

Ballwin CITY OF MISSOURI

2025

ANNUAL BUDGET



Table of Contents

Introduction

4	Budget Message
19	Form of Government
19	City Officials
21	City Organizational Structure
22	Budget Survey
23	Comprehensive Community Plan
26	Board of Aldermen Planning Directives
27	Budget Overview
30	Fund Structure
32	Financial Policies

Budget Summaries

38	Summary of All Funds
39	Changes in Fund Balances
40	Budget Summary Schedule
41	Revenue Guide

General Fund Overview

53	Combined Statement of Revenues and Expenditures
54	General Fund Budget Summary
55	General Fund Revenue Charts
56	General Fund Revenue Detail
62	General Fund Expenditures Summary
63	Personnel and Operating Cost History
63	Full Time Employees by Department
64	Full Time Employees by Position

General Fund Department Budgets

66	Administration Department
86	Parks and Recreation Department
108	Police Department
121	Public Works Department

Capital Improvement Plan

139	Capital Improvement Plan
141	Combined Statement of Revenues and Expenditures
142	Capital Improvement Plan Detail

Special Revenue Funds

148	Special Allocations Fund (TIF) Budget
149	Ballwin Towne Center TDD Budget
150	Sewer Lateral Fund Budget
151	Federal Asset Seizure Fund Budget
152	P.O.S.T. Fund Budget

Debt Service

154	Debt Obligations
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Appendix

156	Municipal Facilities
157	Community Profile and Demographics
161	Sales Tax Rate
162	List of Acronyms
164	Budget Glossary





INTRODUCTION



Budget Message



December 1, 2024

To the Honorable Mayor, Aldermen and Citizens:

The year has been one of new beginnings, accomplishments and wrap-ups of extended projects. Damage from the April 2023 wind and hail storm has been fully repaired. While all of the insurance proceeds were received in 2023, roof repair was not completed and billed until 2024 in the park facilities and at Public Works. Repairs to the natatorium at The Pointe were also finished.

Also wrapped up this year was the final work on the newly constructed Police Station. While this building has been occupied since June 2023, work continued on the holding cells, intercom and microphone systems, and various warranty items. These have now been addressed and the prisoner holding cells are usable. This project began construction in 2022 and was funded through a combination of public safety tax receipts, ARPA grant money and funds set aside by the City for major infrastructure improvements. The old police building has been demolished, although hauling off of the debris and scrap material continues.

The City's biggest accomplishments during the year were its upgrades of park facilities. While repairs had been budgeted for the tennis courts in Vlasis and New Ballwin parks, plans were changed following recommendations from the new Parks & Recreation Committee. This group operates in an



advisory capacity, and recommended using the funding for New Ballwin Park at Holloway Park instead. The upper tennis courts were converted to pickleball courts. In 2023 Holloway Park underwent extensive renovation which included a new playground, comfort station, pavilion and the conversion of the lower tennis courts to pickleball courts.

A massive project undertaken this year was the replacement of the Vlasik Park playground, which is the largest in Ballwin's park system. Originally planned to be completed over two years, the Municipal Parks Commission allowed the City to use grants awarded in late 2022 and late 2023 for the combined work in 2024. This reduced site work cost and minimized disruption time. The new design includes multiple zones for kids of differing ages and abilities. The new playground has been expanded into a portion of the plaza area where a grand staircase incorporating a ramp connects 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. A hillside play area has been added and the splash pad, which has been closed for several years, is now restored. A pavilion replaces the existing picnic tables and umbrellas. This project involved extensive site work and cost \$1,967,482. It is offset with Municipal Park Commission grants of \$1,150,000.



Two new industrial leaf vacuums were delivered and added to the Public Works fleet this fall. One of these had been ordered early in 2023. The City now has a total of three of these vacuums and they are greatly enhancing the efficiency of the leaf pickup operation. In street work, resurfacing of Ries Road had been budgeted for 2024. Bidding for this project was not done until late in the third quarter, however, which will push the actual construction work into 2025.

A new multi-year endeavor begun in 2024 is the design work for the new Public Works Yard configuration. One of the phases of the Vlasik Park Master Plan, this project addresses a directive established by the Board of Aldermen in 2016 to shelter vehicles and equipment. By keeping them out of the weather, their useful lives will be extended and repair costs reduced. Additional objectives of this project are to relieve overcrowding in the yard and to provide safe access for the public to the Public Works administrative staff. Detailed design work is complete; schematic design will continue into early 2025. Additional discussion of this project is under the Capital Fund.

2025 Budget Priorities

Parks Priorities for the Parks and Recreation department in 2025 are unchanged from the current year. The City is working its way through implementation of the various elements of the [Parks Master Plan](#), as well as the [Vlasis Park Master Plan](#). The emphasis is on maintenance and upgrades to the existing facilities. With the completion of the new Vlasis Park playground in December, site amenities will be added in 2025. These will include new benches, tables, trash receptacles, trees and hillside plants, and playground fencing. \$25,200 is allocated for this.

The playgrounds in the park system have systematically been replaced beginning with Ferris Park in 2013, New Ballwin Park in 2022, Holloway Park in 2023 and Vlasis Park in 2024. The final playground in the parks system, located at The Pointe Community Center, is scheduled for replacement in the upcoming year using Capital funds. This project was identified in the Parks Master Plan.

With some attrition in the parks maintenance department, the city will be refocusing the efforts of laborers towards the upkeep and beautification of the parks and facility grounds. Some of the grass mowing in City parks was performed contractually during 2024 during a period when the department was short staffed, and this was very successful. \$105,000 has been budgeted to resume this service in 2025.

The funding for repair of the tennis courts in New Ballwin Park has been re-established in 2025, with \$60,000 allocated for this purpose. Repair of the lake deck in this park will also be undertaken. The restrooms in the Golf Club Event Center will be remodeled, which is another recommendation from the Parks Master Plan. \$50,000 is anticipated for this project.

With the aging of the North Pointe Aquatics Center, \$20,000 has been budgeted to hire a consultant to evaluate and assess the facility's infrastructure. The five year Capital Improvement Program includes funding to address necessary repairs and upgrades to this facility to maximize its lifespan.

Streets and Sidewalks Street repair over the years has repeatedly been the top priority for the City. Maintenance of streets and sidewalks is consistently rated as highly important by residents in the budget survey, but is viewed as being performed very well or somewhat well by only 66% of respondents. This was a decline of 9 percentage points from the previous year. Several factors impact the City's ability to maintain and repair streets. Since the COVID-19 pandemic in 2020, the department has struggled with hiring and retaining laborers. With this ongoing shortage of available labor, the department has shifted the composition of its workforce to include more part time and seasonal employees. Allocation of available laborers between street replacement work and the fulfillment of work orders such as grinding down sidewalk trippers, filling potholes, etc. presents another challenge. Open work orders for street work have remained consistent compared with the prior year as these have received prioritization from management and the Board. In order to reduce the number of open work orders, however, an additional

\$15,000 has been budgeted for overtime pay. Sidewalk grinding will be performed contractually at a cost of \$30,000. This is the first year that this service will be outsourced.

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 City has increased the amount spent on contractual slab replacement year over year, the square yardage of concrete slabs the City has been able to replace has decreased, with the exception of 2024. Below is a table illustrating the changes in the cost of concrete over the past 4 years. With the drop in price in 2024 and the higher spending level our square yardage of slab replacement was increased.

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Concrete cost per sq. yd. for slab replacement	\$52.20	\$61.20	\$67.50	\$60.50	\$62.00
Increase in costs compared with the prior year		17.24%	10.29%	-10.37%	2.48%

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

The 2025 budget includes \$1,845,785 for contractual street and sidewalk work. Within the contractual amount of the Operating Budget, \$1,142,433 is for slab replacement, \$482,523 is for stand-alone curb and gutter and \$220,829 is for mill and repave of asphalt streets. \$5,974 is budgeted for in-house mill and repave work. In-house work is lower than in previous years to free up laborers to fulfill

work orders. \$645,671 is budgeted for the City's portion of federally reimbursable street work on Ries Road. The total budget is \$2,497,430.

Street / Bridge Work					
	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
Operating budget:					
Contractual	\$925,961	\$977,267	\$1,562,643	\$1,518,341	\$1,845,785
In-house, material only	\$111,688	\$140,276	\$228,226	44,024	5,974
Total contractual	<u>\$1,037,649</u>	<u>\$1,117,543</u>	<u>\$1,790,869</u>	<u>\$1,562,365</u>	<u>\$1,851,759</u>
Capital Budget:					
Contractual	\$297,093	(\$48,927)	\$646,647	\$4,946	\$645,671
	-	-	-	-	-
Grand Total	<u>\$1,334,742</u>	<u>\$1,068,616</u>	<u>\$2,437,516</u>	<u>\$1,567,311</u>	<u>\$2,497,430</u>

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

Snow Removal Resident satisfaction with snow removal is 91%, 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 2025 is \$120,000.

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 ten years of this project, 2,241 trees have been removed. More than half of them were deemed to be unsafe, while 1,032 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. Sixty three percent of open work orders in the Public Works department are for tree work. This represents an increase of 90% over open work order in the prior year. Two new positions for the tree crew approved in 2020 remain to be filled due to staffing shortages. One of the bucket trucks has been undergoing repairs for much of the year, exacerbating the situation. In an effort to address the backlog of work orders, some of this work is being outsourced next year. \$75,000 is budgeted for contractual tree removal.

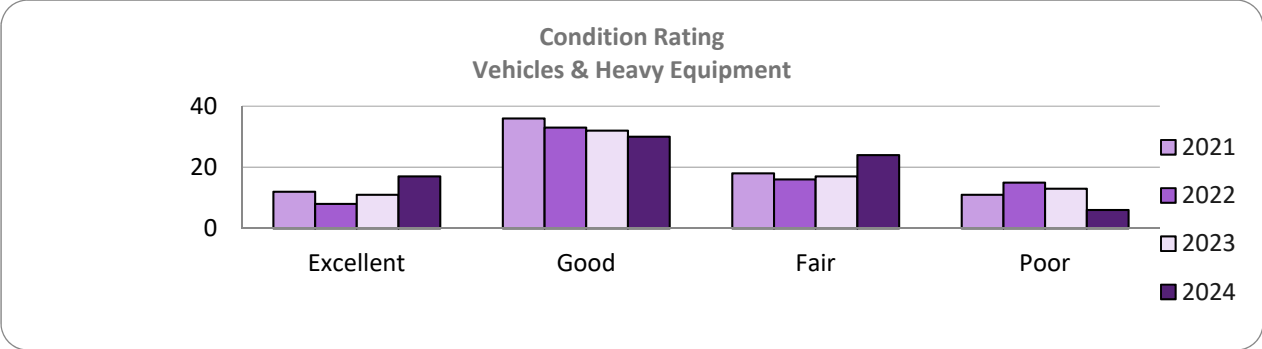
Leaf Collection In the budget survey, respondents rated this service highest in terms of how well it is performed. Although residents are largely happy with the service, there are challenges to deliver it each year. The timing of the leaf drop plays a significant role. The last several seasons have seen a heavier and later leaf drop. Crews are still making rounds to pick up leaves into mid-December. The City uses the same trucks for leaves as it does for plowing and salting roads. When it snows or there is freezing rain before leaves are finished, all the trucks have to be reconfigured by taking off leaf boxes and installing plows and salt spreaders, and then changed back again. Sometimes this process has to occur multiple times. To meet demand the City has been contracting with a leaf collection service to supplement the crews.



Manning the leaf vacuums is dusty, physically demanding work that is especially hard on older laborers and a source of muscle strain. In 2023 the City acquired its first industrial leaf vacuum. Rather than manually maneuvering the hose, this unit has a ride-on seat and the hose is controlled with a joystick. Previously, each ward had two crews comprised of four workers in each crew supplemented with temporary staff. The industrial unit requires only two workers; one to drive the

truck and a second to operate the joystick. Leaves are vacuumed considerably faster and it works with snow covered leaves also. The City now has three of these units. \$145,000 is budgeted for a fourth unit to be ordered in 2025. It is anticipated that once the fourth unit is received and operational, there will no longer be a need for the outsourced leaf service. The bid for this work in 2024 was \$99,900. Delivery of the new unit cannot be guaranteed before the beginning of leaf season so funds are included again in the 2025 budget for the contractual services.

Vehicle and Equipment Keeping its fleet of vehicles and equipment in good working condition has always been a challenge for the City. Replacement of vehicles is often deferred when expenses need to be reduced during the budgeting process. The overall condition of the fleet is closely monitored with funding allocations for the replacement of trucks, automobiles and heavy equipment fluctuating widely from year to year. \$730,885 is budgeted for 2025, while \$1,124,365 was budgeted in 2024.



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

• Two-ton truck (1)	\$280,000
• Police patrol vehicles (4)	\$265,885
• Industrial leaf vacuum	\$145,000
• ¾ ton truck for Parks Maintenance	\$ 40,000

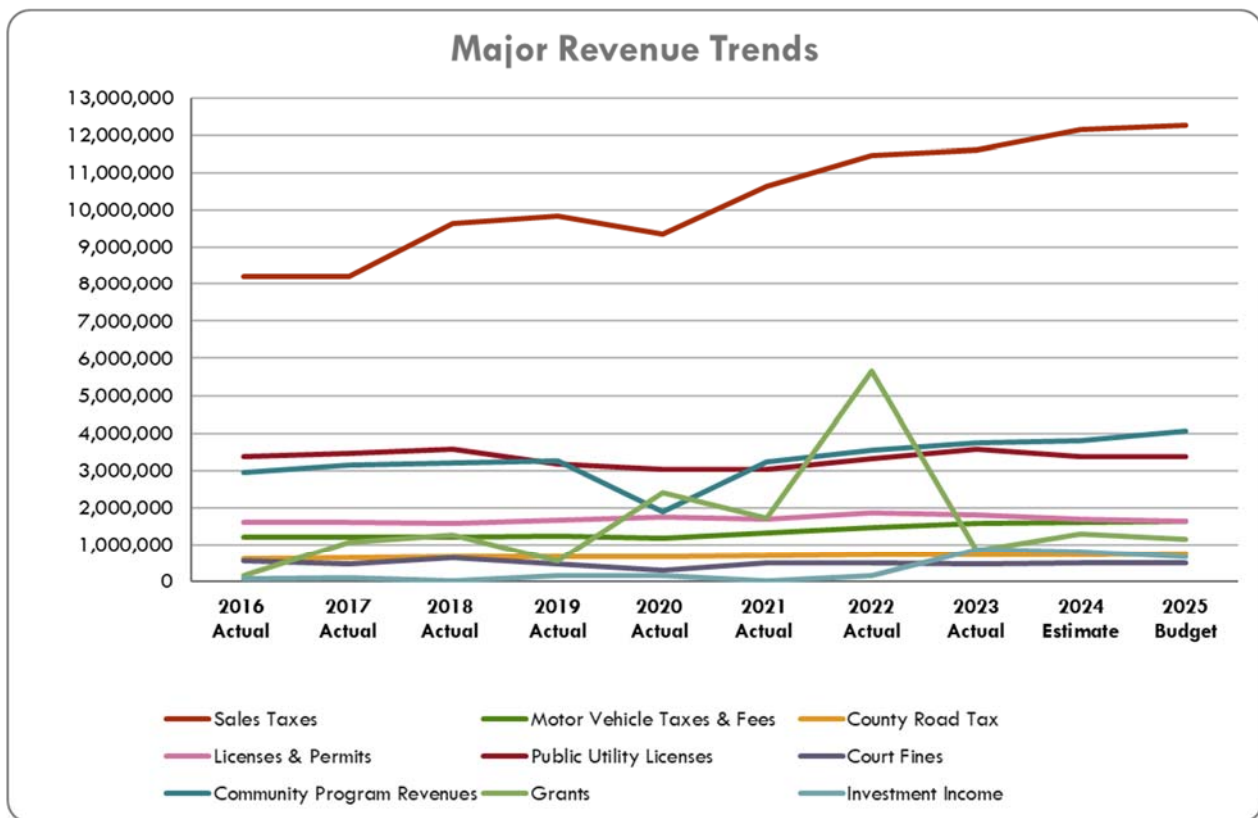
New bays to be built as part of the Public Works yard configuration will help to slow the replacement rate for vehicles in this department.

Revenues The largest source of revenue for the City is sales taxes, which make up 45.1% 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 on the next page is attributable to the addition of the half cent county sales tax for public safety. Public Safety is projected to generate \$2,064,400 in 2025.

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 2024 have surpassed collections in the same period of 2023 by 7.5%. County wide collections have exceeded local parks and capital improvement tax collections on a percentage basis. Continued inflation during the year is a contributing factor. A conservative increase of 1% is budgeted for 2025. The City does not levy a property tax.

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 \$1.1 million are budgeted for 2025.



Investment income rose over the last two years as the Federal Reserve raised interest rates to help slow inflation. Budgeted investment revenue reflects a decrease of 24% due to two factors. Interest rates are being lowered as inflation cools and invested balances are being reduced to fund the Public Works yard project.

Two pieces of legislation passed during 2021 that will continue to 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% ending in 2027. This revenue source has already been on the decline as people switch from cable services to satellite and streaming services, dropping by 39% over the past five years. This source could drop by an additional \$160,000. Motor fuel tax, however, will increase next year from the current 27 cents per gallon to 29.5 cents. This increase will have raised 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 \$400,000.

General Fund Expenditures

General fund expenses total \$24,906,096 compared with \$23,767,210 for the 2024 estimate. This is an increase of \$1,138,886 or 4.8%. Transfers of \$3,400,000 have been deducted from the 2025 budget total. The increase in personnel expenses (\$1,295,427) exceeds this total increase. High turnover and difficulty filling positions, both in the Police and Public Works departments, were the primary factors in the reduction of expenses in 2024.

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

Part time pay is budgeted to be 14.7% higher than in the current year. Many part time employees receive minimum wage. A mandated minimum wage increase in Missouri will increase the rate to \$13.75 per hour in 2025 and \$15 per hour in 2026, followed by annual adjustments based on changes in the consumer price index. As the pay for entry level employees increases, so does the rate of pay for more experienced part time workers in order to minimize compression. Additionally, the budget assumes full employment while the current year reflects reduced labor costs due to closures of outdoor facilities on bad weather days.

Another major component in the personnel increase is health insurance premiums, which increase July 1. The additional \$146,439 budgeted for this expense reflects a 12.0% premium increase in 2024 and a 9% projected increase for 2025. Several high cost medical claims, participants with chronic conditions and high pharmacy costs are contributing to these premium increases. The City changed from a 3 tier plan to a 4 tier plan and provided incentives for employees' spouses to take advantage of other available coverage options in order to help reduce premiums.

Personnel Costs	2024 Estimated	2025 Budget	\$ Variance	% Variance
Salaries	\$8,662,484	\$9,338,290	\$675,806	7.8%
Overtime/Holiday pay	376,641	380,171	3,530	0.9%
Part-time pay	1,423,315	1,632,099	208,784	14.7%
FICA	779,771	868,868	89,097	11.4%
LAGERS	903,897	1,040,968	137,071	15.2%
Workers Comp	519,614	543,687	24,073	4.6%
Unemployment insurance	188	0	-188	-100.0%
Health Insurance	1,648,629	1,795,068	146,439	8.9%
Dental Insurance	52,125	50,958	-1,167	-2.2%
Life insurance	9,537	11,427	1,890	19.8%
HRA	35,026	41,748	6,722	19.2%
Uniforms	87,483	92,950	5,467	6.2%
Employee testing	14,375	14,340	-35	-0.2%
College Tuition	22,000	20,000	(2,000)	-9.1%
Miscellaneous	21,990	21,928	-62	-0.3%
Total	14,557,075	15,852,502	1,295,427	8.9%

LAGERS pension expense is projected to be \$137,071 higher due to projections of full staffing in 2025 and higher salaries. Workers compensation insurance is projected to increase 6% in July of next year. The City's modification rating is increasing, and efforts to mitigate this are ongoing. The emphasis continues to be on building and maintaining a culture of safety.

Many other categories of expenses also increased in 2025. Operating costs include higher amounts for utilities, insurance, maintenance agreements, and special projects. Property insurance has had especially large increases. Total operating expenses are increasing by \$98,748. 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)	9.0%
Dental insurance premium increase (June 1)	0.0%
LAGERS increase - General	0.0%
LAGERS increase - Police	-0.2%
Workers Compensation insurance increase	6.0%
General Liability insurance increase	10.0%
Property & Liability insurance increase	20.0%
Electric rate increase	2.1%
Sewer increase	7.0%
Natural gas increase	0.0%
Water (second half of year)	32.0%
Motor fuel - unleaded	0.0%
Motor fuel increase - diesel	0.0%

Significant non-recurring expenses included in the budget are:

• New Ballwin Park tennis court repair	\$60,000
• Event Center bathroom remodel	\$50,000
• Software for permits, inspections and licensing	\$45,000
• Adaptive Motion Trainers (AMTs) (4)	\$42,000
• Interior handrail painting at the Pointe	\$40,000
• Seal and stripe parking lots	\$26,000
• Crackseal and seal park paths	\$25,000
• PC replacements	\$25,000
• Trailer for Public Works	\$20,000
• Network security analysis	\$15,000
• Mobile data terminals (4) for police cars	\$15,000
• Security camera expansion (Parks, Police)	\$15,000
• Switches for IT (2)	\$15,000
• Putting lounge in golf Pro Shop	\$11,000
• Door access system	\$10,000

Capital costs in the 2025 budget, which are purchases of vehicles, equipment, and improvements to facilities under \$250,000, are \$255,289 less than in the current year. This is due primarily to the reduction in spending on vehicles and heavy equipment.

Capital Fund

Several significant projects are budgeted in 2024 in the Capital Fund. The largest of these projects is the reconfiguration of the Public Works yard. 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. The new design utilizes a city-owned building which had previously been leased as the new administrative

office. This is located on Kehrs Mill Road and will be refurbished and reconfigured. A new pre-engineered metal building (PEMB) will be added for heated vehicle storage and material storage (sand, rock) that is currently kept outdoors. Space is also designated for small equipment that is currently housed in a collection of unsightly conex boxes. A second PEMB will be added for additional vehicle housing. A new building will be constructed in the parking lot behind where the former police building sat to house Parks and Building Systems staff. With this design, an acre of space previously used by the old police building will be returned to the park as green space. Construction for this project will be put out for bid in February, 2025 with construction anticipated to begin in March. Anticipated occupancy is in September 2026. Total cost is estimated between \$4.5 and \$5.0 million.

The resurfacing of Ries Road will commence in 2025 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. However, construction bids received were in excess of the amount approved for construction in the grant by \$615,718 raising the cost to \$1,471,491. While an inflationary adjustment of \$205,385 was approved as part of the grant, the federal match is reduced to 60%. Construction engineering costs of \$64,183 are also budgeted but not covered under the grant.

The playground at the Pointe, while just 23 years old, has a deteriorated play surface and requires frequent repairs and maintenance. Cost for replacement is budgeted at \$427,500. The City has applied for a Land Water Conservation grant which will reimburse 50% of the project cost.

The Capital fund will start 2025 with a fund balance of \$312,971. Virtually all of these funds will be expended during the budget year, leaving a balance of \$6,550.

2025 Budget By Fund					
FUND	REVENUES	EXPENSES	TRANSFERS IN/(OUT)	SURPLUS (DEFICIT)	FUND BALANCE 12/31/25
General	\$25,058,153	\$24,906,096	(\$3,400,000)	(\$3,247,943)	\$20,486,865
Capital	1,747,753	5,454,174	3,400,000	(306,421)	6,550
TDD	105,005	17,250	(87,755)	0	0
Sewer Lateral	304,900	295,985	0	8,915	963,248
Federal Asset Seizure	4,013	5,500	0	(1,487)	20,970
P.O.S.T.	2,408	6,125	0	(3,717)	16,723
All Funds	\$27,222,232	\$30,685,130	(\$87,755)	(\$3,550,653)	\$21,494,356

TDD

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

be met in 2031 and at that point, the TDD District will be dissolved. This fund does not carry a fund balance.

Sewer Lateral

Revenues are generated from a \$28 assessment levied against all residences with 6 or fewer dwelling units. These revenues are projected to be flat compared with the current year. The City finances as many sewer lateral repairs each year as possible including the rare replacement of sewer laterals that extend into the street. The spending cap increased during 2022 from \$3,000 to \$4,500 because accumulated fund balance has become high, making larger reimbursements affordable. Under special circumstances such as deep excavation or street cutting and repair, a property owner can be reimbursed up to \$7,500. Expense for repairs is budgeted at \$275,000, which is an increase of almost 6% over what is expected to be spent in the current year. Revenues will exceed expenses by \$8,915, bringing cumulative fund balance to \$963,248.

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 2025 are budgeted conservatively at \$4,000. Expenses are budgeted at \$5,500. This will finance the purchase of an additional drone, the associated software subscription, pilot training and certification. Use of \$1,487 of accumulated fund balance is planned, leaving a balance of \$20,970 in this fund.

P.O.S.T.

Court collections in the current year influence the amount to be received in the subsequent year. Collections are expected to remain flat. \$2,400 of revenue is projected. Expenditures are budgeted at \$6,125 for CMPA Academy and Virtual Academy training. Accumulated fund balance will be spent down by \$3,717 leaving a fund balance of \$16,723.

Five Year Projections

The following chart outlines the City's five year forecast of the General and Capital Fund revenues and expenditures for 2025 through 2029. The City uses these projections to evaluate whether a structural issue exists that would cause expenses to outpace revenues during the forecast period. The projections are also used to determine the affordability of capital projects, which are then incorporated into the five year Capital Improvement Plan. These projections are based upon conservative assumptions and do not

reflect actions the City might take to close projected deficits.

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

**General & Capital Projects Funds Combined - Five Year Projections
Fiscal Years 2025 - 2029**

	2023	2024	2025	2026	2027	2028	2029
	Actual	Estimated	Budget	Projected	Projected	Projected	Projected
Sales Taxes	11,598,226	12,146,000	12,267,000	12,389,670	12,513,567	12,638,702	12,765,089
Other Taxes	2,379,856	2,413,000	2,461,000	2,484,660	2,484,660	2,484,660	2,484,660
Licenses & Permits	1,824,690	1,711,069	1,642,775	1,603,675	1,575,675	1,553,275	1,535,355
Public Utility Licenses	3,571,260	3,480,000	3,420,000	3,420,000	3,420,000	3,420,000	3,420,000
Court	473,713	505,000	505,000	505,000	505,000	505,000	505,000
Community Programs	3,779,117	3,955,236	4,096,180	4,096,180	4,096,180	4,096,180	4,096,180
Police & Communications	419,014	447,523	464,830	464,830	464,830	464,830	464,830
Miscellaneous	3,188,545	1,182,912	845,368	586,368	586,368	586,368	586,368
Use of Fund Balance	4,400,000	0	3,400,000	835,400	0	0	0
Total Revenues	31,634,421	25,840,740	29,102,153	26,385,783	25,646,280	25,749,015	25,857,482
Personnel Costs	14,148,996	14,557,075	15,852,502	16,465,428	17,064,882	17,693,583	18,353,414
Operating Costs	6,670,244	7,271,935	7,370,683	7,308,508	7,350,746	7,407,083	7,479,952
Capital Costs	960,245	1,938,200	1,682,911	1,677,411	1,677,411	1,677,411	1,677,411
TIF Fees and Reimbursements	111,681	0	0	0	0	0	0
Non Operating Costs *	5,839,938	1,111,946	4,350,421	95,000	412,500	480,000	425,000
Total Expenditures	27,731,104	24,879,156	29,256,517	25,546,347	26,505,540	27,258,078	27,935,777
Surplus/(Deficit)	3,903,317	961,584	(154,364)	839,436	(859,260)	(1,509,062)	(2,078,294)

*net of grant funding

Assumptions used in the projections are largely the same as those used in preparing the 2025 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. Investment income decreases to an interest rate of 3.5%. All other revenue sources, except grants associated with capital projects, remain static. Within expenditures, salaries increase by 3% each year, and part time pay increases by an estimated 2% for the change in CPI. Workers compensation increases by 6%, health premiums increase by 9%, property and liability insurance increases by 20% and utilities increase in accordance with published rate schedules.

Acquisitions of vehicles and equipment are included in the projected years at a level that is typical of what is spent most years. An elevated spending level of approximately \$300,000 for contractual street repair is carried forward in the projections. A moderately ambitious schedule of capital projects is encompassed. These include playground replacement at The Pointe Community Center, \$4.2 million for substantial reconfiguration of the Public Works yard, \$1.3 million in upgrades to Vlasik Park following

recommendations in the Vlasik Park Master Plan and \$0.8 million for pond rehabilitation at New Ballwin Park.

Cost control will be critical in future years and measures will need to be taken to prevent the projected deficits. At the end of 2025, the City will have approximately \$5.4 million in General Fund balance committed for infrastructure projects. These funds can be used in 2027, 2028 and 2029 to reduce or close the funding gaps that are projected, either for the park projects or for street repair and replacement. Alternatively, the gaps could be reduced by foregoing discretionary capital projects. These project costs are reflected on the line in the chart labeled Non-Operating Costs. Use of fund balance associated with these projects is set out separately in the revenues section. Although the table reflects a deficit in the 2025 budget, the Capital Projects fund will have a beginning fund balance that completely offsets the deficit. A use tax is under consideration to be brought before the voters in 2026 because the deficits exceed the cost of the capital projects. As more sales are made online, these lost sales tax revenues need to be replaced.

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

Fund Balance

The General Fund will be using \$3,247,943 of accumulated fund balance in 2025, which decreases the balance by 13.7%. Total fund balance is projected to include \$5.4 million committed for major infrastructure improvements. We anticipate our unassigned fund balance at the end of 2025 to be \$13,921,964. This amount is 55.9% of our budgeted operating expenditures and exceeds our fund balance reserve policy requirement of 25% by \$7.7 million.

