability	12,968	13,020	15,158
206004	Cyber liability insurance	1,203	1,926	2,809
208050	Misc equipment maintenance	8,036	18,000	18,000
209010	Small tools	6,227	5,000	5,000
209022	Stock items	13,056	23,000	15,000
209023	Cutter blades	2,094	5,100	4,500
209024	Ice	1,968	1,500	2,000
211100	Motor fuel	63,112	49,222	51,200
212001	Concrete	32,152	45,000	50,000
212002	Asphalt & primer	134,000	215,000	160,000
212003	Traffic paint	3,325	2,000	4,000
212004	Sign materials	28,972	30,000	30,000
212008	Crushed rock	7,302	2,000	20,000
212032	Earth backfill	2,320	4,000	4,000
213006	Trash/dumping fees	7,866	7,500	7,500
213027	Traffic signal maintenance	10,597	2,000	2,000
213028	Striping	23,081	28,000	30,000
213050	Misc contractual services	26,394	41,500	40,000
213069	Slab replacement	977,267	1,251,572	1,450,423
213075	Microsurfacing	-	437,193	-
213077	Cracksealing	-	-	82,470
213088	Material hauling	-	2,800	2,500
215023	Missouri One Call	-	200	200
Total: Operating Costs		1,362,488	2,186,083	1,997,335

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Program: Streets & Sidewalks				
Capital Costs				
219099	Misc equipment <\$7500	5,179	5,500	7,500
219404	Backpack blowers	1,480	1,500	1,500
222501	Heavy equipment	-	-	160,000
222999	Misc equip over \$7,500	8,284	7,000	62,000
223007	Street reconstruction	1,632	-	-
223008	Mill/repave	43,163	92,107	20,000
Total: Capital Costs		59,738	106,107	251,000
Program Total: Streets & Sidewalks		2,331,695	3,125,961	3,504,658

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Program: Snow & Ice Control				
Personnel Costs				
100001	Regular pay	44,492	31,654	45,413
100002	Overtime pay	13,053	25,000	25,000
100010	Part time pay	668	784	2,433
107000	Workers' compensation ins	2,896	3,434	3,773
108000	FICA expense	4,247	4,351	5,573
109000	Health insurance	8,482	3,904	9,405
109005	HRA funding	224	250	281
109010	HRA fees	-	-	47
109050	ACA/PCORI fees	2	3	3
109500	Dental insurance	322	131	281
110001	LAGERS pension	3,412	6,037	6,830
111000	Life insurance	73	55	71
Total: Personnel Costs		77,871	75,603	99,110
Operating Costs				
206001	Gen/auto liability	970	1,096	1,237
206004	Cyber liability insurance	90	155	229
208008	Plows & spreaders maintenance	17,970	20,000	20,000
208050	Misc equipment maintenance	5,642	3,500	3,500
209001	Coffee supplies	413	300	300
209022	Stock items	4,479	4,000	2,500
209034	Food	390	500	500
211100	Motor fuel	10,882	8,487	8,800
212005	Calcium chloride	2,679	3,500	4,500
212006	Salt	159,850	42,000	160,000
212050	Misc maintenance materials	514	500	500
213030	Weather forecasting service	-	450	500
Total: Operating Costs		203,879	84,488	202,566
Capital Costs				
219220	Plows/equipment	24,052	30,000	30,000
Total: Capital Costs		24,052	30,000	30,000
Program Total: Snow & Ice Control		305,802	190,091	331,676

