



**CITY OF FERGUSON  
MISSOURI**

**ANNUAL OPERATING BUDGET**

**FISCAL YEAR 2013-2014**

**This page intentionally left blank**

---

# TABLE OF CONTENTS

---

Budget Message .....	i – ix
----------------------	--------

## INTRODUCTION

Principal Officials .....	1
Organizational Chart.....	2
Mission Statement.....	3
Budget User’s Guide.....	4 – 9

## SUMMARY

Combining Statements of Fund Balance and Revenues and Expenditures and Changes In Fund Balance.....	10
Combined Statements of Revenues and Expenditures and Fund Balance.....	11
Comparative Combined Summary of Revenues by Source.....	12
Full-time Employee Levels by Department and Division .....	13

## FISCAL POLICIES

Fiscal Policies .....	14 – 15
Summary of Significant Accounting Policies.....	16 – 21
Summary of Significant Budgetary Procedures.....	22 – 24
Bonded Debt Schedule.....	25 – 29

## REVENUE NARRATIVE

Revenue Narrative .....	30 – 48
-------------------------	---------

## GENERAL FUND

Statements of Revenues and Expenditures and Fund Balance .....	49
Revenue Detail by Source.....	50 – 51
Expenditures by Type and Department.....	52

<b>Legislative Department</b> .....	53 – 54
-------------------------------------	---------

### Administration Department

City Manager’s Office Division Expenditures .....	55 – 56
Human Resources Division Expenditures .....	57 – 58
Information Technology Division Expenditures .....	59 – 60
City-Wide Costs Division Expenditures.....	61 – 62
Planning & Development.....	63 – 64

<b>Finance Department</b> .....	65 – 66
---------------------------------	---------

### Public Safety

Municipal Court Division Expenditures .....	67 – 68
Police Department Division Expenditures.....	69 – 70
Fire Department Division Expenditures .....	71 – 72

---

---

## TABLE OF CONTENTS (continued)

---

### GENERAL FUND (continued)

#### Public Works

Public Works Administration Division Expenditures.....	73 – 74
Code Enforcement Division Expenditures.....	75 – 76
Facilities Division Expenditures.....	77 – 78
Municipal Services (Streets) Division Expenditures .....	79 – 80
Municipal Services (Parks) Division Expenditures .....	81 – 82
Municipal Garage Division Expenditures.....	83 – 84
Municipal Services to Other Entities .....	85 – 86

### SPECIAL REVENUE FUNDS - PARKS FUND

Statements of Revenues and Expenditures and Fund Balance .....	87
Revenue Detail by Source.....	88
Expenditures by Type and Department.....	89

#### Recreation Department

Recreation Division Expenditures .....	90 – 91
Splash at Wabash Division Expenditures .....	92 – 93
Concessions Division Expenditures.....	94 – 95
Live Well Ferguson.....	96 – 97

### OTHER SPECIAL REVENUE FUNDS

#### Ferguson Special Business District Fund

Statements of Revenues and Expenditures and Fund Balance .....	98
Revenue Detail by Source.....	98
Department Description .....	99
Expenditures .....	100

#### Sewer Lateral Fund

Statements of Budgeted Revenues and Expenditures.....	101
Revenue Detail by Source.....	101

### DEBT SERVICE FUNDS

#### Halls Ferry TIF Debt Service Fund

Statements of Budgeted Revenues and Expenditures.....	102
Revenue Detail by Source.....	102

#### Certificates of Participation Debt Service Fund

Statements of Budgeted Revenues and Expenditures .....	103
--	-----

#### General Obligation Bond Debt Service Fund

Statements of Budgeted Revenues and Expenditures.....	104
---	-----

---

---

## TABLE OF CONTENTS (continued)

---

### CAPITAL PROJECTS FUNDS

#### Capital Improvement Sales Tax Fund

Statements of Budgeted Revenues and Expenditures .....	105
Revenue Detail by Source.....	106

#### Local Improvement Fund

Statements of Budgeted Revenues and Expenditures .....	107
--	-----

#### Downtown TIF Capital Projects Fund

Statements of Budgeted Revenues and Expenditures .....	108
Revenue Detail by Source.....	109

#### Capital Projects Funds and Parks Fund

Schedule of Capital Improvement Projects by Department and Fund.....	110 - 111
Summary List of Projects.....	CIP
Capital Projects Request Forms .....	CIP – 1 to CIP – 29

### APPENDIX

Statistical and Demographic Information .....	112
Assessed Property Values .....	113
Operating Parameters .....	114
Principle Employers .....	115
Principle Property Taxpayers .....	116
Budget Resolution 2013 – 17.....	117
CIP Budget Resolution 2013 – 2018 .....	118
Budget Presentation Award 2013 .....	119
Glossary of Terms.....	120 – 123

---

**This page intentionally left blank**

---



June 28, 2013

Honorable Mayor James W. Knowles, III and City Council Members:

Transmitted herewith is the Proposed Annual Operating Budget for the City of Ferguson for the fiscal year beginning July 1, 2013 and ending June 30, 2014. It is being submitted in accordance with Article VI, Section 6.3 of the City Charter which sets forth the requirements of the document that it must include the operating and capital expenditures, a summary, and any other such information necessary to explain the financial position of the City.

The annual operating budget is the policy document that sets the financial course for the City's operating goals in the next fiscal year. Together with the Five-Year Capital Improvement Program, these two documents are the City's most important financial policy documents. They define the priorities for providing services to the community over the next year.

### **Budget Philosophy**

The annual budget document for the City of Ferguson acts as the City's most important financial tool to establish goals for the upcoming fiscal year. It serves as a guide for City staff as they carry out initiatives set forth by the City Council each year, providing a baseline for monitoring and controlling spending. The City reviews current financial conditions on an ongoing basis and anticipates how projected revenues and expenditures in the budget will affect the City's overall financial position. City Administration will be vigilant during the course of the fiscal year to maximize our revenues and ensure funds are spent in the most efficient way possible.

It is also important to recognize the budget is a tool used by the elected and appointed officials of the City. It offers a "snap-shot" view of a single year of revenues and expenditures and therefore cannot be used to determine the overall financial health of the City. Although it is extremely valuable in the planning process, by its nature, it is unable to account for unforeseen occurrences and related expenses that may occur each year. Likewise, as the policy of the City's management calls for the maximization of revenues and efficient use of resources, this document can only provide direction and assumptions based on past experiences and professional estimates. Therefore, a more accurate account of the City's financial well-being lies in how the City manages its financial situation from fiscal year to fiscal year, and is able to adjust when occurrences inside or outside of the organization call for change.

City Administration has historically taken a very conservative approach with respect to projecting revenues and establishing expenditures for the annual budget. You will find that we continue this practice with the FY 2013-2014 Budget. The City has seen a modest upward trend in sales taxes in recent months. This is extremely encouraging having experienced a significant drop in overall tax revenue after FY 2006-2007, losing nearly \$1.5 million annually from sales taxes to the General Fund. However, recognizing we have not fully recovered from that loss,

CITY HALL  
110 Church St.  
(314) 521-7721  
FAX # (314) 524-5173

CLERK of COURT  
222 S. Florissant Rd.  
(314) 524-5264  
FAX # (314) 524-4127

POLICE  
DEPARTMENT  
222 S. Florissant Rd.  
(314) 522-3100  
FAX # (314) 524-5290

FIRE  
DEPARTMENT  
110 Church St.  
(314) 522-1122  
FAX # (314) 521-9213

RECREATION  
DEPARTMENT  
501 N. Florissant Rd.  
(314) 521-4661  
FAX # (314) 524-5077

MUNICIPAL  
GARAGE  
901 Ferguson Ave.  
(314) 521-8373  
FAX # (314) 521-5165

we must remain cautious in our approach to spending while continuing to provide residents with a high level of service.

The City also recognizes the need to remain competitive with other municipalities in the St. Louis area, especially in North St. Louis County. This need acted as a primary focus through the City's recent strategic planning and goal setting exercises. In accordance with those short and long-term priorities and objectives established by the Ferguson City Council, the following list depicts the primary critical issues, accomplishments and goals for the current and next fiscal years.

- **Housing** – to promote home ownership, assist landlords in attracting quality renters, improve property maintenance and better track and manage vacant properties.

In FY 2012-2013, the City continued to work to establish partnerships with private companies and lenders in order to improve the local housing market by promoting the existing housing stock in single-family residential areas and various rental options for students and young professionals. This was done primarily from targeted meetings and tours conducted for area employers such as Express Scripts and Emerson, as well as reaching out to students from University of Missouri – St. Louis and Florissant Valley Community College. The City also issued a Request for Proposals for a 6-acre area along Florissant Road for redevelopment into a dense residential project for either student, young professional, or senior housing. Mindful of changing demographics and a surge in national and local immigration, the City has also begun a cooperative effort with the Our Lady of Guadalupe Parish to attract Hispanic immigrants for residential and commercial opportunities, as the church has become the primary location for worship of native Spanish-speakers in the Greater St. Louis Area.

In the coming fiscal year, the City will continue to work to attract developers for both student and senior dense residential housing, as well as continue on with our Hispanic outreach initiative. Recognizing the changes over the last decade to the housing market and the large number of vacancies that have resulted from the foreclosure crisis, the City is also working to develop a new system for code enforcement. The Director of Public Works has been charged with helping to construct a more aggressive approach to dealing with property owners who present regular and recurring problems by deferred or lack of maintenance to their properties. This will also involve a more aggressive approach towards properties that are owned by banks or corporations who have neglected to maintain their properties and have in effect become a nuisance to the property owners around them. This new system is expected to be presented to the City Council in the Fall of 2013, and then will be implemented shortly thereafter, provided a consensus of the City Council is achieved.

- **Employee Relations** – to improve on-the-job satisfaction of City employees through better expressing appreciation and improving communications so as to allow for a better understanding of community goals.

This past fiscal year, the City Council approved a base 2% raise for all City employees, with the opportunity for an additional merit increase, recognizing both the disparity in



like salaries in other cities in St. Louis County and the sacrifices shared by employees during the last few years due to the recession. City administration looked to promote professional development by continuing to provide City-wide training opportunities for employees in all departments. The City also strived to continue health & wellness initiatives with wellness screenings and the annual employee health fair. This year, and as a result of the strategic planning exercises of 2012, the City introduced the “Sick Leave Bank” to help employees in need of additional paid leave at crucial times of illness and financial hardship.

In the coming fiscal year, the City Council approved a significant increase for all employees that averaged approximately 6% across all departments. The objective was to bring Ferguson employees to at least the top 75% of employees in other professionally managed cities in St. Louis County. Because of the size and complexity of the organization, it is vital that Ferguson remain competitive in the local government arena with respect to employee recruitment and retention. To this effort, the City has also increased the budget allocation for employee relations to allow for additional employee appreciation events. The City aims to increase our recognition efforts of strong performers and continue the State of the City Address to employees with the added feature: "Ask the City Manager" which allows employees to anonymously ask questions, make suggestions, and provide feedback.

- **Attract and Retain Residents and Businesses** – to improve upon services provided to our existing residents and business owners and to develop better strategies for the promotion of our available residential and commercial real estate.

This past fiscal year, the City saw numerous accomplishments in this area through efforts at improving the quality of life for residents and business owners. Recognizing the importance of cooperating with neighboring communities, regional governmental bodies, and local institutions of higher learning, the City continued a number of efforts to improve the quality of life in Ferguson. These included Ferguson’s work with the City of Cool Valley and the Urban Land Institute in developing a unified approach to growing the Florissant Road economic corridor; and Metro in their plans for the North County Transit Hub which will route much of North St. Louis County’s bus traffic through the Pershall Road commercial corridor, and in turn bring additional jobs and consumers into the community. In addition, the City has also continued an aggressive approach to encouraging economic development, bringing 40 new businesses into the community, as well as significant nuisance abatement, addressing over 2,000 code enforcement violations and demolishing 9 dangerous structures this past year.

In FY 2013-2014, the City continues its cooperative approach with neighboring entities with its receipt of a Great Streets Grant from East-West Gateway Council of Governments in cooperation with the City of Dellwood and St. Louis County for the planning of improvements to West Florissant Avenue from Interstate 270 to Ferguson Avenue. As mentioned before, the City is working to reorganize the division of code enforcement to implement new strategies to address concerns brought on by the national housing crisis. In turn, the City Council has elected to review the needs for dangerous structure removal and allocate an amount for the abatement of these dangerous structures

during the 5-Year CIP discussion that will occur in October. The City is also continuing to work to attract and assist new businesses, including the promotion of the designated redevelopment area on South Florissant Road and the Live, Work, Play Lofts in the heart of Downtown Ferguson.

- **Infrastructure** – to continue to focus on improving city streets and sidewalks as two of our primary capital improvement expenditures that aid in fully connecting our community.

In FY 2012-2013, the City continued a number of notable infrastructure improvement projects, including the completion of the new Firehouse Number One, a new pavilion and landscaping at the relocated Caboose Park, reconstruction of the island at January-Wabash Park which included the installation of a new lighthouse, and the renovation of the former Firehouse Number One for use by the St. Vincent de Paul Society food pantry and the Ferguson Youth Initiative. In 2013, the City successfully completed the sale of Certificate of Participation bonds to fund the Police Department and Community Center renovation projects. The City also officially began our surveillance camera system installation in City parks and other areas throughout the City to act as a force multiplier for the Police Department.

Tragically, the City was faced with another natural disaster in May of 2013 with a second devastating tornado within 26 months. Although this storm saw fewer homes affected in comparison to the tornado of 2011, many residents suffered significant exterior property damage which resulted in over 58,000 cubic yards of vegetative debris. Additionally, widespread power outages due to area-wide infrastructure damage continued for nearly a week following the storm. In all, the City spent almost \$600,000 on storm recovery. Fortunately, the City received word that financial assistance would be made available from the Federal Emergency Management Agency (FEMA) to recover a portion of the money spent for debris removal and other mitigation efforts.

In FY 2013-2014, the City has made a more concentrated effort on infrastructure improvement and expansion with the allocation of over \$490,000 for street replacement, in addition to the \$1.7 million for the first phase of the Forestwood Road Project. Additional infrastructure improvements include the renovation of the Ferguson Police Department building which includes the construction of a new communications center and courthouse, and the renovation of the former Blessed Teresa of Calcutta Parish School and Church to create the City's first ever Community Center. This year the City will also complete the \$1.25 million Suburban Avenue Floodplain Buy-Out Program, in partnership with FEMA, the Community Development Block Grant program and Great Rivers Greenway. Finally, in recognition of the growing demand for information technology services, the City has allocated \$20,000 to relocate and expand the City's IT department office within City Hall. An additional \$19,000 has been allocated to redesign the City's website and design a mobile application to better address resident, business, and visitor needs.

These critical issues offer goals that will guide the City throughout this year, and are reflected in the FY 2013-2014 Budget. Over the last few years, the City budgeted to utilize fund balance to

offset operating deficiencies in its General Fund, but was actually able to build an additional surplus. For this coming fiscal year, the City presents a “balanced” budget with respect to the use only of projected revenues to cover the cost of projected expenditures. However, because the City was able to amass the current level of fund balance in excess of 80% of annual operating expenditures, the organization recognizes the potential for additional projects to be undertaken over the following year as approved by the City Council.

### **Financial Results**

The following summarizes the City’s anticipated combined revenues, expenditures, revenue deficiency, other financing source and change in fund balance for the three fiscal years ending June 30, 2014:

<b>FISCAL YEAR ENDING OR ENDED JUNE 30,</b>			
	2012	2013	2014
	Actual	Forecast	Budget
<b>REVENUES</b>			
Sales taxes	\$ 5,913	\$ 5,789	\$ 6,015
Fines and public safety	2,228	2,635	2,732
Franchise taxes	2,350	2,390	2,464
Property taxes	1,886	2,339	2,241
Licenses and service charges	1,723	1,604	1,610
TIF related	1,315	1,301	1,320
Intergovernmental taxes	1,047	1,010	1,040
Grants and other income	788	3,084	1,642
	17,250	20,152	19,064
<b>EXPENDITURES</b>			
Personnel	9,706	10,155	10,809
Supplies and services	3,225	3,454	3,439
Capital expenditures	4,058	9,840	9,255
Debt service	2,518	2,436	2,882
	19,507	25,885	26,385
Revenue deficiency	(2,257)	(5,733)	(7,321)
Bond issue proceeds, net	7,895	9,052	
Change in fund balance	\$ 5,638	\$ 3,319	\$ (7,321)

Note: All amounts rounded to the nearest \$1,000

The United States economy has been in recovery since the first calendar quarter of 2010. Unfortunately, for the City of Ferguson, as well as many others, the recovery has been extraordinarily slow. Consequently, revenue collection has been challenging. That challenge has been met with development of additional revenue sources and continued cost effective resource usage.

---

## Revenues

The City is fortunate that in spite of the slow recovery most retail and consumption based revenues continue to grow. In particular, the following are of note:

- The passage of Proposition C in August 2012 set the stage for an increase in property tax collections. In total, property tax collections increased about \$453,000. The increase has two main components, a \$637,000 increase in property tax collections and a \$167,000 decrease in General Obligation Bond Fund collections.
- Outside of the City's two TIF districts, sales tax collections, have been variable over the past two fiscal years. FY 2011-2012 receipts demonstrated the first year of increase since FY 2005-2006, however, those sales tax receipts began to weaken in the fourth quarter of FY 2011-2012. This weakening persisted until the third quarter of FY 2012-2013. Collections began rebounding in the third quarter and showed greater strength in the early part of the fourth quarter. This rebounding gives the City confidence to anticipate stronger receipts in FY 2013-2014.
- The increase in Fines and Public Safety revenues comes from both manned and un-manned traffic enforcement. Due to a more concentrated focus on traffic enforcement, municipal court revenues have risen about 44% or \$623,000 from those in FY 2010-2011. Total court revenues are expected to reach \$2,029,000 in FY 2013-2014. In the fall of 2011, the City implemented camera enforcement in three high traffic accident incidence intersections. Fines resulting from this implementation represent a portion of the increased revenues over the period, however, it should be noted that additional manned traffic enforcement also contributed to the increase.
- Gross receipts or franchise tax collections have increased very modestly year-over-year; about 2% in FY 2012-2013 and are expected to increase about 3% in FY 2013-2014. The individual elements of this group of taxes have had significant variation. The City expects telecommunication gross receipts taxes to continue to slowly erode, while natural gas gross receipts taxes will continue to rebound due to increases in wholesale pricing. Finally, those related to electricity gross receipts taxes will continue to increase due to a 10% rate increase which went into effect on January 1, 2013.
- The City has been fortunate to receive some revenue support from a number of grants from both public and private sources to support certain special projects and initiatives, as City staff seeks out and pursues all available grant funding. Most grants received by the City are intergovernmental grants; however, some are privately sourced. The following are grants of note:
  - In January 2011, the City was awarded a grant from the Missouri Foundation for Health which funded Live Well Ferguson programs and initiatives over a period of 36 months.
  - The City's Parks and Recreation Department has been successful in securing grants from the St. Louis Municipal Parks Commission over a number of years. The City will receive \$272,000 in FY 2013-2014 to fund improvements at the new Community Center.
  - The City's Capital Improvements Sales Tax Fund is the recipient of two significant grants. One from the East-West Gateway Council of Governments totaling about \$2.6 million, which will be used to complete \$3.3 million of road projects over a 5-year period that began in FY 2011-2012. The second is a floodplain housing acquisition program with grants from multiple sources totaling

about \$1,070,000 which will help fund \$1,250,000 of acquisition costs to purchase homes in the floodplain along Suburban Avenue. The City anticipates the program will be completed in FY 2013-2014.

## Expenditures

The City is able to exert more control over expenditures than revenues. At the beginning of the recession in 2008, the City put into place stronger cost control measures, many of which remain in effect. These measures did not reduce the overall level of service provided to residents or reduce the City's work force.

- Personnel-related expenditures are anticipated to rise about \$653,000 in FY 2013-2014. A number of factors contributed to this 6.4% increase, including:
  - Salaries and wages are expected to rise about \$428,000 in FY 2013-2014.
    - An average wage increase of 6% is budgeted. The total cost of this wage increase is about \$450,000.
    - The City is anticipating an initial rise in salaries and wages of about \$40,000 in FY 2013-2014 resulting from an increase in staffing required by the new Community Center facility.
    - The Affordable Care Act redefined “full-time” equivalency in relation to eligibility for healthcare benefits provided to the City's employees. In response to this change, the City chose to convert three part time positions to full time and add one additional full time position. The overall cost of these personnel changes is about \$70,000.
    - In June 2013, the City reorganized the Planning and Development Department combining the department with the City Manager's Office. This resulted in salary cost savings of about \$110,000 annually.
  - Net salary and wage increases resulted in a corresponding increase in employer payroll taxes of \$28,000.
  - The City's overall healthcare insurance costs are expected to rise about \$131,000. However, it should be noted that the City's decision to join a self-insured healthcare trust resulted in health insurance cost increases well below the national average. The City's rate of increase for FY 2013-2014 is just 4.5% or about \$53,000, as compared with an average market increase of 10%.
- The City typically has recurring resources to support between \$0.5 to \$1.0 million in annual capital expenditures. Except as noted below, the City does not anticipate any capital expenditures to result in increased operating costs.
  - FY 2011-2012 saw an increase in capital expenditures related to the construction of a new Firehouse Number One, a \$1.5 million purchase of land and buildings for use as the City's new Community Center, and commencement of a \$3.4 million, multi-year street replacement project that the City anticipates will be completed in Fiscal Year 2014-2015.
  - FY 2012-2013 capital expenditures included about \$1.8 million in costs related to street replacement, \$5.3 million in firehouse construction costs, \$800,000 in preliminary costs related to renovation of the existing Police Department building and Community Center property, and \$1.0 million related to the City's flood buyout program.
  - FY 2013-2014 capital expenditures will include about \$7.0 million to complete the Police Department and Community Center renovation projects, \$460,000 to

- complete the flood buyout program, and about \$700,000 in various infrastructure projects.
- The establishment of the new Community Center will result in both new operating costs and program costs. Operating costs will be offset in large part with funds from the increased property tax levy authorized by residents with the passage of Proposition C in August of 2012. Excess revenues from facility rentals and additional programming fees are anticipated to support the operation of the Community Center as well.
  - The City's debt service costs have grown modestly over the last several years due to key infrastructure improvements. In the upcoming fiscal year, debt service costs will increase due to the issuance of Certificates of Participation bonds in 2013 which will fund the renovations of the Police Department and Community Center. The following are of note:
    - The City believes it has used debt prudently over its history and continues to do so, however, the City believes it is at or near its maximum unsecured or appropriated debt service load.
    - In April 2011 and again in August 2012, voters approved property tax referendums to fund construction of Firehouse Number One and the purchase and renovation of the new Community Center, respectively.
    - The City's debt service decreased slightly in FY 2012-2013 as a result of about \$40,000 in annual savings related to the issue of Certificates of Participation Refunding Series 2012 bond issue and a reduction of about \$60,000 in prepayment of its Halls Ferry TIF debt. These were offset in part by debt issue costs and repayment of an operating lease.
  - In reviewing Supplies and Services expenditures, a number of factors should be kept in mind.
    - Approximately 75% of Supplies and Services costs are incurred by the General Fund. These are non-programmatic in nature and are incurred to provide basic municipal services. The City anticipates Supplies and Services costs to rise about \$13,000 in FY 2013-2014, from the prior year costs of \$2.7 million. City staff has worked to keep operating costs as low as possible while maintaining existing service levels. In fact, over the past six years, General Fund Supplies and Services have increased at a compounded rate of just 0.9%. This falls below the compounded rate of inflation for the same period.
    - The Parks Fund is anticipated to account for about 11%, or \$380,000, of Supplies and Services costs in FY 2013-2014 which includes about \$25,000 of additional costs related to the new Community Center. Total costs peaked at about 12%, or \$411,000, in the prior year, as a result of grant-related program costs.
    - At \$213,000, the Ferguson Special Business District Fund is anticipated to account for about 7% of total Supplies and Services costs in FY 2013-2014. This is a 75% increase from its costs of \$129,000, or 4% of total Supplies and Services costs, in FY 2011-2012. This is the result of converting a part-time independent contractor position to a full-time position, under the direction of City administration, and activities undertaken to better promote the district.
    - The balance of FY 2013-2014 Supplies and Services costs are contributed by the Sewer Lateral and Downtown TIF Funds. Sewer Lateral costs are entirely programmatic and the fund is extremely healthy. Those of the Downtown TIF Fund are more variable in nature but are also well supported by fund revenues.

**Conclusion**

I am extremely pleased to present this budget for FY 2013-2014 as it addresses many needs throughout the City, as well as the goals set by the City Council during the last strategic planning performed in May of 2012. While the City had its share of successes over the last fiscal year, including the completion of the City's largest single infrastructure project in over two decades with the construction of the new Firehouse Number One, and overcoming a disastrous tornado in May 2013, FY 2013-2014 promises to make more of a positive impact on the community as a whole. With over \$2 million in street projects scheduled to begin during the fiscal year, a police station renovation/addition and the renovation of an existing facility to become the City's first true Community Center, the government is making a significant investment in the community's future. The organization is also focused on ensuring the right policies and procedures are in place to ensure the long-term viability of the City through more aggressive code enforcement and new programs to attract and retain small businesses in the downtown area. Our major commercial corridors will also see significant attention through the Great Streets Planning Project, which will set a plan for infrastructure enhancements along the West Florissant Avenue corridor, and our continued work with Metro on the North County Transit Center on Pershall Avenue, which will bring hundreds of riders daily through the City's two major shopping corridors along New Halls Ferry and West Florissant Avenue.

The City will continue its work to improve the quality of life for Ferguson residents and promote a healthy business environment for investors. With the outlook of a positively changing economy, the City will attempt to leverage recovered revenues with existing resources to provide amenities that are attractive to those looking to move to our community or engage in commerce. We believe strongly that Ferguson is a leader in North St. Louis County and maintains a strong reputation as a progressive community due to its dedicated residents, a responsive and stable government, and location close to many of the area's largest employers and educational institutions.

This budget is the result of a collaborative effort between the City Council and City staff. This is an intensive process that requires over 1,000 hours of hard work over the course of a number of months, by all involved. We have strived to ensure that City funds are used as efficiently as possible to provide the highest level of service to Ferguson's citizens. I would like to thank the Ferguson City Council, our Department Directors and the many other employees who worked hard to finalize this proposed budget. Therefore, City Administration recommends the FY 2013-2014 Budget be adopted as presented.

Respectfully submitted,



John Shaw  
City Manager

**This page intentionally left blank**



# **INTRODUCTION**



## PRINCIPAL OFFICIALS

### **MAYOR**

James W. Knowles III

### **COUNCIL MEMBERS**

Mark Byrne  
David Conway  
Dwayne T. James  
Keith Kallstrom  
Timothy A. Larson  
Kim Tihen

### **CITY MANAGER**

John Shaw

#### **ASSISTANT CITY MANAGER**

Pamela Hylton

#### **CHIEF – FIRE DEPARTMENT**

Steve Rosenthal

#### **CHIEF – POLICE DEPARTMENT**

Thomas Jackson

#### **DIRECTOR OF FINANCE**

Jeffrey Blume

#### **DIRECTOR OF PARKS & RECREATION**

Stan Kreitler

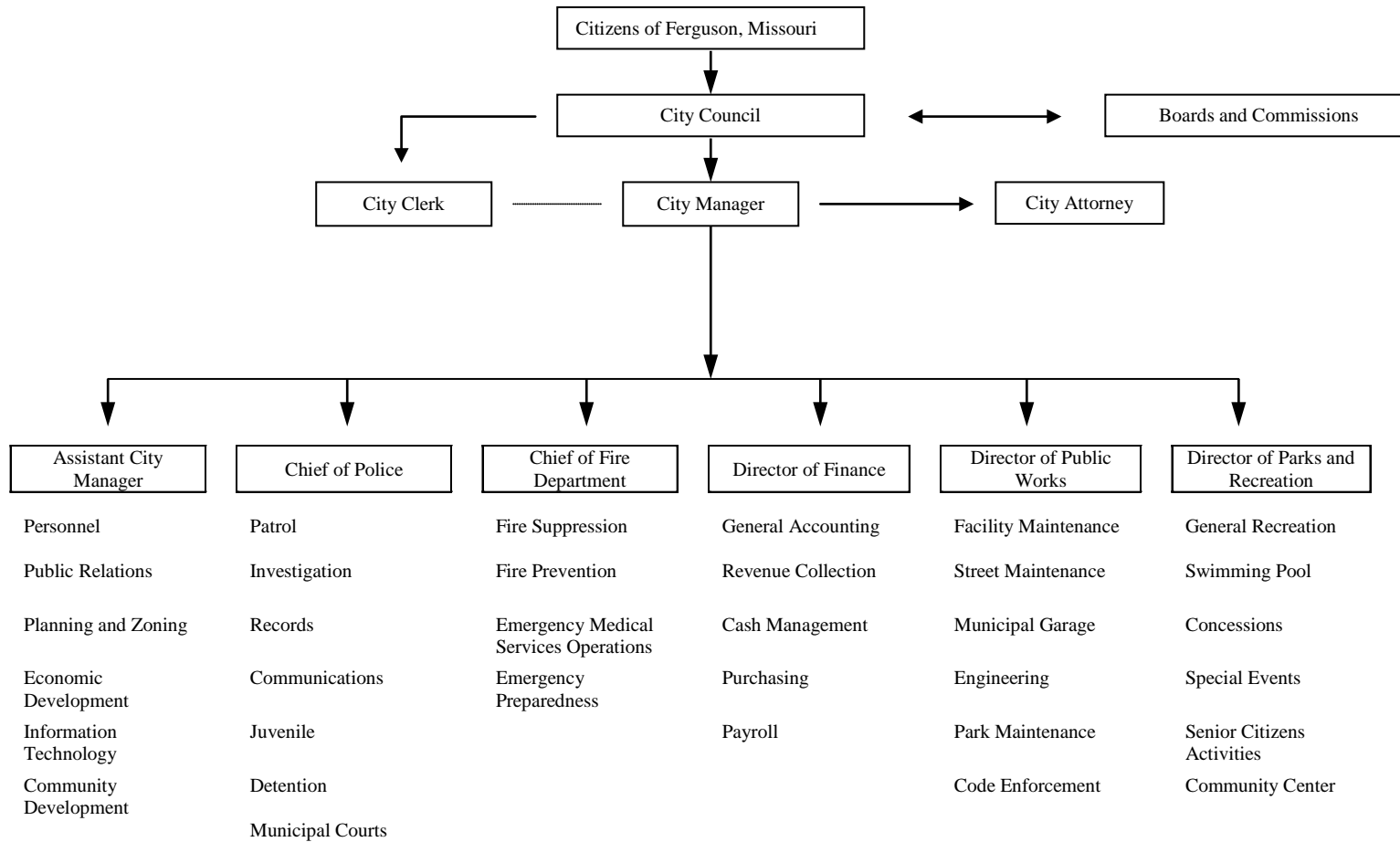
#### **DIRECTOR OF PUBLIC WORKS**

Matt Unrein

### **CITY CLERK**

Megan Asikainen

## ADMINISTRATIVE ORGANIZATIONAL CHART





## MISSION STATEMENT

To promote the vitality and growth of our neighborhoods and businesses while preserving the history of our community. To set the standard of excellence in public service, safety, and communication.

## CORE VALUES

### **Integrity**

*Honor the public trust with fairness, honesty, and transparency.*




### **Initiative**

*Strive to be proactive in improving the community and the region.*

### **Service**

*Respond to the needs of the community with pride, quality, and dependability.*

## COUNCIL GOALS FOR FERGUSON

-  Attract and retain quality residents
-  Improve the City's image as a quality place to live and work
-  Improve communication between and among elected officials, staff, and the community

---

## THE CITY OF FERGUSON, MISSOURI

Ferguson, Missouri is a diverse community located 13 miles from downtown St. Louis. It offers residents small town charm and quick access to three major highways, all located within 2 miles. Not only close in proximity to St. Louis Lambert International Airport and the County Seat, Ferguson is home to the world headquarters of Emerson Electric, a fortune 500 company, and NorthPark, a business park home to Express Scripts, Vatterott College, Hilton Garden Inn, and Staples. Residents also have access to a number of distinguished medical facilities within 10 miles.

### **History**

The City was named in honor of William B. Ferguson, who deeded a strip of land through his farm to the North Missouri Railroad, later known as the Wabash Railroad. Mr. Ferguson asked that they build a depot on his land and make it a regular commuter stop and Ferguson Station quickly became the center of activity around the area. Mr. Ferguson would later subdivide his land and sell lots to businesses and homeowners. The increased development would lead to the incorporation of the City in 1894. Post-World War II Ferguson also continued to boom.

Automobile traffic replaced commuter trains, and new industries expanded employment. New homes were constructed and Ferguson's population exploded. In 1954 Ferguson would become a Charter City and one of the first cities in St. Louis County to adopt the Council-Manager form of government. The current charter was approved in 1998.

### **A Closer Look at Our Community**

The City of Ferguson covers nearly 7 square miles and is within a Metropolitan Statistical Area which includes parts of Missouri and Illinois. Ferguson's population is 21,203 and according to the U.S. Census Bureau's 2010 Census, Ferguson's population is predominately 69% African American and 31% Caucasian. The U.S. Census Bureau also reports the median age of Ferguson residents to be 33 years of age. The average household size is 2.56 with 67% of total households being occupied by families. A total of 59.7% of housing units are owner-occupied. Also of note, primary and secondary education within the City is provided in large part by the Ferguson-Florissant School District with small portions of the City being served by the Hazelwood and Riverview Gardens School Districts.

The City prides itself on offering programs to assist its residents in leading healthier lives from "cradle to cane" through active living and improved dietary habits. The Live Well Ferguson! program has taken on many projects over the last few years that impact policy, enhance the built environment and create healthy social networks. In addition, the City has worked in cooperation with public and private partners in developing a network of pedestrian and bicycle trails throughout the City and has been named a Playful City USA Community. The City is home to eleven parks encompassing 108 acres. The City's parks include an aquatic center, bandshell, softball/baseball fields, soccer fields, tennis courts, handball courts, basketball courts, pavilions, picnic sites, playgrounds, multi-use trails and nature paths.

### **Businesses**

The City is an attractive suburban residential community with an economic base represented by a mixture of over 1,000 commercial enterprises. The City is a developed community and the majority of future growth will be seen in redevelopment. In Ferguson you can find numerous small specialty shops, support services, restaurants, interesting attractions, and a few small industrial firms. Ferguson's Citywalk district in historic Downtown Ferguson has been a lively

hub of commercial activity for more than a century. It is here that one finds the award-winning Ferguson Farmers Market and a bustling commercial district. Retailers such as Walmart, Sams Club and Home Depot can be found along West Florissant Avenue and New Halls Ferry Road.

### **City Services**

Stormwater drainage and sewage collection and disposal for the City are provided by the Metropolitan St. Louis Sewer District, a separate taxing authority established under Section 30 of Article VI of the Missouri Constitution and financed by ad valorem taxes and user fees. Water Service is provided by Missouri American Water Company, natural gas is provided by Laclede Gas Company, and electricity is provided by Ameren Missouri, all privately owned companies. The City provides residential solid waste collection through private collectors who are paid directly by residents.

Telecommunication services are provided by AT&T, Charter Communications and several cellular phone companies. The City receives cable television from Charter Communications and AT&T. All St. Louis radio stations and television channels are accessible in Ferguson. Local newspapers include the *St. Louis Post Dispatch*, a daily paper; the *Ferguson Times*, a monthly paper; and the *St. Louis Countian*, a legal newspaper published daily.

The Ferguson Municipal Public Library is a public tax-supported library and home to over 75,000 items including books, local and national magazines and newspapers, recorded books, a video collection, a music collection, and computer terminals with internet access.

The Ferguson Fire Department provides fire protection throughout the corporate limits of the City. The Fire Department has 27 full-time firefighters, all of whom are licensed emergency medical technicians. Services are provided from two fire stations, one of which is a new 25,000 square foot facility. The City's fire insurance rating is "3" among ratings ranging from 1 to 10 with 1 being the highest rating. This rating is based on several factors including the number of firefighters and their training, the water distribution system, response time, fire fighting equipment and fire prevention programs of the Department. Public services include a citizens' awareness program to educate homeowners regarding the importance of installing visible house numbers, as well as safety programs for youth, senior citizens, the business community and the general public.

The City's Police Department provides police protection throughout the corporate limits of the City. Services are provided by 52 full-time officers including the Chief. The Police Department sponsors several community service programs including: Drug Abuse Resistance Education (D.A.R.E), Directed Bike Patrol (which provides vacation checks, patrol of closed or under-construction streets and various activities inside parks), Operation Ident (to identify stolen property), School Resource Officers (who coordinate activities in one secondary and five elementary schools), Neighborhood Watch (a citizen involvement and crime prevention program), and Business Liaison Program (outreach police program to the business community).

---

## BUDGET USER'S GUIDE

---

The FY 2013-2014 budget document of the City of Ferguson, Missouri (the City) is organized into ten sections, as follows:

- Introduction
- Budget Summary
- Fiscal Policies
- Revenue Narrative
- General Fund
- Parks Fund
- Other Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds
- Appendix

The following is a brief overview of each section.

### A. INTRODUCTION

The Introduction begins with the list of Elected City Officials, followed by the City Staff Organizational Chart. The next page, the Vision of Ferguson, establishes the goals of the City Council. The following two pages, entitled THE CITY OF FERGUSON, MISSOURI, provide a brief overview of the City, its history, evolution and current state.

### B. BUDGET SUMMARY

The Budget Summary section is designed to provide the reader with an overview of the City's FY 2013- 2014 budget. The statements or schedules presented in this section are for all budgeted City funds. The City budgets all operating, special revenue, debt service and capital project funds. It does not budget its government-wide, trust or agency funds.

This section begins with the *Combining Statements of Fund Balance, Revenues and Expenditures, and Changes in Fund Balance* for the two years ending June 30, 2014. Following this summary is the *Combined Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balance - All Funds* for each of the three years ending June 30, 2014. This summary is followed by a schedule of *Comparative Combined Summary of Revenues by Source* for the three years ending June 30, 2014. The last schedule in this section is *Full Time Employment Levels by Department and Division* for the three years ending June 30, 2014.