The Capital Fund budget will use the majority of its accumulated fund balance of \$312,971 in this budget, ending the year with a small balance of \$6,550. 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, 2024. This is the ninth 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, 2024

Christopher P. Morill
Executive Director

In closing, we offer our thanks to the entire management team for their assistance in the development of the 2025 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,

A handwritten signature in black ink, appearing to read 'Eric Sterman'.

Eric Sterman
City Administrator

A handwritten signature in black ink, appearing to read 'Denise Keller'.

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

Pamela Haug



Mark Stallmann



Ward III

Frank Fleming



Mark Weaver



Ward IV

Jim Lehmkuhl



David Siegel



City Administration

CITY ADMINISTRATOR

Eric Sterman



DIRECTOR OF PARKS AND RECREATION

Chris Conway



CHIEF OF POLICE

John Bergfeld



DIRECTOR OF PUBLIC WORKS

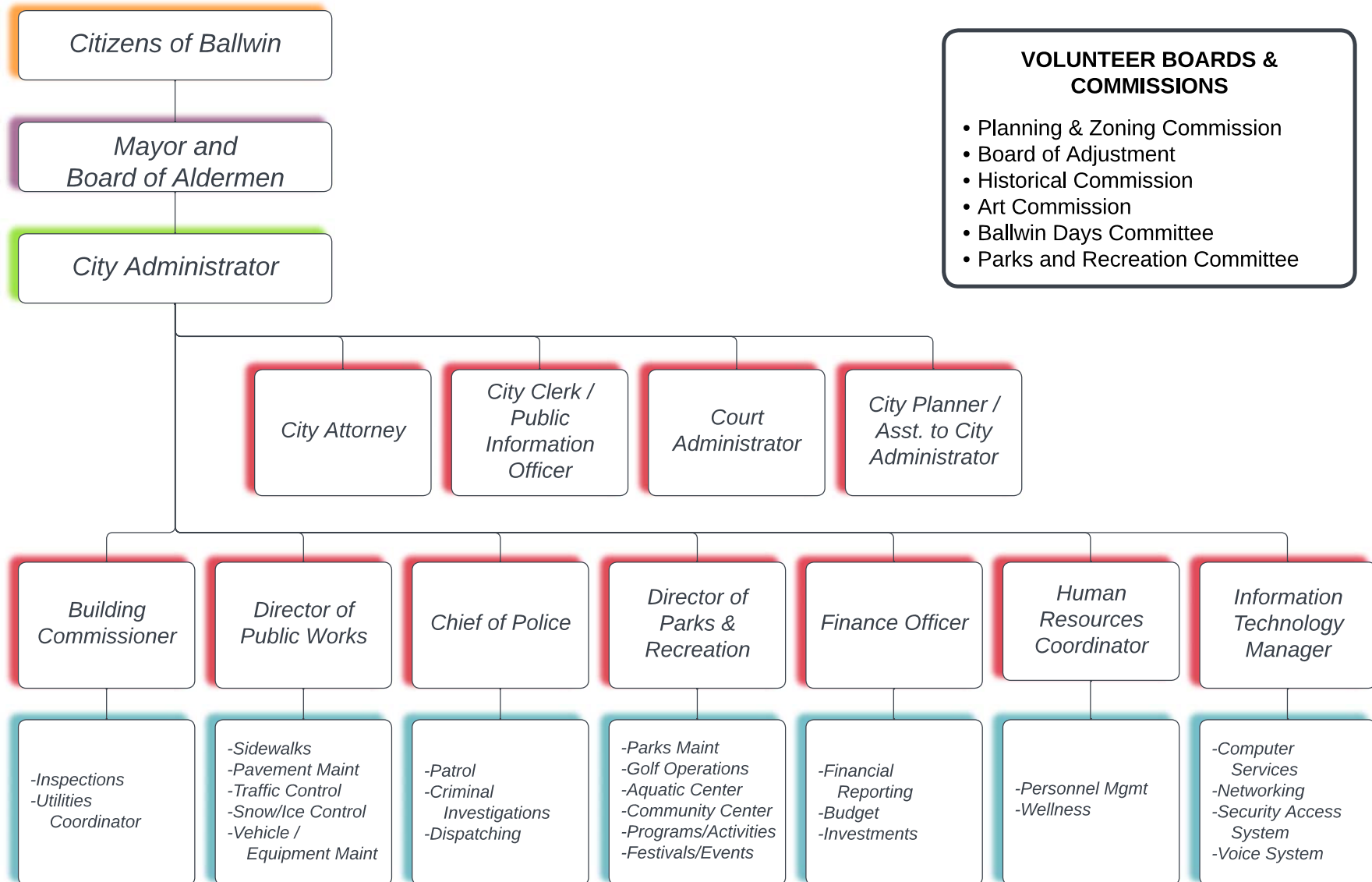
Jim Link



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

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

City of Ballwin 2025 Organizational Structure



Budget Survey

The City conducted its fourth 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; nearly half were unfamiliar with how decisions are made during the budget process.

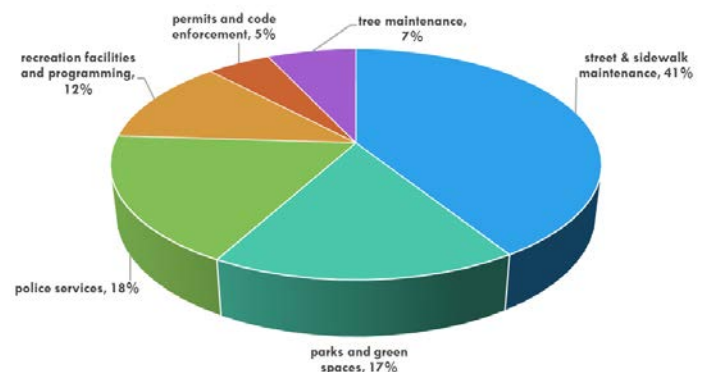
Respondents were then given a listing of City services and asked to rate how well each was being delivered. Ratings of very well or somewhat well are listed below, with ratings for *leaf collection* increasing the most and *street and sidewalk maintenance* declining the most compared with ratings in 2023.

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

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.

A 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. 36% preferred implementing new user fees, 35% preferred increasing existing user fees, 29% advocated a reduction in service levels.

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



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

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



Comprehensive Community Plan

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

The building blocks of the plan are the community values.

Our Community Values

We value.....

Our high quality of life.

Our great schools and highly rated schools.

Our strong sense of community.

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

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

Our high standard of city services.

Our state-of-the-art recreation facilities.

Our increasingly diverse population.

Our diverse range of housing choices.

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

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



Strong Neighborhoods

Key Goals:

- 1.1 Ensure infill development respects the character and context of the surrounding neighborhood.
- 1.2 Diversify housing choices to ensure a spectrum of residents.

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

A Modern Transportation Network

Key Goals:

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

Resilient Local Economy and City Revenues

Key Goals:

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

A Strong Sense of Place

Key Goals:

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

Leader in Active Recreation and Healthy Living

Key Goals:

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

A Distinctive Image for Ballwin

Key Goals:

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

Outstanding Community Services

Key Goals:

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



Board of Aldermen Planning Directives

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



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



- Improve/construct park facilities based on master parks plan priorities
- Replace playgrounds with ADA inclusive equipment
- Explore opportunities to add green space to the park system
- Plan for future maintenance, renovation, reconstruction, and/or addition to the Pointe and North Pointe



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



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



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



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

Budget Overview

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

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

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

Fiscal Year

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

Funds Excluded from Adopted Budget

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

Budget Basis

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

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

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

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

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

Basis of Accounting and Budgeting

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

Budget Preparation, Review and Adoption

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

Budget Amendments and Transfers

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

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

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

Budget Calendar Fiscal Year 2025

DATE	ACTION
July-August, 2024	Conduct Budget Survey with residents, businesses
August 9, 2024	Provide departmental access to 2025 Budget System.
August 13, 2024	City Administrator & Finance Officer hold initial budget preparation meeting with department heads
September 23, 2024	Conduct Budget Work Session with Board of Aldermen; present Employee Compensation, Special Revenue Funds and General Fund Budget Revenues
September 30 – October 2, 2024	City Administrator and Finance Officer meet with individual department heads to review departmental budgets
October 14, 2024	Conduct Budget Work Session with Board of Aldermen; present General Fund and Capital Fund Budget Expenditures
November 25, 2024	Present 2024 Budget Re-appropriation to Board of Aldermen
November 29, 2024	Publish Public Hearing Notice
December 2, 2024	Capital Improvement Plan for approval at Planning & Zoning Commission Meeting (as required by State Statute)
December 9, 2024	Conduct Public Hearing on Proposed Budget; Adopt Budget
December 10, 2024	Distribute Approved Budget

Fund Structure

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

Governmental Fund Types

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

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

Fund Organization

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

- 1) Administration
 - 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
 - a. Police Services
 - b. Communications
- 3) Public Works
 - a. Engineering & Inspections
 - b. Streets & Sidewalks
 - c. Snow & Ice Control
 - d. Property Services
 - e. Support Services

4) Parks and Recreation
 - a.
 - b. Parks
 - c. Golf Operations
 - d. Aquatic Center Operations
 - e. Community Center
 - f. Building Services
 - g. Ballwin Days

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

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

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

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

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

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

Major and Nonmajor Funds

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

Use of Funds

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

Use of Funds by Departments

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

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

Financial Policies

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

Operating Budget Policy

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

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

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

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

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

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

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

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

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

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

The City of Ballwin declares that:

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

Capital Improvement Plan and Debt Budget Policy

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

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

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

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

Budget Amendments / Re-appropriation

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

Fund Balance Policy

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

Background

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

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

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

Actions Leading to Restricted, Committed and Assigned Fund Balances

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

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

Order of Spending

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

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

Minimum Unrestricted Fund Balance

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

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

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

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

Capital Asset Policy

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

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

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

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

Investments

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

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

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

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

Authorized and Suitable Investments

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

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

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





BUDGET SUMMARIES



Summary of All Funds

	2023 Actual	2024 Estimated	2025 Budget	% Change from 2024 Estimated
General Fund				
Revenues	\$ 25,910,278	\$ 25,055,140	\$ 25,058,153	0.0%
Expenditures	(26,233,075)	(23,767,210)	(28,306,096)	19.1%
Revenues over (under) expenditures	<u>\$ (322,797)</u>	<u>\$ 1,287,930</u>	<u>\$ (3,247,943)</u>	
Capital Fund				
Revenues	\$ 6,522,825	\$ 2,016,087	\$ 5,147,753	155.3%
Expenditures	(6,696,711)	(2,342,433)	(5,454,174)	132.8%
Revenues over (under) expenditures	<u>\$ (173,886)</u>	<u>\$ (326,346)</u>	<u>\$ (306,421)</u>	
Special Allocations Fund				
Revenues	\$ 111,685	\$ -	\$ -	0.0%
Expenditures	\$ (111,685)	\$ -	\$ -	0.0%
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Transportation Development District Fund				
Revenues	\$ 104,328	\$ 105,005	\$ 105,005	0.0%
Expenditures	(104,328)	(105,005)	(105,005)	0.0%
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Sewer Lateral Fund				
Revenues	\$ 305,758	\$ 304,950	\$ 304,900	0.0%
Expenditures	(296,475)	(278,796)	(295,985)	6.2%
Revenues over (under) expenditures	<u>\$ 9,283</u>	<u>\$ 26,154</u>	<u>\$ 8,915</u>	
Federal Asset Seizure Fund				
Revenues	\$ 3,765	\$ 3,086	\$ 4,013	30.0%
Expenditures	(13,125)	(7,250)	(5,500)	-24.1%
Revenues over (under) expenditures	<u>\$ (9,360)</u>	<u>\$ (4,164)</u>	<u>\$ (1,487)</u>	
P.O.S.T. Fund				
Revenues	\$ 2,394	\$ 3,663	\$ 2,408	-34.3%
Expenditures	(23,874)	(20,075)	(6,125)	-69.5%
Revenues over (under) expenditures	<u>\$ (21,480)</u>	<u>\$ (16,412)</u>	<u>\$ (3,717)</u>	
Total Governmental				
Revenues	\$ 32,961,033	\$ 27,487,931	\$ 30,622,232	11.4%
Expenditures	(33,479,273)	(26,520,769)	(34,172,885)	28.9%
Revenues over (under) expenditures	<u>\$ (518,240)</u>	<u>\$ 967,162</u>	<u>\$ (3,550,653)</u>	

Changes In Fund Balances

	General	Capital	TDD	Sewer Lateral	Federal Asset Seizure	P.O.S.T.	Total
Est. Beginning Balance	\$ 23,734,808 ¹	\$ 312,971	\$ -	\$ 954,333	\$ 22,457	\$ 20,440	\$ 25,045,009
Revenues	25,058,153	1,747,753	105,005	304,900	4,013	2,408	27,222,232
Transfers In	-	3,400,000	-	-	-	-	3,400,000
Total Resources	48,792,961	5,460,724	105,005	1,259,233	26,470	22,848	55,667,241
Less:							
Expenditures	24,906,096	5,454,174	17,250	295,985	5,500	6,125	30,685,130
Transfers out	3,400,000	-	87,755	-	-	-	3,487,755
Ending Balance	\$ 20,486,865	\$ 6,550	\$ -	\$ 963,248	\$ 20,970	\$ 16,723	\$ 21,494,356
Fund Balance Change:							
Amount	\$ (3,247,943)	\$ (306,421)	\$ -	\$ 8,915	\$ (1,487)	\$ (3,717)	\$ (3,550,653)
Percent	-13.7%	-97.9%		0.9%	-6.6%	-18.2%	-14.2%

¹ Includes art commission escrow \$15,000, historical society escrow \$14,345, Lafayette Older Adult Program (LOAP) escrow \$7,833, inmate security escrow \$44,826, 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		
	2023 Actual	2024 Estimated	2025 Budget	2023 Actual	2024 Estimated	2025 Budget	2023 Actual	2024 Estimated	2025 Budget	2023 Actual	2024 Estimated	2025 Budget
Beginning Fund Balance - Jan 1	\$ 22,769,675	\$ 22,446,878	\$ 23,734,808	\$ 1,013,209	\$ 991,652	\$ 997,230	\$ 813,203	\$ 639,317	\$ 312,971	\$ 24,596,087	\$ 24,077,847	\$ 25,045,009
Revenues												
Sales and Use Taxes	\$ 10,274,083	\$ 11,360,400	\$ 11,623,000	\$ 104,323	\$ 105,000	\$ 105,000	\$ 1,324,143	\$ 785,600	\$ 644,000	\$ 11,702,549	\$ 12,251,000	\$ 12,372,000
Other Taxes	2,379,856	2,413,000	2,461,000	296,158	295,600	295,600	-	-	-	2,676,014	2,708,600	2,756,600
Licenses & Permits	1,824,690	1,711,069	1,642,775	-	-	-	-	-	-	1,824,690	1,711,069	1,642,775
Public Utility Licenses	3,571,260	3,480,000	3,420,000	-	-	-	-	-	-	3,571,260	3,480,000	3,420,000
Investment Earnings	864,895	895,025	680,023	46	30	26	-	-	-	864,941	895,055	680,049
Donations	5,950	5,250	5,000	-	-	-	-	-	-	5,950	5,250	5,000
Federal Grants	-	-	-	-	-	-	531,160	80,487	890,003	531,160	80,487	890,003
Grants and Entitlements	46,553	59,200	56,900	-	-	-	267,522	1,150,000	213,750	314,075	1,209,200	270,650
Court Fines	473,713	505,000	505,000	-	-	-	-	-	-	473,713	505,000	505,000
Sale of Assets/Property	144,678	68,550	39,000	-	-	-	-	-	-	144,678	68,550	39,000
False Alarm Fines	5,275	5,000	5,250	-	-	-	-	-	-	5,275	5,000	5,250
Police and Communications	419,014	447,523	464,830	6,122	6,724	6,400	-	-	-	425,136	454,247	471,230
Community Programs	3,779,117	3,955,236	4,096,180	-	-	-	-	-	-	3,779,117	3,955,236	4,096,180
Miscellaneous Revenues	2,121,194	149,887	59,195	9,600	9,350	9,300	-	-	-	2,130,794	159,237	68,495
Transfers In	-	-	-	111,681	-	-	4,400,000	-	3,400,000	4,511,681	-	3,400,000
Total Revenues	\$ 25,910,278	\$ 25,055,140	\$ 25,058,153	\$ 527,930	\$ 416,704	\$ 416,326	\$ 6,522,825	\$ 2,016,087	\$ 5,147,753	\$ 32,961,033	\$ 27,487,931	\$ 30,622,232
Expenditures - by Function												
Administration	\$ 3,515,887	\$ 3,583,445	\$ 3,802,369	\$ 314,405	\$ 278,796	\$ 295,985	\$ -	\$ -	\$ -	\$ 3,830,292	\$ 3,862,241	\$ 4,098,354
Parks and recreation	5,139,200	6,154,284	6,118,200	-	-	-	-	-	-	5,139,200	6,154,284	6,118,200
Police	6,884,388	6,882,732	7,573,983	36,999	27,325	11,625	-	-	-	6,921,387	6,910,057	7,585,608
Public Works	5,279,765	5,208,549	5,728,633	-	-	-	-	-	-	5,279,765	5,208,549	5,728,633
Capital Expenditures	960,245	1,938,200	1,682,911	-	-	-	6,638,620	2,342,433	5,454,174	7,598,865	4,280,633	7,137,085
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
TIF Fees & Reimbursements	53,590	-	-	-	105,005	105,005	58,091	-	-	111,681	105,005	105,005
Transfers Out	4,400,000	-	3,400,000	198,083	-	-	-	-	-	4,598,083	-	3,400,000
Total Expenditures	\$ 26,233,075	\$ 23,767,210	\$ 28,306,096	\$ 549,487	\$ 411,126	\$ 412,615	\$ 6,696,711	\$ 2,342,433	\$ 5,454,174	\$ 33,479,273	\$ 26,520,769	\$ 34,172,885
Revenues over (under) expenses	\$ (322,797)	\$ 1,287,930	\$ (3,247,943)	\$ (21,557)	\$ 5,578	\$ 3,711	\$ (173,886)	\$ (326,346)	\$ (306,421)	\$ (518,240)	\$ 967,162	\$ (3,550,653)
Ending Fund Balance - Dec 31	\$ 22,446,878	\$ 23,734,808	\$ 20,486,865	\$ 991,652	\$ 997,230	\$ 1,000,941	\$ 639,317	\$ 312,971	\$ 6,550	\$ 24,077,847	\$ 25,045,009	\$ 21,494,356

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:

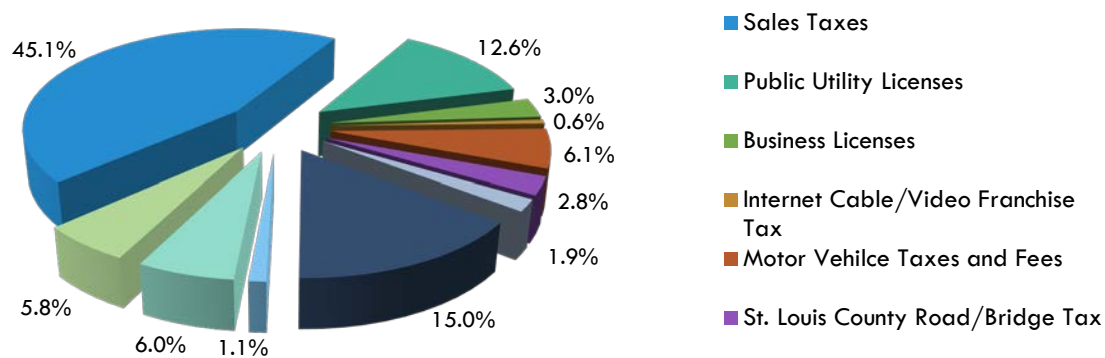
Legal authorization - The section of the Missouri Revised Statutes and city ordinances that authorizes the levy or revenue.

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 - \$12,267,000

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.

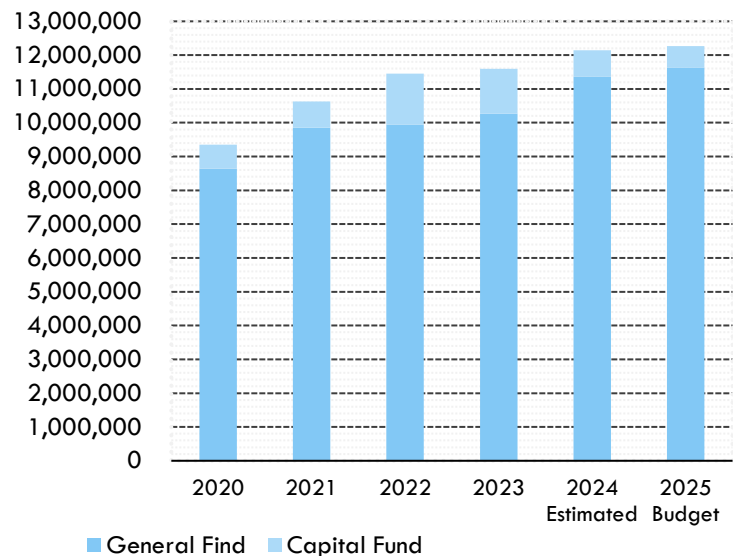
County residents approved a ½ cent Public Safety tax in 2017. This tax may only be used for any police-related purpose.

Basis of Projection & Analysis:

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

A conservative increase of 1% is budgeted for FY25.

Financial Trend



By Fund						
Collection/ Distribution Year	General Fund		Capital Fund		Total	Annual Percentage Change
2020	8,642,316	92.4%	707,995	7.6%	9,350,310	
2021	9,852,955	92.7%	776,638	7.3%	10,629,593	13.7%
2022	9,939,020	86.7%	1,518,517	13.3%	11,457,537	7.8%
2023	10,274,083	88.6%	1,324,143	11.4%	11,598,226	1.2%
2024 Estimated	11,360,400	93.5%	785,600	6.5%	12,146,000	4.7%
2025 Budget	11,623,000	94.8%	644,000	5.2%	12,267,000	1.0%

Public Utility Licenses - \$3,420,000

Description:

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

Authorization

State Statute
94.110-94.120

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

Account Codes

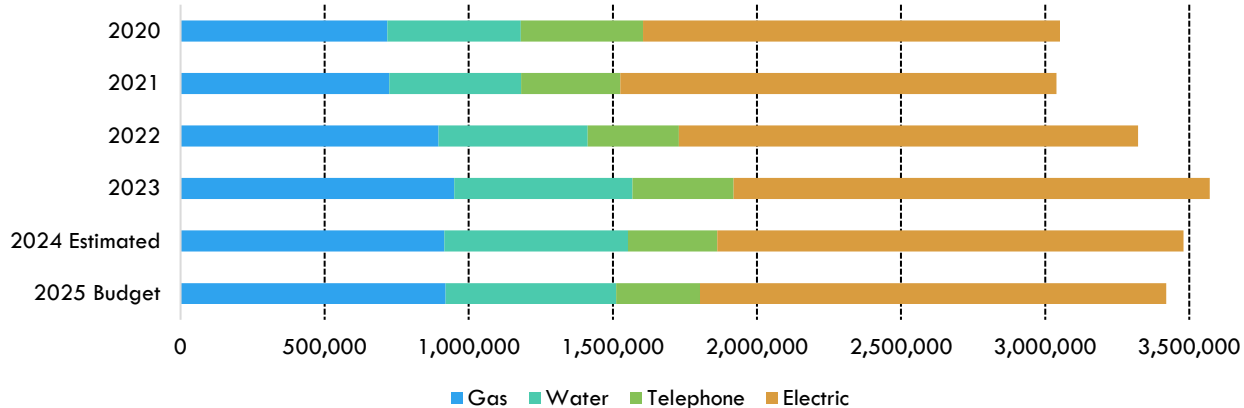
501001, 501002,
501003, 501004,
501006

Basis of Projection & Analysis:

Utility revenues are impacted by both changes in weather patterns and rate changes. Gas, water and electric are projected at a three year average.

Telephone tax receipts are declining again after a temporary rebound in 2023; a reduction of almost 7% is projected for FY25.

Financial Trend



General Fund Category						
Collection/ Distribution Year	Gas	Water	Telephone	Electric	Total	Annual Percentage Change
2020	717,083	463,626	423,657	1,446,906	3,051,272	
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	949,382	618,756	350,488	1,652,634	3,571,260	7.5%
2024 Estimated	915,000	637,000	310,000	1,618,000	3,480,000	-2.6%
2025 Budget	920,000	591,000	291,000	1,618,000	3,420,000	-1.7%

Business Licenses - \$824,000

Description:

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

Authorization

State Statute
67.2689,
Chapter 89

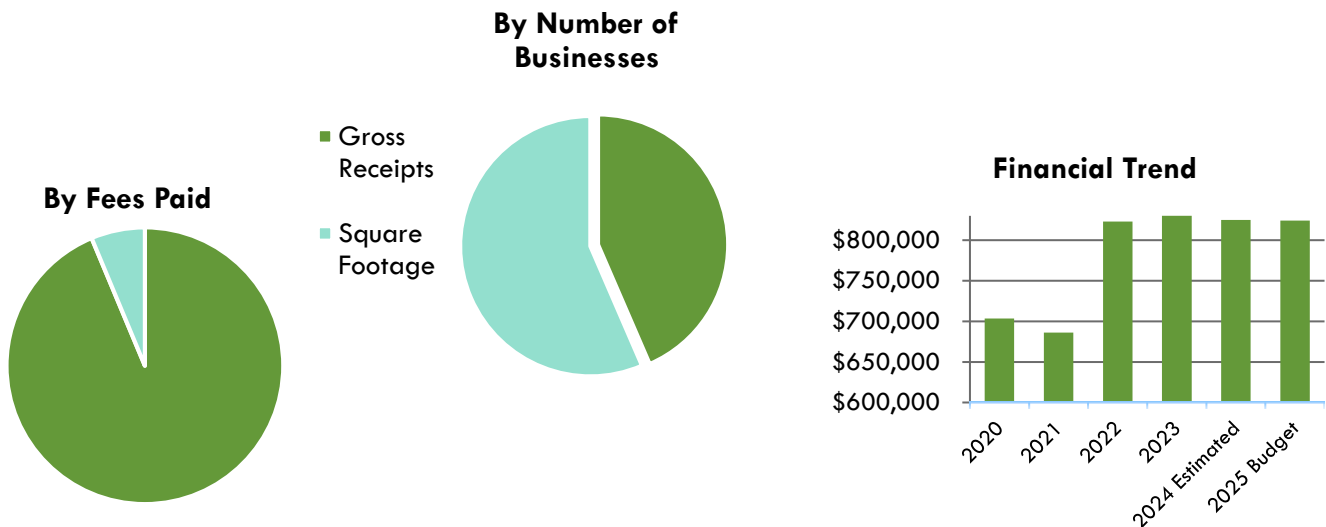
City Ordinance
14-76

Account Codes

502001

Basis of Projection & Analysis:

Change in this revenue source is generally based on projected commercial growth and occupancy rates. After a significant increase in 2022, gross receipts licenses have plateaued. No increase is budgeted for FY25.



General Fund Category		
Collection/ Distribution Year	Business Licenses	Annual Percentage Change
2020	703,367	
2021	686,012	-2.5%
2022	822,771	19.9%
2023	835,625	1.6%
2024 Estimated	825,000	-1.3%
2025 Budget	824,000	-0.1%

Internet Cable/Video Franchise Tax - \$175,000

Description:

A franchise fee of 4% is currently imposed on cable television companies. Each company or corporation engaged in the business of supplying public, non-municipal cable services to the citizens pays an annual franchise tax of four percent (4%) of the gross receipts collected from the sale of this public utility service within the City limits.

Authorization

State Statute
67.2689

City Ordinance
14-206

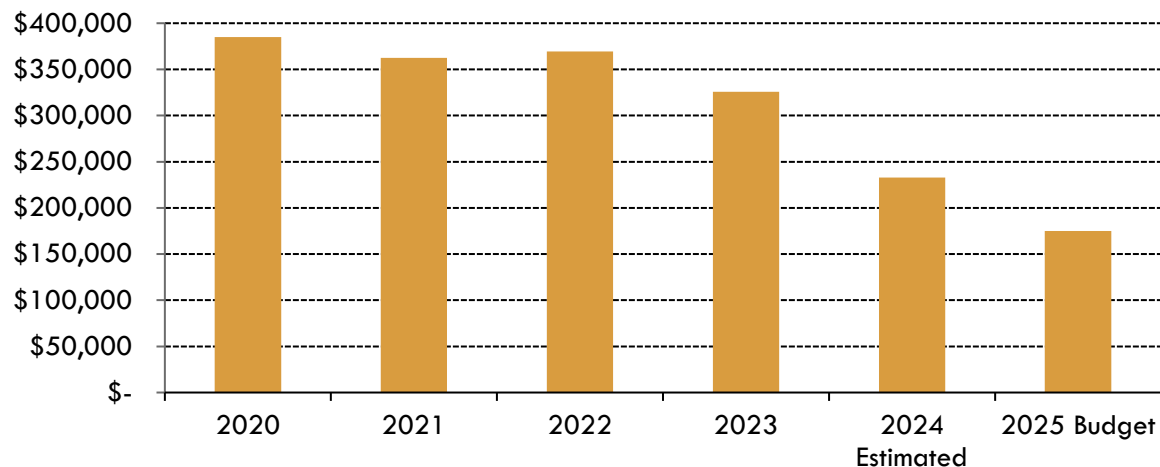
Account Codes

501025

Basis of Projection & Analysis:

With legislation passed by the State of Missouri which took effect in 2023, the franchise fee is reduced by .5% in August each year 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
2020	385,142	
2021	362,584	-5.9%
2022	369,535	1.9%
2023	325,793	-11.8%
2024 Estimated	233,000	-28.5%
2025 Budget	175,000	-24.9%

Motor Vehicle Taxes and Fees - \$1,656,000

Description:

Motor Fuel Tax: This State imposed tax reflects a 15% distribution, divided among all Missouri cities, of all State taxes collected on the sale of motor fuel. The distribution is based on the last federal decennial census. The current fuel tax of 27.0¢ will increase to 29.5¢ in October 2025 as the last increase in a five year implementation schedule approved by voters in 2021.

