



**CITY OF FERGUSON
MISSOURI**

ANNUAL OPERATING BUDGET

FISCAL YEAR 2014-2015

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 – 49
-------------------------	---------

GENERAL FUND

Statements of Revenues and Expenditures and Fund Balance	50
Revenue Detail by Source.....	51 – 52
Expenditures by Type and Department.....	53

Legislative Department	54 – 55
-------------------------------------	---------

Administration Department

City Manager’s Office Division Expenditures	56 – 57
Human Resources Division Expenditures	58 – 59
Information Technology Division Expenditures	60 – 61
City-Wide Costs Division Expenditures.....	62 – 63
Planning & Development.....	64 – 65

Finance Department	66 – 67
---------------------------------	---------

Public Safety

Municipal Court Division Expenditures	68 – 69
Police Department Division Expenditures.....	70 – 71
Fire Department Division Expenditures	72 – 73

TABLE OF CONTENTS (continued)

GENERAL FUND (continued)

Public Works

Public Works Administration Division Expenditures.....	74 – 75
Code Enforcement Division Expenditures.....	76 – 77
Facilities Division Expenditures	78 – 79
Municipal Services (Streets) Division Expenditures	80 – 81
Municipal Services (Parks) Division Expenditures	82 – 83
Municipal Garage Division Expenditures.....	84 – 85
Municipal Services to Other Entities	86 – 87

SPECIAL REVENUE FUNDS - PARKS FUND

Statements of Revenues and Expenditures and Fund Balance	88
Revenue Detail by Source.....	89
Expenditures by Type and Department.....	90

Recreation Department

Recreation Division Expenditures	91 – 92
Splash at Wabash Division Expenditures	93 – 94
Concessions Division Expenditures.....	95 – 96
Community Center Expenditures.....	97 – 98
Live Well Ferguson.....	99 – 100

OTHER SPECIAL REVENUE FUNDS

Ferguson Special Business District Fund

Statements of Revenues and Expenditures and Fund Balance	101
Revenue Detail by Source.....	101
Department Description	102
Expenditures	103

Sewer Lateral Fund

Statements of Budgeted Revenues and Expenditures	104
Revenue Detail by Source.....	104

DEBT SERVICE FUNDS

Halls Ferry TIF Debt Service Fund

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

Certificates of Participation Debt Service Fund

Statements of Budgeted Revenues and Expenditures	106
--	-----

General Obligation Bond Debt Service Fund

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

TABLE OF CONTENTS (continued)

CAPITAL PROJECTS FUNDS

Capital Improvement Sales Tax Fund

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

Downtown TIF Capital Projects Fund

Statements of Budgeted Revenues and Expenditures	110
Revenue Detail by Source	111

Capital Projects Funds and Parks Fund

Schedule of Capital Improvement Projects by Department and Fund.....	112-113
Summary List of Projects.....	CIP
Capital Projects Request Forms	CIP – 1 to CIP – 44

APPENDIX

Statistical and Demographic Information	114
Assessed Property Values	115
Operating Parameters	116
Principle Employers	117
Principle Property Taxpayers	118
Budget Resolution 2013 – 17.....	119
CIP Budget Resolution 2013 – 2018	120
Budget Presentation Award 2013	121
Glossary of Terms	122 – 125

This page intentionally left blank



June 24, 2014

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, 2014 and ending June 30, 2015. 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, 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 2014-2015 Budget. Due to the continuing uncertainty in annual revenues, we remain cautious in our approach to spending while striving to provide residents with a high level of service. Unfortunately, sales tax collections remain stagnant and property taxes have declined due to reduced assessments from St. Louis County. With that said, the City will continue to seek opportunities for added commercial development and work with St. Louis County to better stabilize the entire North St. Louis County area.

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

In 2012, the Ferguson City Council established a list of critical issues that should help drive the budget preparation process each year, to ensure we utilize our limited resources to their fullest extent by focusing on strategic short and long-range goals. 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 2013-2014, the City saw the following successes and advancements in this area:

- Continued efforts on the Hispanic Outreach Initiative in cooperation with the Our Lady of Guadalupe Parish and the Hispanic Chamber of Commerce which included parishioner surveys and coordination of the Hispanic Festival in January Wabash Memorial Park.
- Reorganization of the City's Code Enforcement program providing senior police officer supervision and improved coordination with the Police Department and Courts.
- Implementation of the Form-Based Code in the Downtown Business District, and successfully utilized in the Live, Work, Play Lofts on S. Florissant Road.

In the coming fiscal year, the City will work towards the following goals:

- Work with Rebuilding Together and Habitat for Humanity together to assist low-income homeowners with repairs and maintenance, as well as utilize City-acquired property for infill where appropriate.
 - Initiate the Residential Assistance Program for Students (RAPS) to incentivize full-time college level students, in good standing, to reside within the Ferguson Downtown Business District.
 - Transition to performing all interior inspections for rental properties "in-house" to provide for greater consistency and allow City staff to better monitor the quality of rental housing stock.
 - Continue Hispanic outreach through the translation of City brochures and other informational pieces into Spanish for non-English speaking current or prospective constituents.
- **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.

In FY 2013-2014, the City saw the following successes and advancements in this area:

- The City Council approved a significant increase for all employees that helped to bring Ferguson employees within the top 75% of like employees in other professionally managed cities in St. Louis County.
- The Human Resources Division increased the number of wellness and employee-centered events for both employee recognition and professional development and training.
- City Administration continued with the State of the City all-employee meetings to better inform employees of internal and external factors affecting City operations

and finances, while also allowing direct question and answer sessions with the City Manager.

In the coming fiscal year, the City will work towards the following goals:

- The City Council has approved up to a 3% merit increase for general employees and full advancement for eligible public safety employees in the defined merit scale.
 - During the summer of 2014, City Administration plans to issue an employee satisfaction survey to better determine particular areas in need of improvement within the workplace.
 - The Human Resources Division also looks to continue and expand successful programs such as “Lunch and Learns,” lunch-hour fitness classes and weight loss challenges.
- **Attracting and Retaining 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.

In FY 2013-2014, the City saw the following successes and advancements in this area:

- The City worked in cooperation with the City of Dellwood and St. Louis County to complete the Great Streets Program for West Florissant Avenue and plan to utilize the findings in future years to plan improvements to the thoroughfare from I-270 to Ferguson Avenue.
- The City continues to encourage economic development, and redevelopment of vacant commercial spaces. This year the City recognized 48 new businesses throughout the community.
- In cooperation with Citywalk, the City worked to improve local events and gain a greater positive media presence with coverage of businesses and events within Ferguson.

In the coming fiscal year, the City will work towards the following goals:

- The City, in cooperation with the Ferguson Special Business District, has allocated monies to fund a marketing study for both Citywalk and the entire Ferguson community.
 - The City Council has budgeted \$50,000 to address distressed properties.
 - The City is currently preparing to submit an annexation plan to the St. Louis Boundary Commission to increase the population and square mileage of the City. The effort will provide for an increased tax base for Ferguson as well as help to further stabilize an adjacent area of St. Louis County, providing those residents with an additional level of municipal services and a more concentrated effort for positive development.
- **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 2013-2014, the City saw the following successes and advancements in this area:

- The City continued on with major infrastructure improvements with the Police Department renovation and addition, as well as the new Community Center on Smith Avenue.
- The City completed about \$800,000 in street projects, including Phase I of the Forestwood Road project.
- The City completed the long tenured \$1.25 million Suburban Avenue Floodplain Buy-Out Program, in partnership with FEMA, the Community Development Block Grant program and Great Rivers Greenway, which purchased and demolished 15 homes along the planned linear park.

In the coming fiscal year, the City will work towards the following goals:

- The City has budgeted almost \$2 million in street and sidewalk projects, and plans to complete both the Police Department and Community Center projects.
- The City has budgeted to replace the salt storage facility and portions of the western equipment bays that were recently determined to pose significant structural concerns.
- The City plans to issue a Request for Qualifications for improvements to the City Hall building to maximize usage and improve accessibility.
- The City will be undertaking a \$1.1 million financed project to improve energy efficiency at 3 city facilities, and therefore saving the City the expended amount in future utility bills.

Financial Results

The following table 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, 2015:

**Remainder of this page
intentionally left blank**

FISCAL YEAR ENDING OR ENDED JUNE 30,				
	2013	2014	2015	Inc /
	Actual	Forecast	Budget	(Dec)
Note: All amounts rounded to the nearest \$1,000				
REVENUES				
Sales Taxes	\$ 5,870	\$ 5,928	\$ 6,446	\$ 518
Fines and Public Safety	2,571	2,197	3,190	993
Franchise Taxes	2,453	2,438	2,413	(25)
Property Taxes	2,515	2,286	2,326	40
Licenses and Service Fees	1,551	1,702	1,871	169
TIF related	1,315	1,323	506	(817)
Intergovernmental Taxes	1,010	1,027	1,024	(3)
Grants and Other Income	2,009	1,720	2,462	742
	19,294	18,621	20,238	1,617
EXPENDITURES				
Personnel	10,050	10,761	11,355	594
Supplies and Services	3,846	4,061	3,578	(483)
Capital Expenditures	7,405	10,659	7,380	(3,279)
Debt Service	2,480	2,939	3,112	173
	23,781	28,420	25,425	(2,995)
Revenue Deficiency	(4,487)	(9,799)	(5,187)	4,612
Financing Proceeds, net	9,338	-	1,100	1,100
Change in Fund Balance	\$ 4,851	\$ (9,799)	\$ (4,087)	\$ 5,712

Revenues

Like many other municipalities in the United States, the City operates in a very disadvantageous economic environment. This environment was created by the economic recession which has evolved into a glacially slow growth recovery. In particular, while both local unemployment and home foreclosures follow the national and regional improvement trends, they do so at a slower rate. In addition, national and regional housing value improvements have yet to reach the City.

The City is fortunate, except with respect to property taxes, revenues based on retail or user activities have been stable to slightly improving, while fines and public safety revenues which are more controllable are expected to rise significantly. Consequently, combined revenues for the fiscal year ending June 30, 2015 (FY2015) are expected to rise about \$1,617,000 to \$20,238,000 from \$18,621,000. Significant revenue variations are as follows:

- Of greatest financial significance to the City in FY2015 is the retirement of its Halls Ferry TIF Fund debt obligation. When completely closed, this will have the effect of redistributing about \$475,000 of sales taxes annually among its General, Parks and Capital Improvements Funds in a ratio of about 2:1:1, respectively. In FY2015, this amount is anticipated to be about \$400,000. This amount accounts for most of the \$518,000 increase in FY2015 combined **Sales Tax** revenues of \$6,446,000. The balance

of the combined **Sales Tax** increase is an anticipated base increase of about 2% from higher prices and volume.

- With respect to combined **TIF Related** revenues, this amount is expected to decrease about \$817,000 in FY2015 to about \$506,000. The aforementioned sales tax redistribution accounts for \$400,000 of this decrease. The balance of this decrease is the result of the elimination of collection of property taxes by the Halls Ferry TIF Fund.
- The City's property tax rate is limited by state statute to \$1.00 per \$100 assessed value. Proposition C directed the City to impose this rate in FY2013. It remains in force in FY2015. The \$229,000 decrease in **Property Tax** collections in FY2014 is substantially the result of an approximately 8% decrease in assessed values of real and personal property within the City which accounted for a decrease in revenues of about \$160,000. The balance is the result of a planned reduction in collections within the General Obligation Bonds Fund.
- The decrease in property tax collections within **TIF Related** revenues by the Halls Ferry TIF Fund will cause FY2015 combined **Property Tax** revenues to rise about \$40,000 which is the sole source of the change.
- With the opening of the City's newly renovated Community Center, the Center is expected to contribute additional **Licenses and Service Fees** revenues of about \$150,000 in FY2015.
- The City actively pursues all available grant resources and is consistently successful at being awarded its proportionate share of available funds. In FY2015, the City will, or expects, to receive an additional \$565,000 in parks related grants. It also expects an increase in its surface transportation project or STP grants in FY2015 as it completes Phase 2 of a major street improvement project.
- At the state level, red light cameras (RLC) have been the subject of extensive litigation during most of the past 12 months with several appellate decisions handed down in spring 2014. As a result of the state legislatures' failure to pass legislation addressing appellate cited constitutional issues, two RLC cases are currently before the state Supreme Court. The City expects successful resolution of these issues and has budgeted for about \$600,000 in RLC related revenues in FY2015, after experiencing a \$300,000 decrease in FY2014 resulting from the aforementioned litigation.
- As a result of continued safety concerns regarding interstate traffic, in late spring 2014, the City instituted an interstate traffic safety program. An ancillary effect of this program will be the anticipated receipt of about \$360,000 of fines.

Expenditures

Overall, **Personnel** related costs are expected to rise about \$594,000 or about 5.5% in FY2015 to about \$11,355,000. On a salary base of about \$8,467,000 the City has budgeted a wage rate increase of 3% or about \$254,000. This amount is augmented by personnel increases in the police department within the General Fund and additional part-time and full-time personnel costs in the Parks Fund for additional Community Center personnel. These two sources account for additional personnel costs of about \$212,000. These costs are offset by anticipated savings from temporary attrition and other sources of about \$79,000 resulting in total wage increases of about \$387,000.

The aforementioned 3% wage rate increase, coupled with the FY2014 wage rate increase of about 6%, have made the City a more viable, competitive employer in the region. At the end of FY2013, the City was near the bottom of professionally managed cities in wage competitiveness. Today, it is in the third quartile.

As a result of joining the SLAIT Healthcare Trust in November 2012, the City has been able to achieve substantially and consistently lower healthcare premium rate increases than if it had remained independent. This action has resulted in a premium rate increase of 4.5% in FY2015 and an average rate increase for the three years ending June 30, 2015 of about 5.2% per year. On a base of \$1,319,000, FY2015's total healthcare cost increase is anticipated to be about \$142,000. The aforementioned premium rate increase accounts for about \$60,000 of this amount. The balance of the increase is the result of covering more lives; a phenomenon which occurred in FY2014 as well.

On a cost base of about \$455,000, workers compensation costs are expected to rise about \$41,000 to \$496,000 in FY2015. This is largely the result of an anticipated 8% rate increase in addition to personnel increases.

The City's average actuarially determined "normal" pension expense rate is about 8% of covered payroll. As a result of rising values in the equities markets, the increase in the City's pension contributions for FY2015 has been mitigated to about 6% of covered payroll.

After rising in FY2014, the City anticipates an approximately \$483,000 decrease in combined ***Supplies and Services*** expenditures in FY2015 to about \$3,578,000. This decrease comes from two unrelated sources. First, the City's Downtown TIF Fund is not anticipating extending any development grants in FY2015. This should result in a lowered expenditure level in FY2015 of about \$250,000.

Second, in FY2014 the City's General Fund experienced abnormally high levels of expenditures for repairs and maintenance and for snow removal. The City experienced twelve snow events in FY2014, as compared to an average of four in each of the preceding three years. With the assumption of returning to a more normal number of snow events, the City anticipates snow removal costs to decrease about \$100,000 in FY2015. The repairs and maintenance were in part snow related as well. This abnormally high usage took a great toll on snow removal equipment (e.g., plows and trucks). It also resulted in additional fuel use of about \$9,000.

Some of the City's HVAC equipment has reached the end of its service life causing abnormally high repair costs in FY2014. With the replacement of HVAC equipment and the assumption of more normal activity levels, the City anticipates repair and maintenance costs to decrease about \$100,000 in FY2015. In addition, after several years of planning, very late in FY2014, the City changed its Police Department information service provider. This change will result in about an \$80,000 net cost savings in FY2015.

With respect to the City's General Fund, overall, on an "apples-to-apples" basis, the growth in the City's out-of-pocket expenses has approximated the rate of inflation. In FY2008, these ***Supplies and Services*** expenditures were about \$2,458,000, at a compound growth rate of 2%, this amount would be \$2.8 million in FY2015. In total, in FY2015, the City anticipates its

General Fund *Supplies and Services* expenditures to decrease by about \$277,000 to about \$2,831,000.

Overall, *Capital Expenditures* are expected to decrease about \$3.3 million in FY2015. By way of background, in FY2013, the City purchased land and buildings for a future Community Center. It also began the process of planning for the renovation of those recently purchased facilities into a modern Community Center and undertook to make significant renovations to its existing Police Department building. These activities got into full swing in FY2014 with the letting of contracts for the renovation of both facilities for about \$9.5 million. These renovation activities conclude in FY2015 and will result in a decrease in capital expenditures of about \$7.4 million. This decrease is offset by higher spending for streets of about \$800,000, Fire Department related equipment of about \$665,000 and new energy savings related project expenditures of about \$1.1 million.

With respect to operating costs, rarely does the City make capital expenditures that result in or contribute to an increase in operating costs; either labor or supplies and services. The only significant exception to this statement is the City's new Community Center which will cause operating costs to increase.

Overall, *Debt Service* costs are anticipated to rise in FY2015 by about \$173,000 to about \$3,112,000. The aforementioned pay off of all existing bond holders by the Halls Ferry TIF Fund accounts for about \$182,000 of this difference.

As previously indicated, the City is undertaking an energy savings project. This project involves replacement of HVAC equipment at City Hall and Firehouse No. 2 and window and door replacements at City Hall. It will also involve improvements to City-owned lighting at various locations. As a financing mechanism, the City will enter into a 15-year capital lease. This lease represents the *Financing Proceeds* for FY2015. On a combined basis, the City anticipates debt service to be made from energy and maintenance savings as well as future capital cost avoidance.

Conclusion

I am pleased to present to the Ferguson City Council this budget for FY 2014-2015. It offers another consecutive year of a balanced budget that addresses the current needs of the City and supports an enhanced level of City services for the coming fiscal year. With that said, I recommend the organization continue to be conscious of the need to challenge expenditures, and identify new streams of revenue on an annual basis. This budget also remains consistent with the Strategic Planning Goals set by the City Council in 2012, and allows the City to continue forward as a municipal leader in St. Louis County. FY 2013-2014 saw significant success throughout the organization and community in marketing exposure, infrastructure improvements, cooperative planning efforts and leaner departmental budgets through reorganization. FY 2014-2015 promises more of such advancements, and while our community faces challenges unique to North St. Louis County in comparison to our counterparts in other sections of the Greater Metropolitan Area, we have again allocated the resources to keep Ferguson an attractive place to live, work and visit.

This year, the City eagerly awaits resolutions to issues that will impact the future economics of the community. In addition to continuous discussions by the Missouri State Legislature regarding the distribution of sales taxes within St. Louis County, the future funding of municipal services will also be impacted by coming elections and court decisions. The first is the long-anticipated decision of the Missouri Supreme Court on the use of photo enforcement technologies. The use of such “force multipliers” not only assists greatly in reducing accidents, thus improving safety and reducing the cost burden to the City for emergency response, but also frees up public safety personnel to perform other duties which require officers’ physical presence for proper enforcement. The other issue that will weigh heavily on the City’s future is the pursuit of the annexation of an area north of I-270. The City proposal has been submitted to the St. Louis Boundary Commission and we await a response in advance of an August 2015 ballot issue. Ferguson’s ability to expand into this area will not only benefit Ferguson’s residents through increased average property values, income levels and added opportunities for commercial development, but will bring more services to the residents of the proposed annexation area at a reduced tax rate than what they currently experience. The City also looks forward to the opportunity to provide enhanced municipal police protection and code enforcement to further stabilize and protect the area from the decline we have seen in other portions of North St. Louis County.

Overall, the City of Ferguson has enjoyed another year of successes during FY 2013-2014 in a number of areas. Large undertakings such as infrastructure improvement projects including the Community Center and Police Department, restructured divisions and programs such as code enforcement, and ambitious initiatives such as the annexation plan submission to the St. Louis Boundary Commission, all represent Ferguson’s drive and willingness to make improvements and employ new strategies to improve the quality of life for Ferguson residents and ensure investors the community is a smart location to open a business. Next year promises to see the completion of these, as well as other initiatives, that will continue our tradition of progress the City has demonstrated over the last several years.

It is important to note this budget is the result of a collaborative effort between the City Council and City staff. This is an intensive process that requires many 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 2014-2015 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

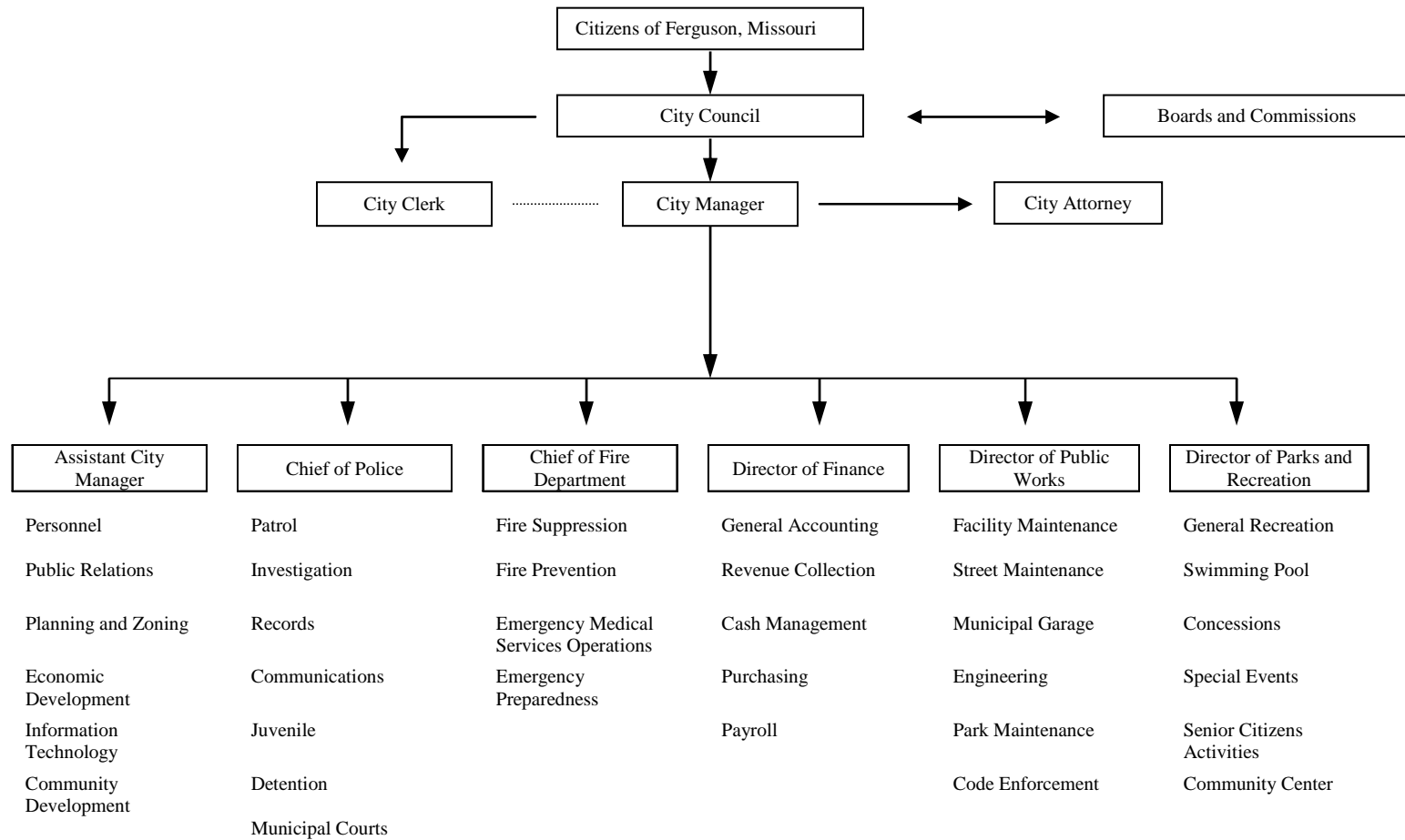
DIRECTOR OF PUBLIC WORKS

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, Sam's 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, firefighting 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 2014-2015 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 2014-2015 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, 2015. 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, 2015. This summary is followed by a schedule of *Comparative Combined Summary of Revenues by Source* for the three years ending June 30, 2015. The last schedule in this section is *Full Time Employment Levels by Department and Division* for the three years ending June 30, 2015.