### C. FISCAL POLICIES

The Fiscal Policies section defines City policies and objectives designed to promote and provide guidance in maintaining the fiscal health of the City. Specific policies addressed include the following:

- Revenue Policy
- Operating Policy
- Accounting Policy
- Cash and Investment Policy
- Debt Policy

- Capital Improvement Policy

This section also defines other significant policies and procedures of the City including the following:

- Summary of Significant Accounting Policies
- Summary of Significant Budgetary Procedures
- Bonded Debt Schedule

#### **D. REVENUE NARRATIVE**

The Revenue Narrative section provides comment, insight and background on the significant revenue sources of the City. This section provides a comprehensive discussion of all significant revenues including, the underlying assumptions for the revenue estimates, as well as, revenue trends. In addition, for each significant revenue source, graphic illustration of received or anticipated revenues for each of the ten years ending June 30, 2013 is presented.

#### **E. GENERAL FUND**

This section begins with a *Combined Statement of Budgeted Revenues and Expenditures* for each of the three years ending June 30, 2014. This statement is followed by two schedules, *Revenue Detail by Source* and *Expenditures by Category*, for each of the five years ending June 30, 2014.

The General Fund budget includes detail for each of the following departments and their respective divisions:

- Legislative
- Administration
- Finance
- Public Safety
- Public Works

The budget for each individual division includes three parts:

- A budgeted personnel summary,
- A departmental narrative and the department's budgeted expenditures for each of the five years ending June 30, 2014.
- The departmental narrative describes the department's responsibilities and activities.

#### **F. PARKS FUND**

The Parks Fund is the most significant of the City's three Special Revenue Funds. Like the General Fund, this section begins with a *Combined Statement of Budgeted Revenues and Expenditures* for each of the three years ending June 30, 2014. This statement is followed by two schedules, *Revenue Detail by Source* and *Expenditures by Category*, for each of the five years ending June 30, 2014.



The Parks Fund budget includes detail for each of the following divisions:

- Recreation
- Splash at Wabash
- Concessions
- Community Center
- Live Well Ferguson

Like the General Fund, the budget for each Parks Fund division includes three parts: a budgeted personnel summary, a divisional narrative and the division's budgeted expenditures for each of the five years ending June 30, 2014. The division narrative describes the division's responsibilities and activities.

## **G. OTHER SPECIAL REVENUE FUNDS**

This section presents budgeted revenues and expenditures for the City's other two special revenue funds: the Ferguson Special Business District (FSBD) and the Sewer Lateral Program Fund.

Each of the funds presented in this section are represented by two statements. The first is a *Combined Statement of Budgeted Revenues and Expenditures* for each of the three years ending June 30, 2014. The second is a schedule of *Revenue Detail by Source* for each of the five years ending June 30, 2014.

## **H. DEBT SERVICE FUNDS**

This section presents the budgeted revenues and expenditures for the City's three debt service funds: the General Obligation Debt Service Fund, the Halls Ferry TIF Debt Service Fund and the Certificates of Participation Debt Service Fund.

Each of the funds presented in this section is represented by two statements. The first is a *Combined Statement of Budgeted Revenues and Expenditures* for each of the three years ending June 30, 2014. The second is a schedule of *Revenue Detail by Source* for each of the five years ending June 30, 2014.

More detail on the long-term debt obligations of the City is presented in the Fiscal Policy section of the budget, under Bonded Debt Schedule.

## **I. CAPITAL PROJECTS FUNDS**

The Capital Projects Funds identify the items or projects incorporated in the FY 2013-2014 budget. This section itemizes the project, the budgeted amount and the fund where the amount is budgeted. The following funds are included in this section:

- Capital Improvement Sales Tax Fund
- Downtown TIF Fund

The first page of each of the funds in this section provides a *Combined Statement of Budgeted Revenues and Expenditures* for each of the three years ending June 30, 2014. This statement is followed by a schedule of *Revenue Detail by Source* for each of the five years ending June 30, 2014.

Following the statements for all capital projects funds is the *Schedule of Capital Improvements Projects by Department and Fund* for the two years ending June 30, 2014. This schedule is a single listing of all authorized capital projects for both periods for all funds, including the Parks Fund. These projects are listed in the order of their fund and department.

At the end of the capital improvements schedule is a table entitled *Distribution of Capital Improvements by Fund and Department*. This table cross references total capital improvement costs for the two fiscal years ending June 30, 2014 by type or account (e.g., building and grounds, equipment, vehicles, other capital projects, street and sidewalk replacement and debt service) for each fund and general ledger account.

Each capital improvement project for the fiscal year ending June 30, 2014 listed on this schedule is supported by a **Capital Project Request Form**. The **Capital Project Request Forms** follow the capital improvement projects schedule and are cross referenced to the schedule. They are preceded by a sequential listing of projects. The capital projects request forms provide a detailed description of the project, as well as, its funding schedule, funding source and its justification, goals and impact.

## **J. APPENDIX**

This is the final section of the budget which includes the following information:

- Statistical and Demographic Data
- Copy of Approved Budget Resolution
- Copy of Approved five-year Capital Budget Resolution
- Glossary

# **SUMMARY**

**CITY OF FERGUSON, MISSOURI**  
**ANNUAL OPERATING FORECAST AND BUDGET**  
**COMBINING STATEMENTS OF FUND BALANCE AND**  
**REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE**

FUND NAME OR DESCRIPTION										
General	Special Revenue			Debt Service			Capital Project			TOTAL
	Parks	Special Business District	Sewer Lateral	Halls Ferry TIF Debt Service	COPs Debt Service	GO Bond Debt Service	Capital Improvements Sales Tax	Local Improvement	Downtown TIF	

*[NOTE: All amounts rounded to nearest thousand dollars.]*

**FORECAST AS OF AND FOR THE FISCAL YEAR ENDING JUNE 30, 2013**

**STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE**

<b>REVENUES</b>	\$ 12,300	\$ 2,171	\$ 25	\$ 208	\$ 896	\$ -	\$ 536	\$ 3,598	\$ -	\$ 417	\$ 20,151
<b>EXPENDITURES</b>											
Personnel	9,638	517									10,155
Supplies and services	2,682	411	177	110	3	67	1			74	3,525
Capital, including debt service		128			857	224	523	10,473	-	-	12,205
<b>Total expenditures</b>	<b>12,320</b>	<b>1,056</b>	<b>177</b>	<b>110</b>	<b>860</b>	<b>291</b>	<b>524</b>	<b>10,473</b>	<b>-</b>	<b>74</b>	<b>25,885</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(20)</b>	<b>1,115</b>	<b>(152)</b>	<b>98</b>	<b>36</b>	<b>(291)</b>	<b>12</b>	<b>(6,875)</b>	<b>-</b>	<b>343</b>	<b>(5,734)</b>
Bond Issue Proceeds								9,052			9,052
Transfers from (to) other funds	779	(1,064)	143	(12)	(16)	291	-	349	(202)	(268)	-
<b>Change in Fund Balance</b>	<b>759</b>	<b>51</b>	<b>(9)</b>	<b>86</b>	<b>20</b>	<b>-</b>	<b>12</b>	<b>2,526</b>	<b>(202)</b>	<b>75</b>	<b>3,318</b>

**STATEMENTS OF FUND BALANCE**

<b>Beginning of year, July 1</b>	9,662	1,227	10	819	1,040	32	250	6,433	202	1,035	20,710
<b>End of year, June 30</b>	\$ 10,421	\$ 1,278	\$ 1	\$ 905	\$ 1,060	\$ 32	\$ 262	\$ 8,959	\$ -	\$ 1,110	\$ 24,028

**BUDGET AS OF AND FOR THE FISCAL YEAR ENDING JUNE 30, 2014**

**STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE**

<b>REVENUES</b>	\$ 12,548	\$ 2,483	\$ 25	\$ 210	\$ 896	\$ -	\$ 516	\$ 1,950	\$ -	\$ 436	\$ 19,064
<b>EXPENDITURES</b>											
Personnel	10,207	602									10,809
Supplies and services	2,694	380	212	110	3	5	1			43	3,448
Capital, including debt service		931			816	829	527	9,025	-	-	12,128
<b>Total expenditures</b>	<b>12,901</b>	<b>1,913</b>	<b>212</b>	<b>110</b>	<b>819</b>	<b>834</b>	<b>528</b>	<b>9,025</b>	<b>-</b>	<b>43</b>	<b>26,385</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(353)</b>	<b>570</b>	<b>(187)</b>	<b>100</b>	<b>77</b>	<b>(834)</b>	<b>(12)</b>	<b>(7,075)</b>	<b>-</b>	<b>393</b>	<b>(7,321)</b>
Transfers from (to) other funds	363	(986)	187	(14)	(16)	832	-	52	-	(418)	-
<b>Change in Fund Balance</b>	<b>10</b>	<b>(416)</b>	<b>-</b>	<b>86</b>	<b>61</b>	<b>(2)</b>	<b>(12)</b>	<b>(7,023)</b>	<b>-</b>	<b>(25)</b>	<b>(7,321)</b>

**STATEMENTS OF FUND BALANCE**

<b>Beginning of year, July 1</b>	10,421	1,278	1	905	1,060	32	262	8,959	-	1,110	24,028
<b>End of year, June 30</b>	\$ 10,431	\$ 862	\$ 1	\$ 991	\$ 1,121	\$ 30	\$ 250	\$ 1,936	\$ -	\$ 1,085	\$ 16,707

Note: The Fund Balance of each fund is the Fund's total fund balance without regard to its accounting character; namely, restriction, assignment or spendability.

**CITY OF FERGUSON, MISSOURI**  
**FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET**  
**COMBINED STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE**  
**ALL FUNDS**

Fiscal Year Ending or Ended June, 30		
2012 Actual	2013 Forecast	2014 Budget

**STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE**

**REVENUES**

Sales Tax	\$ 5,913,217	\$ 5,789,300	\$ 6,015,300
Utility Gross Receipts Tax	2,349,542	2,389,900	2,464,300
Intergovernmental	1,047,469	1,010,200	1,040,400
Property Taxes	1,885,697	2,338,500	2,240,800
Service Charges and Assessments	1,035,922	950,300	950,300
Fines and Public Safety	2,227,648	2,635,400	2,732,000
Licenses and Permits	469,088	459,700	465,900
TIF Related Taxes	1,315,172	1,300,500	1,319,500
Sewer Lateral Fees	217,763	193,700	193,700
Other Income	788,242	3,084,000	1,641,900

**TOTAL REVENUES**

<u>17,249,760</u>	<u>20,151,500</u>	<u>19,064,100</u>
-------------------	-------------------	-------------------

**EXPENDITURES**

General Fund	11,777,541	12,319,200	12,900,300
Park Fund	1,009,345	1,056,500	1,913,200
Special Revenue Funds			
Sewer Lateral	103,581	110,000	110,000
Ferguson Special Business District	128,763	176,850	212,700
Debt Service Funds			
Halls Ferry TIF Fund	923,022	860,300	819,000
Certificates of Participation	314,227	290,500	834,000
General Obligation Bond	417,502	524,000	528,000
Capital Projects Funds			
Capital Improvement Sales Tax	4,725,131	10,472,500	9,024,800
Local Improvement	-	-	-
Downtown TIF	108,197	74,600	43,500

**TOTAL EXPENDITURES**

<u>19,507,309</u>	<u>25,884,450</u>	<u>26,385,500</u>
-------------------	-------------------	-------------------

**(Deficiency) of Revenues**

(2,257,549)	(5,732,950)	(7,321,400)
-------------	-------------	-------------

**(Under) Expenditures****Other Financing Source:****Bond Issue Proceeds, net**

7,895,496	9,052,000	-
-----------	-----------	---

**Change in Fund Balance**

<u>5,637,947</u>	<u>3,319,050</u>	<u>(7,321,400)</u>
------------------	------------------	--------------------

**FUND BALANCE**

Beginning of year, July 1	<u>15,073,600</u>	<u>20,711,547</u>	<u>24,030,597</u>
End of Year, June 30	<u>\$ 20,711,547</u>	<u>\$ 24,030,597</u>	<u>\$ 16,709,197</u>

**CITY OF FERGUSON, MISSOURI**  
**FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET**  
**COMBINED STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ALL FUNDS**

	2012		2013		Difference		2014		Difference	
	Actual	Forecast	Amount	%	Amount	%	Budget	Amount	%	
<b>REVENUES</b>										
Sales Tax	\$ 5,913,217	\$ 5,789,300	\$ (123,917)	-2%	\$ 6,015,300	\$ 226,000	4%			
Utility Gross Receipts Tax	2,349,542	2,389,900	40,358	2%	2,464,300	74,400	3%			
Intergovernmental	1,047,469	1,010,200	(37,269)	-4%	1,040,400	30,200	3%			
Property Taxes	1,885,697	2,338,500	452,803	24%	2,240,800	(97,700)	-4%			
Service Charges and Assessments	1,035,922	950,300	(85,622)	-8%	950,300	-	0%			
Fines and Public Safety	2,227,648	2,635,400	407,752	18%	2,732,000	96,600	4%			
Licenses and Permits	469,088	459,700	(9,388)	-2%	465,900	6,200	1%			
TIF Related Taxes	1,315,172	1,300,500	(14,672)	-1%	1,319,500	19,000	1%			
Sewer Lateral Fees	217,763	193,700	(24,063)	-11%	193,700	-	0%			
Other Income	788,242	3,084,000	2,295,758	291%	1,641,900	(1,442,100)	-47%			
<b>TOTAL REVENUES</b>	<b>17,249,760</b>	<b>20,151,500</b>	<b>2,901,740</b>	<b>17%</b>	<b>19,064,100</b>	<b>(1,087,400)</b>	<b>-5%</b>			
<b>EXPENDITURES</b>										
General Fund	11,777,541	12,319,200	541,659	5%	12,900,300	581,100	5%			
Park Fund	1,009,345	983,500	(25,845)	-3%	1,207,200	223,700	23%			
Ferguson Special Business District	128,763	176,850	48,087	37%	212,700	35,850	20%			
Special Revenue Funds										
Sewer Lateral	103,581	110,000	6,419	6%	110,000	-	0%			
Debt Service Funds										
Halls Ferry TIF Fund	923,022	860,300	(62,722)	-7%	819,000	(41,300)	-5%			
Certificates of Participation	314,227	290,500	(23,727)	-8%	834,000	543,500	187%			
General Obligation Bond	417,502	524,000	106,498	-	528,000	4,000	0%			
Capital Projects Funds										
Capital Improvement Sales Tax	4,725,131	10,454,000	5,728,869	121%	701,000	(9,753,000)	-93%			
Local Improvement	-	-	-	-	-	-	-			
Downtown TIF	108,197	74,600	(33,597)	-31%	43,500	(31,100)	-42%			
<b>TOTAL EXPENDITURES</b>	<b>19,507,309</b>	<b>25,792,950</b>	<b>6,285,641</b>	<b>32%</b>	<b>17,355,700</b>	<b>(8,437,250)</b>	<b>-33%</b>			
(Deficiency) of Revenues (Under) Expenditures	(2,257,549)	(5,641,450)	(3,383,901)	150%	1,708,400	7,349,850	-130%			
Other Financing Source:										
Bond Issue Proceeds, net	-	9,052,000	9,052,000	N/A	-	(9,052,000)	-100%			
<b>Change in Fund Balance</b>	<b>\$ (2,257,549)</b>	<b>\$ 3,410,550</b>	<b>\$ 5,668,099</b>	<b>-251%</b>	<b>\$ 1,708,400</b>	<b>\$ (1,702,150)</b>	<b>-50%</b>			

**CITY OF FERGUSON, MISSOURI**  
**FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET**  
**FULL-TIME EMPLOYMENT LEVELS BY DEPARTMENT AND DIVISION**

Department/Division	Employees			
	Fiscal Year 2011 - 2012	Fiscal Year 2012 - 2013	Fiscal Year 2013 - 2014	
<b>GENERAL FUND</b>				
City Council and Clerk	10	1	1	1
Administration:				
City Manager's Office	11	2	2	3
Human Resources	14	1	1	1
Information Technology	23	1	1	2
Planning & Development	28	4	4	1
Finance	25	3	3	4
Public Safety:				
Municipal Court	12	3	3	3
Police	40	63	63	65
Fire	41	27	27	27
Public Works:				
Administration	13	2	2	2
Code Enforcement	32	6	6	6
Municipal Services:				
Streets and Parks	51	11	11	11
Municipal Garage	95	3	3	3
Parks & Recreation	71	5	5	5
		132	132	134
<b>PARKS FUND</b>				
Parks Administration	72	5	5	5
Total Full-time Permanent Employment:				
Beginning of Fiscal Year		137	137	139
Beginning of Prior Fiscal Year		137	137	137
Net Change - City-Wide		0	0	2

**This page intentionally left blank**



# **FISCAL POLICIES**

---

## FISCAL POLICIES

### A. PURPOSE

The City Council and staff of the City of Ferguson, Missouri (the City) have many important responsibilities to the City's residents and corporate citizens. Among those responsibilities are to properly account for public funds, to manage municipal finances wisely, and to plan for adequate funding of services and facilities required or desired by the public. The purpose of establishing a set of fiscal policies is to promote public trust. By adopting a set of fiscal policies, the City establishes the framework under which it will conduct its fiscal affairs, ensuring that it is and will continue to be able to provide and fund appropriate local government services.

The City's fiscal policies have specific objectives designed to promote its fiscal health. These objectives are to:

1. Maintain Council policy-making ability by ensuring that important fiscal decisions are not driven by emergencies or financial problems
2. Provide Council with information so that policy decisions can be made timely and accurately
3. Provide sound financial principles to guide Council and management in decision making
4. Employ revenue policies which attempt to prevent undue reliance on a single source of revenue and which distribute the cost of municipal services fairly among all programs, as appropriate
5. Protect and maintain the City's credit rating
6. Ensure legal compliance with the budget through systems of internal control

The City's fiscal policies are separated into the following areas:

- Revenue
- Operating
- Accounting
- Cash and Investment
- Debt
- Capital Improvement

### B. REVENUE POLICY

1. The City will continually engage in efforts designed to both broaden and diversify its revenue base and to prevent revenue shortfalls due to reliance on a single revenue source, where possible
2. All existing and potential revenue sources will be reviewed annually to ensure the City's understanding of revenue trends and circumstances are kept current
3. Single event revenues will be used only for single event expenditures. The City will avoid using temporary revenues to fund ongoing services.
4. Monthly reports comparing actual to budgeted revenues will be prepared and presented to the City Manager, the Mayor, and the City Council
5. At a minimum, user charges and fees will be established at a level related to the cost of providing the service

---

**C. OPERATING POLICY**

1. When necessary, where appropriate and as required by circumstances, the City will institute expenditure controls in an attempt to ensure that current operating expenditures will not exceed current operating revenues
2. Monthly reports comparing actual to budgeted expenditures will be prepared and presented to the City Manager, the Mayor, and the City Council
3. Program measurements will be part of the annual operating budget
4. The City will maintain a competitive pay structure for its employees
5. The City's comprehensive annual financial report and its annual budget will be submitted to the Government Finance Officers Association for the purpose of obtaining the awards presented in each category

**D. ACCOUNTING POLICY**

1. The City will use generally accepted accounting principles (GAAP) in recording all transactions and in all external financial reporting. These principles will be monitored and updated, as required.
2. An annual audit will be performed by an independent public accounting firm, which will issue its professional opinion on the fair presentation of the City's financial statements and a management letter describing items or issues which, in its opinion, require management's attention
3. As required, full disclosure will be made in the City's external financial statements and bond representations
4. Financial systems will be maintained to monitor revenues and expenditures on a monthly basis, with an analysis and adjustment of the annual budget at appropriate times

**E. CASH AND INVESTMENT POLICY**

1. The City of Ferguson will invest idle funds in obligations of the United States Treasury and United States agencies, obligations of the State of Missouri, or the City itself, time deposit certificates and repurchase agreements as authorized by Missouri state statutes
2. Public funds will be invested in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds
3. The City will monitor compliance with the City's Investment Policy that stipulates the objectives, delegation of authority, ethics and conflicts of interest, authorized financial dealers and institutions, authorized and suitable investments, collateralization, safekeeping and custody, diversification, maximum maturities, internal controls, performance standards, and reporting requirements

**F. DEBT POLICY**

1. The City will not issue debt to finance operating expenditures

2. Capital projects which are financed using debt instruments or capitalized lease obligations will be financed for a period not to exceed the useful life of the underlying project asset
3. The City will follow bonded indebtedness requirements, as required by Sections 95.115 and 95.120 of the Missouri Revised Statutes (1986) which limit such debt to 10% of the assessed value of taxable tangible property, except in the case of street related projects where the limit is 20%

## **G. CAPITAL IMPROVEMENT POLICY**

1. Annually, City staff will prepare for the Council's adoption, a five year Capital Improvement Program (CIP) which will list each capital project, its estimated cost, its description and anticipated funding source.
2. Future operating costs associated with new capital improvements will be projected and included in the operating budget forecast, as required. However, as a rule, the City does not make capital expenditures that increase operating costs. Instead, the City is focused on making those expenditures that give it the ability to operate more efficiently and with a lower cost basis than before the expenditure.
3. The City will determine and use the most effective and efficient method for financing all new capital projects
4. Capital projects are those with expenditures for long-lived assets, typically greater than 5 years and those whose value is greater than \$5,000.

## **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The governmental financial statements of the City are prepared using the modified accrual method of accounting which is in conformity with U.S. generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City's government-wide financial statements, its statements of net position and activities, are prepared in accordance with GASB Statement 34. The City's significant accounting policies are as follows:

### **A. THE FINANCIAL REPORTING ENTITY**

The City defines its financial reporting entity in accordance with provisions established by GASB. GASB requirements for inclusion of component units are primarily based upon whether the City's Council, its governing body, has any significant amount of financial accountability for potential component units (PCU). The City is financially accountable, if it appoints a voting majority of a PCU's governing body and is able to impose its will on that PCU and there is a potential for the PCU to provide specific financial benefits to, or impose specific financial burdens on the City. Based on these criteria, the City has determined that its financial reporting entity consists of the City (the primary government). The City has no component units.

---

## B. FUND ACCOUNTING

The City uses funds and account groups to report its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions of certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate “fund types.” The following is a comprehensive list of all of the City’s funds.

1. Governmental funds are those funds through which most governmental functions of the City are financed. The acquisition, use, and balance of the City’s expendable financial resources and related liabilities are accounted for through governmental funds. The City reports the following governmental funds:

### **OPERATING FUNDS**

The General Fund is the primary operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund.

### **DEBT SERVICE FUNDS**

See BONDED DEBT SCHEDULE section immediately following this section for a detailed discussion of the City’s debt capacity and debt issues. All debt funds are statutorily required.

- a. The General Obligation Bond Debt Service Fund is used to (1) account for the sale proceeds of the City’s sole general obligation bond made in September 2011 and related issuance costs, (2) transfer acquisition and construction costs to the Capital Improvement Sales Tax Fund, (3) levy and collect property taxes, and (4) make all debt service payments.
- b. The Halls Ferry TIF Bond Fund is used to account for revenues deferred from payments in lieu of taxes and incremental economic activity [nee Sales] taxes received in the Halls Ferry Tax Increment Financing District. It was originally used to pay principal and interest on \$8,385,000 of tax increment financing bonds issued September 12, 1997. These bonds were defeased on March 1, 2005 by issue of TIF Refunding Bonds Series 2005 in the amount of \$7,370,000.
- c. The Certificates of Participation (COP) Bond Fund is used to account for (1) the sale proceeds of all COP bond sales or refundings, (2) transfer acquisition and construction costs to the Capital Improvement Sales Tax Fund, (3) receipt of funds from other Funds, and (4) debt service made on all COP bonds.

The City’s COP Bonds Series 2002 were issued to fund construction of Splash at Wabash Pool Project. This series was defeased via refunding by issue of COP Bonds Series 2012. Debt service for this series continues to be provided by the Parks Fund.

The City's COP Bonds Series 2013, were issued in January 2013. Issue proceeds will be used for two significant CIP projects in FY 2013-2014: (1) renovation and expansion of the City's existing police department building and (2) renovation of a former church facility into the City's new Community Center.

### **SPECIAL REVENUE FUNDS**

- a. **The Parks Fund** is used to account for the receipt of a portion of taxes levied on all property within the City for the purpose of providing public park facilities, to account for expenditures for recreational and park purposes and to account for revenues derived from recreational program fees. The Parks Fund also is used to account for the ½ cent Parks and Stormwater Sales Tax, approved by voters in November 2004. In adopting the legislation locally and placing the measure before the City's voters, the City Council chose to reserve these taxes strictly for parks operations and improvement purposes.
- b. **The Ferguson Special Business District Fund** is used to account for the proceeds of a special business license fee levied on all businesses within the specified boundaries of the Ferguson Station Special Business District and for expenditures made for the purpose of improving, promoting and attracting new businesses to the District.
- c. **The Sewer Lateral Fund** is used to account for the proceeds of an annual fee levied on all residential real property of six or less dwelling units for the repair of sewer lateral service lines and for expenditures of said proceeds for repairing such lines.

### **CAPITAL PROJECT FUNDS**

- a. **The Capital Improvements Sales Tax (CIST) Fund** is used to receive collection of taxes of the ½ cent Capital Improvements Sales Tax levied on all sales within the City's boundaries, as well as, any other capital asset related revenues. The purchase or construction of all capital assets, except those made by the Parks Fund, is made by the Capital Improvements Sales Tax Fund.
- b. **The Downtown TIF Redevelopment Fund** is used to account for revenue derived from payments in lieu of taxes and the incremental economic activity taxes received in the Downtown Tax Increment Financing District and used to (1) finance downtown redevelopment activities and projects, (2) to fund the activities of the Ferguson Special Business District not otherwise funded by its license fees and (3), beginning in Fall 2013, provide by transfer to its COP Fund, funds necessary to make debt service on COP Bonds Series 2012A.
- c. **The Local Improvement Fund** was a Capital Projects Fund that was established and maintained in accordance with the City Charter. The fund consisted of the original bond issue which established the fund, as well as, subsequent transactions. In FY 2012-2013, the Fund was liquidated and the its remaining assets were transferred to the City's CIST Fund to finance additional infrastructure capital improvements

- d. North Park Redevelopment TIF Fund was created to account for revenues collected and expenditures made with respect to the City's participation in the North Park Redevelopment District. Since its inception in approximately 2000, this fund has generated less \$200 in annual revenues and currently has a fund balance of less than \$1,000. It is not budgeted and its funds are not appropriated.
2. The City sponsors a pension plan, **City of Ferguson, Missouri Pension Plan** (the Plan), for substantially all full-time employees. The Plan is accounted for in essentially the same manner as a proprietary fund. Contributions to the Plan are appropriated and made from the City's General and Parks Funds, based on actuarially developed recommendations. This fund is not budgeted or included with the City's governmental funds.
  3. The City maintains two fiduciary type funds. They are both agency funds. They are custodial in nature and do not involve the measurement of results of operations. In addition, the City retains no equity interest in these funds. These funds are not budgeted or included with the City's governmental funds. They are:
    - a. The **Bail Bond Fund**. This fund is used to account for monies received from private individuals for the cash bonds required by City ordinance.
    - b. The **Victorian Plaza Fund** is used to account for private donations to be used for aesthetic improvements made in the downtown business district.

### C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are reported using the economic resources measurement focus. With this measurement focus, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available, if they are collected within 60 days of the end of the fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting, except when that expenditure benefits the future period as in the case of prepaid expenditures and inventoriable items. However, debt service expenditures, as well as, expenditures related to claims and judgments are recorded only when payment is due.

Property, sales and franchise taxes, licenses, some grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. This includes licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues.

On an annual basis, there is no material difference between revenues and expenditures reported using the economic resources measurement focus and GAAP.

#### **D. CASH, CASH EQUIVALENTS AND INVESTMENTS**

Cash and cash equivalents include amounts in demand and time deposits, as well as, short-term investments with a maturity date within three months of the date acquired. Statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies and instrumentalities and repurchase agreements. In addition, the Pension Plan conforms to state statutes related to investments by insurance carriers and, as such, is authorized to invest in commercial paper, corporate bonds, corporate stocks, commodities and other like items.

Investments, exclusive of those held in the Pension Trust Fund, are carried at cost which approximates fair market value. Pension Trust Fund investments are carried at fair market value. No investments are reported at amortized cost. The City has Investment Policies for both the Pension Plan and all Governmental Funds. Its Debt Service Funds conform to its General Fund's policies. The Investment Policy for the governmental funds was established to minimize the following types of risks:

**Credit Risk** – Is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. The City minimizes credit risk by:

1. Pre-qualifying the financial institutions, broker/dealers, intermediaries and advisors with which the City does business
2. Diversifying the portfolio so that potential losses on individual securities will be minimized

**Interest Rate Risk** – Is the risk that changes in interest rates will adversely affect the fair market value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The City minimizes interest rate risk by:

1. Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
2. Investing operating funds primarily in shorter-term securities

**Concentration of Credit Risk** - Is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City minimizes concentration of credit risk by diversification.

**Custodial Credit Risk** - Is the risk that, in the event of a bank failure, the City's deposits may not be returned or the City will not be able to recover collateral securities in the possession of an outside party. As specified by RSMo 30.270, the City's bank deposits are required by state law to be secured by the deposit of certain securities with the City or a trustee institution. The value of the securities must be greater than the total of the City's cash not insured by the Federal Deposit Insurance Corporation.



## E. FUND EQUITY

Governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally or contractually restricted by the contributing parties as to their use for a specific purpose.

## F. ENCUMBRANCES

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the governmental fund types. Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. All unexpended and unencumbered annual appropriations lapse at year-end.

## G. RESOURCE ALLOCATION AND UTILIZATION

The City's General Fund human resources are used to manage the affairs of all funds; although, the preponderance of those activities relate to the General Fund itself. Where those activities are material, the City makes a transfer from the expending fund for the value of goods and or services received. The following is a summary of transfers included in this budget.

<b>Expending Fund</b>	<b>Recipient Fund</b>	<b>Purpose</b>
Parks, Sewer Lateral and Halls Ferry TIF	General	Cost of goods and services provided by the recipient fund
Parks	Certificates of Participation	Debt service
Parks	Capital Improvement Sales Tax	Cost of common fleet
Downtown TIF	Special Business District	Cost of goods and services provided by the recipient fund
Downtown TIF	Capital Improvement Sales Tax	Debt service
General	Parks	Community Center operating costs
General	Capital Improvement Sales Tax	Debt service

---

## SUMMARY OF SIGNIFICANT BUDGETARY PROCEDURES

### A. BUDGET COMPONENTS

The budget is intended to present a complete financial plan for the coming budget or fiscal year and includes the following information:

1. A budget message describing the important features of the budget and major changes from the preceding year;
2. Estimated revenues to be received from all sources for the budget year, with a comparative statement of actual or estimated revenues for the preceding two years, itemized by year, fund and source;
3. Proposed expenditures for each department and division for the budget or fiscal year, together with a comparative statement of actual or estimated expenditures for the preceding two years; itemized by year, fund, activity and object of expenditure;
4. The amount required for payment of interest, principal and redemption charges, if any, on any debt of the city;
5. A general budget summary. (RSMO 67.010)

### B. BUDGET BASIS

As previously indicated, budgets are prepared using the modified accrual basis of accounting which is in conformity with with Generally Accepted Accounting Principles. Annual appropriated budgets are prepared and adopted for all of the City's governmental funds previously identified. They are not prepared for its proprietary, fiduciary, or government-wide funds. Nor are they prepared for its component unit.

### C. BUDGET PREPARATION PROCEDURES AND SCHEDULE

Before March 1<sup>st</sup> of each year, all departments of the City submit requests for appropriations to the City Manager. After review of these requests, the proposed annual operating budget is prepared by fund, function and department.

Prior to May 1<sup>st</sup>, the budget proposed by staff is submitted to the City Council for its review. The City Council holds at least one public hearing and may add to, subtract from, or change appropriations. Prior to June 30<sup>th</sup> of each year, the Council adopts, by resolution, the revised or unrevised budget, for the fiscal year beginning the following July 1<sup>st</sup>.

The following summarizes the City's budget schedule:

<b>Fiscal Year 2013 - 2014 Budget Schedule</b>
--

Distribute Budget Worksheets to Department Heads via email (Includes budget worksheets, variance justification, departmental narratives, departmental goals, and departmental accomplishments)	February 1, 2013
Deadline for submission of Budget Documents to Finance Director	February 28, 2013
City Manager and Director of Finance meet with Department Heads to review submitted budget	March, 2013
Budget Adjustments completed and preliminary budget document prepared	April 1-29, 2013
Preliminary Budget Draft delivered to City Council	April 30, 2013
Work Sessions with City Council, City Manager, Finance Director, and Department Heads	May, 2013
Finalize all revenue and expenditure allocations or adjustments to the Preliminary Budget Draft	Through June 11, 2013
Public Hearing	June 11, 2013
Final Budget components reviewed and completed	June 21, 2013
Council Consideration and Budget Adoption	June 25, 2013
Implement Fiscal Year 2013 - 2014 Budget	July 1, 2013

#### **D. BUDGET AMENDMENT PROCESS**

Legal budgetary control is at the departmental level. Any transfers of budgeted amounts from one department to another require approval of the City Council. Budgeted amounts are as originally adopted or as amended by the City Council or City Manager, as appropriate. Supplemental appropriations are made by Council to cover unanticipated items not included in the adopted budget.

#### **E. BALANCED BUDGET**

The proposed budget and any revised budget must conform to the statutory requirement that the total proposed expenditures from any fund shall not exceed the estimated revenues to be received, including debt issuances, transfers from other funds, and advances from other funds, plus any unencumbered [fund] balance or less any deficit estimated from the beginning of the budget year. (RSMO 67.010).

#### **F. FISCAL YEAR**

The City's fiscal year begins each July 1<sup>st</sup> and runs through the following June 30<sup>th</sup>.

Before the beginning of each fiscal year, the City Council must approve the budget and take such additional action as may be required to produce the revenues estimated in the budget. (RSMO 67.030)

## **G. FUTURE PERIODS**

The economic turbulence visited upon the City and all other economic entities of the United States has been unparalleled in recent memory. This turbulence has caused great variability in many of the City's revenue sources, as illustrated in the Revenue Narrative section of this document. Against this backdrop of unknown or uncertain economic outcomes, the City has proceeded cautiously over the last five to six years and does so again in Fiscal Year 2013-2014.

As a practical measure, inability to predict the future with even modest certainty causes the City to adopt an approach to budgeting that assumes future revenue development will improve marginally to slightly better than marginally.

The lack of strong revenue growth has a corresponding impact on expenditures. The City has aggressively sought to find ways to cut costs by operating more efficiently or to minimize the impact of uncontrollable cost increases while continuing to provide the same or higher levels of service to all of its stakeholders. In addition, it believes with additional focus on process improvements it can continue to generate cost savings and efficiencies which will permit it to maintain a stable workforce and incrementally increase stakeholder value while operating at a balanced or breakeven position through the next several years.

**Remainder of this page**

**intentionally left blank**

## BONDED DEBT SCHEDULE

The City of Ferguson, Missouri's long-term debt includes Tax Increment Refunding Bonds, Certificates of Participation and Variable Rate Capital Improvement Bonds. This overview describes each type of debt and provides a summary of the City's indebtedness.

### A. GENERAL OBLIGATION BONDS

General obligation bonds are issued to finance a variety of public projects and require voter approval. These bonds are backed by the full faith and credit of the City. Limitations for bonding capacity are set by state statutes.

In April 2011, the City's voters authorized sale of up to \$11,000,000 in general obligation bonds for the purpose of constructing a replacement of the City's Fire House Number 1 and other building rehabilitation. Prior to this vote, the City Council, by resolution, committed to limit bonds issued to \$8,000,000 and their use solely for this facility. In September 2011, the City sold general obligation bonds with their first interest payment due March 1, 2012. This issue was rated Aa3 by Moody's.

The following schedule represents anticipated debt service on this issue.

### SCHEDULE OF DEBT SERVICE REQUIREMENTS GENERAL OBLIGATION BONDS SERIES 2012

For the Years Ending June 30,	General Obligation Bonds		
	Principal	Interest	Total
2014	\$335,000	\$191,275	\$526,275
2015	340,000	184,575	524,575
2016	345,000	177,775	522,775
2017	355,000	170,875	525,875
2018	360,000	163,775	523,775
2019	370,000	156,575	526,575
2020	375,000	149,175	524,175
2021	385,000	140,738	525,738
2022	395,000	132,075	527,075
2023	405,000	122,200	527,200
2024	415,000	112,075	527,075
2025	425,000	101,700	526,700
2026	440,000	88,950	528,950
2027	450,000	75,750	525,750
2028	465,000	62,250	527,250
2029	480,000	48,300	528,300
2030	495,000	33,300	528,300
2031	510,000	17,213	527,213
	\$7,345,000	\$2,128,576	\$9,473,576

Under Article VI Sections 26(b) and 26(c) of the Missouri Constitution, the City, by vote of 4/7<sup>th</sup> of the qualified electors thereof, may incur general obligation bonded indebtedness for City purposes in an amount not to exceed 10% of the assessed valuation of taxable tangible property within the City as ascertained by the last completed assessment for State or County purposes. Under Section 26(d) of said Article VI, the City may incur general obligation indebtedness not exceeding in the aggregate an additional 10 percent of the aforesaid assessed valuation for the purpose of acquiring right-of-way, constructing, extending, and improving the streets and avenues and acquiring rights-of-way, constructing, and improving sanitary or storm sewer systems, and under Section 26(e) of said Article VI, additional general obligation indebtedness may be incurred for purchasing or constructing waterworks, electric, or other light plants to be owned exclusively by the City, provided that the general obligation indebtedness of the City shall not exceed 20% of the assessed valuation.