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Program: Property Services				
Personnel Costs				
100001	Regular pay	353,376	444,181	312,416
100002	Overtime pay	2,222	3,500	2,500
100010	Part time pay	14,780	4,320	9,730
107000	Workers' compensation ins	14,425	15,224	16,816
108000	FICA expense	27,359	34,085	24,835
109000	Health insurance	63,400	43,376	79,951
109005	HRA funding	1,115	1,106	1,253
109010	HRA fees	-	-	211
109050	ACA/PCORI fees	15	16	12
109500	Dental insurance	2,541	1,842	1,600
110001	LAGERS pension	30,407	41,309	30,547
111000	Life insurance	647	561	456
Total: Personnel Costs		510,287	589,520	480,327
Operating Costs				
206001	Gen/auto liability	4,829	4,857	5,512
206004	Cyber liability insurance	479	718	1,022
208050	Misc equipment maintenance	9,940	21,000	12,000
209010	Small tools	2,780	5,000	5,000
209022	Stock items	10,963	12,000	9,000
209026	Insecticides/pesticides	4,815	11,600	7,000
211100	Motor fuel	21,770	17,000	17,650
213006	Trash/dumping fees	173	-	250
213033	Temporary labor	22,179	45,000	45,000
213041	Tree maintenance service	275	2,500	10,000
213050	Misc contractual services	64,818	73,000	73,000
Total: Operating Costs		143,021	192,675	185,434
Capital Costs				
222999	Misc equip over \$10,000	111,951	130,000	130,000
Total: Capital Costs		111,951	130,000	130,000
Program Total: Property Services		765,259	912,195	795,761

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Program: Support Services				
Personnel Costs				
100001	Regular pay	387,082	442,261	470,345
100002	Overtime pay	311	767	500
107000	Workers' compensation ins	17,573	22,269	24,389
108000	FICA expense	28,428	32,842	36,020
109000	Health insurance	86,240	90,000	92,994
109005	HRA funding	1,358	1,618	1,817
109010	HRA fees	-	0	307
109050	ACA/PCORI fees	11	12	18
109500	Dental insurance	3,331	3,512	3,677
110001	LAGERS pension	34,369	43,169	45,672
111000	Life insurance	443	525	578
112000	Employee assistance expense	917	966	1,014
120005	Uniforms garage	21,488	23,000	23,000
120100	College tuition	2,500	5,000	5,000
Total: Personnel Costs		584,051	665,941	705,331
Operating Costs				
201100	Misc seminars/training	1,235	3,500	5,000
202010	Electric	11,554	11,900	11,300
202020	Gas	8,885	6,300	6,600
202030	Sewer	4,091	3,800	4,000
202040	Water	891	850	1,000
203001	Telephone	341	360	280
203100	Cellular phones	3,095	2,350	2,400
203108	Two way radios	5,019	5,000	5,000
204003	Cylinders rental	3,777	4,500	3,500
204004	Waste disposal	3,171	5,200	5,000
204050	Misc equipment rentals	5,502	4,000	4,000
206001	Gen/auto liability	5,883	7,104	7,995
206003	Property liability	24,671	28,404	32,520
206004	Cyber liability insurance	500	973	1,482
206010	Insurance deductibles	1,396	-	-
208004	Fire extinguishers maintenance	-	650	700
208011	Vehicle & equipment maintenance	76,407	100,000	80,000
208014	Wildlife maintenance	2,525	3,800	1,800
209010	Small tools	11,381	8,000	8,000
209012	Tires	18,149	30,000	30,000
209022	Stock items	31,889	34,000	30,000
209027	Garage & yard maint supplies	9,396	5,000	10,000
209029	Safety equipment	17,509	18,000	25,000
211050	Misc vehicle maintenance	110,899	112,000	80,000
212026	Building maintenance materials	17,317	33,600	15,000
213050	Misc contractual services	775	216,500	3,000

General Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Program: Support Services				
Operating Costs (Continued)				
213051	Copier maintenance	-	1,900	1,200
213064	Generator services	995	2,000	2,000
213065	Vehicle GPS maintenance	3,707	6,500	6,500
215003	Commercial drivers licenses	239	600	600
Total: Operating Costs		381,199	656,791	383,877
Capital Costs				
219001	Computer software/upgrades	3,441	15,000	15,000
219060	Misc office furniture	1,213	2,500	500
221502	Trucks	177,899	375,490	494,510
222501	Heavy equipment	61,770	41,000	-
222999	Misc equip over \$7,500	31,050	44,546	124,764
Total: Capital Costs		275,373	478,536	634,774
Program Total: Support Services		1,240,623	1,801,268	1,723,982
Department Total: Public Works		4,660,752	6,219,639	6,532,344



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.