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

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

Authorization

State Statute

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

City Ordinance

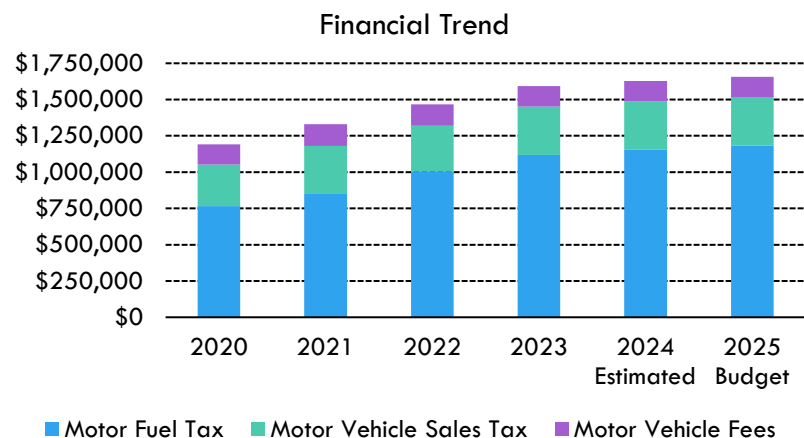
N/A

Account Codes

500002, 500045,
500030

Basis of Projection & Analysis:

Motor Fuel Tax: Revenues are projected to grow with a fuel tax rate increase of 2.5¢ over the prior year, and an additional increase 2.5¢ in October. Residents can submit to the state for refunds of the new incremental tax. The estimate for FY24 is conservative with no way to anticipate the amount of refunds. Motor vehicle sales are budgeted to be comparable to the current year.



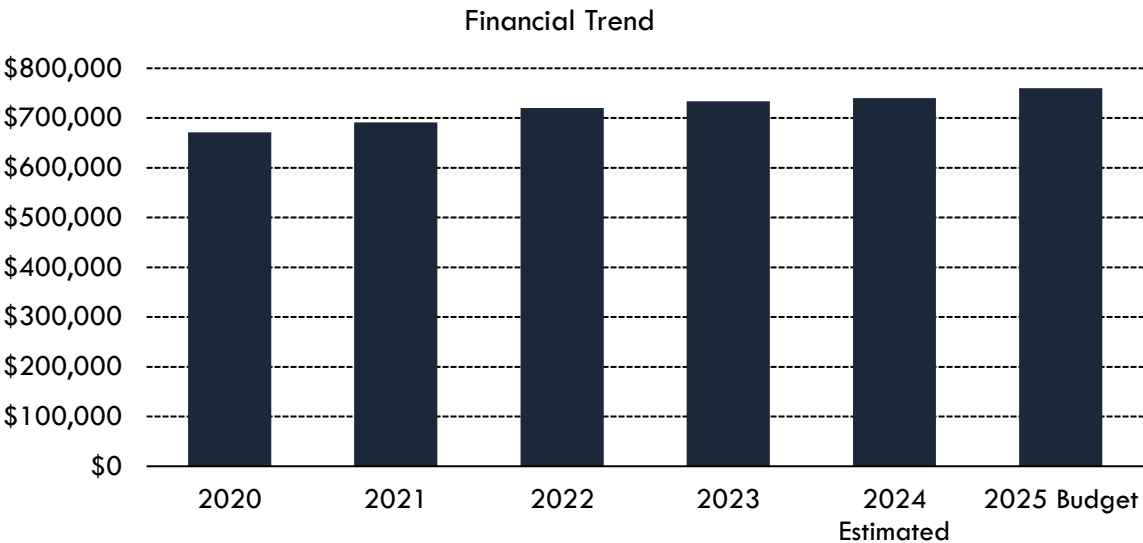
General Fund Category					
Collection/ Distribution Year	Motor Fuel Tax	Motor Vehicle Sales Tax	Motor Vehicle Fees	Total	Annual Percentage Change
2020	765,876	287,755	137,698	1,191,329	
2021	848,809	331,576	149,725	1,330,110	11.6%
2022	1,004,164	314,120	148,116	1,466,400	10.2%
2023	1,117,658	333,891	140,147	1,591,695	8.5%
2024 Estimated	1,155,000	335,000	138,000	1,628,000	2.3%
2025 Budget	1,183,000	335,000	138,000	1,656,000	1.7%

St. Louis County Road/Bridge Tax - \$760,000

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

Basis of Projection & Analysis:	500040
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Assessment values have been increasing in reassessment years since 2013. FY24 is a non-reassessment year. A conservative increase of 2.7% is projected for FY25.



General Fund Category		
Collection/ Distribution Year	St Louis County Road/ Bridge Tax	Annual Percentage Change
2020	671,478	
2021	691,335	3.0%
2022	720,395	4.2%
2023	733,913	1.9%
2024 Estimated	740,000	0.8%
2025 Budget	760,000	2.7%

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

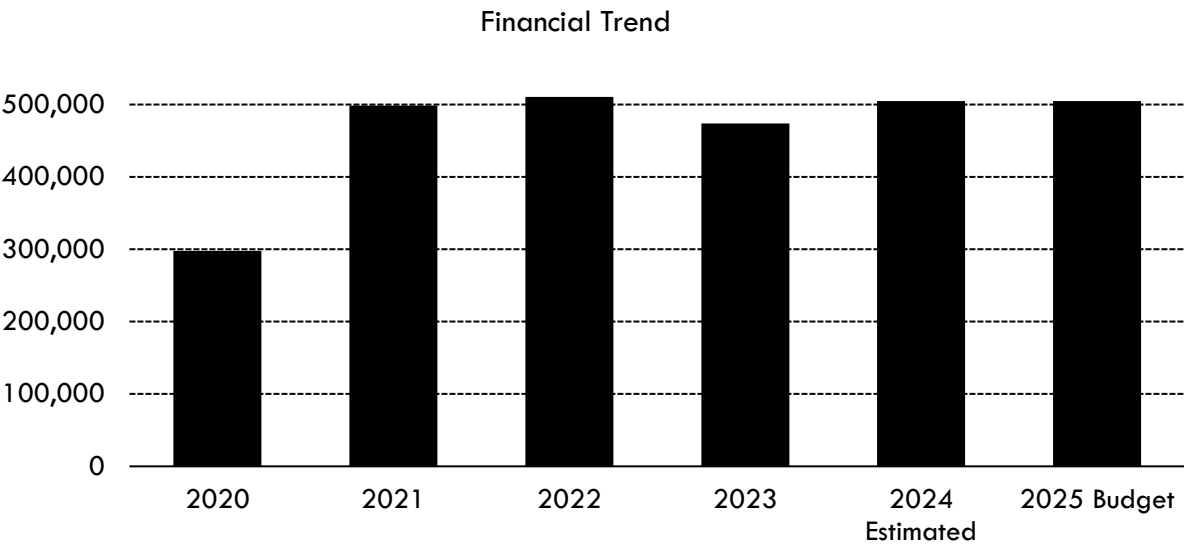
City Ordinance
Chapter 15-17

Account Codes

503005

Basis of Projection & Analysis:

Ticket volume fluctuates from year to year, but dropped significantly during the pandemic with court closed for many months and then operating virtually. Revenues have recovered and largely stabilized.



General Fund Category		
Collection/ Distribution Year	St Louis County Road/ Bridge Tax	Annual Percentage Change
2020	297,689	
2021	498,674	67.5%
2022	510,518	2.4%
2023	473,713	-7.2%
2024 Estimated	505,000	6.6%
2025 Budget	505,000	0.0%

Community Programs Revenue - \$4,096,180

Description:

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

Authorization

State Statute

N/A

City Ordinance

N/A

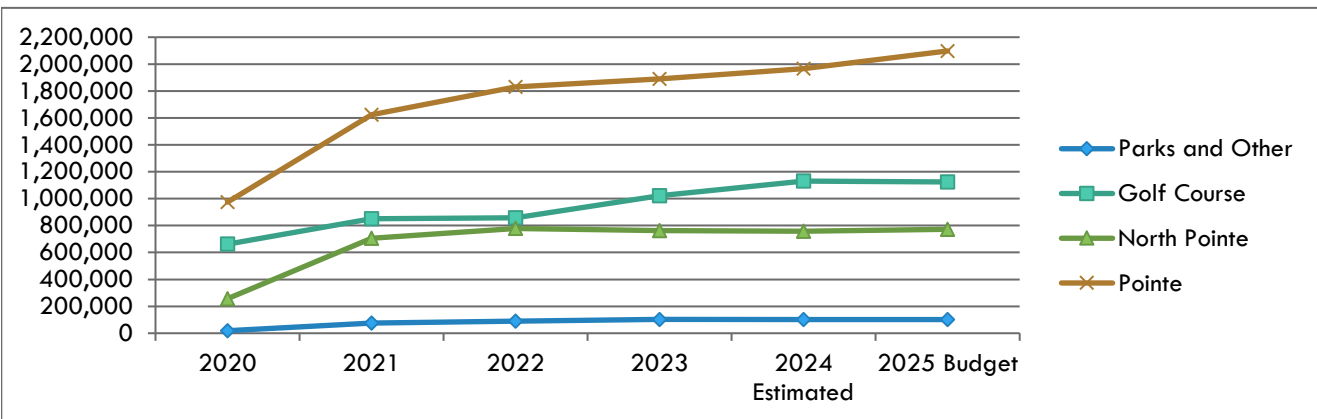
Account Codes

various

Basis of Projection & Analysis:

Revenue from outdoor facilities fluctuate with weather conditions and are projected based on our current participation trends, but factoring in rate increases.

Community center memberships are the only component of the Pointe revenues that have not yet rebounded to pre-pandemic levels.



General Fund Category						
Collection/ Distribution Year	Parks and Other	Golf Course	North Pointe	Pointe	Total	Annual Percentage Change
2020	18,742	661,988	256,619	974,271	1,911,619	
2021	76,032	851,253	706,395	1,622,943	3,256,623	70.4%
2022	90,997	857,287	778,390	1,830,530	3,557,203	9.2%
2023	102,898	1,022,596	762,416	1,891,209	3,779,119	6.2%
2024 Estimated	100,701	1,130,621	758,652	1,965,262	3,955,236	4.7%
2025 Budget	102,480	1,124,200	771,500	2,098,000	4,096,180	3.6%

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

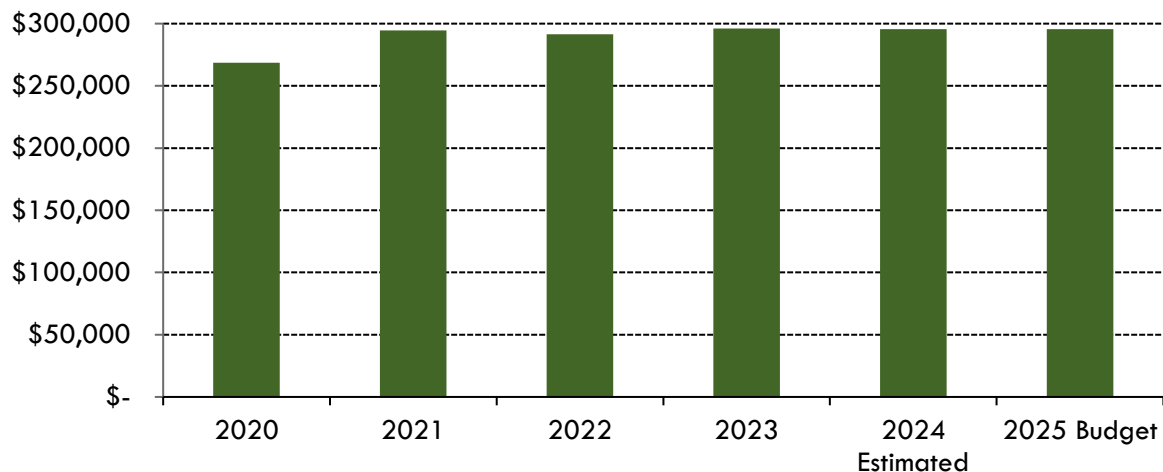
Account Codes

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 and 2020, the addition of houses from newly annexed neighborhoods have replaced most of that revenue.

Financial Trend



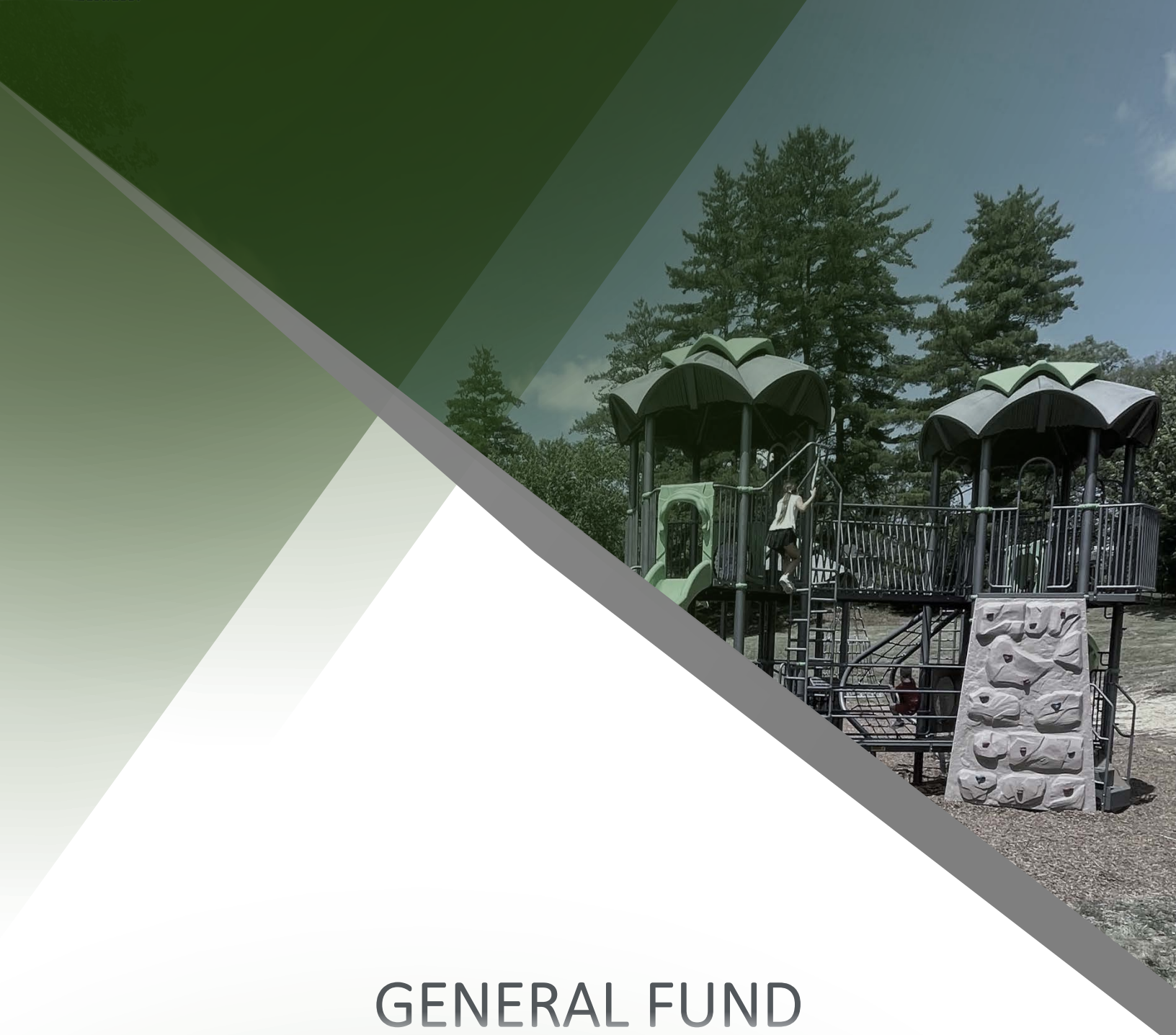
General Fund Category		
Collection/ Distribution Year	Sewer Lateral Fees	Annual Percentage Change
2020	268,660	
2021	294,667	9.7%
2022	291,417	-1.1%
2023	296,158	1.6%
2024 Estimated	295,600	-0.2%
2025 Budget	295,600	0.0%

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	\$4,500	
	Seatbelt Enforcement	4,000	
	Traffic Services	9,700	
	Youth Alcohol	4,000	
MO Public Safety	LLEBG	10,000	
Dept. of Justice	Drug Enforcement	21,900	
	Bulletproof Vest	2,800	
		<u>56,900</u>	
<u>Service Contract</u>	<u>Entity</u>		
Policing Services	City of Winchester	190,800	
Police Communications	City of Manchester	175,780	
School Resource Officer	Selvidge Middle School	77,050	
Municipal Court	City of Winchester	12,000	
Housing/Building Permits	City of Winchester	19,000	
Code Enforcement	City of Winchester	4,200	
Prisoner Housing	City of Ellisville	300	
		<u>479,130</u>	
Total General Fund			<u>536,030</u>
<u>Grant/Reimbursement</u>	<u>Project</u>		
Federal STP	Ries Road	<u>890,003</u>	
<u>Grant</u>	<u>Program/Project</u>		
National Park Service	Land Water Conservation	<u>213,750</u>	
Total Capital Fund			<u>1,103,753</u>
Police Federal Asset Seizure Fund			<u>4,000</u>
Police Officers Standards Training Fund			<u>2,400</u>
Total Intergovernmental - All Funds			<u>\$1,646,183</u>



GENERAL FUND OVERVIEW



Combined Statement of Revenues and Expenditures - General Fund

	2023 Actual	2024 Estimated	2025 Budget
Fund Balance January 1	\$ 22,663,628	\$ 12,290,829	\$ 13,845,935
Revenues	\$ 25,910,278	\$ 25,055,140	\$ 25,058,153
Expenditures			
Administration:	\$ 3,627,664	\$ 3,734,895	\$ 3,932,169
Parks:	\$ 5,419,420	\$ 6,410,660	\$ 6,432,722
Police:	\$ 7,071,282	\$ 7,257,356	\$ 8,073,243
Public Works:	\$ 5,714,709	\$ 6,364,299	\$ 6,467,962
TOTAL:	\$ 21,833,075	\$ 23,767,210	\$ 24,906,096
Transfer (To)/From			
Capital Projects Fund	\$ (4,400,000)	\$ -	\$ (3,400,000)
Other Restricted Funds (Inmate Security, Hist Society, Art, LOAP and Sidewalk escrows)	\$ 1,786	\$ (139)	\$ -
Fund Balance December 31	\$ 22,342,617	\$ 13,578,620	\$ 10,597,992
Less Restricted/Committed for			
Prepaid Expenses	\$ (640,811)	\$ -	\$ -
Inventory	\$ (368,239)	\$ -	\$ -
Public Safety	\$ -	\$ -	\$ -
Capital/Major Infrastructure	\$ (9,014,392)	\$ 267,315	\$ 3,323,972
Less Assignment for Subsequent Years Budget	\$ (28,346)		
Unassigned Fund Balance December 31	\$ 12,290,829	\$ 13,845,935	\$ 13,921,964

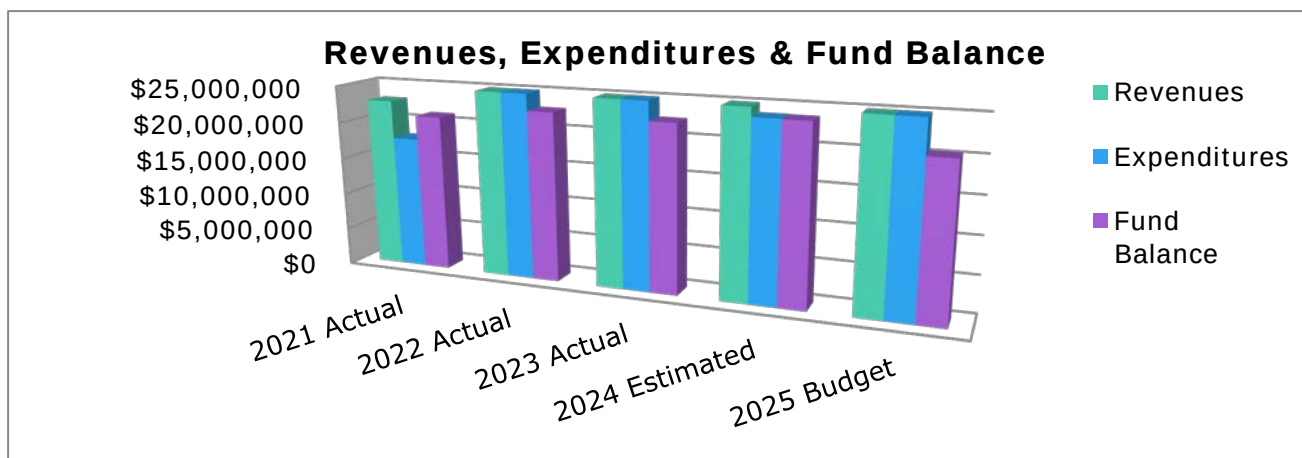
Anticipated Unassigned Fund Balance 12/31/24: 58.26% of 2024 Estimated Expenditures

Anticipated Unassigned Fund Balance 12/31/25: 55.90% of 2025 Budget Expenditures

Note: Fund balances exclude other restricted funds

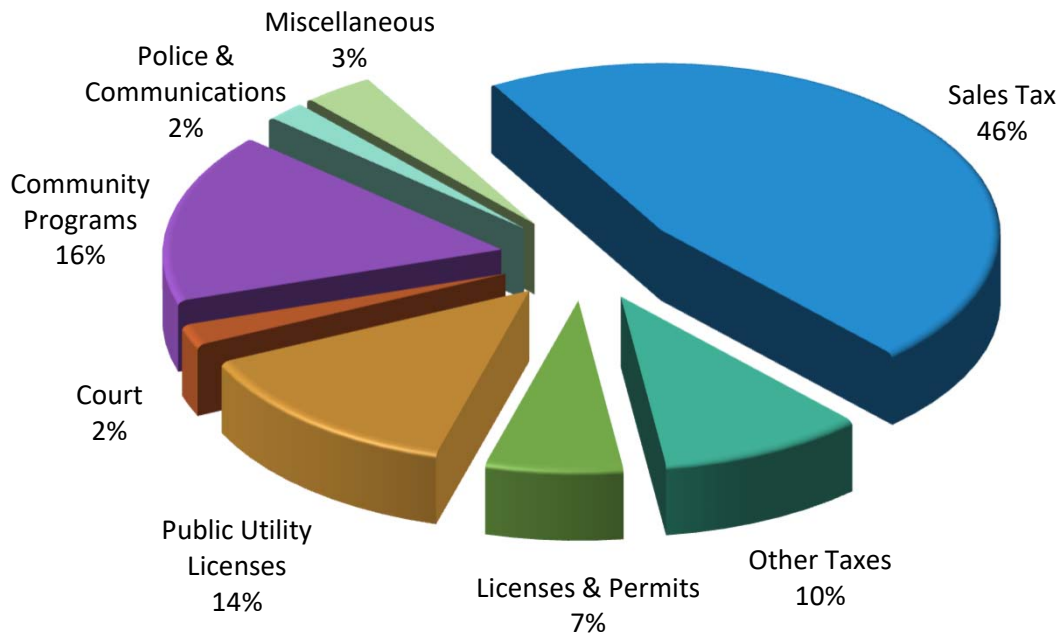
General Fund Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
Fund Balance, Beginning of Year	\$ 16,073,560	\$ 21,090,162	\$ 22,769,675	\$ 22,446,878	\$ 23,734,808
Revenues					
Sales and Use Taxes	\$ 9,852,955	\$ 9,939,020	\$ 10,274,083	\$ 11,360,400	\$ 11,623,000
Other Taxes	2,077,360	2,237,193	2,379,856	2,413,000	2,461,000
Licenses & Permits	1,711,328	1,857,025	1,824,690	1,711,069	1,642,775
Public Utility Licenses	3,038,777	3,322,371	3,571,260	3,480,000	3,420,000
Investment Earnings	31,269	174,099	864,895	895,025	680,023
Donations	3,028	4,400	5,950	5,250	5,000
Grants and Entitlements	800,153	5,503,921	46,553	59,200	56,900
Court Fines	498,674	510,518	473,713	505,000	505,000
Sale of Assets/Property	1,018,845	46,091	144,678	68,550	39,000
False Alarm Fines	6,175	7,550	5,275	5,000	5,250
Police and Communications	379,090	396,613	419,014	447,523	464,830
Community Programs	3,256,624	3,557,203	3,779,117	3,955,236	4,096,180
Miscellaneous Revenues	197,688	62,614	2,121,194	149,887	59,195
Transfers In	-	-	-	-	-
Total Revenues	\$ 22,871,966	\$ 27,618,618	\$ 25,910,278	\$ 25,055,140	\$ 25,058,153
Expenditures - by Function					
Administration	\$ 3,015,046	\$ 3,197,811	\$ 3,515,887	\$ 3,583,445	\$ 3,802,369
Parks and recreation	4,144,676	4,546,281	5,139,200	6,154,284	6,118,200
Police	6,019,568	6,540,089	6,884,388	6,882,732	7,573,983
Public Works	4,059,958	4,189,638	5,279,765	5,208,549	5,728,633
Capital Expenditures	573,407	1,000,429	960,245	1,938,200	1,682,911
TIF Fees & Reimbursements	42,709	67,476	53,590	-	-
Transfers Out	-	6,397,381	4,400,000	-	3,400,000
Total Expenditures	\$ 17,855,364	\$ 25,939,105	\$ 26,233,075	\$ 23,767,210	\$ 28,306,096
Revenues over (under) expenses	\$ 5,016,602	\$ 1,679,513	\$ (322,797)	\$ 1,287,930	\$ (3,247,943)
Fund Balance, End of Year	\$ 21,090,162	\$ 22,769,675	\$ 22,446,878	\$ 23,734,808	\$ 20,486,865
Net Unassigned Fund Balance	\$ 13,004,183	\$ 10,835,687	\$ 12,290,829	\$ 13,845,935	\$ 13,921,964

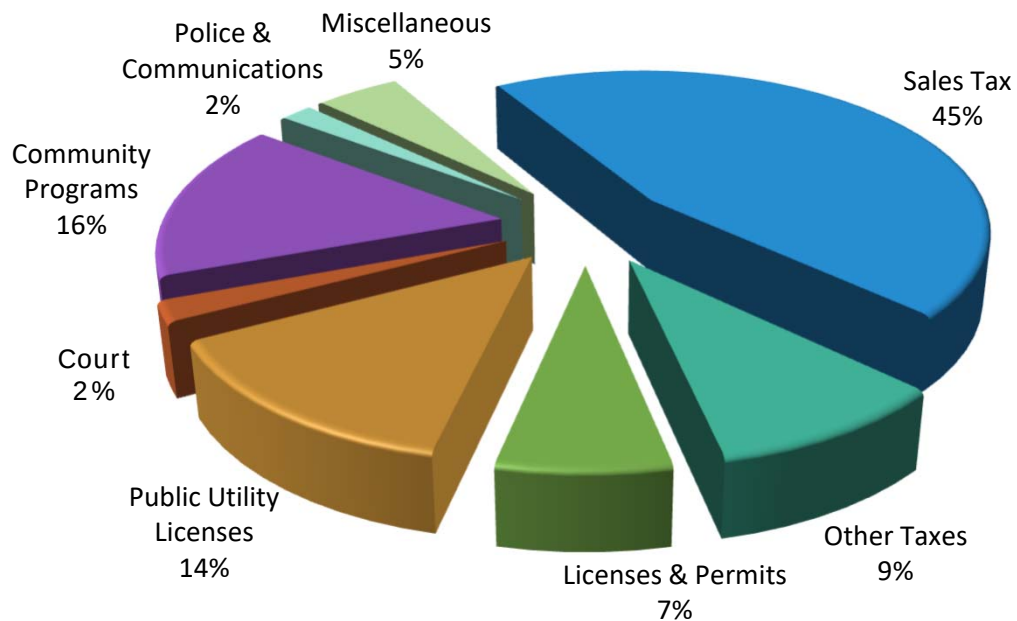


General Fund Revenues

2025 Budget



2024 Estimated



General Fund Revenues

Account Description	2023 Actual	2024 Estimated	2025 Budget
Fund: General			
<u>Revenues</u>			
Sales and Use Taxes			
500001 Sales tax	10,274,083	11,360,400	11,623,000
Total: Sales and Use Taxes	10,274,083	11,360,400	11,623,000
Other Taxes			
500002 Sales tax - vehicles	333,891	335,000	335,000
500025 Cigarette tax	54,248	45,000	45,000
500030 Motor vehicle fees	140,147	138,000	138,000
500040 County road tax	733,913	740,000	760,000
500045 Motor fuel tax	1,117,657	1,155,000	1,183,000
Total: Other Taxes	2,379,856	2,413,000	2,461,000
Licenses & Permits			
501025 Cable TV franchise fees	325,793	233,000	175,000
501026 Tower franchise fees	69,954	72,094	70,000
502001 Business Licenses	835,625	825,000	824,000
502005 Contractor Licenses	49,375	47,000	49,000
502010 Liquor Licenses	18,585	18,000	18,000
502025 Electrical Tests	150	100	75
503001 Petition fees	5,250	6,000	6,800
504001 Housing inspections	61,000	65,000	65,000
504005 Apartment inspections	23,550	23,500	24,000
504010 Commercial inspections	2,663	3,600	3,000
504015 Occupancy permits	160	400	400
504100 Building permits	140,373	125,000	132,000
504101 Contracted building permits	27,705	18,900	19,000
504102 Mechanical permits	59,179	59,000	59,000
504103 Electrical permits	73,265	65,000	74,000
504104 Demolition permits	250	625	500
504105 Plumbing permits	93,294	112,000	93,000
504110 Sign permits	2,430	4,500	3,900
504115 Fence permits	7,650	6,300	7,700
504120 Excavation permits - other	350	300	0
504125 Excavation permits - utilities	16,150	17,000	10,000
504130 Site/grading permits/fees	8,434	5,600	5,600
504150 Reinspection Fees	0	250	0
504160 Solicitation permits	2,105	1,600	1,500
504199 Miscellaneous permits	1,400	1,300	1,300
Total: Licenses & Permits	1,824,690	1,711,069	1,642,775