Bonding capacity of the City as of September 15, 2012, the last date of property valuation, is as follows:

<b>COMPUTATION OF LEGAL DEBT MARGIN</b>
---

Total assessed value – Real & personal property		\$ 185,700,000
Debt Limit – 10% of real and personal property		18,570,000
Amount of indebtedness applicable to debt limit		
Total bonded debt	\$7,345,000	
Less: Assets in debt service fund	-	
Total Indebtedness applicable to debt limit	7,345,000	7,345,000
Legal debt margin		\$ 11,225,000

**Remainder of this page**

**intentionally left blank**

## B. CERTIFICATES OF PARTICIPATION

Certificates of Participation Bonds are used to finance a variety of public projects. Debt service on the City's Certificates of Participation Bonds is subject to annual appropriation and is not backed by the "full faith and credit" general obligation pledge. Certificates of Participation debt is not included in the calculation of the legal debt limitation described in Part A. of this section. It does not require a vote of the citizens.

### Refunding Certificates of Participation Series 2012

In April 2012, the City issued Certificates of Participation Series 2012 for the amount of \$2,065,000. The purpose of this issue was to refund Certificates of Participation Series 2002 which had been issued to provide construction funds for *Splash at Wabash*. This refunding issue was rated A2 by Moody's. The Parks Fund is responsible for debt service on this issue. The following schedule represents anticipated debt service on this issue.

#### SCHEDULE OF DEBT SERVICE REQUIREMENTS REFUNDING CERTIFICATES OF PARTICIPATION SERIES 2012

For the Years Ending June 30,	Certificates of Participation		
	Principal	Interest	Total
2014	\$195,000	\$29,075	\$224,075
2015	200,000	27,395	227,395
2016	200,000	25,345	225,345
2017	215,000	22,744	237,744
2018	205,000	19,704	224,704
2019	205,000	16,321	221,321
2020	215,000	12,378	227,378
2021	215,000	7,809	222,809
2022	220,000	2,695	222,695
	<u>\$1,870,000</u>	<u>\$163,466</u>	<u>\$2,033,466</u>

### Certificates of Participation Series 2013

In January 2013, the City issued Certificates of Participation Series 2013 in the amount of \$9,055,000. This issue was rated A1 by Moody's. Proceeds from this issue will be used for the Police Department renovation and the Community Center purchase and renovation. Debt service on this issue will be shared on approximately 60:40 basis between the City's General Fund and Downtown TIF Fund.

The following schedule represents anticipated debt service on this issue.

**SCHEDULE OF DEBT SERVICE REQUIREMENTS  
CERTIFICATES OF PARTICIPATION SERIES 2013**

For the Years Ending June 30,	Certificates of Participation		
	Principal	Interest	Total
2014	\$325,000	\$278,126	\$603,126
2015	370,000	231,328	601,328
2016	375,000	223,928	598,928
2017	385,000	216,428	601,428
2018	390,000	208,728	598,728
2019	400,000	200,928	600,928
2020	410,000	192,928	602,928
2021	415,000	184,728	599,728
2022	425,000	175,390	600,390
2023	435,000	164,765	599,765
2024	450,000	153,346	603,346
2025	460,000	140,971	600,971
2026	475,000	127,746	602,746
2027	490,000	113,496	603,496
2028	500,000	98,796	598,796
2029	515,000	83,796	598,796
2030	535,000	68,346	603,346
2031	550,000	52,296	602,296
2032	565,000	35,796	600,796
2033	585,000	18,281	603,281
	<u>\$9,055,000</u>	<u>\$2,970,146</u>	<u>\$12,025,146</u>

**C. VARIABLE RATE CAPITAL IMPROVEMENT BONDS**

The City's Variable Rate Capital Improvement Bonds were used to acquire, construct, rehabilitate, equip and/or improve certain capital assets. The bonds and interest thereon are special, limited obligations of the City, payable solely from available revenues and subject to annual appropriation by the City Council. The bonds do not constitute a debt of the City nor constitute indebtedness within the meaning of any statutory or constitutional debt limitation or restriction. This issue was a private placement with a national bank and was unrated.

The following is a schedule reflecting the first issuance of Line of Credit variable rate bonds and the corresponding payment schedule. This schedule includes both bonds issued in September 2005 in the amount of \$2,250,000 and those issued in September 2006 in the amount of \$2,750,000:



**SCHEDULE OF DEBT SERVICE REQUIREMENTS  
VARIABLE RATE CAPITAL IMPROVEMENT BONDS SERIES 2005 & 2006**

For the Years Ending June 30,	Variable Rate Capital Improvement Bonds		
	Principal	Interest	Total
2014	\$370,000	\$125,494	\$495,494
2015	390,000	110,306	500,306
2016	405,000	94,656	499,656
2017	420,000	77,904	497,904
2018	435,000	60,691	495,691
2019	455,000	42,871	497,871
2020	470,000	24,293	494,293
2021	244,950	5,003	249,953
	<u>\$3,189,950</u>	<u>\$541,218</u>	<u>\$3,731,168</u>

**D. TAX INCREMENT REFUNDING REVENUE BONDS**

On September 12, 1997 the City issued \$8,385,000 in Tax Increment Revenue Bonds to finance necessary public improvements for the Crossings at Halls Ferry Redevelopment Project. The bonds were issued pursuant to the Real Property Tax Increment Allocation Redevelopment Act, Section 99.800 of the Revised Statutes of Missouri. Interest and principal on the bonds were originally scheduled to be paid annually on April 1 beginning in the year 2000, with a final maturity date of April 1, 2018. However, on March 1, 2005, the City issued \$7,370,000 in Tax Increment Revenue Bonds to refund bonds issued on September 12, 1997. Beginning on October 1, 2005, interest on the bonds is scheduled to be paid semi-annually. Beginning April 1, 2006, principal on the bonds is scheduled to be paid annually. The bonds and the interest thereon are special, limited obligations of the City, payable solely from payments in lieu of taxes attributable to the increase in assessed value of real property and from incremental increases in economic activity taxes in the redevelopment district. The bonds do not constitute a general obligation of the City and, therefore, constitute indebtedness within the meaning of any statutory or constitutional debt limitation or restriction.

**TAX INCREMENT REFUNDING REVENUE BONDS, SERIES 2005  
CROSSINGS AT HALLS FERRY PROJECT**

For the years ending June 30,	Principal	Interest	Total
2014	\$610,000	\$166,800	\$776,800
2015	645,000	133,250	778,250
2016	680,000	101,000	781,000
2017	225,000	43,500	268,500
	<u>\$2,160,000</u>	<u>\$857,770</u>	<u>\$2,604,550</u>

**This page intentionally left blank**

# **REVENUE NARRATIVE**

---

---

**MAJOR SOURCES OF REVENUES – FISCAL YEAR 2013 - 2014**

---

---

**PROPERTY BASED TAXES**

Real Property Taxes, Personal Property Taxes and Railroad and Utility Property Taxes are all *ad valorem* taxes. They are based on the assessed value of all property within the City of Ferguson, Missouri (the City). Property values are established by the St. Louis County Assessor. The City is permitted to levy each type of these taxes for its General, Parks and General Obligation Bonds Funds.

As its collection agent, St. Louis County pursues all collection matters on the City's behalf. All of these taxes are billed in November of each year and are due by December 31<sup>st</sup>. Each type of tax is collected by the St. Louis County Collector of Revenue and is disbursed to the City throughout the year as a lump sum without differentiation as to fund. Accordingly, the City allocates receipts from the St. Louis County Collector's Office to its General, Parks, and General Obligation Bonds Funds, based on the ratio of each fund's total anticipated revenues. That allocation ratio is re-evaluated in re-assessment years or as required.

As a result of passage of MO SB 711, beginning in calendar year 2009, a re-assessment year, the property tax rate setting cycle was and is accelerated. Consequently, assessed values are distributed by St. Louis County early enough to allow for their use in estimating current calendar year tax levy rates in the City's budget.

By state statute, property tax assessment rates are indexed for inflation. The rate of inflation is set by the Missouri State Tax Commission. In 2012, the Commission set that rate at 2.10%. In addition, the state auditor's office provides political subdivisions with a "spreadsheet" calculator.

Until 2012, the City had been limited to real and personal property tax rates of \$0.45 and \$0.20 per \$100 assessed value for its general and parks assessments, respectively. In August 2012, as a result passage of a local initiative, Proposition C, the City's voters authorized raising both its real and personal property tax rates to the maximum authorized by state statute, \$1.00 per \$100 assessed value from the previously authorized maximum of \$0.65 per \$100 assessed value. In addition, the voters authorized the additional \$0.35 per \$100 assessed value to be allocated entirely to the City's General Fund. This increment was anticipated to generate about \$650,000 in combined real and personal property taxes.

In the event of passage of Proposition C, the City pledged to use the additional property tax collections to (1) make approximately 60% of total debt service on the City's Certificates of Participation Series 2013 and (2) allocate approximately \$200,000 to operations of the new Community Center.

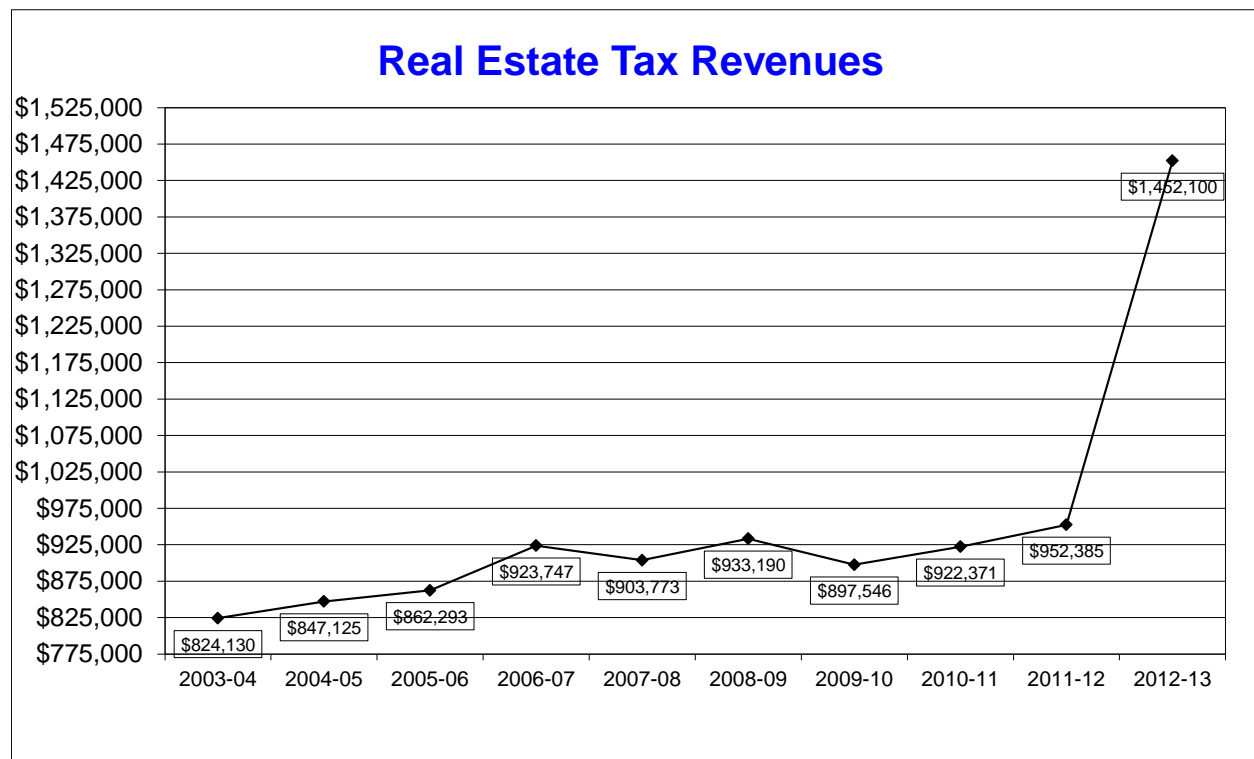
In Spring 2013, the St. Louis County Assessor's Office reduced residential real property assessed values in the City in total approximately 15%. Because the 2012 residential real property tax rates were at or near their maximums, this reduction will result in reduced tax collections of about \$125,000. This amount will be apportioned between the General and Parks Funds approximately \$100,000 and \$25,000, respectively.

### REAL PROPERTY TAXES

Real Property Tax revenues are based on tax rates levied on residential, agricultural and commercial properties which are assessed at 19%, 12% and 32% of market value, respectively. The City’s calendar 2012 real property tax levies per \$100 assessed value were:

Fund Name	Type of Property			
	Residential	Agricultural	Commercial	
General	\$0.8000	\$0.8000	\$0.8000	59%
Parks	0.1960	0.1950	0.1950	15%
General Obligation Bonds	0.3640	0.3640	0.3640	27%
Total	\$1.3600	\$1.3590	\$1.3590	100%

For several years, real property tax revenues increased as a result of modest residential and commercial construction and inflation adjustment. They had been expected to remain so in FY 2012-2013. In the last several years, inter-year comparability of collections has been adversely impacted by economic conditions experienced principally by residential real property owners causing collections to vary from year to year. The increase in FY 2012-2013 collections is overwhelmingly attributable to the aforementioned rate increase authorized by Proposition C. The graph below combines real property taxes of the General and Parks Funds for each the 10 years ending June 30, 2013 and illustrates their behavior over time.

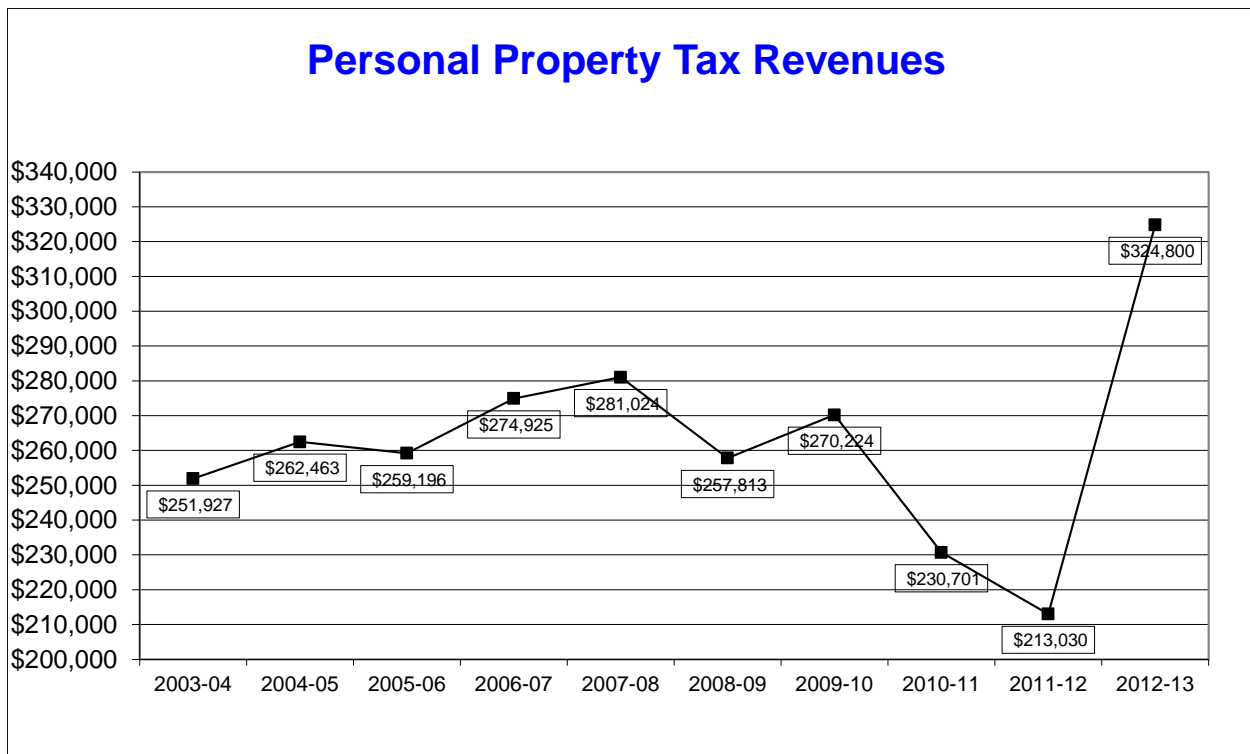


## PERSONAL PROPERTY TAXES

Personal Property taxes are levied on the undepreciated value of all personal property within the City. As previously discussed, the City had been limited to personal property tax rates of \$0.450 and \$0.200 per \$100 assessed value for its general and parks assessments, respectively. However, the general assessment rate is currently \$0.80 per \$100 assessed value.

The City attributes the rise in personal property tax collections in FY 2009-2010 as the result of substantial personal property purchases related to a new data center of a large commercial entity located in the City. In FY 2010-2011, one of the City’s principal personal property holders petitioned the Board of Equalization and was granted a reduction in the assessed value of its personal property. This resulted in an approximately \$40,000 reduction in collections. The decrease in tax collections in FY 2011-2012 was anticipated to be the result of slowing personal property replacement. As previously discussed, the increase in FY 2012-2013 tax collections is the result of the Proposition C rate authorization.

The graph below illustrates combined personal property tax collections of the General and Parks Funds for each of the 10 years ending June 30, 2013 and illustrates their behavior over time.



## RAILROAD AND UTILITY TAXES

Railroad and Utility taxes are levied at a rate of \$0.618 per \$100 of assessed value. Currently, the allocation ratios of Railroad and Utility Taxes among its General, Parks and General

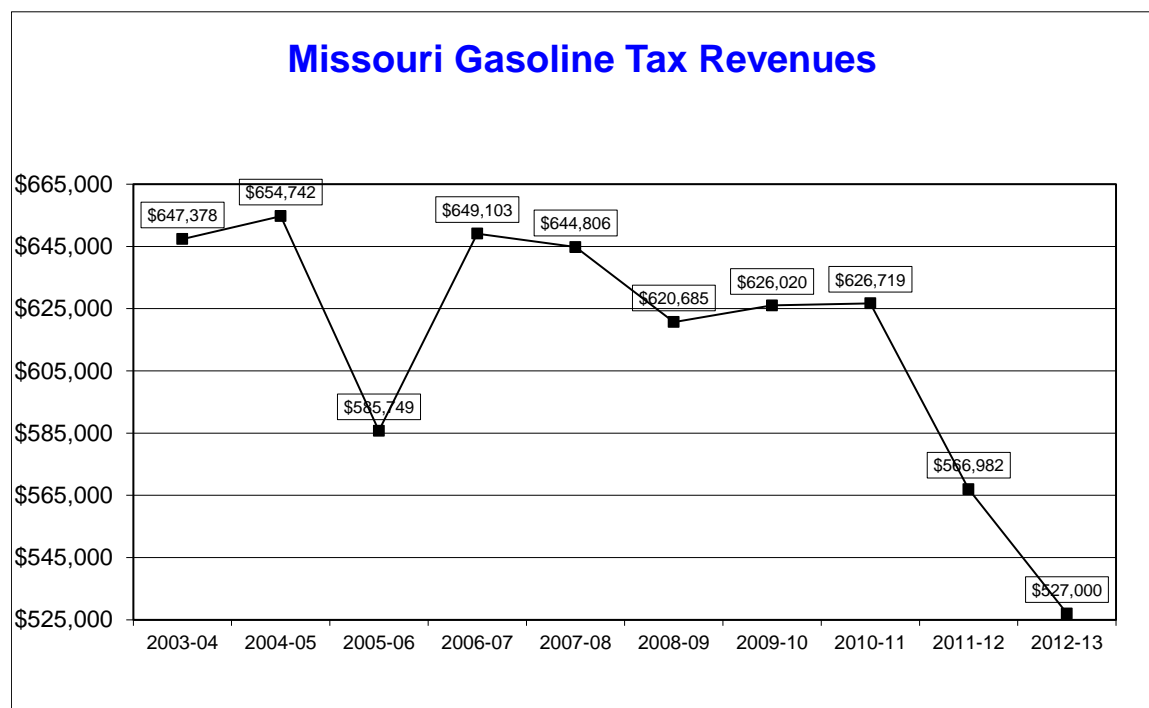
Obligation Bonds Funds are 59%, 15% and 27%, respectively. The underlying properties are substantially static in nature, neither decreasing nor increasing from year-to-year. As such, the City expects no material change in collections. Taxes were first collected for the General Obligation Bonds Fund in FY 2011-2012. Collections for the three fiscal years ending June 30, 2013 are about \$30,049, \$77,783 and \$84,900, respectively.

### INTERGOVERNMENTAL REVENUES

Based on 2010 census figures, the City’s population decreased about 5%, while that of the State of Missouri increased about 7% and that of St. Louis County has decreased about 2%. As a result, beginning January 1, 2012, the City should experience about a 10% decrease in prorated state revenues and about a 3% decrease in prorated St. Louis County revenues, like the Road and Bridge Tax. In fact, the City has seen a decrease in St. Louis County prorated taxes. However, the proportion of this decrease related to census proration versus that related to economic reasons cannot be determined.

### MISSOURI GASOLINE TAX

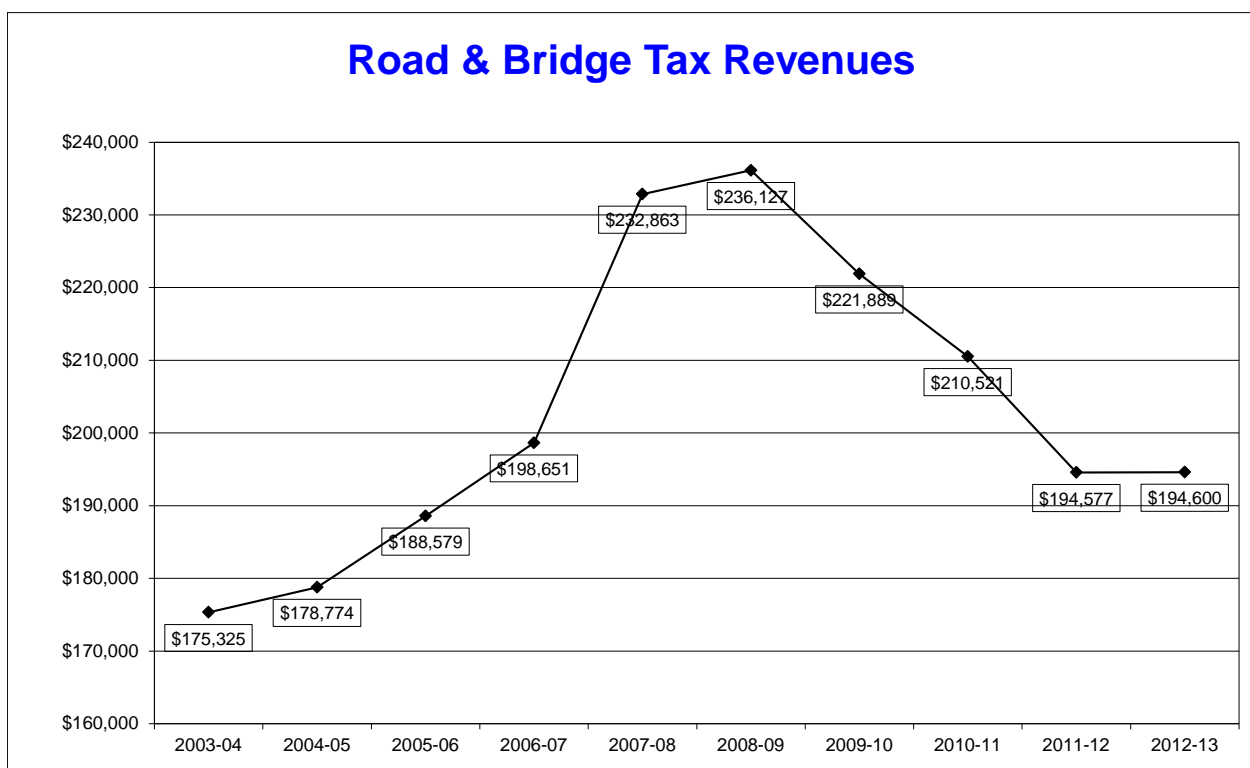
The State of Missouri levies a per gallon gasoline tax which is distributed each month to all cities in the state on a per capita basis, based on the most recent decennial census. The state gasoline tax is \$0.17 per gallon. Beginning in about January 2008, the City began experiencing erosion in its gas tax revenues which are highly correlated to the health of the State economy and coincided with the beginning of the recession. This erosion began to abate in mid-calendar year 2009 and has been trending slightly upward since. The following graph illustrates Missouri gasoline tax revenues for each of the 10 years ending June 30, 2013.



## ROAD AND BRIDGE TAX

Road and Bridge Tax revenues are based on a tax levy of \$0.105 per \$100 assessed value on both real and personal property within the City. The tax must be collected for construction, maintenance, or repair of roads and/or bridges within the City. St. Louis County collects and administers this tax. It is disbursed to the City monthly.

Because it is an *ad valorem* tax on real and personal property within the City, its collection behavior is the sum of each. Overall, because total property taxes are much more heavily weighted towards real property, it is expected that tax revenues will plateau much like real property taxes. Road and Bridge Tax revenues are credited to the General Fund. The graph below illustrates road and bridge tax revenues in each of the 10 years ending June 30, 2013.



## CIGARETTE TAX

Cigarette tax revenues are credited to the General Fund. They are anticipated to be \$62,302, \$59,346 and \$ 60,900, respectively, for each of the three fiscal years ending June 30, 2013. The State of Missouri levies and collects a per pack tax on all cigarette sales within the state. It distributes these tax receipts monthly to cities on a per capita basis. All things being equal, as a result of the decennial census, receipts were expected to decrease about 5% in both Fiscal Years 2011 – 2012 and 2012 – 2013. In addition, cigarette smoking levels have been decreasing both state and nation-wide for some time and are anticipated to continue to decrease. Remarkably,



FY 2012 - 2013 receipts remained constant which would indicate that consumption has moderated.

### **MOTOR VEHICLE FEES**

Motor vehicle fees are credited to the General Fund. Motor vehicle fees are anticipated to remain roughly steady in the three fiscal years ending June 30, 2013 at about \$97,700, \$93,373 and \$91,300. The State of Missouri levies a motor vehicle fee for vehicle license plates. A portion of this motor vehicle fee is distributed to cities monthly on a per capita basis, based on the most recent decennial census.

### **MOTOR VEHICLE SALES TAX**

Motor vehicle sales taxes are credited to the General Fund. Motor vehicle sales taxes are anticipated to be roughly steady over the three fiscal years ending June 30, 2013 at \$132,642, \$133,191 and \$136,400, respectively. The State of Missouri levies a 3.35% motor vehicle sales tax on all new vehicles purchased in the state. Of this revenue, 75% is retained by the State, 15% is distributed to Missouri counties and the remaining 10% is distributed to cities on a per capita basis, based on the most recent decennial census. As a result of the decennial census as well as an unfavorable court ruling, Fiscal Year 2012 – 2013 sales taxes were anticipated to decrease. The failure of this outcome is consistent with other information indicating a rise in automobile sales.

## **LICENSES AND PERMITS**

### **AUTOMOBILE LICENSE FEES**

Motor vehicle license fees are credited to the General Fund. They are anticipated to remain stable over the three fiscal years ending June 30, 2013 between \$30,858, \$30,716 and \$29,100 in each year. In accordance with its Code of Ordinances, the City has contracted with St. Louis County for the collection of annual vehicle license fees. Every City resident owning an automobile, truck, and/or motorcycle is charged an annual fee per vehicle of \$2.50. This fee is billed on the owner's personal property tax bill. As total vehicle ownership does not change significantly from year-to-year, revenues are anticipated to remain relatively constant.

### **BUSINESS LICENSES FEES**

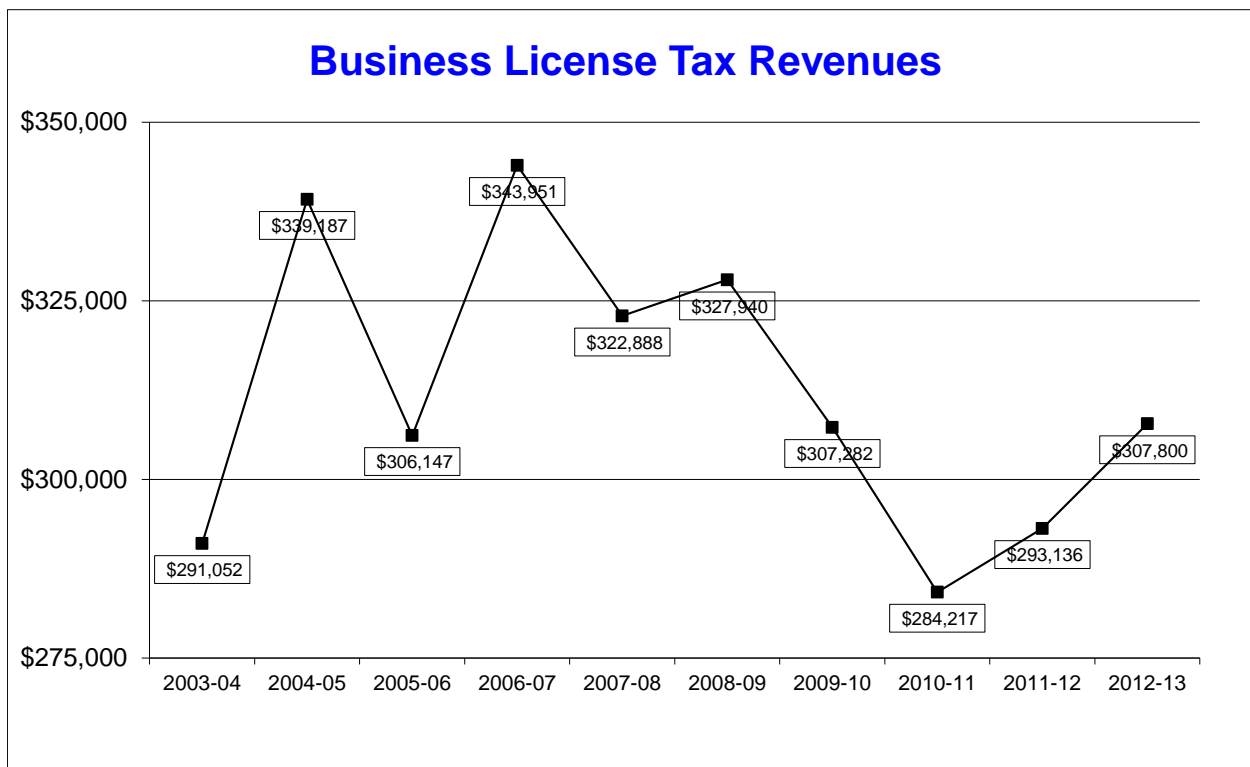
All merchants, businesses, occupations and manufacturers located in a commercial venue within the City's boundaries are assessed a general business license fee for the privilege of conducting business in the City. This fee is credited to the General Fund. In addition, a separate business license fee is assessed to those business located within the boundaries of the City's Downtown Business District. This fee is credited to the Ferguson Special Business District Fund.

The general business license fee is calculated based on a variable percentage of annual gross receipts. Fee levels are as follows:

GROSS RECEIPTS	RATE (per \$1,000)
\$0 - \$500,000	1%
\$500,001 - \$1,000,000	0.75%
> \$1,000,000	0.50%

Business license fees are due annually by May 1<sup>st</sup>. A minimum fee of \$30.00 (\$45.00 in the Downtown Business District) and a maximum of \$50,000 are established. The separate Downtown Business District business license fee is 50% of the general business license fee, to a maximum of \$2,000.

The City believes its business license fee is a barometer of both national and, in particular, local economic circumstances. It further believes review of the following graph of these revenues is illustrative of this belief. Other local activity indicators are consistent with the two year rise in tax receipts.



**LIQUOR LICENSE FEES**

In order to sell alcoholic beverages in the City of Ferguson, a liquor license must be granted by the City Council. Liquor License Fees range from \$22.50 per year to \$450 per year, depending on the type of liquor sold. Liquor licenses are renewed on May 1<sup>st</sup> of each year. This revenue is credited to the General Fund. License fees for the three fiscal years ending June 30, 2013 are \$17,848, \$16,995 and \$14,600.

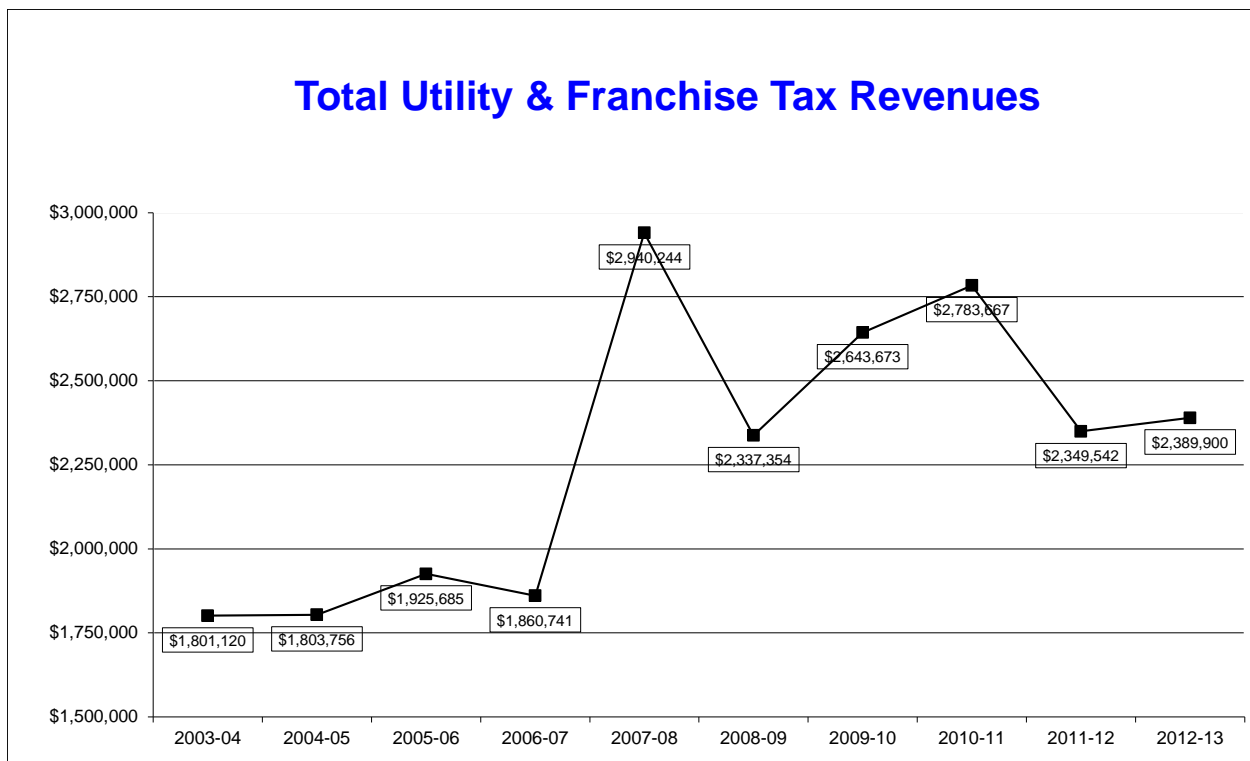
### RENTAL REAL ESTATE LICENSE FEES

Owners of duplex, multiple-family and single-family dwellings occupied by, or offered for rent, lease or occupancy, to any person or persons who otherwise qualify for an occupancy permit but who are not the owners of, or directly related to the owners of record of that property, are required to obtain an annual rental real estate license. The annual fee for the license is fifty dollars (\$50.00) per residential rental unit. An exception to this is noted in Ordinance 2006-3264 (which is a part of the larger landlord initiative implemented in FY 2005-06) which states that for multi-family complexes or developments containing six (6) or more dwelling units each, the license fee for responsible landlord classification shall not exceed one thousand dollars (\$1,000.00).

Fees for the three fiscal years ending June 30, 2013 are \$78,353, \$91,590 and \$80,300, respectively. Rental real estate license fee revenue is credited to the General Fund.

### UTILITY GROSS RECEIPTS AND FRANCHISE TAXES

The City levies a 6% gross receipts tax on substantially all utilities (e.g., gas, electric, water, and telephone) service charges within the City and a 5% tax on cable television charges. This tax is collected by the utility company and remitted to the City monthly or quarterly. All such tax receipts are credited to the City’s General Fund. The following graph illustrates total utility gross receipts and franchise tax collections for each of the 10 years ending June 30, 2013.



The following is a narrative discussion of individual tax receipt drivers.

### **GROSS RECEIPTS TAX - TELEPHONE**

AT&T, formerly Southwestern Bell Corporation, is the primary provider of local or land line telephone service to accounts within the City.

Since 2006, cellular telephone companies have held the position that they are not utilities and, consequently, their gross receipts were not subject to the City's or any cities' franchise fee. In that same year, most of the cities in St. Louis County banded together as plaintiffs in litigation holding that the cellular telephone companies are utilities within the meaning of state and local statutes and, as such, must collect and remit a gross receipts tax. As a result of this action, the cellular telephone companies withheld payments and or began making payments under protest. Accordingly, such payments were treated as deferred revenues.

Between April and June of 2008, all but one of the cellular telephone companies and the cities settled their disputes. This resulted in a significant one-time recognition of revenue for the fiscal year ending June 30, 2008. In Fall 2010, the remaining defendant in this litigation agreed to settlement. This led to a one-time receipt of about \$285,000 in settlement and related proceeds.

In late June 2009, AT&T and its subsidiaries agreed to settlement of a class action suit in which the City was a class member. The basis of the suit was that AT&T *et al* failed to include certain revenue elements in its computation of gross receipts tax. The settlement of the suit resulted in a one-time gross receipts tax payment to the City of about \$318,000. This payment substantially represents the increase in total gross receipts taxes collected in FY 2009 - 2010. The City does not anticipate a substantial change in future collections as a result of inclusion of these certain revenue elements in future computations or remittances.

### **CHARTER COMMUNICATIONS**

The City levies a 5% franchise tax on the adjusted receipts of this cable television provider. Fees are remitted to the City quarterly. This fee revenue is dependent on customer usage and rates. While cable rates continue to increase, the influx of small satellite dish technology, in addition to the Federal ruling (in 2002) that eliminated high-speed internet services from the municipal gross receipts tax base, have impacted these fees adversely, with increases slightly offsetting decreases.