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 revenues received for each of the ten years ending June 30, 2014 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, 2015. This statement is followed by two schedules, *Revenue Detail by Source* and *Expenditures by Category*, for each of the five years ending June 30, 2015.

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, 2015
- 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, 2015. This statement is followed by two schedules, *Revenue Detail by Source* and *Expenditures by Category*, for each of the five years ending June 30, 2015.

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, 2015. 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, 2015. The second is a schedule of *Revenue Detail by Source* for each of the five years ending June 30, 2015.

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, 2015. The second is a schedule of *Revenue Detail by Source* for each of the five years ending June 30, 2015.

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 2014-2015 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, 2015. This statement is followed by a schedule of *Revenue Detail by Source* for each of the five years ending June 30, 2015.

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, 2015. 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, 2015 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, 2015 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 AND/OR DESCRIPTION OF TYPE									
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	Down-town TIF	

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

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

STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES	\$ 12,334	\$ 1,898	\$ 27	\$ 205	\$ 930	\$ -	\$ 612	\$ 2,217	\$ 398	\$ 18,621
EXPENDITURES										
Personnel	10,257	504								10,761
Supplies and services	3,108	380	177	118	3	3	1		271	4,061
Capital, including debt service		238			884	827	527	11,122	-	13,598
Total expenditures	13,365	1,122	177	118	887	830	528	11,122	271	28,420
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,031)	776	(150)	87	43	(830)	84	(8,905)	127	(9,799)
Transfers from (to) other funds	(1,601)	(1,063)	150	(15)	-	828	-	2,308	(607)	-
Change in Fund Balance	(2,632)	(287)	-	72	43	(2)	84	(6,597)	(480)	(9,799)

STATEMENTS OF FUND BALANCE

Beginning of year, July 1	10,500	1,223	1	879	1,026	36	414	10,142	1,136	25,357
End of year, June 30	\$ 7,868	\$ 936	\$ 1	\$ 951	\$ 1,069	\$ 34	\$ 498	\$ 3,545	\$ 656	\$ 15,558

BUDGET AS OF AND FOR THE FISCAL YEAR ENDING JUNE 30, 2015

STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES	\$ 13,265	\$ 2,739	\$ 27	\$ 205	\$ 107	\$ -	\$ 627	\$ 2,869	\$ 399	\$ 20,238
EXPENDITURES										
Personnel	10,688	667								11,355
Supplies and services	2,831	376	194	125	3	5	1		43	3,578
Capital, including debt service		1,044			1,066	829	525	6,813	215	10,492
Total expenditures	13,519	2,087	194	125	1,069	834	526	6,813	258	25,425
Excess (Deficiency) of Revenues Over (Under) Expenditures	(254)	652	(167)	80	(962)	(834)	101	(3,944)	141	(5,187)
Bond Issue Proceeds								1,100		1,100
Transfers from (to) other funds	294	(932)	167	(15)	(9)	829	-	80	(414)	-
Change in Fund Balance	40	(280)	-	65	(971)	(5)	101	(2,764)	(273)	(4,087)

STATEMENTS OF FUND BALANCE

Beginning of year, July 1	7,868	936	1	951	1,069	34	498	3,545	656	15,558
End of year, June 30	\$ 7,908	\$ 656	\$ 1	\$ 1,016	\$ 98	\$ 29	\$ 599	\$ 781	\$ 383	\$ 11,471

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 2014 - 2015 ANNUAL OPERATING BUDGET
COMBINED STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE
ALL FUNDS

Fiscal Year Ending or Ended June, 30		
2013 Actual	2014 Forecast	2015 Budget

STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES

Sales Tax	\$ 5,869,969	\$ 5,927,700	\$ 6,446,200
Utility Gross Receipts Tax	2,453,095	2,438,200	2,412,700
Intergovernmental	1,009,820	1,027,000	1,023,800
Property Taxes	2,515,352	2,286,000	2,326,400
Service Charges and Assessments	882,307	1,038,100	1,195,000
Fines and Public Safety	2,571,191	2,196,700	3,190,300
Licenses and Permits	481,514	475,600	487,600
TIF Related Taxes	1,314,519	1,322,900	505,900
Sewer Lateral Fees	186,528	188,700	188,700
Other Income	2,009,239	1,720,300	2,461,600

TOTAL REVENUES

19,293,533	18,621,200	20,238,200
------------	------------	------------

EXPENDITURES

General Fund	12,724,930	13,365,200	13,518,250
Park Fund	904,649	1,121,700	2,086,650
Special Revenue Funds			
Sewer Lateral	128,105	118,000	125,000
Ferguson Special Business District	162,247	177,000	194,200
Debt Service Funds			
Halls Ferry TIF Fund	865,299	887,000	1,069,000
Certificates of Participation	329,652	829,800	833,800
General Obligation Bond	523,695	528,000	526,000
Capital Projects Funds			
Capital Improvement Sales Tax	8,067,856	11,122,300	6,813,500
Local Improvement	-	-	-
Downtown TIF	74,605	271,300	258,500

TOTAL EXPENDITURES

23,781,036	28,420,300	25,424,900
------------	------------	------------

Deficiency of Revenues Under Expenditures

(4,487,503)	(9,799,100)	(5,186,700)
-------------	-------------	-------------

Other Financing Source - Bond Issue

9,338,141	-	1,100,000
-----------	---	-----------

Proceeds, net

Change in Fund Balance

4,850,638	(9,799,100)	(4,086,700)
-----------	-------------	-------------

FUND BALANCE

Beginning of year, July 1	20,509,114	25,359,751	15,560,651
End of Year, June 30	\$ 25,359,751	\$ 15,560,651	\$ 11,473,951

CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2014 - 2015 ANNUAL OPERATING BUDGET
COMBINED STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE
ALL FUNDS

	2013	2014	Difference		2015	Difference	
	Actual	Forecast	Amount	%	Budget	Amount	%
REVENUES							
Sales Tax	\$ 5,869,969	\$ 5,927,700	\$ 57,731	1%	\$ 6,446,200	\$ 518,500	9%
Utility Gross Receipts Tax	2,453,095	2,438,200	(14,895)	-1%	2,412,700	(25,500)	-1%
Intergovernmental	1,009,820	1,027,000	17,180	2%	1,023,800	(3,200)	0%
Property Taxes	2,515,352	2,286,000	(229,352)	-9%	2,326,400	40,400	2%
Service Charges and Assessments	882,307	1,038,100	155,793	18%	1,195,000	156,900	15%
Fines and Public Safety	2,571,191	2,196,700	(374,491)	-15%	3,190,300	993,600	45%
Licenses and Permits	481,514	475,600	(5,914)	-1%	487,600	12,000	3%
TIF Related Taxes	1,314,519	1,322,900	8,381	1%	505,900	(817,000)	-62%
Sewer Lateral Fees	186,528	188,700	2,172	1%	188,700	-	0%
Other Income	2,009,239	1,720,300	(288,939)	-14%	2,461,600	741,300	43%
TOTAL REVENUES	19,293,533	18,621,200	(672,333)	-3%	20,238,200	1,617,000	9%
EXPENDITURES							
General Fund	12,724,930	13,365,200	640,270	5%	13,518,250	153,050	1%
Park Fund	904,649	1,121,700	217,051	24%	2,086,650	964,950	86%
Ferguson Special Business District	162,247	177,000	14,753	9%	194,200	17,200	10%
Special Revenue Funds						-	
Sewer Lateral	128,105	118,000	(10,105)	-8%	125,000	7,000	6%
Debt Service Funds						-	
Halls Ferry TIF Fund	865,299	887,000	21,701	3%	1,069,000	182,000	21%
Certificates of Participation	329,652	829,800	500,148	152%	833,800	4,000	0%
General Obligation Bond	523,695	528,000	4,306	-	526,000	(2,000)	0%
Capital Projects Funds						-	
Capital Improvement Sales Tax	8,067,856	11,122,300	3,054,444	38%	6,813,500	(4,308,800)	-39%
Local Improvement	-	-	-		-	-	
Downtown TIF	74,605	271,300	196,695	264%	258,500	(12,800)	-5%
TOTAL EXPENDITURES	23,781,036	28,420,300	4,639,264	20%	25,424,900	(2,995,400)	-11%
Deficiency of Revenues Under Expenditures	(4,487,503)	(9,799,100)	(5,311,597)	118%	(5,186,700)	4,612,400	-47%
Other Financing Source:							
Other Financing Source - Bond Issue Proceeds, net	-	-	-	N/A	1,100,000	1,100,000	N/A
Change in Fund Balance	\$ (4,487,503)	\$ (9,799,100)	\$ (5,311,597)	118%	\$ (4,086,700)	\$ 5,712,400	-58%

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

Department/Division	Employees		
	Fiscal Year 2012 - 2013	Fiscal Year 2013 - 2014	Fiscal Year 2013 - 2014
GENERAL FUND			
City Council and Clerk	10	1	1
Administration:			
City Manager's Office	11	2	3
Human Resources	14	1	1
Information Technology	23	1	2
Planning & Development	28	4	1
Finance	25	3	4
Public Safety:			
Municipal Court	12	3	3
Police	40	63	65
Fire	41	27	27
Public Works:			
Administration	13	2	2
Code Enforcement	32	6	6
Municipal Services:			
Streets and Parks	51	11	11
Municipal Garage	95	3	3
Parks & Recreation	71	5	5
		<u>132</u>	<u>134</u>
			<u>135</u>
PARKS FUND			
Parks Administration	72	5	5
Community Center	75	0	1
		<u>5</u>	<u>6</u>
FSBD FUND			
FSBD Administration	91	0	1
		<u>0</u>	<u>1</u>
Total Full-time Permanent Employment:			
Beginning of Fiscal Year		137	141
Beginning of Prior Fiscal Year		<u>137</u>	<u>141</u>
Net Change - City-Wide		<u>0</u>	<u>1</u>

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 account for the levy and the collection of property taxes, and to 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 and to make all debt service payments. 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 receipt of funds from other Funds and 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 and FY 2014-2015: They are (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. **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 and other services. 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. **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. **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 that portion of COP Bonds Series 2013 attributable to renovation of the Police Department building.
- c. **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 than \$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, Parks, and FSBD 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**. This 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 future periods, as in the case of prepaid expenditures and inventorable items. However, debt service expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due.

Property, sales, intergovernmental and franchise taxes, 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, mutual funds 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 Halls Ferry TIF Debt Service Fund conforms 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.

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

**Remainder of this page
intentionally left blank**

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 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 1st 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 1st, 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 30th of each year, the Council adopts, by resolution, the revised or unrevised budget, for the fiscal year beginning the following July 1st.

The following summarizes the City's budget schedule:

Fiscal Year 2014 - 2015 Budget Schedule
--

Distribute Budget Worksheets to Department Heads via email (Includes budget worksheets, variance justification, departmental narratives, departmental goals, and departmental accomplishments)	February 1, 2014
Deadline for submission of Budget Documents to Finance Director	February 28, 2014
City Manager and Director of Finance meet with Department Heads to review submitted budget	March, 2014
Budget Adjustments completed and preliminary budget document prepared	April 1-29, 2014
Preliminary Budget Draft delivered to City Council	April 30, 2014
Work Sessions with City Council, City Manager, Finance Director, and Department Heads	May 1, 2014
Finalize all revenue and expenditure allocations or adjustments to the Preliminary Budget Draft	Through June 11, 2014
Public Hearing	June 10, 2014
Final Budget components reviewed and completed	June 18, 2014
Council Consideration and Budget Adoption	June 24, 2014
Implement Fiscal Year 2014 - 2015 Budget	July 1, 2014

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 1st and runs through the following June 30th.

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 2014-2015.

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. Moody's rated this issue was rated Aa3.

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
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
	<u>\$7,010,000</u>	<u>\$1,937,301</u>	<u>\$8,947,301</u>

Under Article VI Sections 26(b) and 26(c) of the Missouri Constitution, the City, by vote of 4/7th of the qualified electors thereof, may incur general obligation bonded indebtedness for City purposes in an amount not to exceed 10% of the assessed value 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 value 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 30, 2013, the last date of property valuation, is as follows:

COMPUTATION OF LEGAL DEBT MARGIN

Total assessed value – Real & personal property		\$ 168,114,000
Debt Limit – 10% of real and personal property		16,811,400
Amount of indebtedness applicable to debt limit		
Total bonded debt	\$7,010,000	
Less: Assets in debt service fund	404,000	
Total Indebtedness applicable to debt limit	6,606,000	6,606,000
Legal debt margin		\$ 10,205,400

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 in 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*. Moody's rated this refunding issue A2. 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
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>\$1,675,000</u>	<u>\$134,391</u>	<u>\$1,809,391</u>

Certificates of Participation Series 2013

In January 2013, the City issued Certificates of Participation Series 2013 in the amount of \$9,055,000. Moody's rated this issue A1. 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
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>\$8,730,000</u>	<u>\$2,692,021</u>	<u>\$11,422,021</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:

Remainder of this page

intentionally left blank

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
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>\$2,819,950</u>	<u>\$415,724</u>	<u>\$3,235,674</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.

At this time, on an accrual basis, the City expects to collect sufficient sales and property tax revenues in the first two months of the fiscal year, that when combined with reserves and cash on hand, will be sufficient to extinguish the remaining debt of this issue plus accrued interest prior to the end of the fiscal year.

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

For the years ending June 30,	Principal	Interest	Total
2017	1,015,000	51,000	1,066,000
	<u>\$1,015,000</u>	<u>\$51,000</u>	<u>\$1,066,000</u>

This page intentionally left blank

REVENUE NARRATIVE

MAJOR SOURCES OF REVENUES – FISCAL YEAR 2014 - 2015

PROPERTY BASED TAXES

Real Property Taxes, Personal Property Taxes and Railroad and Utility Property Taxes are all *ad valorem* taxes. Their levy is 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. By plebiscite, 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 31st. 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. Subsequent to final assessment on July 15th, the assessment setting process permits property owners the right to appeal their assessment to a Board of Equalization for a period of 30 days.

By state statute, property tax assessment rates are indexed for inflation to the consumer price index. That rate is determined by the Missouri State Tax Commission. In 2013, the Commission determined that rate to be 1.7%. 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 debt service payments of approximately \$345,000 which represents about 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 8%. Because the 2012 residential real property tax rates were at or near their maximums, this reduction, along with repeals resulting in lower assessed

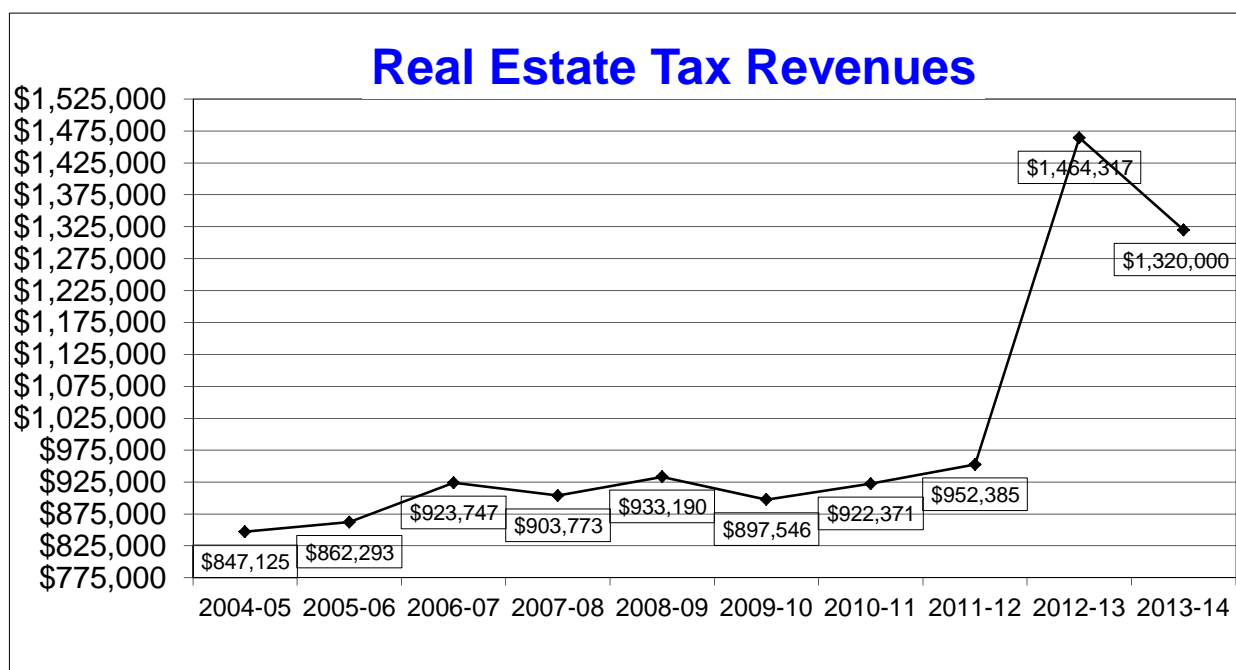
values, resulted in reduced tax collections of about \$140,000. This amount will be apportioned between the General and Parks Funds approximately \$110,000 and \$30,000, respectively.

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	57%
Parks	0.2000	0.1980	0.2000	14%
General Obligation Bonds	0.4080	0.4080	0.4080	29%
Total	\$1.4080	\$1.4060	\$1.4060	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 ended June 30, 2014 and illustrates their behavior over time.

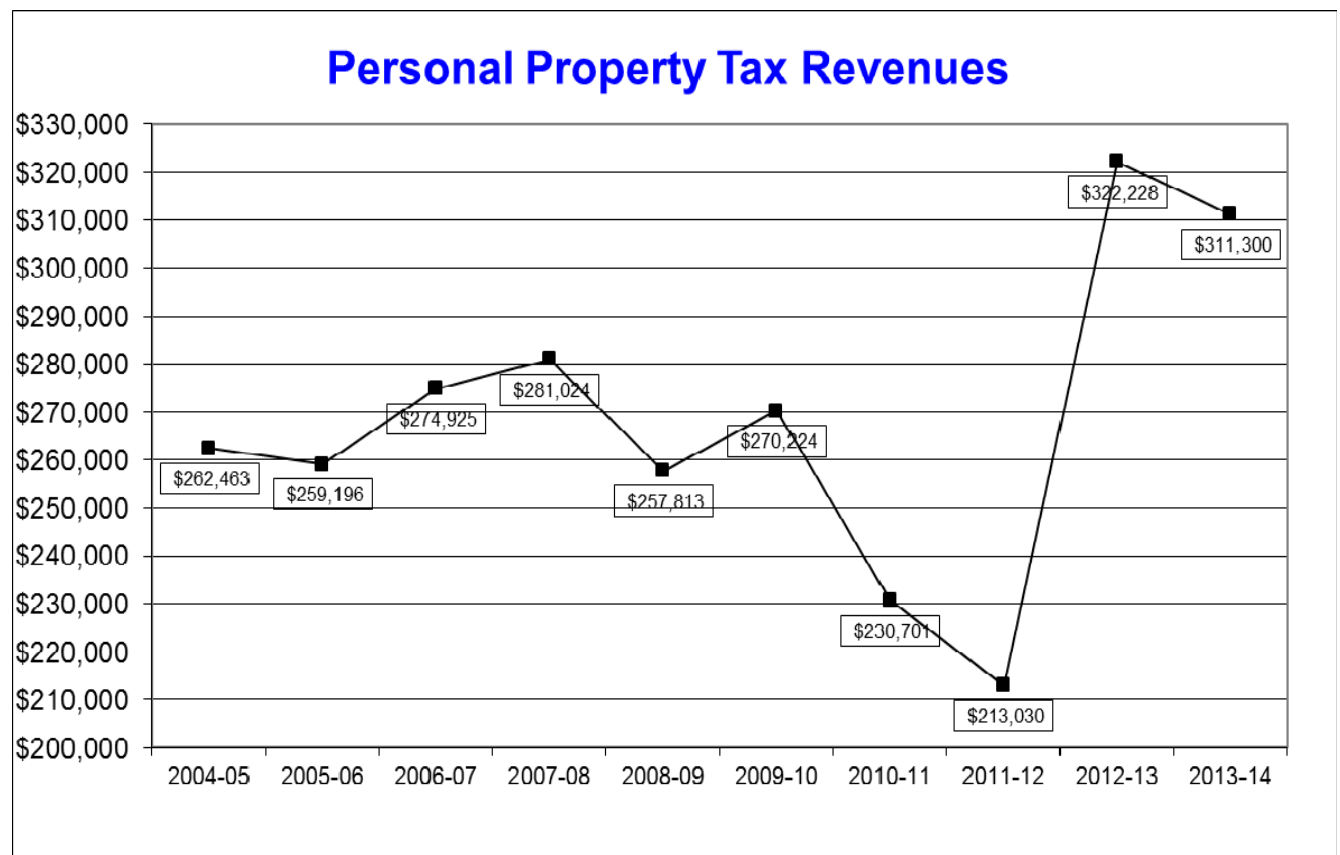


PERSONAL PROPERTY TAXES

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, this same principal personal property holder 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, 2014 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. In total, across all three funds, collections for the three fiscal years ended June 30, 2014 are about \$77,800, \$88,000 and \$67,600, respectively.