General Fund Revenues

Account Description	2023 Actual	2024 Estimated	2025 Budget
Public Utility Licenses			
501001 Gas gross receipts	949,382	915,000	920,000
501002 Water gross receipts	618,756	637,000	591,000
501003 Telephone gross receipts	332,996	310,000	291,000
501004 Electric gross receipts	1,652,634	1,618,000	1,618,000
501006 Protest Telephone gross receipts	17,492	0	0
Total: Public Utility Licenses	3,571,260	3,480,000	3,420,000
Investment Earnings			
505001 Bank account interest	48	25	23
505050 Investment income	864,847	895,000	680,000
Total: Investment Earnings	864,895	895,025	680,023
Donations			
506003 Sponsorships	5,950	5,000	5,000
506005 Tree donations	0	250	0
Total: Donations	5,950	5,250	5,000
Grants and Entitlements			
506500 Miscellaneous grants	27,544	40,700	35,000
506501 OCDETF/FBI ot reimbursement	19,009	18,500	21,900
Total: Grants and Entitlements	46,553	59,200	56,900
Court Fines			
503005 Court fines	473,713	505,000	505,000
Total: Court Fines	473,713	505,000	505,000
Sale of Assets/Property			
508100 Sale of surplus property	121,487	8,550	9,000
508150 Sale of capital assets	23,191	60,000	30,000
Total: Sale of Assets/Property	144,678	68,550	39,000
False Alarm Fines			
530002 False alarm fines	5,275	5,000	5,250
Total: False Alarm Fines	5,275	5,000	5,250

General Fund Revenues

Account Description	2023 Actual	2024 Estimated	2025 Budget
Police and Communications			
530003 Police reports	4,991	4,800	4,900
530004 Police record checks	264	200	200
530006 Police training fees	7,226	6,700	7,000
530010 Fingerprinting fees	2,070	1,800	1,800
530052 Inmate security funds	7,118	6,800	7,000
530100 Communications - Manchester	155,742	166,108	175,780
530102 Prisoner housing contract	40	0	300
530103 Police services - Winchester	172,604	182,302	190,800
530110 Police services - Rockwood	68,959	78,813	77,050
Total: Police and Communications	419,014	447,523	464,830
Community Programs - Recreation			
540001 Pavilion rentals	13,630	11,000	14,000
540005 Ball field rentals	1,476	1,200	1,400
540007 Tennis court reservation fees	336	560	580
540205 Historical society funds	6,332	3,518	3,500
540215 L.O.A.P. funds	27,022	23,000	23,000
Total: Community Programs - Recreation	48,796	39,278	42,480
Community Programs - Golf Course			
541001 Resident greens fees	129,627	132,000	125,000
541005 Non-resident greens fees	466,698	520,000	560,000
541006 Tournament greens fees	7,754	6,336	7,000
541009 Permanent tee times	3,200	4,200	3,500
541010 Golf carts	233,353	244,000	210,000
541015 Pull carts	2,484	3,700	3,000
541016 Golf carts - tournaments	3,016	2,304	4,000
541060 Junior golf/swim pass - res	0	370	300
541065 Junior golf/swim pass - n/res	925	925	900
541180 Golf handicap service	3,540	3,282	3,500
541250 Golf programs	12,564	11,500	6,500
Total: Community Programs - Golf Course	863,161	928,617	923,700

General Fund Revenues

Account Description	2023 Actual	2024 Estimated	2025 Budget
Community Programs - Pro Shop Snack Bar			
541505 Soda fountain sales	11,857	12,600	12,000
541506 On course soda machine	911	350	1,000
541515 Beer sales	42,540	53,000	50,000
541521 Snack sales	5,650	6,000	5,000
541525 Food/beverages - tournaments	324	54	0
541800 Items for resale - Pro Shop	29,617	29,000	25,000
541900 Receipts overages/(shortages)	-48	0	0
541950 Golf club misc revenues	393	500	0
Total: Community Programs - Pro Shop Snack Bar	91,244	101,504	93,000
Community Programs - Banquet Center			
541400 Event center program fees	0	2,500	10,000
541510 Beverage sales	35,063	46,000	40,000
541600 Rental fees	32,000	50,000	55,000
541650 Preferred catering fees	1,126	2,000	2,500
Total: Community Programs - Banquet Center	68,189	100,500	107,500
Community Programs - Aquatic Center			
542001 Daily fees - res adult	21,397	24,099	25,000
542005 Daily fees - res child	17,435	19,878	21,000
542010 Daily fees - non res	305,654	295,369	290,000
542015 Pool pass - res indiv	6,003	5,644	6,000
542016 Pool pass - res sing+1	5,025	5,845	6,400
542017 Pool pass - non res sing+1	3,308	1,978	2,000
542020 Pool pass - non res indiv	3,992	3,025	3,000
542023 Pool pass - res snr cpl	3,843	2,802	2,600
542024 Pool pass - non res snr cpl	817	2,448	2,500
542025 Pool pass - res family	79,499	75,956	80,000
542030 Pool pass - non res family	43,942	43,933	46,000
542060 Junior golf/swim pass - res	0	112	200
542065 Junior golf/swim pass - non res	620	620	600
542070 Platinum pass - res	32,219	35,000	35,000
542072 Platinum pass - non res	22,799	23,000	23,000
542098 Wildwood swim passes	10,876	10,608	10,500
542100 Swim lessons	12,994	12,999	14,000
542200 Aqua fitness	613	1,144	1,700
542250 Pool programs	11,030	12,905	14,000
542300 Swim team	24,400	19,460	20,000
542500 Concessions	129,355	133,675	135,000

General Fund Revenues

Account Description	2023 Actual	2024 Estimated	2025 Budget
Community Programs - Aquatic Center (Continued)			
542600 Rental fees	1,750	5,200	6,000
542601 Party rental fees	24,886	22,940	27,000
542800 Items for resale	0	15	0
542900 Receipts overage/(shortage)	-41	-3	0
Total: Community Programs - Aquatic Center	762,416	758,652	771,500

Community Programs - Community Center

545001 Daily fees - res	12,082	14,000	15,000
545002 Daily fees - non res	80,321	85,000	88,000
545005 Punch card - res	33,062	35,000	35,000
545006 Punch card - non res	25,071	26,000	26,000
545010 Pass - res	575,013	565,417	590,000
545011 Pass - non res	251,149	236,000	260,000
545055 Business memberships	6,617	9,000	9,000
545070 Platinum pass - res	106,733	115,000	120,000
545072 Platinum pass - non res	73,400	80,000	85,000
545097 Twin Oaks Passes	0	605	500
545100 Swim lessons	117,687	123,000	130,000
545175 Lifeguard cert fees	8,765	800	1,000
545200 Aqua fitness	0	-220	0
545250 Indoor pool special programs	4,015	4,000	4,500
545400 Program fees - res	58,501	65,000	65,000
545405 Program fees - snr	4,475	5,000	7,500
545410 Program fees - non res	24,373	20,000	24,000
545425 Babysitting	1,436	1,500	1,500
545450 Summer camp fees - res	206,020	247,429	269,000
545460 Summer camp fees - non res	143,845	175,236	191,000
545475 Personal trainer	49,429	45,000	50,000
545500 Concessions	274	479	0
545506 Soda machine revenue	6,899	7,000	7,000
545550 Vending machine revenue	2,790	2,000	2,000
545600 Rental fees	52,003	45,000	50,000
545602 Birthday parties - res	9,841	16,000	16,000
545603 Birthday parties - non res	25,725	32,000	41,000
545610 Lock-ins	1,400	16	0
545700 ID fees	10,279	10,000	10,000
545900 Receipts overage/(shortage)	4	0	0

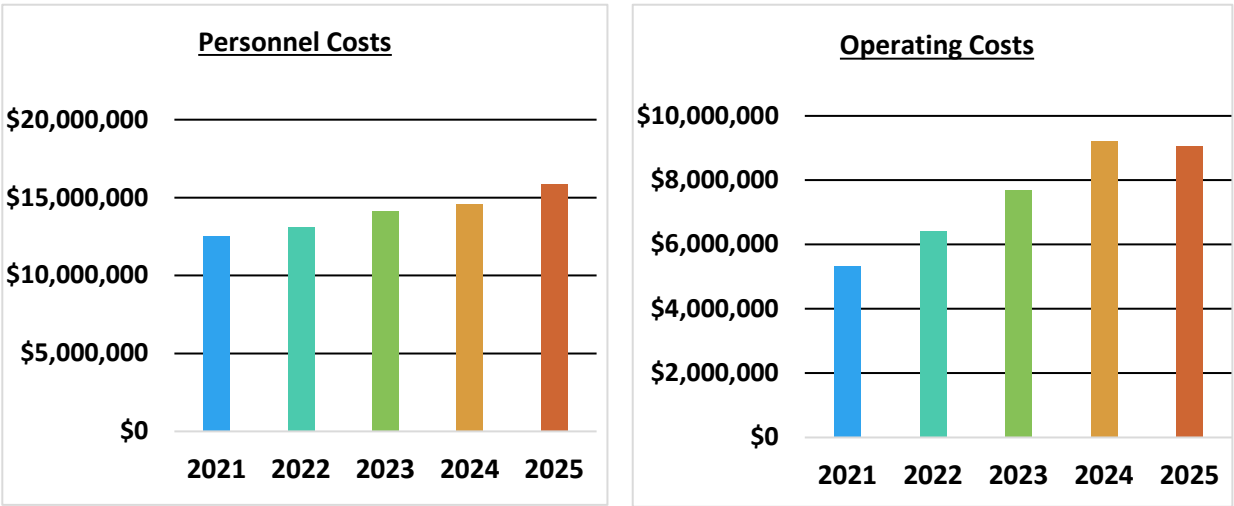
General Fund Revenues

Account Description	2023 Actual	2024 Estimated	2025 Budget
Total: Community Programs - Community Ctr	1,891,209	1,965,262	2,098,000
Community Programs - Ballwin Days			
547001 Ballwin Days	54,102	61,423	60,000
Total: Community Programs - Ballwin Days	54,102	61,423	60,000
Miscellaneous Revenues			
504200 Sewer lateral admin fees	16,133	18,796	20,985
506750 Insurance/damage reimbursement	1,035,509	977	0
508001 Rent income	15,300	11,550	0
508105 History book sales/royalties	84	0	0
508110 Advertising sales	14,975	13,500	14,000
508200 Admin service charges	3,342	7,353	3,500
508211 Notary service	26	34	10
508300 Previous year collections	1,014,684	71,977	2,500
508350 Overages/(shortages)	3	0	0
508450 Contracted code enforcement	4,200	4,200	4,200
508500 Contracted court services	12,000	12,000	12,000
508900 Miscellaneous	4,938	9,500	2,000
Total: Miscellaneous Revenues	2,121,194	149,887	59,195
Revenues Total	25,910,278	25,055,140	25,058,153

General Fund Expenditures

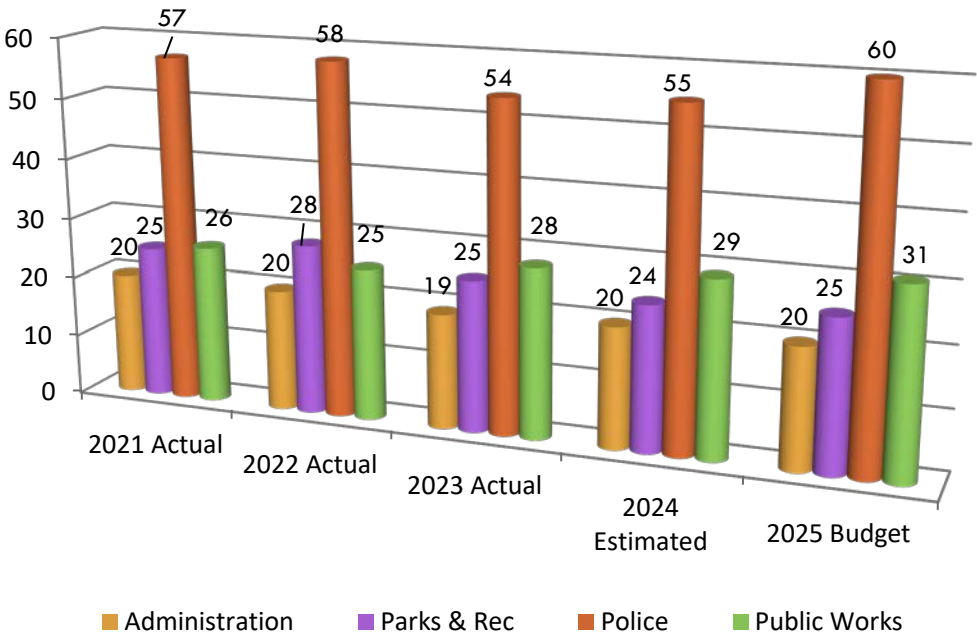
Description	2023 Actual	2024 Estimated	2025 Budget
Personnel Costs			
Wages and Salaries	10,224,084	10,469,640	11,357,760
Benefits	3,924,911	4,087,435	4,494,742
Personnel Costs Total	14,148,995	14,557,075	15,852,502
Operating Costs			
Travel & Training	39,597	51,493	77,980
Utilities	779,283	834,687	904,060
Communications	52,354	54,035	57,245
Rentals	16,312	27,400	16,400
Public Relations - Internal	7,149	7,485	9,600
Public Relations - External	54,552	56,701	68,535
Insurance	381,879	434,894	491,310
Advertising	11,225	10,821	10,600
Repairs & Maintenance	331,664	360,285	427,510
General Supplies	542,454	601,957	588,049
Dues & Subscriptions	40,012	42,488	47,491
Vehicle Expenses	347,040	290,821	290,970
Maintenance Materials	456,427	408,274	556,100
Contractual	3,488,048	3,978,048	3,708,958
Other Operating Expenses	122,249	112,546	115,875
Contingency	-	-	-
Operating Costs Total	6,670,245	7,271,935	7,370,683
Capital Costs			
Computer Hardware/Software	72,339	175,400	151,400
Equipment, Furniture & Vehicles	752,927	1,699,520	1,140,982
Land & Facility Improvements	42,872	43,280	169,700
Streets	92,107	20,000	220,829
Capital Costs Total	960,245	1,938,200	1,682,911
TIF Fees & Reimbursements	53,590	-	-
Transfers Out	4,400,000	-	3,400,000
Grand Total	26,233,075	23,767,210	28,306,096

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	
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	126	\$14,148,995	65%	\$7,684,080	35%	\$21,833,075	Actual
2024	128	\$14,557,075	61%	\$9,210,135	39%	\$23,767,210	Estimated
2025	136	\$15,852,502	64%	\$9,053,594	36%	\$24,906,096	Budgeted

Full Time Employees by Department



Full-Time Employees by Position As of December 31

Positions	2023 Actual	2024 Estimated	2025 Budget *
General Government:			
City Administrator	1	1	1
Planning/Code Enforcement	8	9	9
Finance	4	4	4
Informations Systems	2	2	2
Human Resource Coordinator	1	1	1
Court	2	2	2
Public Information Officer/City Clerk	1	1	1
Total Administration Department	19	20	20
Parks and Recreation:			
Parks and Recreation Director	1	1	1
Assistant Director of Parks & Recreation	1	1	1
Parks Foreman	1	1	1
Recreation Managers	4	4	4
Recreation Specialist	3	2	3
Building Laborers	3	3	3
Park Laborers	3	3	3
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
Total Parks & Recreation Department	25	24	25
Police:			
Chief	1	1	1
Captains	0	1	1
Lieutenants	3	3	3
Sergeants	6	6	6
Detectives	5	4	4
Officers	28	28	32
Dispatchers	9	10	11
Administrative Assistant	2	2	2
Total Police Department	54	55	60
Public Works:			
Public Works Director	1	1	1
Public Works Superintendant	1	1	1
Administrative Assistant	1	1	1
Foreman	4	4	4
Mechanics	4	3	3
Street Laborers	17	19	21
Total Public Works Department	28	29	31
City Totals	126	128	136

* Includes current unfilled positions



GENERAL FUND DEPARTMENT BUDGETS



Administration Department

The City of Ballwin Administration Department includes eight programs:

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

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

PLANNING AND ZONING

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

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

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

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

OBJECTIVES

- Respond to inquiries regarding annexations and provide support with petitioning, communications with St. Louis County and hearing preparations. The city does not actively solicit annexations, but does assist neighborhoods, etc. who come forward voluntarily.
- Support the City's economic development initiative by collaborating with local economic development organizations. Encourage and support economic development by creating land use policies that attract businesses, foster job creation, and stimulate economic growth.
- Prepare marketing brochures during 2025 to assist with attraction of new businesses.
- Research and prepare a sales tax incentive policy during 2025.
- 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	2023 Actual	2024 Estimated	2025 Budget
Zoning petitions	8	12	8

INSPECTIONS

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

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

OBJECTIVES

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

PRIOR YEAR GOALS

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

Workload Measures	2023 Actual	2024 Estimated	2025 Budget
Residential occupancy inspections	1,061	1,010	1,100
Commercial occupancy inspections	51	70	70
Building permits	651	630	700
Other permits	2,565	2,524	2,600
Efficiency Measures			
Percentage of plan reviews completed within 14 days	79%	94%	80%

COMMUNITY SERVICES

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

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

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

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

OBJECTIVES

- Recruit more businesses to advertise with the City (Ballwin Life Magazine, Parks programming, etc.) by continuing to expand relationships with local business owners.
- Grow the branding of Ballwin for residents and the surrounding communities by making sure all City signage matches current City branding and adding in the City logo to more flyer and social media postings during 2025.
- Create an email version of Ballwin Life Magazine to be sent out to residents in conjunction with the reconstruction of the City website in 2026.
- Through the Public Works department and Capital fund, replace streetlights with upgraded, cost efficient fixtures as part of federally funded road resurfacing projects.

PRIOR YEAR GOALS

The project to create a database of photos (generic, event-specific, facility-specific) to be used in promotional materials for the City is completed, but requires ongoing maintenance as new programs are added. We have increased the number of advertisers in Ballwin Life Magazine, however, they have not offset others who have discontinued advertising.

LEGAL AND LEGISLATIVE

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

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

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

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

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

OBJECTIVES

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

SUPPORT SERVICES

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

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

INFORMATION SERVICES

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. Duties and responsibilities of the department are:

- Provide and maintain reliable and secure computer and communication systems for the City.
- Maintain a high level of security and disaster recovery potential in these systems.
- Investigate opportunities to expand and facilitate Ballwin's online availability and data access.
- Coordinate with other departments with 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.

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

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

OBJECTIVES

- In keeping up with online demand, a new hosted Permitting/Inspection/Licensing application will be solicited - \$45,000.
- Continue with the 4-year replacement cycle on older desktop PCs (20) and in-car laptops (4), throughout the City departments. This includes the continued transition of many departmental roles to using a laptop as a primary networked desktop which offers greater mobility and functionality. Budgeted amount for 2025 is \$40,000.
- Cyber Security contracted through 2026 offering 24/7 monitoring and security software to assist IT staff with cyber threats - \$29,000.
- The internal City network will continue to be upgraded with several new switches to bring up to current support requirements at \$15,000.
- Same cycle as desktops, replace older server \$6,000.
- Continue to transition out the older door access system. In 2025, the single Golf door and 2 doors at The Pointe will be upgraded - \$10,000.
- Additional cameras will be installed at city facilities homed out of the camera system installed at the new PD - \$15,000.
- In order to proactively prevent security threats, a Network Security Analysis will be conducted - \$15,000.

PRIOR YEAR GOALS

Older desktops, MDTs, and servers were replaced with new equipment. This included replacing some desktops with networked laptops. Replaced several City iPads (Inspectors and Alderman). Also replaced 2 network switches to keep up with current security and support requirements. Migrated the PD non-emergency phone lines to St. Louis County. Project required application licensing and a server provided by Tech Electronics (licensing, service and hardware). Replaced 2 City Hall cameras and incorporated to the new PD camera system. Upgraded City Hall to the new door access system installed to PD in 2023. Renewed and worked with KnowBe4 contracted to provide cyber training to staff. Developed a multi-year technology plan per prior year Board Directive.

Year 2025

Continue to move on premise City applications to hosted-solutions by soliciting a new hosted Permit/Inspection/Licensing application. This solution will provide a 24/7 online City Hall. Application will bring better security and workflow communications to Inspectors, contractors, elected officials, and applicants, and residents (\$45,000 estimate).

Year 2026

The City website will have to be reconstructed to support the new accessibility requirements (\$50,000 estimate).

Year 2027

The General Ledger application currently contracted with New World will be migrated to their hosted solution. This would be one of the last major applications to move to hosted (40,000 estimate).

Year 2028

Replace the existing telephone system with potentially an online solution. Costs have been a prohibitive factor in this technology area (\$75,000 estimate).

COURT

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

OBJECTIVES

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

- Beginning January 2025, the Court will begin uploading/scanning every document in our paper files via SMC to the online case file system available via Missouri Case.net. This will be a tedious and time-consuming project that's expected to take several months, but once complete, it will provide an accurate electronic case file available to the public.

PRIOR YEAR GOALS

Municipal Court staff are still working diligently to move cases from our legacy system, IMDS, to our current system, Show Me Courts. Staff has further reduced the number of cases left in our legacy system from 211 to 118. That number represents 48 cases certified to St. Louis County Circuit Court, 21 cases that are in warrant status, and 49 warrant-companion subcases in a "suspended" status. The effort is ongoing to transition them to SMC as they come out of warrant/suspended status. There are no longer bonds in the legacy system, as the Court Administrator is now solely responsible for maintaining all financial records/bank accounts for the Court, including distributing monthly payments to various State agencies and to the City of Ballwin.

During August of 2024, in accordance with Court Operating Rule 4.24 and Chapter 610, sections 610.105, 610.106, 610.110, 610.115, and 610.120, RSMo for confidential records, the Court reorganized and separated the closed files, both public and confidential, in the secure storage area by replacing the banker boxes and shelving units with 6 used, lockable filing cabinets. Financial documents are now secured in these locking cabinets as well, per Court Operating Rule 8.

Workload Measures	2023 Actual	2024 Estimated	2025 Budget
Tickets processed	4,822	5,200	5,600
Warrants issued	1,057	850	1,000
Cases closed	4,421	4,700	5,000

FINANCE

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

- Assure prudent use of public funds through the utilization of established and recognized accounting techniques and effective procurement procedures.
- Maximize investment yields and minimize debt costs through ongoing analysis of internal and external economic influences.

- Maintain the financial transparency of the City through disbursement of the financial reports and maintaining public online access opportunities for the review and understanding of Ballwin's financial position and records.
- Securely, efficiently and effectively manage cash receipts, receivables, payables and licensing functions.

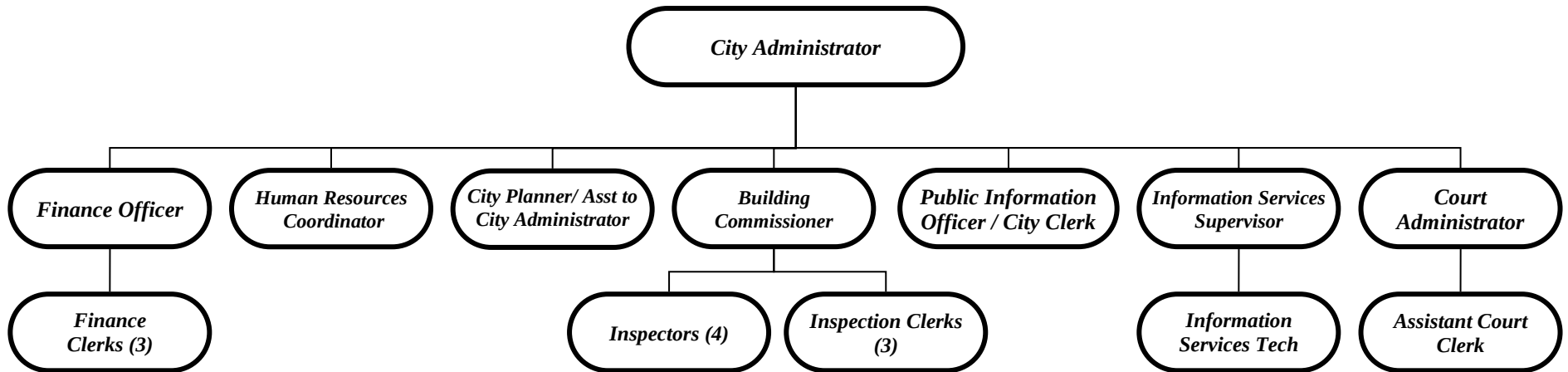
Board Directive: Continue to capture surplus fund balance annually to invest in capital projects.

OBJECTIVES

- Scrutiny of procurement and spending, seeking efficiencies and emphasizing cost savings will assist the City in maximizing surpluses.
- The City successfully converted to a cloud based software system for payroll services. During the coming year the focus will be on continued training and optimal utilization of the available features of the software.