### **GROSS RECEIPTS - ELECTRIC**

AmerenUE is the sole provider of electricity to accounts within the City. Utility taxes related to this provider's gross receipts are susceptible to business activity, climatic conditions, changes in technology, and regulated rates. Pursuant to the rate setting process, the Missouri Public Service Commission granted AmerenUE a 10% rate increase effective January 1, 2013. As a result, the City is projecting an increase of about 5% in tax collections from this source in both fiscal years ending June 30, 2013.

---

**GROSS RECEIPTS TAX - WATER**

Missouri-American Water Company, formerly known as St. Louis County Water, is the sole provider of water to accounts in the City of Ferguson. The City is projecting no material change in franchise fee collections from this source.

**GROSS RECEIPTS TAX - GAS**

Laclede Gas Company is the sole provider of natural gas service to accounts in the City. About 65% of a customer's natural gas bill reflects the cost of natural gas from wholesale suppliers. This amount is not subject to regulation by the Missouri Public Service Commission. Therefore, weather and market price of natural gas are major components of this revenue source. There has been no significant change in utility rates. However, recently, natural gas supplies have increased substantially causing wholesale prices to decrease correspondingly. This, coupled with an extremely mild 2011-2012 winter, resulted in about a 35% decrease in gas utility gross receipt tax collections. Over the next several years, as markets adjust, the City expects wholesale pricing to return to prior levels with a corresponding rise in gross receipt tax revenues. Tax collections in FY 2012-2013 support this assumption. Collections for these fiscal years ending June 30, 2013 are anticipated to be \$504,440, \$420,620 and \$425,300, respectively.

**SALES TAXES**

Sales taxes are the City's single largest recurring revenue source. When all funds sales tax revenues are combined with the tax increment funding (TIF) districts "economic activity taxes" [nee sales taxes], sales tax revenues represent about 40% of total budgeted revenues for FY 2013-2014, excluding the dilutive effect of one-time grant proceeds.

The following comments apply to sales tax collections of the General, Parks and Capital Improvements Sales Tax Funds. Towards the end of calendar year 2008, with unemployment and foreclosures rising rapidly, sales tax collections began decreasing at an increasing rate. This resulted in sales tax collections for FY 2008-2009 at an amount about 5.2% below those of the prior year. Sales tax collections receipts erosion continued to decline at a faster rate in FY 2009-2010 to 7.3%. Beginning in October 2010, sales tax collections began to improve. However, this improvement was not sufficient to offset declines earlier in the fiscal year. Consequently, FY 2010-2011 sales tax collect receipts fell 3% relative to those of the previous fiscal year.

There is substantial variability and volatility in month-to-month sales tax collections. These make even annual budgeted sales tax collections estimations problematic. The City believes, all things being equal, within its unique set of economic circumstances and conditions, there is or should be a floor or minimum inflection point below which sales tax collections will not or should not fall. The City believed that point had been passed and collections were rebounding and, accordingly, budgeted a 2.5% increase in collections in FY 2011-2012. The actual collections in FY 2011-2012 rose about 1.9%.

Local economic circumstances continue to improve slowly, but steadily. Unfortunately, this trend has not carried over to retail sales activity and sales tax collections which are anticipated to

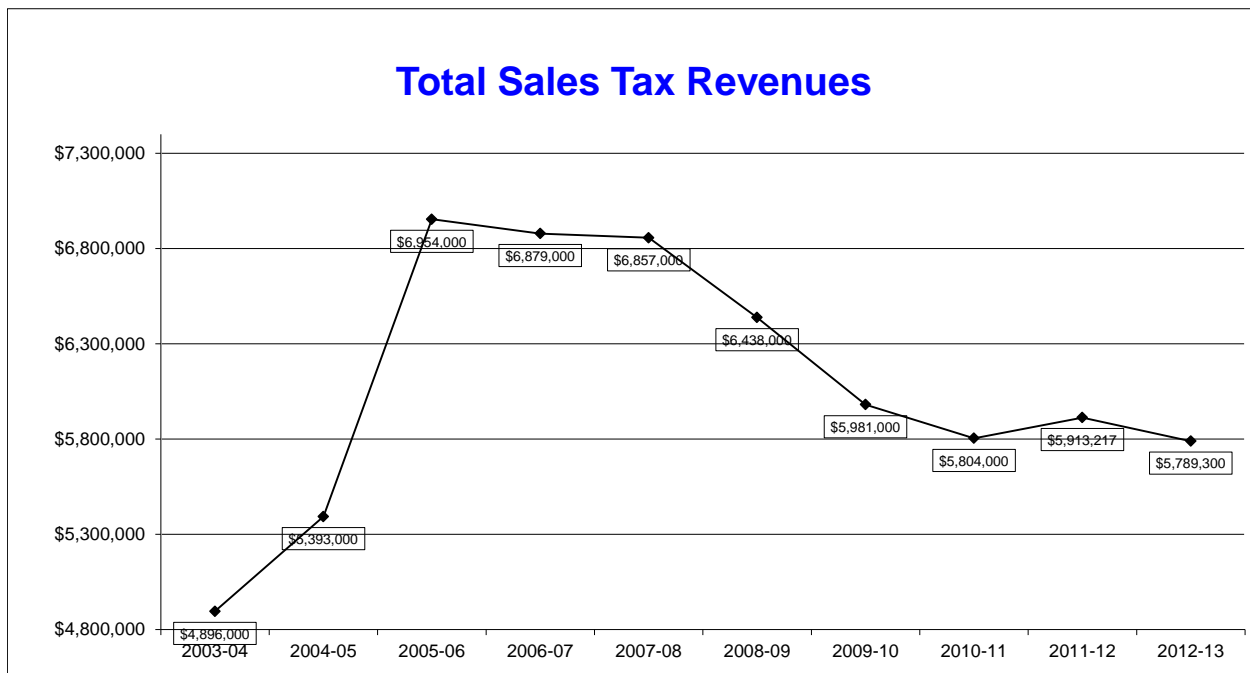
fall about 2.0% in FY 2012-2013. In fact, beginning in July and continuing through December 31, 2012, retail sales tax collections had been lagging those of the prior year by over 3%. Strong collections in the last half of the year have reduced that lag to 2%. This trend provides the basis for the budgetary assumption of relatively strong year-over-year collections in FY 2013-2014.

Sales tax collections within the City’s two TIF districts differ from those described in the preceding paragraphs. These are resultant of sales trends within the TIF districts themselves and not the City as a whole.

With respect to its Halls Ferry TIF Fund, the TIF district is anchored by a big box home improvement retailer. For several years, including through the early part of the current economic recession, the Fund saw increasing sales tax collections. Beginning very late in the fiscal year ending June 30, 2009 and continuing through the following two fiscal years, the TIF district saw several store closings and softening retail sales at its anchor store. Store closings have abated and sales tax collections for the district have normalized.

With respect to its Downtown TIF Fund, the City has made substantial investment in redevelopment grants in each of the four years ending June 30, 2011. These have led to the rehabilitation of three relatively large, existing, under-performing or closed retail units and the construction of two mixed use retail/residential developments. The City has also made smaller redevelopment grants in the two fiscal years ending June 30, 2013. As a result of the early development stage of many of the new or rehabilitated retail developments, the City has chosen to conservatively budget consistent sales tax collections for the fund.

The following graph illustrates combined sales tax revenues of the City’s General, Parks and CIST Funds in each of the 10 years ending June 30, 2013.



---

## **ONE CENT SALES TAX**

A 1% local sales tax is generated from all retail sales that take place within the City's corporate boundaries. Sales tax revenues are administered and collected by the State of Missouri and distributed by St. Louis County. Businesses remit tax collections monthly or quarterly, in the period following collection.

The basic model for the allocation of sales tax in St. Louis County has changed in recent years, creating unfavorable revenue impacts to certain point-of-sale area municipalities. Prior to 1993, Ferguson was strictly a point-of-sale city. This means that sales taxes generated from retail sales occurring within the City's corporate boundaries remain in the City. However, in 1993 the Missouri General Assembly through the enactment of the Missouri House Bill (H.B.) 618 (codified as RSMo 66.620) created a revenue reform plan that drastically altered the sales tax distribution formula for St. Louis County.

When the county-wide sales tax was enacted in 1978, cities within St. Louis County were able to choose whether to become point-of-sale or pool cities for sales tax distribution purposes. At that time, the City became a point-of-sale city. However, on January 1<sup>st</sup>, 1979, the City switched from a point-of-sale designation to a pool city designation and switched again on July 1, 1990 from a pool city (Group B) designation to a point-of-sale (Group A) designation.

As an “A City”, the City retains a significant portion of its point-of-sale revenue, yet pays a portion (predetermined by law) into the countywide “B pool” for redistribution to all cities on a per-capita basis. “B Cities” must contribute their entire sales tax figure into the “B pool” for redistribution (as they did prior to RSMo 66.620 when they were pool cities). However, RSMo 66.620 now enables “B cities” to receive pooled funds contributed by the “A cities” as described above; funds which would have otherwise remained within the “A cities” under the pre-RSMo 66.620 model.

Sales tax is also affected by HB 210, also known as the “Ellisville Bill.” Prior to April 1, 1988, sales tax on motor vehicle purchases was distributed based on the residency of the purchaser, not the point-of-sale of the dealership. After April 1, 1988, HB 210 changed the formula for distribution whereby 75% of the sales tax would be paid to the municipality within which the purchaser lived and 25% of the sales tax would be paid to the municipality within which the dealership is located. However, this 25% distribution is on a pool basis and the sales tax is distributed based on volume of vehicles sold.

## **¼ CENT LOCAL OPTION SALES TAX**

Because “A” cities were required to share a portion of their county-wide sales tax collections with the pool, the legislature enacted, as a part of the 1993 redistribution, an optional 1/4 or 1/8 municipal sales tax. The rationale was to allow “A” cities to recoup some, if not all, of their lost revenues. In April 1994, a ¼ cent sales tax was implemented on all retail sales within the City. Local option sales tax is collected on a point-of-sale basis with sharing stipulations as required by law.

---

**¼ CENT FIRE PROTECTION SALES TAX**

Under Section 321.242 RSMo, cities may levy a sales tax of up to 0.25%, provided it is used solely for the operation of the municipal fire department. Unlike its general sales tax, under RSMo 66.620 - revenue reform plan, the ¼ cent fire protection tax is not subject to the sharing formula. In November 2004, the City's voters authorized the City to levy an additional ¼ cent sales tax on all retail sales made within the City's corporate boundaries. These revenues are credited to the General Fund. Receipts from the ¼ cent fire protection sales tax are significantly exceeded by fire department expenditures.

**½ CENT PARKS SALES TAX**

In November 2004, the City's voters approved a measure which allows the City to levy an additional sales tax of one-half of one percent (0.5%) on all retail sales that take place within the City of Ferguson's corporate boundaries. Under Missouri HB 88 in 1995, the enabling legislation for this tax, cities may levy a sales tax of up to 0.25% for park improvements, stormwater control purposes, or both. In adopting this legislation locally and placing the measure before the City's voters, the City Council chose to use the ½ cent money strictly for park improvement purposes. As a result, funds received from the ½ cent sales tax may only be used for the construction, maintenance and repair of the City's park infrastructure systems. Also consistent with HB 88, the ½ cent parks sales tax is not subject to the sharing formula through the RSMo 66.620 revenue reform plan.

Due to the uniqueness of the motor vehicle sales tax formula in St. Louis County, non-resident motor vehicle sales that occur in Ferguson escape ½ cent sales taxation; the tax only applies to Ferguson residents. As a result, the annual ½ cent sales tax figure is not calculated as simply ½ percent of gross sales.

**½ CENT CAPITAL IMPROVEMENT SALES TAX**

A ½% capital improvements sales tax is generated from all retail sales that take place within the City's corporate boundaries. As with most St. Louis County sales taxes, sharing stipulations were included in the law. Cities were given two options when receiving the money. Option I allows a city to retain 85% of the revenue collected within its borders and share 15% with those cities choosing Option II. Those selecting Option II would pool all of their receipts, added to 15% from the Option I cities, and receive revenue on a per capita basis from this pool. The City of Ferguson selected Option I when this tax was implemented in October 1994.

The Capital Improvements Sales Tax revenues are collected and distributed based on a formula provided by the State of Missouri to the counties. Under Section 94-577 RSMo, funds generated from this tax are to be used solely for capital improvements. Capital improvement sales tax revenues are credited to the Capital Improvement Sales Tax Fund.



## INSPECTION FEES

### BUILDING, ELECTRICAL, AND PLUMBING & HEATING PERMITS

Building permits are issued for all residential and commercial remodeling and for new construction. The building permit fee is \$3.00 per \$1,000 of project value. A minimum of \$50.00 is charged for each permit. In addition, a \$100.00 fee is charged for plan review.

Every electrician/electrical contractor working in the City of Ferguson is required to obtain an electrical permit. The cost for the permit is based on the schedule of fees in the City of Ferguson Code of Ordinances Section 7-66. The minimum fee is \$50.00.

Every plumber/plumbing contractor working in the City of Ferguson is required to obtain a plumbing permit. The cost for the permit is based on the schedule of fees in the City of Ferguson Code of Ordinances Section 7-103. The minimum fee is \$50.00.

Year-to-year permit fee revenues are impacted by non-recurring commercial building permits, new construction, remodeling, etc. The tornado which struck the City in April 2011 resulted in an increase in permit fees in both the fiscal years ended June 30, 2012. With most building reconstruction completed, these revenues decreased in FY 2012-2013 to a level representative of normal circumstances.

The following table summarizes inspection fee revenues.

Permit Type	Fiscal Year Ending June 30		
	2011	2012	2013
Building	\$105,657	\$108,091	\$48,400
Electrical	\$15,531	\$15,555	\$11,100
Plumbing	\$21,929	\$23,491	\$19,800

### OCCUPANCY PERMITS

Every residential housing unit requires a residential occupancy inspection prior to a change of occupancy or ownership, including new construction. The residential occupancy fee is \$40.00 per inspection. Additionally, every commercial unit requires a commercial/industrial occupancy permit inspection upon any change in occupancy. The commercial occupancy fee is \$100.00.

Occupancy Permit Fee revenues are impacted by the number of rental units available, which has been increasing, and by occupancy rates. They are estimated to remain relatively stable. They are anticipated to be \$88,838, \$99,517 and \$100,700 for the three years ending June 30, 2013. Occupancy inspection fees are credited to the General Fund.

---

**PUBLIC WORKS MISCELLANEOUS FEES**

This category includes fence, sign, special use, and demolition permits. It also includes annual license fees for electricians and plumbers. The City anticipates these fees to average about \$12,000 to \$15,000 annually. Public Works Miscellaneous Fees are credited to the General Fund.

**FINES AND FORFEITURES****MUNICIPAL COURT**

The Municipal Court levies a variety of fines for violations of local traffic laws and other City Ordinances. All receipts are credited to the General Fund.

Municipal Court Fines are a product of the penal system. It is not the City's policy to maximize its government finances through the use of the judicial process. Therefore, Court Fines are not considered a targeted revenue source that the City strives to achieve.

In FY 2009-2010, retirements in the Police Department had the effect of increasing hiring and training time and reducing time available for traffic enforcement. This situation persisted into early FY 2010-2011, which resulted in decreased fines and revenues. Reversal of this trend began in December 2010. Since that time, the percent of departmental resources allocated to traffic enforcement has increased. As a result, traffic enforcement related collections increased about \$338,000 and \$188,000 respectively for the two years ended June 30, 2012. This rate of increase is expected to moderate in FY 2013-2014.

In the first fiscal quarter of FY 2011-2012, using stationary cameras, the City implemented a force multiplier enhancement whose dual objectives were to (1) increase traffic enforcement and (2) decrease traffic accidents at three separate locations. In addition, this action also resulted in net fine receipts of \$368,000 and \$600,000 in the two years ending June 30, 2012. The City expects receipts to plateau in FY 2013-2014.

Revenues for the three fiscal years ending June 30, 2013 are anticipated to be about \$1,405,213, \$2,111,683 and \$2,531,600, respectively. Municipal Court revenue is credited to the General Fund.

**POLICE TRAINING AND STAFFING**

Police Training - A \$2.00 fee per ticket is charged to those convicted of all City violations. This money is set-aside to help offset the cost of ongoing training for the Police Department. Police Training revenue is also a product of the penal system and it is not the City's policy to attempt to maximize its government finances through the use of the judicial process. Police Training revenues are credited to the General Fund.

Police Staffing – Police staffing fees result from a contractual arrangement with a school district which is a separate political subdivision to provide a school resource officer.

---

---

## **PARKS & RECREATION SERVICE CHARGES**

### **SPLASH AT WABASH**

Splash at Wabash Aquatic Complex income is generated from fees charged to use the facility including: daily and seasonal admissions, club memberships, ID cards, swimming lessons, private parties and the swim team. The revenue from the Splash Cannonball Café is also included in this caption. The revenues are highly weather dependent and were depressed in the current and preceding fiscal years. Accordingly, the City anticipates revenues for these services to remain constant at about \$100,000 in each of the three fiscal years ending June 30, 2013. This revenue is credited to the Park Fund.

### **PAVILION/ROOM PERMITS**

Income for this line item is generated from fees paid by groups for a permit issued to use the park pavilions and January-Wabash Building. The City anticipates revenues of about \$6,000 in each of the three fiscal years ending June 30, 2013. This revenue is credited to the Park Fund.

### **SPORTS COMPLEX**

Sports Complex service charges are a result of user fees charged to groups for permits to use the sports complex athletic fields. Also included in the total are the sales from the two concession stands, batting cages and vending machines.

Approximately 85% of sports complex revenues are from concession sales which are dependent on the number of tournaments, as well as the number of league games played at the complex. Sports complex fees are also highly weather dependent and have seen some erosion recently. Accordingly, sports complex fees are expected to moderate at about \$50,000 in all three of the fiscal years ending June 30, 2013. This revenue is credited to the Park Fund.

### **REIMBURSABLE FEE PROGRAMS**

Revenue generated through the reimbursable fee programs are programs whereby participants are charged a specific program related fee to participate. The programs include special interest classes, excursions, teen events, sports leagues and special events. The program fee charged is generally formulated to generate receipts equal to about 150% (130% for excursions and sports leagues) of direct expenses, assuming minimum class size and 100% resident utilization. Excursion receipts make up about 60% of total reimbursable fee program receipts.

Fees are expected to vary between about \$190,000 to \$200,000 in each of the three fiscal years ending June 30, 2013. This revenue is credited to the Park Fund.

---

## OTHER INCOME

### INTEREST INCOME

Interest income represents the interest earned from the daily and time deposit investment of cash. In late 2008, in an effort to stabilize the economy, the Federal Reserve has decreased its lending rate to 0.25% where it currently remains. In addition, in January 2009, the Federal Deposit Insurance Corporation extended to December 31, 2013, its raising of its insurance ceiling to \$250,000. These events have had the result of decreasing investment rates to their lowest points in several decades.

Beginning in late calendar year 2009 and extending through the current period, substantial concern arose with respect to the European debt market. These concerns resulted in a “flight to quality” to American treasuries which continue to exist. Until the last week of June 2013, ten-year treasuries were yielding about 1.5% and ten-year certificates of deposit about 20 basis points more. One year instruments are yielding 15% - 30% of these rates. Overnight repurchase agreements are yielding less than 0.25%.

The City has and continues to have substantial reserves invested and on deposit. However, the City is precluded by state statute and its own investment policy from investing in high risk and high reward instruments. Instead, it is focused primarily on agencies, certificates of deposit, repurchase agreements, and bankers’ acceptances, as its primary investment instruments. Therefore, while it has had substantial interest earnings in the past, it expects minimal interest income in each of the three fiscal years ending June 30, 2013.

The City receives interest income on substantially all of its funds.

### GRANTS

Grants represent intergovernmental funds awarded to the City for specific purposes by other branches of government – county, state or federal. The City actively pursues any and all possible grant opportunities. Generally speaking, the City receives grants from three distinct and significant sources –

- Federal government: (1) Community Development Block grants (CDBG) from Department of Health and Human Services, (2) Byrne and Asset Sharing grants from the Department of Justice, (3) infrastructure development grants from the Department of Transportation, (4) disaster recovery grants from the Federal Emergency Management Agency (FEMA) and (5) flood mitigation home buyout grants from either FEMA or CDBG.
- Parks and recreation development grants from the St. Louis Municipal Parks Commission
- Health and welfare related grants from the Missouri Foundation for Health and others

In FY 2010-2011 as a result of tornado damage, the City recognized over \$350,000 in grant income from FEMA and \$150,000 in federal infrastructure grants. In FY 2012-2013, the grant income was substantially resulted from a municipal parks grant and federal infrastructure grants.

In FY 2012-2013, the City anticipates receipt of approximately \$2,450,000 in federal grants related to home buyout and infrastructure related grants.

The following table summarizes City-wide Other Income for the three fiscal years ending June 30, 2013.

Income Type	Fiscal Year Ending June 30		
	2011	2012	2013
Grants	\$974,942	\$498,988	\$2,842,900
Interest Income	131,433	190,074	182,600
Donations	79,424	3,661	13,000
Other	39,792	87,502	45,500
Total	\$1,225,591	\$780,225	\$3,084,000

## OTHER REVENUES

### SEWER LATERAL FEES

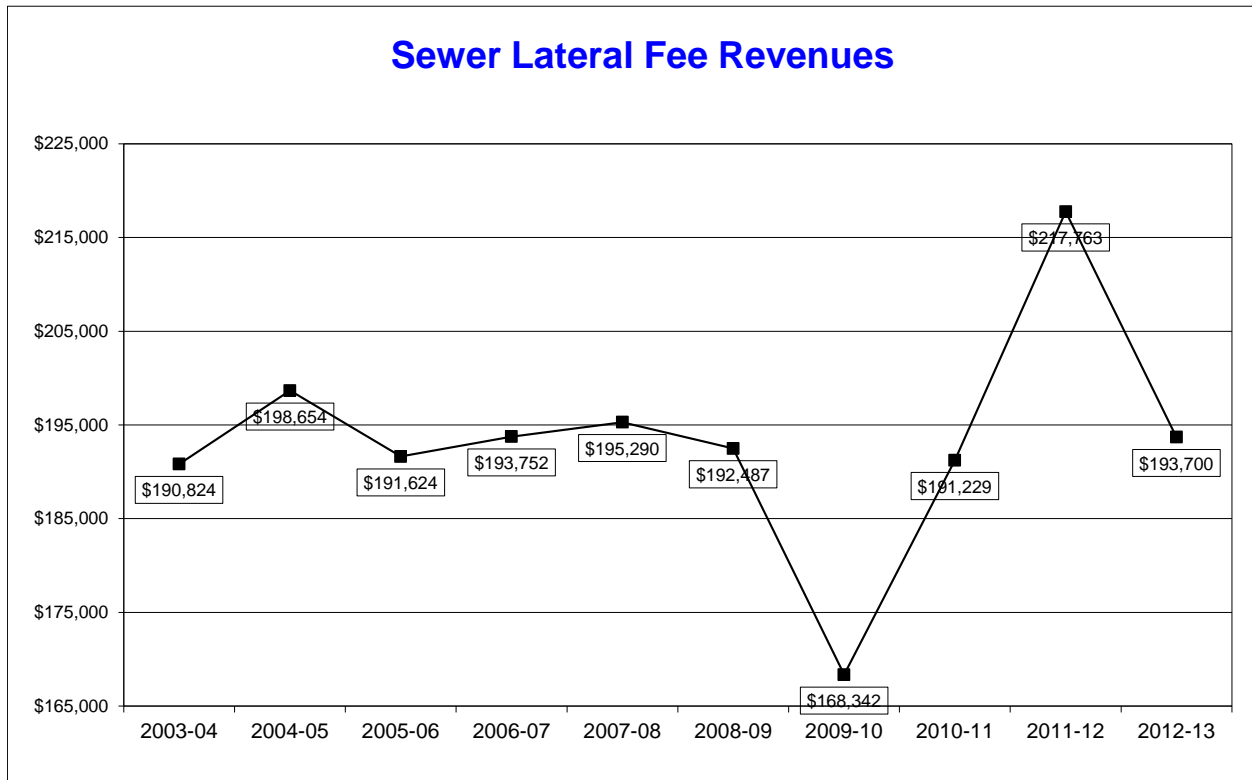
In November 2000, as authorized by Section 249.422 RSMo., the City's voters approved a Sewer Lateral Repair Program. This program allows the City to repair residential sewer lateral breaks. These sewer laterals often transect public infrastructure (i.e. streets and sidewalks), causing the final project cost to rise. This program allows the City to make such repairs at great convenience and savings, in both time and money, to the homeowner. The City collects 25% of the bid cost from the homeowner and pays the remaining 75% from tax collections.

By state law, the City may and does assess the maximum fee for this program of \$28.00 per year for residential units with six (6) dwelling units or less. The annual fee is established by the City Council. If the City Council wishes to change the amount of the fee, or abolish it, this action must be taken prior to September 1<sup>st</sup>, otherwise no action is required. This fee is included on the real property tax bill of each property in the City. St. Louis County serves as the City's billing and collection agent.

As its billing agent, until late 2010, St. Louis County had attached this fee to all multi-family residential properties, instead of those with 6 or fewer units. It no longer does so. In FY 2009-2010, a real estate association, on behalf of its members, brought suit against the City, St. Louis County and other cities using St. Louis County as their billing agent, asserting that its members should not be assessed this fee.

The real estate association's suit seeks return of \$25,000 of fees it claims were improperly collected from its members and remitted to the City. In the fiscal year, the City established a reserve in this amount against revenues. While the suit has not yet been formerly dismissed, the City expects this outcome and has returned this reserve to revenue in FY 2012-2013.

Sewer lateral revenues are credited to the Sewer Lateral Fund. The following graph illustrates sewer lateral revenues in each the 10 years ending June 30, 2013.



**Remainder of this page**

**intentionally left blank**

# **GENERAL FUND**

---

**CITY OF FERGUSON, MISSOURI**  
**FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET**  
**STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE**  
**GENERAL FUND**

Fiscal Year Ending or Ended June, 30		
2012 Actual	2013 Forecast	2014 Budget

**STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE**

**REVENUES**

Sales Tax	\$ 3,658,628	\$ 3,592,500	\$ 3,718,300
Utility Gross Receipts Tax	2,349,542	2,389,900	2,464,300
Intergovernmental	1,047,469	1,010,200	1,040,400
Property Taxes	849,493	1,486,000	1,408,100
Fees, Service Charges & Assessments	673,868	576,400	576,400
Fines and Public Safety	2,227,648	2,635,400	2,732,000
Licenses and Permits	438,399	436,400	442,600
Other Income	345,116	172,800	165,800
<b>TOTAL REVENUES</b>	<u>11,590,163</u>	<u>12,299,600</u>	<u>12,547,900</u>

**EXPENDITURES**

General Government	752,392	900,200	1,023,100
Public Safety	7,432,084	7,754,700	8,199,800
Highways and Streets	1,194,190	1,114,800	1,195,200
Parks	429,933	486,400	476,600
Community Development	591,991	659,000	479,600
Shared Services	1,376,951	1,404,100	1,526,000
<b>TOTAL EXPENDITURES</b>	<u>11,777,541</u>	<u>12,319,200</u>	<u>12,900,300</u>

**(Deficiency) of Revenues (Under) Expenditures** (187,378) (19,600) (352,400)

**OTHER FINANCING SOURCES (USES)**

Transfers In - Parks	715,000	780,000	787,000
Transfers In - Sewer Lateral	10,000	12,000	14,000
Transfers In - Halls Ferry TIF	14,879	15,600	16,400
Transfers (Out) - Parks			(80,500)
Transfers (Out) - COPs Debt Service			(344,000)
Transfers (Out) - Local Improvements	211,661		
Transfers (Out) - Special Business District	-	(28,850)	(29,700)
<b>Total Other Financing Sources (Uses)</b>	<u>979,496</u>	<u>778,750</u>	<u>363,200</u>

**Change in Fund Balance** 792,118 759,150 10,800

**FUND BALANCE**

Beginning of year, July 1	<u>8,869,814</u>	<u>9,661,932</u>	<u>10,421,082</u>
End of Year, June 30	<u>\$ 9,661,932</u>	<u>\$ 10,421,082</u>	<u>\$ 10,431,882</u>



<b>CITY OF FERGUSON, MISSOURI</b> <b>FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET</b> <b>REVENUE DETAIL BY SOURCE</b> <b>GENERAL FUND</b>
---

Source	Fiscal Year Ending or Ended June, 30				
	2011 Actual	2012 Actual	2013		2014 Budget
			Budget	Forecast	
<b>Property Taxes:</b>					
Real Estate, Current	\$ 536,705	\$ 563,433	\$ 536,700	\$ 1,011,500	\$ 904,400
Real Estate, Delinquent	104,427	100,507	111,300	168,100	187,600
Railroad and Utility	20,732	36,583	20,700	51,900	34,900
Personal, Current	118,152	105,767	118,200	186,300	199,200
Personal, Delinquent	49,485	42,883	48,400	67,800	81,600
Financial Inst Tax	330	195	300	300	300
Interest and Penalties	79	125	100	100	100
<b>Total Property Taxes</b>	<b>829,910</b>	<b>849,493</b>	<b>835,700</b>	<b>1,486,000</b>	<b>1,408,100</b>
<b>Intergovernmental:</b>					
State Gasoline Tax	626,719	566,982	642,200	527,000	542,800
County Road & Bridge Tax	210,521	194,577	204,600	194,600	200,400
Cigarette Tax	62,302	59,346	70,400	60,900	62,700
State Motor Vehicle Fees	97,700	93,373	96,900	91,300	94,000
State Vehicle Sales Tax	132,642	133,191	142,400	136,400	140,500
<b>Total Intergovernmental</b>	<b>1,129,884</b>	<b>1,047,469</b>	<b>1,156,500</b>	<b>1,010,200</b>	<b>1,040,400</b>
<b>Licenses and Permits:</b>					
Automobile Licenses	30,858	30,716	29,100	29,100	29,100
Business Licenses	284,217	293,136	329,600	307,800	314,000
Liquor Licenses	17,848	16,995	14,600	14,600	14,600
Dog Licenses	209	195	200	200	200
Private Hauler Licenses	400	400	400	400	400
Rental Real Estate Licenses	78,353	91,590	80,300	80,300	80,300
Outdoor Advertising Licenses	4,643	5,367	4,000	4,000	4,000
<b>Total Licenses and Permits</b>	<b>416,528</b>	<b>438,399</b>	<b>458,200</b>	<b>436,400</b>	<b>442,600</b>
<b>Utility Taxes:</b>					
Cable TV Franchise	142,942	133,766	146,400	141,400	141,400
Telephone Gross Receipts	971,522	619,201	607,200	590,100	590,100
Electric Gross Receipts	1,003,288	1,007,198	1,142,700	1,062,700	1,115,800
Water Gross Receipts	161,475	168,757	164,500	170,400	170,400
Gas Gross Receipts	504,440	420,620	427,800	425,300	446,600
<b>Total Utility Taxes</b>	<b>2,783,667</b>	<b>2,349,542</b>	<b>2,488,600</b>	<b>2,389,900</b>	<b>2,464,300</b>
<b>Sales and Use Taxes:</b>					
Sales Tax	3,027,580	3,086,417	3,215,900	3,031,000	3,137,100
Fire Protection Tax	565,265	572,211	584,100	561,500	581,200
<b>Total Sales and Use Taxes</b>	<b>3,592,845</b>	<b>3,658,628</b>	<b>3,800,000</b>	<b>3,592,500</b>	<b>3,718,300</b>

<b>CITY OF FERGUSON, MISSOURI</b> <b>FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET</b> <b>REVENUE DETAIL BY SOURCE (continued)</b> <b>GENERAL FUND</b>
---

Source	Fiscal Year Ending or Ended June, 30				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
<b>Inspection Fees:</b>					
Building Permits	105,657	108,091	52,700	48,400	48,400
Electrical Inspections	15,531	15,555	9,400	11,100	11,100
Plumbing and Heating	21,929	23,491	19,600	19,800	19,800
Occupancy Permits	88,838	99,517	86,800	100,700	100,700
Public Works Misc. Fees	11,092	14,839	16,700	11,800	11,800
<b>Total Inspection Fees</b>	<b>243,047</b>	<b>261,493</b>	<b>185,200</b>	<b>191,800</b>	<b>191,800</b>
<b>Service Charges:</b>					
Trash Collection Fees	-	-	800	-	-
Fuel Sales	86,020	109,172	139,000	97,400	97,400
Weed Cutting	45,121	28,721	31,500	21,400	21,400
City Property Rental Income	116,129	120,633	140,600	128,300	128,300
Special Assessments	11,993	21,943	35,500	35,500	35,500
Snow Removal	13,511	6,693	5,000	12,000	12,000
Salt	43,926	32,070	15,000	23,000	23,000
Other Muni Repair Fees	15,415	20,541	22,200	21,500	21,500
Reproduction Fees	11,854	10,449	11,400	9,500	9,500
Police Dispatching	64,554	62,153	39,800	36,000	36,000
<b>Total Service Charges</b>	<b>408,523</b>	<b>412,375</b>	<b>440,800</b>	<b>384,600</b>	<b>384,600</b>
<b>Fines and Public Safety:</b>					
Municipal Court	1,405,213	2,111,683	2,112,400	2,531,600	2,628,200
Police Staffing	54,150	56,045	54,100	54,100	54,100
Police Training Fees	30,000	24,724	17,000	17,000	17,000
Inmate Security Fund	17,354	19,046	17,000	18,000	18,000
Tow Release Fees	13,400	16,150	14,400	14,700	14,700
<b>Total Fines and Public Safety</b>	<b>1,520,117</b>	<b>2,227,648</b>	<b>2,214,900</b>	<b>2,635,400</b>	<b>2,732,000</b>
<b>Other Income:</b>					
Interest Income	57,288	113,864	60,100	60,900	60,900
Sale of Property	3,550	47,688	-	-	-
Insurance Proceeds	-	-	-	7,000	-
Donations	23,439	850	4,000	3,500	3,500
Grants	407,485	150,466	30,000	91,900	91,900
Miscellaneous Income	21,407	32,248	-	9,500	9,500
<b>Total Other Income</b>	<b>513,169</b>	<b>345,116</b>	<b>94,100</b>	<b>172,800</b>	<b>165,800</b>
	<b>\$ 11,437,690</b>	<b>\$ 11,590,163</b>	<b>\$ 11,674,000</b>	<b>\$ 12,299,600</b>	<b>\$ 12,547,900</b>

**CITY OF FERGUSON, MISSOURI**  
**FISCAL YEAR 2013-2014 ANNUAL OPERATING BUDGET**  
**EXPENDITURES BY TYPE AND DEPARTMENT**  
**GENERAL FUND**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
<b>Personnel:</b>					
(10) Council & Clerk	\$ 103,641	\$ 96,123	\$ 101,100	\$ 100,800	\$ 104,700
(11) City Manager's Office	215,614	211,096	226,500	227,600	318,400
(12) Municipal Court	185,957	191,026	193,400	221,700	251,700
(13) Public Works Administration	148,776	153,089	159,200	153,100	175,700
(14) Human Resources	52,481	53,777	55,500	55,900	59,600
(23) Information Technology	73,287	73,322	83,900	83,700	126,400
(25) Finance	235,868	245,725	252,900	252,600	319,500
(28) Planning & Development	251,737	244,111	269,900	274,800	63,500
(32) Code Enforcement	262,093	267,547	284,700	286,900	309,300
(40) Police	4,366,007	4,477,640	4,627,200	4,651,300	4,907,300
(41) Fire	2,121,492	2,171,986	2,343,600	2,248,900	2,424,800
(51) Streets	576,653	570,513	604,500	581,500	617,500
(53) Services to Other Entities	-	-	-	-	-
(71) Parks	252,744	277,096	306,600	301,100	316,600
(95) Municipal Garage	186,113	191,658	199,300	198,200	211,500
<b>Total Personnel:</b>	<b>9,032,463</b>	<b>9,224,709</b>	<b>9,708,300</b>	<b>9,638,100</b>	<b>10,206,500</b>
<b>Supplies &amp; Services:</b>					
(10) Council & Clerk	20,875	20,117	29,500	20,300	32,200
(11) City Manager's Office	29,083	29,770	40,300	40,300	43,300
(12) Municipal Court	67,614	90,518	97,300	96,600	101,300
(13) Public Works Administration	18,691	32,399	34,600	29,500	29,800
(14) Human Resources	33,414	35,974	36,900	37,700	39,300
(17) City Wide Expense	306,992	225,451	320,300	317,100	317,900
(20) Facilities	187,283	169,835	158,800	194,100	206,600
(23) Information Technology	26,175	28,642	33,300	29,900	32,500
(25) Finance	83,028	91,379	104,200	104,200	109,200
(28) Planning & Development	45,897	23,093	31,600	20,300	46,200
(32) Code Enforcement	83,793	57,240	96,500	77,000	60,600
(40) Police	371,736	356,604	372,500	374,400	375,600
(41) Fire	181,360	144,310	181,900	161,800	139,100
(51) Streets	570,456	438,189	399,800	350,700	372,200
(53) Services to Other Entities	-	121,200	154,900	124,000	104,300
(71) Parks	130,019	152,837	155,400	185,300	160,000
(95) Municipal Garage	550,918	535,274	607,700	517,900	523,700
<b>Total Supplies &amp; Services:</b>	<b>2,707,334</b>	<b>2,552,832</b>	<b>2,855,500</b>	<b>2,681,100</b>	<b>2,693,800</b>
<b>Total Expenditures:</b>	<b>\$ 11,739,797</b>	<b>\$ 11,777,541</b>	<b>\$ 12,563,800</b>	<b>\$ 12,319,200</b>	<b>\$ 12,900,300</b>

**This page intentionally left blank**

Department: Legislative

Division: Council & Clerk (10)

**CITY OF FERGUSON  
ANNUAL OPERATING BUDGET**

**FUND: General (10)**  
**DEPARTMENT: Legislative**

**FUNCTION: General Government**  
**DIVISION: Council & Clerk (10)**

**Personnel Summary**

<u>Position</u>	<u>Pay Grade</u>	<u>Number of Employees</u>
Mayor (part time)	n/a	1
Council Member (part time)	n/a	6
City Clerk	216	<u>1</u>
Total full time employees		1
Total part time employees		<u><u>7</u></u>

**Department Description and Activities:**

The Ferguson City Council is composed of the Mayor and six council members elected by wards. The City Council is the policy making body of the City government. City policies are expressed in terms of Ordinances, Resolutions and Proclamations adopted at Council meetings and through adoption of an Annual Operating Budget and a Five Year Capital Improvements Program Budget.