INTERGOVERNMENTAL REVENUES

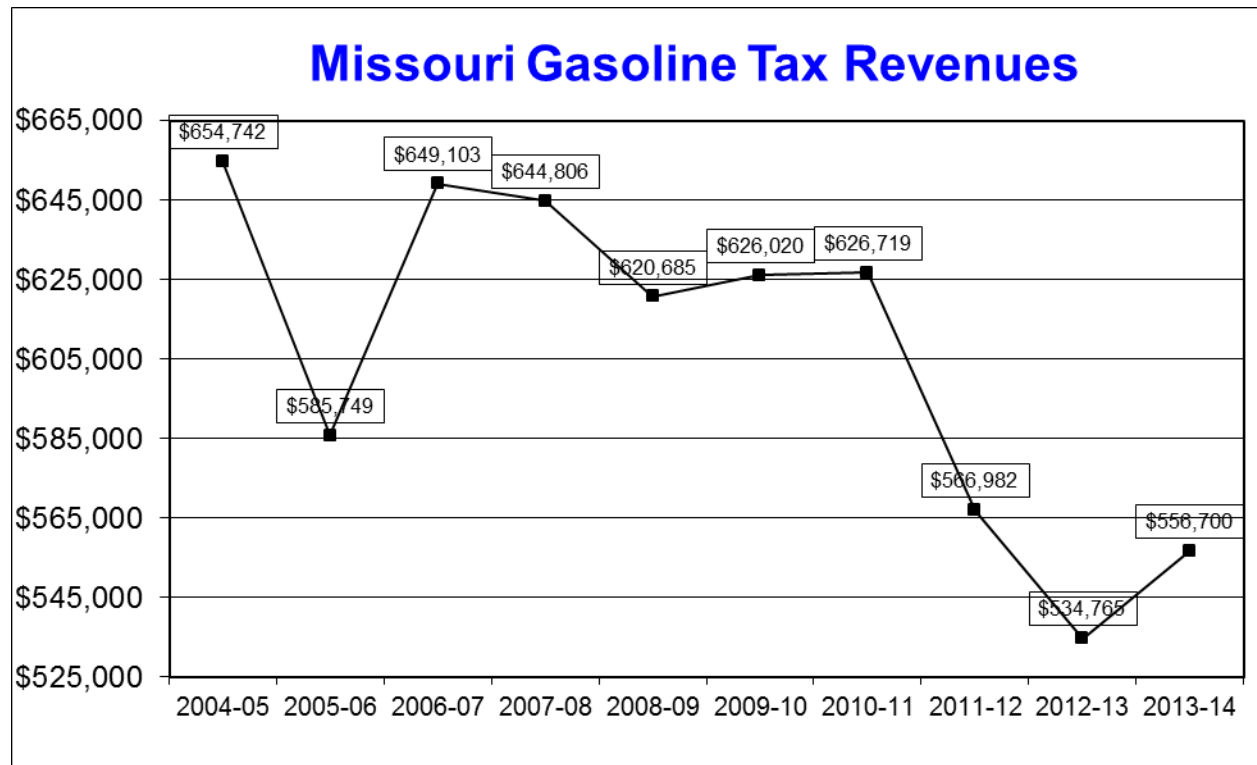
Based on 2010 census figures, the City's population decreased about 5%, while that of the State of Missouri increased about 7% and that of St. Louis County had decreased about 2%. As a result, beginning January 1, 2012, the City experienced about a 10% decrease in prorated state revenues and about a 3% decrease in prorated St. Louis County revenues, like the Road and Bridge Tax. 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 had been trending slightly upward. The aforementioned pro rata distribution occurred over the two fiscal years ended June 30, 2013. In addition, in FY 2011-2012, the City began receiving elected prorated vehicle sales tax revenues. While statistics are not available, the City presumes the sale of higher mileage new cars replacing lower mileage older cars has also adversely impacted gasoline tax receipts. The following graph illustrates Missouri gasoline tax revenues for each of the 10 years ending June 30, 2014.

Remainder of this page

intentionally left blank



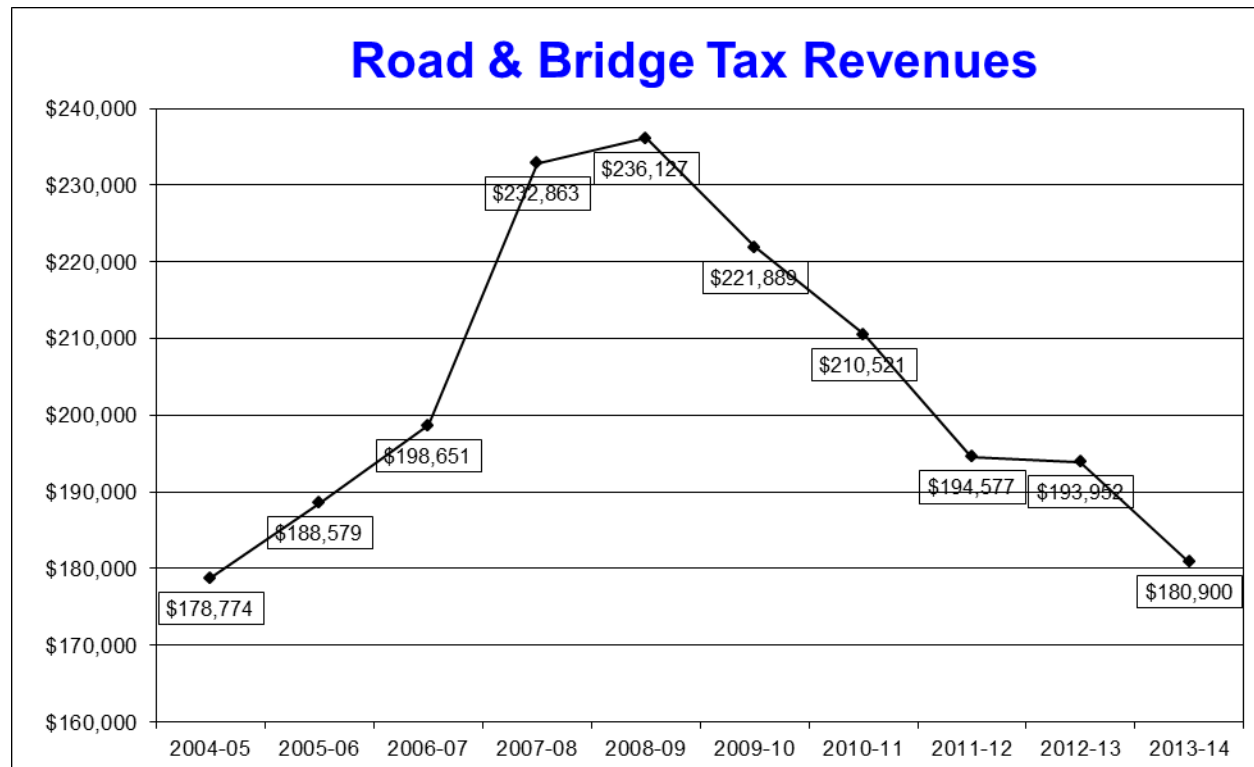
ROAD AND BRIDGE TAX

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 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 following graph illustrates Road and Bridge Tax revenues in each of the 10 years ending June 30, 2014.

Remainder of this page

intentionally left blank



CIGARETTE TAX

Cigarette tax revenues are credited to the General Fund. They are anticipated to be \$59,346, \$57,851 and \$ 56,600, respectively, for each of the three fiscal years ending June 30, 2014. 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, 2014 at about \$93,373, \$89,211 and \$94,000. The State of Missouri levies a motor vehicle fee for vehicle licensing. 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, 2014 at \$133,191, \$134,042 and \$148,000, 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.

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, 2014 between \$30,716, \$29,948 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

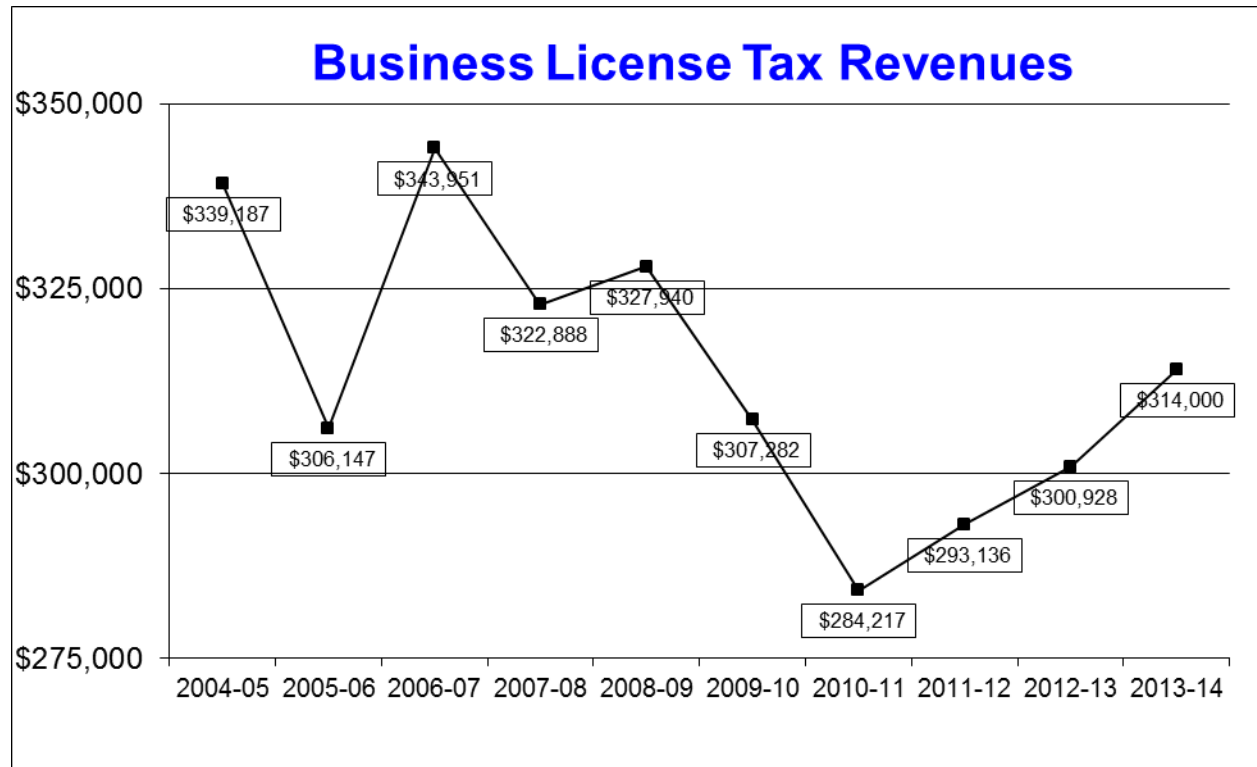
All merchants, businesses, occupations and manufacturers located in a commercial venue within the City's boundaries are assessed a general business license fee for the privilege of conducting business in the City. This fee is credited to the General Fund. In addition, a separate business license fee is assessed to those businesses 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 1st. 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 1st of each year. This revenue is credited to the General Fund. License fees for the three fiscal years ending June 30, 2014 are \$16,995, \$15,824 and \$14,600.

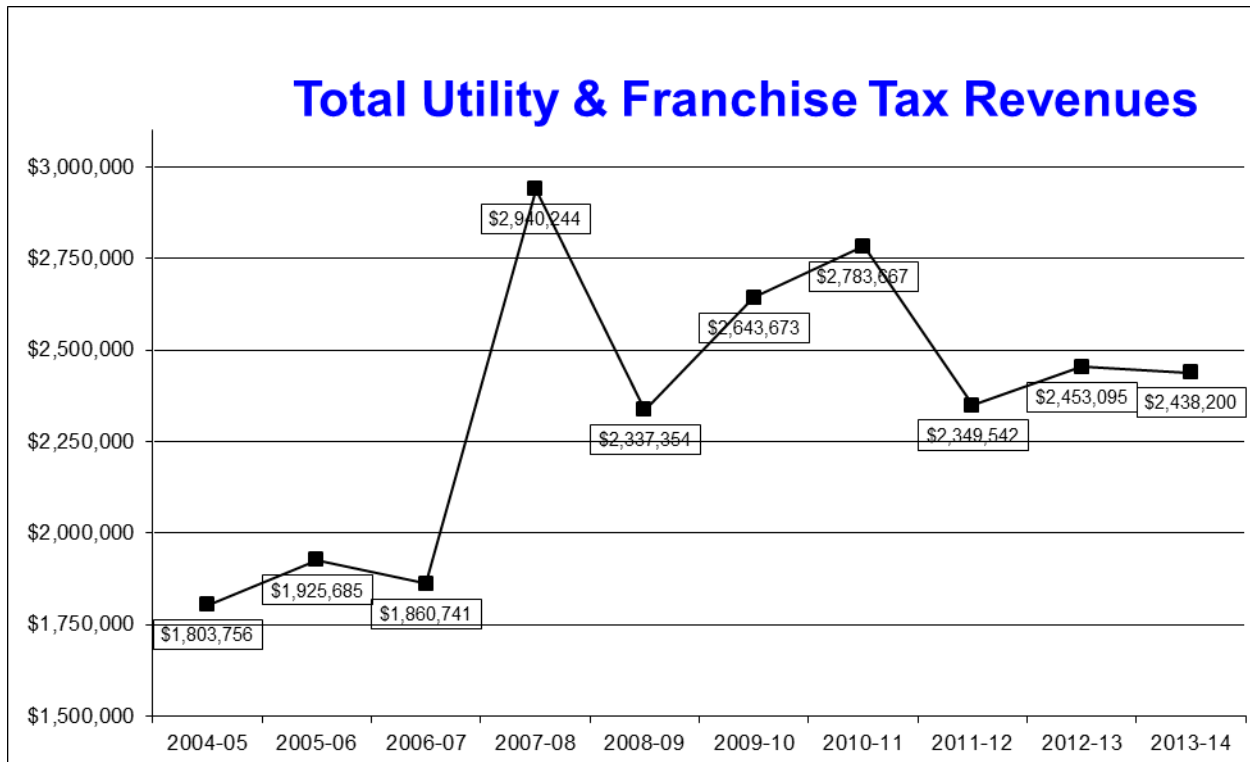
RENTAL REAL ESTATE LICENSE FEES

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, 2014 are \$91,590, \$100,496 and \$90,000, 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, 2014.



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 of about \$1,000,000 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.

Over the last several years, the City has seen a steady revenue erosion in telephone based gross receipt taxes. The City attributes this erosion to (1) abandonment of retail land lines and (2) cellular carriers rate erosion from increased competition.

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. The influx of small satellite dish technology has recently had much less impact on cable television gross receipts taxes. Recently, the carrier has improved service delivery and product offerings; this coupled with an improving economy has resulted in about a 20% revenue increase between FY 2011-2012 and FY 2013-2014.

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 had projected and has experienced about a 5% increase 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 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 trend upward with a corresponding rise in gross receipts tax revenues. Tax collections in FY 2012-2013 support this assumption. Collections for the three fiscal years ended June 30, 2014 are anticipated to be \$420,620, \$475,194 and \$476,600, 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 did not carry over to retail sales activity and sales tax collections fell about 0.7% 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. This trend provides the basis for the budgetary assumption of relatively strong year-over-year collections in FY 2013-2014.

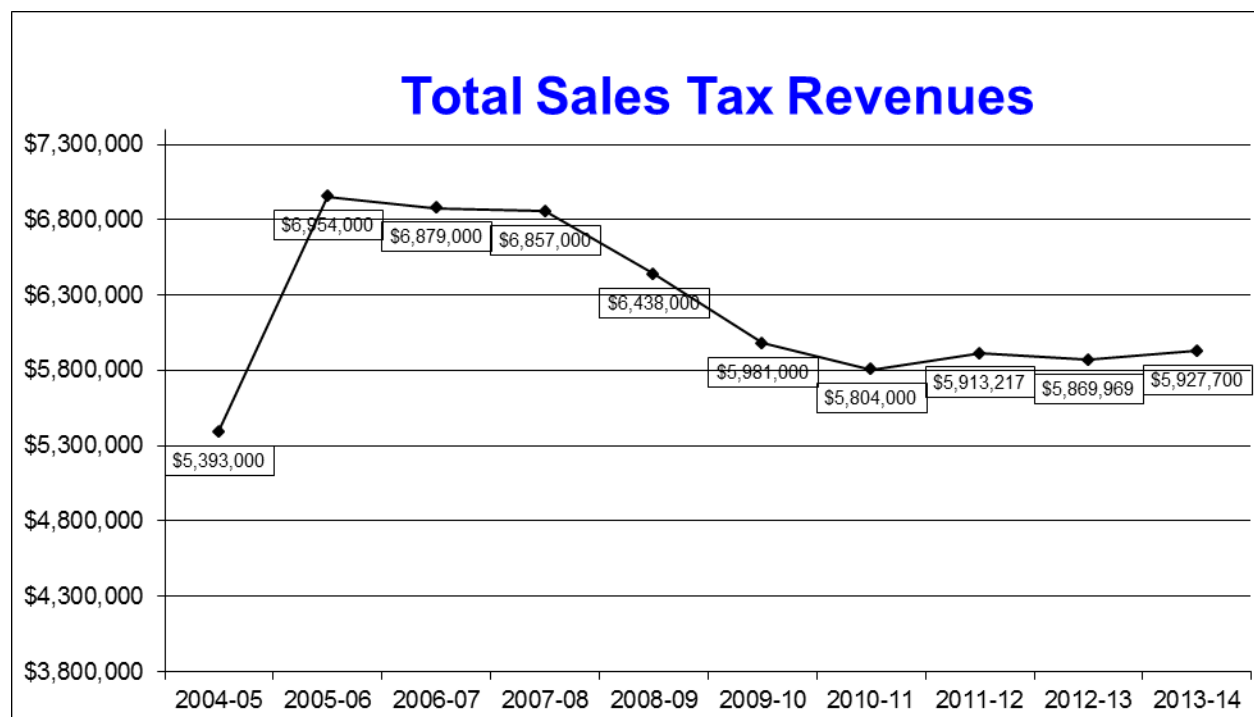
Sales tax collections within the City's two TIF districts differ from those described in the preceding paragraphs. These are resultant of sales trends within the TIF districts themselves and not the City as a whole.

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.

The Halls Ferry TIF District was organized 20 years ago with bonds sold in 1997. Early in FY2015, the City anticipates collecting sufficient funds, sales and property taxes, to extinguish the remaining outstanding bonds. Overall, sales tax collections will not change, but their distribution life will. The City anticipates redistributing about \$400,000 Halls Ferry TIF Fund Sales Taxes in FY 2014-2015 to its General, Parks, and CIST Funds in a ratio of about 2:1:1, respectively.

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, 2014.



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 1st, 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 cent 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, as well as 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		
	2012	2013	2014
Building	\$108,091	\$49,476	\$82,900
Electrical	\$15,555	\$15,815	\$13,100
Plumbing	\$23,491	\$19,615	\$21,000

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 \$99,517, \$99,557 and \$103,400 for the three years ended June 30, 2014. 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 2012-2013, the Police Department was successful in increasing their proportion of resources dedicated to traffic enforcement. As a result, traffic enforcement related collections increased about \$222,000 for the year ended June 30, 2013 to about \$1,965,000. As a result of personnel attrition early in the fiscal year, this amount is expected to drop about \$26,000 to about \$1,939,000 for the year ended June 30, 2014.

As a result of continued safety concerns regarding interstate traffic, in late spring 2014, the City instituted an interstate traffic safety program. An ancillary effect of this program will be the anticipated receipt of about \$360,000 of fines.

In the first fiscal quarter of FY 2011-2012, using stationary or red light cameras, the City implemented a force multiplier enhancement. The dual objectives of this program were to (1) increase traffic enforcement and (2) decrease traffic accidents at three separate locations. This action also resulted in net fine receipts of \$368,000, \$591,000 and \$101,000 in the three years ended June 30, 2014.

For most of FY2014, Constitutional issues of red light cameras were litigated at the state appellate level causing activity and revenues to abate. The legislature's failure to act to resolve these issues has led to the state Supreme Court to take up the issue. The City anticipates the Supreme Court to definitively address the constitutional issues of this matter, thus allowing for the restart of this means of traffic enforcement. Accordingly, the City anticipates about \$750,000 of related revenues in FY 2014-2015.

Total municipal court revenues for the three fiscal years ended June 30, 2014 are anticipated to be about \$2,111,683, \$2,456,932 and \$2,091,900 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 ended June 30, 2014. 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.

COMMUNITY CENTER

The schedule of REVENUE DETAIL BY SOURCE itemizes a new source of Service Charges from the City's new Community Center. Parks and Recreational personnel have consulted with other municipal parks personnel who have recently started similar facilities. Doing so provided them with a sense of programs, anticipated utilization and fee structure. This information, along with prior Community Center offering plans, was used to make estimates of programs, user participation and service charges. These estimates are the basis for the estimates \$157,000 of FY 2014-2015 revenues.

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 raised 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%.

In June 2013, the Chairman of the Federal Reserve disclosed the Reserves considerations regarding tapering of its quantitative easing policy. This had the result of causing market interest rates to rise and market values of fixed income securities to fall. For its part, the City recorded approximately \$250,000 of market valuation changes at June 30, 2013.

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 the future. Interest income for the three fiscal years ended June 30, 2014 are anticipated to be about \$182,466, (\$67,793), and \$135,000.

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 or Surface Transportation Project (STP) 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 2011-2012, grant income of \$498,989 was substantially received from a municipal parks grant and federal infrastructure grants. In FY 2012-2013, the City received \$1,900,827 mostly from federal grants related to disaster recovery, home buyouts, infrastructure, and to a far lesser degree, parks grants. In FY 2013-2014, the City anticipates receipt of approximately \$1,280,700, mostly from federal STP and home buyout grants.