Workload Measures	2023 Actual	2024 Estimated	2025 Budget
Business licenses issued	358	358	361

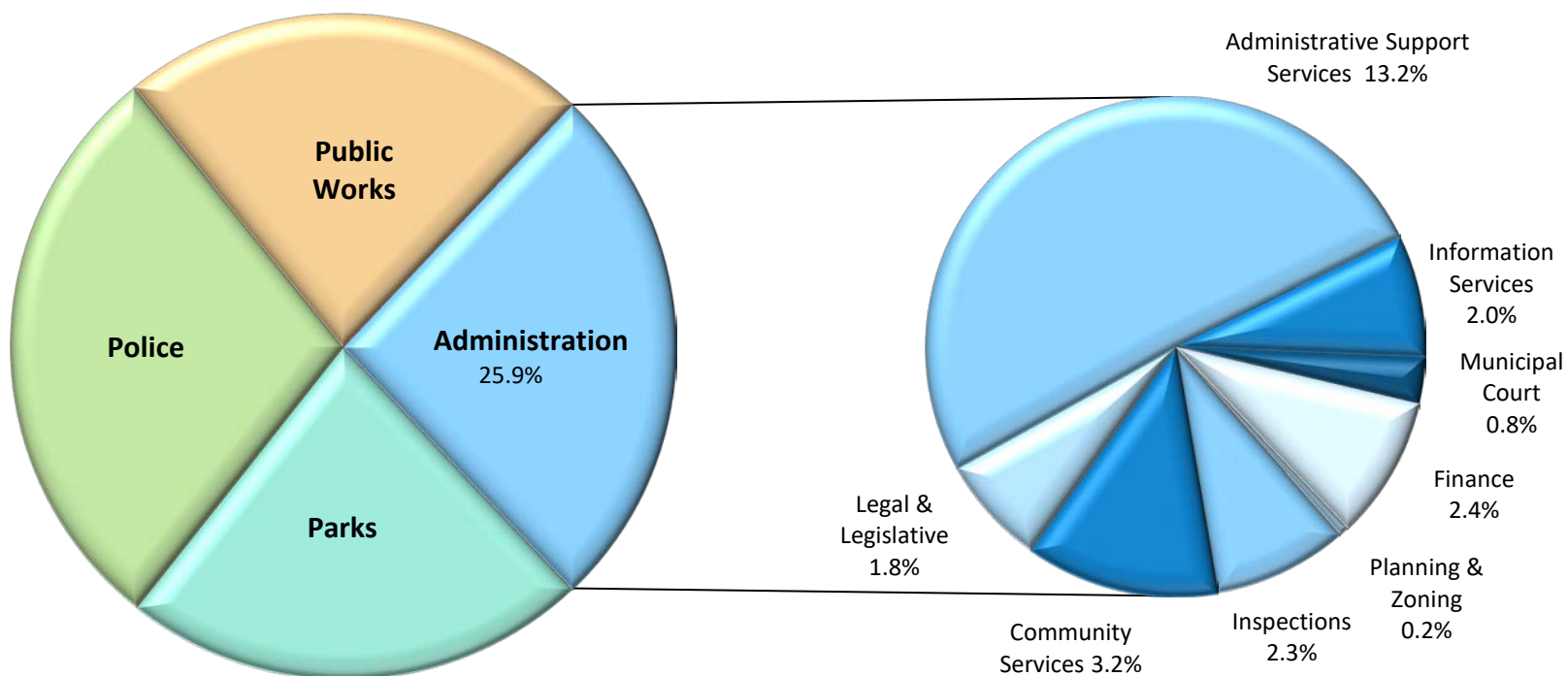
Administration Department 2025 Organizational Structure



Full Time Equivalents: 2023 Actual – 19.56 2024 Estimated – 20.40 2025 Budgeted – 20.00

[Table of Contents](#)

Administration Budget Expenditures



[Table of Contents](#)

Administration General Budget Expenditures

Description	2023 Actual	2024 Estimated	2025 Budget
Personnel Costs			
Wages and Salaries	1,534,640	1,569,836	1,636,070
Benefits	573,456	594,419	631,105
Personnel Costs Total	2,108,096	2,164,255	2,267,175
Operating Costs			
Travel & Training	11,293	15,770	30,170
Utilities	30,947	31,640	32,310
Communications	28,471	27,710	30,030
Rentals	2,039	1,800	1,800
Public Relations - Internal	4,807	5,085	4,450
Public Relations - External	42,124	47,175	56,535
Insurance	94,797	94,376	103,248
Advertising	1,955	2,150	2,300
Repairs & Maintenance	6,219	6,110	7,110
General Supplies	12,320	14,045	16,674
Dues & Subscriptions	15,086	17,653	20,178
Vehicle Expenses	8,267	8,193	8,210
Maintenance Materials	98	200	200
Contractual	1,149,207	1,147,283	1,221,979
Other Operating Expenses	161	-	-
Operating Costs Total	1,407,791	1,419,190	1,535,194
Capital Costs			
Computer Hardware/Software	57,604	147,550	122,100
Equipment, Furniture & Vehicles	583	2,400	700
Land & Facility Improvements	-	1,500	7,000
Capital Costs Total	58,187	151,450	129,800
TIF Fees & Reimbursements	53,590	-	-
Transfers Out	4,400,000	-	3,400,000
Administration Total	8,027,664	3,734,895	7,332,169

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Department: Administration				
Program: Planning and Zoning				
Personnel Costs				
100001	Regular pay	24,835	27,315	29,129
107000	Workers' compensation ins	906	1,388	1,458
108000	FICA expense	1,827	2,038	2,228
109000	Health insurance	3,577	5,415	4,539
109005	HRA funding	63	94	94
109010	HRA fees	-	-	18
109050	ACA/PCORI fees	1	1	1
109500	Dental insurance	107	129	121
110001	LAGERS pension	2,344	2,656	2,826
111000	Life insurance	27	22	27
Total: Personnel Costs		33,687	39,058	40,441
Operating Costs				
201050	Misc conferences/meetings	155	-	1,200
201100	Misc seminars/training	895	120	2,000
206001	Gen/auto liability	289	470	519
206003	Property liability	296	502	612
206004	Cyber liability insurance	41	67	57
209009	Maps	-	100	500
209011	Ref & annex materials	-	-	500
210001	APA/AICP	99	221	500
Total: Operating Costs		1,775	1,480	5,888
Program Total: Planning and Zoning		35,462	40,538	46,329

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Inspections				
Personnel Costs				
100001	Regular pay	406,310	392,983	418,650
100002	Overtime pay	3,349	1,559	-
107000	Workers' compensation ins	20,622	20,848	20,961
108000	FICA expense	30,493	29,385	32,027
109000	Health insurance	61,431	76,342	84,746
109005	HRA funding	1,423	1,349	1,349
109010	HRA fees	-	-	260
109050	ACA/PCORI fees	15	17	17
109500	Dental insurance	2,324	2,715	2,629
110001	LAGERS pension	37,518	31,243	40,609
111000	Life insurance	543	461	564
120001	Inspector uniforms	817	1,200	1,200
120105	Tests & certifications	1,262	2,400	3,000
Total: Personnel Costs		566,107	560,502	606,012
Operating Costs				
201012	Inspection conferences	1,084	2,300	4,000
201100	Misc seminars/training	775	-	500
203100	Cellular phones	2,418	2,600	2,650
206001	Gen/auto liability	6,579	7,062	7,464
206003	Property liability	6,729	7,535	8,800
206004	Cyber liability insurance	924	1,009	816
209011	Ref & annex materials	65	100	100
209010	Small tools	-	-	150
210003	ICC	160	170	170
210004	MABOI	194	175	175
210005	MACA	-	-	75
211100	Motor fuel	6,584	6,486	6,500
213007	Ameren UE reports	161	161	161
213050	Misc contractual services	(228)	-	-
213011	Weed cutting	14,500	-	-
213065	Vehicle GPS maintenance	1,302	1,356	1,425
Total: Operating Costs		41,247	28,954	32,986
Program Total: Inspections		607,354	589,456	638,998

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Community Services				
Personnel Costs				
100001	Regular pay	133,044	143,866	150,808
107000	Workers' compensation ins	6,239	7,037	7,551
108000	FICA expense	9,317	10,666	11,537
109000	Health insurance	27,769	26,970	22,941
109005	HRA funding	430	486	486
109010	HRA fees	-	-	94
109050	ACA/PCORI fees	5	5	6
109500	Dental insurance	655	671	633
110001	LAGERS pension	12,953	13,496	14,628
111000	Life insurance	150	118	140
Total: Personnel Costs		190,562	203,315	208,824
Operating Costs				
205103	Employee appreciation	1,911	4,135	2,500
205104	Employee recognition	555	650	650
205106	Employee wellness	1,978	-	1,000
205150	Misc internal public relations	363	300	300
205203	Community Publications	37,420	38,000	40,000
205250	Misc external public relations	3,729	8,200	15,560
206001	Gen/auto liability	1,990	2,384	2,689
206003	Property liability	2,054	2,544	3,170
206004	Cyber liability insurance	282	341	294
213005	Streetlight maintenance	617,668	620,000	638,000
213050	Misc contractual services	5,794	7,660	7,633
Total: Operating Costs		673,744	684,214	711,796
Program Total: Community Services		864,306	887,529	920,620

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Legal and Legislative				
Personnel Costs				
100001	Regular pay	148,202	155,037	157,952
100003	City officials pay	56,250	51,300	54,000
100004	Holiday pay	640	823	847
100010	Part time pay	23,392	25,624	27,784
100055	Auto allowance	6,750	7,200	7,200
107000	Workers' compensation ins	8,982	10,074	10,612
108000	FICA expense	16,965	18,039	18,956
109000	Health insurance	10,830	12,389	12,738
109005	HRA funding	620	683	683
109010	HRA fees	-	-	132
109050	ACA/PCORI fees	7	8	8
109500	Dental insurance	428	453	429
110001	LAGERS pension	16,693	17,556	20,036
111000	Life insurance	115	92	108
Total: Personnel Costs		289,874	299,278	311,485
Operating Costs				
201013	Legislative conferences	-	100	7,500
201050	Misc conferences/meetings	655	1,000	1,000
206001	Gen/auto liability	2,865	3,412	3,779
206003	Property liability	2,970	3,641	4,455
206004	Cyber liability insurance	408	488	413
206006	Public officials liability	30,579	32,108	32,891
210007	MML	4,779	4,780	4,780
210009	StL Co Municipal League	7,122	7,122	7,122
210010	West County Chamber	520	520	520
210050	Misc dues & subscriptions	-	1,550	1,424
211100	Motor fuel	1,635	1,630	1,630
213004	Election expense	15,453	15,075	15,500
213008	Legal services	99,354	75,000	70,000
213009	Code book update	5,077	5,267	5,350
213050	Misc contractual services	8,431	14,100	14,900
213087	Prosecutor services	28,560	44,000	35,000
Total: Operating Costs		208,408	209,793	206,264
Program Total: Legal and Legislative		498,282	509,071	517,749

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Support Services				
Personnel Costs				
100001	Regular pay	138,846	149,684	155,091
107000	Workers' compensation ins	6,629	7,319	7,765
108000	FICA expense	10,002	11,213	11,864
109000	Health insurance	20,738	20,951	20,346
109005	HRA funding	458	500	500
109010	HRA fees	-	-	96
109050	ACA/PCORI fees	5	6	6
109500	Dental insurance	534	589	557
110001	LAGERS pension	11,974	14,021	15,044
111000	Life insurance	174	143	170
112000	Employee assistance expense	966	1,037	1,037
120003	Admin staff shirts	329	350	350
120502	Physicals & drug testing	3,068	2,350	3,900
120503	Functional capacity testing	2,450	2,925	2,700
120504	Psychological testing	2,465	3,600	2,700
120505	Reference checking	241	300	440
120507	DOT testing	3,232	3,000	2,600
120509	Hepatitis vaccinations	-	-	100
Total: Personnel Costs		202,111	217,988	225,266

Operating Costs

201014	City manager conferences	733	3,000.00	3,000.00
201050	Misc conferences/meetings	2,991	3,500.00	3,500.00
201061	SLACMA meetings	75	100.00	120.00
201100	Misc seminars/training	20	60.00	100.00
202010	Electric	17,623	19,000.00	19,400.00
202020	Gas	842	940.00	940.00
202030	Sewer	5,340	4,200.00	4,070.00
202040	Water	7,143	7,500.00	7,900.00
203001	Telephone	1,102	2,050.00	2,070.00
203003	Postage	6,238	6,300.00	6,500.00
203100	Cellular phones	842	1,320.00	870.00
204001	Postage meter rental	2,039	1,800.00	1,800.00
206001	Gen/auto liability	2,115	2,479.00	2,765.00
206003	Property liability	2,168	2,646.00	3,260.00
206004	Cyber liability insurance	298	354.00	302.00
206007	Bonds	3,750	3,903.00	3,903.00
206009	Auto deductibles	500	0.00	0.00
206010	Insurance deductibles	10,000	20.00	0.00
207001	Job opening notices	45	150.00	300.00
207002	Public hearings, bids, etc	1,910	2,000.00	2,000.00
208004	Fire extinguishers maintenance	120	60.00	60.00
208005	Generators maintenance	1,124	1,400.00	1,400.00

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Support Services				
Operating Costs (Continued)				
208050	Misc equipment maintenance	1,296	2,000	2,500
209001	Coffee supplies	313	200	225
209002	Copy paper	944	1,200	1,200
209004	Office supplies	6,062	4,300	4,600
209005	Printing	2,166	3,300	3,000
209014	Govt Center operating supplies	63	300	300
210016	SLACMA	50	50	50
210017	ICMA	-	-	1,384
210018	MCMA	150	150	150
210050	Misc dues & subscriptions	1,136	1,825	2,578
210066	Notary fees	-	90	-
212026	Building maintenance materials	98	200	200
213045	Exterminator	374	432	500
213050	Misc contractual services	2,240	2,000	17,000
213051	Copier maintenance	3,950	5,000	5,000
215032	Misc fees/service charges	160	-	-
Total: Operating Costs		86,020	83,829	102,947
Capital Costs				
219060	Misc office furniture	583	2,400	700
223520	Bldg equipment & fixtures	-	500	500
Total: Capital Costs		583	2,900	1,200
TIF Fees & Reimbursements				
226002	TIF municipal revenues funding	53,590	-	-
Total: TIF Fees & Reimbursements		53,590	-	-
Transfers Out				
280005	Transfers out	4,400,000	-	3,400,000
Total: Transfers Out		4,400,000	-	3,400,000
Program Total: Support Services		4,742,304	304,717	3,729,413

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Information Services				
Personnel Costs				
100001	Regular pay	165,501	171,666	175,457
100002	Overtime pay	3,812	-	-
107000	Workers' compensation ins	7,750	8,386	8,785
108000	FICA expense	12,180	12,560	13,422
109000	Health insurance	43,521	43,021	43,736
109005	HRA funding	535	566	566
109010	HRA fees	-	-	109
109050	ACA/PCORI fees	6	6	7
109500	Dental insurance	1,179	1,266	1,138
110001	LAGERS pension	16,521	16,011	17,019
111000	Life insurance	182	141	168
Total: Personnel Costs		251,187	253,623	260,407
Operating Costs				
201100	Misc seminars/training	0.00	1,200.00	1,500
203010	Internet access	17,871.00	15,440.00	17,940
206001	Gen/auto liability	2,472.00	2,840.00	3,128
206003	Property liability	2,532.00	3,031.00	3,688
206004	Cyber liability insurance	348.00	406.00	342
208002	Computer maintenance	1,039.00	1,000.00	1,000
208025	Printer maintenance	0.00	0.00	500
208027	Security access maintenance	2,630.00	1,500.00	1,500
208050	Misc equipment maintenance	10.00	150.00	150
209006	Telephone system	0.00	1,500.00	2,500
209010	Small tools	88.00	75.00	75
209050	Misc operating supplies	123.00	250.00	250
210050	Misc dues & subscriptions	0.00	0.00	200
211100	Motor fuel	47.00	77.00	80
213014	Telephone system maintenance	5,825.00	6,000.00	11,000
213050	Misc contractual services	115,178.00	84,600.00	144,950
Total: Operating Costs		148,163	118,069	188,803
Capital Costs				
219001	Computer software/upgrades	92	-	1,500
219002	Computer hardware/parts	2,957	2,000	2,000
219003	Printers	370	9,000	500
219004	Computers/servers	48,563	113,300	97,500
219040	Licenses	5,622	23,250	20,600
223520	Bldg equipment & fixtures	-	1,000	6,500
Total: Capital Costs		57,604	148,550	128,600
Program Total: Information Services		456,954	520,242	577,810

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Court				
Personnel Costs				
100001	Regular pay	106,975	114,379	120,426
100005	Court officials pay	18,624	17,171	20,037
107000	Workers' compensation ins	7,163	7,742	8,466
108000	FICA expense	9,421	9,898	10,745
109000	Health insurance	13,929	13,314	16,258
109005	HRA funding	494	545	545
109010	HRA fees	-	-	105
109050	ACA/PCORI fees	5	6	7
109500	Dental insurance	796	789	758
110001	LAGERS pension	10,446	10,664	11,681
111000	Life insurance	150	134	168
Total: Personnel Costs		168,003	174,642	189,196
Operating Costs				
201037	Court conferences	1,898	2,400	3,200
201038	Judge conferences	1,278	1,150	1,100
201100	Misc seminars/training	100	-	200
206001	Gen/auto liability	2,285	2,622	3,015
206003	Property liability	2,355	2,798	3,554
206004	Cyber liability insurance	323	375	330
209005	Printing	1,642	1,900	2,300
209050	Misc operating supplies	200	220	250
210049	StL Assn of Court Administrators	100	100	100
210051	MO Assn of Court Administrators	150	150	150
210065	Judges association	200	250	300
213036	REJIS	9,885	9,900	11,000
213040	Prisoner incarceration	-	-	500
213050	Misc contractual services	-	-	250
213058	Mental health court	-	-	1,000
213066	Record retention/destruction	150	135	200
213084	Public Defender	3,330	2,100	3,500
Total: Operating Costs		23,896	24,100	30,949
Program Total: Court		191,899	198,742	220,145

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Finance				
Personnel Costs				
100001	Regular pay	298,110	311,229	318,689
107000	Workers' compensation ins	13,960	15,146	15,956
108000	FICA expense	22,444	23,570	24,380
109000	Health insurance	39,627	33,839	32,515
109005	HRA funding	963	1,027	1,027
109010	HRA fees	-	-	198
109050	ACA/PCORI fees	11	12	13
109500	Dental insurance	1,975	1,717	1,517
110001	LAGERS pension	29,111	29,026	30,913
111000	Life insurance	364	283	336
Total: Personnel Costs		406,565	415,849	425,544
Operating Costs				
201016	Finance conferences	121	520	550
201100	Misc seminars/training	514	320	700
205250	Misc external public relations	975	975	975
206001	Gen/auto liability	4,453	5,131	5,682
206003	Property liability	4,565	5,475	6,699
206004	Cyber liability insurance	627	733	621
209004	Office supplies	-	300	724
209005	Printing	666	300	-
209015	History books	(11)	-	-
210014	GFOA	425	425	425
210015	GFOA MO	-	75	75
213002	Microfilming	10,326	-	-
213012	Finance software support	69,160	71,700	52,510
213013	Payroll software support	40	50,200	50,000
213015	Annual financial audit	29,110	29,017	32,100
213017	Sales tax reports	60	80	80
213018	Banks service charges	10,338	7,500	10,420
213019	Credit card service charges	81,200	90,000	93,000
213051	Copier maintenance	469	-	-
213057	Financial advisory services	11,500	6,000	1,000
Total: Operating Costs		224,538	268,751	255,561
Program Total: Finance		631,103	684,600	681,105
Department Total: Administration		8,027,664	3,734,895	7,332,169

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 25 full time employees and approximately 300 part time employees on a seasonal basis.

PARKS

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

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

- Objective: Successfully be awarded a Land & Water Conservation Grant from the National Park Service for playground Improvements at The Pointe.
- Measure: Number of major projects completed since the adoption of the Ballwin Parks Master Plan in 2019.
- Objective: Successfully refurbish the tennis court facility located within New Ballwin Park.
- Measure: Percentage of outdoor court facilities improved over 5 years compared to number of outdoor courts within the parks system.

Board Directive: Replace playgrounds with ADA inclusive equipment.

- Objective: Finalize Vlasik Park Inclusive Playground improvements and initiate Pointe Playground improvements.
- Measure: Percentage of accessible/inclusive playground elements in relation to total number of playground elements.

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

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

SIGNIFICANT BUDGETARY ISSUES

1. Purchase a new Parks vehicle replacing an 11 year park maintenance vehicle with mechanical and structural issues.
2. Reseal and stripe parking lots at Vlasis Park and The Pointe Parking lots.
3. Crackseal and seal paths at New Ballwin Park, Greenfield Commons and Vlasis Park.
4. Purchase site amenities and landscaping to finalize Vlasis Park Playground improvements.
5. Improve exterior conditions at The Pointe such as landscaping and sidewalks.

PRIOR YEAR GOALS

Completed the conversion of tennis courts to pickleball courts at Holloway Park and tennis court repair at Vlasis Park. Finalized the design and construction of the new Vlasis Park Playground.

Efficiency Measures	2023 Actual	2024 Estimate	2025 Budget
Maintain Tree City USA status by meeting all criteria	100%	100%	100%



GOLF OPERATIONS

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

Strategic Goal: Leader in Active Recreation and Healthy Living

- Objective: Increase rounds played in 2025 over 2024.
- Measure: Total number of rounds played by Q4 2025.

Strategic Goal: Outstanding Community Services

- Objective: Achieve a 95% customer satisfaction rate through improvements in course conditions, customer service and event experiences by the end of 2025.
- Measure: Customer satisfaction score from surveys and online reviews.
- Objective: Strive for golf course budgeted cost recovery of 87% annually.
- Measure: Annual cost recovery rate, with a target of reaching or exceeding 87% by Q4 2025. Progress will be tracked through financial reports comparing revenue to expenses on a quarterly basis.

SIGNIFICANT BUDGETARY ISSUES

1. Continue with year three (3) of a five (5) year lease agreement for a fleet of electric golf carts; lease payments equating to \$31,000.
2. Continue rehabilitation of the cart path system throughout the course - \$20,000.
3. Repair retaining wall near pro shop - \$25,000.
4. Purchase an extra set of cutting reels to ensure seamless mowing and maintenance of mowing equipment - \$6,000.
5. Remodel Pro Shop/Event Center Restrooms - \$50,000.
6. Remodel pro shop to include a putting lounge for customer enjoyment - \$11,000.

Workload Measures	2023 Actual	2024 Estimate	2025 Budget
Golf course rounds	43,740	43,000	37,500
Efficiency Measures			
Cost Recovery	88%	93%	87%

PRIOR YEAR GOALS

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

AQUATIC CENTER OPERATIONS

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***

- Objective: Maintain an environment centered on the customer experience by ensuring guest safety with highly trained staff, a clean facility and staying up to date with trends of aquatic programming and facilities.
- Measure: Conduct guest satisfaction surveys to assess quality of customer service, cleanliness and guest safety.
- Measure: Track and review incident reports and responses to ensure a proactive approach to guest safety.
- Objective: Increase participation in aquatic programs by 15% in 2025 by offering new water aerobic classes and enhancing the existing programs that promote active lifestyles.
- Measure: Track participation rates in aquatic programs aiming for a 15% increase compared to 2024.
- Objective: Create a culture of respect, accountability and enjoyment in order to attract as many seasonal staff as needed.
- Measure: Achieve an employee retention rate of 70 - 80% based on industry standards year over year. Measure employee satisfaction through surveys aiming for a satisfaction rate of 90% or higher. Track retention rates, number of new applicants and survey results.

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

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



SIGNIFICANT BUDGETARY ISSUES

1. Invest time and funds into maintaining aging Aquatic Center systems.
2. Employ a consultant to assess the current state of the facility, project its longevity and offer a solutions for the future of the facility.
3. Purchase various pool equipment to address the aging facility and other preventative maintenance.
4. Water leaks within the facility over two years have been costly to the city. Striving to locate the leaks and repair them are paramount to the success of the Aquatics program.
5. Payroll has also experienced significant increases in the past two years. A fee increase will be unavoidable after 2025.

Workload Measures	2023 Actual	2024 Estimate	2025 Budget
Membership Revenue	\$212,943	\$210,971	\$217,800
Attendance	61,911	68,000	70,000
Swim Team Participation	178	152	160
Swim Lesson Revenue	\$12,994	\$12,999	\$14,000
Efficiency Measures			
Cost Recovery	84%	71%	68%

PRIOR YEAR GOALS

Maintaining sufficient staffing was one of the primary goals of 2024. Hiring incentives such as referral payments, free certifications, \$16 per hour starting pay for lifeguards and a change in leadership attributed to management achieving their goal of not having any pool closures due to staffing issues. Maintenance continued to be a problem and will continue to be as the facility ages.

COMMUNITY CENTER

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

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

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

Strategic Goal: *Outstanding Community Services*

- Objective: Increase Community Engagement and Participation in Recreation Programs.
- Measure: Track the number of new memberships and registration in recreation programs quarterly.
- Track participation rates and gather feedback on programs aiming for a 90% positive feedback rate.
- Measure: Survey program participants at the conclusion of recreation program, fitness activities, and swim lessons.
- Measure: track retention rates in core programs memberships, swim lessons and day camp.
- Objective: Enhance facility and equipment quality to support active living.
- Measure: Maintain fitness equipment uptime at 95% or higher by tracking repair logs and equipment replacement timelines.
- Objective: Expand access to Health and Wellness resources.
- Measure: Increase the number of free or low-cost health programs offered annually (i.e. health screenings, nutritional workshops).

- Measure: Track the percentage of community members utilizing these resources, with a target of 10% year over year growth.
- Measure: Partner with at least 2 new local health organization annually to offer joint wellness initiatives or educational events.



- Objective: Deliver exceptional customer service across all interactions.
- Measure: Conduct annual customer satisfaction survey with a target satisfaction rate of 90%.
- Objective: Increase community awareness and access to recreation services.
- Measure: Track Community Event attendance for a 10% increase in participation year over year.
- Objective: Ensure programs and services meet community needs through regular feedback.
- Measure: Achieve a 90% satisfaction rate in follow-up surveys for programs launched.

SIGNIFICANT BUDGETARY ISSUES

1. Make interior improvements at a cost of \$40,000. This will be either repainting of handrails throughout the facility or replacement of locker room flooring.
2. Purchase 4 new AMT's costing \$42,000 for the Fitness Area.

Workload Measures	2023 Actual	2024 Estimate	2025 Budget
Program Registrations	25,157	30,000	33,000
Pointe Attendance	270,405	303,000	306,000
Insurance Memberships	5,051	5,200	5,500
Camp Revenue	\$349,865	\$422,665	\$460,000
Day Camp Participation	2,114	2,271	2,200
Membership Revenue	\$1,012,911	\$1,005,417	\$1,064,000
Efficiency Measures	2023 Actual	2024 Estimate	2025 Budget
Cost Recovery	98%	92%	90%
Camp Satisfaction Survey	88%	90%	90%
Swim Lesson Registrations	1,300	1,500	1,650



BUILDING SERVICES

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

Strategic Goal: Outstanding Community Services

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

BALLWIN DAYS

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

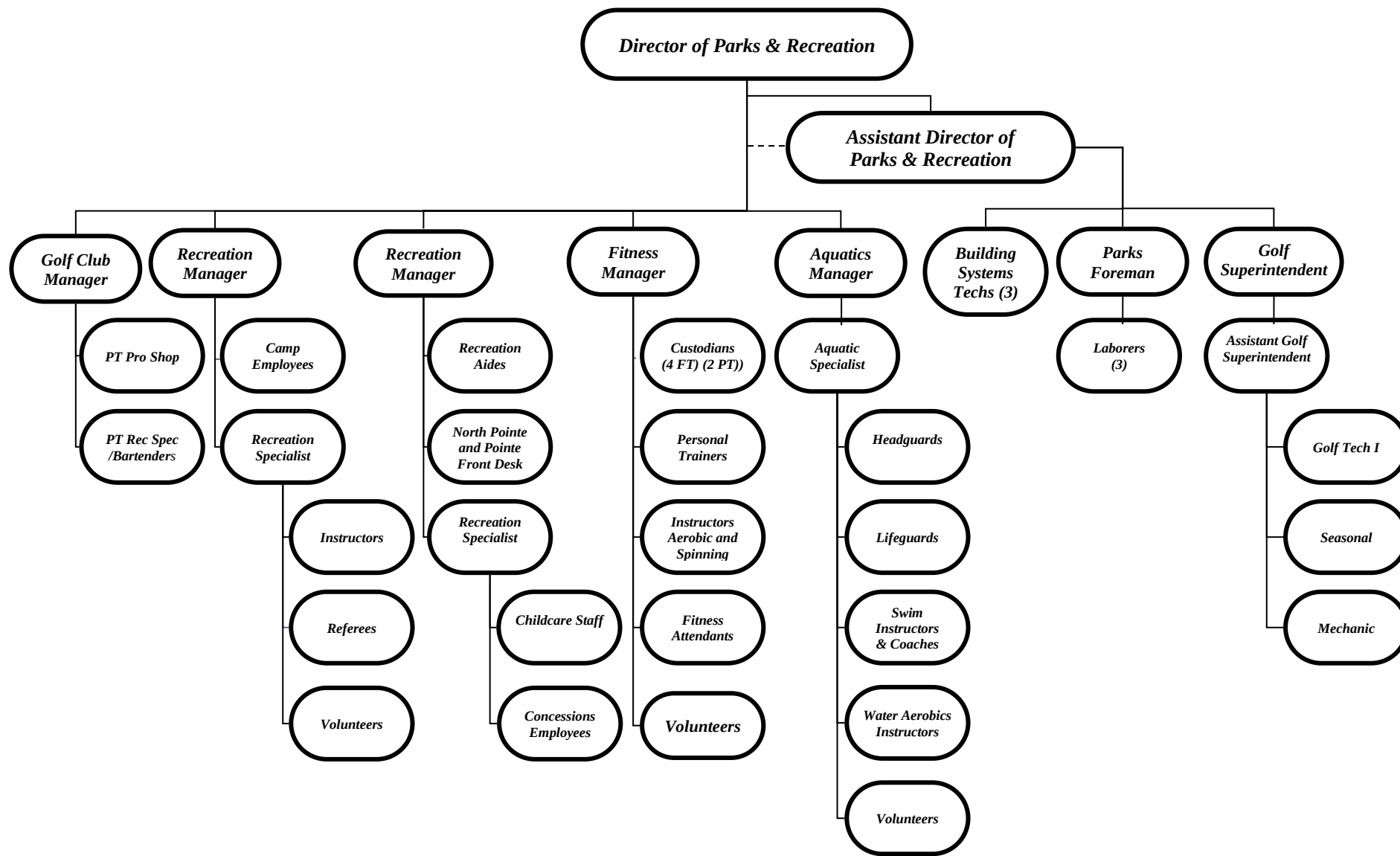
Strategic Goal: A Distinctive Image for Ballwin

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

Efficiency Measures	2023 Actual	2024 Estimate	2025 Budget
Cost Recovery	84%	84%	77%

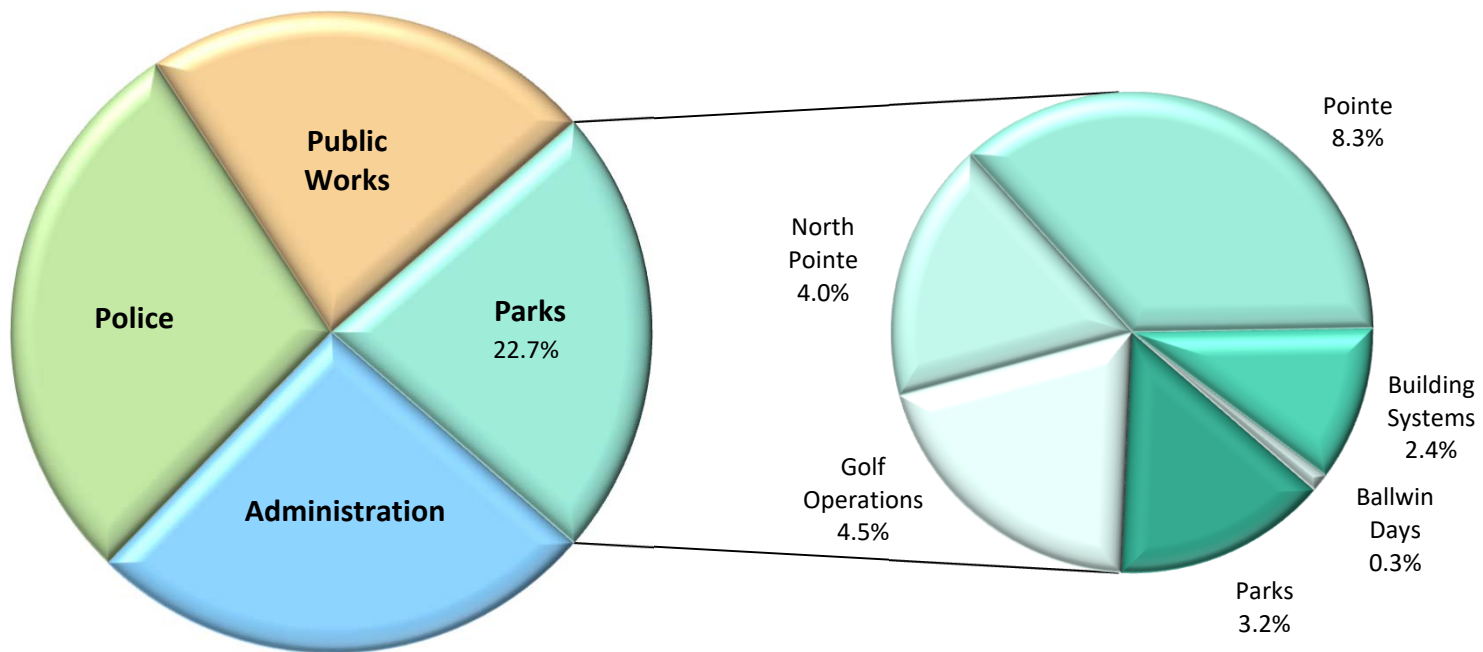


Parks & Recreation Department 2025 Organizational Structure



Full Time Equivalents: 2023 Actual – 62.63 2024 Estimated – 58.26 2025 Budgeted – 58.00