The Council appoints a professional City Manager to administer the City government and a City Clerk to serve as the City's Custodian of Records for the accuracy and security of municipal records.

The City Clerk provides administrative, legislative and secretarial support to the Mayor and City Council, and Pension Board to facilitate the accomplishment of their goals and responsibilities.

The City Clerk furthers the goals set by the Ferguson City Council by constant interaction with the public, department heads, staff, and City officials from other cities, and by maintaining continuous communication between City officials and the public.

## CITY OF FERGUSON, MISSOURI ANNUAL OPERATING BUDGET

**FUND: General (10)****FUNCTION: General Government****DEPARTMENT: Legislative****DIVISION: Council & Clerk (10)**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 62,105	\$ 58,834	\$ 57,800	\$ 57,800	\$ 61,200
01004 Council Salaries	22,100	22,300	22,200	22,200	22,200
01008 Social Security	6,313	6,059	6,200	6,000	6,400
01009 Pension Contribution	3,168	4,764	4,900	4,900	4,900
01010 Worker's Compensation	272	284	400	300	300
01012 Group Insurance	5,033	8,127	9,600	9,600	9,700
01013 Accrued Wages	4,650	(4,245)	-	-	-
Subtotals	103,641	96,123	101,100	100,800	104,700
Supplies and services:					
02032 Training & Education	-	210	600	800	400
02033 Conferences	9,761	7,044	14,900	5,000	16,400
02034 Memberships	518	864	300	300	400
02038 Incidentals	798	580	700	600	700
02039 Meeting Costs	706	1,266	1,700	1,700	1,700
02048 Licenses & Service Fees	-	-	4,500	4,500	4,500
02090 Individual Communications	3,150	3,100	4,200	5,000	5,100
02230 Professional Services	5,000	5,760	1,600	1,300	1,600
02238 Printed Material	120	86	100	200	100
02239 Postage	275	452	100	400	400
02240 Office Supplies	303	634	300	400	400
02299 Miscellaneous	244	121	500	100	500
Subtotals	20,875	20,117	29,500	20,300	32,200
Totals	\$ 124,516	\$ 116,240	\$ 130,600	\$ 121,100	\$ 136,900

**This page intentionally left blank**



Department: Administration

Divisions:

City Manager's Office (11)

Human Resources (14)

Information Technology (23)

City Wide Expense (17)

Planning & Development (28)

---

## CITY OF FERGUSON ANNUAL OPERATING BUDGET

---

**FUND: General (10)**  
**DEPARTMENT: Administration**

**FUNCTION: General Government**  
**DIVISION: City Manager's Office (11)**

### Personnel Summary

Position	Pay Grade	Number of Employees
City Manager	n/a	1
Assistant City Manager	22	1
Community Development Coordinator	20	1
Public Relations Intern	n/a	
Receptionist/Clerk (Part-time)	3	<u>2</u>
Total full time employees		3
Total part time employees		<u><u>2</u></u>

### Department Description and Activities:

The City Manager is the chief executive and administrative officer of the City and is responsible to the City Council for the proper administration of the affairs of the City. As such, he is responsible for the appointment and discipline of City employees, the direction and supervision of the various City departments, the preparation of the annual operating and capital improvements budgets, keeping the Council advised of City operations, enforcing City ordinances and carrying out such other duties as the Council may desire.

The Assistant City Manager is responsible for assisting the City Manager in the development, administration, and coordination of various governmental functions and programs. Work includes communicating goals, objectives, and programs to City departments and the general public, and assisting the City Manager in the implementation of policies dictated by the City Council. The Assistant City Manager is responsible for personnel, development related activities, budget preparation, media relations, planning functions, community relations matters and special projects. This position provides supervision for support personnel in the City Manager's office as well as Information Technology and Human Resources. Work includes line responsibility in the absence of the City Manager.

The Community Development Coordinator position is responsible for efforts to attract and retain businesses in the City. Work involves responsibility for economic development initiatives, marketing for new businesses, and creates efforts to attract new residents.

The Public Relations Intern is responsible for managing the City's public relations and other duties include coordinating special events, updating the City's website, working with other City departments on their communications needs, editing and writing articles for the Ferguson Times, and special projects.

The Receptionist responds to public contact with citizens by providing the appropriate information and/or directing them to the proper department. Work also involves the performance of clerical support functions to administrative staff on a daily basis.

## CITY OF FERGUSON, MISSOURI ANNUAL OPERATING BUDGET

**FUND: General (10)****FUNCTION: General Government****DEPARTMENT: Administration****DIVISION: City Manager's Office (11)**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
<b>Personnel:</b>					
01001 Salaries	\$ 148,602	\$ 152,699	\$ 159,500	\$ 161,300	\$ 233,300
01005 Temporary/Seasonal Staffing	7,505	-	-	-	-
01007 Permanent Part-Time	18,175	18,308	19,800	19,300	20,900
01008 Social Security	13,544	13,253	13,800	14,100	19,500
01009 Pension Contribution	5,800	5,802	12,300	12,200	16,700
01010 Worker's Compensation	712	601	700	600	700
01012 Group Insurance	20,447	19,203	20,400	20,100	27,300
01013 Accrued Wages	829	1,230	-	-	-
<b>Subtotals</b>	<b>215,614</b>	<b>211,096</b>	<b>226,500</b>	<b>227,600</b>	<b>318,400</b>
<b>Supplies and services:</b>					
02021 Travel Allowances	4,800	4,940	5,000	5,000	5,000
02032 Training & Education	335	137	400	400	600
02033 Conferences	8,179	6,762	7,000	7,000	8,300
02034 Memberships	9,330	2,062	2,300	2,300	2,800
02038 Incidentals	733	526	500	500	500
02042 Community Relations	558	1,267	3,000	3,000	2,500
02043 Special Events	727	-	-	-	-
02044 Economic Development	2,027	2,648	5,000	3,700	5,000
02048 Licenses & Service Fees	259	298	300	300	300
02069 Photocopier	83	423	-	1,200	1,200
02071 Subscriptions & Publications	-	-	200	-	200
02090 Individual Communications	1,200	1,200	1,200	1,500	1,400
02230 Professional Services	-	8,751	15,000	15,000	15,000
02239 Postage	649	193	-	-	-
02240 Office Supplies	202	563	300	300	400
02299 Miscellaneous	1	-	100	100	100
<b>Subtotals</b>	<b>29,083</b>	<b>29,770</b>	<b>40,300</b>	<b>40,300</b>	<b>43,300</b>
<b>Totals</b>	<b>\$ 244,697</b>	<b>\$ 240,866</b>	<b>\$ 266,800</b>	<b>\$ 267,900</b>	<b>\$ 361,700</b>

**CITY OF FERGUSON  
ANNUAL OPERATING BUDGET**

**FUND: General (10)**  
**DEPARTMENT: Administration**

**FUNCTION: General Government**  
**DIVISION: Human Resources (14)**

**Personnel Summary**

<u>Position</u>	<u>Pay Grade</u>	<u>Number of Employees</u>
H.R. Manager/Deputy Clerk	21	<u>1</u>
Total full time employees		<u><u>1</u></u>

**Department Description and Activities:**

The Human Resources Department accomplishes the goals set by the Ferguson City Council through the process of recruiting, retaining, and training City employees. The City's goals can only be attained by hiring and retaining good employees dedicated to the City's mission.

Through the recruitment process the Human Resources Department makes a concerted effort to employ the best. The recruitment process, depending on the position, varies from national searches to local concentration. This process takes employees from the initial stage to becoming City of Ferguson employees.

Exceptional employees are retained through effective employee relations and innovative education and training programs. The City of Ferguson also offers programs that give employees opportunities to better themselves. Through the tuition reimbursement program many employees have been afforded the opportunity to either obtain a higher education or further their education.

In addition, the Human Resources Department works to administer health insurance benefits to employees. With the establishment of the Health & Wellness committee the City's mission is to provide health promotion and prevention strategies in an effort to protect, preserve and promote the health and well being of all employees. The City also continually aims to reduce on-the-job injuries with the redevelopment of the employee Safety Committee.

These efforts and programs are well received among City employees and help them to better serve the public.

**CITY OF FERGUSON, MISSOURI  
ANNUAL OPERATING BUDGET**

**FUND: General (10)**

**FUNCTION: General Government**

**DEPARTMENT: Administration**

**DIVISION: Human Resources (14)**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
<b>Personnel:</b>					
01001 Salaries	\$ 46,022	\$ 46,176	\$ 47,800	\$ 48,200	\$ 51,200
01008 Social Security	3,496	3,526	3,700	3,700	4,000
01009 Pension Contribution	2,347	3,528	3,700	3,700	4,100
01010 Worker's Compensation	147	159	200	200	200
01012 Group Insurance	111	77	100	100	100
01013 Accrued Wages	358	311	-	-	-
<b>Subtotals</b>	<b>52,481</b>	<b>53,777</b>	<b>55,500</b>	<b>55,900</b>	<b>59,600</b>
<b>Supplies and services:</b>					
02028 Health & Wellness	2,030	1,518	5,000	2,500	2,500
02029 Tuition Reimbursement	8,849	10,531	10,000	10,000	10,000
02030 Recruitment	4,500	5,006	3,500	5,000	5,000
02031 Employee Relations	7,146	8,874	6,600	6,500	7,900
02032 Training & Education	658	38	500	2,400	2,500
02033 Conferences	2,154	1,754	2,100	2,100	2,300
02034 Memberships	638	549	900	900	900
02230 Professional Services	7,053	7,270	7,600	7,600	7,600
02238 Printed Material	24	-	200	200	100
02239 Postage	220	316	200	200	200
02240 Office Supplies	142	118	300	300	300
<b>Subtotals</b>	<b>33,414</b>	<b>35,974</b>	<b>36,900</b>	<b>37,700</b>	<b>39,300</b>
<b>Totals</b>	<b>\$ 85,895</b>	<b>\$ 89,751</b>	<b>\$ 92,400</b>	<b>\$ 93,600</b>	<b>\$ 98,900</b>

---



---

**CITY OF FERGUSON  
ANNUAL OPERATING BUDGET**

---



---

**FUND: General (10)****FUNCTION: General Government****DEPARTMENT: Administration****DIVISION: Information Technology (23)****Personnel Summary**

<u>Position</u>	<u>Pay Grade</u>	<u>Number of Employees</u>
Network Administrator	20	1
Information Technology Specialist	12	<u>1</u>
Total full time employees		2
		<u><u>2</u></u>

**Department Description and Activities:**

The Information Technology Department accomplishes the goals set by the Ferguson City Council through providing access to better technology to City staff.

This division is responsible for the purchase and maintenance of a majority of the City's technological equipment, both software and hardware. This includes replacement and maintenance of computers, servers, and software packages to provide better service to our customers.

The City of Ferguson web page is a tool that is constantly being refined and updated. This web page allows Ferguson residents greater access to information provided by the City and allows staff and Council the ability to communicate directly with those residents.

## CITY OF FERGUSON, MISSOURI ANNUAL OPERATING BUDGET

**FUND: General (10)****FUNCTION: General Government****DEPARTMENT: Administration****DIVISION: Information Technology (23)**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
<b>Personnel:</b>					
01001 Salaries	\$ 51,060	\$ 51,565	\$ 52,900	\$ 52,600	\$ 91,200
01005 Temporary/Seasonal Staffing	9,320	3,610	-	-	-
01007 Permanent Part-Time	-	3,645	15,600	16,000	-
01008 Social Security	4,486	4,416	5,300	5,200	7,000
01009 Pension Contribution	2,604	3,912	4,000	4,000	7,300
01010 Worker's Compensation	215	204	300	200	300
01012 Group Insurance	5,019	5,291	5,800	5,700	20,600
01013 Accrued Wages	583	679	-	-	-
<b>Subtotal</b>	<b>73,287</b>	<b>73,322</b>	<b>83,900</b>	<b>83,700</b>	<b>126,400</b>
<b>Supplies and services:</b>					
02032 Training & Education	-	-	700	700	1,400
02033 Conferences	68	722	500	500	1,000
02048 Licenses & Service Fees	10,447	6,918	11,000	11,000	11,000
02071 Subscriptions & Publications	461	334	400	400	400
02079 Repair & Maintenance	6,105	10,310	7,000	7,000	7,000
02230 Professional Services	4,831	2,631	7,000	3,600	5,000
02240 Office Supplies	114	29	200	200	200
02241 Equipage	4,149	7,698	6,500	6,500	6,500
<b>Subtotal</b>	<b>26,175</b>	<b>28,642</b>	<b>33,300</b>	<b>29,900</b>	<b>32,500</b>
<b>Total</b>	<b>\$ 99,462</b>	<b>\$ 101,964</b>	<b>\$ 117,200</b>	<b>\$ 113,600</b>	<b>\$ 158,900</b>

**CITY OF FERGUSON  
ANNUAL OPERATING BUDGET**

**FUND: General (10)**

**FUNCTION: General Government**

**DEPARTMENT: Administration**

**DIVISION: City-Wide Costs (17)**

**Personnel Summary**

Position	Pay Grade	Number of Employees
No personnel		-

**Department Description and Activities:**

The City-Wide Costs Division provides for general costs which span departmental areas of responsibility, such as office supplies, insurance, and professional fees, including attorneys fees.



**CITY OF FERGUSON, MISSOURI  
ANNUAL OPERATING BUDGET**

**FUND: General (10)**

**FUNCTION: General Government**

**DEPARTMENT: Administration**

**DIVISION: City-Wide Costs (17)**

Fiscal Year Ending or Ended June 30,				
2011	2012	2013		2014
Actual	Actual	Budget	Forecast	Budget
\$ -	\$ -	\$ -	\$ -	\$ -

Supplies and services:

02034 Memberships	7,763	11,112	15,700	16,900	16,900
02040 Elections	5,973	4,311	17,000	17,000	6,500
02041 Public Reporting	30,857	30,245	32,300	32,300	32,200
02042 Community Relations	6,250	5,577	6,200	6,300	8,200
02043 Special Events	1,878	470	500	500	500
02048 Licenses & Service Fees	11,044	8,721	8,800	8,900	9,000
02068 Equipment Lease	913	308	1,700	1,700	1,700
02069 Photocopier	3,481	2,182	3,000	3,000	3,000
02071 Subscriptions & Publications	-	332	100	100	100
02192 Fiscal Agent's Fees	10,462	9,136	10,500	10,500	10,500
02220 Liability Insurance	88,140	39,551	103,600	109,000	116,000
02221 Liability Ins Deductible	5,800	2,000	3,000	3,000	3,000
02222 Fire & Property Ins	31,790	31,245	34,400	38,800	40,800
02230 Professional Services	69,828	48,684	60,000	45,300	45,000
02238 Printed Material	5,267	2,292	3,500	3,000	3,500
02239 Postage	845	2,002	1,000	1,000	1,000
02240 Office Supplies	993	338	1,000	600	1,000
02291 Payments for Affiliates	2,845	2,073	2,000	3,000	3,000
02297 Litigation	21,083	20,321	15,000	15,000	15,000
02299 Miscellaneous	1,780	4,551	1,000	1,200	1,000

Subtotal	306,992	225,451	320,300	317,100	317,900
----------	---------	---------	---------	---------	---------

Total	\$ 306,992	\$ 225,451	\$ 320,300	\$ 317,100	\$ 317,900
-------	------------	------------	------------	------------	------------

**CITY OF FERGUSON  
ANNUAL OPERATING BUDGET**

**FUND: General (10)**  
**DEPARTMENT: Administration**

**FUNCTION: Land Use & Development**  
**DIVISION: Planning & Development (28)**

**Personnel Summary**

<u>Position</u>	<u>Pay Grade</u>	<u>Number of Employees</u>
Zoning Administrator/Planner	20	1
Total full time employees		1
Total part time employees		<u>0</u>

**Department Description and Activities:**

Planning and Development is a division of Administration which is responsible for the City's land use and development activities. By coordinating the City's land development and related activities this helps to achieve the City's physical, economic and quality of life goals.

This division administers the City's land development regulations, including the zoning ordinance, as well as, administers community development activities and programs such as FNIP housing programs and neighborhood revitalization activities. The division also promotes economic development policies, programs and projects to attract new business and residents. It provides staff support to the Landmarks Commission, Plan Commission, FNIP, Neighborhood League and other groups and citizen committees as required.

## CITY OF FERGUSON, MISSOURI ANNUAL OPERATING BUDGET

**FUND: General (10)****FUNCTION: Land Use & Development****DEPARTMENT: Planning & Development****DIVISION: Planning & Development (28)**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
<b>Personnel:</b>					
01001 Salaries	\$ 193,082	\$ 185,039	\$ 202,600	\$ 199,400	\$ 49,100
01005 Temporary/Seasonal Staffing	4,030	1,135	200	-	-
01008 Social Security	14,116	13,489	15,600	15,000	3,800
01009 Pension Contribution	10,032	15,048	15,400	15,400	3,900
01010 Worker's Compensation	655	647	800	600	700
01012 Group Insurance	28,727	27,879	35,300	24,400	6,000
01013 Accrued Wages	1,095	874	-	-	-
<b>Subtotal</b>	<b>251,737</b>	<b>244,111</b>	<b>269,900</b>	<b>274,800</b>	<b>63,500</b>
<b>Supplies and services:</b>					
02032 Training & Education	354	110	300	300	400
02033 Conferences	407	1,222	2,500	2,500	2,500
02034 Memberships	788	469	500	500	500
02048 Licenses & Service Fees	1,450	1,700	1,700	1,700	1,900
02069 Photocopier	4,065	2,675	3,800	2,500	2,500
02071 Subscriptions & Publications	305	20	300	100	200
02192 Fiscal Agent's Fees	9	9	-	-	-
02202 Commissions	570	597	1,700	1,700	1,500
02208 Neighborhoods & Gardens	-	-	-	-	3,000
02230 Professional Services	35,801	14,612	18,700	9,000	31,200
02238 Printed Material	86	-	-	-	-
02239 Postage	1,306	811	1,400	1,400	1,800
02240 Office Supplies	743	763	600	500	600
02299 Miscellaneous	13	105	100	100	100
<b>Subtotal</b>	<b>45,897</b>	<b>23,093</b>	<b>31,600</b>	<b>20,300</b>	<b>46,200</b>

**This page intentionally left blank**

Department: Finance

Division: Finance (25)

---

**CITY OF FERGUSON**  
**ANNUAL OPERATING BUDGET**

---

**FUND: General (10)****FUNCTION: General Government****DEPARTMENT: Finance****DIVISION: Finance (25)**

**Personnel Summary**

<u>Position</u>	<u>Pay Grade</u>	<u>Number of Employees</u>
Director of Finance	30	1
Senior Accountant	19	1
Senior Accounting Clerk	11	1
Accounting Clerk (part time)	9	1
Revenue Collector	6	<u>1</u>
Total full time employees		4
Total part time employees		<u><u>1</u></u>

**Department Description and Activities:**

The Finance Department is responsible for administration of all financial affairs of the City, including revenue collection and disbursements, purchasing, payroll, cash management, accounting and financial reporting. The Annual Operating Budget, Capital Improvement Program, Comprehensive Annual Financial Report, and periodic Financial Trend Monitoring Reports are produced by the Finance Department.

This department provides support for all functions by maintaining financial records and monitoring revenues and expenditures to ensure that available funds are used wisely to further the goals of the City. The budget of the Finance Department consists entirely of the personnel, supplies and services required to diligently collect, monitor, expend, and account for those funds and activities.

## CITY OF FERGUSON, MISSOURI ANNUAL OPERATING BUDGET

**FUND: General (10)****FUNCTION: General Government****DEPARTMENT: Finance****DIVISION: Finance (25)**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 166,488	\$ 168,018	\$ 171,400	\$ 170,000	\$ 229,400
01002 Overtime	1,461	2,512	2,500	4,000	2,500
01005 Temporary/Seasonal Staffing	2,788	3,213	5,400	400	-
01007 Permanent Part-Time	20,870	22,725	22,600	25,100	20,300
01008 Social Security	13,972	14,516	15,400	15,100	19,300
01009 Pension Contribution	8,544	12,828	13,100	13,100	18,200
01010 Worker's Compensation	667	647	800	600	700
01012 Group Insurance	20,157	19,679	21,700	24,300	29,100
01013 Accrued Wages	921	1,587	-	-	-
<b>Subtotal</b>	<b>235,868</b>	<b>245,725</b>	<b>252,900</b>	<b>252,600</b>	<b>319,500</b>
Supplies and services:					
02032 Training & Education	-	38	2,200	2,200	2,200
02033 Conferences	-	308	600	600	3,000
02034 Memberships	260	275	400	400	400
02048 Licenses & Service Fees	43,017	49,791	58,900	58,900	61,700
02051 Tax Collection	790	878	1,300	1,300	1,300
02052 Auditing	18,951	24,000	29,000	29,000	25,500
02069 Photocopier	2,363	2,686	2,000	2,700	2,800
02071 Subscriptions & Publications	230	230	300	300	300
02079 Repair & Maintenance	33	554	300	200	200
02192 Fiscal Agent's Fees	434	707	600	1,200	1,200
02230 Professional Services	9,025	3,795	-	-	-
02238 Printed Material	2,489	1,688	2,000	1,500	1,500
02239 Postage	2,688	2,948	3,000	2,800	3,000
02240 Office Supplies	2,309	3,401	2,800	2,300	2,800
02241 Equipage	359	-	500	500	3,000
02299 Miscellaneous	80	80	300	300	300
<b>Subtotal</b>	<b>83,028</b>	<b>91,379</b>	<b>104,200</b>	<b>104,200</b>	<b>109,200</b>
<b>Total</b>	<b>\$ 318,896</b>	<b>\$ 337,104</b>	<b>\$ 357,100</b>	<b>\$ 356,800</b>	<b>\$ 428,700</b>

**This page intentionally left blank**



Department: Public Safety

Divisions:

Municipal Court (12)

Police Department (40)

Fire Department (41)

---

**CITY OF FERGUSON**  
**ANNUAL OPERATING BUDGET**

---

**FUND: General (10)**  
**DEPARTMENT: Public Safety**

**FUNCTION: General Government**  
**DIVISION: Municipal Court (12)**

**Personnel Summary**

<u>Position</u>	<u>Pay Grade</u>	<u>Number of Employees</u>
Municipal Court Judge (contract)	n/a	1
Prosecuting Attorney (contract)	n/a	1
Assistant Prosecuting Attorney (contract)	n/a	1
Court Clerk	9H	1
Assistant Court Clerk	6H	2
Assistant Court Clerk (part time)	6H	<u>3</u>
Total full time employees		3
Total part time employees		<u><u>3</u></u>

**Department Description and Activities:**

The Municipal Court has jurisdiction over all cases involving violations of the provisions of the Ferguson Charter, Code and other ordinances of the City. The Municipal Court is presided over by the Municipal Judge who is appointed by the City Council on the nomination of the City Manager, for a term of two years.

The Prosecuting Attorney is appointed by the City Attorney with the approval of the City Manager. The Prosecuting Attorney prosecutes violations of municipal ordinances and the Charter of the City.

## CITY OF FERGUSON, MISSOURI ANNUAL OPERATING BUDGET

**FUND: General (10)****FUNCTION: General Government****DEPARTMENT: Public Safety****DIVISION: Municipal Court (12)**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
<b>Personnel:</b>					
01001 Salaries	\$ 108,923	\$ 101,287	\$ 104,700	\$ 104,700	\$ 111,500
01002 Overtime	9,217	10,449	5,000	15,200	5,000
01007 Permanent Part-Time	34,154	39,446	42,500	59,400	79,700
01008 Social Security	11,299	11,019	11,700	13,400	15,100
01009 Pension Contribution	5,112	7,680	7,900	7,900	8,900
01010 Worker's Compensation	520	488	600	500	600
01012 Group Insurance	16,212	19,119	21,000	20,600	30,900
01013 Accrued Wages	520	1,538	-	-	-
<b>Subtotals</b>	<b>185,957</b>	<b>191,026</b>	<b>193,400</b>	<b>221,700</b>	<b>251,700</b>
<b>Supplies and services:</b>					
02032 Training & Education	347	289	700	700	800
02033 Conferences	1,501	2,001	1,700	1,700	2,500
02034 Memberships	250	320	300	300	400
02048 Licenses & Service Fees	8,836	4,376	3,100	3,100	3,400
02069 Photocopier	8,332	5,694	5,500	4,300	5,300
02079 Repair & Maintenance	-	85	-	-	-
02089 System Communication	5,780	8,628	9,000	9,000	9,000
02192 Fiscal Agent's Fees	2,276	3,400	2,200	3,600	4,800
02230 Professional Services	25,384	52,425	59,500	59,500	59,500
02238 Printed Material	4,999	4,722	4,500	4,500	4,800
02239 Postage	6,201	4,811	6,000	5,100	5,500
02240 Office Supplies	3,577	3,702	4,000	4,000	4,500
02241 Equipage	44	65	600	600	600
02299 Miscellaneous	87	-	200	200	200
<b>Subtotals</b>	<b>67,614</b>	<b>90,518</b>	<b>97,300</b>	<b>96,600</b>	<b>101,300</b>
<b>Totals</b>	<b>\$ 253,571</b>	<b>\$ 281,544</b>	<b>\$ 290,700</b>	<b>\$ 318,300</b>	<b>\$ 353,000</b>

---



---

**CITY OF FERGUSON**  
**ANNUAL OPERATING BUDGET**

---



---

**FUND: General (10)**  
**DEPARTMENT: Public Safety**

**FUNCTION: Public Safety**  
**DIVISION: Police (40)**

**Personnel Summary**

Position	Pay Grade	Number of Employees
Police Chief	30S	1
Police Captain	26S	3
Police Lieutenant	23H	3
Police Sergeant	21H	5
Police Officer	109	42
Police Dispatcher	10H	6
Police Dispatcher (part time)	106	7
Department Secretary	9H	1
Corrections Officer	104	3
Police Records Clerk	6H	1
Police Records Clerk (part time)	6H	1
Crossing Guards (part time)	n/a	2
Total full time employees		65
Total part time employees		9

**Department Description and Activities:**

The mission of the Police Department is to deter and detect criminal activity, apprehend criminal suspects and provide for the protection of life and property in the City of Ferguson.

The primary functions of the Police Department are patrol, criminal investigation, traffic control, community relations, jail facilities, and public safety dispatching.

The patrol function is the largest division within the Police Department. It is comprised of four squads of licensed police officers who provide twenty four hour daily patrols of the city. The patrol division also includes canine and bicycle officers. Several patrol officers are Crisis Intervention Team (C.I.T.) specialists who are trained to handle service calls dealing with mental health issues.

The Special Operations Division includes the Bureau of Investigations and the Corrections facility. The detectives assigned to the Bureau conduct follow up investigations on most crimes which occur in the City. They are also members of the Greater St. Louis Major Case Squad and the Multijurisdictional Drug Task Force. The Ferguson Chief of Detectives serves as the Commander of the Major Case Squad.

The Communication Center provides full time public safety dispatching services to the Ferguson Police Department, and contract dispatching services to neighboring jurisdictions.

The Police Department provides a variety of community outreach and crime prevention services including Neighborhood Watch, Business Watch, Volunteers in Police Service (V.I.P.S.) , the DARE program, and School Resource Officers.

## CITY OF FERGUSON, MISSOURI ANNUAL OPERATING BUDGET

**FUND: General (10)****FUNCTION: Public Safety****DEPARTMENT: Public Safety****DIVISION: Police (40)**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
<b>Personnel:</b>					
01001 Salaries	\$ 2,875,940	\$ 2,907,954	\$ 3,035,300	\$ 3,028,600	\$ 3,221,100
01002 Overtime	204,491	141,022	130,000	130,000	130,000
01003 Holiday Pay	78,959	79,784	84,600	81,400	85,400
01005 Temporary/Seasonal Staffing	-	5,415	4,900	2,200	2,200
01007 Permanent Part-Time	167,877	206,161	170,500	203,300	154,100
01008 Social Security	239,224	242,650	262,300	258,900	277,500
01009 Pension Contribution	153,000	229,718	234,200	233,800	254,800
01010 Worker's Compensation	134,920	134,923	148,100	146,500	158,200
01011 Unemployment Compensation	2,266	586	-	700	-
01012 Group Insurance	489,686	512,017	557,300	565,900	624,000
01013 Accrued Wages	19,644	17,410	-	-	-
<b>Subtotals</b>	<b>4,366,007</b>	<b>4,477,640</b>	<b>4,627,200</b>	<b>4,651,300</b>	<b>4,907,300</b>
<b>Supplies and services:</b>					
02020 Wearing Apparel	56,346	46,149	61,300	61,300	50,600
02032 Training & Education	8,460	9,401	10,300	11,500	11,600
02033 Conferences	4,374	1,605	4,300	1,800	2,900
02034 Memberships	2,151	2,224	2,300	2,300	1,800
02036 Post Training	15,015	13,718	13,500	13,000	13,900
02042 Community Relations	3,879	5,299	5,000	2,300	2,400
02048 Licenses & Service Fees	56,281	58,213	50,200	50,200	53,000
02069 Photocopier	8,163	6,565	6,900	6,500	6,900
02079 Repair & Maintenance	26,963	24,623	25,800	25,800	22,900
02089 System Communication	136,801	142,867	140,200	149,400	154,100
02090 Individual Communications	4,966	3,758	4,400	3,800	6,400
02091 Laboratory	2,917	1,869	4,000	4,000	4,000
02092 Prisoner Detention	17,354	19,046	18,500	18,500	19,500
02094 Canine Unit	5,505	6,177	6,000	5,400	6,000
02192 Fiscal Agent's Fees	184	-	-	-	-
02238 Printed Material	7,363	6,392	8,000	7,700	8,000
02240 Office Supplies	7,406	6,356	7,000	7,000	7,000
02241 Equipage	6,377	153	300	300	300
02295 Bicycle Unit	259	348	500	500	300
02296 Civil Preparedness	45	400	1,000	500	1,000
02299 Miscellaneous	927	1,441	3,000	2,600	3,000
<b>Subtotal</b>	<b>371,736</b>	<b>356,604</b>	<b>372,500</b>	<b>374,400</b>	<b>375,600</b>
<b>Total</b>	<b>\$ 4,737,743</b>	<b>\$ 4,834,244</b>	<b>\$ 4,999,700</b>	<b>\$ 5,025,700</b>	<b>\$ 5,282,900</b>

---

**CITY OF FERGUSON**  
**ANNUAL OPERATING BUDGET**

---

**FUND: General (10)****FUNCTION: Public Safety****DEPARTMENT: Public Safety****DIVISION: Fire (41)**

**Personnel Summary**

Position	Pay Grade	Number of Employees
Fire Chief	29	1
Battalion Chief	17F	2
Fire Captain	12H	6
Firefighter/EMT	109	<u>18</u>
Total full time employees		<u><u>27</u></u>

**Department Description and Activities:**

The primary responsibilities of the Fire Department are the protection of life and property through fire prevention and suppression, rescue and emergency medical attention and citizen education and awareness.

In addition the Fire Department enforces codes throughout the city with yearly fire safety inspections of all new and existing commercial occupancies. The department also tests and flows fire hydrants within the city limits on an annual basis. The department is involved in several safety programs including training for CERT members, CPR certifications, smoke detector programs and the Safe Kids program; in which we provide child safety car seat installation for local citizens.

Personnel are trained regularly on all aspects of the job including emergency medical care, hazardous material response, motor vehicle extrication, and advancements in firefighting tactics and operations. This also includes regular training with all fire department equipment for efficiency and proper use.

Fire safety education is performed at the fire house through tours and safety talks as well as in the classroom at all local schools throughout the year. Fire Drills are performed yearly in all schools within the city. The Fire Department takes advantage of all requests for public relations events to further educate citizens of fire safety.

## CITY OF FERGUSON, MISSOURI ANNUAL OPERATING BUDGET

**FUND: General (10)****FUNCTION: Public Safety****DEPARTMENT: Public Safety****DIVISION: Fire (41)**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
<b>Personnel:</b>					
01001 Salaries	\$ 1,318,438	\$ 1,311,705	\$ 1,452,300	\$ 1,395,300	\$ 1,476,000
01002 Overtime	168,065	179,419	160,300	127,900	165,500
01003 Holiday Pay	86,489	83,196	88,100	90,900	100,100
01008 Social Security	113,544	114,623	131,000	121,500	133,300
01009 Pension Contribution	71,100	106,752	108,900	108,700	116,800
01010 Worker's Compensation	128,230	141,950	155,800	159,800	172,600
01012 Group Insurance	228,227	225,603	247,200	244,800	260,500
01013 Accrued Wages	7,399	8,738	-	-	-
<b>Subtotal</b>	<b>2,121,492</b>	<b>2,171,986</b>	<b>2,343,600</b>	<b>2,248,900</b>	<b>2,424,800</b>
<b>Supplies and services:</b>					
02020 Wearing Apparel	35,527	39,156	40,700	39,500	27,900
02032 Training & Education	5,153	5,619	7,400	6,200	7,500
02033 Conferences	2,362	2,200	3,800	3,800	4,000
02034 Memberships	1,285	1,135	1,600	1,500	1,900
02048 Licenses & Service Fees	795	795	800	700	900
02067 Housekeeping	2,920	3,622	4,000	3,900	5,000
02069 Photocopier	-	-	1,400	1,400	2,300
02071 Subscriptions & Publications	1,027	981	1,200	1,000	2,100
02079 Repair & Maintenance	13,345	10,185	12,900	11,200	8,900
02081 Fire Prevention Educat	1,550	1,717	1,800	1,600	1,800
02082 Fire Fighting Supplies	5,583	770	2,500	1,200	1,000
02084 Medical Supplies	4,020	5,445	3,500	3,300	3,500
02089 System Communication	92,210	60,911	90,000	77,700	62,600
02090 Individual Communications	1,181	1,366	500	600	600
02238 Printed Material	326	-	300	-	300
02239 Postage	26	12	-	-	-
02240 Office Supplies	1,839	1,221	2,500	2,200	2,500
02241 Equipage	10,097	6,812	4,000	3,600	3,300
02242 Hardware & Hand Tools	1,074	1,390	1,800	1,400	1,800
02299 Miscellaneous	1,040	973	1,200	1,000	1,200
<b>Subtotal</b>	<b>181,360</b>	<b>144,310</b>	<b>181,900</b>	<b>161,800</b>	<b>139,100</b>
<b>Total</b>	<b>\$ 2,302,852</b>	<b>\$ 2,316,296</b>	<b>\$ 2,525,500</b>	<b>\$ 2,410,700</b>	<b>\$ 2,563,900</b>

**This page intentionally left blank**



Department: Public Works

Divisions:

Public Works Administration (13)

Code Enforcement (32)

Facilities (20)

Municipal Services – Streets (51)

Services To Other Entities (53)

Municipal Services – Parks (71)

Municipal Garage (95)

---

**CITY OF FERGUSON**  
**ANNUAL OPERATING BUDGET**

---

**FUND: General (10)****FUNCTION: General Government****DEPARTMENT: Public Works****DIVISION: Administration (13)**

**Personnel Summary**

<u>Position</u>	<u>Pay Grade</u>	<u>Number of Employees</u>
Director of Public Works	30S	1
Department Secretary	9H	<u>1</u>
Total full time employees		<u><u>2</u></u>

**Department Description and Activities:**

The office of the Director of Public Works operates within this budget. The Director is responsible to the City Manager for the efficient operation of the various divisions of the Department of Public Works, including Code Enforcement and Municipal Services. The Director is also responsible for the maintenance of property records and the preparation of plans and specifications for City public works projects. The Administration budget consists of the personnel, supplies and services necessary to effectively plan, oversee, and communicate the activities of the entire Department.

**CITY OF FERGUSON, MISSOURI  
ANNUAL OPERATING BUDGET**

**FUND: General (10)**

**FUNCTION: General Government**

**DEPARTMENT: Public Works**

**DIVISION: Public Works Admin. (13)**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
<b>Personnel:</b>					
01001 Salaries	\$ 113,401	\$ 113,451	\$ 117,400	\$ 112,600	\$ 126,400
01008 Social Security	8,143	8,240	9,000	8,900	10,200
01009 Pension Contribution	5,784	8,676	8,900	8,900	10,000
01010 Worker's Compensation	7,009	7,158	8,000	7,700	8,400
01012 Group Insurance	13,940	14,783	15,900	15,000	20,700
01013 Accrued Wages	499	781	-	-	-
<b>Subtotal</b>	<b>148,776</b>	<b>153,089</b>	<b>159,200</b>	<b>153,100</b>	<b>175,700</b>
<b>Supplies and services:</b>					
02032 Training & Education	-	945	900	900	500
02033 Conferences	352	1,925	2,400	2,400	2,500
02034 Memberships	210	284	400	400	900
02048 Licenses & Service Fees	25	-	-	-	-
02069 Photocopier	2,857	2,777	3,300	3,300	3,300
02090 Individual Communications	600	600	700	500	600
02230 Professional Services	6,751	15,408	15,000	13,300	10,500
02238 Printed Material	-	-	600	-	500
02239 Postage	7,115	9,539	10,000	7,100	9,000
02240 Office Supplies	781	871	1,000	1,000	1,000
02241 Equipage	-	50	300	600	1,000
<b>Subtotals</b>	<b>18,691</b>	<b>32,399</b>	<b>34,600</b>	<b>29,500</b>	<b>29,800</b>
<b>Totals</b>	<b>\$ 167,467</b>	<b>\$ 185,488</b>	<b>\$ 193,800</b>	<b>\$ 182,600</b>	<b>\$ 205,500</b>

---

**CITY OF FERGUSON**  
**ANNUAL OPERATING BUDGET**

---

**FUND: General (10)****FUNCTION: Public Safety****DEPARTMENT: Public Works****DIVISION: Code Enforcement (32)**

**Personnel Summary**

Position	Pay Grade	Number of Employees
Code Enforcement Officer II	13	1
Code Enforcement Officer I	9	3
Senior Clerk Typist	6	2
Environmental Inspector (part time)	4	<u>1</u>
Total full time employees		6
Total part time employees		<u><u>1</u></u>

**Department Description and Activities:**

The Code Enforcement Division, under the general supervision of the Director of Public Works, is responsible for the administration and enforcement of the City's building, electrical, plumbing, mechanical, zoning, and exterior appearance codes as well as issuing permits and conducting plan review.