Smith Drive Culvert recommended for replacement

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 2024 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, 2024

	2022 Actual	2023 Estimated	2024 Budget
Fund Balance, January 1	\$ 280,267	\$ 813,203	\$ 559,433
Revenues			
Capital Improvement Sales Tax	\$ 212,036	\$ 402,500	\$ 235,000
Capital Improvement TIF Sales Tax	\$ 89,448	\$ -	\$ -
Park Sales Tax	\$ 308,517	\$ -	\$ 373,000
Park TIF Sales Tax	\$ 105,234	\$ -	\$ -
Public Safety Sales Tax	\$ 803,283	\$ 932,000	\$ 100,000
Misc Project Reimbursement	\$ 115,916	\$ 652,863	\$ 684,618
Misc Parks Grants	\$ 22,150	\$ 271,300	\$ 1,150,000
Stormwater Grants	\$ 307	\$ -	\$ -
TOTAL	\$ 1,656,891	\$ 2,258,663	\$ 2,542,618
Expenditures			
Administration:	\$ 24,543	\$ 21,260	\$ -
Parks:	\$ 86,427	\$ 633,953	\$ 1,651,377
Police:	\$ 7,340,038	\$ 4,900,298	\$ 125,000
Public Works:	\$ 70,328	\$ 1,356,922	\$ 1,324,956
TOTAL	\$ 7,521,336	\$ 6,912,433	\$ 3,101,333
Transfer (To)/From Operating Fund	\$ 6,397,381	\$ 4,400,000	\$ -
Fund Balance, December 31	\$ 813,203	\$ 559,433	\$ 718

2024-2028 CAPITAL IMPROVEMENT PLAN

	2024	2025	2026	2027	2028
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Expenditures/Project By Department

Parks & Recreation

Vlasis Park Construction	\$ 1,651,377	\$ -	\$ -	\$ 605,000	\$ -
New Ballwin Park Lake Design/Specs	-	30,000	-	-	-
New Ballwin Park Lake Improvements	-	-	605,000	-	-
Pointe Playground	-	427,500	-	-	-
Vlasis Post Tension Tennis Courts	-	-	-	-	605,000
Totals:	\$ 1,651,377	\$ 457,500	\$ 605,000	\$ 605,000	\$ 605,000

Police

Police Building Demolition	\$ 125,000	\$ -	\$ -	\$ -	\$ -
Totals:	\$ 125,000	\$ -	\$ -	\$ -	\$ -

Public Works

Ries Rd. - Engineering	\$ 64,183	\$ -	\$ -	\$ -	\$ -
Ries Rd. - Construction	855,773	-	-	-	-
Public Works Yard Design	405,000	-	-	-	-
Public Works Yard Construction	-	4,500,000	-	-	-
Smith Dr. Culvert - Engineering	-	-	-	38,500	-
Smith Dr. Culvert- Easements	-	-	-	30,800	-
Smith Dr. Culvert - Construction	-	-	-	-	1,300,000
Totals:	\$ 1,324,956	\$ 4,500,000	\$ -	\$ 69,300	\$ 1,300,000

Expense Totals: \$ 3,101,333 \$ 4,957,500 \$ 605,000 \$ 674,300 \$ 1,905,000

Revenues

Capital Improvement Sales Tax	\$ 235,000	\$ -	\$ -	\$ -	\$ -
Park Sales Tax	373,000	-	-	-	-
Public Safety Tax	100,000	-	-	-	-
Federal Project Reimbursement	684,618	-	-	-	1,040,000
Miscellaneous Park Grants	1,150,000	416,000	575,000	575,000	575,000
Revenue Totals:	\$ 2,542,618	\$ 416,000	\$ 575,000	\$ 575,000	\$ 1,615,000

Beginning Fund Balance	\$ 559,433	\$ -	\$ -	\$ -	\$ -
Transfers In-Operating Fund Balance	-	4,000,000	-	-	-