OTHER REVENUES

SEWER LATERAL FEES

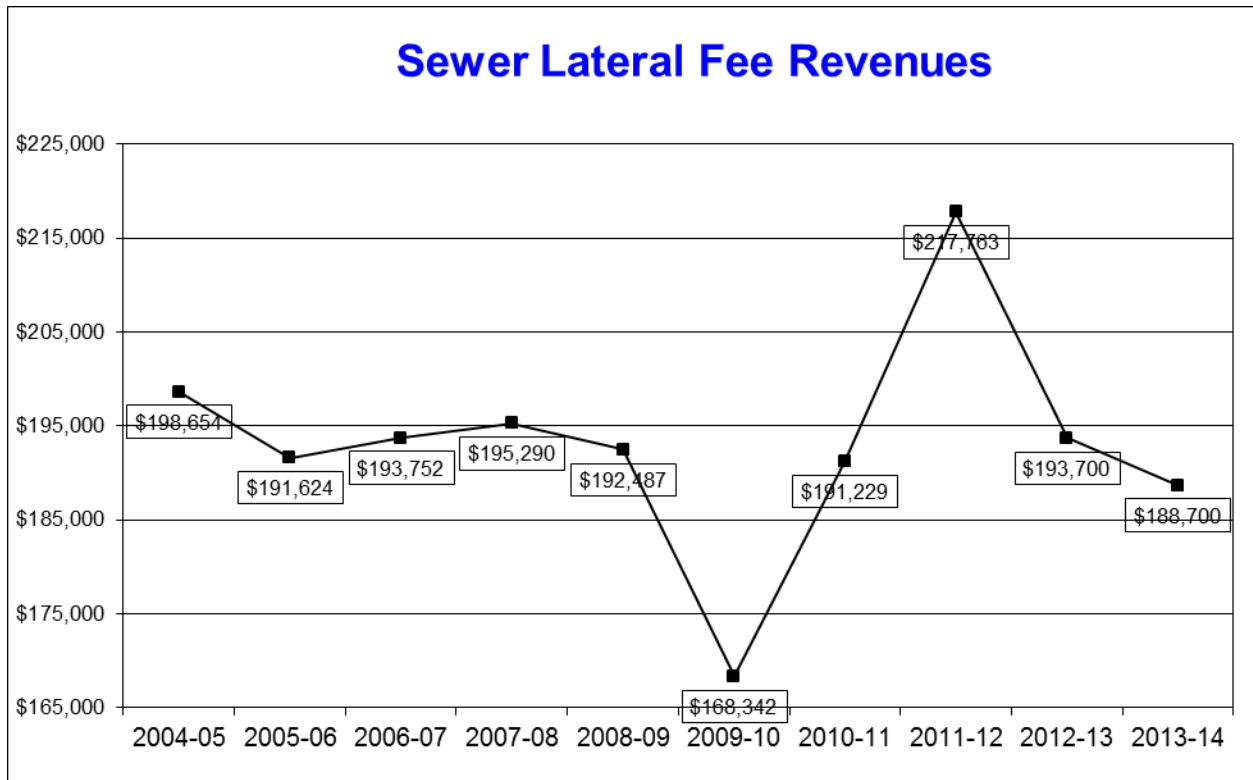
In November 2000, as authorized by Section 249.422 RSMo., the City's voters approved a Sewer Lateral Repair Program. This program allows the City to repair residential sewer lateral breaks. These sewer laterals often transect public infrastructure (i.e. streets and sidewalks), causing the final project 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 program fee 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 1st, 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 that fiscal year, the City established a reserve against revenues in this amount. While the suit has not yet been formerly dismissed, the City expects a favorable outcome and 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, 2014.



Remainder of this page

intentionally left blank

This page intentionally left blank

GENERAL FUND

CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2014 - 2015 ANNUAL OPERATING BUDGET
STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE
GENERAL FUND

Fiscal Year Ending or Ended June, 30		
2013 Actual	2014 Forecast	2015 Budget

STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES

Sales Tax	\$ 3,632,291	\$ 3,665,900	\$ 3,939,200
Utility Gross Receipts Tax	2,453,095	2,438,200	2,412,700
Intergovernmental	1,009,820	1,027,000	1,023,800
Property Taxes	1,472,676	1,359,700	1,380,000
Fees, Service Charges & Assessments	571,370	676,900	683,100
Fines and Public Safety	2,571,191	2,196,700	3,190,300
Licenses and Permits	453,090	452,300	464,300
Other Income	598,081	517,100	171,100
TOTAL REVENUES	<u>12,761,614</u>	<u>12,333,800</u>	<u>13,264,500</u>

EXPENDITURES

General Government	898,374	1,075,800	1,089,800
Public Safety	7,691,036	8,219,100	8,525,200
Highways and Streets	1,570,053	1,425,700	1,244,200
Parks	477,176	500,200	500,900
Community Development	677,896	523,200	589,200
Shared Services	1,410,395	1,621,200	1,568,950
TOTAL EXPENDITURES	<u>12,724,930</u>	<u>13,365,200</u>	<u>13,518,250</u>

Excess/(Deficiency) of Revenues Over/(Under) Expenditures	36,684	(1,031,400)	(253,750)
--	--------	-------------	-----------

OTHER FINANCING SOURCES (USES)

Transfers In - Parks	780,000	875,000	829,000
Transfers In - CIST		(2,051,000)	
Transfers In - Sewer Lateral	13,000	15,000	15,000
Transfers In - Halls Ferry TIF	11,744	-	8,800
Transfers (Out) - Parks		(70,100)	(200,000)
Transfers (Out) - COPs Debt Service	(1,296)	(343,000)	(342,000)
Transfers (Out) - Special Business District	(2,000)	(27,000)	(16,700)
Total Other Financing Sources (Uses)	<u>801,448</u>	<u>(1,601,100)</u>	<u>294,100</u>

Change in Fund Balance	838,132	(2,632,500)	40,350
-------------------------------	---------	-------------	--------

FUND BALANCE

Beginning of year, July 1	9,661,934	10,500,066	7,867,566
End of Year, June 30	<u>\$ 10,500,066</u>	<u>\$ 7,867,566</u>	<u>\$ 7,907,916</u>

CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2014 - 2015 ANNUAL OPERATING BUDGET
REVENUE DETAIL BY SOURCE
GENERAL FUND

Source	Fiscal Year Ending or Ended June, 30				
	2012 Actual	2013 Actual	2014		2015 Budget
			Budget	Forecast	
Property Taxes:					
Real Estate, Current	\$ 563,433	\$ 1,012,194	\$ 904,400	\$ 901,700	\$ 915,200
Real Estate, Delinquent	100,507	152,782	187,600	165,900	168,400
Railroad and Utility	36,583	51,903	34,900	34,900	35,400
Personal, Current	105,767	186,344	199,200	175,200	177,800
Personal, Delinquent	42,883	69,184	81,600	81,600	82,800
Financial Inst Tax	195	85	300	300	300
Interest and Penalties	125	184	100	100	100
Total Property Taxes	849,493	1,472,676	1,408,100	1,359,700	1,380,000
Intergovernmental:					
State Gasoline Tax	566,982	534,765	542,800	556,700	556,700
County Road & Bridge Tax	194,577	193,952	200,400	180,900	183,600
Cigarette Tax	59,346	57,851	62,700	56,600	54,900
State Motor Vehicle Fees	93,373	89,211	94,000	84,800	80,600
State Vehicle Sales Tax	133,191	134,042	140,500	148,000	148,000
Total Intergovernmental	1,047,469	1,009,820	1,040,400	1,027,000	1,023,800
Licenses and Permits:					
Automobile Licenses	30,716	29,948	29,100	29,100	29,100
Business Licenses	293,136	300,928	314,000	314,000	314,000
Liquor Licenses	16,995	15,824	14,600	14,600	14,600
Dog Licenses	195	97	200	200	200
Private Hauler Licenses	400	400	400	400	400
Rental Real Estate Licenses	91,590	100,496	80,300	90,000	102,000
Outdoor Advertising Licenses	5,367	5,398	4,000	4,000	4,000
Total Licenses and Permits	438,399	453,090	442,600	452,300	464,300
Utility Taxes:					
Cable TV Franchise	133,766	149,216	141,400	160,400	160,400
Telephone Gross Receipts	619,201	573,900	590,100	507,500	482,000
Electric Gross Receipts	1,007,198	1,070,792	1,115,800	1,123,300	1,123,300
Water Gross Receipts	168,757	183,993	170,400	170,400	170,400
Gas Gross Receipts	420,620	475,194	446,600	476,600	476,600
Total Utility Taxes	2,349,542	2,453,095	2,464,300	2,438,200	2,412,700
Sales and Use Taxes:					
Sales Tax	3,086,417	3,064,775	3,137,100	3,084,700	3,346,400
Fire Protection Tax	572,211	567,516	581,200	581,200	592,800
Total Sales Taxes	3,658,628	3,632,291	3,718,300	3,665,900	3,939,200

<p align="center">CITY OF FERGUSON, MISSOURI FISCAL YEAR 2014 - 2015 ANNUAL OPERATING BUDGET REVENUE DETAIL BY SOURCE (continued) GENERAL FUND</p>

Source	Fiscal Year Ending or Ended June, 30				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Inspection Fees:					
Building Permits	\$ 108,091	\$ 49,476	\$ 48,400	\$ 85,900	\$ 52,900
Electrical Inspections	15,555	15,815	11,100	13,100	13,100
Plumbing and Heating	23,491	19,615	19,800	21,000	21,000
Interior Inspections	-	-	-	-	97,500
Occupancy Permits	99,517	99,537	100,700	103,400	103,400
Public Works Misc. Fees	14,839	13,282	11,800	13,800	13,800
Total Inspection Fees	261,493	197,725	191,800	237,200	301,700
Service Charges:					
Trash Collection Fees	-	-	-	-	-
Fuel Sales	109,172	102,027	97,400	77,400	77,400
Weed Cutting	28,721	17,279	21,400	27,200	24,200
City Property Rental Income	120,633	125,652	128,300	132,700	136,400
Special Assessments	21,943	26,523	35,500	35,000	32,000
Snow Removal	6,693	11,991	12,000	34,400	12,400
Salt	32,070	22,167	23,000	59,000	25,000
Other Muni Repair Fees	20,541	19,864	21,500	21,500	21,500
Reproduction Fees	10,449	9,920	9,500	9,500	9,500
Police Dispatching	62,153	38,221	36,000	43,000	43,000
Total Service Charges	412,375	373,645	384,600	439,700	381,400
Fines and Public Safety:					
Municipal Court	2,111,683	2,456,932	2,628,200	2,091,900	3,085,500
Police Staffing	56,045	58,008	54,100	54,100	54,100
Police Training Fees	24,724	22,938	17,000	17,000	17,000
Inmate Security Fund	19,046	18,762	18,000	18,000	18,000
Tow Release Fees	16,150	14,550	14,700	15,700	15,700
Total Fines and Public Safety	2,227,648	2,571,191	2,732,000	2,196,700	3,190,300
Other Income:					
Interest Income	113,864	97,857	60,900	92,200	92,200
Sale of Property	47,688	-	-	-	-
Insurance Proceeds	-	14,720	-	73,500	-
Donations	850	3,350	3,500	3,500	2,000
Grants	150,466	540,960	91,900	127,700	75,700
Miscellaneous Income	32,248	63,574	9,500	220,200	1,200
Total Other Income	345,116	598,081	165,800	517,100	171,100
	\$ 11,590,163	\$ 12,761,614	\$ 12,547,900	\$ 12,333,800	\$ 13,264,500

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,				
2012	2013	2014		2015
Actual	Actual	Budget	Forecast	Budget

Personnel:

(10) Council & Clerk	\$ 96,123	\$ 100,896	\$ 104,700	\$ 105,900	\$ 112,200
(11) City Manager's Office	211,096	230,541	318,400	306,100	274,300
(12) Municipal Court	191,026	218,070	251,700	229,100	250,700
(13) Public Works Administration	153,089	141,195	175,700	163,700	169,400
(14) Human Resources	53,777	55,827	59,600	67,000	67,400
(23) Information Technology	73,322	81,227	126,400	124,200	131,000
(25) Finance	245,725	242,018	319,500	308,600	321,600
(28) Planning & Development	244,111	285,505	63,500	65,200	125,100
(32) Code Enforcement	267,547	286,865	309,300	309,900	310,500
(40) Police	4,477,640	4,621,555	4,907,300	4,987,200	5,237,800
(41) Fire	2,171,986	2,226,602	2,424,800	2,408,200	2,520,000
(51) Streets	570,513	580,472	617,500	664,300	642,000
(71) Parks	277,096	293,844	316,600	309,900	309,400
(95) Municipal Garage	191,658	200,558	211,500	207,800	215,400

Total Personnel:

9,224,709	9,565,175	10,206,500	10,257,100	10,686,800
-----------	-----------	------------	------------	------------

Supplies & Services:

(10) Council & Clerk	20,117	25,876	32,200	32,600	37,200
(11) City Manager's Office	29,770	38,722	43,300	42,800	35,300
(12) Municipal Court	90,518	95,122	101,300	101,300	95,000
(13) Public Works Administration	32,399	21,675	29,800	28,700	30,600
(14) Human Resources	35,974	36,503	39,300	39,300	39,100
(17) City Wide Expense	225,451	306,904	317,900	338,000	369,400
(20) Facilities	169,617	195,435	206,600	250,400	261,400
(23) Information Technology	28,642	27,394	32,500	33,200	38,100
(25) Finance	91,379	102,515	109,200	110,500	101,300
(28) Planning & Development	23,093	16,465	46,200	35,700	40,900
(32) Code Enforcement	57,240	89,061	60,600	112,400	112,700
(40) Police	356,604	371,701	375,600	359,800	279,700
(41) Fire	144,310	157,986	139,100	133,500	142,000
(51) Streets	438,189	826,711	372,200	569,000	402,200
(53) Services to Other Entities	121,200	115,395	152,500	146,900	122,400
(71) Parks	152,837	183,332	160,000	190,300	191,500
(95) Municipal Garage	535,274	548,958	523,700	583,700	532,650

Total Supplies & Services:

2,552,614	3,159,755	2,742,000	3,108,100	2,831,450
-----------	-----------	-----------	-----------	-----------

Total Expenditures:

\$ 11,777,323	\$ 12,724,930	\$ 12,948,500	\$ 13,365,200	\$ 13,518,250
---------------	---------------	---------------	---------------	---------------

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

Position	Pay Grade	Number of Employees
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>7</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,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 58,834	\$ 57,723	\$ 61,200	\$ 62,200	\$ 66,500
01004 Council Salaries	22,300	22,200	22,200	22,200	22,200
01008 Social Security	6,059	5,888	6,400	6,300	6,800
01009 Pension Contribution	4,764	4,896	4,900	4,800	5,100
01010 Worker's Compensation	284	252	300	300	400
01012 Group Insurance	8,127	9,859	9,700	10,100	11,200
01013 Accrued Wages	(4,245)	78	-	-	-
Subtotals	96,123	100,896	104,700	105,900	112,200
Supplies and services:					
02032 Training & Education	210	823	400	400	500
02033 Conferences	7,044	10,178	16,400	16,400	16,400
02034 Memberships	864	255	400	400	400
02038 Incidentals	580	1,108	700	600	700
02039 Meeting Costs	1,266	2,705	1,700	1,700	1,700
02048 Licenses And Service Fees	-	4,505	4,500	5,000	5,000
02090 Individual Communications	3,100	3,550	5,100	5,100	5,100
02230 Professional Services	5,760	1,143	1,600	1,600	1,600
02238 Printed Materials	86	460	100	100	100
02239 Postage	452	460	400	400	300
02240 Office Supplies	634	593	400	400	400
02241 Equipage	-	-	-	-	4,500
02299 Miscellaneous	121	96	500	500	500
Subtotals	20,117	25,876	32,200	32,600	37,200
Capital:	-	-	-	-	-
Totals	\$ 116,240	\$ 126,772	\$ 136,900	\$ 138,500	\$ 149,400

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

Personnel Summary

Position	Pay Grade	Number of Employees
City Manager	n/a	1
Assistant City Manager	22	1
Public Relations Intern	n/a	
Receptionist/Clerk (Part-time)	3	<u>2</u>
Total full time employees		2
Total part time employees		<u>2</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. Considerable responsibility is given to the incumbent for personnel, development related activities, budget preparation, media relations, community relations matters and special programs and projects. This position provides supervision for various support personnel in the Manager's office, including Information Technology, Community Development, Planning, Human Resources and the City Hall Receptionist. Work includes line responsibility in the absence of the City Manager. Work is performed under the administrative direction of the City Manager.

The Public Relations Intern is responsible for managing the City's public relations and other communications efforts through media relations, maintaining up-to-date information on the City's website, working with other City departments on their communication needs, editing and writing news articles for the Ferguson Times, and other duties as assigned. Work is performed under the direction of the City Manager and Assistant City Manager. Currently, public relations tasks are purchased under a contractual arrangement with a local university.

The Receptionist responds to public contact with citizens by providing the appropriate information and/or directing them to the proper department. This position involves a high level of visibility, as it is the public's initial contact, both via the phone and in person, with the City. Work also involves the performance of clerical support functions to administrative staff on a daily basis.

FUND: General (10)
DEPARTMENT: Administration

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

	Fiscal Year Ending or Ended June 30,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 152,699	\$ 163,952	\$ 233,300	\$ 222,900	\$ 196,200
01007 Permanent Part-Time	18,308	18,729	20,900	20,300	21,400
01008 Social Security	13,253	14,618	19,500	18,800	16,700
01009 Pension Contribution	5,802	12,102	16,700	17,600	16,600
01010 Worker's Compensation	601	564	700	900	900
01012 Group Insurance	19,203	20,269	27,300	25,600	22,500
01013 Accrued Wages	1,230	307	-	-	
Subtotals	211,096	230,541	318,400	306,100	274,300
Supplies and services:					
02021 Travel Allowances	4,940	4,800	5,000	5,000	5,000
02032 Training & Education	137	216	600	600	600
02033 Conferences	6,762	7,984	8,300	8,300	7,200
02034 Memberships	2,062	2,386	2,800	2,800	3,200
02038 Incidentals	526	829	500	500	500
02042 Community Relations	1,267	816	2,500	2,000	-
02044 Economic Development	2,648	4,629	5,000	5,000	-
02048 Licenses And Service Fees	298	322	300	300	300
02069 Photocopier	423	931	1,200	1,200	1,200
02071 Subscriptions & Publications	-	-	200	100	200
02090 Individual Communications	1,200	1,500	1,400	1,400	1,400
02230 Professional Services	8,751	13,500	15,000	15,000	15,000
02239 Postage	193	175	-	100	200
02240 Office Supplies	563	580	400	400	400
02299 Miscellaneous	-	54	100	100	100
Subtotals	29,770	38,722	43,300	42,800	35,300
Totals	\$ 240,866	\$ 269,263	\$ 361,700	\$ 348,900	\$ 309,600

CITY OF FERGUSON ANNUAL OPERATING BUDGET

FUND: General (10)
DEPARTMENT: Administration

FUNCTION: General Government
DIVISION: Human Resources (14)

Personnel Summary

Position	Pay Grade	Number of Employees
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,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 46,176	\$ 48,174	\$ 51,200	\$ 55,500	\$ 52,600
01008 Social Security	3,526	3,653	4,000	4,200	4,100
01009 Pension Contribution	3,528	3,696	4,100	4,000	4,100
01010 Worker's Compensation	159	144	200	200	200
01012 Group Insurance	77	76	100	3,100	6,400
01013 Accrued Wages	311	84	-	-	
Subtotals	53,777	55,827	59,600	67,000	67,400
Supplies and services:					
02028 Health & Wellness	1,518	2,978	2,500	2,500	3,000
02029 Tuition Reimbursement	10,531	9,671	10,000	10,000	10,000
02030 Recruitment	5,006	4,308	5,000	4,600	4,600
02031 Employee Relations	8,874	6,050	7,900	7,900	7,600
02032 Training & Education	38	1,724	2,500	2,500	2,500
02033 Conferences	1,754	2,635	2,300	2,500	2,300
02034 Memberships	549	856	900	1,100	900
02230 Professional Services	7,270	7,972	7,600	7,600	7,600
02238 Printed Materials	-	-	100	100	100
02239 Postage	316	261	200	200	200
Subtotals	35,974	36,503	39,300	39,300	39,100
Totals	\$ 89,751	\$ 92,330	\$ 98,900	\$ 106,300	\$ 106,500

CITY OF FERGUSON ANNUAL OPERATING BUDGET

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

Personnel Summary

Position	Pay Grade	Number of Employees
Network Administrator	20	1
Information Technology Specialist	12	<u>1</u>
Total full time employees		<u>2</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,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 51,565	\$ 52,558	\$ 91,200	\$ 89,500	\$ 93,400
01005 Temporary/Seasonal Staffing	3,610	-	-	-	-
01007 Permanent Part-Time	3,645	13,930	-	-	-
01008 Social Security	4,416	4,993	7,000	6,600	7,200
01009 Pension Contribution	3,912	3,996	7,300	7,200	7,200
01010 Worker's Compensation	204	216	300	300	400
01012 Group Insurance	5,291	5,687	20,600	20,600	22,800
01013 Accrued Wages	679	(153)	-	-	-
Subtotal	73,322	81,227	126,400	124,200	131,000
Supplies and services:					
02032 Training & Education	-	658	1,400	1,400	2,000
02033 Conferences	722	(286)	1,000	1,000	1,000
02048 Licenses & Service Fees	6,918	8,612	11,000	7,000	13,800
02071 Subscriptions & Publications	334	-	400	400	400
02079 Repair & Maintenance	10,310	6,158	7,000	7,000	10,000
02090 Individual Communications	-	286	-	700	700
02230 Professional Services	2,631	5,640	5,000	10,000	8,000
02240 Office Supplies	29	191	200	200	200
02241 Equipage	7,698	6,135	6,500	5,500	2,000
Subtotal	28,642	27,394	32,500	33,200	38,100
Total	\$ 101,964	\$ 108,621	\$ 158,900	\$ 157,400	\$ 169,100

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,				
2012	2013	2014		2015
Actual	Actual	Budget	Forecast	Budget
\$ -	\$ -	\$ -	\$ -	\$ -

Supplies and services:

02034 Memberships	11,112	17,293	16,900	17,500	17,800
02040 Elections	4,311	14,308	6,500	6,500	8,000
02041 Public Reporting	30,245	30,964	32,200	32,200	32,200
02042 Community Relations	5,577	5,221	8,200	8,200	8,200
02043 Special Events	470	72	500	500	3,000
02048 Licenses & Service Fees	8,721	8,898	9,000	9,100	9,200
02068 Equipment Lease	308	1,477	1,700	1,900	2,400
02069 Photocopier	2,182	1,981	3,000	3,000	3,000
02071 Subscriptions & Publications	332	409	100	500	500
02192 Fiscal Agent's Fees	9,136	8,632	10,500	10,500	10,500
02220 Liability Insurance	39,551	108,636	116,000	97,100	106,900
02221 Liability Ins Deductible	2,000	2,000	3,000	3,000	3,000
02222 Fire & Property Ins	31,245	43,681	40,800	61,000	70,200
02230 Professional Services	48,684	44,995	45,000	70,000	75,000
02238 Printed Material	2,292	2,569	3,500	3,500	3,500
02239 Postage	2,002	1,644	1,000	1,000	1,000
02240 Office Supplies	338	368	1,000	1,000	1,000
02291 Payments for Affiliates	2,073	2,410	3,000	3,000	3,000
02297 Litigation	20,321	7,402	15,000	7,500	10,000
02299 Miscellaneous	4,551	1,474	1,000	1,000	1,000

Subtotal

225,451	306,904	317,900	338,000	369,400
---------	---------	---------	---------	---------

Total

\$ 225,451	\$ 306,904	\$ 317,900	\$ 338,000	\$ 369,400
------------	------------	------------	------------	------------

CITY OF FERGUSON ANNUAL OPERATING BUDGET

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

Personnel Summary

Position	Pay Grade	Number of Employees
Zoning Administrator/Planner	20	1
Community Development Coordinator	20	1
Total full time employees		<u>2</u>
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 consists of the Zoning Administrator who administers the City's land development regulations, including the zoning ordinance and sign ordinance. The Community Development Coordinator is also a part of this division. The Community Development Coordinator is responsible for efforts to attract and retain businesses and residents in the City and to promote various economic development activities and programs. The staff in this division provide support to the Landmarks Commission, Plan Commission, FNIP, Neighborhood League and other groups and citizen committees as required. Staff in the division are supervised by the Assistant City Manager.