Parks & Recreation Budget Expenditures



Parks & Recreation General Budget Expenditures

Description	2023 Actual	2024 Estimated	2025 Budget
Personnel Costs			
Wages and Salaries	2,607,762	2,830,168	3,087,504
Benefits	822,887	877,914	928,332
Personnel Costs Total	3,430,649	3,708,082	4,015,836
Operating Costs			
Travel & Training	8,447	8,473	12,700
Utilities	651,254	687,080	750,915
Communications	7,155	9,335	10,050
Rentals	-	5,000	3,500
Public Relations - External	5,206	1,326	3,800
Insurance	95,972	113,306	128,039
Advertising	9,242	8,671	8,300
Repairs & Maintenance	169,987	176,575	235,100
General Supplies	362,167	393,562	394,375
Dues & Subscriptions	16,653	17,235	18,988
Vehicle Expenses	29,630	34,123	34,210
Maintenance Materials	79,689	121,178	147,700
Contractual	204,699	809,992	299,962
Other Operating Expenses	68,450	60,346	54,725
Operating Costs Total	1,708,551	2,446,202	2,102,364
Capital Costs			
Computer Hardware/Software	-	-	1,000
Equipment, Furniture & Vehicles	237,348	214,596	150,822
Land & Facility Improvements	42,872	41,780	162,700
Capital Costs Total	280,220	256,376	314,522
Transfers Out	-	-	-
Parks and Recreation Total	5,419,420	6,410,660	6,432,722

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Department: Parks and Recreation				
Program: Parks				
Personnel Costs				
100001	Regular pay	314,175	301,393	294,470
100002	Overtime pay	1,985	3,129	6,500
100004	Holiday pay	61	238	300
100010	Part time pay	6,400	7,707	-
107000	Workers' compensation ins	17,931	16,953	14,855
108000	FICA expense	23,467	23,157	23,047
109000	Health insurance	72,407	71,051	58,520
109005	HRA funding	1,238	1,084	956
109010	HRA fees	-	-	184
109050	ACA/PCORI fees	13	13	12
109500	Dental insurance	2,476	2,531	1,858
110001	LAGERS pension	27,130	27,074	28,165
111000	Life insurance	488	381	391
120009	Uniforms parks	3,354	2,500	2,400
Total: Personnel Costs		471,125	457,211	431,658

Operating Costs

201041	MPRA conference	-	395	900
201050	Misc conferences/meetings	2,274	2,500	2,500
201100	Misc seminars/training	-	53	100
202010	Electric	15,481	19,130	19,530
202020	Gas	1,044	1,060	1,120
202030	Sewer	2,172	2,200	2,360
202040	Water	868	3,500	4,060
203001	Telephone	193	360	385
203108	Two way radios	240	240	240
204050	Misc equipment rentals	-	5,000	3,000
205225	Historical Society	209	300	300
205230	Arts Commission	55	55	300
206001	Gen/auto liability	6,701	6,748	6,272
206003	Property liability	5,879	6,153	6,261
206004	Cyber liability insurance	804	821	578
208004	Fire extinguishers maintenance	165	275	300
208014	Wildlife maintenance	7,780	6,000	3,000
208050	Misc equipment maintenance	7,536	8,000	8,000
208051	Path/parking lot maintenance	-	-	51,000
208061	Holloway Park maintenance	4,130	7,000	3,000
208062	New Ballwin Park maintenance	2,295	8,100	3,000
208063	Vlasis Park maintenance	17,890	27,500	17,000
208064	Ferris Park maintenance	1,974	2,500	5,500
208065	Greenfield Commons maintenance	5,989	3,500	17,500
208068	Log cabin maintenance	243	-	500

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Parks				
Operating Costs (Continued)				
208069	Historical school house maint	417	1,200	500
209001	Coffee supplies	89	50	-
209010	Small tools	729	250	450
209026	Insecticides/pesticides	2,953	2,850	3,000
209029	Safety equipment	551	300	300
210052	NPRA	470	500	940
210053	MPRA	1,000	1,075	1,100
211100	Motor fuel	8,762	8,205	8,200
212014	Bandwagon maintenance	104	680	650
212030	Median maintenance materials	-	105	20,000
213050	Misc contractual services	8,568	527,044	107,500
213083	Median Maintenance Services	12,690	18,000	15,600
215026	Art Commission expenses	1,000	1,679	2,500
215028	Trees purchased	1,917	3,000	2,500
215030	Historical Society escrow expenses	12,796	1,500	1,500
215033	L.O.A.P. escrow expenses	23,884	28,000	25,000
Total: Operating Costs		159,852	705,828	346,446
Capital Costs				
219099	Misc equipment <\$7500	487	600	3,000
221502	Trucks	65,628	-	40,000
222050	Misc capital equipment	32,054	-	-
224005	Holloway Park improvements	-	27,660	5,000
224010	N Ballwin Park improvements	-	-	70,000
224020	Vlasis Park improvements	-	10,586	25,200
224041	Path/parking lot improvements	20,562	2,874	1,500
Total: Capital Costs		118,731	41,720	144,700
Program Total: Parks		749,708	1,204,759	922,804

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Golf Operations				
Personnel Costs				
100001	Regular pay	339,896	353,704	345,046
100002	Overtime pay	16,010	20,572	21,630
100004	Holiday pay	5,624	7,119	6,000
100016	Part time - golf course	29,627	39,100	40,078
100017	Part time - pro shop	85,756	92,000	104,804
100021	Part time - events center	8,652	31,903	39,340
107000	Workers' compensation ins	23,568	26,131	27,459
108000	FICA expense	36,075	41,517	42,603
109000	Health insurance	71,431	78,317	82,722
109005	HRA funding	1,627	1,742	1,768
109010	HRA fees	-	-	341
109050	ACA/PCORI fees	18	20	22
109500	Dental insurance	2,552	2,527	2,446
110001	LAGERS pension	34,860	36,995	36,150
111000	Life insurance	496	435	542
115000	Unemployment ins	9	-	-
120010	Uniforms golf operations	1,303	1,600	1,700
120509	Hepatitis vaccinations	-	345	150
Total: Personnel Costs		657,504	734,027	752,801

Operating Costs

201091	Golf pro meetings	485	445	450
201100	Misc seminars/training	2,016	0	2,750
202010	Electric	20,796	16,910	20,520
202020	Gas	3,654	4,380	4,380
202030	Sewer	3,627	3,800	4,070
202040	Water	116,089	95,000	110,200
203001	Telephone	1,184	1,800	1,925
205250	Misc external public relations	359	620	2,000
206001	Gen/auto liability	8,807	10,401	11,594
206003	Property liability	7,728	9,484	11,574
206004	Cyber liability insurance	1,057	1,265	1,069
206009	Auto deductibles	500	0	-
206011	Liquor liability insurance	2,198	4,390	3,995
208004	Fire extinguishers maintenance	170	300	300
208050	Misc equipment maintenance	24,993	23,000	25,000
208051	Path/parking lot maintenance	20,013	0	20,000
209001	Coffee supplies	175	200	200
209004	Office supplies	921	2,500	2,000
209005	Printing	0	16	-
209010	Small tools	1,186	800	1,000
209030	Golf cart parts	1,107	1,400	1,200
209031	Pro shop alcohol	19,502	22,000	20,000

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Golf Operations				
Operating Costs (Continued)				
209032	Event Center alcohol	8,269	11,700	15,000
209033	Soda	7,772	10,000	10,000
209034	Food	3,722	3,300	3,500
209035	Paper products	1,340	1,100	1,000
209036	Course fixtures	5,148	4,931	25,000
209045	Misc programs supplies	1,321	2,312	2,500
209050	Misc operating supplies	1,024	1,650	1,000
210055	USGA	300	150	150
210059	Metro Amateur Golf	2,950	2,525	3,000
210061	Mississippi Valley Turf	485	485	485
211100	Motor fuel	13,976	18,390	18,400
211150	Motor oil	1,083	1,333	1,400
212017	Sand	4,801	4,570	6,000
212018	Herbicides/insecticides	14,341	17,853	18,000
212019	Fungicides	20,472	15,803	19,000
212020	Fertilizers	9,779	10,100	9,800
212021	Paint	580	418	500
212022	Golf course repairs	4,184	4,500	5,000
212026	Building maintenance materials	19	100	500
212027	Sod replacement	4,203	4,361	2,000
212028	Sod/seed	1,422	1,508	750
212029	Ornamentals/trees	2,063	2,060	3,000
212050	Misc maintenance materials	4,236	6,000	6,000
213045	Exterminator	3,187	3,600	3,300
213049	Instructor services	1,297	1,300	500
213050	Misc contractual services	9,448	7,000	7,000
213060	Software maintenance	8,437	5,710	9,217
213082	Media access	1,298	1,900	1,500
215024	Licenses	833	695	800
215025	Items for resale	27,987	23,000	20,000
Total: Operating Costs		402,544	367,065	438,529
Capital Costs				
219099	Misc equipment <\$7500	7,144	7,156	6,000
222050	Misc capital equipment	26,127	-	-
222510	Mowers	16,813	80,472	-
222515	Golf carts	31,817	31,620	31,817
223520	Bldg equipment & fixtures	11,927	660	-
223530	Bldg construct/remodel	-	-	61,000
Total: Capital Costs		93,828	119,908	98,817
Program Total: Golf Operations		1,153,876	1,221,000	1,290,147

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Aquatic Center Operations				
Personnel Costs				
100001	Regular pay	21,747	18,783	21,303
100002	Overtime pay	1,270	59	1,600
100004	Holiday pay	9,940	14,484	15,000
100014	Part time - aquatics	279,133	336,000	340,974
100030	Part time - front desk	31,832	34,166	38,905
100031	Part time - concessions	42,863	46,449	53,536
107000	Workers' compensation ins	19,177	21,088	23,239
108000	FICA expense	29,591	34,322	36,557
109000	Health insurance	-	4,206	6,812
109005	HRA funding	1,324	1,474	1,496
109010	HRA fees	-	-	289
109050	ACA/PCORI fees	15	16	18
109500	Dental insurance	(1)	52	76
110001	LAGERS pension	2,121	1,254	4,762
111000	Life insurance	36	29	34
120012	Uniforms pool	3,114	5,804	4,000
120105	Tests & certifications	4,505	5,101	4,500
Total: Personnel Costs		446,667	523,287	553,101
Operating Costs				
202010	Electric	31,091	42,500	40,125
202030	Sewer	113,767	129,900	139,000
202040	Water	132,757	135,000	157,000
205250	Misc external public relations	684	153	200
206003	Property liability	6,377	7,654	9,795
206004	Cyber liability insurance	872	1,021	905
207050	Miscellaneous advertising	786	510	700
208004	Fire extinguishers maintenance	-	250	250
208050	Misc equipment maintenance	20,353	24,500	23,000
209004	Office supplies	1,611	2,717	1,600
209029	Safety equipment	1,428	1,119	1,700
209033	Soda	19,464	22,077	19,000
209034	Food	49,296	42,063	45,000
209037	Chemicals	42,766	55,068	40,000
209045	Misc programs supplies	2,412	1,024	1,500
209048	Birthday party supplies	5,569	4,974	5,000
209050	Misc operating supplies	227	669	700
210062	Swim league	10,933	12,000	12,813
213045	Exterminator	-	-	150
213046	American Red Cross	-	300	300
213049	Instructor services	-	3,760	3,800
213050	Misc contractual services	1,269	38,000	41,000
213060	Software maintenance	5,178	7,749	5,300

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Aquatic Center Operations				
Operating Costs (Continued)				
215024	Licenses	-	100	100
Total: Operating Costs		446,840	533,108	548,938
Capital Costs				
219050	Signage	-	-	200
219099	Misc equipment <\$7500	4,839	4,980	7,080
219420	Pool equipment	9,090	13,819	18,725
Total: Capital Costs		13,929	18,799	26,005
Program Total: Aquatic Center Operations		907,436	1,075,194	1,128,044

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Community Center				
Personnel Costs				
100001	Regular pay	416,595	402,481	440,795
100002	Overtime pay	1,679	463	2,000
100004	Holiday pay	12,458	17,256	14,000
100011	Part time - Pointe	281,601	300,000	361,165
100012	Part time - daycamp	146,107	139,464	235,629
100014	Part time - aquatics	174,891	260,500	271,711
100015	Part time - lock-ins	1,812	-	-
107000	Workers' compensation ins	54,926	60,931	65,650
108000	FICA expense	77,783	85,895	100,884
109000	Health insurance	76,563	81,187	92,839
109005	HRA funding	3,792	4,166	4,227
109010	HRA fees	-	-	815
109050	ACA/PCORI fees	41	45	52
109500	Dental insurance	2,086	2,005	2,010
110001	LAGERS pension	38,687	36,859	44,281
111000	Life insurance	637	450	512
112000	Employee assistance expense	966	1,037	1,037
120050	Uniforms misc staff	2,482	3,000	3,000
120105	Tests & certifications	289	2,400	2,400
120505	Reference checking	1,903	2,200	2,000
Total: Personnel Costs		1,295,298	1,400,339	1,645,007

Operating Costs

201041	MPRA conference	2,317	1,580	2,500
201050	Misc conferences/meetings	1,356	2,500	2,500
201094	Am Red Cross instructor training	-	800	800
201095	Metro parks meetings	-	200	200
202010	Electric	110,805	130,800	133,560
202020	Gas	2,049	1,700	1,700
202030	Sewer	38,307	45,500	48,690
202040	Water	58,747	55,700	64,600
203001	Telephone	1,823	3,380	3,620
203003	Postage	264	-	-
203100	Cellular phones	400	570	720
203108	Two way radios	2,333	2,250	2,410
204050	Misc equipment rentals	-	-	500
205250	Misc external public relations	3,899	198	1,000
206001	Gen/auto liability	20,425	24,137	27,592
206003	Property liability	17,982	22,008	27,544
206004	Cyber liability insurance	2,472	2,950	2,556
207050	Miscellaneous advertising	8,046	7,000	7,000
208004	Fire extinguishers maintenance	368	500	500
208018	Exercise equipment maintenance	2,649	4,700	4,000

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Community Center				
Operating Costs (Continued)				
208023	Aquarium maintenance	2,661	4,200	4,200
208024	Water testing	997	1,000	1,000
208050	Misc equipment maintenance	49,364	54,000	47,500
209001	Coffee supplies	86	100	100
209004	Office supplies	6,216	6,000	6,000
209005	Printing	706	500	1,000
209010	Small tools	-	100	100
209029	Safety equipment	261	700	500
209033	Soda	5,299	5,500	5,500
209034	Food	210	141	300
209037	Chemicals	13,404	15,000	13,000
209039	Pool program supplies	1,722	1,000	1,000
209040	ID supplies	1,518	1,718	1,200
209041	Fitness supplies	2,539	2,502	2,500
209042	Game room/athletic supplies	525	705	2,000
209043	Babysitting supplies	316	500	500
209044	Daycamp supplies	60,323	75,200	70,000
209045	Misc programs supplies	36,882	35,000	35,000
209048	Birthday party supplies	11,483	12,500	12,500
209049	Senior programs supplies	2,820	3,250	3,500
210053	MPRA	515	500	500
211100	Motor fuel	391	310	310
212026	Building maintenance materials	-	37,500	40,000
213022	Window cleaning	875	930	950
213045	Exterminator	674	1,000	1,000
213049	Instructor services	18,316	20,000	20,000
213050	Misc contractual services	75,841	112,000	13,000
213051	Copier maintenance	1,832	2,500	2,000
213053	ADA services	10,338	10,356	14,000
213071	Software Maintenance	14,364	14,100	16,845
213082	Media access	3,939	4,700	5,000
215024	Licenses	75	2,181	2,225
215025	Items for resale	(41)	191	100
Total: Operating Costs		598,693	732,357	655,322
Program: Community Center				
Capital Costs				
219001	Computer software/upgrades	-	-	1,000
219099	Misc equipment <\$7500	-	4,163	-
219420	Pool equipment	21	-	-
219455	Workout Equipment	32,199	11,800	42,000
223520	Bldg equipment & fixtures	10,383	-	-
Total: Capital Costs		42,603	15,963	43,000
Program Total: Community Center		1,936,594	2,148,659	2,343,329

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Building Services				
Personnel Costs				
100001	Regular pay	349,612	361,473	377,732
100002	Overtime pay	1,091	3,750	3,000
100004	Holiday pay	3,029	2,965	2,500
100010	Part time pay	15,913	23,829	37,086
107000	Workers' compensation ins	19,265	20,400	21,023
108000	FICA expense	26,806	28,733	32,154
109000	Health insurance	94,813	100,182	101,421
109005	HRA funding	1,329	1,336	1,353
109010	HRA fees	-	-	261
109050	ACA/PCORI fees	15	16	17
109500	Dental insurance	3,329	3,121	2,806
110001	LAGERS pension	33,833	32,634	37,174
111000	Life insurance	673	523	622
120002	Building services uniforms	871	1,029	1,100
120100	College tuition	53	-	-
Total: Personnel Costs		550,632	579,991	618,249
Operating Costs				
203100	Cellular phones	718.62	735.00	750.00
206001	Gen/auto liability	7,090.80	7,996.00	8,751.00
206003	Property liability	6,216.25	7,290.00	8,735.00
206004	Cyber liability insurance	862.89	988.00	818.00
208004	Fire extinguishers maintenance	0.00	50.00	50.00
209010	Small tools	691.22	500.00	500.00
209018	Janitorial supplies	24,492.18	24,500.00	24,000.00
209021	Building supplies	101.26	225.00	225.00
209029	Safety equipment	28.44	200.00	200.00
211100	Motor fuel	5,418.33	5,885.00	5,900.00
Total: Operating Costs		45,620	48,369	49,929
Capital Costs				
219099	Misc equipment <\$7500	2,949	2,000	2,000
222050	Misc capital equipment	8,180	57,986	-
Total: Capital Costs		11,129	59,986	2,000
Program Total: Building Services		607,381	688,346	670,178

General Budget Expenditures by Program

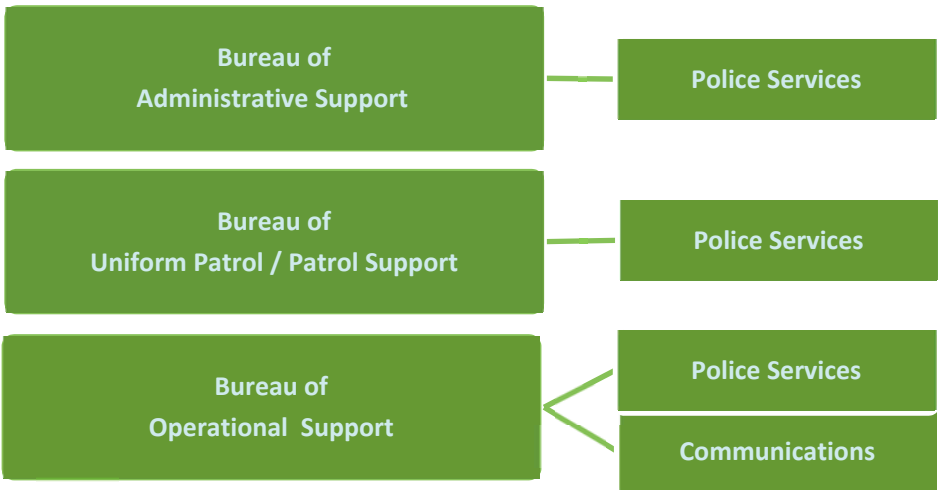
Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Ballwin Days Program				
Personnel Costs				
100002	Overtime pay	8,003	11,181	12,400
108000	FICA expense	612	855	949
110001	LAGERS pension	808	1,191	1,471
120016	Committee staff shirts	-	-	200
Total: Personnel Costs		9,423	13,227	15,020
Operating Costs				
207050	Miscellaneous advertising	409	1,161	600
209033	Soda	2,303	1,580	600
209054	Committee stand	722	340	500
209059	Hospitality	1,018	1,197	1,000
209060	Kids Korner	2,530	2,300	3,000
209064	Parking/security	6,994	7,234	8,000
209068	Tennis/Pickleball	-	-	500
209072	Car show	392	-	500
212025	Facility setup	13,485	15,620	16,500
213055	Entertainment	27,149	30,043	32,000
Total: Operating Costs		55,002	59,475	63,200
Program Total: Ballwin Days Program		64,425	72,702	78,220
Department Total: Parks and Recreation		5,419,420	6,410,660	6,432,722

Police Department

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

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

These bureaus correlate to the budget programs as illustrated below.



BUREAU OF ADMINISTRATIVE SUPPORT

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

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

OBJECTIVES

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

SIGNIFICANT BUDGETARY ISSUES

1. The annual fees to maintain CALEA accreditation is \$6,700.
2. The department will implement the use of PowerDMS software, designed to assist with safely and securely storing policies and procedures, administering training and maintaining accreditation. Cost for 2025 is \$8,350.

PRIOR YEAR GOALS

In 2023 the agency attained accreditation through CALEA. In 2024, the first of four annual reviews by the CALEA Accreditation Team and the Police Department met all expectations.

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

BUREAU OF UNIFORM PATROL & PATROL SUPPORT

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

Division of Uniform Patrol

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

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

OBJECTIVES

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

SIGNIFICANT BUDGETARY ISSUES

1. The replacement of four high-mileage patrol vehicles from the fleet is budgeted at \$265,885.
2. The Flock Automated License Plate Readers have proven to be a great tool for the patrol division. We have made several arrests after being alerted to wanted vehicles entering our city and we have reunited families with those who have been reported missing due to dementia. The annual cost for our six cameras is \$16,000.
3. The new Axon body worn and vehicle video systems were received and installed in October 2024. This system has provided each officer with a personally assigned body camera and a cloud based storage system. The total amount budgeted was \$150,000 half of which was paid in 2024 with the remaining \$75,000 to be paid in 2025.
4. The department received its new Axon tasers in October 2024 and we are waiting for training before implementation. 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 2024 was to reduce the number of officer involved motor vehicle crashes as well as the number of overall motor vehicle crashes in 2024, with some of these

occurring in the new parking garage. Moving the curb stops further back created an additional six feet of space virtually eliminating our crashes in the garage. Through more aggressive and targeted traffic violation enforcement, we were able to lower the number of overall crashes by 8.9%, when compared to 2022.

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

Division of Patrol Support

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

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

OBJECTIVES

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

PRIOR YEAR GOALS

Throughout the 2024 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 61 to date traffic surveys using unmanned monitoring devices in 2024. The results of these surveys, along with a review of high-crash locations, has guided our Unit's traffic violation enforcement efforts throughout the year.

Our Community Affairs component has scheduled and led over 60 to date community relations events throughout 2024.

Goal	Performance Measures	2023 Actual	2024 Estimate	2025 Budget	Target
Outstanding Community Service	% of citizens surveyed rating police services as performed very well or somewhat well	93%	91%	93%	95%
Maintain a Safe and Family Oriented Community	Overall calls for Service, including officer initiated activities	28,317	32,000	35,000	38,000
	Crime Scenes Processed (to increase chance of solving crime)	143	150	200	250
	Police / Community Events	149	75	100	125
	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	8959	9,600	10,000	11,000
	Traffic crash investigations	413	363	380	10% crash reduction
Remain in Compliance with all state Accreditation	Percentage of Commissioned Officers completing 24 Hours of POST training	100%	100%	100%	100%
	Remain a State Certified Agency	Yes	Yes	Yes	Maintain State Certification
	Attain Accreditation through CALEA	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

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



OBJECTIVES

- Continue to improve the Next Generation 911, which was implemented in late 2023 with the cooperation of the Emergency Communications Commission (ECC). This system has enhanced our ability to more accurately locate and dispatch 911 calls received by cellular networks.
- 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.

SIGNIFICANT BUDGETARY ISSUES

- The Division of Communications continues to use higher amounts of overtime due to personnel turnover. A 12 hour schedule has improved coverage and flexibility, although turnover in this field continues to be a concern. Currently we have two new dispatchers in training and expect to hire a third dispatcher, bringing us to full strength.

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. A recent power outage helped us identify a wiring problem which was quickly diagnosed and repaired by the contractor. This may have addressed several other problems we were experiencing with other systems in the building.

Division of Criminal Investigations

The Division of Criminal Investigations is the primary investigative component of the Department. Functions of this Unit include following up on incidents originally investigated by Uniform Patrol, processing complex crime scenes, working in collaboration with the Major Case Squad on major criminal cases and working with the Drug Enforcement Administration (DEA) Task Force. The unit is staffed with five full-time detectives. Four of these detectives work in-house and are supervised by a Detective Sergeant. One detective is detached to the DEA Task Force. While each detective investigates all types of cases, one specializes in juvenile related offenses. One detective specialized in Electronic Device Examinations, but he resigned in June 2024 due to medical reasons, we will be looking to get another detective certified in this area.

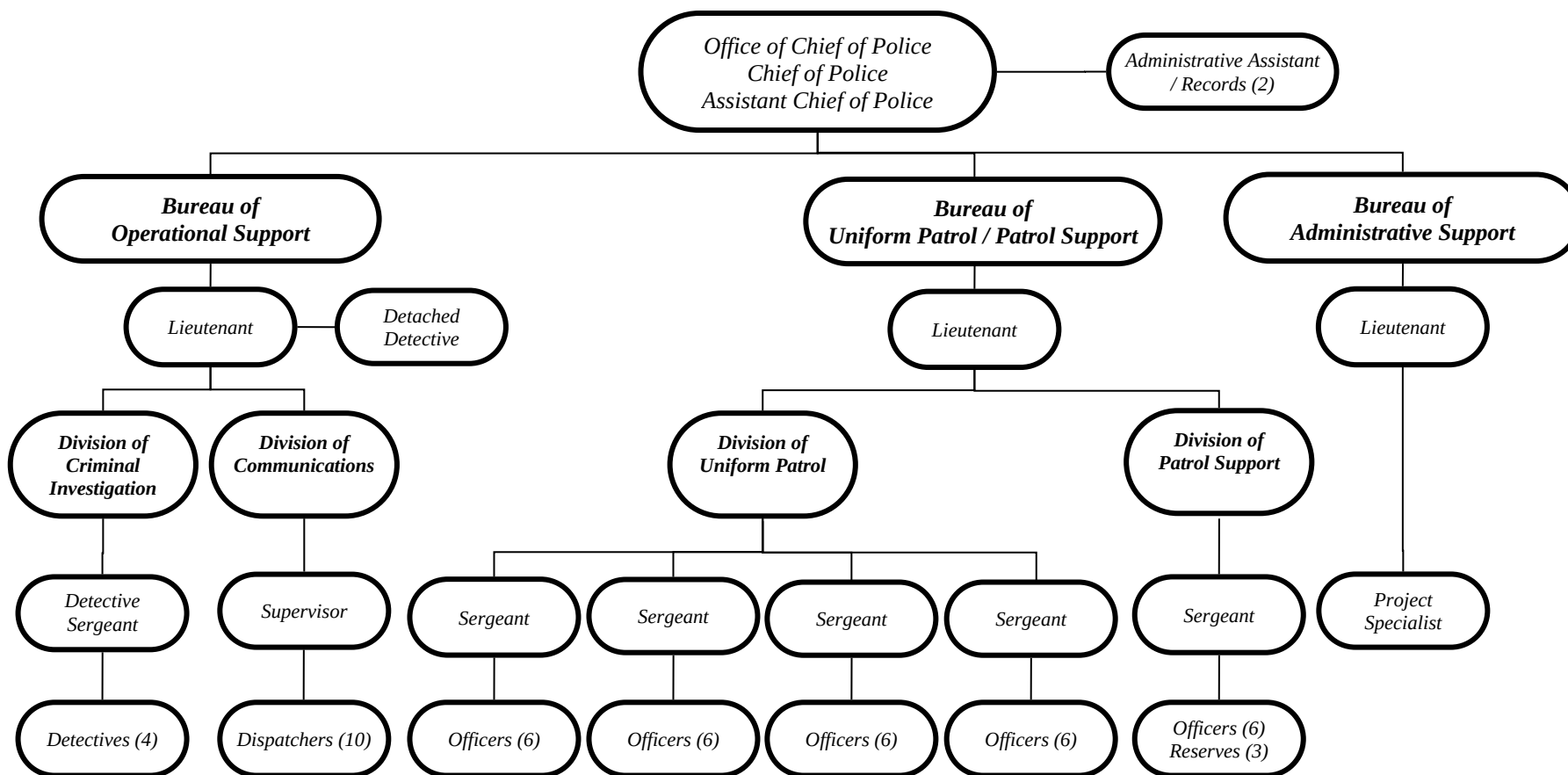
OBJECTIVES

- Continue with advanced training and equipment in the area of electronic forensics to examine electronic devices by obtaining certifications for one detective for these duties. We are exploring options to obtain the necessary certifications whether through training by the Secret Service or the private sector such as Cellbrite with an added cost to the Department.
- 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. Two new detectives will be joining the Major Case Squad in 2025 to assist with regional activations.