Grand totals: \$ 3,102,051 \$ 4,416,000 \$ 575,000 \$ 575,000 \$ 1,615,000

Revenues Over/ (Under) Expenditures: \$ 718 \$ (541,500) \$ (30,000) \$ (99,300) \$ (290,000)

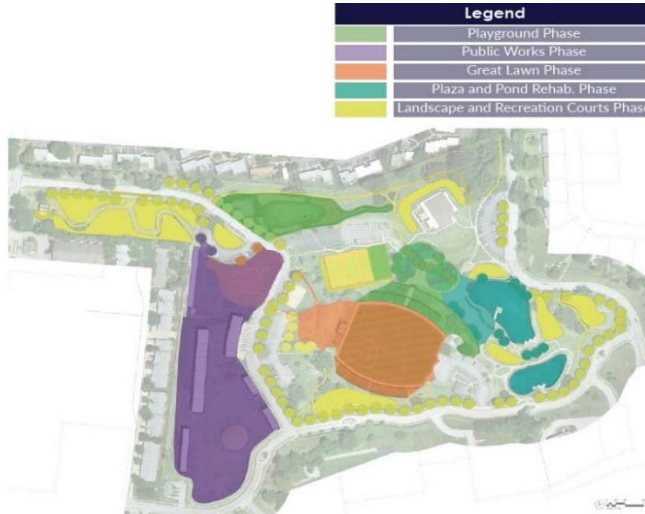
Projects for 2024 - 2028

Parks & Recreation

Vlasis Park Construction

\$2,256,377

The recently 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. The playground phase will be completed first.



Pointe Playground

\$427,500

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 Municipal Park Commission grant to offset a portion of the cost.



Overall Impact on Operating Budget

Vlasis Park Construction - \$8,000 annually will be saved from not replacing worn out playground surface tiles and broken parts.

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

Projects for 2024 - 2028

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.



Vlasis Post Tension Tennis Courts \$605,000

A failure of the underdrain system has resulted in deep cracking. Reconstruction of the courts are needed, and the use of post tension concrete rather than asphalt will double the longevity of the new court. A 25 year life is expected along with extra protection from water erosion and reduced maintenance costs.



Overall Impact on Operating Budget

New Ballwin Park Design, Specification, and Lake Improvements - Removal of the fishing platform will save approximately \$2,000 annually in maintenance costs.

Vlasis Post Tension Tennis Courts - Repair of the cracks in the asphalt are required periodically; a concrete base would save \$15,000 each time the cracks are repaired.

Projects for 2024 - 2028

Police

Police Building Demolition

\$125,000

The former police building is now vacant and is obsolete. The site will be repurposed in part for expansion of the public works yard but as much as is possible will be added to Vlasik Park as additional green space. Demolition of this building will be performed by public works staff.

Projects for 2024 - 2028

Public Works

Public Works Yard - Reconfiguration

\$4,905,000

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 is underway with detailed design work planned in 2024. Enhancements will likely include a different office building with improved access for the public, heated bays for maintaining and repairing equipment and several covered storage structures. The yard will expand to include a small part of the space where the current police building sits.



Overall Impact on Operating Budget

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.

Projects for 2024 - 2028

Public Works

Ries Road Engineering and Construction

\$919,956

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



Smith Drive Culvert

\$1,369,300

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



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.

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

Capital Budget Expenditures by Program

Account Number	Description	2022 Actual	2023 Estimated	2024 Budget
Department: Administration				
Program: Support Services				
TIF Fees & Reimbursements				
226002	TIF municipal revenues funding	24,543	21,260	-
Department Total: Administration		24,543	21,260	-
Department: Parks and Recreation				
Program: Parks				
Capital Costs				
224001	Ferris Park improvements	27,196	(436)	-
224005	Holloway Park improvements	552	535,269	-
224020	Vlasis Park improvements	-	62,287	1,651,377
224501	Study/consulting services	10,533	-	-
TIF Fees & Reimbursements				
226002	TIF municipal revenues funding	48,146	36,833	-
Department Total: Parks and Recreation		86,427	633,953	1,651,377
Department: Police				
Program: Police Services				
Capital Costs				
223530	Bldg construct/remodel	7,042,863	4,760,383	125,000
224502	Project/architect engineering	297,175	139,915	-
Department Total: Police		7,340,038	4,900,298	125,000
Department: Public Works				
Program: Streets & Sidewalks				
Capital Costs				
224502	Project/architect engineering	5,000	-	-
223007	Street reconstruction	65,328	1,344,922	919,956
Program: Support Services				
Capital Costs				
224501	Study/consulting services	-	12,000	-
224502	Project/architect engineering	-	-	405,000
Department Total: Public Works		70,328	1,356,922	1,324,956
Budget Total: Capital		7,521,336	6,912,433	3,101,333