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,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 185,039	\$ 199,814	\$ 49,100	\$ 49,000	\$ 97,300
01005 Temporary/Seasonal Staffing	1,135	-	-	-	-
01008 Social Security	13,489	14,827	3,800	5,800	7,500
01009 Pension Contribution	15,048	15,372	3,900	3,900	7,500
01010 Worker's Compensation	647	636	700	200	400
01012 Group Insurance	27,879	27,176	6,000	6,300	12,400
01013 Accrued Wages	874	27,680	-	-	
Subtotal	244,111	285,505	63,500	65,200	125,100
Supplies and services:					
02032 Training & Education	110	215	400	400	600
02033 Conferences	1,222	2,036	2,500	2,500	5,300
02034 Memberships	469	823	500	500	1,600
02042 Community Relations	-	-	-	-	2,500
02044 Economic Development	-	-	-	-	5,000
02048 Licenses & Service Fees	1,700	1,904	1,900	1,700	1,700
02069 Photocopier	2,675	2,081	2,500	2,500	5,000
02071 Subscriptions & Publications	20	124	200	-	200
02192 Fiscal Agent's Fees	9	2	-	-	-
02202 Commissions	597	1,107	1,500	1,000	1,500
02208 Neighborhoods & Gardens	-	-	3,000	3,000	-
02230 Professional Services	14,612	6,574	31,200	23,000	15,000
02239 Postage	811	1,046	1,800	400	1,700
02240 Office Supplies	763	550	600	600	600
02299 Miscellaneous	105	3	100	100	200
Subtotal	23,093	16,465	46,200	35,700	40,900
Capital:	-	-	-	-	-
Total	\$ 267,204	\$ 301,970	\$ 109,700	\$ 100,900	\$ 166,000

This page intentionally left blank

Department: Finance

Division: Finance (25)

CITY OF FERGUSON ANNUAL OPERATING BUDGET

FUND: General (10)
DEPARTMENT: Finance

FUNCTION: General Government
DIVISION: Finance (25)

Personnel Summary

Position	Pay Grade	Number of Employees
Director of Finance	30	1
Senior Accountant	19	1
Accountant (new in FY2015)	14	1
Senior Accounting Clerk	11	
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,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 168,018	\$ 166,840	\$ 229,400	\$ 218,500	\$ 233,200
01002 Overtime	2,512	1,816	2,500	2,700	2,500
01007 Permanent Part-Time	25,938	23,947	20,300	21,500	17,700
01008 Social Security	14,516	14,312	19,300	18,300	19,400
01009 Pension Contribution	12,828	13,080	18,200	18,100	17,300
01010 Worker's Compensation	647	624	700	900	1,000
01012 Group Insurance	19,679	21,500	29,100	28,600	30,500
01013 Accrued Wages	1,587	(213)	-	-	
Subtotal	245,725	242,018	319,500	308,600	321,600
Supplies and services:					
02032 Training & Education	38	1,739	2,200	1,800	1,000
02033 Conferences	308	300	3,000	3,000	1,500
02034 Memberships	275	225	400	300	400
02048 Licenses And Service Fees	49,791	56,911	61,700	62,400	67,600
02051 Tax Collection	878	726	1,300	900	1,200
02052 Auditing	24,000	28,785	25,500	24,900	19,700
02069 Photocopier	2,686	2,172	2,800	2,300	2,800
02071 Subscriptions & Publications	230	230	300	300	200
02079 Equipment Repair & Maint	554	105	200	-	-
02192 Fiscal Agent Fees	707	1,050	1,200	1,300	1,500
02230 Professional Services	3,795	3,000	-	4,000	-
02238 Printed Materials	1,688	699	1,500	700	800
02239 Postage	2,948	3,315	3,000	3,500	2,000
02240 Office Supplies	3,401	3,018	2,800	2,800	2,300
02241 Equipage	-	-	3,000	2,000	-
02299 Miscellaneous	80	240	300	300	300
Subtotal	91,379	102,515	109,200	110,500	101,300
Total	\$ 337,104	\$ 344,533	\$ 428,700	\$ 419,100	\$ 422,900

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

Position	Pay Grade	Number of Employees
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	3
Total full time employees		3
Total part time employees		3

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)
DEPARTMENT: Public Safety

FUNCTION: General Government
DIVISION: Municipal Court (12)

	Fiscal Year Ending or Ended June 30,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 101,287	\$ 104,471	\$ 111,500	\$ 107,800	\$ 113,500
01002 Overtime	10,449	12,323	5,000	7,700	5,000
01007 Permanent Part-Time	39,446	58,425	79,700	67,700	74,900
01008 Social Security	11,019	12,826	15,100	14,500	14,800
01009 Pension Contribution	7,680	7,884	8,900	8,800	8,800
01010 Worker's Compensation	488	468	600	700	800
01012 Group Insurance	19,119	20,780	30,900	21,900	32,900
01013 Accrued Wages	1,538	893	-	-	
Subtotals	191,026	218,070	251,700	229,100	250,700
Supplies and services:					
02032 Training & Education	289	404	800	800	700
02033 Conferences	2,001	1,648	2,500	2,500	2,500
02034 Memberships	320	334	400	400	400
02048 Licenses & Service Fees	4,376	336	3,400	3,400	6,200
02069 Photocopier	5,694	4,855	5,300	5,300	5,300
02079 Repair & Maintenance	85	-	-	-	-
02089 System Communication	8,628	8,366	9,000	9,000	-
02192 Fiscal Agent's Fees	3,400	4,469	4,800	4,800	4,800
02230 Professional Services	52,425	61,436	59,500	59,500	59,500
02238 Printed Material	4,722	4,022	4,800	4,800	4,800
02239 Postage	4,811	5,591	5,500	5,500	5,500
02240 Office Supplies	3,702	3,186	4,500	4,500	4,500
02241 Equipage	65	475	600	600	600
02299 Miscellaneous	-	-	200	200	200
Subtotals	90,518	95,122	101,300	101,300	95,000
Totals	\$ 281,544	\$ 313,192	\$ 353,000	\$ 330,400	\$ 345,700

CITY OF FERGUSON ANNUAL OPERATING BUDGET

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

Personnel Summary

Position	Pay Grade	Number of Employees
Police Chief	30S	1
Assistant Police Chief	28S	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	10
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		66
Total part time employees		13

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,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 2,907,954	\$ 3,012,432	\$ 3,221,100	\$ 3,278,200	\$ 3,406,100
01002 Overtime	141,022	114,779	130,000	126,000	163,000
01003 Holiday Pay	79,784	82,198	85,400	85,600	86,700
01005 Temporary/Seasonal Staffing	5,415	2,552	2,200	2,500	2,500
01007 Permanent Part-Time	206,161	208,373	154,100	160,800	139,800
01008 Social Security	242,650	249,229	277,500	273,300	293,900
01009 Pension Contribution	229,718	233,844	254,800	254,800	268,000
01010 Worker's Compensation	134,923	143,624	158,200	162,700	175,800
01011 Unemployment Compensation	586	-	-	3,100	-
01012 Group Insurance	512,017	563,476	624,000	640,200	702,000
01013 Accrued Wages	17,410	11,048	-	-	-
Subtotals	4,477,640	4,621,555	4,907,300	4,987,200	5,237,800
Supplies and services:					
02020 Wearing Apparel	46,149	59,611	50,600	48,600	50,600
02032 Training & Education	9,401	11,566	11,600	10,000	11,600
02033 Conferences	1,605	2,010	2,900	2,900	3,100
02034 Memberships	2,224	1,785	1,800	1,800	3,400
02036 Post Training	13,718	8,962	13,900	17,500	16,000
02042 Community Relations	5,299	3,784	2,400	2,400	2,400
02048 Licenses & Service Fees	58,213	58,424	53,000	54,000	62,300
02069 Photocopier	6,565	5,785	6,900	6,700	6,900
02079 Repair & Maintenance	24,623	26,100	22,900	16,100	22,900
02089 System Communication	142,867	149,929	154,100	143,200	42,200
02090 Individual Communications	3,758	3,580	6,400	6,400	6,400
02091 Laboratory	1,869	3,490	4,000	4,000	4,000
02092 Prisoner Detention	19,046	18,762	19,500	20,600	20,800
02094 Canine Unit	6,177	3,562	6,000	6,000	7,500
02238 Printed Material	6,392	5,151	8,000	8,000	8,000
02240 Office Supplies	6,356	6,677	7,000	7,000	7,000
02241 Equipage	153	241	300	300	300
02295 Bicycle Unit	348	98	300	300	300
02296 Civil Preparedness	400	886	1,000	1,000	1,000
02299 Miscellaneous	1,441	1,298	3,000	3,000	3,000
Subtotal	356,604	371,701	375,600	359,800	279,700
Total	\$ 4,834,244	\$ 4,993,256	\$ 5,282,900	\$ 5,347,000	\$ 5,517,500

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
Assistant Fire 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,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 1,311,705	\$ 1,362,902	\$ 1,476,000	\$ 1,466,300	\$ 1,521,000
01002 Overtime	179,419	140,484	165,500	141,200	141,200
01003 Holiday Pay	83,196	88,290	100,100	97,100	103,800
01008 Social Security	114,623	116,045	133,300	127,900	137,400
01009 Pension Contribution	106,752	108,732	116,800	116,700	116,900
01010 Worker's Compensation	141,950	158,360	172,600	187,100	202,100
01012 Group Insurance	225,603	245,980	260,500	271,900	297,600
01013 Accrued Wages	8,738	5,809	-	-	
Subtotal	2,171,986	2,226,602	2,424,800	2,408,200	2,520,000
Supplies and services:					
02020 Wearing Apparel	39,156	38,950	27,900	23,600	23,900
02032 Training & Education	5,619	6,575	7,500	5,000	6,400
02033 Conferences	2,200	2,531	4,000	3,500	3,400
02034 Memberships	1,135	955	1,900	1,700	2,100
02048 Licenses & Service Fees	795	795	900	700	900
02067 Housekeeping	3,622	3,761	5,000	5,000	5,000
02069 Photocopier	-	682	2,300	2,300	2,300
02071 Subscriptions & Publications	981	923	2,100	2,100	1,500
02079 Repair & Maintenance	10,185	10,897	8,900	8,900	13,400
02081 Fire Prevention Educat	1,717	1,583	1,800	1,800	1,800
02082 Fire Fighting Supplies	770	1,601	1,000	900	1,500
02084 Medical Supplies	5,445	3,673	3,500	3,500	4,000
02089 System Communication	60,911	79,342	62,600	66,000	64,500
02090 Individual Communications	1,366	352	600	500	600
02238 Printed Material	-	-	300	-	-
02239 Postage	12	11	-	-	-
02240 Office Supplies	1,221	1,377	2,500	1,800	2,000
02241 Equipage	6,812	2,455	3,300	3,300	5,500
02242 Hardware & Hand Tools	1,390	820	1,800	1,800	2,000
02299 Miscellaneous	973	703	1,200	1,100	1,200
Subtotal	144,310	157,986	139,100	133,500	142,000
Total	\$ 2,316,296	\$ 2,384,588	\$ 2,563,900	\$ 2,541,700	\$ 2,662,000

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

Position	Pay Grade	Number of Employees
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,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 113,451	\$ 104,451	\$ 126,400	\$ 121,800	\$ 125,700
01008 Social Security	8,240	7,770	10,200	9,900	10,000
01009 Pension Contribution	8,676	8,892	10,000	10,000	9,900
01010 Worker's Compensation	7,158	7,740	8,400	6,000	6,500
01012 Group Insurance	14,783	12,161	20,700	16,000	17,300
01013 Accrued Wages	781	181	-	-	
Subtotal	153,089	141,195	175,700	163,700	169,400
Supplies and services:					
02032 Training & Education	945	161	500	200	500
02033 Conferences	1,925	141	2,500	3,200	2,500
02034 Memberships	284	234	900	600	1,000
02069 Photocopier	2,777	3,233	3,300	3,200	2,500
02090 Individual Communications	600	400	600	600	600
02230 Professional Services	15,408	6,585	10,500	9,900	10,500
02238 Printed Material	-	-	500	300	500
02239 Postage	9,539	7,063	9,000	9,000	11,000
02240 Office Supplies	871	598	1,000	1,000	1,000
02241 Equipage	50	3,260	1,000	700	500
Subtotals	32,399	21,675	29,800	28,700	30,600
Totals	\$ 185,488	\$ 162,870	\$ 205,500	\$ 192,400	\$ 200,000

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
Total full time employees		6
Total part time employees		<u>1</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,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 190,543	\$ 197,595	\$ 209,500	\$ 212,300	\$ 207,300
01002 Overtime	-	-	1,100	-	100
01008 Social Security	13,569	13,901	16,200	15,600	15,900
01009 Pension Contribution	15,048	15,372	16,600	16,600	16,500
01010 Worker's Compensation	10,243	10,392	11,300	10,900	11,800
01012 Group Insurance	37,119	49,394	54,600	54,500	58,900
01013 Accrued Wages	1,025	211	-	-	
Subtotal	267,547	286,865	309,300	309,900	310,500
Supplies and services:					
02020 Wearing Apparel	983	76	1,000	1,000	1,000
02032 Training & Education	-	-	2,000	1,000	1,000
02034 Memberships	140	140	300	300	300
02048 Licenses & Service Fees	6,000	9,000	7,200	9,000	9,000
02069 Photocopier	790	580	900	700	400
02071 Subscriptions & Publications	-	-	1,000	-	300
02090 Individual Communications	1,952	1,695	2,000	1,200	1,200
02183 Nuisance Abatement	35,603	40,566	32,000	35,400	35,600
02184 House Demolition	-	25,497	-	47,000	50,000
02192 Fiscal Agent's Fees	1,570	1,860	1,600	1,800	1,800
02207 Housing Brd of Appeals	762	767	500	800	300
02230 Professional Services	8,280	7,349	10,000	13,000	7,500
02238 Printed Material	291	675	1,000	200	300
02240 Office Supplies	769	856	800	800	1,000
02241 Equipage	100	-	300	200	3,000
Subtotal	57,240	89,061	60,600	112,400	112,700
Total	\$ 324,787	\$ 375,926	\$ 369,900	\$ 422,300	\$ 423,200

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)**

Personnel:

Fiscal Year Ending or Ended June 30,				
2012	2013	2014		2015
Actual	Actual	Budget	Forecast	Budget
\$ -	\$ -	\$ -	\$ -	\$ -

Supplies and Services:

Building Maintenance and Repairs	\$ 28,081	\$ 21,850	\$ 18,500	\$ 35,100	\$ 26,300
Housekeeping	32,757	37,386	34,800	34,800	36,200
Grounds Maintenance	(2,540)	1,084	800	900	1,200
Utilities - Electric	57,806	63,614	81,900	78,900	86,100
Utilities - Gas	13,631	21,537	24,700	20,800	20,400
Utilities - Water	3,302	6,219	10,500	9,900	10,200
Utilities - Sewer	3,600	3,273	3,600	4,900	4,000
Utilities - Phone	33,198	40,472	31,800	65,100	77,000
02241 Equipage	-	-	-	-	-

Subtotal

169,835	195,435	206,600	250,400	261,400
---------	---------	---------	---------	---------

Total

\$ 169,835	\$ 195,435	\$ 206,600	\$ 250,400	\$ 261,400
------------	------------	------------	------------	------------

CITY OF FERGUSON ANNUAL OPERATING BUDGET

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

Personnel Summary

Position	Pay Grade	Number of Employees
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,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 392,372	\$ 384,556	\$ 414,700	\$ 447,800	\$ 422,200
01002 Overtime	6,407	10,406	5,900	11,400	6,100
01008 Social Security	29,148	28,593	32,200	34,100	32,800
01009 Pension Contribution	31,332	31,956	32,800	32,800	32,400
01010 Worker's Compensation	39,422	42,276	45,700	43,000	46,500
01012 Group Insurance	68,640	81,786	86,200	95,200	102,000
01013 Accrued Wages	3,192	899	-	-	-
Subtotal	570,513	580,472	617,500	664,300	642,000
Supplies and services:					
02020 Wearing Apparel	4,468	4,311	4,600	4,600	4,600
02032 Training & Education	318	475	500	500	500
02033 Conferences	-	-	1,000	-	1,000
02034 Memberships	309	-	300	200	200
02048 Licenses & Service Fees	15	15	-	-	-
02079 Repair & Maintenance	100	-	-	-	-
02079 Repair & Maintenance-Street Lights - Brothert	-	-	-	-	-
02080 Library Maintenance	622	430	1,500	1,100	1,500
02090 Individual Communications	519	618	600	700	900
02116 Reimbursable Program	-	-	-	-	-
02160 Street Lighting	1,967	20,796	14,000	27,600	16,200
02162 Street Repairs	65,502	50,370	78,000	78,000	78,000
02164 Sidewalk Repairs	955	2,187	3,000	3,000	3,000
02165 Snow Removal	44,973	55,867	49,000	165,000	77,500
02166 Traffic Control	6,092	11,843	11,300	11,000	10,800
02169 Parking Lots	4,559	4,280	5,800	5,000	5,800
02171 Electric	183,644	183,987	189,300	184,900	186,000
02173 Water	1,069	850	1,100	1,400	1,300
02174 Sewer	2,329	1,957	3,100	1,200	1,200
02180 Mosquito & Pest Control	6,852	4,581	4,000	4,000	7,500
02181 Weed Control	270	270	500	500	500
02238 Printed Material	-	-	100	100	100
02239 Postage	151	69	100	100	100
02240 Office Supplies	437	217	400	400	400
02241 Equipage	956	839	1,000	1,000	500
02242 Hardware & Hand Tools	1,117	378	1,500	1,400	1,500
02280 Freight	-	-	-	-	1,500
02295 Storm Damage	109,441	481,381	-	60,800	-
02299 Miscellaneous	1,524	990	1,500	16,500	1,600
Subtotal	438,189	826,711	372,200	569,000	402,200
Total	\$ 1,008,702	\$ 1,407,183	\$ 989,700	\$ 1,233,300	\$ 1,044,200

CITY OF FERGUSON ANNUAL OPERATING BUDGET

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

Personnel Summary

Position	Pay Grade	Number of Employees
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>
		10

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,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 158,203	\$ 162,846	\$ 177,200	\$ 174,700	\$ 178,700
01002 Overtime	4,410	13,681	2,800	10,300	3,400
01005 Temporary/Seasonal Staffing	10,101	5,337	16,500	15,100	21,800
01007 Permanent Part-Time	8,339	7,011	8,700	9,000	-
01008 Social Security	12,518	13,003	15,700	15,200	15,600
01009 Pension Contribution	12,828	13,080	14,100	13,700	13,800
01010 Worker's Compensation	19,137	20,472	22,200	20,200	21,900
01011 Unemployment Compensation	(249)	-	-	-	-
01012 Group Insurance	49,273	55,765	59,400	51,700	54,200
01013 Accrued Wages	2,536	2,649	-	-	-
Subtotal	277,096	293,844	316,600	309,900	309,400
Supplies and services:					
02020 Wearing Apparel	2,301	2,477	2,800	2,700	3,000
02032 Training & Education	23	100	1,000	500	900
02033 Conferences	-	-	500	-	1,000
02034 Memberships	15	15	100	100	100
02048 Licenses & Service Fees	1,470	1,236	1,700	1,800	2,100
02066 Building Maintenance-Park Maint	5,041	4,407	5,000	5,000	5,000
02066 Building Maintenance-Recreation	1,339	1,319	1,900	1,900	2,200
02066 Building Maintenance-Splash At W	3,675	14,383	3,500	5,300	6,200
02066 Building Maintenance-Concessions	828	283	1,500	1,400	2,300
02079 Repair & Maintenance	922	-	500	800	1,000
02090 Individual Communications	833	975	1,200	1,200	1,300
02100 Grounds Maintenance	46,378	34,472	39,100	38,400	42,100
02101 Forestry	11,571	9,706	12,000	11,900	13,000
02102 Outdoor Lighting Maint	2,466	10,217	5,000	5,000	5,000
02171 Electric-Parks	37,348	50,623	46,100	69,200	70,700
02172 Gas-Parks	2,243	4,075	2,800	2,400	2,400
02173 Water-Parks	21,247	15,080	11,400	16,200	17,400
02174 Sewer-Parks	2,953	3,618	5,900	4,400	3,700
02175 Phone	10,119	10,620	12,600	16,700	6,500
02240 Office Supplies	355	310	400	400	400
02241 Equipage	-	2,410	3,000	3,000	3,000
02242 Hardware & Hand Tools	1,187	216	1,000	1,000	1,200
02299 Miscellaneous	523	542	1,000	1,000	1,000
Subtotal	152,837	183,332	160,000	190,300	191,500
Total	\$ 429,933	\$ 477,176	\$ 476,600	\$ 500,200	\$ 500,900

CITY OF FERGUSON ANNUAL OPERATING BUDGET

FUND: General (10)
DEPARTMENT: Public Works

FUNCTION: Internal Service
DIVISION: Municipal Garage (95)

Personnel Summary

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

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,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 133,173	\$ 137,595	\$ 146,000	\$ 144,000	\$ 148,600
01002 Overtime	6,198	7,948	5,600	5,600	5,600
01008 Social Security	9,748	10,287	11,600	11,000	11,800
01009 Pension Contribution	10,212	10,488	11,600	11,500	11,500
01010 Worker's Compensation	4,254	4,632	5,100	4,900	5,300
01012 Group Insurance	27,406	29,385	31,600	30,800	32,600
01013 Accrued Wages	667	223	-	-	
Subtotal	191,658	200,558	211,500	207,800	215,400
Supplies and services:					
02020 Wearing Apparel	2,077	2,015	2,600	2,600	2,600
02032 Training & Education	519	1,159	500	300	500
02034 Memberships	475	475	500	500	500
02048 Licenses & Service Fees	1,937	1,542	1,800	1,800	1,800
02066 Building Maintenance	11,896	10,279	7,400	7,100	7,200
02067 Housekeeping	3,795	2,925	4,300	4,100	3,500
02068 Equipment Lease	3,698	3,310	4,300	4,300	4,500
02069 Photocopier	870	914	800	800	2,300
02079 Repair & Maintenance	7,648	4,968	6,400	6,300	6,400
02090 Individual Communications	483	390	600	400	800
02100 Grounds Maintenance	1,391	938	600	1,200	1,500
02171 - 02175 Utilities	28,676	29,207	25,900	32,700	24,100
02192 Fiscal Agent's Fees	(5)	20	-	-	-
02220 Liability Insurance	41,368	45,144	47,300	40,900	45,000
02238 Printed Material	-	108	100	100	100
02240 Office Supplies	924	1,078	1,100	1,100	1,100
02241 Equipage	2,359	5,893	6,000	5,900	5,000
02242 Hardware & Hand Tools	4,052	4,670	3,200	3,100	3,200
02130 Fuel	255,822	255,822	240,000	253,200	235,450
02131 Vehicle Repairs	20,657	20,657	20,500	20,500	17,400
02132 Vehicle Parts	135,621	135,621	127,800	164,700	142,300
02135 Vehicle Costs	13,308	13,308	11,100	18,200	15,100
02137 Accident Repairs	15,019	15,019	10,900	13,900	12,300
Subtotal	535,274	548,958	523,700	583,700	532,650
Total	\$ 726,932	\$ 749,516	\$ 735,200	\$ 791,500	\$ 748,050

CITY OF FERGUSON ANNUAL OPERATING BUDGET

FUND: General (10)**FUNCTION: Transportation****DEPARTMENT: Public Works****DIVISION: Services To Other
Entities (53)**

Personnel Summary

Position	Pay Grade	Number of Employees
<hr/>		
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.