The funding level requested in the proposed budget will provide for the staffing and services to continue an effective nuisance abatement program and provide the necessary oversight of new construction projects and proposals.

## CITY OF FERGUSON, MISSOURI ANNUAL OPERATING BUDGET

**FUND: General (10)****FUNCTION: Public Safety****DEPARTMENT: Public Works****DIVISION: Code Enforcement (32)**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 196,071	\$ 190,543	\$ 198,900	\$ 197,600	\$ 209,500
01002 Overtime	-	-	1,000	-	1,100
01008 Social Security	14,048	13,569	15,300	14,500	16,200
01009 Pension Contribution	10,032	15,048	15,400	15,400	16,600
01010 Worker's Compensation	10,536	10,243	11,400	10,400	11,300
01012 Group Insurance	30,342	37,119	42,700	49,000	54,600
01013 Accrued Wages	1,064	1,025	-	-	-
<b>Subtotal</b>	<b>262,093</b>	<b>267,547</b>	<b>284,700</b>	<b>286,900</b>	<b>309,300</b>
Supplies and services:					
02020 Wearing Apparel	-	983	1,000	800	1,000
02032 Training & Education	-	-	800	1,000	2,000
02034 Memberships	164	140	300	200	300
02048 Licenses & Service Fees	6,025	6,000	7,200	8,800	7,200
02069 Photocopier	615	790	900	900	900
02071 Subscriptions & Publications	-	-	-	-	1,000
02090 Individual Communications	1,695	1,952	2,000	1,800	2,000
02183 Nuisance Abatement	28,797	35,603	36,000	32,500	32,000
02184 House Demolition	25,800	-	30,000	25,500	-
02192 Fiscal Agent's Fees	1,029	1,570	900	1,600	1,600
02207 Housing Brd of Appeals	580	762	500	100	500
02230 Professional Services	17,770	8,280	15,000	2,000	10,000
02238 Printed Material	532	291	700	700	1,000
02240 Office Supplies	786	769	900	800	800
02241 Equipage	-	100	300	300	300
<b>Subtotal</b>	<b>83,793</b>	<b>57,240</b>	<b>96,500</b>	<b>77,000</b>	<b>60,600</b>
<b>Total</b>	<b>\$ 345,886</b>	<b>\$ 324,787</b>	<b>\$ 381,200</b>	<b>\$ 363,900</b>	<b>\$ 369,900</b>

**CITY OF FERGUSON  
ANNUAL OPERATING BUDGET**

**FUND: General (10)**  
**DEPARTMENT: Public Works**

**FUNCTION: General Government**  
**DIVISION: Facilities (20)**

**Personnel Summary**

Position	Pay Grade	Number of Employees
No personnel		-

**Department Description and Activities:**

The budget of the Facilities Division consists entirely of building and grounds maintenance and repairs, utilities (gas, water, electric, sewer, telephone), supplies and contract services costs necessary to maintain General Fund facilities. In-house labor is provided by personnel of the Streets and Parks divisions. Facilities served are

- City Hall, Council Chamber and adjacent building, 110 Church St.
- Firehouse No. 1, 200 S. Florissant Road
- Firehouse No. 2, West Florissant Ave
- Police Department, 222 S. Florissant Rd

Similar services and out-of-pocket costs for the City's Garage are accounted for in Division 95 and Parks Fund buildings in Division 71

**CITY OF FERGUSON, MISSOURI  
ANNUAL OPERATING BUDGET**

**FUND: General (10)**

**FUNCTION: General Government**

**DEPARTMENT: Public Works**

**DIVISION: Facilities (20)**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
Personnel:	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies and Services:					
Building Maintenance and Repairs	\$ 26,326	\$ 28,081	\$ 18,300	\$ 19,600	\$ 18,500
Housekeeping	34,382	32,757	37,400	33,800	34,800
Grounds Maintenance	8	(2,540)	1,100	1,000	800
Utilities - Electric	59,437	57,806	49,100	73,800	81,900
Utilities - Gas	16,514	13,631	15,300	20,200	24,700
Utilities - Water	2,635	3,302	2,900	5,300	10,500
Utilities - Sewer	3,995	3,600	3,100	3,600	3,600
Utilities - Phone	43,986	33,198	31,600	31,800	31,800
02241 Equipage	-	-	-	5,000	-
Subtotal	187,283	169,835	158,800	194,100	206,600
Total	\$ 187,283	\$ 169,835	\$ 158,800	\$ 194,100	\$ 206,600

---

## CITY OF FERGUSON ANNUAL OPERATING BUDGET

---

**FUND: General (10)****FUNCTION: Transportation****DEPARTMENT: Public Works****DIVISION: Municipal Services (Streets 51)**

### Personnel Summary

<u>Position</u>	<u>Pay Grade</u>	<u>Number of Employees</u>
Municipal Services Manager	19	1
Maintenance Worker	105	<u>10</u>
Total full time employees		<u><u>11</u></u>

### Department Description and Activities:

The personnel of the Municipal Services Streets and Parks divisions work interchangeably to maintain the City's streets, parks, public buildings, vehicles, and equipment but must be accounted for separately because of different funding sources. The number of personnel provided in each division budget is based on estimates of the ratio of time spent in each function.

The Municipal Services Streets division provides the funding to repair, clean, clear, light, and otherwise maintain and improve approximately 69 miles of City streets. This division also maintains municipal parking lots, traffic control devices and signage on City streets. Streets and Parks division personnel also set up and clean up before, during, and after special events, such as the Farmer's Market, 4th of July Celebration, Streetfest, Northern Lights, and any other festivals or events.



**CITY OF FERGUSON, MISSOURI**  
**ANNUAL OPERATING BUDGET**

**FUND: General (10)****FUNCTION: Transportation****DEPARTMENT: Public Works****DIVISION: Municipal Services (Streets 51)**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
<b>Personnel:</b>					
01001 Salaries	\$ 395,485	\$ 392,372	\$ 415,500	\$ 392,300	\$ 414,700
01002 Overtime	21,644	6,407	5,800	5,400	5,900
01008 Social Security	30,215	29,148	32,300	29,600	32,200
01009 Pension Contribution	20,868	31,332	32,000	32,000	32,800
01010 Worker's Compensation	37,915	39,422	43,300	42,300	45,700
01012 Group Insurance	69,618	68,640	75,600	79,900	86,200
01013 Accrued Wages	908	3,192	-	-	-
<b>Subtotal</b>	<b>576,653</b>	<b>570,513</b>	<b>604,500</b>	<b>581,500</b>	<b>617,500</b>
<b>Supplies and services:</b>					
02020 Wearing Apparel	4,033	4,468	4,600	4,600	4,600
02032 Training & Education	375	318	500	500	500
02033 Conferences	-	-	1,500	-	1,000
02034 Memberships	141	309	200	200	300
02048 Licenses & Service Fees	15	15	-	-	-
02079 Repair & Maintenance	-	100	-	600	-
02079 Repair & Maintenance-Street Lights - Broth	-	-	-	600	-
02080 Library Maintenance	196	622	1,500	600	1,500
02090 Individual Communications	717	519	600	600	600
02160 Street Lighting	(670)	1,967	13,200	13,000	14,000
02162 Street Repairs	72,249	65,502	78,000	76,400	78,000
02164 Sidewalk Repairs	665	955	3,000	2,900	3,000
02165 Snow Removal	120,973	44,973	77,500	38,600	49,000
02166 Traffic Control	10,153	6,092	11,300	11,200	11,300
02169 Parking Lots	1,149	4,559	5,800	5,300	5,800
02171 Electric	182,706	183,644	187,900	183,200	189,300
02173 Water	3,222	1,069	1,500	1,000	1,100
02174 Sewer	2,139	2,329	2,700	2,900	3,100
02180 Mosquito & Pest Control	7,317	6,852	4,600	3,600	4,000
02181 Weed Control	495	270	500	400	500
02238 Printed Material	-	-	100	100	100
02239 Postage	44	151	200	100	100
02240 Office Supplies	310	437	400	1,200	400
02241 Equipage	1,124	956	1,200	500	1,000
02242 Hardware & Hand Tools	1,023	1,117	1,500	1,200	1,500
02295 Storm Damage	161,112	109,441	-	-	-
02299 Miscellaneous	968	1,524	1,500	1,400	1,500
<b>Subtotal</b>	<b>570,456</b>	<b>438,189</b>	<b>399,800</b>	<b>350,700</b>	<b>372,200</b>
<b>Total</b>	<b>\$ 1,147,109</b>	<b>\$ 1,008,702</b>	<b>\$ 1,004,300</b>	<b>\$ 932,200</b>	<b>\$ 989,700</b>

---

**CITY OF FERGUSON**  
**ANNUAL OPERATING BUDGET**

---

**FUND: General (10)**  
**DEPARTMENT: Public Works**

**FUNCTION: Parks & Recreation**  
**DIVISION: Municipal Services (Parks 71)**

---

**Personnel Summary**

<u>Position</u>	<u>Pay Grade</u>	<u>Number of Employees</u>
Maintenance Worker	105	5
Common Labor II (seasonal part time)	1	3
Common Labor I (permanent part time)	3	<u>2</u>
Total full time employees		5
Total part time employees		<u>5</u>
		<u>10</u>

**Department Description and Activities:**

The personnel of the Municipal Services Streets and Parks divisions work interchangeably to maintain the City's streets, parks, public buildings, vehicles and equipment but must be accounted for separately because of different funding sources. The number of personnel provided in each division budget is based on estimates of the ratio of time spent in each function.

The Municipal Services Parks division provides funding for the maintenance of the City's approximately 107 acres of parks so necessary to the quality of life our residents enjoy. Five baseball/softball fields, tennis courts, and racquetball courts at Forestwood Sports Complex and three fields at other parks, the January Wabash Lake, Splash at Wabash, along with pavilions, playgrounds, and other facilities at all parks are maintained by funding of this division.

**CITY OF FERGUSON, MISSOURI**  
**ANNUAL OPERATING BUDGET**

**FUND: General (10)****FUNCTION: Parks & Recreation****DEPARTMENT: Public Works****DIVISION: Municipal Services (Parks 71)**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 146,569	\$ 158,203	\$ 167,900	\$ 162,300	\$ 177,200
01002 Overtime	9,383	4,410	3,000	5,900	2,800
01005 Temporary/Seasonal Staffing	-	10,101	16,400	16,400	16,500
01007 Permanent Part-Time	17,380	8,339	13,600	12,900	8,700
01008 Social Security	12,246	12,518	15,400	14,400	15,700
01009 Pension Contribution	8,544	12,828	13,100	13,100	14,100
01010 Worker's Compensation	18,845	19,137	21,000	20,500	22,200
01011 Unemployment Compensation	-	(249)	-	-	-
01012 Group Insurance	41,529	49,273	56,200	55,600	59,400
01013 Accrued Wages	(1,752)	2,536	-	-	-
<b>Subtotal</b>	<b>252,744</b>	<b>277,096</b>	<b>306,600</b>	<b>301,100</b>	<b>316,600</b>
Supplies and services:					
02020 Wearing Apparel	2,357	2,301	2,800	2,700	2,800
02032 Training & Education	-	23	900	500	1,000
02033 Conferences	-	-	1,000	-	500
02034 Memberships	15	15	100	100	100
02048 Licenses & Service Fees	1,470	1,470	1,700	1,500	1,700
02066 Building Maintenance-Park Maint	2,158	5,041	5,000	4,700	5,000
02066 Building Maintenance-Recreation	1,167	1,339	2,100	1,900	1,900
02066 Building Maintenance-Splash At W:	1,228	3,675	13,100	26,500	3,500
02066 Building Maintenance-Concessions	1,172	828	1,600	1,200	1,500
02079 Repair & Maintenance	36	922	-	800	500
02090 Individual Communications	1,055	833	1,200	1,100	1,200
02100 Grounds Maintenance	26,163	46,378	38,100	33,700	39,100
02101 Forestry	11,763	11,571	14,000	12,000	12,000
02102 Outdoor Lighting Maint	4,121	2,466	5,000	4,300	5,000
02171 Electric-Parks	47,813	37,348	31,300	46,600	46,100
02172 Gas-Parks	3,747	2,243	2,500	2,300	2,800
02173 Water-Parks	9,254	21,247	15,600	23,200	11,400
02174 Sewer-Parks	3,733	2,953	3,300	5,400	5,900
02175 Phone	8,869	10,119	9,500	11,700	12,600
02240 Office Supplies	296	355	400	400	400
02241 Equipage	799	-	3,000	2,000	3,000
02242 Hardware & Hand Tools	1,027	1,187	1,200	1,000	1,000
02299 Miscellaneous	712	523	1,000	900	1,000
<b>Subtotal</b>	<b>130,019</b>	<b>152,837</b>	<b>155,400</b>	<b>185,300</b>	<b>160,500</b>
<b>Total</b>	<b>\$ 382,763</b>	<b>\$ 429,933</b>	<b>\$ 462,000</b>	<b>\$ 486,400</b>	<b>\$ 477,100</b>

---



---

**CITY OF FERGUSON**  
**ANNUAL OPERATING BUDGET**

---



---

**FUND: General (10)**  
**DEPARTMENT: Public Works**

**FUNCTION: Internal Service**  
**DIVISION: Municipal Garage (95)**

**Personnel Summary**

<u>Position</u>	<u>Pay Grade</u>	<u>Number of Employees</u>
Mechanic Supervisor	16	1
Mechanic	11	1
Administrative Assistant	9	<u>1</u>
Total full time employees		<u><u>3</u></u>

**Department Description and Activities:**

The City owns or leases and uses vehicles for several public purposes: police, fire and rescue, street and parks maintenance, and conveyance of public officials including code enforcement officials and others requiring transportation to conduct official business of the City.

All costs related to the repair and maintenance of all vehicles owned or leased by the City are accounted for within and are the responsibility of the Municipal Garage Division.

Costs related to the following areas are also included in this department -

- The City's cooperative fueling and vehicle repair agreements with surrounding municipalities
- Maintaining the Public Works facility at 901 Ferguson Avenue

As with all other City departments and divisions, this Municipal Garage labor costs are accounted for within the "Personnel" section. In an effort to determine the total direct cost of vehicle maintenance and repair, labor costs are charged to each utilizing department as "absorbed labor" and, to ensure these costs are not double counted, reversed using a "contra" labor account.

## CITY OF FERGUSON, MISSOURI ANNUAL OPERATING BUDGET

**FUND: General (10)****FUNCTION: General Government****DEPARTMENT: Public Works****DIVISION: Municipal Garage (95)**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 133,244	\$ 133,173	\$ 137,800	\$ 137,600	\$ 146,000
01002 Overtime	10,396	6,198	5,600	5,600	5,600
01008 Social Security	9,943	9,748	11,000	10,500	11,600
01009 Pension Contribution	6,804	10,212	10,500	10,500	11,600
01010 Worker's Compensation	3,911	4,254	4,800	4,600	5,100
01011 Unemployment Compensation	-	-	-	-	-
01012 Group Insurance	25,870	27,406	29,600	29,400	31,600
01013 Accrued Wages	(4,055)	667	-	-	-
01014 Accrued Employer Payroll Taxes	-	-	-	-	-
<b>Subtotal</b>	<b>186,113</b>	<b>191,658</b>	<b>199,300</b>	<b>198,200</b>	<b>211,500</b>
Supplies and services:					
02020 Wearing Apparel	1,797	2,077	2,600	2,400	2,600
02032 Training & Education	-	519	1,000	500	500
02034 Memberships	475	475	500	500	500
02048 Licenses & Service Fees	1,530	1,937	1,500	1,500	1,800
02066 Building Maintenance	15,828	11,896	14,600	9,100	7,400
02067 Housekeeping	3,744	3,795	4,300	4,000	4,300
02068 Equipment Lease	4,065	3,698	4,500	4,400	4,300
02069 Photocopier	644	870	1,100	900	800
02079 Repair & Maintenance	6,858	7,648	7,000	6,500	6,400
02090 Individual Communications	397	483	500	400	600
02100 Grounds Maintenance	3,870	1,391	2,500	2,200	600
02171 - 02175 Utilities	8,012	28,676	29,600	25,300	25,900
02192 Fiscal Agent's Fees	20	(5)	-	-	-
02220 Liability Insurance	38,214	41,368	39,900	45,000	47,300
02238 Printed Material	557	-	100	-	100
02240 Office Supplies	848	924	1,100	1,000	1,100
02241 Equipage	(1,478)	2,359	6,500	6,200	6,000
02242 Hardware & Hand Tools	3,838	4,052	4,500	4,400	3,200
02130 Fuel	293,381	252,883	310,100	244,800	240,000
02131 Vehicle Repairs	14,747	12,817	14,800	18,100	20,500
02132 Vehicle Parts	133,249	142,221	136,400	120,300	127,800
02135 Vehicle Costs	10,520	11,722	14,800	13,000	11,100
02137 Accident Repairs	9,802	9,117	14,900	7,400	10,900
<b>Subtotal</b>	<b>550,918</b>	<b>535,274</b>	<b>607,700</b>	<b>517,900</b>	<b>523,700</b>
<b>Total</b>	<b>\$ 737,031</b>	<b>\$ 726,932</b>	<b>\$ 807,000</b>	<b>\$ 716,100</b>	<b>\$ 735,200</b>

**CITY OF FERGUSON  
ANNUAL OPERATING BUDGET**

**FUND: General (10)**

**FUNCTION: Transportation  
DIVISION: Services To Other  
Entities (53)**

**DEPARTMENT: Public Works**

**Personnel Summary**

Position	Pay Grade	Number of Employees
No personnel		-

**Department Description and Activities:**

Beginning in fiscal year 2007, the City began a program of reaching out to its municipal neighbors. This program consists of providing services or products to them at cost plus a handling fee. Goods and services consist of the purchase, sale and storage of salt, the sale of fuel, snow removal services and vehicle repair services. The City has moderate success in this outreach program which currently extends to about half a dozen entities. Expenditures accounted for in this division had previously been accounted for in divisions 51, and 95.

**CITY OF FERGUSON, MISSOURI  
ANNUAL OPERATING BUDGET**

**FUND: General (10)**

**FUNCTION: Transportation**

**DEPARTMENT: Public Works**

**DIVISION: Services To Other Entities (53)**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
Personnel:	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies and services:					
Fuel	-	103,600	121,600	90,600	70,500
Vehicle Repairs	-	670	900	1,400	2,500
Vehicle Parts	-	10,802	26,100	8,400	7,900
Vehicle Costs	-	478	1,200	800	800
Repair Labor	-	5,650	5,100	7,800	7,600
Salt	-	-	-	15,000	15,000
Subtotal	-	121,200	154,900	124,000	104,300
Total	\$ -	\$ 121,200	\$ 154,900	\$ 124,000	\$ 104,300

**This page intentionally left blank**



**SPECIAL REVENUE FUNDS –**

**PARKS FUND**

**This page intentionally left blank**

**CITY OF FERGUSON, MISSOURI**  
**FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET**  
**STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE**  
**PARKS FUND**

Fiscal Year Ending or Ended June, 30		
2012 Actual	2013 Forecast	2014 Budget

**STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE**

**REVENUES**

Sales Tax	\$ 1,146,477	\$ 1,129,100	\$ 1,180,600
Property Taxes	368,602	352,500	332,700
Service Charges	362,054	373,900	373,900
Other Income	227,062	315,500	595,800
<b>TOTAL REVENUES</b>	<u>2,104,195</u>	<u>2,171,000</u>	<u>2,483,000</u>

**EXPENDITURES**

Recreation	587,567	613,700	635,600
Splash @ Wabash	92,443	113,700	121,600
Concessions	43,176	55,300	57,800
Community Center	-	-	80,500
MFH Project	89,777	145,800	86,400
Capital Outlay	196,382	128,000	931,300
<b>TOTAL EXPENDITURES</b>	<u>1,009,345</u>	<u>1,056,500</u>	<u>1,913,200</u>

**Excess of Revenues Over Expenditures**

1,094,850	1,114,500	569,800
-----------	-----------	---------

**OTHER FINANCING (USES)**

Transfers (Out) - COPs Debt Service	(263,155)	(226,500)	(227,500)
Transfers In - FSBD Fund		4,000	
Transfers (Out) - CIST (Common Fleet)		(61,000)	(52,000)
Transfers In - General Fund (CC Ops)		-	80,500
Transfers (Out) - General Fund	(715,000)	(780,000)	(787,000)
<b>Total Other Financing (Uses)</b>	<u>(978,155)</u>	<u>(1,063,500)</u>	<u>(986,000)</u>

**Change in Fund Balance**

116,695	51,000	(416,200)
---------	--------	-----------

**FUND BALANCE**

Beginning of year, July 1	1,110,458	1,227,153	1,278,153
End of Year, June 30	<u>\$ 1,227,153</u>	<u>\$ 1,278,153</u>	<u>\$ 861,953</u>

**CITY OF FERGUSON, MISSOURI**  
**FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET**  
**REVENUE DETAIL BY SOURCE**  
**PARKS FUND**

	Fiscal Year Ending or Ended June, 30				
	2011 Actual	2012 Actual	2013		2014 Budget
			Budget	Forecast	
<b>Property Taxes:</b>					
Real Estate, Current	\$ 229,990	\$ 245,703	\$ 230,000	\$ 230,000	\$ 217,200
Real Estate, Delinquent	51,249	42,742	42,500	42,500	40,100
Railroad and Utility	9,317	15,777	9,300	9,300	8,700
Personal, Current	53,078	45,672	55,000	55,000	51,900
Personal, Delinquent	9,986	18,708	15,700	15,700	14,800
<b>Total Property Taxes</b>	<b>353,620</b>	<b>368,602</b>	<b>352,500</b>	<b>352,500</b>	<b>332,700</b>
<b>Sales Taxes:</b>					
Park	1,128,470	1,146,477	1,184,300	1,129,100	1,180,600
<b>Total Sales Taxes</b>	<b>1,128,470</b>	<b>1,146,477</b>	<b>1,184,300</b>	<b>1,129,100</b>	<b>1,180,600</b>
<b>Service Charges:</b>					
Splash at Wabash	104,638	99,898	102,000	102,000	102,000
Pavilion/Room Permits	5,600	4,735	5,700	5,700	5,700
Sports Complex	42,030	34,147	52,000	48,300	48,300
Reimbursable Fee Programs	189,034	205,001	198,900	198,900	198,900
Misc. Service Charges	953	706	800	800	800
Ticket Sales	11,248	7,713	10,000	10,000	10,000
Athletic Lighting	-	-	-	-	-
Class Instruction	3,246	2,833	2,500	2,200	2,200
Senior Programs	4,939	7,021	6,000	6,000	6,000
<b>Total Service Charges</b>	<b>361,688</b>	<b>362,054</b>	<b>377,900</b>	<b>373,900</b>	<b>373,900</b>
<b>Other Income:</b>					
Interest Income	6,660	1,068	8,900	8,900	8,900
Donations	(1,878)	2,311	8,000	9,500	-
Grants	175,750	223,683	256,500	297,100	586,900
Miscellaneous Income	5,146	-	100	-	-
<b>Total Other Income</b>	<b>185,678</b>	<b>227,062</b>	<b>273,500</b>	<b>315,500</b>	<b>595,800</b>
	<b>\$ 2,029,456</b>	<b>\$ 2,104,195</b>	<b>\$ 2,188,200</b>	<b>\$ 2,171,000</b>	<b>\$ 2,483,000</b>

**CITY OF FERGUSON, MISSOURI**  
**FISCAL YEAR 2013-2014 ANNUAL OPERATING BUDGET**  
**EXPENDITURES BY TYPE AND DEPARTMENT**  
**PARKS FUND**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
<b>Personnel:</b>					
(72) Recreation	\$ 336,418	\$ 338,613	\$ 360,600	\$ 343,900	\$ 362,100
(73) Splash at Wabash	86,737	73,540	98,600	95,600	101,700
(74) Concessions	14,447	18,543	30,100	27,000	28,900
(75) Community Center	-	-	-	-	55,500
(78) MFH Project	17,243	50,462	52,600	50,700	54,000
<b>Total Personnel:</b>	<b>454,845</b>	<b>481,158</b>	<b>541,900</b>	<b>517,200</b>	<b>602,200</b>
<b>Supplies &amp; Services:</b>					
(72) Recreation	240,739	248,954	263,800	269,800	273,500
(73) Splash at Wabash	12,183	18,903	15,700	18,100	19,900
(74) Concessions	17,954	24,633	29,000	28,300	28,900
(75) Community Center	-	-	-	-	25,000
(78) MFH Project	9,890	39,315	83,000	95,100	32,400
<b>Total Supplies &amp; Services:</b>	<b>280,766</b>	<b>331,805</b>	<b>391,500</b>	<b>411,300</b>	<b>379,700</b>
<b>Capital:</b>					
Division 72					
(970) Equipment	51,846	-	-	-	345,000
(975) Vehicles	26,890	32,896	-	-	35,000
(960) Buildings & Grounds	125,654	163,486	95,000	128,000	326,000
Division 78					
(960) Buildings & Grounds	-	-	-	-	225,300
<b>Total Capital:</b>	<b>204,390</b>	<b>196,382</b>	<b>95,000</b>	<b>128,000</b>	<b>931,300</b>
<b>Total Expenditures:</b>	<b>\$ 940,001</b>	<b>\$ 1,009,345</b>	<b>\$ 1,028,400</b>	<b>\$ 1,056,500</b>	<b>\$ 1,913,200</b>

---

**CITY OF FERGUSON  
ANNUAL OPERATING BUDGET**

---

**FUND: Park (20)****FUNCTION: Parks & Recreation****DEPARTMENT: Recreation****DIVISION: Recreation (72)**

**Personnel Summary**

Position	Pay Grade	Number of Employees
Director of Parks & Recreation	27S	1
Recreation Superintendent	24S	0
Recreation Supervisor II	18H	1
Recreation Supervisor I	13H	1
Office Manager	11H	1
Transportation Driver (part time)	5H	3
Clerk Typist (part time)	3H	5
Recreation Leader (part time)	1H	6
Inclusive Coordinator (part time)	n/a	<u>1</u>
Total full time employees		4
Total part time employees		<u><u>15</u></u>

**Department Description and Activities:**

The Parks and Recreation Department mission is to provide our customers excellent and cost effective recreation programs and services that enhance the quality of life in Ferguson. This mission complements the City's Goals and Objectives by helping to improve the quality of life in Ferguson as well as helping to attract and retain quality residents.

The Department offers a wide variety of recreation related programs and services to customers of all ages and socio-economic levels in and around Ferguson. The programs and services are delivered at the highest standard possible allowing them to have a very positive effect on the quality of life in Ferguson. In particular, the participants usually have their image of Ferguson improved and they often relate this experience to others. In addition many of the programs receive very positive media coverage which also enhances Ferguson's external image.

The Department's primary functions include fee programs, special events, Splash at Wabash aquatic complex, Sports Complex at Forestwood Park management, concession operation, transportation service, park facility management, park maintenance coordination and other related services. The functions are carried out by a staff of four full-time, seventeen part-time and 75 plus part-time seasonal employees.

## CITY OF FERGUSON, MISSOURI ANNUAL OPERATING BUDGET

**FUND: Park (20)****FUNCTION: Parks & Recreation****DEPARTMENT: Recreation****DIVISION: Recreation (72)**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 203,611	\$ 196,470	\$ 204,100	\$ 203,100	\$ 215,700
01002 Overtime	3,387	4,035	3,000	2,300	3,000
01005 Temporary/Seasonal Staffing	11,701	3,664	5,500	3,000	3,100
01007 Permanent Part-Time	53,942	53,350	65,100	55,000	56,600
01008 Social Security	20,069	19,493	21,300	19,900	21,300
01009 Pension Contribution	10,032	18,120	18,600	18,600	17,100
01010 Worker's Compensation	9,654	14,735	12,200	11,400	12,400
01012 Group Insurance	26,546	28,557	30,800	30,600	32,900
01013 Accrued Wages	(2,524)	189	-	-	-
Subtotals	336,418	338,613	360,600	343,900	362,100
Supplies and services:					
02020 Wearing Apparel	173	258	200	300	200
02032 Training & Education	142	18	200	200	200
02033 Conferences	2,895	3,667	3,900	3,500	4,000
02034 Memberships	700	725	800	800	1,000
02041 Public Reporting	9,921	8,038	9,400	9,300	9,300
02048 Licenses & Service Fees	4,938	4,579	5,300	5,400	14,000
02067 Housekeeping	2,113	2,081	2,500	2,400	2,500
02069 Photocopier	3,707	3,311	3,400	3,200	3,300
02079 Repair & Maintenance	1,690	-	-	-	-
02090 Individual Communications	1,390	1,374	1,500	1,500	1,500
02111 Teen Program	9,227	12,231	12,000	10,500	12,000
02112 Cultural Program	19,243	19,553	30,900	28,900	31,200
02112 Cultural Program-Bike Club	-	410	-	7,700	-
02113 Athletic Program	1,438	862	1,000	1,000	1,000
02115 Tickets for Resale	8,868	6,086	8,500	6,800	6,500
02116 Reimbursable Program	148,526	156,033	155,000	159,400	155,000
02117 Senior Citizen Program	6,833	11,054	9,000	10,000	10,000
02192 Fiscal Agent's Fees	6,758	7,480	7,000	7,600	10,000
02193 Other Debt Fund Expense	1,000	500	1,000	1,000	1,000
02230 Professional Services	4,500	4,616	4,600	4,600	4,600
02238 Printed Material	841	859	1,200	700	1,000
02239 Postage	4,023	3,357	3,800	2,900	2,900
02240 Office Supplies	1,653	1,722	2,300	2,000	2,000
02299 Miscellaneous	160	140	300	100	300
Subtotal	240,739	248,954	263,800	269,800	273,500
Capital Projects	204,390	196,382	95,000	128,000	706,000
Total	\$ 781,547	\$ 783,949	\$ 719,400	\$ 741,700	\$ 1,341,600

---

**CITY OF FERGUSON**  
**ANNUAL OPERATING BUDGET**

---

**FUND: Park (20)****FUNCTION: Parks & Recreation****DEPARTMENT: Recreation****DIVISION: Splash at Wabash (73)**

**Personnel Summary**

Position	Pay Grade	Number of Employees
Pool Manager (seasonal)	n/a	1
Assistant Pool Manager (seasonal)	n/a	3
Lifeguards (seasonal)	n/a	25
Cashier (seasonal)	n/a	3
Locker Room Attendant (seasonal)	n/a	<u>1</u>
Total seasonal employees		<u><u>33</u></u>

**Department Description and Activities:**

This budget provides funding for the personnel, supplies and services necessary to operate the Splash at Wabash Aquatic Center at January-Wabash Park.



**CITY OF FERGUSON, MISSOURI  
ANNUAL OPERATING BUDGET**

**FUND: Park (20)**

**FUNCTION: Parks & Recreation**

**DEPARTMENT: Recreation**

**DIVISION: Splash at Wabash (73)**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
<b>Personnel:</b>					
01001 Salaries	\$ 300	\$ -	\$ -	\$ -	\$ -
01005 Temporary/Seasonal Staffing	54,075	45,442	65,300	63,000	67,000
01006 Reimburse Class Instrct	17,933	16,584	22,300	21,500	22,800
01007 Permanent Part-Time	-	424	-	-	-
01008 Social Security	5,534	4,737	6,700	6,500	6,900
01010 Worker's Compensation	3,685	3,857	4,300	4,600	5,000
01013 Accrued Wages	5,210	2,496	-	-	-
<b>Subtotal</b>	<b>86,737</b>	<b>73,540</b>	<b>98,600</b>	<b>95,600</b>	<b>101,700</b>
<b>Supplies and services:</b>					
02020 Wearing Apparel	1,557	1,793	1,800	1,800	1,800
02032 Training & Education	205	342	500	500	800
02041 Public Reporting	168	146	300	200	300
02067 Housekeeping	284	506	700	600	600
02105 Water Treatment	5,346	7,436	8,100	9,600	8,000
02106 Pool Maint & Supplies	2,526	5,571	1,500	1,500	1,500
02109 Pool Program Supplies	1,173	1,060	1,100	1,100	1,100
02116 Reimbursable Program	178	976	1,000	1,300	1,000
02230 Professional Services	746	1,073	700	1,500	900
02241 Equipage	-	-	-	-	3,900
<b>Subtotal</b>	<b>12,183</b>	<b>18,903</b>	<b>15,700</b>	<b>18,100</b>	<b>19,900</b>
<b>Total</b>	<b>\$ 98,920</b>	<b>\$ 92,443</b>	<b>\$ 114,300</b>	<b>\$ 113,700</b>	<b>\$ 121,600</b>

**CITY OF FERGUSON  
ANNUAL OPERATING BUDGET**

**FUND: Park (20)**

**FUNCTION: Parks & Recreation**

**DEPARTMENT: Recreation**

**DIVISION: Concessions (74)**

**Personnel Summary**

<u>Position</u>	<u>Pay Grade</u>	<u>Number of Employees</u>
Concession Aide II (seasonal)	n/a	5
Concession Aide (seasonal)	n/a	<u>12</u>
Total seasonal employees		<u><u>17</u></u>

**Department Description and Activities:**

The Recreation Department operates concession stands at the Forestwood Park Sports Complex and at the Splash at Wabash to provide refreshments at a reasonable cost for patrons. This budget funds the personnel and supplies necessary to operate those concessions. Costs and revenues related to these activities are not material to the City or Parks Fund. Accordingly, accounting for these activities as an enterprise fund is not necessary. In addition, revenues from these activities do slightly exceed costs.

**CITY OF FERGUSON, MISSOURI  
ANNUAL OPERATING BUDGET**

**FUND: Park (20)**

**FUNCTION: Parks & Recreation**

**DEPARTMENT: Recreation**

**DIVISION: Concessions (74)**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
<b>Personnel:</b>					
01005 Temporary/Seasonal Staffing	\$ 15,980	\$ 15,451	\$ 24,900	\$ 24,000	\$ 25,600
01008 Social Security	1,223	1,284	3,900	1,800	2,000
01010 Worker's Compensation	1,085	1,168	1,300	1,200	1,300
01013 Accrued Wages	(3,841)	640	-	-	-
<b>Subtotal</b>	<b>14,447</b>	<b>18,543</b>	<b>30,100</b>	<b>27,000</b>	<b>28,900</b>
<b>Supplies and services:</b>					
02020 Wearing Apparel	322	103	400	400	400
02079 Repair & Maintenance	44	3	500	500	500
02107 Concession Supplies	573	521	1,200	1,200	1,100
02114 Merchandise for Resale	17,015	24,006	26,900	26,200	26,900
<b>Subtotal</b>	<b>17,954</b>	<b>24,633</b>	<b>29,000</b>	<b>28,300</b>	<b>28,900</b>
<b>Total</b>	<b>\$ 32,401</b>	<b>\$ 43,176</b>	<b>\$ 59,100</b>	<b>\$ 55,300</b>	<b>\$ 57,800</b>

**CITY OF FERGUSON  
ANNUAL OPERATING BUDGET**

**FUND: Park (20)**

**FUNCTION: Parks & Recreation**

**DEPARTMENT: Recreation**

**DIVISION: Live Well Ferguson (78)**

**Personnel Summary**

<u>Position</u>	<u>Pay Grade</u>	<u>Number of Employees</u>
Live Well Ferguson Program Manager	n/a	1
		<hr/>
Total employees		<u>1</u>

**Department Description and Activities:**

Beginning in FY 2010-2011, the Parks and Recreation Department began administering the Missouri Foundation for Health Grant. The Missouri Foundation for Health (the grantor) is a philanthropic organization whose vision is to improve the health of the people in the communities it serves. The Live Well Ferguson (LWF) Program Manager is responsible for facilitating initiatives that will include community meetings such as monthly LWF Taskforce meetings, organizing community events, educating community stakeholders, focusing on urban design and completing streets projects, plus serving as a catalyst for the successful implementation of the project plan as approved by the grantor.