SPECIAL REVENUE FUNDS

Special Allocations Fund

Old Towne TIF

For the Fiscal Year Ending December 31, 2024

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.

	2022 Actual	2023 Estimated	2024 Budget
Fund Balance, January 1	\$0	\$0	\$0
Revenues			
Economic Activity Taxes (EATS)	\$647,898		\$0
Payments in Lieu of Taxes (PILOTS)	\$58,289		\$0
Interest Income	45		0
Total Revenues	\$706,232	\$0	\$0
Expenditures	\$0	\$0	\$0
Revenues over Expenditures	\$706,232	\$0	\$0
Other Financing Sources (Uses)			
Transfers in (TDD Revenues-top half)	\$46,238		\$0
Transfers in (Municipal Revenues)	\$140,165		\$0
Transfers out for TIF 2-A Bond Payments	(\$892,635)		\$0
Total Other Financing Sources	(\$706,232)	\$0	\$0
Fund Balance, December 31	\$0	\$0	\$0

Ballwin Towne Center Transportation Development District
 For the Fiscal Year Ending December 31, 2024

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.

	2022 Actual	2023 Estimated	2024 Budget
Fund Balance, January 1	\$0	\$0	\$0
Revenues			
Sales Taxes ¹	\$108,056	\$110,000	\$111,100
Interest Income	3	5	5
Total TDD Revenues	\$108,059	\$110,005	\$111,105
Expenditures			
Administrative Fees	\$14,773	\$11,750	\$12,500
Audit Fees	2,500	2,500	2,500
Total TDD Expenditures	\$17,273	\$14,250	\$15,000
Revenues over Expenditures	\$90,786	\$95,755	\$96,105
Other Financing Sources (Uses)			
Transfers Out – EATs Fund ²	(\$46,238)		\$0
Transfers Out – TDD Revenues Fund ³	(\$44,548)	(\$95,755)	(\$96,105)
Total Other Financing Sources	(\$90,786)	(\$95,755)	(\$96,105)
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, 2024

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.

	2022 Actual	2023 Estimated	2024 Budget
Fund Balance, January 1	\$ 885,242	\$ 918,896	\$ 942,373
Revenues			
Sewer Lateral Fees	\$ 291,417	\$ 295,600	\$ 295,600
Administrative Service Charges	\$ 9,150	\$ 9,010	\$ 9,350
Total Sewer Lateral Revenues	\$ 300,567	\$ 304,610	\$ 304,950
Expenditures			
Administrative Fees	\$ 14,769	\$ 16,133	\$ 18,796
Sewer Lateral Repair Costs	252,144	\$ 265,000	\$ 275,000
Total Sewer Lateral Expenditures	\$ 266,913	\$ 281,133	\$ 293,796
Revenues Over Expenditures	\$ 33,654	\$ 23,477	\$ 11,154
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 918,896	\$ 942,373	\$ 953,527

Federal Asset Seizure Fund

For the Fiscal Year Ending December 31, 2024

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.

	2022 Actual	2023 Estimated	2024 Budget
Fund Balance, January 1	\$ 35,341	\$ 35,981	\$ 24,182
Revenues			
Intergovernmental Revenues	\$ 12,427	\$ 1,920	\$ 4,000
Interest Income	\$ 13	\$ 16	\$ 14
Total Revenues	\$ 12,440	\$ 1,936	\$ 4,014
Expenditures			
Fed Asset Seizure Expenses	\$ 11,800	\$ 13,735	\$ 7,250
Total Expenditures	\$ 11,800	\$ 13,735	\$ 7,250
Revenues Over Expenditures	\$ 640	\$ (11,799)	\$ (3,236)
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 35,981	\$ 24,182	\$ 20,946

P.O.S.T. Fund

For the Fiscal Year Ending December 31, 2024

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.