ANNUAL OPERATING BUDGET

FUND: General (10)**FUNCTION: Transportation****DEPARTMENT: Public Works****DIVISION: Services To Other Entities (53)**

	Fiscal Year Ending or Ended June 30,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies and services:					
Fuel	103,600	99,056	70,500	75,200	75,300
Vehicle Repairs	670	1,039	2,500	2,500	4,000
Vehicle Parts	10,802	8,208	7,900	12,500	12,500
Vehicle Costs	478	684	1,000	800	800
Repair Labor	5,650	6,408	55,600	5,900	4,800
Salt	-	-	15,000	50,000	25,000
Subtotal	121,200	115,395	152,500	146,900	122,400
Total	\$ 121,200	\$ 115,395	\$ 152,500	\$ 146,900	\$ 122,400

This page intentionally left blank

SPECIAL REVENUE FUNDS –

PARKS FUND

This page intentionally left blank

CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2014 - 2015 ANNUAL OPERATING BUDGET
STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE
PARKS FUND

Fiscal Year Ending or Ended June, 30		
2013 Actual	2014 Forecast	2015 Budget

STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES

Sales Tax	\$ 1,135,025	\$ 1,167,300	\$ 1,290,600
Property Taxes	362,675	315,600	320,400
Service Charges	310,937	361,200	511,900
Other Income	139,910	53,600	616,300
TOTAL REVENUES	<u>1,948,547</u>	<u>1,897,700</u>	<u>2,739,200</u>

EXPENDITURES

Recreation	602,898	662,400	621,050
Splash at Wabash	85,807	106,500	105,400
Concessions	35,640	42,500	65,500
Community Center	-	50,300	250,700
MFH Project	109,483	22,000	-
Capital Outlay	70,821	238,000	1,044,000
TOTAL EXPENDITURES	<u>904,649</u>	<u>1,121,700</u>	<u>2,086,650</u>

Excess of Revenues Over Expenditures	1,043,898	776,000	652,550
---	-----------	---------	---------

OTHER FINANCING (USES)

Transfers (Out) - COPs Debt Service	(225,500)	(226,100)	(229,400)
Transfers In - FSBD Fund	4,000	5,000	6,000
Transfers (Out) - CIST (Common Fleet)	(47,000)	(37,000)	(80,000)
Transfers In - General Fund (CC Ops)		70,100	200,000
Transfers (Out) - General Fund	(780,000)	(875,000)	(829,000)
Total Other Financing (Uses)	<u>(1,048,500)</u>	<u>(1,063,000)</u>	<u>(932,400)</u>

Change in Fund Balance	<u>(4,602)</u>	<u>(287,000)</u>	<u>(279,850)</u>
-------------------------------	----------------	------------------	------------------

FUND BALANCE

Beginning of year, July 1	1,227,153	1,222,550	935,550
End of Year, June 30	<u>\$ 1,222,550</u>	<u>\$ 935,550</u>	<u>\$ 655,700</u>

CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2014 - 2015 ANNUAL OPERATING BUDGET
REVENUE DETAIL BY SOURCE
PARKS FUND

	Fiscal Year Ending or Ended June, 30				
	2012 Actual	2013 Actual	2014		2015 Budget
			Budget	Forecast	
Property Taxes:					
Real Estate, Current	\$ 245,703	\$ 240,182	\$ 217,200	\$ 224,200	\$ 227,600
Real Estate, Delinquent	42,742	46,042	40,100	28,200	28,600
Railroad and Utility	15,777	12,316	8,700	8,700	8,800
Personal, Current	45,672	44,217	51,900	43,900	44,600
Personal, Delinquent	18,708	19,919	14,800	10,600	10,800
Total Property Taxes	368,602	362,675	332,700	315,600	320,400
Sales Taxes:					
Park	1,146,477	1,135,025	1,180,600	1,167,300	1,290,600
Total Sales Taxes	1,146,477	1,135,025	1,180,600	1,167,300	1,290,600
Service Charges:					
Splash at Wabash	99,898	82,013	102,000	91,000	95,000
Pavilion/Room Permits	4,735	3,492	5,700	4,300	4,300
Sports Complex	34,147	30,869	48,300	31,000	40,000
Reimbursable Fee Programs	205,001	179,131	198,900	220,000	200,000
Misc. Service Charges	706	805	800	800	900
Ticket Sales	7,713	4,302	10,000	3,500	3,500
Athletic Lighting	-	-	-	-	-
Class Instruction	2,833	3,107	2,200	3,100	3,500
Senior Programs	7,021	7,218	6,000	7,500	7,500
Community Center	-	-	-	-	157,200
Total Service Charges	362,054	310,937	373,900	361,200	511,900
Other Income:					
Interest Income	1,068	2,431	8,900	1,200	1,200
Donations	2,311	9,407	-	1,400	1,400
Grants	223,683	128,071	586,900	51,000	613,700
Miscellaneous Income	-	-	-	-	-
Total Other Income	227,062	139,910	595,800	53,600	616,300
	\$ 2,104,195	\$ 1,948,547	\$ 2,483,000	\$ 1,897,700	\$ 2,739,200

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,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
(72) Recreation	\$ 338,613	\$ 346,882	\$ 362,100	\$ 355,400	\$ 358,500
(73) Splash at Wabash	73,540	70,714	101,700	86,300	89,700
(74) Concessions	18,543	16,703	28,900	20,100	30,000
(75) Community Center	-	-	55,500	28,800	188,700
(78) MFH Project	50,462	50,637	54,000	13,200	-
Total Personnel:	481,158	484,936	602,200	503,800	666,900
Supplies & Services:					
(72) Recreation	248,954	256,016	273,500	307,000	262,550
(73) Splash at Wabash	18,903	15,093	19,900	20,200	15,700
(74) Concessions	24,633	18,937	28,900	22,400	35,500
(75) Community Center	-	-	25,000	21,500	62,000
(78) MFH Project	39,315	58,846	32,400	8,800	-
Total Supplies & Services:	331,805	348,892	379,700	379,900	375,750
Capital:					
Division 72					
(970) Equipment	51,846	-	326,000	53,000	295,000
(975) Vehicles	26,890		345,000	35,000	81,000
(960) Buildings & Grounds	125,654	70,821	35,000	123,000	668,000
Division 78					
(960) Buildings & Grounds	-	-	225,300	27,000	-
Total Capital:	204,390	70,821	931,300	238,000	1,044,000
Total Expenditures:	\$ 1,017,353	\$ 904,649	\$ 1,913,200	\$ 1,121,700	\$ 2,086,650

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	1
Total full time employees		4
Total part time employees		15

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, the new Community Center, concession operation, transportation service, park facility management, park maintenance coordination and other related services. The functions are carried out by a staff of five full-time, twelve part-time, and sixty 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,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 196,470	\$ 203,824	\$ 215,700	\$ 210,900	\$ 218,300
01002 Overtime	4,035	3,703	3,000	3,200	3,000
01005 Temporary/Seasonal Staffing	3,664	886	3,100	4,600	4,700
01007 Permanent Part-Time	53,350	57,976	56,600	55,200	45,800
01008 Social Security	19,493	19,858	21,300	20,700	20,800
01009 Pension Contribution	18,120	18,564	17,100	17,100	16,600
01010 Worker's Compensation	14,735	11,400	12,400	9,200	9,900
01012 Group Insurance	28,557	30,365	32,900	34,500	39,400
01013 Accrued Wages	189	306	-	-	-
Subtotals	338,613	346,882	362,100	355,400	358,500
Supplies and services:					
02020 Wearing Apparel	258	-	200	200	200
02032 Training & Education	18	270	200	200	200
02033 Conferences	3,667	2,901	4,000	4,000	4,000
02034 Memberships	725	978	1,000	1,000	1,000
02041 Public Reporting	8,038	9,585	9,300	9,200	16,500
02048 Licenses & Service Fees	4,579	5,954	14,000	11,000	17,500
02067 Housekeeping	2,081	1,926	2,500	1,900	-
02069 Photocopier	3,311	3,743	3,300	3,300	3,300
02090 Individual Communications	1,374	1,428	1,500	1,500	1,500
02111 Teen Program	12,231	7,885	12,000	10,000	11,450
02112 Cultural Program	19,553	19,304	31,200	30,900	33,600
02112 Ferguson Youth Bike Club	-	50	-	-	-
02112 Cultural Program-Bike Club	410	1,655	-	-	-
02112 Cultral Prog Twilight Ramble	-	1,967	-	2,900	-
02113 Athletic Program	862	804	1,000	1,200	1,000
02114 Merchandise for Resale	-	992	-	-	-
02115 Tickets for Resale	6,086	6,802	6,500	6,500	6,500
02116 Reimbursable Program	156,033	165,436	155,000	183,500	140,600
02117 Senior Citizen Program	11,054	9,513	10,000	10,000	1,500
02192 Fiscal Agent's Fees	7,480	5,740	10,000	10,000	10,000
02193 Other Debt Fund Expense	500	-	1,000	1,000	2,000
02230 Professional Services	4,616	4,500	4,600	12,500	4,600
02238 Printed Material	859	281	1,000	1,000	1,000
02239 Postage	3,357	2,615	2,900	2,900	2,900
02240 Office Supplies	1,722	1,515	2,000	2,000	2,900
02241 Equipage	-	-	-	-	-
02299 Miscellaneous	140	172	300	300	300
Subtotal	248,954	256,016	273,500	307,000	262,550
Capital:					
Capital Projects	214,551	70,821	706,000	238,000	749,000
Total	\$ 802,118	\$ 673,719	\$ 1,341,600	\$ 900,400	\$ 1,370,050

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,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01005 Temporary/Seasonal Staffing	\$ 45,442	\$ 45,023	\$ 67,000	\$ 54,000	\$ 56,000
01006 Reimburse Class Instruction	16,584	16,658	22,800	21,500	22,200
01007 Permanent Part-Time	424	74	-	-	-
01008 Social Security	4,737	4,724	6,900	5,800	6,000
01010 Worker's Compensation	3,857	4,584	5,000	5,000	5,500
01013 Accrued Wages	2,496	(349)	-	-	-
Subtotal	73,540	70,714	101,700	86,300	89,700
Supplies and services:					
02020 Wearing Apparel	1,793	1,540	1,800	1,800	1,800
02032 Training & Education	342	37	800	800	800
02041 Public Reporting	146	-	300	300	300
02067 Housekeeping	506	507	600	600	600
02105 Water Treatment	7,436	7,741	8,000	7,200	8,000
02106 Pool Maint & Supplies	5,571	3,239	1,500	2,000	1,500
02109 Pool Program Supplies	1,060	872	1,100	1,100	300
02116 Reimbursable Program	976	557	1,000	1,000	1,000
02230 Professional Services	1,073	600	900	1,500	1,400
02241 Equipage	-	-	3,900	3,900	-
Subtotal	18,903	15,093	19,900	20,200	15,700
Total	\$ 92,443	\$ 85,807	\$ 121,600	\$ 106,500	\$ 105,400

CITY OF FERGUSON ANNUAL OPERATING BUDGET

FUND: Park (20)**FUNCTION: Parks & Recreation****DEPARTMENT: Recreation****DIVISION: Concessions (74)**

Personnel Summary

Position	Pay Grade	Number of Employees
Concession Aide II (seasonal)	n/a	5
Concession Aide (seasonal)	n/a	<u>6</u>
Total seasonal employees		<u><u>11</u></u>

Department Description and Activities:

The Recreation Department operates concession stands at the Forestwood Park Sports Complex, Community Center 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 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,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01005 Temporary/Seasonal Staffing	\$ 15,451	\$ 14,720	\$ 25,600	\$ 17,500	\$ 26,400
01008 Social Security	1,284	1,126	2,000	1,300	2,100
01010 Worker's Compensation	1,168	1,176	1,300	1,300	1,500
01013 Accrued Wages	640	(319)	-	-	-
Subtotal	18,543	16,703	28,900	20,100	30,000
Supplies and services:					
02020 Wearing Apparel	103	-	400	400	400
02079 Repair & Maintenance	3	142	500	500	500
02107 Concession Supplies	521	621	1,100	1,300	1,600
02114 Merchandise for Resale	24,006	18,174	26,900	20,200	31,300
02241 Equipage	-	-	-	-	1,700
Subtotal	24,633	18,937	28,900	22,400	35,500
Total	\$ 43,176	\$ 35,640	\$ 57,800	\$ 42,500	\$ 65,500

CITY OF FERGUSON ANNUAL OPERATING BUDGET

FUND: Park (20)
DEPARTMENT: Recreation

FUNCTION: Parks & Recreation
DIVISION: Community Center (75)

Personnel Summary

Position	Pay Grade	Number of Employees
Facility Manager	20S	1
Custodian	5H	1
Transportation Driver (part time)	5H	2
Child Care (part time)	1H	2
Clerk Typist (part time)	3H	5
Custodian (part time)	3H	1
Total full time employees		2
Total part time employees		10

Department Description and Activities:

The Community Center provides a facility for the residents of Ferguson to create a positive leisure, cultural and educational experiences which enhance the quality of life for all people who live and work throughout the City.

The Community Center offers many facets of recreation our city has never offered its residents. A state of the art fitness center, various rooms for rental in a variety of sizes, a gymnasium for drop in as well as organized sports and activities such as birthday parties, art activities, and health and wellness programs.

The Ferguson Community Center will enhance the city's image and develop an even greater spirit of community for its residents.

CITY OF FERGUSON, MISSOURI

ANNUAL OPERATING BUDGET

FUND: Park (20)**FUNCTION: Parks & Recreation****DEPARTMENT: Recreation****DIVISION: Community Center (75)**

	Fiscal Year Ending or Ended June 30,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ -	\$ -	\$ 28,800	\$ 15,000	\$ 70,100
01007 Permanent Part-Time	-	-	8,100	7,700	85,200
01008 Social Security	-	-	2,900	1,700	11,900
01009 Pension Contribution	-	-	-	-	5,800
01010 Worker's Compensation	-	-	3,700	1,400	3,600
01012 Group Insurance	-	-	12,000	3,000	12,100
Subtotals	-	-	55,500	28,800	188,700
Supplies and services:					
02020 Wearing Apparel	-	-	1,000	400	400
02021 Travel Allowances	-	-	1,000	-	
02032 Training & Education	-	-	1,000	-	200
02033 Conferences	-	-	1,000	-	900
02034 Memberships	-	-	1,000	-	300
02041 Public Reporting	-	-	-	800	1,100
02048 Licenses & Service Fees	-	-	4,000	-	-
02067 Housekeeping	-	-	-	1,000	7,800
02079 Repair & Maintenance	-	-	-	500	3,000
02111 Teen Program	-	-	-	-	1,000
02113 Athletic Program	-	-	-	1,000	400
02114 Merchandise for Resale	-	-	-	500	2,500
02116 Reimbursable Program	-	-	5,000	1,000	34,000
02117 Senior Citizen Program	-	-	-	-	8,300
2241 Equipage	-	-	-	15,800	1,600
02290 Other Operating Expenses	-	-	10,000	-	-
02299 Miscellaneous	-	-	1,000	500	500
Subtotal	-	-	25,000	21,500	62,000
Total	\$ -	\$ -	\$ 80,500	\$ 50,300	\$ 250,700

CITY OF FERGUSON ANNUAL OPERATING BUDGET

FUND: Park (20)**FUNCTION: Parks & Recreation****DEPARTMENT: Recreation****DIVISION: Live Well Ferguson (78)**

Personnel Summary

Position	Pay Grade	Number of Employees
Live Well Ferguson Program Manager	n/a	1

Total employees		1
		=====

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 was responsible for facilitating initiatives that included 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.

This grant was for a period of 30 months. It expired FY2013-2014. Its activities have been absorbed by Parks administrative staff and volunteers. All Live Well Ferguson activities and costs are now part of Division 72.

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,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ 39,998	\$ 39,998	\$ 42,400	\$ 9,400	\$ -
01008 Social Security	2,996	3,013	3,300	700	-
01010 Worker's Compensation	1,951	1,956	2,200	2,100	-
01012 Group Insurance	5,263	5,670	6,100	1,000	-
01013 Accrued Wages	254	-	-	-	-
Subtotal	50,462	50,637	54,000	13,200	-
Supplies and services:					
02033 Conferences	1,763	441	500	-	-
02038 Incidentals	811	2,327	1,500	-	-
02043 Special Events-MFH Sunday Parkw	1,005	1,728	2,100	2,100	-
02043 Special Events-MFH Live Well Ferg	5,629	6,133	4,500	1,700	-
02043 Special Events-MFH Evaluation	4,275	12,194	3,400	-	-
02043 Special Events-MFH Urban Design	24,020	18,830	-	100	-
02043 Special Events-MFH Complete Strt:	-	15,110	8,000	4,700	-
02043 Special Events-MFH	34,929	53,995	18,000	8,600	-
02238 Printed Material	1,812	2,083	2,500	200	-
02241 Equipage	-	-	5,400	-	-
02299 Miscellaneous	-	-	4,500	-	-
Subtotal	39,315	58,846	32,400	8,800	-
Capital:					
03960 Buildings & Grounds	-	-	9,900	27,000	-
Total	\$ 89,777	\$ 109,483	\$ 96,300	\$ 49,000	\$ -

This page intentionally left blank

OTHER SPECIAL REVENUE FUNDS –

FERGUSON SPECIAL BUSINESS DISTRICT FUND

SEWER LATERAL FUND

This page intentionally left blank

CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2014 - 2015 ANNUAL OPERATING BUDGET
STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE
FERGUSON SPECIAL BUSINESS DISTRICT

Fiscal Year Ending or Ended June, 30		
2013 Actual	2014 Forecast	2015 Budget

STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES

Licenses and Permits	\$ 28,424	\$ 23,300	\$ 23,300
Other Income	6,900	3,900	3,900
TOTAL REVENUES	35,324	27,200	27,200

EXPENDITURES

Operating Expenditures	162,247	177,000	194,200
TOTAL EXPENDITURES	162,247	177,000	194,200

Deficiency of Revenues Under Expenditures	(126,923)	(149,800)	(167,000)
--	------------------	------------------	------------------

OTHER FINANCING SOURCES (USES)

Transfers In - General Fund	2,000	27,000	16,700
Transfers (Out) - Parks Fund	(4,000)	(5,000)	(6,000)
Transfers In - Downtown TIF Fund	120,124	127,700	156,300
Total Other Financing Sources	118,125	149,700	167,000

Change in Fund Balance	(8,798)	(100)	-
-------------------------------	----------------	--------------	----------

FUND BALANCE

Beginning of year, July 1	9,871	1,072	972
End of Year, June 30	\$ 1,072	\$ 972	\$ 972

CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2014 - 2015 ANNUAL OPERATING BUDGET
REVENUE DETAIL BY SOURCE
FERGUSON SPECIAL BUSINESS DISTRICT

Source	Fiscal Year Ending or Ended June, 30				
	2012 Actual	2013 Actual	2014		2015 Budget
			Budget	Forecast	
Licenses and Permits:					
Business Licenses	\$ 30,689	\$ 28,424	\$ 23,300	\$ 23,300	\$ 23,300
Other Income:					
Donations	500	-	-	-	-
Logo Merchandise	5	-	-	-	-
Farmers' Market	7,561	6,900	2,000	3,900	3,900
Total Other Income	8,066	6,900	2,000	3,900	3,900
	\$ 38,755	\$ 35,324	\$ 25,300	\$ 27,200	\$ 27,200

CITY OF FERGUSON ANNUAL OPERATING BUDGET

FUND: Special Business District (21)
DEPARTMENT: Planning & Development

FUNCTION: Planning & Development
DIVISION: Special Business District (91)

Personnel Summary

Position	Pay Grade	Number of Employees
Marketing & Events Coordinator		1

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,				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Personnel:					
01001 Salaries	\$ -	\$ -	\$ 46,400	\$ 30,400	\$ 45,100
01008 Social Security	-	-	4,000	2,300	3,700
01009 Pension Contribution	-	-	3,700	-	3,500
01010 Worker's Compensation	-	-	500	300	400
01012 Group Insurance	-	-	5,900	4,500	6,400
Subtotal	-	-	60,500	37,500	59,100
Supplies and services:					
02034 Memberships	-	-	300	-	300
02039 Meeting Costs	299	719	1,000	1,000	1,000
02041 Public Reporting	44,492	71,101	66,500	55,200	45,500
02042 Community Relations	13,317	13,966	16,000	10,000	10,000
02043 Special Events	12,780	12,130	12,200	12,300	10,000
02047 Farmers Market	27,842	34,396	36,000	33,000	33,000
02090 Individual Communications	-	-	-	-	-
02230 Professional Services	22,500	23,288	-	7,800	25,000
02238 Printed Material	-	49	-	-	-
02239 Postage	-	118	-	-	-
02240 Office Supplies	-	18	200	200	300
02241 Equipage	7,533	6,464	20,000	20,000	10,000
Subtotal	128,763	162,249	152,200	139,500	135,100
Capital:	-	-	-	-	-

This page intentionally left blank

SPECIAL REVENUE FUND –

SEWER LATERAL FUND

This page intentionally left blank

CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2014 - 2015 ANNUAL OPERATING BUDGET
STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE
SEWER LATERAL FUND

Fiscal Year Ending or Ended June, 30		
2013 Actual	2014 Forecast	2015 Budget

STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES

Sewer Lateral Fees	\$ 186,528	\$ 188,700	\$ 188,700
Other Income	14,828	16,300	16,300
TOTAL REVENUES	<u>201,356</u>	<u>205,000</u>	<u>205,000</u>

EXPENDITURES

Residential sewer laterals	128,105	118,000	125,000
TOTAL EXPENDITURES	<u>128,105</u>	<u>118,000</u>	<u>125,000</u>