**CITY OF FERGUSON, MISSOURI  
ANNUAL OPERATING BUDGET**

**FUND: Park (20)**

**FUNCTION: Parks & Recreation**

**DEPARTMENT: Recreation**

**DIVISION: Live Well Ferguson (78)**

	Fiscal Year Ending or Ended June 30,				
	2011	2012	2013		2014
	Actual	Actual	Budget	Forecast	Budget
<b>Personnel:</b>					
01001 Salaries	\$ 13,076	\$ 39,998	\$ 41,400	\$ 40,000	\$ 42,400
01008 Social Security	977	2,996	3,200	3,000	3,300
01010 Worker's Compensation	-	1,951	2,200	2,000	2,200
01012 Group Insurance	1,790	5,263	5,800	5,700	6,100
01013 Accrued Wages	1,400	254	-	-	-
<b>Subtotal</b>	<b>17,243</b>	<b>50,462</b>	<b>52,600</b>	<b>50,700</b>	<b>54,000</b>
<b>Supplies and services:</b>					
02033 Conferences	3,562	1,763	1,100	900	500
02038 Incidentals	1,049	811	1,900	2,300	1,500
02043 Special Events-MFH Sunday Parkw	355	1,005	1,800	1,700	2,100
02043 Special Events-MFH Live Well Ferg	2,430	5,629	6,000	5,600	4,500
02043 Special Events-MFH Evaluation	-	4,275	15,000	20,000	3,400
02043 Special Events-MFH Urban Design	-	24,020	10,500	30,200	-
02043 Special Events-MFH Complete Strt:	-	-	44,500	32,500	8,000
02043 Special Events-MFH	2,785	34,929	77,800	90,000	18,000
02238 Printed Material	1,696	1,812	2,100	1,800	2,500
02241 Equipage	798	-	100	100	5,400
02299 Miscellaneous	-	-	-	-	4,500
<b>Subtotal</b>	<b>9,890</b>	<b>39,315</b>	<b>83,000</b>	<b>95,100</b>	<b>32,400</b>
<b>Capital:</b>					
03960 Buildings & Grounds	-	-	-	-	225,300
<b>Total</b>	<b>\$ 27,133</b>	<b>\$ 89,777</b>	<b>\$ 135,600</b>	<b>\$ 145,800</b>	<b>\$ 311,700</b>

**This page intentionally left blank**

**OTHER SPECIAL REVENUE FUNDS –**

**FERGUSON SPECIAL BUSINESS  
DISTRICT FUND**

**This page intentionally left blank**



**CITY OF FERGUSON, MISSOURI  
FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET  
STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE  
FERGUSON SPECIAL BUSINESS DISTRICT**

Fiscal Year Ending or Ended June, 30		
2012 Actual	2013 Forecast	2014 Budget

**STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE**

REVENUES	2012 Actual	2013 Forecast	2014 Budget
Licenses and Permits	\$ 30,689	\$ 23,300	\$ 23,300
Other Income	8,066	2,000	2,000
<b>TOTAL REVENUES</b>	<b>38,755</b>	<b>25,300</b>	<b>25,300</b>
EXPENDITURES	2012 Actual	2013 Forecast	2014 Budget
Operating Expenditures	128,763	176,850	212,700
<b>TOTAL EXPENDITURES</b>	<b>128,763</b>	<b>176,850</b>	<b>212,700</b>
 <b>(Deficiency) of Revenues (Under) Expenditures</b>	 <b>(90,008)</b>	 <b>(151,550)</b>	 <b>(187,400)</b>
OTHER FINANCING SOURCES (USES)	2012 Actual	2013 Forecast	2014 Budget
Transfers In - General Fund	-	28,850	29,700
Transfers (Out) - Parks Fund	-	(4,000)	-
Transfers In - Downtown TIF Fund	97,097	117,700	157,700
<b>Total Other Financing (Uses)</b>	<b>97,097</b>	<b>142,550</b>	<b>187,400</b>
 <b>Change in Fund Balance</b>	 <b>7,089</b>	 <b>(9,000)</b>	 <b>-</b>

**FUND BALANCE**

Beginning of year, July 1	2,782	9,871	871
End of Year, June 30	\$ 9,871	\$ 871	\$ 871

**CITY OF FERGUSON, MISSOURI  
FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET  
REVENUE DETAIL BY SOURCE  
FERGUSON SPECIAL BUSINESS DISTRICT**

Source	Fiscal Year Ending or Ended June, 30				
	2011 Actual	2012 Actual	2013		2014 Budget
			Budget	Forecast	
Licenses and Permits:					
Business Licenses	\$ 21,511	\$ 30,689	\$ 24,900	\$ 23,300	\$ 23,300
Other Income:					
Donations	3,500	500	-	-	-
Logo Merchandise	592	5	-	-	-
Farmers' Market	9,097	7,561	-	2,000	2,000
<b>Total Other Income</b>	<b>13,189</b>	<b>8,066</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>
	<b>\$ 34,700</b>	<b>\$ 38,755</b>	<b>\$ 24,900</b>	<b>\$ 25,300</b>	<b>\$ 25,300</b>

**CITY OF FERGUSON  
ANNUAL OPERATING BUDGET**

**FUND: Special Business District (21)                      FUNCTION: Planning & Development**  
**DEPARTMENT: Planning & Development              DIVISION: Special Business District (91)**

**Personnel Summary**

Position	Pay Grade	Number of Employees
----------	--------------	------------------------

No personnel

**Department Description and Activities:**

On December 9, 1986, the City Council established the Ferguson Station Special Business District (FSBD), in accordance with the provisions of Sections 71.790-808 of the Revised Statutes of the State of Missouri, for a period of five years. On November 12, 1991 the Council re-established the District with perpetual existence.

The purpose of the District is to promote the downtown business district, improve signage, assist in improvements to facades of buildings, landscaping and planter boxes, and to attract new businesses to the area.

The FSBD Advisory Board was also established in 1986. The Board consists of nine members appointed by the Council for three-year terms.

The activities of the District are financed by (1) a business license tax specifically authorized for the District, (2) a transfer from the Downtown TIF Fund for costs incurred related to the Downtown TIF District which overlaps some of the Ferguson Station Special Business District and (3) a transfer from the General Fund, as required.

The FSBD Advisory Board recommends to the City Council how the revenue is to be used, within broad guidelines established at the time of creation of the district.

**CITY OF FERGUSON, MISSOURI  
ANNUAL OPERATING BUDGET**

**FUND: SBD (21)**

**FUNCTION: Land Use & Development**

**DEPARTMENT: General Operations**

**DIVISION: Special Business District (91)**

Fiscal Year Ending or Ended June 30,				
2011	2012	2013		2014
Actual	Actual	Budget	Forecast	Budget

Personnel:

\$	-	\$	-	\$	-	\$	-	\$	-
----	---	----	---	----	---	----	---	----	---

Supplies and services:

02034 Memberships	250	-	300	-	300
02039 Meeting Costs	587	299	1,000	1,000	1,000
02041 Public Reporting	6,561	44,492	67,500	65,000	66,500
02042 Community Relations	9,031	13,317	21,000	20,000	16,000
02043 Special Events	10,284	12,780	12,000	12,200	12,200
02047 Farmers Market	30,733	27,842	36,000	36,000	36,000
02090 Individual Communications	-	-	-	-	-
02230 Professional Services	22,500	22,500	26,000	25,000	60,500
02239 Postage	42	-	-	-	-
02240 Office Supplies	-	-	200	150	200
02241 Equipage	17,283	7,533	17,500	17,500	20,000

Subtotal	97,271	128,763	181,500	176,850	212,700
----------	--------	---------	---------	---------	---------

Total	\$ 97,271	\$ 128,763	\$ 181,500	\$ 176,850	\$ 212,700
-------	-----------	------------	------------	------------	------------

**This page intentionally left blank**

**SPECIAL REVENUE FUND –**

**SEWER LATERAL FUND**

**This page intentionally left blank**

**CITY OF FERGUSON, MISSOURI  
FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET  
STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE  
SEWER LATERAL FUND**

Fiscal Year Ending or Ended June, 30		
2012 Actual	2013 Forecast	2014 Budget

**STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE**

<b>REVENUES</b>			
Sewer Lateral Fees	\$ 217,763	\$ 193,700	\$ 193,700
Other Income	11,227	14,800	16,300
<b>TOTAL REVENUES</b>	<b>228,990</b>	<b>208,500</b>	<b>210,000</b>
<b>EXPENDITURES</b>			
Residential sewer laterals	103,581	110,000	110,000
<b>TOTAL EXPENDITURES</b>	<b>103,581</b>	<b>110,000</b>	<b>110,000</b>
 <b>Excess of Revenues Over Expenditures</b>	 125,409	 98,500	 100,000
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers Out - General Fund	(10,000)	(12,000)	(14,000)
<b>Change in Fund Balance</b>	<b>115,409</b>	<b>86,500</b>	<b>86,000</b>

**FUND BALANCE**

Beginning of year, July 1	703,432	818,841	905,341
End of Year, June 30	\$ 818,841	\$ 905,341	\$ 991,341

**CITY OF FERGUSON, MISSOURI  
FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET  
REVENUE DETAIL BY SOURCE  
SEWER LATERAL FUND**

	Fiscal Year Ending or Ended June, 30				
	2011 Actual	2012 Actual	2013		2014 Budget
			Budget	Forecast	
Service Charges:					
Sewer Lateral Fees	\$ 191,229	\$ 217,763	\$ 179,700	\$ 193,700	\$ 193,700
Other Income:					
Interest Income	11,881	11,227	14,800	14,800	16,300
	\$ 203,110	\$ 228,990	\$ 194,500	\$ 208,500	\$ 210,000

**This page intentionally left blank**



## **DEBT SERVICE FUNDS –**

- **HALLS FERRY TIF**
- **CERTIFICATES OF PARTICIPATION**
- **GENERAL OBLIGATION BOND**

**HALLS FERRY TIF –  
DEBT SERVICE FUNDS**

**CITY OF FERGUSON, MISSOURI  
FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET  
STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE  
HALLS FERRY TIF FUND**

Fiscal Year Ending or Ended June, 30		
2012 Actual	2013 Forecast	2014 Budget

**STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE**

<b>REVENUES</b>				
Incremental Taxes	\$	874,163	\$	883,400
Other Income		5,280		12,800
<b>TOTAL REVENUES</b>		879,443		896,200
<b>EXPENDITURES</b>				
Debt Service		920,150		857,300
Fiscal Agent Fees		2,872		3,000
<b>TOTAL EXPENDITURES</b>		923,022		860,300
<b>Excess of Revenues Over Expenditures</b>		(43,579)		35,900
<b>OTHER FINANCING (USES)</b>				
Transfer (Out) - General Fund		(14,879)		(15,600)
<b>Change in Fund Balance</b>		(58,458)		20,300

**FUND BALANCE**

Beginning of year, July 1	1,098,549	1,040,091	1,060,391
End of Year, June 30	\$ 1,040,091	\$ 1,060,391	\$ 1,121,191

**CITY OF FERGUSON, MISSOURI  
FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET  
REVENUE DETAIL BY SOURCE  
HALLS FERRY TIF DEBT SERVICE FUND**

Source	Fiscal Year Ending or Ended June, 30				
	2011 Actual	2012 Actual	2013		2014 Budget
			Budget	Forecast	
<b>Taxes:</b>					
Incremental Property Taxes	\$ 397,236	\$ 386,350	\$ 409,000	\$ 409,000	\$ 409,000
Incremental Sales Taxes	464,446	487,813	558,100	474,400	474,400
	861,682	874,163	967,100	883,400	883,400
<b>Other Income:</b>					
Realized Gain on Sale of Invest	608	(943)	-	-	-
Unrealized Gain or Loss on Invt	2,600	(9,257)	-	-	-
Interest Income	14,162	15,480	12,800	12,800	12,800
	17,370	5,280	12,800	12,800	12,800
	\$ 879,052	\$ 879,443	\$ 979,900	\$ 896,200	\$ 896,200

**CERTIFICATES OF  
PARTICIPATION –  
DEBT SERVICE FUNDS**

**CITY OF FERGUSON, MISSOURI**  
**FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET**  
**STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE**  
**CERTIFICATES OF PARTICIPATION DEBT SERVICE FUND**

Fiscal Year Ending or Ended June, 30		
2012 Actual	2013 Forecast	2014 Budget

**STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE**

**REVENUES**

Interest Income	\$ 3,004	\$ -	\$ -
Gain/(Loss) on Sale of Investment	(993)	-	-
Unrealized Gain/(Loss) on Investment	(935)	-	-
<b>TOTAL REVENUES</b>	<u>1,076</u>	<u>-</u>	<u>-</u>

**EXPENDITURES**

Debt Service	260,804	224,000	829,000
Issue and Other Costs	53,423	64,000	
Fiscal Agent Fees	-	2,500	5,000
<b>TOTAL EXPENDITURES</b>	<u>314,227</u>	<u>290,500</u>	<u>834,000</u>

<b>(Deficiency) of Revenues (Under) Expenditures</b>	<b>(313,151)</b>	<b>(290,500)</b>	<b>(834,000)</b>
--	------------------	------------------	------------------

**OTHER FINANCING SOURCES (USES)**

Proceeds from COPs: Series 2012	2,065,000		
COPs Series 2002 Defeasement	(2,280,400)		
Transfer In - General Fund			344,000
Transfer In - Downtown TIF			260,000
Transfer In - Park Fund	260,803	226,500	227,500
Transfer (Out)/In - CIST Fund	-	64,000	
<b>Total Other Financing Sources</b>	<u>45,403</u>	<u>290,500</u>	<u>831,500</u>

<b>Change in Fund Balance</b>	<b>(267,748)</b>	<b>-</b>	<b>(2,500)</b>
-------------------------------	------------------	----------	----------------

**FUND BALANCE**

Beginning of year, July 1	<u>300,519</u>	<u>32,771</u>	<u>32,771</u>
End of Year, June 30	<u>\$ 32,771</u>	<u>\$ 32,771</u>	<u>\$ 30,271</u>

**GENERAL OBLIGATION BOND –  
DEBT SERVICE FUND**

**CITY OF FERGUSON, MISSOURI  
FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET  
STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE  
GENERAL OBLIGATION BOND FUND**

Fiscal Year Ending or Ended June, 30		
2012 Actual	2013 Forecast	2014 Budget

**STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE**

**REVENUES**

Property Taxes	\$ 667,602	\$ 500,000	\$ 500,000
Other Income	-	36,200	16,000
<b>TOTAL REVENUES</b>	667,602	536,200	516,000

**EXPENDITURES**

Debt Service	417,427	523,000	527,000
Fiscal Agent Fees	75	1,000	1,000
<b>TOTAL EXPENDITURES</b>	417,502	524,000	528,000

Excess of Revenues Over Expenditures	250,100	12,200	(12,000)
--------------------------------------	---------	--------	----------

**OTHER FINANCING SOURCES (USES)**

Transfer Out - CIST Fund			
<b>Total Other Financing Sources (Uses)</b>	-	-	-

Change in Fund Balance	250,100	12,200	(12,000)
------------------------	---------	--------	----------

**FUND BALANCE**

Beginning of year, July 1	-	250,100	262,300
End of Year, June 30	\$ 250,100	\$ 262,300	\$ 250,300

**This page intentionally left blank**



## **CAPITAL PROJECTS FUNDS –**

- **CAPITAL IMPROVEMENT SALES TAX FUND**
- **LOCAL IMPROVEMENTS FUND**
- **DOWNTOWN TIF FUND**

**This page intentionally left blank**

**CAPITAL PROJECTS FUNDS –**

**CAPITAL IMPROVEMENTS SALES TAX**  
**FUND**

**CITY OF FERGUSON, MISSOURI**  
**FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET**  
**STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE**  
**CAPITAL IMPROVEMENT SALES TAX FUND**

Fiscal Year Ending or Ended June, 30		
2012 Actual	2013 Forecast	2014 Budget

**STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE**

<b>REVENUES</b>			
Sales Tax	\$ 1,108,112	\$ 1,067,700	\$ 1,116,400
Other Income	183,353	2,529,900	833,200
<b>TOTAL REVENUES</b>	<u>1,291,465</u>	<u>3,597,600</u>	<u>1,949,600</u>
<b>EXPENDITURES</b>			
9XX Debt Service	862,677	761,000	701,000
960 Buildings & Grounds	1,635,482	1,009,000	493,000
970 Equipment	161,203	75,000	168,500
975 Vehicles	132,552	291,300	235,000
980 Construction	1,933,217	8,336,200	7,427,300
<b>TOTAL EXPENDITURES</b>	<u>4,725,131</u>	<u>10,472,500</u>	<u>9,024,800</u>
<b>(Deficiency) of Revenues (Under) Expenditures</b>	<b>(3,433,666)</b>	<b>(6,874,900)</b>	<b>(7,075,200)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Debt Issuance Proceeds	8,110,895	9,052,000	
Transfer In - Parks Fund		61,000	52,000
Transfer In - General Fund	<b>(25,603)</b>		
Transfer In - Downtown TIF Fund		150,000	
Transfer In - Local Improvements Fund		202,400	
Transfer In - COPS Fund		<b>(64,000)</b>	
<b>Total Other Financing Sources</b>	<u>8,085,292</u>	<u>9,401,400</u>	<u>52,000</u>
<b>Change in Fund Balance</b>	<u>4,651,626</u>	<u>2,526,500</u>	<u>(7,023,200)</u>
<b>FUND BALANCE</b>			
Beginning of year, July 1	<u>1,781,341</u>	<u>6,432,967</u>	<u>8,959,467</u>
End of Year, June 30	<u>\$ 6,432,967</u>	<u>\$ 8,959,467</u>	<u>\$ 1,936,267</u>

**CITY OF FERGUSON, MISSOURI  
FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET  
REVENUE DETAIL BY SOURCE  
CAPITAL IMPROVEMENT SALES TAX FUND**

	Fiscal Year Ending or Ended June, 30				
	2011 Actual	2012 Actual	2013		2014 Budget
			Budget	Forecast	
Taxes:					
Sales Tax	\$ 1,083,153	\$ 1,108,112	\$ 1,112,700	\$ 1,067,700	\$ 1,116,400
Other Income:					
Interest Income	38,039	58,514	43,600	49,000	53,900
Grants	284,962	124,839	1,390,000	2,453,900	779,300
Insurance Proceeds				27,000	
Total Other Income	323,001	183,353	1,433,600	2,529,900	833,200
	<u>\$ 1,406,154</u>	<u>\$ 1,291,465</u>	<u>\$ 2,546,300</u>	<u>\$ 3,597,600</u>	<u>\$ 1,949,600</u>

**CAPITAL PROJECTS FUNDS –**

**LOCAL IMPROVEMENTS FUND**

**CITY OF FERGUSON, MISSOURI  
FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET  
STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE  
LOCAL IMPROVEMENT FUND**

Fiscal Year Ending or Ended June, 30		
2012 Actual	2013 Forecast	2014 Budget

**STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE**

<b>REVENUES</b>			
Other Income	\$ 4,218	\$ -	\$ -
<b>TOTAL REVENUES</b>	6,941	-	-
<b>EXPENDITURES</b>			
Capital Outlay	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	6,941	-	-
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers Out - CIST Fund	-	(202,400)	
Transfers Out - General Fund	(211,661)	-	-
<b>Total Other Financing Sources (Uses)</b>	(211,661)	(202,400)	-
<b>Change in Fund Balance</b>	(204,720)	(202,400)	-

**FUND BALANCE**

Beginning of year, July 1	407,154	202,434	34
End of Year, June 30	\$ 202,434	\$ 34	\$ 34

**This page intentionally left blank**



**CAPITAL PROJECTS FUNDS –**

**DOWNTOWN TIF CAPITAL PROJECTS  
FUND**

**CITY OF FERGUSON, MISSOURI**  
**FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET**  
**STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE**  
**DOWNTOWN TIF CAPITAL PROJECTS FUND**

Fiscal Year Ending or Ended June, 30		
2012 Actual	2013 Forecast	2014 Budget

**STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE**

**REVENUES**

Incremental Taxes	\$ 441,009	\$ 417,100	\$ 436,100
Other Income	121	-	-
<b>TOTAL REVENUES</b>	<u>441,130</u>	<u>417,100</u>	<u>436,100</u>

**EXPENDITURES**

Redevelopment Agreements	-	-	-
Developer Payments: PILOTs	36,258	34,600	39,000
Capital Projects	71,593	35,500	
Supplies and Services	346	4,500	4,500
<b>TOTAL EXPENDITURES</b>	<u>108,197</u>	<u>74,600</u>	<u>43,500</u>

**Excess of Revenues Over Expenditures**

332,933	342,500	392,600
---------	---------	---------

**OTHER FINANCING SOURCES (USES)**

Transfer Out - COPs Fund			(260,000)
Transfer Out - CIST Fund		(150,000)	-
Transfer Out - FSBD	(97,097)	(117,700)	(157,700)
<b>Total Other Financing Sources (Uses)</b>	<u>(97,097)</u>	<u>(267,700)</u>	<u>(417,700)</u>

**Change in Fund Balance**

235,836	74,800	(25,100)
---------	--------	----------

**FUND BALANCE**

Beginning of year, July 1	799,551	1,035,387	1,110,187
End of Year, June 30	<u>\$ 1,035,387</u>	<u>\$ 1,110,187</u>	<u>\$ 1,085,087</u>

**CITY OF FERGUSON, MISSOURI**  
**FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET**  
**REVENUE DETAIL BY SOURCE**  
**DOWNTOWN TIF CAPITAL PROJECTS FUND**

Source	Fiscal Year Ending or Ended June, 30				
	2011 Actual	2012 Actual	2013		2014 Budget
			Budget	Forecast	
Property Tax:					
Incremental Property Tax	\$ 330,560	\$ 258,634	\$ 287,500	\$ 237,000	\$ 242,000
Economic Activity Tax:					
Fire Protection Sales Tax	56,764	59,744	65,500	60,500	63,100
Parks/Storm Sales Tax	113,528	119,489	131,200	113,200	126,300
Incremental Sales Tax	1,948	3,142	6,400	6,400	4,700
Total Economic Activity Tax	172,240	182,375	203,100	180,100	194,100
Other Income:					
Grants	106,745	-	-	-	-
Donations	54,363	-	-	-	-
Interest Income	195	121	-	-	-
	161,303	121	-	-	-
	\$ 664,103	\$ 441,130	\$ 490,600	\$ 417,100	\$ 436,100

**This page intentionally left blank**

**CAPITAL PROJECTS FUNDS AND  
PARKS FUND –**

**SCHEDULE OF CAPITAL  
IMPROVEMENT PROJECTS BY  
DEPARTMENT AND FUND**

**AND**

**CAPITAL PROJECTS REQUEST FORMS**

<b>CITY OF FERGUSON, MISSOURI</b>					
<b>SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS BY FUND, DEPARTMENT, TYPE &amp; ACCOUNT</b>					
<b>FISCAL YEARS 2012 - 2013 AND 2013 - 2014</b>					
PROJECT TITLE	FUND	PAGE REFER- ENCE (CIP)	FISCAL YEAR 2012 - 2013		BUDGET FISCAL YEAR 2013 - 2014
			BUDGET	FORECAST	
<b>DISTRIBUTION OF CAPITAL IMPROVEMENT PROJECTS BY FUND AND DEPARTMENT</b>					
<b>PARKS FUND</b>					
<b>PARKS FACILITIES</b>					
January Wabash - ADA compliance & lot partial overlay	Parks		\$ 95,000	\$ 45,000	\$ -
Hudson Park Pedestrian Bridge (Grant \$20,000)	Parks			21,000	
January Wabash Island	Parks		15,000	16,000	
Southwest Ferguson Neighborhood Park	Parks	CIP - 29	80,000		80,000
Hudson Loop Trail	Parks	CIP - 1	130,000	10,000	110,000
Forestwood Energi Fitness Center	Parks				
Splash - Café Shade	Parks	CIP - 2			11,000
Rec Plex Software [Community Center Support]	Parks	CIP - 3			50,000
Wayside/Forestwood Greenway (Grant \$200,300)	Parks	CIP - 4			200,300
Community Center HVAC and Fitness Center (Grant\$280,000)	Parks	CIP - 5			295,000
Community Center Loop Trail	Parks	CIP - 6			75,000
Safety Call Boxes (Grant \$25,000)	Parks	CIP - 7			25,000
Caboose Park	Parks			36,000	
Community Center Outdoor Patio	Parks	CIP - 8			50,000
<b>PARKS VEHICLES</b>					
Pick-up Trucks, Park Maint. (# 73)	Parks	CIP - 9			35,000
<b>Parks Fund Total</b>			<b>320,000</b>	<b>128,000</b>	<b>931,300</b>
<b>CAPITAL IMPROVEMENTS SALES TAX FUND</b>					
<b>POLICE</b>					
Police Cars	CIST	CIP - 10	100,000	140,000	105,000
Hand Gun Weapons Replacement	CIST	CIP - 11			60,000
Replace Laptops in Vehicles	CIST	CIP - 12	20,000	20,000	20,000
Surveillance Cameras (2013 - Grant \$16,000)	CIST	CIP - 13		16,000	24,000
<b>Police Total</b>			<b>120,000</b>	<b>176,000</b>	<b>209,000</b>
<b>INFRASTRUCTURE (STREETS, SIDEWALKS &amp; PARKING LOTS)</b>					
Street Replacement	CIST	CIP - 14 & 15	375,000	490,200	295,300
Sidewalks	CIST	CIP - 16	25,000	75,000	25,000
Forestwood Dr Reconstruction Phs I (Tot Grant \$1,360,000)	CIST		1,600,000	1,618,000	
Forestwood Dr Reconstruction Phs II (Tot Grant \$1,280,000)	CIST	CIP - 17			320,000
MSD Flood Project (Wiegel)	CIST			24,000	
MSD Easement Funded Project (Sculpture Park)	CIST	CIP - 18			5,000
Florissant Road Diet - Pending	CIST	CIP - 19			65,000
<b>Infrastructure (Streets, Sidewalks &amp; Parking Lots) Total</b>			<b>2,000,000</b>	<b>2,207,200</b>	<b>710,300</b>
<b>COMMON FLEET</b>					
Dump Truck, 2 1/2 ton - snow plow trucks (# 6)	CIST	CIP - 20	125,000	121,300	130,000
Tar Pot (# 93)	CIST		30,000	30,000	
<b>Common Fleet Total</b>			<b>155,000</b>	<b>151,300</b>	<b>130,000</b>
<b>FACILITIES</b>					
Municipal Garage Roof Repair - Main Building	CIST		15,000	17,000	
Municipal Garage Pit Pumps	CIST		9,000	6,000	
<b>Facilities Total</b>			<b>24,000</b>	<b>23,000</b>	<b>30,000</b>
<b>NON-DEPARTMENTAL</b>					
Website: Redesign and Smartphone App	CIST	CIP - 22		4,000	14,500
House Demolition (305 N Dade)	CIST		10,000	8,000	
Firehouse No. 1	CIST		3,500,000	5,300,000	
IT Infrastructure	CIST	CIP - 23	31,000	27,000	50,000
Police Department Renovation	CIST	CIP - 24	3,740,000	300,000	3,556,000
Innoprise Integrated Enterprise Resource Planning System	CIST	CIP - 25		10,000	37,000
Suburban Avenue Home Buyout Program (Grant \$1,264,000)	CIST	CIP - 26	135,000	986,000	463,000
Time Clocks	CIST	CIP - 57			
Smith Site Land & Building Purchase	CIST	CIP - 58			
Community Center Improvements, excludes HVAC & Fitness Center Equipment included in Parks Fund (see CIP-10)	CIST	CIP - 27		500,000	3,118,000
Document Management System	CIST	CIP - 28		8,500	6,000
Food Pantry	CIST			10,500	
<b>Non-Departmental Total</b>			<b>7,416,000</b>	<b>7,154,000</b>	<b>7,244,500</b>

<b>CITY OF FERGUSON, MISSOURI</b>					
<b>SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS BY FUND, DEPARTMENT, TYPE &amp; ACCOUNT</b>					
<b>FISCAL YEARS 2012 - 2013 AND 2013 - 2014</b>					
PROJECT TITLE	FUND	PAGE REFER- ENCE (CIP)	FISCAL YEAR 2012 - 2013		BUDGET FISCAL YEAR 2013 - 2014
			BUDGET	FORECAST	
<b>DISTRIBUTION OF CAPITAL IMPROVEMENT PROJECTS BY FUND AND DEPARTMENT</b>					
<b>DEBT SERVICE (see FISCAL POLICIES)</b>					
Capital Improvement Bond (to 2020)	CIST		500,000	500,000	496,000
Halls Ferry TIF (to 2017)	HFTIF		530,800	857,300	816,000
Fire Trucks Lease Payments (to 2017)	CIST		147,000	147,000	147,000
Street Lights Lease Payments (to 2013)	CIST		114,000	114,000	58,000
General Obligation Bond (to 2033)	GOB		523,000	523,000	527,000
COPs Series 2012: Splash at Wabash (to 2023)	COPs		223,000	224,000	225,000
COPs Series 2013: PD Bldg. & Com Center (to 2035)	COPs				604,000
<b>Debt Service Total</b>			<b>2,037,800</b>	<b>2,365,300</b>	<b>2,873,000</b>
<b>TOTAL CAPITAL IMPROVEMENT PROGRAM EXPENDITURES</b>			<b>\$ 12,157,800</b>	<b>\$ 12,204,800</b>	<b>\$ 12,128,100</b>
<b>SUMMARY OF CAPITAL IMPROVEMENT PROJECTS BY FUND, TYPE AND ACCOUNT</b>					
<b>FUND</b>					
Parks	Parks		\$ 320,000	\$ 128,000	\$ 931,300
Halls Ferry TIF	HFTIF		530,800	857,300	816,000
Certificates of Participation	COPs		223,000	224,000	829,000
Capital Improvements Sales Tax	CIST		10,561,000	10,472,500	9,024,800
General Obligation Bond	GOB		523,000	523,000	527,000
<b>TOTAL CAPITAL IMPROVEMENT PROGRAM EXPENDITURES</b>			<b>\$ 12,157,800</b>	<b>\$ 12,204,800</b>	<b>\$ 12,128,100</b>
Parks Fund	Buildings & Grounds	20-72-03960	\$ 320,000	\$ 128,000	\$ 326,000
Parks Fund	Building & Grounds	20-78-03960	-	-	225,300
Parks Fund	Equipment	20-72-03970	-	-	345,000
Parks Fund	Vehicles	20-72-03975	-	-	35,000
Halls Ferry TIF	Debt Service		530,800	857,300	816,000
COPs Fund	Debt Service		223,000	224,000	829,000
CIST Fund	Buildings & Grounds	40-81-03960	159,000	1,009,000	493,000
CIST Fund	Equipment	40-81-03970	111,000	75,000	168,500
CIST Fund	Capital Projects	40-81-03980	7,240,000	6,129,000	6,717,000
CIST Fund	Street & Sidewalk	40-81-03981	2,000,000	2,207,200	710,300
CIST Fund	Lease Pmts & Debt Sv		761,000	761,000	701,000
CIST Fund	Vehicles	40-81-03975	290,000	291,300	235,000
GO Bond	Debt Service	38-90-02190	523,000	523,000	527,000
<b>TOTAL CAPITAL IMPROVEMENT PROGRAM EXPENDITURES</b>			<b>\$ 12,157,800</b>	<b>\$ 12,204,800</b>	<b>\$ 12,128,100</b>

Remainder of this page

intentionally left blank

**CITY OF FERGUSON, MISSOURI**  
**FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET**  
**CAPITAL IMPROVEMENT PROJECT REQUEST FORM**  
**SUMMARY LIST OF PROJECTS**

PAGE NUMBER	PROJECT TITLE
CIP - 1	Hudson Loop Trail
CIP - 2	Splash - Café Shade
CIP - 3	Rec Plex Software [Community Center Support]
CIP - 4	Wayside/Forestwood Greenway (Grant \$200,300)
CIP - 5	Community Center HVAC and Fitness Center (Grant\$280,000)
CIP - 6	Community Center Loop Trail
CIP - 7	Safety Call Boxes (Grant \$25,000)
CIP - 8	Community Center Outdoor Patio
CIP - 9	Pick-up Trucks, Park Maint. (# 73)
CIP - 10	Police Cars
CIP - 11	Hand Gun Weapons Replacement
CIP - 12	Replace Laptops in Vehicles
CIP - 13	Surveillance Cameras (2013 - Grant \$16,000)
CIP - 14	Street Replacement - Street List
CIP - 15	Street Replacement
CIP - 16	Sidewalks
CIP - 17	Forestwood Dr Reconstruction Phs II (Tot Grant \$1,280,000)
CIP - 18	MSD Easement Funded Project (Sculpture Park)
CIP - 19	Florissant Road Diet - Pending
CIP - 20	Dump Truck, 2 1/2 ton - snow plow trucks (# 6)
CIP - 21	Municipal Garage - Salt Bin Repair
CIP - 22	Website: Redesign and Smartphone App
CIP - 23	IT Infrastructure
CIP - 24	Police Department Renovation
CIP - 25	Innoprise Integrated Enterprise Resource Planning System
CIP - 26	Suburban Avenue Home Buyout Program (Grant \$1,264,000)
CIP - 27	Community Center Improvements, excludes HVAC & Fitness
CIP - 28	Document Management System
CIP - 29	Southwest Ferguson Neighborhood Park



## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT    **PARKS FACILITIES**

PROJECT        **HUDSON PARK LOOP TRAIL**

**Description:**

As part of the master plan trail system, a loop trail would be installed throughout Hudson Park. The cost for this project is based on actual square footage cost of materials and labor.



**Existing Condition:**

There is currently no loop trail at Hudson Park.

**Justification, Goals & Impacts:**

- This project will increase the amount of walking trails in City Parks to meet recommendations of the Park Master Plan and Live Well Ferguson.
- This project will increase the use of Hudson Park, allowing walkers/runners additional paved trails to encourage physical fitness and better health.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$130,000	\$60,000	\$60,000				

**Funding Source: Available Fund**

This project would be funded from the Parks Fund with an anticipated offsetting grant of \$130,000 from the Municipal Parks Commission.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **PARKS FACILITIES**

PROJECT **SPLASH CAFÉ SHADE STRUCTURES**

**Description:**

The Splash Café features an eating area with 10 tables. Shade structures will be added creating a comfortable sun safe concession area. Cost includes installation.



**Existing Condition:**

Currently each table has individual umbrellas. The life span of individual umbrellas is short, has high maintenance, and provides less shade.

**Justification, Goals & Impacts:**

- ◆ This project will increase the amount of shade area in the concession area.
- ◆ Comfortable eating area.
- ◆ U.V. protection.
- ◆ Aesthetically pleasing.
- ◆ Splash upgrades recommended by master plan.

**Funding Schedule:**

Total	Expended To Date	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$11,000			\$11,000				

**Funding Source: Available Funds**

This project would be funded from the Parks Fund.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **PARKS FACILITIES**

PROJECT **COMMUNITY CENTER –RECREATION SOFTWARE**

**Description:**

Staff has reviewed the capabilities of our existing recreation software/hardware and has found it to be unable to support the additional needs associated with the new Community Center. The Community Center will require additional abilities to authorize entry to the cardio room, selling memberships with different packages, leagues and other new features. Staff will conduct a request for proposals (RFP) including software /hardware specifications in the building design.



**Existing Condition:**

The Parks Department uses software that was purchased in 2006. The manufacturer has not made significant investments in upgrading the product. Consequently, there is a need for functionality relative to its peers and to the increased needs presented by the demands of a fully functioning Community Center.

**Justification, Goals & Impacts:**

- Provide a new software and hardware solution for the Parks Department that will satisfy the diverse needs of the department and offer online signup for residents and users.
- Provide multiple tracking and statistical benefits to better understand the usage of the facilities and the offerings in an effort to better design parks programs.
- Allow staff to spend less time keying and more time focused on customer service.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$50,000		\$50,000				

**Funding Source: Available Funds**

This project would be funded from the Parks Fund.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT    **PARKS FACILITIES**

PROJECT        **WAYSIDE/FORESTWOOD GREENWAY (OFF – STREET)**

**Description:**

Construct a paved multi-use trail through Wayside Park from Forestwood Avenue North to Chambers Road. The trail will be approximately 2,500 linear feet, 3” of asphalt and adequate rock base to a width of 10’ meeting all ADA requirements.



**Existing Condition:**

Currently does not exist.

**Justification, Goals & Impacts:**

- Recommended by the Bicycle and Pedestrian Master Plan
- This trail will connect the Wayside/Forestwood Greenway from Forestwood Greenway to Chambers Road.
- Foster a healthy and active community through walking and bicycling.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$200,300		\$200,300				

**Funding Source: Available Funds**

This project would be funded from the Parks Fund with an anticipated offsetting grant of \$200,300 from the Kresge Foundation Grant.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **PARKS FACILITIES**

PROJECT **COMMUNITY CENTER HVAC AND FITNESS CENTER**

**Description:**

Purchase and install Mechanical HVAC system and Fitness Center equipment in the City’s new Community Center. The new mechanical system includes four, twenty ton, rooftop and packaged units serving a total of 19,200 square feet. The Fitness Center will be equipped with equipment such as tread mills, elliptical trainers, circuit trainers, and other fitness training related equipment.



**Existing Condition:**

The Community Center will be located within the recently purchased, existing BTC School building on Smith Avenue. As part of another project, funded by borrowings, the building will be renovated to accommodate Community Center activities.

**Justification, Goals & Impacts:**

- Community Center was high priority in the Master Plan.
- The Fitness Center is high priority within the Community Center.
- The current HVAC system is old, not capable, and needs to be replaced.
- Community Center will continue to promote a healthy and active living for the citizens of Ferguson.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$295,000		\$295,000				

**Funding Source: Available Funds**

This project would be funded from the Parks Fund with an anticipated offsetting grant of \$295,000 from the Municipal Parks Grant Commission.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT    **PARKS FACILITIES**

PROJECT        **COMMUNITY CENTER LOOP TRAIL**

**Description:**

Construct a paved loop trail on the Community Center campus. The trail will be approximately 2,000 linear feet, 3” of asphalt and adequate rock base to a width of 8’ meeting all ADA requirements.



**Existing Condition:**

Currently does not exist.

**Justification, Goals & Impacts:**

- Community Center Task Force recommended an outdoor walking trail on the Community Center Campus.
- Walking and Biking Trails were high priority in the Master Plan.
- This project will increase usage in providing facilities to continue in fostering a healthy and active lifestyle.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$75,000		75,000				

**Funding Source: Available Funds**

This project would be funded from the Parks Fund.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT    **PARKS FACILITIES**

PROJECT        **SAFETY CALL BOXES**

**Description:**

Safety call boxes installed throughout the city improves safety in public spaces such as parks, plazas and trails. The phones on these safety call boxes are lit on top and clearly marked. Pushing the call button activates a direct phone line with the Ferguson Police Department that automatically pinpoints the caller’s location. The cost for this project is based on five solar-powered cellular call boxes at a cost of \$5,000 each.



**Existing Condition:**

There are currently no safety call boxes in city parks or plazas. There are safety call boxes along the southern portion of the Ted Jones Trail on the UMSL campus, but not on any other section of the trail.

**Justification, Goals & Impacts:**

- This project will increase the safety of pedestrians, cyclists and park goers.
- The visibility of the safety call boxes in public spaces creates a sense of security and can deter unsafe activities.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$25,000		\$25,000				

**Funding Source: Available Funds**

This project would be funded from the Parks Fund with an anticipated offsetting grant of \$25,000 from the Kresge Foundation Grant.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT    **PARKS FACILITIES**

PROJECT        **COMMUNITY CENTER: PATIO AND OUTDOOR CLASSROOM**

**Description:**

Build a patio and outdoor classroom space at the Community Center in conjunction with the other planned renovations.



**Existing Condition:**

The design for a patio was removed from the Community Center for cost reasons. Staff believes this is an important improvement for our area children and adults to enjoy the outdoor space at the newly remodeled Community Center facility. The existing condition is blacktop.