	2022 Actual	2023 Estimated	2024 Budget
Fund Balance, January 1	\$ 87,777	\$ 58,332	\$ 33,537
Revenues			
Intergovernmental Revenues	\$ 3,384	\$ 2,372	\$ 2,800
Interest Income	\$ 32	\$ 23	\$ 15
Total Revenues	<u>\$ 3,416</u>	<u>\$ 2,395</u>	<u>\$ 2,815</u>
Expenditures			
Training	\$ 32,861	\$ 27,190	\$ 21,575
Total Expenditures	<u>\$ 32,861</u>	<u>\$ 27,190</u>	<u>\$ 21,575</u>
Revenues Over Expenditures	\$ (29,445)	\$ (24,795)	\$ (18,760)
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 58,332	\$ 33,537	\$ 14,777



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 2025 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 2023

Assessed Value	<u>\$ 982,266,535</u>
Debt Limit (10% of total assessed value)	\$ 98,226,653
Debt applicable to limit:	<u>-</u>
Legal Debt Margin	<u><u>\$ 98,226,653</u></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 2024 fiscal year. No use of outside financing will be used to fund the City’s expanded Public Works yard.



APPENDIX

Municipal Facilities

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



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

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



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

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



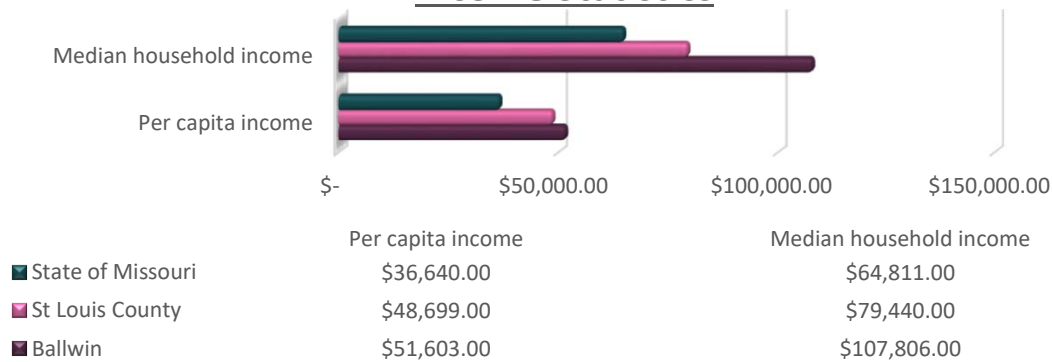
North Pointe
Aquatic Center
335 Holloway Road
Ballwin, MO 63011
Phone: 636-227-2981