Excess of Revenues Over Expenditures	73,251	87,000	80,000
---	--------	--------	--------

OTHER FINANCING SOURCES (USES)

Transfers Out - General Fund	(13,000)	(15,000)	(15,000)
------------------------------	----------	----------	----------

Change in Fund Balance	<u>60,251</u>	<u>72,000</u>	<u>65,000</u>
-------------------------------	---------------	---------------	---------------

FUND BALANCE

Beginning of year, July 1	818,842	879,093	951,093
End of Year, June 30	<u>\$ 879,093</u>	<u>\$ 951,093</u>	<u>\$ 1,016,093</u>

CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2014 - 2015 ANNUAL OPERATING BUDGET
REVENUE DETAIL BY SOURCE
SEWER LATERAL FUND

Fiscal Year Ending or Ended June, 30				
2012 Actual	2013 Actual	2014		2015 Budget
		Budget	Forecast	

Service Charges:					
Sewer Lateral Fees	\$ 217,763	\$ 186,528	\$ 193,700	\$ 188,700	\$ 188,700
Other Income:					
Interest Income	11,227	14,828	16,300	16,300	16,300
	<u>\$ 228,990</u>	<u>\$ 201,356</u>	<u>\$ 210,000</u>	<u>\$ 205,000</u>	<u>\$ 205,000</u>

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 2014 - 2015 ANNUAL OPERATING BUDGET
STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE
HALLS FERRY TIF FUND

Fiscal Year Ending or Ended June, 30		
2013 Actual	2014 Forecast	2015 Budget

STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES

Incremental Taxes	\$ 868,292	\$ 924,400	\$ 107,400
Other Income	(5,148)	5,800	-
TOTAL REVENUES	863,145	930,200	107,400

EXPENDITURES

Debt Service	860,570	884,000	1,066,000
Fiscal Agent Fees	4,729	3,000	3,000
TOTAL EXPENDITURES	865,299	887,000	1,069,000

Deficiency of Revenues Under Expenditures (2,154) 43,200 (961,600)

OTHER FINANCING (USES)

Transfer (Out) - General Fund (11,744) - (8,800)

Change in Fund Balance (13,898) 43,200 (970,400)

FUND BALANCE

Beginning of year, July 1	1,040,090	1,026,192	1,069,392
End of Year, June 30	<u>\$ 1,026,192</u>	<u>\$ 1,069,392</u>	<u>\$ 98,992</u>

CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2014 - 2015 ANNUAL OPERATING BUDGET
REVENUE DETAIL BY SOURCE
HALLS FERRY TIF DEBT SERVICE FUND

Source	Fiscal Year Ending or Ended June, 30				
	2012 Actual	2013 Actual	2014		2015 Budget
			Budget	Forecast	
Taxes:					
Incremental Property Taxes	\$ 386,350	\$ 397,159	\$ 409,000	\$ 450,000	\$ 33,000
Incremental Sales Taxes	487,813	471,134	474,400	474,400	74,400
	874,163	868,292	883,400	924,400	107,400
Other Income:					
Realized Gain on Sale of Invest	(943)	-	-	-	-
Unrealized Gain or Loss on Invt	(9,257)	(11,163)	-	-	-
Interest Income	15,480	6,016	12,800	5,800	-
	5,280	(5,148)	12,800	5,800	-
	<u>\$ 879,443</u>	<u>\$ 863,145</u>	<u>\$ 896,200</u>	<u>\$ 930,200</u>	<u>\$ 107,400</u>

**CERTIFICATES OF
PARTICIPATION –
DEBT SERVICE FUNDS**

CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2014 - 2015 ANNUAL OPERATING BUDGET
STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE
CERTIFICATES OF PARTICIPATION DEBT SERVICE FUND

Fiscal Year Ending or Ended June, 30		
2013 Actual	2014 Forecast	2015 Budget

STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES

Interest Income	1,996	\$ -	\$ -
Gain/(Loss) on Sale of Investment	-	-	-
Unrealized Gain/(Loss) on Investment	-	-	-
TOTAL REVENUES	<u>1,996</u>	<u>-</u>	<u>-</u>

EXPENDITURES

Debt Service	223,456	827,300	828,800
Issue and Other Costs	103,036	-	-
Fiscal Agent Fees	3,160	2,500	5,000
TOTAL EXPENDITURES	<u>329,652</u>	<u>829,800</u>	<u>833,800</u>

Deficiency of Revenues Under Expenditures	(327,656)	(829,800)	(833,800)
--	------------------	------------------	------------------

OTHER FINANCING SOURCES (USES)

Proceeds from COPs: Series 2012	102,932	-	-
Transfer In - General Fund	1,296	343,000	342,000
Transfer In - Downtown TIF	864	259,000	258,000
Transfer In - Park Fund	225,500	226,100	229,400
Total Other Financing Sources	<u>330,592</u>	<u>828,100</u>	<u>829,400</u>

Change in Fund Balance	2,935	(1,700)	(4,400)
-------------------------------	--------------	----------------	----------------

FUND BALANCE

Beginning of year, July 1	<u>32,771</u>	<u>35,707</u>	<u>34,007</u>
End of Year, June 30	<u>\$ 35,707</u>	<u>\$ 34,007</u>	<u>\$ 29,607</u>

**GENERAL OBLIGATION BOND –
DEBT SERVICE FUND**

CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2014 - 2015 ANNUAL OPERATING BUDGET
STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE
GENERAL OBLIGATION BOND FUND

Fiscal Year Ending or Ended June, 30		
2013 Actual	2014 Forecast	2015 Budget

STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES

Property Taxes	\$ 680,000	\$ 610,700	\$ 626,000
Other Income	7,600	1,000	1,000
TOTAL REVENUES	<u>687,600</u>	<u>611,700</u>	<u>627,000</u>

EXPENDITURES

Debt Service	522,775	527,000	525,000
Fiscal Agent Fees	920	1,000	1,000
TOTAL EXPENDITURES	<u>523,695</u>	<u>528,000</u>	<u>526,000</u>

**Excess of Revenues Over Expenditures and
Change in Fund Balance**

163,906	83,700	101,000
---------	--------	---------

FUND BALANCE

Beginning of year, July 1	<u>250,100</u>	<u>414,005</u>	<u>497,705</u>
End of Year, June 30	<u>\$ 414,005</u>	<u>\$ 497,705</u>	<u>\$ 598,705</u>

This page intentionally left blank

CAPITAL PROJECTS FUNDS –

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

This page intentionally left blank

CAPITAL PROJECTS FUNDS –

**CAPITAL IMPROVEMENTS SALES TAX
FUND**

CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2014 - 2015 ANNUAL OPERATING BUDGET
STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE
CAPITAL IMPROVEMENT SALES TAX FUND

Fiscal Year Ending or Ended June, 30		
2013 Actual	2014 Forecast	2015 Budget

STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES

Sales Tax	\$ 1,102,654	\$ 1,094,500	\$ 1,216,400
Other Income	1,242,275	1,122,600	1,653,000
TOTAL REVENUES	2,344,929	2,217,100	2,869,400

EXPENDITURES

9XX Debt Service	761,120	701,000	692,400
960 Buildings & Grounds	379,959	493,300	427,000
970 Equipment	59,455	138,300	216,000
975 Vehicles	287,468	253,100	299,500
980 Construction	6,579,855	9,536,600	5,178,600
TOTAL EXPENDITURES	8,067,856	11,122,300	6,813,500

Deficiency of Revenues Under Expenditures	(5,722,927)	(8,905,200)	(3,944,100)
--	--------------------	--------------------	--------------------

OTHER FINANCING SOURCES (USES)

Proceeds from Issuance of Debt	8,952,068		1,100,000
Premium from Issuance of Debt	44,764		
Insurance Proceeds	35,943		
Transfer In - Parks Fund	47,000	37,000	80,000
Transfer In - Local Improvements	202,434		
Transfer In - Downtown TIF	150,000	220,000	
Transfer In - General Fund		2,051,000	-
Total Other Financing Sources	9,432,209	2,308,000	1,180,000

Change in Fund Balance	3,709,282	(6,597,200)	(2,764,100)
-------------------------------	------------------	--------------------	--------------------

FUND BALANCE

Beginning of year, July 1	6,432,967	10,142,249	3,545,049
End of Year, June 30	<u>\$ 10,142,249</u>	<u>\$ 3,545,049</u>	<u>\$ 780,949</u>

CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2014 - 2015 ANNUAL OPERATING BUDGET
REVENUE DETAIL BY SOURCE
CAPITAL IMPROVEMENT SALES TAX FUND

	Fiscal Year Ending or Ended June, 30				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Taxes:					
Sales Tax	\$ 1,108,112	\$ 1,102,654	\$ 1,116,400	\$ 1,094,500	\$ 1,216,400
Other Income:					
Interest Income	58,514	(50,951)	53,900	20,600	20,600
Grants	124,839	1,231,795	779,300	1,102,000	1,632,400
Miscellaneous Income	-	61,431	-	-	-
Total Other Income	183,353	1,242,275	833,200	1,122,600	1,653,000
	<u>\$ 1,291,465</u>	<u>\$ 2,344,929</u>	<u>\$ 1,949,600</u>	<u>\$ 2,217,100</u>	<u>\$ 2,869,400</u>

This page intentionally left blank

CAPITAL PROJECTS FUNDS –

DOWNTOWN TIF CAPITAL PROJECTS
FUND

CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2014 - 2015 ANNUAL OPERATING BUDGET
STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE
DOWNTOWN TIF CAPITAL PROJECTS FUND

Fiscal Year Ending or Ended June, 30		
2013 Actual	2014 Forecast	2015 Budget

STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES

Incremental Taxes	\$ 446,227	\$ 398,500	\$ 398,500
Other Income	73	-	-
TOTAL REVENUES	<u>446,301</u>	<u>398,500</u>	<u>398,500</u>

EXPENDITURES

Redevelopment Agreements	7,065	216,000	-
Developer Payments: PILOTs	35,780	34,700	39,000
Capital Projects	27,340	-	215,000
Supplies and Services	4,420	20,600	4,500

TOTAL EXPENDITURES	<u>74,605</u>	<u>271,300</u>	<u>258,500</u>
---------------------------	---------------	----------------	----------------

Excess of Revenues Over Expenditures	<u>371,696</u>	<u>127,200</u>	<u>140,000</u>
---	----------------	----------------	----------------

OTHER FINANCING SOURCES (USES)

Transfer Out - COPs Fund		(259,000)	(258,000)
Transfer Out - CIST Fund	(150,000)	(220,000)	
Transfer Out - FSBD	(120,988)	(127,700)	(156,300)
Total Other Financing (Uses)	<u>(270,988)</u>	<u>(606,700)</u>	<u>(414,300)</u>

Change in Fund Balance	<u>100,707</u>	<u>(479,500)</u>	<u>(274,300)</u>
-------------------------------	----------------	------------------	------------------

FUND BALANCE

Beginning of year, July 1	1,035,387	1,136,094	656,594
End of Year, June 30	<u>\$ 1,136,094</u>	<u>\$ 656,594</u>	<u>\$ 382,294</u>

<p align="center">CITY OF FERGUSON, MISSOURI FISCAL YEAR 2014 - 2015 ANNUAL OPERATING BUDGET REVENUE DETAIL BY SOURCE DOWNTOWN TIF CAPITAL PROJECTS FUND</p>

Source	Fiscal Year Ending or Ended June, 30				
	2012	2013	2014		2015
	Actual	Actual	Budget	Forecast	Budget
Property Tax:					
Incremental Property Tax	\$ 258,634	\$ 255,718	\$ 242,000	\$ 202,000	\$ 202,000
Total Property Tax	258,634	255,718	242,000	202,000	202,000
Economic Activity Tax:					
Fire Protection Sales Tax	59,744	62,383	63,100	59,000	59,000
Parks/Storm Sales Tax	119,489	124,765	126,300	134,100	134,100
Incremental Sales Tax	3,142	3,362	4,700	3,400	3,400
Total Economic Activity Tax	182,375	190,509	194,100	196,500	196,500
Other Income:					
Interest Income	121	73	-	-	-
	\$ 441,130	\$ 446,301	\$ 436,100	\$ 398,500	\$ 398,500

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

CITY OF FERGUSON, MISSOURI								
SCHEDULE OF CAPITAL IMPROVEMENT PROJECTS AND DEBT SERVICE								
BY FUND, DEPARTMENT, TYPE AND ACCOUNT								
BUDGET FISCAL YEARS 2014 - 2015								
PROJECT TITLE	Acct/Proj. No	FUND	PAGE REFER- ENCE (CIP)	FISCAL YEAR 2013 - 2014		BUDGET FISCAL YEAR		
				BUDGET	FORECAST	2014 - 2015		
DISTRIBUTION OF CAPITAL IMPROVEMENT PROJECTS BY FUND AND DEPARTMENT								
PARKS FUND								
PARKS FACILITIES								
January Wabash parking lot partial overlay		20-72-03960-1201	Parks	CIP - 1	\$ -	\$ -	\$	25,000
Southwest Ferguson Neighborhood Park		20-72-03960-1303	Parks	CIP - 2	80,000	-		80,000
Hudson Loop Trail		20-72-03960-1318	Parks		110,000	10,000		-
JW Pavilion Upgrade (offset by insurance claim of \$11,000)		20-72-03960-1405	Parks		-	42,000		-
Jeske Park - Creek Remediation		20-72-03960-1503	Parks	CIP - 3	-	-		30,000
Splash - Café Shade		20-72-03960-1406	Parks		11,000	11,000		-
Community Center Sand Volleyball Court (Grant \$118,750)		20-72-03960-1501	Parks	CIP - 4	-	-		125,000
Rec Plex Software [Community Center Support]		20-72-03970-1407	Parks		50,000	53,000		-
Wayside/Forestwood Greenway		20-78-03960-1408	Parks		200,300	-		-
Community Center HVAC & Fitness Center (Grant \$276,600)		20-72-03970-1409	Parks	CIP - 44	-	-		295,000
Community Center Loop Trail (Grant \$61,750)		20-72-03960-1410	Parks	CIP - 5	75,000	10,000		65,000
Safety Call Boxes (Grant \$27,000)		20-78-03960-1411	Parks		25,000	27,000		-
Community Center Outdoor Patio or Patio		20-72-03960-1305	Parks		50,000	50,000		-
Forestwood Trail Lights		20-72-03960-1502	Parks	CIP - 6	-	-		25,000
Concession Equipment (Grant \$7,600)		20-72-03960-1504	Parks	CIP - 7	-	-		8,000
Backstops - Community Center Campus (Grant \$9,500)		20-72-03960-1505	Parks	CIP - 8	-	-		10,000
Forestwood GRG Trailhead (GRG grant \$137,500)		20-72-03960-1506	Parks	CIP - 9	-	-		275,000
Baptist Church Parking Lot Repair		20-72-03960-1507	Parks	CIP - 10	-	-		25,000
PARKS VEHICLES								
Pick-up Trucks, Park Maintenance. (# 73)		20-72-03975-1401	Parks		35,000	35,000		-
Pick-up Trucks, Park Maintenance. (# 20)		20-72-03975-1501	Parks	CIP - 11	-	-		35,000
Pick-up Trucks, Park Maintenance. (# 17)		20-72-03975-1504	Parks	CIP - 12	-	-		26,000
Used Replacement Mower (# 56)		20-72-03975-1503	Parks	CIP - 13	-	-		10,000
Used Replacement Mower (# 57)		20-72-03975-1505	Parks	CIP - 14	-	-		10,000
Parks Fund Total					636,300	238,000		1,044,000
CAPITAL IMPROVEMENTS SALES TAX FUND								
POLICE								
Police Cars		40-81-03975-1401	CIST	CIP - 15	105,000	105,000		110,000
Hand Gun Weapons Replacement		40-81-03970-1421	CIST		60,000	58,000		-
Tasers (Grant \$10,000)		40-81-03970-0000	CIST		-	10,300		-
Replace Laptops in Vehicles		40-81-03970-1402	CIST	CIP - 16	20,000	20,000		20,000
Surveillance Cameras		40-81-03970-1403	CIST	CIP - 17	24,000	-		150,000
Police Total					209,000	193,300		280,000
FIRE DEPARTMENT								
Computer Tablets and Related Fire House Software		40-81-03975-1503	CIST	CIP - 18	-	-		4,500
Gator		40-81-03980-1212	CIST	CIP - 19	-	-		25,000
Fire Truck - Rear Mount Pumper		40-81-03980-1212	CIST	CIP - 20	-	-		600,000
Fire Department Pickup		40-81-03980-1212	CIST	CIP - 21	-	-		35,000
Fire Department Total					-	-		664,500
INFRASTRUCTURE (STREETS, SIDEWALKS & PARKING LOTS)								
Street Replacement		40-81-03981-1417		CIP - 22,23	295,300	403,900		350,600
Sidewalks		40-81-03981-1418	CIST	CIP - 24	25,000	-		25,000
Forestwood Dr Reconstruction Phs I (Tot Grant \$1,360,000)		40-81-03981-1303	CIST		-	545,700		-
Forestwood Dr Reconstruction Phs II (Tot Grant \$1,280,000)		40-81-03981-1414	CIST	CIP - 25	320,000	120,000		1,480,000
Chambers Rd / St. Louis County		40-81-03960-1416	CIST		-	20,900		-
Street Rating Evaluation Plan		40-81-03960-1502	CIST	CIP - 26	-	-		12,000
City Hall Renovation Plan		40-81-03960-1503	CIST	CIP - 27	-	-		40,000
W. Florissant Great Streets Project, net (Partner match \$64,000)		40-81-03981-0000	CIST		-	32,000		-
MSD Easement Funded Project (Sculpture Park)		40-81-03981-1401	CIST		5,000	-		-
Florissant Road Diet - Pending		40-81-03981-1416	CIST		65,000	8,500		-
Infrastructure (Streets, Sidewalks & Parking Lots) Total					710,300	1,131,000		1,907,600
COMMON FLEET								
Dump Truck, 1 ton w/plow & spreader (# 16)		40-81-03975-1501	CIST	CIP - 28	-	-		55,000
Dump Truck, 2 1/2 ton - snow plow trucks (# 6)		40-81-03975-1303	CIST		130,000	124,100		-
Dump Truck, 2 1/2 ton - snow plow trucks (# 7)		40-81-03975-1502	CIST	CIP - 29	-	24,000		130,000
Common Fleet Total					130,000	148,100		185,000

FACILITIES								
Municipal Garage - Salt Bin Repair		40-81-03960-1504	CIST		30,000	-	-	
Salt Storage Building		40-81-03981-1501	CIST	CIP - 30	-	-	290,000	
Roof Replacement at Municipal Garage		40-81-03981-1502	CIST	CIP - 31	-	-	46,000	
Police Department Carports		40-81-03981-1503	CIST	CIP - 32	-	-	50,000	
Garage Teardown		40-81-03981-1504	CIST		-	38,000	-	
Facilities Total					30,000	38,000	386,000	
NON-DEPARTMENTAL								
Website: Redesign and Smartphone App		40-81-03980-1413	CIST		14,500	15,600	-	
Firehouse No. 1		40-81-03980-1212	CIST	CIP - 33	-	108,800	80,000	
IT Infrastructure		40-81-03970-1421	CIST	CIP - 34	50,000	50,000	46,000	
Police Department Renovation		40-81-03980-1301	CIST	CIP - 35	3,556,000	4,296,000	500,000	
Innoprise Integrated Enterprise Resource Planning System		40-81-03980-1322	CIST		37,000	1,500	-	
Suburban Avenue Home Buyout Program		40-81-03960-1203	CIST	CIP - 36	463,000	472,400	375,000	
Community Center Improvements, excludes HVAC & Fitness		40-81-03980-1324	CIST	CIP - 37	3,118,000	3,914,000	325,000	
Document Management System		40-81-03980-1303	CIST	CIP - 38	6,000	-	22,000	
3158 Pershall Demolition		40-81-03981-1419	CIST		-	32,600	-	
Public Works - Software Replacement		40-81-03980-1501	CIST	CIP - 39	-	-	50,000	
Court Department - Software Replacement		40-81-03980-1502	CIST	CIP - 40	-	20,000	-	
CTS/Energy Equipment, 1/2 Year		40-81-03980-1503	CIST	CIP - 44	-	-	1,100,000	
Non-Departmental Total					7,244,500	8,910,900	2,498,000	
PLANNING AND DEVELOPMENT								
Land Banking/Demolition (Partner match, \$30,000 in 2014)		40-81-03980-1001	CIST	CIP - 41	-	-	200,000	
Planning & Development Total					-	-	200,000	
DOWNTOWN TIF FUND								
Christmas Tree		44-84-03960-1501	DTTIF	CIP - 42	-	-	15,000	
Plaza 501 Creek Remediation		44-84-03960-1502	DTTIF	CIP - 43	-	-	200,000	
Downtown TIF Fund Total					-	-	215,000	
DEBT SERVICE								
Capital Improvement Bond (to FY2020)			CIST		496,000	496,000	500,400	
Halls Ferry TIF (to FY2017)			HFTIF		816,000	884,000	1,066,000	
Fire Trucks Lease Payments (to FY2017)			CIST		147,000	147,000	147,000	
Street Lights Lease Payments (to FY2014)			CIST		58,000	58,000	-	
CTS/Energy Capital Lease			CIST		-	-	45,000	
General Obligation Bond (to FY2033)			GOB		527,000	527,000	525,000	
COPs Series 2012: Splash at Wabash (to FY2023)			COPs		225,000	224,100	227,400	
COPs Series 2013: PD Bldg. & Com Center (to FY2035)			COPs		604,000	603,200	601,400	
Debt Service Total					2,873,000	2,939,300	3,112,200	
TOTAL CAPITAL IMPROVEMENT PROGRAM EXPENDITURES					\$ 11,833,100	\$ 13,598,600	\$ 10,492,300	
SUMMARY OF CAPITAL IMPROVEMENT PROJECTS BY FUND, TYPE AND ACCOUNT								
FUND								
Parks			Parks		\$ 636,300	\$ 238,000	\$ 1,044,000	
Halls Ferry TIF			HFTIF		816,000	884,000	1,066,000	
Certificates of Participation			COPs		829,000	827,300	828,800	
Downtown TIF			DTTIF		-	-	215,000	
Capital Improvements Sales Tax			CIST		9,024,800	11,122,300	6,813,500	
General Obligation Bond			GOB		527,000	527,000	525,000	
TOTAL CAPITAL IMPROVEMENT PROGRAM EXPENDITURES					\$ 11,833,100	\$ 13,598,600	\$ 10,492,300	
Parks Fund	Buildings & Grounds	20-72-03960			\$ 326,000	\$ 123,000	\$ 668,000	
Parks Fund	Building & Grounds	20-78-03960			225,300	27,000	-	
Parks Fund	Equipment	20-72-03970			50,000	53,000	295,000	
Parks Fund	Vehicles	20-72-03975			35,000	35,000	81,000	
Halls Ferry TIF	Debt Service				816,000	884,000	1,066,000	
COPs Fund	Debt Service				829,000	827,300	828,800	
CIST Fund	Buildings & Grounds	40-81-03960			493,000	493,300	427,000	
CIST Fund	Equipment	40-81-03970			154,000	138,300	216,000	
CIST Fund	Capital Projects	40-81-03980			6,731,500	8,355,900	2,937,000	
CIST Fund	Street & Sidewalk	40-81-03981			710,300	1,180,700	2,241,600	
CIST Fund	Debt Service & Lease Payments				701,000	701,000	692,400	
CIST Fund	Vehicles	40-81-03975			235,000	253,100	299,500	
Downtown TIF Fund	Buildings & Grounds	44-84-03960			-	-	215,000	
GO Bond	Debt Service	38-90-02190			527,000	527,000	525,000	
TOTAL CAPITAL IMPROVEMENT PROGRAM EXPENDITURES					\$ 11,833,100	\$ 13,598,600	\$ 10,492,300	