PRIOR YEAR GOALS

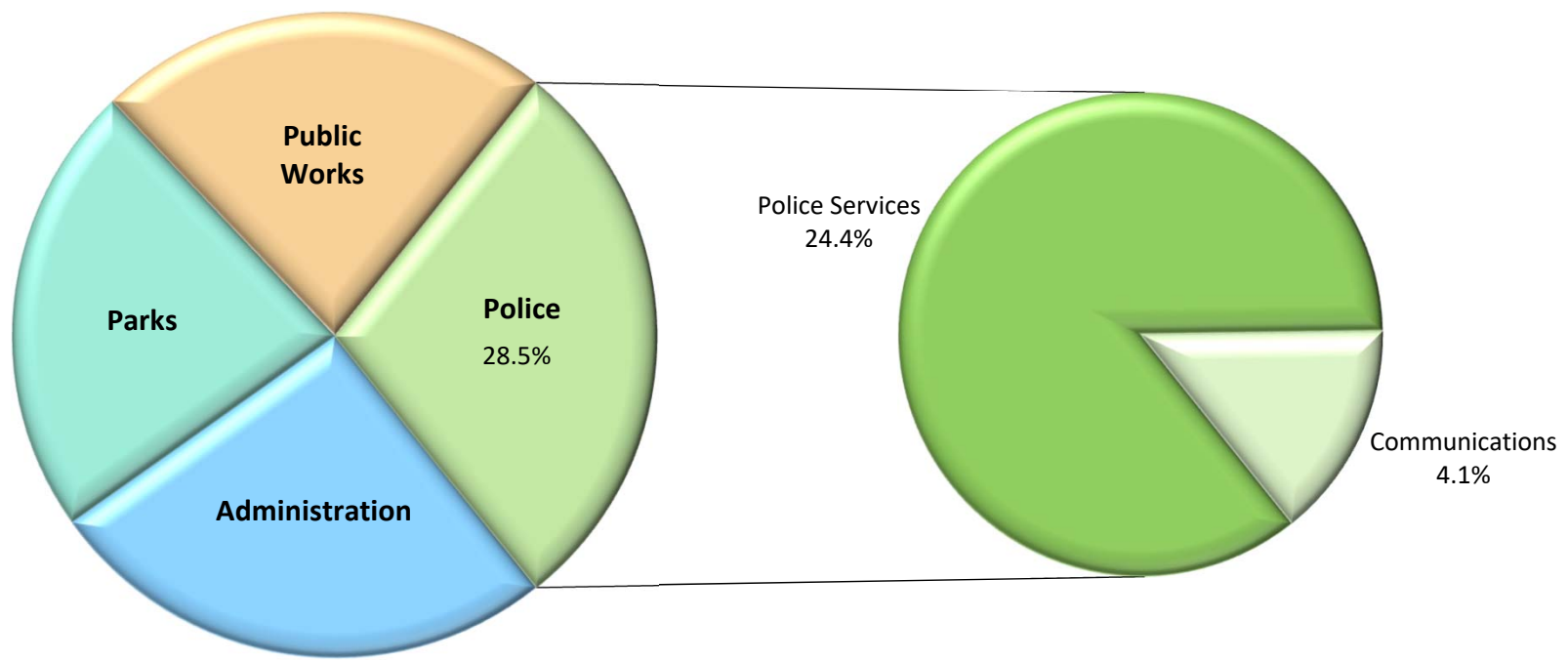
In 2024 we continued to provide other agencies with forensic examination services until our assigned detective resigned. Currently we are exploring options for certified forensic examination certifications. We continue to work through some of the design and equipment issues related to audio/video recording in the facility.

Police Department 2025 Organizational Structure



Full Time Equivalents: 2023 Actual – 54.00 2024 Estimated – 55.00 2025 Budgeted – 60.00

Police Budget Expenditures



Police General Budget Expenditures

Description	2023 Actual	2024 Estimated	2025 Budget
Personnel Costs			
Wages and Salaries	4,472,982	4,330,760	4,709,003
Benefits	1,817,827	1,855,998	2,063,958
Personnel Costs Total	6,290,809	6,186,758	6,772,961
Operating Costs			
Travel & Training	17,135	19,000	26,860
Utilities	74,223	89,452	93,540
Communications	8,502	8,840	8,920
Rentals	983	1,100	1,100
Public Relations - Internal	2,342	2,400	5,150
Public Relations - External	7,222	8,200	8,200
Insurance	131,148	156,697	180,278
Advertising	28	-	-
Repairs & Maintenance	10,892	12,400	37,600
General Supplies	4,856	7,400	9,650
Dues & Subscriptions	7,624	7,100	7,825
Vehicle Expenses	90,569	91,085	90,950
Maintenance Materials	6,632	10,000	20,200
Contractual	178,820	234,300	253,799
Other Operating Expenses	52,603	48,000	56,950
Operating Costs Total	593,579	695,974	801,022
Capital Costs			
Computer Hardware/Software	6,698	12,850	13,300
Equipment, Furniture & Vehicles	180,195	361,774	485,960
Capital Costs Total	186,893	374,624	499,260
Police Total	7,071,281	7,257,356	8,073,243

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Department: Police				
Program: Police Services				
Personnel Costs				
100001	Regular pay	3,727,341	3,549,276	3,871,257
100002	Overtime pay	29,712	29,143	20,000
100004	Holiday pay	54,669	59,776	75,564
100007	Special overtime pay	33,969	43,153	43,408
107000	Workers' compensation ins	161,731	173,353	180,576
108000	FICA expense	284,085	272,077	306,782
109000	Health insurance	568,231	619,475	662,386
109005	HRA funding	11,164	11,625	11,625
109010	HRA fees	-	-	2,242
109050	ACA/PCORI fees	123	132	142
109500	Dental insurance	18,920	19,602	18,647
110001	LAGERS pension	471,595	430,561	491,233
111000	Life insurance	4,278	3,414	4,116
112000	Employee assistance expense	966	1,037	1,037
120006	Uniforms police	45,022	49,000	55,000
120100	College tuition	5,479	12,000	15,000
120105	Tests & certifications	325	-	-
Total: Personnel Costs		5,417,610	5,273,624	5,759,015

Operating Costs

201031	Police conferences	8,136	7,000	6,900
201081	Chief/mgmt meetings	965	1,000	2,010
201100	Misc seminars/training	5,113	10,000	14,520
202010	Electric	51,318	63,820	65,160
202020	Gas	3,504	4,662	4,700
202030	Sewer	6,384	7,270	7,780
202040	Water	13,017	13,700	15,900
203001	Telephone	1,975	2,140	2,300
203003	Postage	315	800	600
203100	Cellular phones	6,211	5,900	6,020
204001	Postage meter rental	575	550	600
204008	S&W ident a kit	408	550	500
205150	Misc internal public relations	2,342	2,400	5,150
205250	Misc external public relations	7,223	8,200	8,200
206001	Gen/auto liability	59,926	68,642	75,506
206003	Property liability	53,004	62,659	75,808
206004	Cyber liability insurance	7,279	8,391	7,030
206009	Auto deductibles	1,230	5,000	7,500
207050	Miscellaneous advertising	28	-	-
208004	Fire extinguishers maintenance	733	400	500
208005	Generators maintenance	-	4,000	6,000
208007	HVAC maintenance	421	1,000	2,100

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Police Services				
Operating Costs (Continued)				
208019	Prisoner processing equip maint	2,898	1,000	2,500
208050	Misc equipment maintenance	6,493	5,000	24,500
208075	Misc permits/fees	25	-	-
209001	Coffee supplies	52	300	300
209002	Copy paper	884	1,000	1,000
209004	Office supplies	2,097	2,000	2,500
209005	Printing	579	2,000	3,000
209029	Safety equipment	-	400	400
209050	Misc operating supplies	871	750	1,000
210050	Misc dues & subscriptions	7,524	7,000	7,725
211010	Auto detailing	1,314	1,000	1,000
211011	Car washes	867	700	750
211050	Misc vehicle maintenance	7	1,200	1,000
211100	Motor fuel	88,381	88,185	88,200
212026	Building maintenance materials	6,632	10,000	20,200
213050	Misc contractual services	49,104	100,000	116,263
213051	Copier maintenance	4,358	5,600	5,600
215005	Prisoner housing expenses	780	1,000	2,000
215007	Ammunition	42,146	35,000	37,000
215013	Investigative fund	2,478	3,500	5,000
215015	Infectious waste disposal	-	-	750
215031	Shooting range supplies	1,998	2,500	2,500
215050	Misc other expense	5,202	6,000	9,700
Total: Operating Costs		454,797	552,219	647,672
Program: Police Services				
Capital Costs				
219001	Computer software/upgrades	360	10,000	11,000
219002	Computer hardware/parts	6,338	2,550	2,000
219060	Misc office furniture	-	1,000	2,000
219099	Misc equipment <\$7500	18,358	128,774	202,985
219312	Bullet resistant vests	-	11,000	13,090
221501	Automobiles	160,776	220,000	265,885
Total: Capital Costs		185,832	373,324	496,960
Program Total: Management/Administration		6,058,239	6,199,167	6,903,647

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Communications				
Personnel Costs				
100001	Regular pay	526,152	518,785	590,352
100002	Overtime pay	87,701	112,831	93,213
100004	Holiday pay	13,436	16,412	15,209
100010	Part time pay	-	1,384	-
107000	Workers' compensation ins	26,123	29,290	31,465
108000	FICA expense	45,957	47,871	53,456
109000	Health insurance	115,483	118,967	153,935
109005	HRA funding	1,804	2,025	2,025
109010	HRA fees	-	-	390
109050	ACA/PCORI fees	20	22	25
109500	Dental insurance	3,658	3,393	4,171
110001	LAGERS pension	51,922	56,373	67,781
111000	Life insurance	897	781	924
120007	Uniforms dispatchers	46	-	1,000
120100	College tuition	-	5,000	-
Total: Personnel Costs		873,199	913,134	1,013,946
Operating Costs				
201100	Misc seminars/training	2,920	1,000	3,430
206003	Property liability	8,536	10,587	13,209
206004	Cyber liability insurance	1,173	1,418	1,225
208050	Misc equipment maintenance	321	1,000	2,000
209004	Office supplies	165	500	1,000
209005	Printing	174	350	350
209050	Misc operating supplies	35	100	100
210041	APCO	100	100	100
213035	CAD maintenance	42,512	43,400	45,636
213036	REJIS	78,395	81,000	82,000
213050	Misc contractual services	3,267	2,300	2,300
213082	Media access	1,184	2,000	2,000
Total: Operating Costs		138,782	143,755	153,350
Program: Communications				
Capital Costs				
219001	Computer software/upgrades	-	300	300
219099	Misc equipment <\$7500	1,061	1,000	2,000
Total: Capital Costs		1,061	1,300	2,300
Program Total: Communications		1,013,042	1,058,189	1,169,596
Department Total: Police		7,071,281	7,257,356	8,073,243

Public Works Department

The City of Ballwin Public Works Department includes five programs:

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

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

ENGINEERING & INSPECTIONS

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

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

STREETS & SIDEWALKS

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

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

Sidewalk maintenance includes ADA curb ramp maintenance and construction along all city-owned streets, State Route 100 (Manchester Road) and St. Louis County’s Clayton Road. Duties and responsibilities of the program are:

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

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

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

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

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

OBJECTIVES

1. Sidewalk replacement to eliminate tripping hazards in addition to the upgrading of curb ramps to current ADA standards are included as contractual street projects in order to comply with federal regulations. Combined cost including slab replacement in 2025 is budgeted at \$1,851,759. Sidewalks along streets being repaired with cross slopes exceeding ADA standards will be replaced in 2025.
2. \$30,000 is included in the budget for contractual sidewalk grinding.
3. Restriping will be accomplished under contractual arrangements with private contractors. \$35,000 is budgeted. Crosswalks, stop bars, and turn arrows will continue to be painted annually with Public Works personnel.
4. Traffic signal maintenance will also be accomplished under contractual arrangements with private contractors. \$2,500 is budgeted.
5. 2025 equipment purchases:

a. Trailer replacement	\$ 20,000
b. Bobcat sweeper attachment	\$ 10,000

Workload Measurement	2023 Actual	2024 Estimated	2025 Budget
Sidewalk replacement sq. ft.	9,305	8,878	9,000
Curb and slab replacement sq. yd. (contractually)	13,475	22,870	21,000
Curb and slab replacement sq. yd. (in-house)	576	303	350
Street asphalt repairs tons	3,267	1,401	2,500
Partial depth street repair LF (in-house)	n/a	3,128	3,000

SNOW & ICE REMOVAL

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

- Ensure adequate supply of de-icing salt, salt brine, and calcium chloride for the 2024 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	2023 Actual	2024 Actual	2025 Budget
% of citizens surveyed rating snow removal as performed very well or somewhat well	93%	91%	95%

PROPERTY SERVICES

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

- 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. Duties and responsibilities of the program are:

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

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

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

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



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

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

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

OBJECTIVES

1. An industrial leaf vacuum can be manned with just two workers, where a typical crew has four. The city plans to acquire a fourth unit in the coming year at a cost of \$145,000.
2. A leaf collection service is budgeted to be used at a cost of \$73,000 to supplement staff during periods of heavy volume.
3. \$30,000 is budgeted for the cost of temporary labor hired during leaf collection season.
4. The 2025 budget includes \$75,000 for contractual tree removal.

Workload Measurement	2023 Actual	2024 Estimated	2025 Budget
Tree Removals	117	180	200
Tree Trimmed	345	46	200
Efficiency Measures			
Man Hours per Tree Removed	3.4	2.7	3.5
Man Hours per Tree Trimmed	2.1	2.5	1.9
% of citizens surveyed rating leaf collection as performed very well or somewhat well	88%	93%	95%

SUPPORT SERVICES

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

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

SIGNIFICANT BUDGETARY ISSUES

1. A Two- ton truck will be acquired at a cost of \$280,000. This will be used to mount the new industrial leaf vacuum.
2. Additional purchases will include a shop plasma cutter for \$5,000 and a ¼ drive impact for \$4,000.

PRIOR YEAR GOALS

Both in-house and contractual street and sidewalk repairs were performed below budget, saving \$56,528.

An ongoing labor shortage has impacted the ability to replace workers, leaving vacancies in the department for a fifth consecutive year. This has prevented the City again from filling two approved, but unbudgeted tree crew positions. Bids for a leaf collection service to supplement the work performed by staff and temporary workers came in significantly higher than was budgeted. While \$73,000 was budgeted, the Board approved this contract with a cap of \$99,900 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.

2025 STREET & SIDEWALK BUDGET

CONTRACTUAL						
SLABS / CURB & GUTTER						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Crown Park Ct	3	\$26,610				\$26,610
Spring Oaks Ct (CURBS)	5	\$27,350				\$27,350
Seven Trails Dr (CURBS)	5	\$110,520				\$110,520
Cascade Terrace Ct.	2	\$93,601				\$93,601
Cascade Cir Dr.	4	\$65,116				\$65,116
Covert Ct (CURBS)	5	\$32,609				\$32,609
Log Hill Ct	4		\$35,928			\$35,928
Maeve Ct	4		\$21,020			\$21,020
Quail Village Ct	5		\$75,064			\$75,064
Ridge Oak Ct	5		\$35,928			\$35,928
Holloway Rd Spur (CURBS)	3			\$37,463		\$37,463
Wildforest Dr NORTH	3			\$112,336		\$112,336
Wildforest Dr SOUTH	3			\$63,463		\$63,463
Elmcrest Dr	4			\$91,417		\$91,417
Oakmont Cir	4			\$67,190		\$67,190
Buckhurst Ct	4				\$47,000	\$47,000
Castle Glen Ct	5				\$65,361	\$65,361
Alverston Ct WEST	6				\$65,361	\$65,361
Castle Manor Ct	6				\$28,089	\$28,089
Panhurst Ct	6				\$37,407	\$37,407
Mobilization (contractual work)		\$750	\$750	\$750	\$750	\$3,000
Advertising (contractual work)		\$150	\$150	\$150	\$150	\$600
SLABS & CURB/GUTTERS (CONTRACTUAL) TOTALS		\$356,706	\$168,840	\$372,769	\$244,118	\$1,142,433
CURB & GUTTER						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Monroe Mill (CURBS)	3			\$183,876		\$183,876
Claymont Dr (CURBS)	4			\$298,647		\$298,647
CURB & GUTTER TOTALS		\$0	\$0	\$482,523	\$0	\$482,523

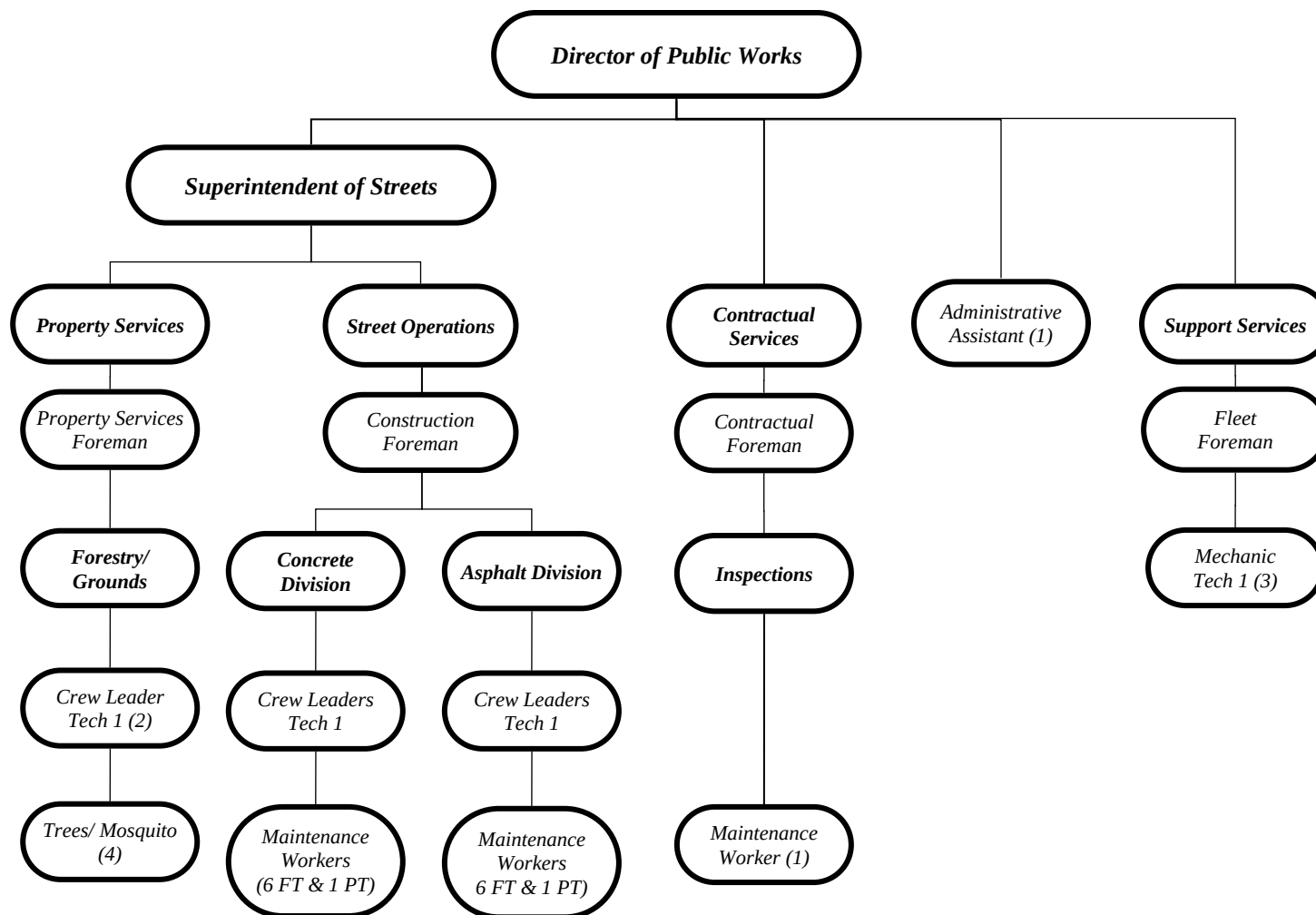
MILL/REPAVE						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Burtonwood Dr	4		\$77,247			\$77,247
Portsdawn Dr	4		\$35,509			\$35,509
Algonquin Dr South	3			\$68,753		\$68,753
Westrun Dr	4				\$39,320	\$39,320
MILL/REPAVE TOTALS		\$0	\$112,756	\$68,753	\$39,320	\$220,829

IN-HOUSE						
MILL/REPAVE (IN-HOUSE)						
Street	PCI	Ward 1	Ward 2	Ward 3	Ward 4	
Holloway Rd Spur	3	\$5,974				\$5,974
MILL/REPAVE (IN-HOUSE) TOTALS		\$5,974	\$0	\$0	\$0	\$5,974

COMBINED CONTRACTUAL + IN-HOUSE TOTALS					
	Ward 1	Ward 2	Ward 3	Ward 4	
Total Streets (contractual + in-house)	\$362,680	\$281,596	\$924,045	\$283,438	\$1,851,759
% of streets in ward	23%	27%	28%	22%	100%
Actual % in wards	20%	15%	50%	15%	
TOTAL STREET BUDGET \$1,851,759					

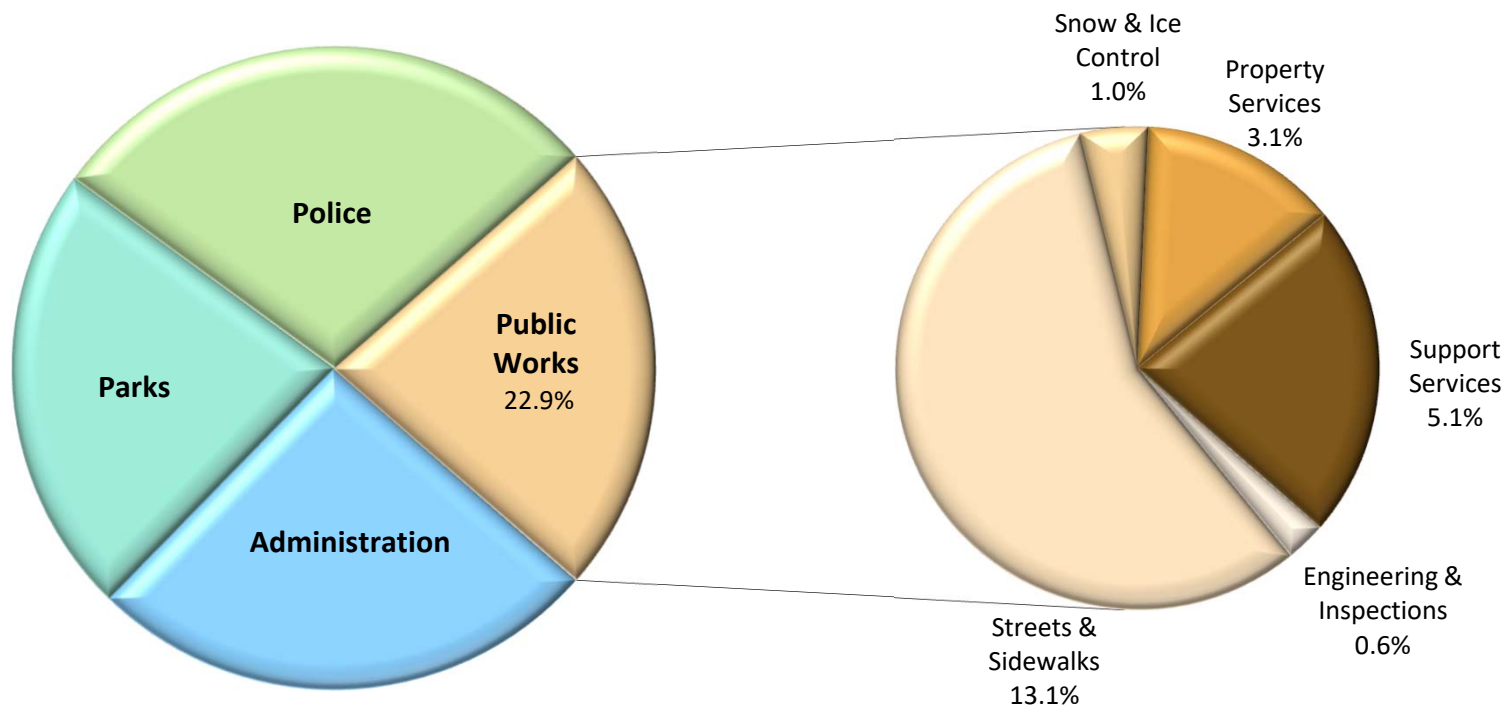


Public Works Department 2025 Organizational Structure



Full Time Equivalents: 2023 Actual – 29.73 2024 Estimated – 30.77 2025 Budgeted – 32.80

Public Works Budget Expenditures



Public Works General Budget Expenditures

Description	2023 Actual	2024 Estimated	2025 Budget
Personnel Costs			
Wages and Salaries	1,608,700	1,738,876	1,925,183
Benefits	710,741	759,104	871,347
Personnel Costs Total	2,319,441	2,497,980	2,796,530
Operating Costs			
Travel & Training	2,722	8,250	8,250
Utilities	22,859	26,515	27,295
Communications	8,226	8,150	8,245
Rentals	13,290	19,500	10,000
Insurance	59,962	70,515	79,745
Repairs & Maintenance	144,566	165,200	147,700
General Supplies	163,111	186,950	167,350
Dues & Subscriptions	649	500	500
Vehicle Expenses	218,574	157,420	157,600
Maintenance Materials	370,008	276,896	388,000
Contractual	1,955,322	1,786,473	1,933,218
Other Operating Expenses	1,035	4,200	4,200
Operating Costs Total	2,960,324	2,710,569	2,932,103
Capital Costs			
Computer Hardware/Software	8,037	15,000	15,000
Equipment, Furniture & Vehicles	334,801	1,120,750	503,500
Streets	92,107	20,000	220,829
Capital Costs Total	434,945	1,155,750	739,329
Public Works Total	5,714,710	6,364,299	6,467,962

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Department: Public Works				
Program: Engineering & Inspections				
Personnel Costs				
100001	Regular pay	119,489	122,320	107,930
100002	Overtime pay	-	2,000	-
107000	Workers' compensation ins	4,961	5,253	5,487
108000	FICA expense	8,598	9,112	8,257
109000	Health insurance	25,146	21,932	19,294
109005	HRA funding	342	356	353
109010	HRA fees	-	-	68
109050	ACA/PCORI fees	-	4	4
109500	Dental insurance	790	663	645
110001	LAGERS pension	11,627	11,563	10,469
111000	Life insurance	180	124	143
Total: Personnel Costs		171,133	173,327	152,650
Operating Costs				
201021	APWA state conferences	314	750	750
201100	Misc seminars/training	1,837	2,500	2,500
203003	Postage	23	100	100
206001	Gen/auto liability	1,583	1,779	1,954
206004	Cyber liability insurance	131	254	214
209004	Office supplies	3,435	3,300	2,500
209005	Printing	287	750	750
209050	Misc operating supplies	144	600	600
210019	APWA	649	500	500
211100	Motor fuel	10,528	9,290	9,300
Total: Operating Costs		18,931	19,823	19,168
Capital Costs				
219099	Misc equipment <\$7500	-	2,000	-
Total: Capital Costs		-	2,000	-
Program Total: Engineering & Inspections		190,064	195,150	171,818

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Streets & Sidewalks				
Personnel Costs				
100001	Regular pay	495,972	677,370	843,854
100002	Overtime pay	4,956	7,000	19,000
100010	Part time pay	63,855	80,158	68,924
107000	Workers' compensation ins	40,813	44,748	47,366
108000	FICA expense	41,210	55,275	71,281
109000	Health insurance	116,510	158,441	192,748
109005	HRA funding	2,817	3,049	3,049
109010	HRA fees	-	-	588
109050	ACA/PCORI fees	35	33	37
109500	Dental insurance	2,844	5,308	5,479
110001	LAGERS pension	44,924	53,275	82,724
111000	Life insurance	855	1,100	1,357
Total: Personnel Costs		814,791	1,085,757	1,336,407
Operating Costs				
202013	Electric traffic signals	571	650	665
206001	Gen/auto liability	13,019	15,158	16,867
206004	Cyber liability insurance	1,925	2,166	1,844
208050	Misc equipment maintenance	2,816	18,000	18,000
209010	Small tools	3,723	5,000	5,000
209022	Stock items	20,856	15,000	15,000
209023	Cutter blades	5,013	6,500	6,000
209024	Ice	803	1,700	1,700
211100	Motor fuel	50,888	44,900	45,000
212001	Concrete	43,705	42,000	65,000
212002	Asphalt & primer	210,311	106,000	120,000
212003	Traffic paint	-	3,800	4,000
212004	Sign materials	30,064	45,000	40,000
212008	Crushed rock	1,974	3,300	20,000
212032	Earth backfill	2,454	4,000	4,000
213006	Trash/dumping fees	6,767	7,000	7,000
213027	Traffic signal maintenance	-	2,600	2,500
213028	Striping	27,928	30,000	35,000
213050	Misc contractual services	30,058	40,000	70,000
213069	Slab replacement	1,125,450	1,450,423	1,142,433
213075	Microsurfacing	437,194	-	-
213077	Cracksealing	-	89,000	-
213078	Curb & gutter replacement	-	-	482,523
213088	Material hauling	2,722	-	500
215023	Missouri One Call	403	200	200
Total: Operating Costs		2,018,644	1,932,397	2,103,232

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Streets & Sidewalks				
Capital Costs				
219099	Misc equipment <\$7500	2,390	11,000	-
219404	Backpack blowers	1,512	1,500	1,500
222501	Heavy equipment	-	160,000	-
222999	Misc equip over \$7,500	6,974	62,000	30,000
223008	Mill/repave	92,107	20,000	220,829
Total: Capital Costs		102,983	254,500	252,329
Program Total: Streets & Sidewalks		2,936,418	3,272,654	3,691,968