Community Profile

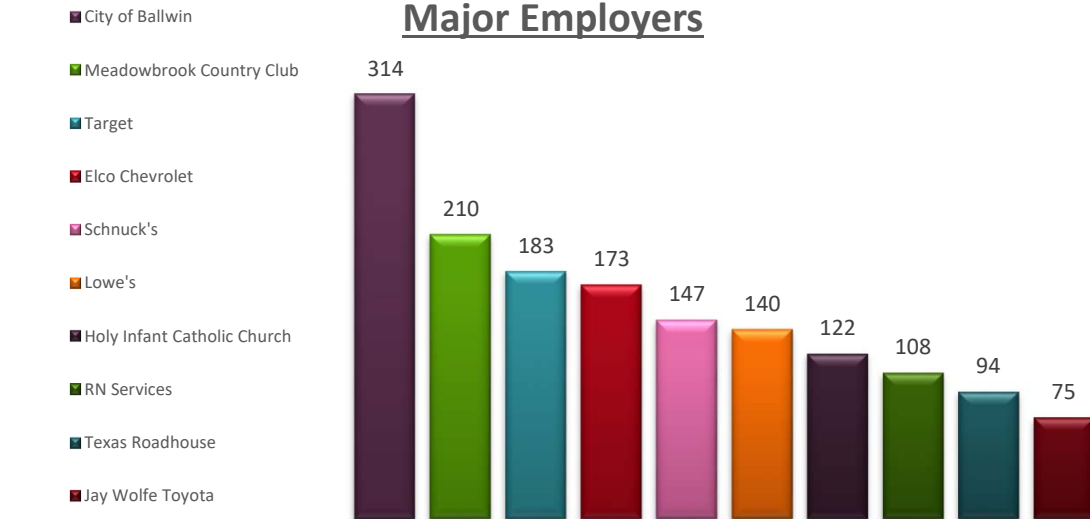
Date of Incorporation as fourth class city.....	December 29,1950
Form of Government.....	Mayor/Board of Alderman/City Administrator
Land Area.....	9.5 square miles
Miles of City maintained streets.....	121
Miles of City maintained sidewalks.....	162
Population.....	31,103
Total housing units.....	12,835
Park acreage.....	66
Number of licensed businesses.....	338