**Justification, Goals & Impacts:**

- Create an additional event and entertainment venue in the City of Ferguson.
- Improve the Community Center to be more useful and inviting.
- Provide a learning opportunity for area school children through the development of an outdoor classroom.
- Provide better protection from weather conditions.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$50,000		\$50,000				

**Funding Source: Available Funds**

This project would be funded from the Parks fund.



## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **PUBLIC WORKS MUNICIPAL GARAGE: PARKS DIVISION**

PROJECT **REPLACE UNIT # 73**

**Description:**

2001 Chevrolet – ½ Ton Pick-Up



**Existing Condition:**

This vehicle is in good shape and could be extended beyond its replacement date.

**Justification, Goals & Impacts:**

- This vehicle is on a 10-year replacement cycle.
- Used to pull trailers for hauling mowers in the summer and general maintenance during all other months.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$35,000		35,000				

**Funding Source: Available Fund**

This project would be funded from the Parks Fund.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **POLICE DEPARTMENT**

PROJECT **MARKED POLICE UNITS**

**Description:**

This project involves the replacement of three current police units each year. These vehicles are purchased through state bid.



**Existing Condition:**

The current police units have high mileage and/or are in need of major repairs. Some of these vehicles can be used for other needs within the city such as use by the Code Enforcement Division.

**Justification, Goals & Impacts:**

- ◆ Continued upgrade of police fleet to ensure the safest cars possible for the rigors of police activity.
- ◆ Due to the elimination of the Crown Victoria by Ford Motors, existing vehicles will be replaced with the Chevrolet Tahoe.

**Funding Schedule:**

Total	Expended To Date	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$555,000		\$140,000	\$105,000	100,000	105,000	105,000	

**Funding Source: Available Funds**

This project would be funded from the Capital Improvement Sales Tax Fund.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **POLICE DEPARTMENT**

PROJECT **HAND GUN WEAPONS REPLACEMENT**

**Description:**

Replace all department hand gun weapons (60) and upgrade weapons with night sight. Cost includes holsters and magazine carriers.



**Existing Condition:**

As of 2014, all existing weapons will be 15 years old. Night sights on these weapons will no longer be under warranty.

**Justification, Goals & Impacts:**

- ◆ Provide up-to-date and quality weapons for each officer.

**Funding Schedule:**

Total	Expended To Date	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$60,000			\$60,000				

**Funding Source: Available Funds**

This project would be funded from the Capital Improvement Sales Tax Fund.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT    **POLICE DEPARTMENT**

PROJECT        **REPLACE LAPTOPS IN VEHICLES**

**Description:**

Replace vehicle laptops each year.



**Existing Condition:**

Vehicle laptops will be three years old and out of warranty by July, 2013.

**Justification, Goals & Impacts:**

- ◆ Replacement of regularly used laptop equipment on a three-year rotation.

**Funding Schedule:**

Total	Expended To Date	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$100,000		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	

**Funding Source: Available Funds**

This project would be funded from the Capital Improvement Sales Tax Fund.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **POLICE DEPARTMENT**

PROJECT **SURVEILLANCE CAMERAS**

**Description:**

Expand our existing camera surveillance system to include additional City facilities and parks. Infrastructure improvements will allow further expansion. Costs include wireless service.



**Existing Condition:**

The City currently has video surveillance cameras at the Police Department, the Plaza at 501, January-Wabash Park. Cameras are also being installed at Nesbit-Newton Park.

**Justification, Goals & Impacts:**

- This project will increase the City’s ability to monitor public areas for vandalism and other crimes and provide additional security for residents and guests.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$122,000	16,000	24,000	19,000	20,000	21,000	22,000

**Funding Source: Available Funds**

The Police Department has offsetting grant funds in the amount of \$15,931 to cover this project in FY2013. The balance in FY2013 and the payment in FY2014-FY2018 would be funded by the Capital Improvement Sales Tax Fund.

# CITY OF FERGUSON



## STREET REPAIR PRIORITY LIST

2013 / 2014

Street	Rating	From	To	Lin. Ft.	Type
Belleville Ct.	3	Georgia	Dead End	241	Asphalt
Cunningham	3	Darst	Hereford	678	Asphalt
Gerald Place	3	Robert	Powell	1132	Asphalt
Junior Ct.	3	Gerald	Dead End	229	Asphalt Overlay
Miller Pl.	3	Carson	Dead End	362	Asphalt
Clarion Dr.	3	Canfield	Jennings CL	1550	Asphalt Overlay
Maurice	3	Anabel	Elkan	296	Asphalt
St. Louis Ave	3	St. Louis	Paul	279	Asphalt
Anabel	4	Maurice	Wabash Ln.	672	Asphalt
Beacon Ave	3	Cason	Dead End	327	Asphalt

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT    **PUBLIC WORKS**

PROJECT        **STREET REPAIR**

**Description:**

Street repairs are prioritized based on annual ratings. Streets rated 5 or above are generally streets in good condition and at most need in-house maintenance. Those streets rated 4 or below are in need of more extensive repair, which requires the use of a contractor.



**Existing Condition:**

Streets are rated annually and added to the upcoming street repair list

**Justification, Goals & Impacts:**

- The citywide street repair program will address all streets rated 4 or below.
- Our long-term goal is to bring all streets up to a minimum of a 5 or better rating.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$2,105,800	490,200	295,300	195,300	375,000	375,000	375,000

**Funding Source: Available Fun**

This project would be funded in part by Community Development Block Grants and the balance from the Capital Improvement Sales Tax Fund.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT    **PUBLIC WORKS**

PROJECT        **SIDEWALK REPLACEMENT**

**Description:**

This project requires the removal and reconstruction of sidewalk slabs on City owned properties and residential sidewalks including installation of ADA ramps.



**Existing Condition:**

3' & 4' - 4" Some concrete slab sidewalks are broken, deteriorated, and un-level. Some ADA ramps are needed in certain locations.

**Justification, Goals & Impacts:**

- Ongoing program of replacing sidewalks on City owned properties and residential sidewalks to promote public safety and good appearance.
- Comply with the Americans with Disabilities Act.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$200,000	75,000	25,000	25,000	25,000	25,000	25,000

**Funding Source: Available Funds**

In 2012-2013, this project would be funded in part by Community Development Block Grants with the balance funded by the Capital Improvement Sales Tax Fund. In future years, this project would be funded from the Capital Improvement Sales Tax Fund.



## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **PUBLIC WORKS**

PROJECT **FORESTWOOD DRIVE RECONSTRUCTION**

**Description:**

Forestwood Drive is .89 of a mile long running from Chambers Road to Ferguson Avenue. East-West Gateway manages the grant program for STP-S Grant Funds for road projects. Due to funding limitations in the STP-S Grant, this project will be done in two phases. Phase 1 will include Forestwood Drive between Chambers Road and Highmont Drive. Phase 2 will include Forestwood Drive between Highmont Drive and Ferguson Avenue. Both phases will include new curb, guttering, handicap ramps, stamped concrete crosswalks, ADA sidewalks, resurfacing of traffic lanes, and new decorative street lights. These improvements will make access to the Sports Complex at Forestwood Park easier and safer.



**Existing Condition(s):**

Forestwood Drive is in poor condition and continues to deteriorate. Forestwood Drive carries a large amount of traffic with access to Chambers Road, Highmont Drive, Ferguson Avenue, and West Florissant Road. The sidewalks are not ADA compliant.

**Justification, Goals & Impacts:**

This project will have several effects on the community; it will improve road conditions, safety, accessibility and appearance. ADA sidewalks, improved crosswalks, and improved lighting will make the area safer and more accessible including Forestwood Park. Due to the opportunity to receive funding through the STP-S Grant it makes the project much more affordable. Phase 1 has been approved by East-West Gateway for \$1,700,083.00. with grant funding of \$1,360,066.00. This funding has been approved. The release of funds has been changed to have engineering funding available 2011/2012 and the construction in 2012/2013. The matching funds for phase 1 are \$340,017.00. The application for Phase 2 will be submitted next year (2011) for \$1,600,000.00 with City matching funds of \$320,000.00.

**Funding Schedule:**

Total	Expended To Date	2013-14	2014-15	2015-16	2016-17	2017-18	Beyond 2017-18
\$1,600,000		\$320,000	\$1,280,000				

**Funding Source:**

This project would be funded from the Capital Improvement Sales Tax Fund and Federal STP-S Grant funds.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT    **PARKS FACILITIES**

PROJECT        **JESKE PARK – SCULPTURE PARK**

**Description:**

This project involves the preparation and installation of public sculpture art that will be provided by and paid for through donations and grants. City staff will work with the artist to build the appropriate bases on which to mount the sculpture art and maintain it once it is affixed.



**Existing Condition:**

Jeske Park is a wonderful neighborhood park that features a treed lawn with a paved fitness trail which serpentine its lush boundaries.

**Justification, Goals & Impacts:**

- Create an additional tourism event and entertainment venue in the City of Ferguson.
- Provide a cultural outlet for local artists and residents alike.
- Help create a unique and special park space that stimulates local and regional interest.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$5000		\$5000				

**Funding Source: Available Funds**

Funding for this project has previously been received by the MSD.

# CITY OF FERGUSON, MISSOURI

## CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **PUBLIC WORKS**

PROJECT **S. FLORISSANT RD. MICRO SURFACING ROADS.**

### Description:

The City of Ferguson hired Crawford, Bunte, and Brammeier (CBB) to complete a traffic study of the S. Florissant Rd. and to evaluate street configurations that could function with a form-base code. The Study found the solution to be a “Road Diet” or narrowing of the lanes. The Road Diet on Florissant Road that will create a pedestrian friendly environment for mixed-use infill retail, restaurant, office and residential development. As part of the implementation of this plan the staff would like to program funds to resurface the roadway prior to restriping.



### Existing Condition:

The traffic analyses for the downtown business district showed that a road diet would be feasible and would maintain acceptable operating conditions for vehicles. The study includes street sections of Florissant Road illustrating potential options for on-street parking, bike lanes, wider sidewalks and angled parking. All five options would fit within the existing right-of-way, and one in which the City would have to purchase easements to expand the right-of-way. The study recommends that the City pick one or, at the most, two of these options to implement, since the north and south portions of the corridor could potentially be different. The existing payment would stay in place and a micro surfacing treatment would be applied over the pavement extending its life, smoothing the roadway and filling minor cracks and voids.

### Justification, Goals & Impacts:

- Provide a new and improved driving surface and the blank pallet for restriping to accommodate the road diet.
- Improve and extend the life of the road.
- Provide a better environment for redevelopment, safer roadway for pedestrians and offers more efficient flow of traffic.

### Funding Schedule:

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$65,000		\$65,000				

### Funding Source: Available Funds

This project would be funded from the Capital Improvement Sales Tax Fund.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **PUBLIC WORKS MUNICIPAL GARAGE: STREETS DIVISION**

PROJECT **REPLACE UNIT # 6**

**Description:**

1999 GMC – 2 ½ Ton Dump Truck with Plow and Spreader



**Existing Condition:**

This unit is in good shape due to regular maintenance, with normal wear and bed rust evident.

**Justification, Goals & Impacts:**

- This vehicle is on a 10-year replacement cycle.
- Used for salt spreading and snow plowing during the winter and for asphalt street maintenance during the summer.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$251,300	121,300	130,000				

**Funding Source: Available Funds**

This project would be funded from the Capital Improvement Sales Tax Fund.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT    **PUBLIC WORKS MUNICIPAL GARAGE**

PROJECT        **SALT BIN REPAIR**

**Description:**

This is the existing building located at the 901 Municipal Garage used to store salt.



**Existing Condition:**

The building is in extremely poor condition. The roof beams are separating from the foundation walls and are rusted to the point of collapse.

**Justification, Goals & Impacts:**

- This area is used to store 3,000 tons of salt. DNR requires a covered area. Regardless of what it stores, it must be repaired for safety.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$30,000		30,000				

**Funding Source: Available Funds**

This project would be funded from the Capital Improvement Sales Tax Fund.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT    **ADMINISTRATION: OFFICE OF THE CITY MANAGER**

PROJECT        **WEBSITE REDESIGN AND SMARTPHONE APP**

**Description:**

Redesign the City’s six-year old website to allow for improved navigation and increased functionality. A smartphone app will also be developed by CivicPlus, the City’s website host, which will interface with the website.



**Existing Condition:**

The current website was designed six years ago. It is no longer compatible with the current upgraded functions offered by CivicPlus. The site must be converted to a new design to allow for full use of all available features

**Justification, Goals & Impacts:**

- Website is six years old and is limited in functionality.
- The smartphone app will achieve a strategic planning goal.
- The updated website will allow the use of request tracking, e-payment implementation, emergency alert notifications, and improved navigation.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$18,500	4,000	14,500				

**Funding Source: Available Funds**

This project would be funded from the Capital Improvement Sales Tax Fund.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT    **ADMINISTRATION: OFFICE OF THE CITY MANAGER**

PROJECT        **IT INFRASTRUCTURE**

**Description:**

Upgrade old VMware host servers; make software upgrades; continue needs assessment, and increase the annual PC replacement schedule of 10 PC's per year. Relocating the server room to a more suitable location is also included.



**Existing Condition:**

The IT Needs Assessment conducted in 2007 highlighted several areas where needed infrastructure improvements are required. All of the above upgrades and replacements are several years behind schedule.

**Justification, Goals & Impacts:**

- Server upgrades will help allow us to move to a more virtualized environment.
- We need to make every effort to keep up with changing technology.
- By purchasing 10 PC's per year, the annual life cycle of each PC is reduced to only 6 years, which is more in-line with industry standards.
- The current server room lacks proper cooling capabilities and is at risk of water damage. A new location can be found in the old Fire House #1 now that it is vacant.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$166,000	27,000	50,000	21,000	6,000	41,000	21,000

**Funding Source: Available Funds**

This project would be funded from the Capital Improvement Sales Tax Fund.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **POLICE DEPARTMENT**

PROJECT **POLICE STATION RENOVATION**

**Description:**

A three-phase project to upgrade, remodel, and renovate the police facility located at 222 S. Florissant Road. The first two phases would consist of additions to the building including a new prisoner processing area, a new courtroom, a new communications room, landscaping, and an elevator. Interior upgrades include restroom facilities, evidence and property storage, HVAC, training and dining areas, and remodeled locker rooms.



**Existing Condition:**

The building is designed for far fewer employees, equipment, evidence, and property than it currently holds. Court personnel must transport substantial amounts of files and documents to City Hall twice each week for Municipal Court. The HVAC system is in need of a substantial upgrade. The sally port is too small for many prisoner conveyance vehicles.

**Justification, Goals & Impacts:**

- Originally, this project was to be part of Proposition S (the Public Safety bond issue). Circumstances forced its removal from Prop S, however, Council and staff agreed the upgrades are badly needed. The desired improvements will greatly increase functionality and efficiency at both the Police Department and the Courts. The phasing is also designed to keep the Police Department fully operational during the construction.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$3,856,000	300,000	3,556,000				

**Funding Source: Available Funds**

This project would be funded from proceeds of the sale of Certificates of Participation bonds. Debt service on the bonds would be paid by the Downtown TIF Fund through 2025 and thereafter by the Capital Improvement Sales Tax Fund to maturity.



## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **FINANCE**

PROJECT **INNOPRISE INTEGRATED ERP SYSTEM**

**Description:**

In 2006 with the loss of product support, the City was required to change its financial software. Timing and pricing were not optimal and the City chose the least cost alternative-GEMS. GEMS owner Harris Computer, has purchased a superior replacement product- Innoprise ERP. Harris desires to move its GEMS install base to its Innoprise cloud base solution and is offering the following terms: (1) no software purchase cost, (2) reasonable implementation fees and (3) annual maintenance costs substantially the same to current cost.



**Existing Condition:**

GEMS is very constraining, difficult to work with, and not user friendly. However, it is very robust. GEMS has no integrated licensing, permitting, fleet management or inventory modules. Currently, there are multiple stand-alone systems for permitting licensing and fleet management which require redundant data entry.

**Justification, Goals & Impacts:**

- Greater flexibility in data entry, inquiry and reporting
- Internet Explorer access
- Cloud based access requiring no IT maintenance
- Online payment capabilities
- All modules are fully integrated

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$47,000	10,000	37,000				

**Funding Source: Available Funds**

This project would be funded from the Capital Improvement Sales Tax Fund.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT    **NON-DEPARTMENTAL**

PROJECT        **HOME BUYOUT PROGRAM ON SUBURBAN AVENUE**

**Description:**

To purchase up to 24 homes along the south side of Suburban Avenue, located within the flood plain of Maline Creek, in conjunction with the application to FEMA that would cover 75% of the acquisition and demolition costs.



**Existing Condition:**

All homes that are being considered for the buyout were submitted voluntarily by the homeowners. Most are less than 1,000 sq. ft. in size, with one or two bedrooms. Some homes in the area are more susceptible to flooding than others, but all of them are located in the floodplain, making them eligible for buyout assistance under the FEMA Hazard Mitigation Grant Program.

**Justification, Goals & Impacts:**

- Long-term plans for the south side of Suburban Ave. include turning it into a greenway to connect a county-wide trail system.
- The local cost to purchase and demolish these homes should be approximately \$10,000 per home.
- Demolition will alleviate the risk of future flood damages to these homes and remove the health risks associated with residents living in flood-damaged homes.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$1,449,000	986,000	463,000				

**Funding Source: Available Funds**

This project is funded by offsetting grants from FEMA, SEMA, CDBG and/or Great Rivers Greenway in varying amounts. The net balance paid by the City, currently anticipated to be about \$180,000, will be funded from the Capital Improvement Sales Tax Fund.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT    **NON-DEPARTMENTAL**

PROJECT        **COMMUNITY CENTER IMPROVEMENTS**

**Description:**

There are renovations that need to be completed to the facility to convert the structure to the City’s desired uses, improve HVAC and electrical systems, and to comply with current codes. The design and construction is estimated to be completed in early 2014 with the facility to be open for use in the Spring of 2014. (Note: Costs related to HVAC and Fitness Center Equipment , of approximately \$300,000, are included in CIP-05, resulting in a total cost of approximately \$3,620,000.)



**Existing Condition:**

The City purchased the property at 1050 Smith Avenue in 2012 which was most recently the site of Blessed Teresa of Calcutta Parish. Substantial renovations are needed to convert this property into a Community Center for Ferguson citizens.

**Justification, Goals & Impacts:**

- After the demolition of the January-Wabash building in 2007, the City has been without a building to serve as a Community Center.
- Surveys had indicated that a Community Center was Ferguson citizen’s biggest need.
- The Community Center plans to offer first-rate recreational opportunities, among a whole host of other services.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$3,618,000	500,000	3,118,000				

**Funding Source: Available Fund**

This project is funded by proceeds from the sale of Certificates of Participation bonds. Debt service on the bonds will be paid by general assessed property tax revenues approved by voters with the passage of Proposition C in August 2012.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **FINANCE DEPARTMENT**

PROJECT **DOCUMENT MANAGEMENT SYSTEM**

**Description:**

These capital expenditures build on the DMS project budgeted in FY2011 and completed in FY2012. The purchase of

- A “web” based client at the end of FY2013 provides more efficient product utilization using either an internet browser or iPad application both with “time out” capabilities.
- Additional user licenses in FY 2014 anticipates greater planned system utilization.



**Existing Condition:**

The DMS vender requires use of a concurrent licensing scheme. The City currently has three licenses. From time-to-time users forget to log out, inadvertently tying up a license slot. Unused slots cannot be “timed-out.” Current system availability is based on use of one application. As other applications are added, availability will be adversely impacted.

**Justification, Goals & Impacts:**

- The web-based client
  - Should increase system availability from less than 70% to over 95%.
  - Will provide greater unfettered access via different hardware platforms.
- Greater system availability will result from the addition of user licenses.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	Beyond 2017-18
\$14,500	8,500	6,000				

**Funding Source: Available Funds**

This project would be funded from the Capital Improvement Sales Tax Fund.

## CITY OF FERGUSON, MISSOURI CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **PARKS FACILITIES**

PROJECT **SOUTHWEST FERGUSON NEIGHBORHOOD PARK**

**Description:**

Project includes purchasing and installing miracle playground equipment, 2 bay arch swing set, trash receptacles (2), picnic tables (2), asphalt walking entry, signage. Cost also includes: excavation/grading of park area, and mulching.

714-S083



**Existing Condition:**

Currently a vacant lot located at the intersection of Hern/Grove.

**Justification, Goals & Impacts:**

- This project will provide additional park space in the City.
- Provide a park and gathering place in the Southwest Neighborhood.
- No park currently in the immediate area.
- Promote an active, vibrant and healthy neighborhood.

**Funding Schedule:**

Total	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
\$80,000	80,000					

**Funding Source: Available Fund**

This project would be funded from the Parks Fund.

**This page intentionally left blank**

**APPENDIX**

**AND**

**GLOSSARY**

**This page intentionally left blank**



**CITY OF FERGUSON, MISSOURI**  
**FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET**  
**STATISTICAL AND DEMOGRAPHIC INFORMATION**

Date of incorporation		November 12, 1894
Date of last Charter revision		February 3, 1998
Form of government		Council-Manager
Area, square miles:	June 30, 1970 to present	5.97
	June 30, 1960	4.38
	June 30, 1950	3.11
Miles of -		
Streets (paved)		69.15
Streets (unpaved)		9.85
Alleys		0.23
Sidewalks		41.52
Sewers (sanitary)		35.27
Sewers (stormwater)		40.59
Number of street lights		1,117.00
Fire protection:		
Number of employees		27
Number of stations		2
Number of fire hydrants		598
Vehicles:		
Pumpers		3
Pumper/Telesquirt		1
Rescue trucks		1
Foam truck		1
Police protection:		
Number of employees:		
Commissioned officers		55
Other full-time employees		10
School crossing guards		1
Number of stations		1
Parks and recreation:		
Acres of parks		107.7
Number of parks		11

Utilities are provided to the City by the following:

Provider	Utility
Ameren UE Company	Electricity
Laclede Gas Company	Natural gas
Missouri-American Water Company	Water
Metropolitan St. Louis Sewer District	Sewer

**CITY OF FERGUSON, MISSOURI**  
**FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET**  
**STATISTICAL AND DEMOGRAPHIC INFORMATION (continued)**

Tax Year	Real Property	Personal Property	Railroad and Utilities	Total
1996	\$ 120,287,210	\$ 32,186,188	\$ 6,072,834	\$ 158,546,232
1997	\$ 119,914,630	\$ 35,838,251	\$ 6,042,211	\$ 161,795,092
1998	\$ 118,584,540	\$ 37,215,870	\$ 5,953,120	\$ 161,753,530
1999	\$ 119,548,410	\$ 36,664,596	\$ 6,068,972	\$ 162,281,978
2000	\$ 124,703,620	\$ 40,131,088	\$ 6,251,123	\$ 171,085,831
2001	\$ 124,096,110	\$ 42,736,989	\$ 6,129,955	\$ 172,963,054
2002	\$ 133,218,460	\$ 42,387,343	\$ 6,393,284	\$ 181,999,087
2003	\$ 132,933,520	\$ 42,824,082	\$ 6,120,060	\$ 181,877,662
2004	\$ 137,233,000	\$ 40,178,304	\$ 5,604,113	\$ 183,015,417
2005	\$ 136,961,830	\$ 37,763,060	\$ 5,219,204	\$ 179,944,094
2006	\$ 146,001,792	\$ 43,042,580	\$ 5,501,708	\$ 194,546,080
2007	\$ 150,326,961	\$ 43,673,690	\$ 5,604,467	\$ 199,605,118
2008	\$ 183,858,260	\$ 43,390,780	\$ 6,564,977	\$ 233,814,017
2009	\$ 174,315,180	\$ 42,501,750	\$ 6,263,605	\$ 223,080,535
2010	\$ 169,400,000	\$ 35,807,000	\$ 5,928,207	\$ 211,135,207
2011	\$ 151,979,090	\$ 32,755,000	\$ 5,336,767	\$ 190,070,857
2012	\$ 152,097,950	\$ 33,584,140	\$ 5,364,154	\$ 191,046,244

**CITY OF FERGUSON, MISSOURI  
FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET  
STATISTICAL AND DEMOGRAPHIC INFORMATION**

2006	2007	2008	2009	2010	2011	2012
------	------	------	------	------	------	------

**POLICE DEPARTMENT**

Crimes Reported	1,236	1,469	1,396	1,100	1,235	1,335	1,509
Traffic Accidents	463	445	409	339	417	348	555
Tickets Issued	14,684	18,363	15,510	14,618	15,000	13,412	14,421
Camera Enforcement Tickets	-	-	-	-	-	-	5,318
Dispatched Calls	22,506	24,945	23,689	20,291	20,933	24,890	24,520

**FIRE DEPARTMENT**

Fires	181	128	131	118	122	122	151
Emergency medical services	1,616	1,801	1,873	1,789	1,923	1,808	1,748
Assists to other departments	690	944	847	820	603	566	480
Non-specific calls	682	471	508	556	561	457	482
Total calls responded to	3,169	3,344	3,359	3,283	3,209	2,953	2,861
Assists from other departments	248	316	361	404	274	274	352

**COURTS**

Number of cases initiated	20,249	19,015	15,995	16,038	13,225	21,425	24,054
---------------------------	--------	--------	--------	--------	--------	--------	--------

**PARKS AND RECREATION**

Program participation	3,765	3,600	3,531	3,407	3,147	3,180	3,576
Shuttle passengers	1,416	1,444	972	1,406	3,067	3,161	3,171
Splash at Wabash	24,945	26,126	22,647	23,266	25,668	23,289	22,487
Sports Complex at Forestwood	70,616	70,662	68,604	70,012	68,433	67,026	64,421

**PUBLIC WORKS**

Occupancy permits	1,529	1,341	1,400	1,504	1,313	1,201	1,583
Inspections completed	12,268	12,268	14,100	14,665	13,726	14,206	13,867
Abatements made	2,377	2,781	2,245	2,123	1,931	1,837	2,181

**NOTES**

Operating indicators are derived from monthly reports prepared by each functional area, typically for the calendar year.

FY 2010-2011 was the first year this schedule was prepared. Statistics are only available beginning with calendar year 2006.

**CITY OF FERGUSON, MISSOURI  
FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET  
PRINCIPLE EMPLOYERS**

**2012/11 Fiscal Year**

<b>Employer</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total City Employment</b>
Ferguson-Florissant School District	1,883	1	18%
St. Louis Community College	762	2	8%
Emerson Electric	804	3	3%
Walmart	327	4	2%
Sam's Club	172	5	2%
Shop N Save - 2 stores	179	6	1%
Home Depot	131	7	1%
Negwar Materials	100	8	1%
Cracker Barrel	95	9	1%
McDonalds Restaurant	65	10	1%
McDonalds Restaurant	65	11	0%
Walgreens - 1 store	36	12	0%

Source: Business License database from Finance Department

<b>CITY OF FERGUSON, MISSOURI</b> <b>FISCAL YEAR 2013 - 2014 ANNUAL OPERATING BUDGET</b> <b>PRINCIPLE PROPERTY TAXPAYERS</b>
--

Property Taxpayer	Type of Business	2012	
		Assessed Value	Percent of Total Assessment
Emerson Electric	Manufacturing	\$ 8,668,560	4.22%
Sam's/Walmart Real Estate	Retail Sales	3,955,330	1.93%
Crossings at Halls Ferry LLC	Shopping Center	3,250,370	1.58%
US Bancorp-Allen Technologies	Equipment Leasing	2,003,210	0.98%
Home Depot USA, Inc.	Retail Sales	2,001,420	0.98%
NCF LLC	Real Estate Holding Co.	1,824,000	0.89%
Lipton Properties	Apartment Rental	1,730,520	0.84%
Park Ridge Appts/Gannon Ptrship	Apartment Rental	1,691,760	0.82%
Ackerman Buick	Retail Sales	1,285,410	0.63%
Coats Investment Ltd.	Real Estate Holding Co.	1,231,360	0.60%
Northwinds Apartments LLP	Apartment Rental	1,187,510	0.58%
Newger Materials/Investments	Retail Sales	1,151,280	0.56%
Otis & Clark/St. Louis Invest. Prop	Real Estate Holding Co.	975,990	0.48%
Totals		<u>\$30,956,720</u>	<u>15.09%</u>

Source: St. Louis County Assessor

#2013-17

# Resolution

INTRODUCED BY Council Members present

## A RESOLUTION OF THE CITY OF FERGUSON, MISSOURI, APPROVING AND ADOPTING A BUDGET FOR THE 2013 - 2014 FISCAL YEAR

**WHEREAS,** in accordance with the requirements of the Charter of the City of Ferguson, Missouri, the City Manager did prepare and present to the Council of the City of Ferguson a proposed operating budget and budget message for the fiscal year 2013 - 2014; and,

**WHEREAS,** the Council has had published in a newspaper of general circulation in the City of Ferguson a notice stating, a) the times and places where copies of the proposed operating budget was available for inspection by the public; and b) the time and place for a public hearing on the proposed budget as required by the City Charter; and,

**WHEREAS,** said public hearing was then held at the Ferguson City Hall in the Council Chamber on the 11<sup>th</sup> day of June, 2013.

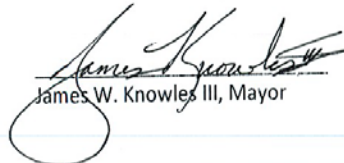
**NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF FERGUSON, MISSOURI,** as follows:

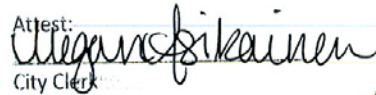
**SECTION 1.** That the proposed operating budget of the City of Ferguson, Missouri, be and hereby is adopted for the fiscal year beginning July 1, 2013, and ending June 30, 2014, a copy of which is attached hereto and made a part hereof as if more fully set out herein. The Budget Forecast shall be considered part of the Budget; it shall also be construed to supplement or modify the prior year's budget where appropriate.

**SECTION 2.** That from the effective date of July 1, 2013, the amounts stated in said budget as proposed expenditures for fiscal year 2013 - 2014 shall become appropriated to the several offices, departments, and agencies for the various functions and activities specified in the budget.

**SECTION 3.** That a copy of this operating budget, as finally adopted, shall be certified by the City Manager and the City Clerk, and filed in the office of the City Clerk; and the operating budget so ratified shall be printed or otherwise reproduced, and sufficient copies shall be made available for the use of all offices, departments, and agencies of the City, and for interested citizens and civic organizations.

This Resolution passed and approved by the Council of the City of Ferguson, Missouri, this 25<sup>th</sup> day of June, 2013.

  
James W. Knowles III, Mayor

Attest:  
  
City Clerk



#2013-18

# Resolution

INTRODUCED BY Council Members present

**A RESOLUTION OF THE CITY OF FERGUSON, MISSOURI, ADOPTING A CAPITAL IMPROVEMENT PROGRAM FOR THE CITY FOR THE FIVE FISCAL YEARS OF FISCAL YEAR 2013 – 2014 THROUGH FISCAL YEAR 2017 - 2018**

**WHEREAS,** in accordance with the requirements of the Charter of the City of Ferguson, Missouri, the City Manager did prepare and present to the Council of the City of Ferguson a proposed five-year capital improvement program for the five fiscal years of 2013 – 2014 through 2017 - 2018; and

**WHEREAS,** the Council has had published in a newspaper of general circulation in the City of Ferguson, a notice stating a) the times and places where copies of the proposed five-year capital improvement program were available for inspection by the public; and b) the time and place for a public hearing on the proposed capital program as required by the City Charter; and,

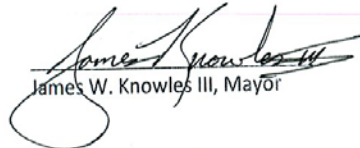
**WHEREAS,** said public hearing was then held at the Ferguson City Hall in the Council Chamber on the 11<sup>th</sup> day of June, 2013;

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FERGUSON, MISSOURI,** as follows:

**SECTION 1.** That the proposed capital improvement program of the City of Ferguson, Missouri, be and hereby is adopted for the five fiscal years of 2013 – 2014 through 2017 - 2018, a copy of which is attached hereto and made a part hereof as if more fully set out herein.

**SECTION 2.** A copy of this capital improvement program, as finally adopted, shall be certified by the City Manager and the City Clerk, and filed in the office of the City Clerk; and the capital improvement program so ratified shall be printed or otherwise reproduced, and sufficient copies shall be made available for the use of all offices, departments, and agencies of the City, and for interested citizens and civic organizations.

**THIS RESOLUTION PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF FERGUSON, MISSOURI, THIS 25<sup>th</sup> DAY OF JUNE, 2013.**

  
James W. Knowles III, Mayor

Attest:  
  
City Clerk





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Ferguson  
Missouri**

For the Fiscal Year Beginning

**July 1, 2012**

*Christopher P. Morill*      *Jeffrey R. Egan*

President

Executive Director



---

## GLOSSARY OF TERMS

**A-133 Audit:** Non-Federal entities that expend \$500,000 or more per year in federal awards shall have a single or program-specific audit conducted for that year in accordance with the provisions of A-133 of all federal money received by a city. Entities that expend less than \$500,000 per year in federal awards are exempt from A-133.

**Ad Valorem Tax:** A tax based on value.

**Accounts Payable:** A liability account reflecting amounts on open account owing to private persons or organizations for goods and services received by the government.

**Accounts Receivable:** An asset account reflecting amounts owing on open account from private persons or organizations for goods and services furnished by a government.

**Accrual Basis:** The basis of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

**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.

**Appropriation:** The legal authorization made by the City Council which permits the City to incur obligations and make expenditures of resources.

**Assessed Valuation:** A valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes.

**Assets:** Property owned by the City that has monetary value.

**Balance Sheet:** The basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with Generally Accepted Accounting Principles (GAAP).

**Balanced Budget:** One where the total proposed expenditures from any fund shall not exceed the estimated revenues to be received, including debt issuances, transfers from other funds, and advances from other funds, plus any unencumbered [fund] balance or less any deficit estimated from the beginning of the budget year

**Basis of Accounting:** A term used to refer to when revenues, expenditures, expenses, and transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements.

**Bonded Debt:** That portion of indebtedness represented by outstanding bonds.

**Budget:** A plan of financial operation embodying an estimate or proposed revenue and expenditures for a given year. It is the primary means by which most of the expenditures and service delivery activities of the City are controlled.

**Budget Message:** The opening section of the budget, which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

**Capital Expenditures:** Property, equipment and infrastructure (e.g., roads, bridges, sidewalks, and similar items) that have an expected life in excess of 5 years and an initial cost of more than \$5,000.

**Capital Improvements Program:** A long-range plan for providing the capital outlays necessary to insure adequate services are provided for the residents of the City.

**Cash Management:** The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

**CDBG:** Community Development Block Grant.

**Comprehensive Annual Financial Report (CAFR):** The official annual report of a government. It includes five Combined Statements-Overview and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed statistical section.

**Contingency:** An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as extraordinary events.

**Contingent Liabilities:** Items which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, unsettled disputed claims, unfilled purchase orders, and incomplete contracts. All contingent liabilities should be disclosed within the basic financial statements, including the note thereto.

**COPs:** Certificates of Participation.

**Crime Victims Compensation (C.V.C.):** The State of Missouri requires that an additional \$5.00 court cost be assessed for each violation of criminal law and for infractions of municipal ordinances, excluding non-moving traffic violations. Ninety-five percent (95%) of that fee, or \$4.75, is paid to the State of Missouri's Crime Victim's Compensation Fund, which is designated to aid crime victims. The City is permitted to retain the remaining \$.25 (or 5%) for its use.

**Debt Limit:** The maximum amount of outstanding gross or net debt legally permitted.

**Debt Service:** The annual payment of principal and interest on the City's bonded indebtedness.

**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.

**Encumbrance:** An amount of money committed or set aside, but not yet expended, for the purpose of a specific good or service.

**Expenditure:** An actual payment made by the City.

**Fees:** A general term used for any charge levied by government associated with providing a service, permitting an activity, or imposing a fine or penalty.

**FICA:** An acronym for social security payroll taxes, which consist of two basic components: (i) social security for the aged and disabled, and (ii) Medicare for hospitalization. While payroll taxes are automatically deducted from an employee's paycheck by the City's Finance Department, the City must also match that same portion with funds of its own. As a result, the City budgets an expenditure line item in each department for FICA payments, which must be made to the federal government following each pay period.

**Fiscal Year:** The period used for the accounting year. The City of Ferguson has a fiscal year of July 1 thru the following June 30.

**Franchise Fee:** An ongoing fee charged to a franchisee (such as Charter Communications) for operating and providing service within the City of Ferguson. The fee is based on a percentage of gross receipts, which is collected by the utility company from the customer and paid to the City on a quarterly basis.

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

**Fund Accounting:** The accounts of the City are organized on the basis of funds, departments, and programs (budgetary units) and are used to demonstrate legal compliance and to aid in financial management by segregating financial transactions of various City functions and activities.

**Fund Balance:** The amount by which the reported value of the City's assets exceeds the reported value of its liabilities in a particular fund. The fund balance is reduced for appropriated expenditures and increased for recorded revenues.

**GAAP:** Generally Accepted Accounting Principles.

**GASB:** Governmental Accounting Standards Board. The standard setting entity for generally accepted accounting principles of and reporting by all governmental entities in the United States.

**General Fund:** The main operating account of a nonprofit entity, such as a state or local government agency.

**GFOA:** Government Finance Officers Association (GFOA) is the professional association responsible for enhancing and promoting the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

**Governmental funds:** Those funds through which most governmental functions of the City are financed. The acquisition, use, and balance of the City's expendable financial resources and related liabilities are accounted for through governmental funds.

**Intergovernmental Revenues:** Revenues from other governments. Examples of intergovernmental revenues include Motor Fuel Tax, County Road and Bridge Tax, and Cigarette Tax.

**Levy:** To impose taxes, special assessments, or service charges for the support of governmental activities.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date.

**Long-Term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Object Classification:** Indicates the type of expenditure being made i.e., personnel, supplies and services.

**Per Capita:** By of for each person.

**Personnel Services:** Compensation to City employees in the form of salaries, wages, and employee benefits.

**P.O.S.T.:** Police Officer Standards and Training.

**Retained Earnings:** An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

**Supplies and Services:** Expenditures for supplies and services for the general operations of the City.

**Tax Increment Financing (TIF):** Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

**This page intentionally left blank**

---