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Snow & Ice Control				
Personnel Costs				
100001	Regular pay	12,409	45,308	45,977
100002	Overtime pay	296	14,728	25,000
100010	Part time pay	352	792	2,433
107000	Workers' compensation ins	3,435	3,652	3,732
108000	FICA expense	956	4,513	5,616
109000	Health insurance	3,904	13,594	10,545
109005	HRA funding	237	240	240
109010	HRA fees	-	-	46
109050	ACA/PCORI fees	3	3	3
109500	Dental insurance	131	341	284
110001	LAGERS pension	1,906	5,605	6,885
111000	Life insurance	55	95	71
Total: Personnel Costs		23,684	88,871	100,832
Operating Costs				
206001	Gen/auto liability	1,096	1,237	1,329
206004	Cyber liability insurance	154	177	145
208008	Plows & spreaders maintenance	8,468	20,000	20,000
208050	Misc equipment maintenance	4,697	12,500	5,000
209001	Coffee supplies	743	1,000	800
209022	Stock items	4,073	4,600	3,000
209034	Food	305	500	500
211100	Motor fuel	8,774	7,745	7,800
212005	Calcium chloride	-	-	4,500
212006	Salt	56,740	62,296	120,000
212050	Misc maintenance materials	196	500	500
213030	Weather forecasting service	410	500	500
Total: Operating Costs		85,656	111,055	164,074
Capital Costs				
219220	Plows/equipment	16,998	17,000	30,000
Total: Capital Costs		16,998	17,000	30,000
Program Total: Snow & Ice Control		126,338	216,926	294,906

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Property Services				
Personnel Costs				
100001	Regular pay	447,344	334,246	309,021
100002	Overtime pay	6,391	7,000	2,500
100010	Part time pay	5,202	4,239	9,730
107000	Workers' compensation ins	15,224	16,273	16,331
108000	FICA expense	33,855	26,430	24,576
109000	Health insurance	71,814	61,946	78,590
109005	HRA funding	1,051	1,060	1,051
109010	HRA fees	-	-	203
109050	ACA/PCORI fees	16	13	13
109500	Dental insurance	2,512	1,264	1,600
110001	LAGERS pension	41,342	34,678	29,508
111000	Life insurance	788	364	456
Total: Personnel Costs		625,539	487,513	473,579
Operating Costs				
206001	Gen/auto liability	4,857	5,513	5,815
206004	Cyber liability insurance	718	787	636
208050	Misc equipment maintenance	20,674	12,000	12,000
209010	Small tools	4,098	5,000	5,000
209022	Stock items	10,340	13,000	10,000
209026	Insecticides/pesticides	11,600	7,000	7,500
211100	Motor fuel	17,547	15,485	15,500
213006	Trash/dumping fees	-	250	250
213033	Temporary labor	24,011	45,000	30,000
213041	Tree maintenance service	1,800	10,000	75,000
213050	Misc contractual services	75,518	99,900	73,000
Total: Operating Costs		171,163	213,935	234,701
Capital Costs				
219099	Misc equipment <\$7500	-	-	7,500
222999	Misc equip over \$7,500	-	268,010	145,000
Total: Capital Costs		-	268,010	152,500
Program Total: Property Services		796,702	969,458	860,780

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Support Services				
Personnel Costs				
100001	Regular pay	451,667	442,715	490,314
100002	Overtime pay	767	1,000	500
107000	Workers' compensation ins	22,269	23,602	24,950
108000	FICA expense	33,198	32,645	37,547
109000	Health insurance	97,088	87,090	97,437
109005	HRA funding	1,537	1,619	1,606
109010	HRA fees	-	0	310
109050	ACA/PCORI fees	11	18	20
109500	Dental insurance	3,844	2,989	3,154
110001	LAGERS pension	44,140	41,162	47,609
111000	Life insurance	555	447	578
112000	Employee assistance expense	966	1,037	1,037
115000	Unemployment ins	-	188	0
120005	Uniforms garage	23,252	23,000	23,000
120100	College tuition	5,000	5,000	5,000
Total: Personnel Costs		684,294	662,512	733,062

Operating Costs

201100	Misc seminars/training	571	5,000	5,000
202010	Electric	12,693	13,750	14,040
202020	Gas	5,699	6,690	6,700
202030	Sewer	2,984	4,400	4,700
202040	Water	910	1,025	1,190
203001	Telephone	346	650	700
203100	Cellular phones	2,443	2,400	2,445
203108	Two way radios	5,414	5,000	5,000
204003	Cylinders rental	3,990	8,000	5,000
204004	Waste disposal	5,462	5,000	1,000
204050	Misc equipment rentals	3,838	6,500	4,000
206001	Gen/auto liability	7,104	7,995	8,885
206003	Property liability	28,403	33,806	41,085
206004	Cyber liability insurance	973	1,143	971
206010	Insurance deductibles	-	500	-
208004	Fire extinguishers maintenance	1,422	900	900
208011	Vehicle & equipment maintenance	102,390	100,000	90,000
208014	Wildlife maintenance	4,100	1,800	1,800
209010	Small tools	8,061	8,000	8,000
209012	Tires	27,807	40,000	40,000
209022	Stock items	39,855	37,000	30,000
209027	Garage & yard maint supplies	2,720	13,000	10,000
209029	Safety equipment	19,249	25,000	21,000
211050	Misc vehicle maintenance	130,837	80,000	80,000
212026	Building maintenance materials	24,564	10,000	10,000

General Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Program: Support Services				
Operating Costs (Continued)				
213050	Misc contractual services	215,275	3,000	3,000
213051	Copier maintenance	1,347	300	3,012
213064	Generator services	350	2,000	2,000
213065	Vehicle GPS maintenance	6,491	6,500	6,500
215003	Commercial drivers licenses	632	4,000	4,000
Total: Operating Costs		665,930	433,359	410,928
Capital Costs				
219001	Computer software/upgrades	8,038	15,000	15,000
219060	Misc office furniture	208	500	500
219099	Misc equipment <\$7500	-	-	9,000
221502	Trucks	235,010	523,010	280,000
222501	Heavy equipment	40,526	-	-
222999	Misc equip over \$7,500	31,182	75,730	-
Total: Capital Costs		314,964	614,240	304,500
Program Total: Support Services		1,665,188	1,710,111	1,448,490
Department Total: Public Works		5,714,710	6,364,299	6,467,962



CAPITAL IMPROVEMENT PLAN



CAPITAL IMPROVEMENT PLAN

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

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

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

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

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

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

Identifying Projects

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

The Public Works department reviews the biennial MoDot ratings of bridges and the pavement condition index of arterial roads to determine which are in most urgent need of replacement. With an eye towards 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 2025 budget advance a number of the City's strategic goals. The strategic goals are outlined in the Comprehensive Community Plan, which is intended to guide the City over the course of a decade.

Strategic Goal: *A Strong Sense of Place*

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

Strategic Goal: *Outstanding Community Services*

Strategic Goal: *A Modern Transportation Network*

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

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

Capital Project: Public Works Yard - Reconfiguration

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

Capital Project: Pointe Playground

Capital Project: Vlasik Park Construction

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

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

Capital Project: Pointe Playground

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

Capital Project: Public Works Yard - Reconfiguration

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

Capital Project: North Pointe Improvement/Repairs

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

Capital Project: Ries Road Engineering and Construction



Demolition of the old police building in Vlasik Park. This area will be returned to the park as green space as part of the Public Works Yard Reconfiguration project.

Combined Statement of Revenues and Expenditures - Capital Fund
For the Fiscal Year Ending December 31, 2025

	2023 Actual	2024 Estimated	2025 Budget
Fund Balance, January 1	\$ 813,203	\$ 639,317	\$ 312,971
Revenues			
Capital Improvement Sales Tax	\$ 383,794	\$ 243,600	\$ 430,000
Park Sales Tax	\$ -	\$ 388,000	\$ 214,000
Public Safety Sales Tax	\$ 940,349	\$ 154,000	\$ -
Misc Project Reimbursement	\$ 531,160	\$ 80,487	\$ 890,003
Misc Parks Grants	\$ 267,522	\$ 1,150,000	\$ 213,750
TOTAL	\$ 2,122,825	\$ 2,016,087	\$ 1,747,753
Expenditures			
Administration:	\$ 21,259	\$ -	\$ -
Parks:	\$ 624,146	\$ 1,915,000	\$ 427,500
Police:	\$ 4,864,999	\$ 168,400	\$ -
Public Works:	\$ 1,186,307	\$ 259,033	\$ 5,026,674
TOTAL	\$ 6,696,711	\$ 2,342,433	\$ 5,454,174
Transfer (To)/From Operating Fund	\$ 4,400,000	\$ -	\$ 3,400,000
Fund Balance, December 31	\$ 639,317	\$ 312,971	\$ 6,550

2025-2029 CAPITAL IMPROVEMENT PLAN

2025	2026	2027	2028	2029
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Expenditures/Project By Department**Parks & Recreation**

Pointe Playground	\$ 427,500	\$ -	\$ -	\$ -	\$ -
Vlasis Park Construction	-	650,000	-	605,000	-
New Ballwin Park Lake Design/Specs	-	30,000	-	-	-
New Ballwin Park Lake Improvements	-	-	825,000	-	-
Pointe SCS Replacement	-	-	-	450,000	-
North Pointe Improvements/Repairs	-	-	-	-	1,000,000
Totals:	\$ 427,500	\$ 680,000	\$ 825,000	\$ 1,055,000	\$ 1,000,000

Public Works

Ries Rd. - Engineering	\$ 64,183	\$ -	\$ -	\$ -	\$ -
Ries Rd. - Construction	1,471,491	-	-	-	-
Public Works Yard Design/Managemt	231,000	22,650	-	-	-
Public Works Yard Construction	3,260,000	812,750	-	-	-
Totals:	\$ 5,026,674	\$ 835,400	\$ -	\$ -	\$ -

Expense Totals: \$ 5,454,174 \$ 1,515,400 \$ 825,000 \$ 1,055,000 \$ 1,000,000

Revenues

Capital Improvement Sales Tax	\$ 430,000	\$ -	\$ -	\$ -	\$ -
Park Sales Tax	214,000	-	-	-	-
Federal Project Reimbursement	890,003	-	-	-	-
Miscellaneous Park Grants	213,750	585,000	412,500	575,000	575,000

Revenue Totals: \$ 1,747,753 \$ 585,000 \$ 412,500 \$ 575,000 \$ 575,000

Beginning Fund Balance	\$ 312,971	\$ -	\$ -	\$ -	\$ -
Transfers In-Operating Fund Balance	3,400,000	835,400	-	-	-

Grand totals: \$ 5,460,724 \$ 1,420,400 \$ 412,500 \$ 575,000 \$ 575,000

Revenues Over/ (Under) Expenditures: \$ 6,550 \$ (95,000) \$ (412,500) \$ (480,000) \$ (425,000)

Projects for 2025 - 2029

Parks & Recreation

Pointe Playground \$427,500

While this playground is just 23 years old, its use of sand as a safety element is messy and degrades the more expensive pour in place surfacing. Maintenance and repair issues are frequent and recurring. One element of the playground has resulted in numerous injuries. The City will apply for a Land Water Conservation grant to offset half of the cost.



Vlasis Park Construction \$1,255,000

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



Overall Impact on Operating Budget

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.

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

Projects for 2025 - 2029

Parks & Recreation

New Ballwin Park Design, Specification, and Lake Improvements **\$855,000**

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



Pointe SCS Replacement **\$450,000**

The play structure in the natatorium at The Pointe is 17 years old and has begun to rust in spots, then circulates through the water and stains the pool surface. Annual maintenance of these spots is required to slow further rusting. Furthermore the general appearance of the structure is dated and as one of the main attractions of the indoor pool, this needs to be replaced.



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

Projects for 2025 - 2029**Parks & Recreation****North Pointe Improvement /Repairs****\$1,000,000**

This facility is now 21 years old and repairs are more frequent and costly as the mechanical equipment ages. Additionally, leaks are more prevalent and expensive due to rising water rates, chemical prices and material expenses for repairs. The leaks tend to be deep underground, requiring equipment rental to detect and make repairs. Improvements to extend the life of this facility will be evaluated. Cost at this time is an estimate only.

**Projects for 2025 - 2029****Public Works****Ries Road Engineering and Construction****\$1,535,674**

Ries Road pavement has deteriorated. Engineering began in 2022, and construction will follow in 2025. Benefits include a smoother driving surface, upgraded and more cost efficient street lighting and compliance with federal regulations. Federal funding will be received for this project.

Overall Impact on Operating Budget

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

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.

Capital Budget Expenditures by Program

Account Number	Description	2023 Actual	2024 Estimated	2025 Budget
Department: Administration				
Program: Support Services				
	TIF Fees & Reimbursements			
226002	TIF municipal revenues funding	21,259	-	-
Department Total: Administration		21,259	-	-
Department: Parks and Recreation				
Program: Parks				
	Capital Costs			
224001	Ferris Park improvements	(436)	-	-
224005	Holloway Park improvements	535,268	-	-
224015	S Greenfield Commons improvements	-	-	427,500
224020	Vlasis Park improvements	52,482	1,915,000	-
	TIF Fees & Reimbursements			
226002	TIF municipal revenues funding	36,832	-	-
Department Total: Parks and Recreation		624,146	1,915,000	427,500
Department: Police				
Program: Police Services				
	Capital Costs			
223530	Bldg construct/remodel	4,722,188	160,500	-
224502	Project/architect engineering	142,811	7,900	-
Department Total: Police		4,864,999	168,400	-
Department: Public Works				
Program: Streets & Sidewalks				
	Capital Costs			
223007	Street reconstruction	1,177,807	85,433	1,535,674
Program: Support Services				
	Capital Costs			
223530	Bldg construct/remodel	-	-	3,260,000
224501	Study/consulting services	8,500	-	-
224502	Project/architect engineering	-	173,600	231,000
Department Total: Public Works		1,186,307	259,033	5,026,674
Budget Total: Capital		6,696,711	2,342,433	5,454,174

Ballwin
Golf Course
and Event Center

SPECIAL REVENUE FUNDS



Special Allocations Fund

Old Towne TIF
For the Fiscal Year Ending December 31, 2025

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

	2023 Actual	2024 Estimated	2025 Budget
Fund Balance, January 1	\$0	\$0	\$0
Revenues			
Economic Activity Taxes (EATS)	\$0	\$0	\$0
Payments in Lieu of Taxes (PILOTS)	\$0	\$0	\$0
Interest Income	4	0	0
Total Revenues	\$4	\$0	\$0
Expenditures	\$0	\$0	\$0
Revenues over Expenditures	\$4	\$0	\$0
Other Financing Sources (Uses)			
Transfers in (TDD Revenues-top half)	\$0	\$0	\$0
Transfers in (Municipal Revenues)	\$111,681	\$0	\$0
Transfers out for TIF 2-A Bond Payments	(\$111,685)	\$0	\$0
Total Other Financing Sources	(\$4)	\$0	\$0
Fund Balance, December 31	\$0	\$0	\$0

Ballwin Towne Center Transportation Development District
For the Fiscal Year Ending December 31, 2025

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.

	2023 Actual	2024 Estimated	2025 Budget
Fund Balance, January 1	\$0	\$0	\$0
Revenues			
Sales Taxes ¹	\$104,323	\$105,000	\$105,000
Interest Income	\$5	\$5	\$5
Total TDD Revenues	\$104,328	\$105,005	\$105,005
Expenditures			
Administrative Fees	\$15,430	\$16,000	\$14,000
Audit Fees	\$2,500	\$3,250	\$3,250
Total TDD Expenditures	\$17,930	\$19,250	\$17,250
Revenues over Expenditures	\$86,398	\$85,755	\$87,755
Other Financing Sources (Uses)			
Transfers Out – TDD Revenues Fund ²	(\$86,398)	(\$85,755)	(\$87,755)
Total Other Financing Sources	(\$86,398)	(\$85,755)	(\$87,755)
Fund Balance, December 31	\$0	\$0	\$0

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

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

Sewer Lateral Fund

For the Fiscal Year Ending December 31, 2025

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.

	2023 Actual	2024 Estimated	2025 Budget
Fund Balance, January 1	\$ 918,896	\$ 928,179	\$ 954,333
Revenues			
Sewer Lateral Fees	\$ 296,158	\$ 295,600	\$ 295,600
Administrative Service Charges	\$ 9,600	\$ 9,350	\$ 9,300
Total Sewer Lateral Revenues	\$ 305,758	\$ 304,950	\$ 304,900
Expenditures			
Administrative Fees	\$ 16,133	\$ 18,796	\$ 20,985
Sewer Lateral Repair Costs	280,342	\$ 260,000	\$ 275,000
Total Sewer Lateral Expenditures	\$ 296,475	\$ 278,796	\$ 295,985
Revenues Over Expenditures	\$ 9,283	\$ 26,154	\$ 8,915
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 928,179	\$ 954,333	\$ 963,248

Federal Asset Seizure Fund

For the Fiscal Year Ending December 31, 2025

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.

	2023 Actual	2024 Estimated	2025 Budget
Fund Balance, January 1	\$ 35,981	\$ 26,621	\$ 22,457
Revenues			
Intergovernmental Revenues	\$ 3,750	\$ 3,073	\$ 4,000
Interest Income	\$ 15	\$ 13	\$ 13
Total Revenues	\$ 3,765	\$ 3,086	\$ 4,013
Expenditures			
Fed Asset Seizure Expenses	\$ 13,125	\$ 7,250	\$ 5,500
Total Expenditures	\$ 13,125	\$ 7,250	\$ 5,500
Revenues Over Expenditures	\$ (9,360)	\$ (4,164)	\$ (1,487)
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 26,621	\$ 22,457	\$ 20,970

P.O.S.T. Fund
For the Fiscal Year Ending December 31, 2025

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.

	2023 Actual	2024 Estimated	2025 Budget
Fund Balance, January 1	\$ 58,332	\$ 36,852	\$ 20,440
Revenues			
Intergovernmental Revenues	\$ 2,372	\$ 3,651	\$ 2,400
Interest Income	\$ 22	\$ 12	\$ 8
Total Revenues	<u>\$ 2,394</u>	<u>\$ 3,663</u>	<u>\$ 2,408</u>
Expenditures			
Training	\$ 23,874	\$ 20,075	\$ 6,125
Total Expenditures	<u>\$ 23,874</u>	<u>\$ 20,075</u>	<u>\$ 6,125</u>
Revenues Over Expenditures	\$ (21,480)	\$ (16,412)	\$ (3,717)
Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Fund Balance, December 31	\$ 36,852	\$ 20,440	\$ 16,723



DEBT SERVICE



Debt Obligations

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

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

During 2002, the City issued \$20,100,000 Tax Increment Refunding and Improvement Revenue Bonds to help construct the Olde Towne retail center and construct a connector road to assist in traffic flow. The TIF District dissolved October 10, 2022, although some principal remains unpaid. The District’s Debt Service Reserve Fund was fully depleted in 2019, and revenues of the District were insufficient to meet principal payments after that time. Revenues from the City’s Transportation Development District (TDD) will continue to be used to make interest payments into 2031 at which time the TDD will dissolve. The tax increment bonds do not constitute a general obligation or indebtedness of the City.

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

Legal Debt Margin

Legal Debt Margin Calculation for Fiscal Year 2024	
Assessed Value	<u>\$ 974,027,942</u>
Debt Limit (10% of total assessed value)	\$ 97,402,794
Debt applicable to limit:	<u>-</u>
Legal Debt Margin	<u>\$ 97,402,794</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 2025 fiscal year. No use of outside financing will be used to fund the City’s reconfiguration of the Public Works yard.



APPENDIX

Municipal Facilities

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



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



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



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

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



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

Community Profile

Date of Incorporation as fourth class city.....	December 29,1950
Form of Government.....	Mayor/Board of Alderman/City Administrator
Land Area.....	9.5 square miles
Miles of City maintained streets.....	121
Miles of City maintained sidewalks.....	162
Population.....	31,103
Total housing units.....	12,838
Park acreage.....	66
Number of licensed businesses.....	335

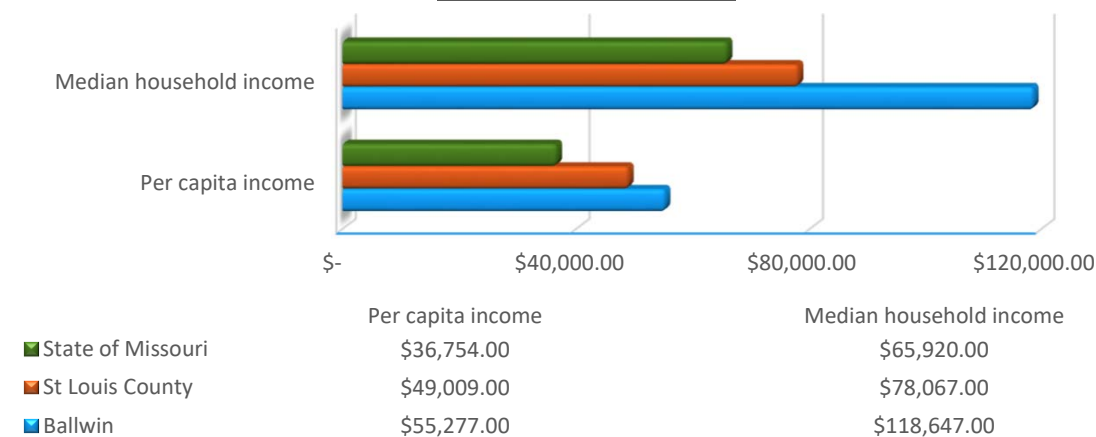


Ballwin History

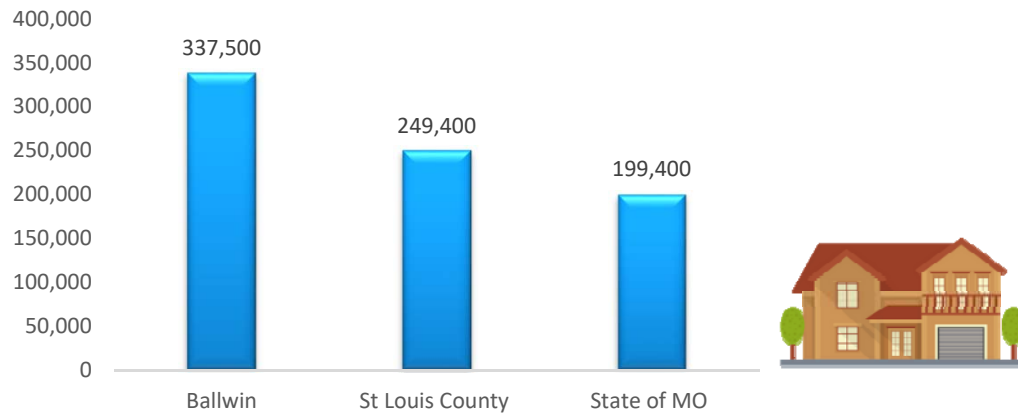
The City was founded by John Ball, who at age 21 acquired 400 acres along Grand Glaize Creek in the year 1800. His father, James, who came to America from Dublin, Ireland, served in the Revolutionary War. Reportedly, James was a friend of Daniel Boone.

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

Income Statistics



Median value owner occupied housing

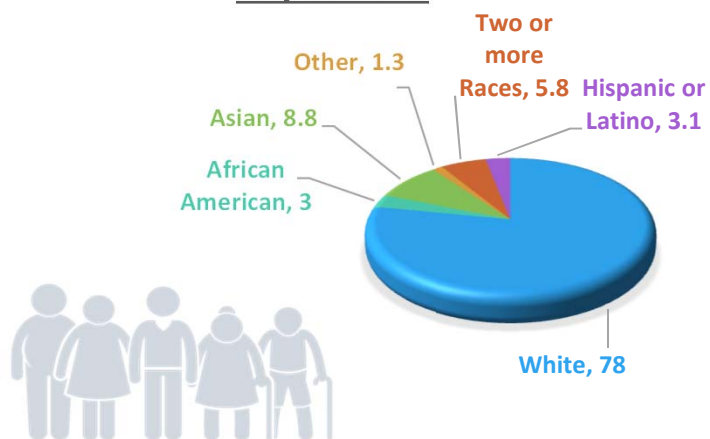


Age of Population

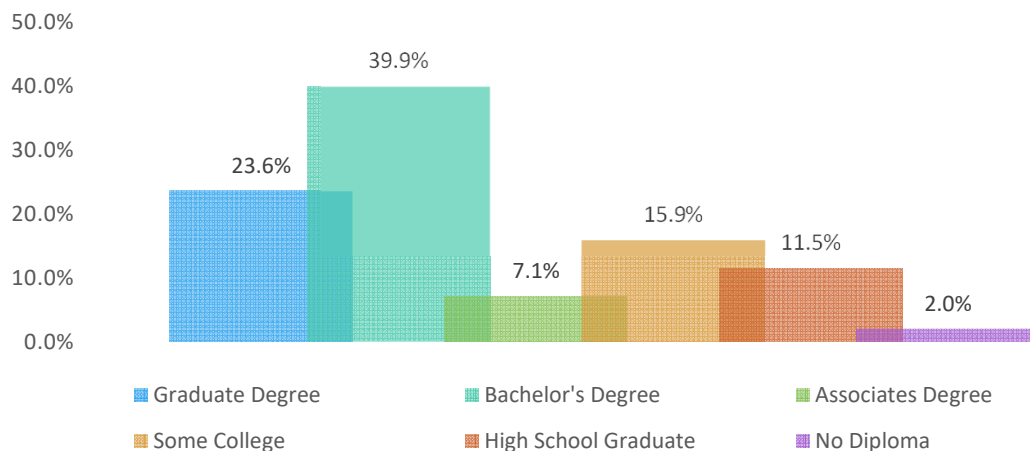
- Under 18 years
- 18-34 years
- 35-54 years
- 55-64 years
- Over 65 years



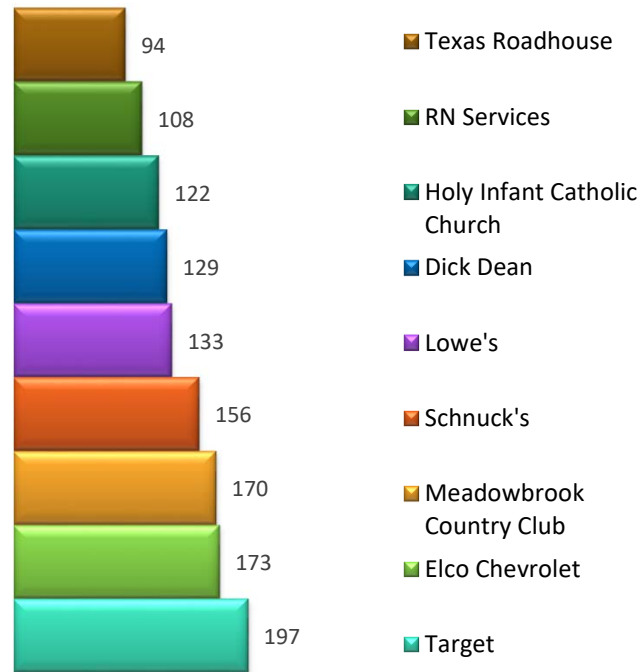
Percentage of Race Origin of Population



Educational Attainment of Residents over 25



Major Employers



2023 Major Tax Payers in

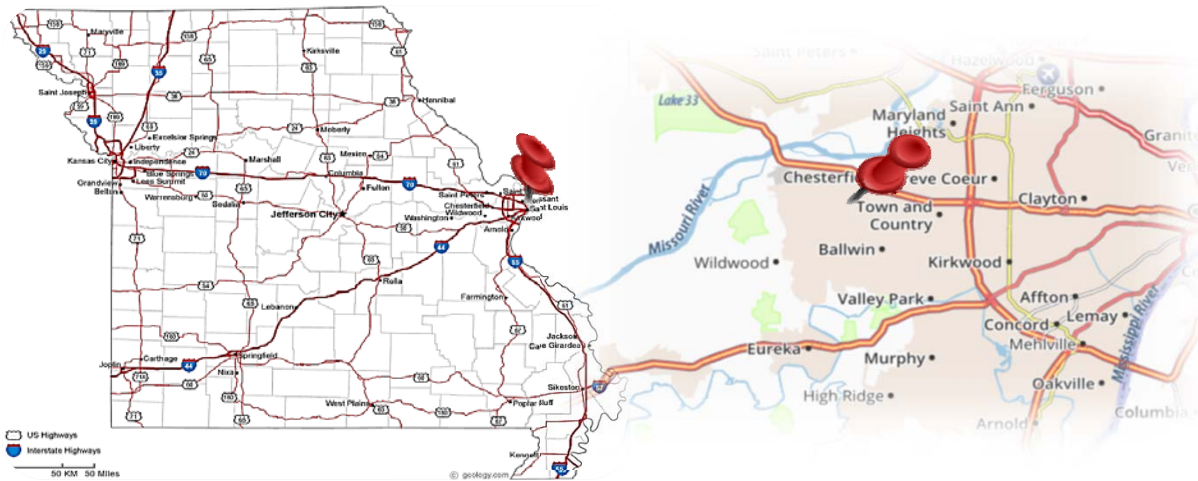
Alphabetical Order

Aldi Inc #21
 Elco Chevrolet
 Hobby Lobby Stores Inc
 Lowes
 Marshalls
 Quiktrip #621
 Ross Dress For Less #1546
 Schnucks (15425 Manchester Rd)
 Schnucks (2511 Kehrs Mill Rd)
 Slyman GE Appliance Center
 Target Stores
 Texas Roadhouse
 The Range - St Louis West County
 Wallis Petroleum #504
 Wallis Petroleum #523



Unemployment Statistics

	2022	2023	2024
Ballwin			
Total Labor Force	16,747	17,069	17,525
Unemployed	320	411	467
Unemployment Rate	1.90%	2.40%	2.70%
St. Louis County			
Total Labor Force	522,800	532,451	547,362
Unemployed	13,257	15,727	18,230
Unemployment Rate	2.50%	3.00%	3.30%
State of Missouri			
Total Labor Force	3,036,611	3,087,759	3,155,335
Unemployed	79,259	94,171	105,823
Unemployment Rate	2.60%	3.00%	3.40%



Police protection:

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

Fire protection:

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

Public Education:

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

Utilities:

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



Sales Tax Rate 2024

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
CMPA-Central Missouri Police Academy
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 plus beginning fund balance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an

entity. GAAP encompass the practice at a particular time. These principles are established by the Governmental Accounting Standards Board (GASB).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.