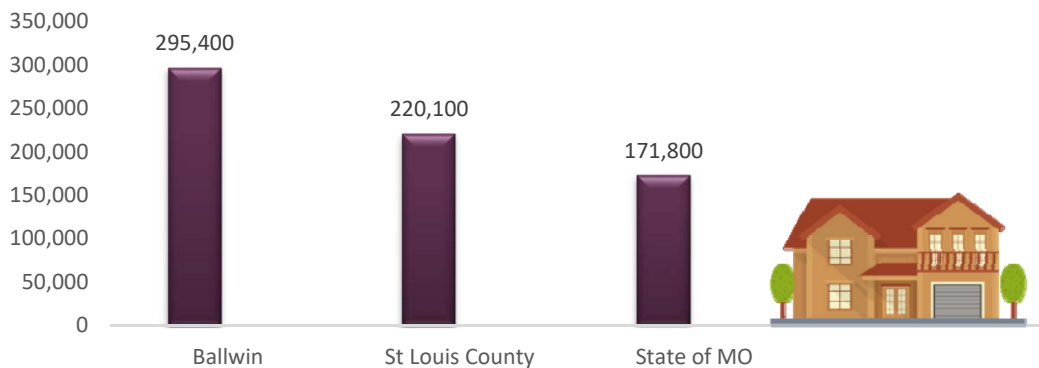
Income Statistics



Major Employers



Median value owner occupied housing

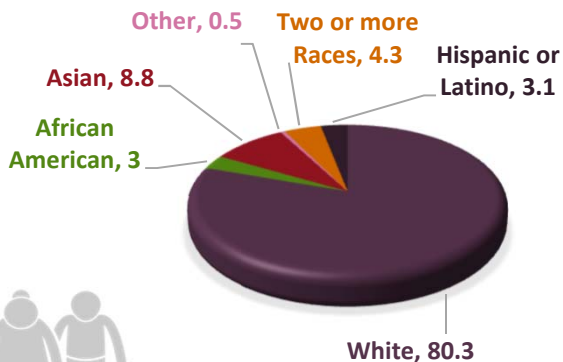


Age of Population

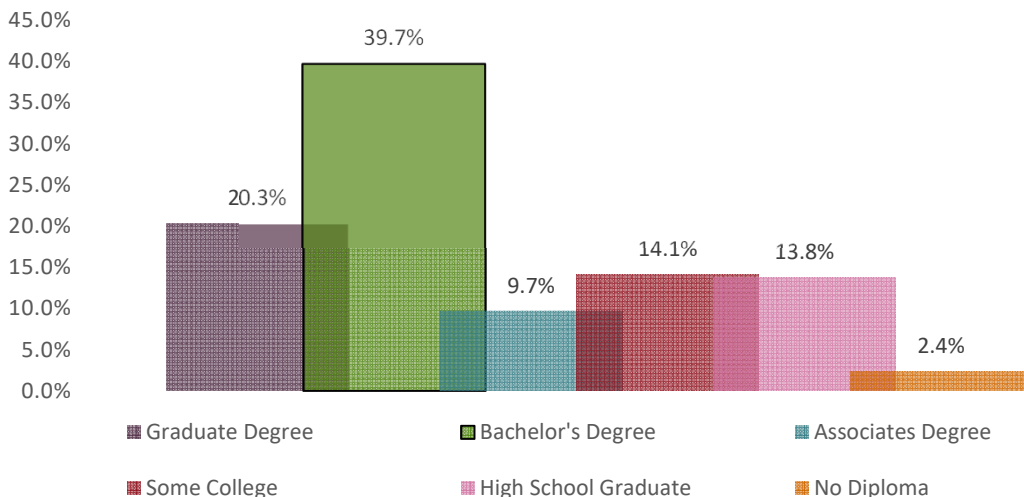
- Under 18 years
- 18-34 years
- 35-54 years
- 55-64 years
- Over 65 years

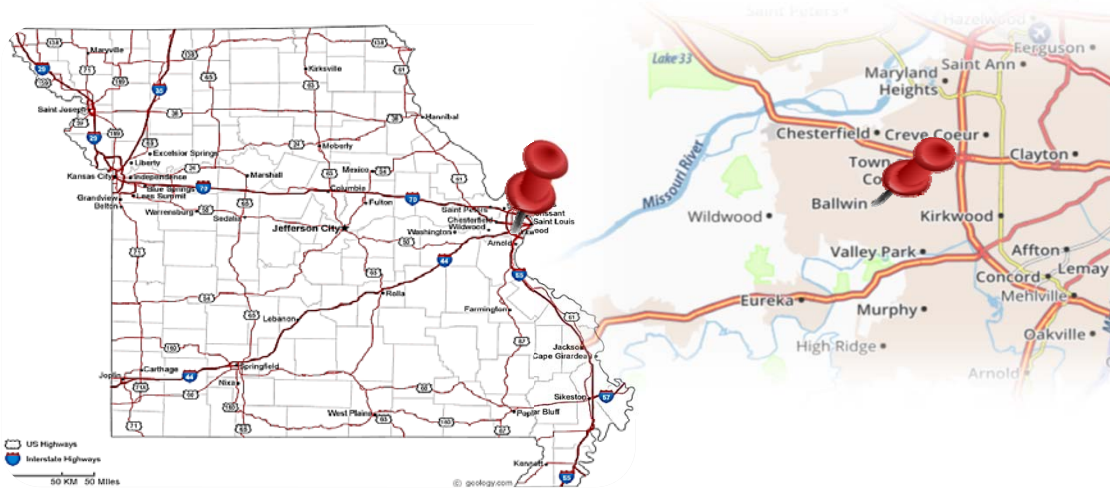


Percentage of Race Origin of Population



Educational Attainment of Residents over 25





Police protection:

Ballwin is served by its own police force. 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
2023**

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

Note: There are three Transportation Development Districts (TDD's) in the City that also levy a sales tax: Ballwin Olde Town Center, Clarkson Kehrs Mill, and Seven Trails Drive. The sales tax rates in these TDD's are as 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
DEA-Drug Enforcement Administration
EATS-Economic Activity Taxes
EMS-Emergency Medical Services
FBI-Federal Bureau of Investigation
FEMA-Federal Emergency Management Administration
FICA-Federal Insurance Contributions Act
FTE-Full Time Equivalent
FY-Fiscal Year
GAAP-Generally Accepted Accounting Principles
GASB-Governmental Accounting Standards Board
GFOA-Government Finance Officers Association
GIS-Geographic Information System
GPS-Global Positioning System
HRA-Health Reimbursement Arrangement

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

Budget Glossary

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

Accounting Period – See **Fiscal Period**.

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

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

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

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

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

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

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

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

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

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

Audit – (See **Financial Audit**)

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

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 and treasury instruments.

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

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

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.

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

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

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

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

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

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

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

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

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