CITY OF FERGUSON, MISSOURI
FIVE YEAR CIP - FISCAL YEAR 2018-2019
CAPITAL IMPROVEMENT PROJECT REQUEST FORM
SUMMARY LIST OF PROJECTS

PAGE NUMBER	PROJECT TITLE
CIP - 1	January Wabash parking lot partial overlay
CIP - 2	Southwest Ferguson Neighborhood Park
CIP - 3	Jeske Park - Creek Remediation
CIP - 4	Community Center Sand Volleyball Court (grant \$118,750)
CIP - 5	Community Center Loop Trail (Grant \$61,750)
CIP - 6	Forestwood Trail Lights
CIP - 7	Concession Equipment (Grant \$7,600)
CIP - 8	Backstops - Community Center Campus (Grant \$9,500)
CIP - 9	Forestwood GRG Trailhead (GRG grant \$137,500)
CIP - 10	Baptist Church Parking Lot Repair
CIP - 11	Pick-up Trucks, Park Maintenance. (#20)
CIP - 12	Pick-up Trucks, Park Maintenance. (#17)
CIP - 13	Used Replacement Mower # 56
CIP - 14	Used Replacement Mower # 57
CIP - 15	Police Cars
CIP - 16	Replace Laptops in Vehicles
CIP - 17	Surveillance Cameras
CIP - 18	Computer Tablets and Related Fire House Software
CIP - 19	Gator
CIP - 20	Fire Truck - Rear Mount Pumper
CIP - 21	Fire Department Pickup
CIP - 22	Street Replacement
CIP - 23	Street Replacement
CIP - 24	Sidewalks
CIP - 25	Forestwood Dr Reconstruction Phs II (Tot Grant \$1,280,000)
CIP - 26	Street Rating Evaluation Plan
CIP - 27	City Hall Renovation Plan
CIP - 28	Dump Truck, 1 ton w/plow & spreader (# 16)

CITY OF FERGUSON, MISSOURI
FIVE YEAR CIP - FISCAL YEAR 2018-2019
CAPITAL IMPROVEMENT PROJECT REQUEST FORM
SUMMARY LIST OF PROJECTS

CIP - 29	Dump Truck, 2 1/2 ton - snow plow trucks (# 7)
CIP - 30	Salt Storage Building
CIP - 31	Roof Replacement at Municipal Garage
CIP - 32	Police Department Carports
CIP - 33	Firehouse No. 1
CIP - 34	IT Infrastructure
CIP - 35	Police Department Renovation
CIP - 36	Suburban Avenue Home Buyout Program
CIP - 37	Community Center Improvements, excludes HVAC & Fitness
CIP - 38	Document Management System
CIP - 39	Public Works - Software Replacement
CIP - 40	Court Department - Software Replacement
CIP - 41	Land Banking/Demolition (Partner match, \$30,000 in 2014)
CIP - 42	Christmas Tree
CIP - 43	Plaza 501 Creek Remediation
CIP - 44	Community Center HVAC and Fitness Center (Grant \$276,570)

**Remainder of this page
intentionally left blank**

CITY OF FERGUSON, MISSOURI

CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **PUBLIC WORKS: PARKS DIVISION**

PROJECT **JANUARY-WABASH OVERLAY**

Description:

This is a 270 sq. yd. lot directly off of January Ave. Project includes sealing-squeegee and spraying approximately 5,894 sq. yds. of asphalt parking areas, applying two coats of pavement sealer. Asphalt overlay approximately 932 sq. yds. with 2 inches of hot commercial mix. Install 18 new car stops. Install one custom-made riser ring. Then, excavate and patch with 2 inches of hot mix. Crack seal approximately 2,500 linear feet and squeegee. Seal approximately 5,545 sq. yds. of walking path. Restripe all existing parking areas with one coat of traffic-marking paint.



Existing Condition:

Entrance and back pavilion off of Eddy Ave. is in poor condition requiring asphalt overlay, storm sewer replacement, and 18 new wheel stops. The remaining asphalt surfaces, Lake Lot, Recreation office lot, and walking path around the lake and park grounds require asphalt sealing and striping and crack sealing.

Justification, Goals & Impacts:

- This park is our most popular park. It is used on a daily basis by park goers, exercise enthusiasts, fishermen, and kids of all ages utilizing our playground equipment.
- On most weekends from April through early October, both Pavilions are reserved for special occasions for Ferguson residents.
- This park also hosts our annual 4th of July and Hispanic Festival plus numerous other City sponsored events.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$45,000		45,000				

Funding Source: Available Funds

This project would be funded from the Park 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-So83



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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$80,000		80,000				

Funding Source: Available Funds

This project would be funded from the Parks Fund.

CITY OF FERGUSON, MISSOURI

CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **Parks**

PROJECT **Jeske Park Creek Bank Revetment**

Description:

Jeske Park has a creek running alongside its Western boundary. The creek is meandering and has caused some erosion with the turf and the vegetation adjacent to the creek. Staff will contract with a professional engineer to design a plan to stabilize the creek so as to prevent any further erosion.



Existing Condition:

Minor erosion has occurred along the creek resulting in vegetative losses and soil destabilization.

Justification, Goals & Impacts:

- Maintains the park and its improvements.
- Prevents future damage and returns the park to its previous state.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$15,000		30,000				

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 **SAND VOLLEYBALL COMPLEX – COMMUNITY CENTER**

Description:

Sand Volleyball complex at the Community Center consisting of 3 courts with lights.



Existing Condition:

Currently there are only single volleyball courts with no lighting in Ferguson.

Justification, Goals & Impacts:

- A volleyball complex to run recreational leagues and tournaments.
- Rental opportunities and practice courts for various groups.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$125,000		125,000				

Funding Source: Available Funds

This project will be funded from the Parks Fund with an anticipated offsetting grant of \$118,750 from the Municipal Parks Commission Grant.

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 inches of asphalt and adequate rock base to a width of 8 feet 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 addition will increase usage in providing facilities to continue in fostering a healthy and active lifestyle.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$75,000	10,000	65,000				

Funding Source: Available Funds

This project will be funded from the Parks Fund with an anticipated offsetting grant of \$71,250 from the Municipal Parks Commission Grant.

CITY OF FERGUSON, MISSOURI

CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **PUBLIC WORKS: PARKS DIVISION**

PROJECT **FORESTWOOD TRAIL LIGHTS**

Description:

Twenty foot metal halide stationary light poles. There are four double-head and eighteen single-head lights along the trail.



Existing Condition:

The existing trail lights at Forestwood Park are 20 – 25 years old and are rusting out at the bottom.

Justification, Goals & Impacts:

- The trail at Forestwood is used daily and lights need to be replaced for safety of the walkers.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$25,000		25,000				

Funding Source: Available Funds

This project would be funded from the Park Fund.

CITY OF FERGUSON, MISSOURI

CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **PARKS FACILITIES**

PROJECT **CONCESSION STAND EQUIPMENT – COMMUNITY CENTER**

Description:

Purchase of commercial refrigerator, freezer, and ice maker for the outdoor Concession Stand at the Ferguson Community Center.



Existing Condition:

Currently there is no equipment in the community center outdoor concession stand.

Justification, Goals & Impacts:

- Operation of concession stand during practices, leagues, rentals, etc. to generate additional revenue during events.
- Create an atmosphere which encourages bystanders and families to spectate at recreation activities at the community center fields.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$8,000		8,000				

Funding Source: Available Funds

This project will be funded from the Parks Fund with an anticipated offsetting grant of \$7,600 from the Municipal Parks Commission Grant.

CITY OF FERGUSON, MISSOURI

CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **Parks Facilities**

PROJECT **Field Backstops – Community Center**

Description:

The addition of backstops for recreational fields at the community center.



Existing Condition:

Current backstops need to be removed for addition of loop trail around grounds of the community center. The existing backstops are in poor condition and can not be salvaged for reuse.

Justification, Goals & Impacts:

- Provide safety for bystanders and trail patrons during ball field usage.
- Necessary to run recreational leagues such as kickball, wiffle ball, etc.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$10,000		10,000				

Funding Source: Available Funds

This project will be funded from the Parks Fund with an anticipated offsetting grant of \$9,500 from the Municipal Parks Commission Grant.

CITY OF FERGUSON, MISSOURI

CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **PUBLIC WORKS: PARKS DIVISION**

PROJECT **FORESTWOOD – GRG TRAILHEAD**

Description:

Repave and reconfigure the two main parking lots at Forestwood to accommodate the GRG trailhead.



Existing Condition:

The parking lot surface at Forestwood Park is 20 – 25 years old and in very poor condition.

Justification, Goals & Impacts:

- The GRG hiking, walking and biking trail is in design phase and will be built in the near future. These improvements are necessary to coordinate the opening of this new trail system beginning at Forestwood.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$275,000		275,000				

Funding Source: Available Funds

This project would be funded from the Park Fund and through a cooperative agreement with GRG.

CITY OF FERGUSON, MISSOURI

CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **PARKS FACILITIES**

PROJECT **Baptist Church Parking Lot Repair**

Description

Per the agreement between the City of Ferguson and The First Baptist Church of Ferguson repairs are needed for the parking lot located at the intersection of N. Florissant Rd. and January Ave.



Existing Condition:

The Baptist Church feels the lot needs to be overlayed, the City feels that the lot only needs to be patched and sealed. Per the agreement both parties must agree on one course of action before repairs can commence.

Justification, Goals & Impacts:

- The City of Ferguson uses the parking lot for various trip activities and parking for patrons for use of the Splash Aquatic Complex.
- Uphold the agreement made between the City of Ferguson and the First Baptist Church of Ferguson.
- It is the City belief that at this time an overlay is not needed, this is supported by recommendations from companies that would do the work for \$18,000.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$25,000		25,000				

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: PARKS DIVISION**

PROJECT **REPLACE UNIT # 20**

Description:

1997 Ford 3/4 Ton Pickup Truck



Existing Condition:

This vehicle is in poor condition, it has rust around both wheels and door frames. It has 57,391 miles on it.

Justification, Goals & Impacts:

- This vehicle is used in the parks for watering and watering all city landscaping gardens.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$35,000		35,000				

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: STREETS DIVISION**

PROJECT **REPLACE UNIT # 17**

Description:

2000 Chevrolet – ½ Ton Pick-Up



Existing Condition:

This vehicle is in fair shape.

Justification, Goals & Impacts:

- This vehicle is on a 10-year replacement cycle.
- This vehicle is used for general street maintenance, and for mosquito fogging during the season.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$26,000		26,000				

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: PARKS DIVISION**

PROJECT **REPLACE UNIT # 56**

Description:

2006 Exmark Zero Turn Riding Mower



Existing Condition:

This piece of equipment is in fair condition, but should be replaced as scheduled.

Justification, Goals & Impacts:

- This equipment is used to mow all city parks, properties, including lots and right of ways, etc.
- It is used 8 hours per day Monday thru Friday, April thru November.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$10,000		10,000				

Funding Source: Available Funds

This project will be funded from the Parks Fund.

CITY OF FERGUSON, MISSOURI

CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **PUBLIC WORKS: PARKS DIVISION**

PROJECT **REPLACE UNIT # 57**

Description:

2006 Exmark Zero Turn Riding Mower



Existing Condition:

This piece of equipment is in fair condition, but should be replaced as scheduled.

Justification, Goals & Impacts:

- This equipment is used to mow all city parks, properties, including lots and right of ways, etc.
- It is used 8 hours per day Monday thru Friday, April thru November.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$10,000		10,000				

Funding Source: Available Funds

This project will be funded from the Parks Fund.

CITY OF FERGUSON, MISSOURI

CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **PUBLIC SAFETY: POLICE DIVISION**

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 Crown Victoria's by Ford Motors, existing vehicles will be replaced with Chevrolet Tahoe's.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$675,000	105,000	110,000	110,000	115,000	115,000	120,000

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 SAFETY: POLICE DIVISION**

PROJECT **REPLACE LAPTOPS IN VEHICLES**

Description:

Replace vehicle laptops each year.



Existing Condition:

Vehicle laptops will be out of warranty every three years and must be replaced.

Justification, Goals & Impacts:

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

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$120,000	20,000	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 **PUBLIC SAFETY: POLICE DIVISION**

PROJECT **SURVEILLANCE CAMERAS**

Description:

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



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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$150,000		150,000				

Funding Source: Available Funds

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

CITY OF FERGUSON, MISSOURI

CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **Public Safety; Fire Department**

PROJECT **Computer Tablets and related Fire House Software**

Description:

Computer tablets can be used for building inspections, pre-plans and reports.



Existing Condition:

Equipment of this nature is not currently deployed.

Justification, Goals & Impacts:

Having computer tablets available in fire vehicles will allow quicker building inspections, more detailed pre-plans and on scene report capabilities.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$4,500		\$4,500				

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 **Public Safety: FD Mule**

PROJECT **4x4 Mule**

Description:

4X4 Mule with fire pump and stretcher mount.



Existing Condition:

N/A

Justification, Goals & Impacts:

- Vehicle would be used for July 4th and other city events. Allows better access to brush fires and persons injured in remote areas.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$25,000		\$25,000				

Funding Source: Available Funds

This project would be funded by the Fire Station Construction Bond.

CITY OF FERGUSON, MISSOURI

CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **Public Safety: Fire Department**

PROJECT **1500 GPM Rear Mount Pumper**

Description:

Pumper will be used as a front line unit at station #1.



Existing Condition:

Current unit will be placed in reserve status to be used when either of the first line pumpers are out of service for repairs or service. This will replace a 1995 pumper that is in poor condition.

Justification, Goals & Impacts:

- Provides a reliable back up unit and will assist us in getting off the cycle of replacing 2 trucks every 12/13 years.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$600,000		600,000				

Funding Source: Available Funds

This project would be funded by the Fire Station Construction Bond.

CITY OF FERGUSON, MISSOURI

CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **Public Safety: Fire Department**

PROJECT **¾ Ton 4X4 Pickup**

Description:

Pickup to be used for miscellaneous duties: snow removal, backup duty officer, Fire Marshall vehicle, and light hauling.



Existing Condition:

Replaces 1991 ¾ ton pickup.

Justification, Goals & Impacts:

- Snow removal, light hauling, backup vehicle

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$35,000		35,000				

Funding Source: Available Funds

This project would be funded by the Fire Station Construction Bond.

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.
See page CIP – 23.

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$2,675,700	403,900	290,600	495,300	495,300	495,300	495,300

Funding Source: Available Funds

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



STREET REPAIR PRIORITY LIST

2014 / 2015

Street	Rating	From	To	Lin. Ft.	Type
Alicia	1	Elizabeth	Dead End	1,563	Asphalt
Day Drive	2	Argent	Chambers	1,575	Concrete
Bangert	3	Florissant	Shop-N-Save	395	Asphalt
Beacon	3	Carson	Dead End	327	Asphalt
Briarwood	3	Moonlight	Dead End	813	Asphalt
Clarion	3	Jennings C.L.	Canfield	1,550	Asphalt
Clay Ave (South)	3	Church	Dead End	1,123	Asphalt
Cunningham	3	Hereford	Darst	678	Asphalt
Hentschel	3	Wooster	Frost	1,255	Asphalt
Hentschel	3	January	Wooster	1,453	Asphalt
Highmont	3	W. Florissant	Forestwood	1,915	Asphalt
January	3	City Limits	Warfield	842	Asphalt
Powell	3	Florissant	Elizabeth	2,956	Asphalt
Robert	3	Florissant	Elizabeth	2,577	Asphalt

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:

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$125,000		25,000	25,000	25,000	25,000	25,000

Funding Source: Available Funds

This project will 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 miles long running from Chambers Road to Ferguson Avenue. 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 curbs, 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:

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.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$1,600,000	120,000	1,480,000				

Funding Source: Available Funds

This project would be funded from the Capital Improvement Sales Tax Fund and Federal STP-S Grant funds. Phase 1 has been approved by East-West Gateway for \$1,700,083 consisting of grant funding of \$1,360,066 and City funding of \$340,017. The application for Phase 2 was submitted in 2011 for \$1,600,000 with City matching funds of \$320,000.

CITY OF FERGUSON, MISSOURI

CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **Public Works**

PROJECT **Street Evaluation-Rating Plan**

Description:

The City of Ferguson maintains many miles of streets. Recently we have been confronted with the suspicion our funding levels will not maintain our streets at acceptable levels if we do not approach the replacement criteria in a more scientific method. Therefore, staff recommends we contract with a professional engineer who will implement a nationally recognized street rating standard and train our staff to implement it, assisting in the first city wide street condition census.



Existing Condition:

No complete street condition study exists.

Justification, Goals & Impacts:

- Our streets are in varying state of repair and we want to get the best and highest use for our limited funding.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$12,000		12,000				

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**

PROJECT **City Hall Renovation Architectural Plan**

Description:

City Hall and the adjoining building were built nearly 100 years ago. The spaces have been remodeled several times in an effort to modernize the systems and accommodate new Federal standards. However, with the relocation of Firehouse #1 new square footage is available for repurposing that is being underutilized. This project will contract with a licensed and experienced architect to conduct several visioning meetings resulting in a architectural plan that can be used as a basis for future construction.



Existing Condition:

Only about half of the space is being used by part-time/itinerate users.

Justification, Goals & Impacts:

- The space is underutilized and this will be a better use for the employees and the citizens.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$40,000		40,000				

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 # 16**

Description:

2002 Chevy – 1 Ton Dump - KC3500 with Plow and Spreader



Existing Condition:

This vehicle is on a 10-year replacement cycle and should be replaced as scheduled.

Justification, Goals & Impacts:

- This vehicle is used for snow plowing in the winter and hauling in the summer.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18
\$55,000		55,000				

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 # 7**

Description:

2000 GMC – 2 ½ Ton Dump Truck with Plow and Spreader



Existing Condition:

This vehicle is in poor shape with major rust and wear evident.

Justification, Goals & Impacts:

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

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$130,000		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**

PROJECT **SALT STORAGE BUILDING**

Description:

This project would involve the purchase and construction of a self-standing “Dome Style” salt storage facility located at the Municipal Service Maintenance Facility. This structure would be approximately 5500 square feet with asphalt floor, concrete block wall, and a 20 foot wide steel entrance door. When completed this would be a totally enclosed structure.



Existing Condition:

The existing storage structure is an open-air facility that is approximately 20 years old. The roof and support structures are rusted and in poor condition. The concrete walls, floors, and support piers are crumbling with rebar exposed in numerous places. In one location, the walls are separating from the roof.

Justification, Goals & Impacts:

Our goal is to properly store bulk salt according to EPA and the Salt Institute's guidelines. This enclosed facility will eliminate the possibility of contaminating creeks and groundwater with salt runoff. This will also improve the handling, loading, and spreading of salt during the snow season. Salt will not be lost due to precipitation and humidity.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$290,000		290,000				

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**

PROJECT **ROOF REPLACEMENT AT MUNICIPAL GARAGE**

Description:

Replace 20,000 square foot flat roof at the Municipal Garage main building.
This roof is approximately 40 years old.



Existing Condition:

This is a 20,000 square foot flat tar roof that is in poor condition. This particular winter season caused significant damage resulting in numerous leaks throughout the City Garage. This roof has never been replaced.

Justification, Goals & Impacts:

- This Garage houses all public works maintenance vehicles, the garage, and offices. It is the hub of the public works operation. A new roof would guarantee, with available warranty 15 years of service.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$46,000		\$46,000				

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**

PROJECT **Police Parking - Carports**

Description:

The police department vehicles are all stored outside. Each vehicle suffers unnecessary wear and tear under the summer sun and the winter cold. This project would construct a prefabricated concrete and steel carport that is economical and strong to cover 20 vehicles.



Existing Condition:

No covered parking exists.

Justification, Goals & Impacts:

- Offering covered parking for vehicles in extreme weather will hasten response times.
- Covered parking will prolong the life of the vehicle.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$50,000		50,000				

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 **Fire Department**

PROJECT **Fire House #1 - South Parking Lot**

Description:

When Fire House #1 was built construction of the south parking lot was intentionally delayed to accommodate the construction at the Police Department. The costs for this improvement only represent the portion that is attributable to the Fire House. The Police Department construction budget will be paying for the remaining improvements to the parking lot.



Existing Condition:

The existing parking lot is in poor condition.

Justification, Goals & Impacts:

- Shares the costs between the two users groups/funds.
- Makes the best use of the resources of the city by waiting to install the improvements until the heavy construction work is completed.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$188,800	108,800	80,000				

Funding Source: Available Funds

This project will be funded from the General Obligation Bonds.

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; replace iPads, make firewall upgrades, 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.

9 PC's have been added to the 2014-2015 budget to update outdated computers in the Police Dept. and Court offices. The computers must have a new operating system to be compatible with current software requirements.



Existing Condition:

IT needs are constantly evolving as work processes change and new technology is developed. The City must continuously strive to stay current with our technology.

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 has been found in City Hall.
- iPads must be replaced when operating system updates are no longer available.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$216,000	50,000	46,000	20,000	45,000	35,000	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 **PUBLIC SAFETY: POLICE DIVISION**

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$4,666,000	4,166,000	500,000				

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 **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 have been 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.
- If approved, the local cost to purchase and demolish these homes would come out to less than \$10,000 per home.
- Demolition would 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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$847,400	472,400	375,000				

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 \$100,000, 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 \$295,000, are included in CIP - 44, resulting in a total cost of approximately \$3,535,000.)



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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$4,239,000	3,914,000	325,000				

Funding Source: Available Fund

This project would be funded by proceeds from the sale of Certificates of Participation bonds. Debt service on the bonds would 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 projects of FY2012 and FY2013. The purchase of

- Programming time to build document management retention applications for Police, Human Resources and City Clerk.
- Additional user licenses in FY 2015 anticipates greater planned system utilization from the above applications.



Existing Condition:

The DMS vender requires use of a concurrent licensing scheme. The City currently has three licenses. As other applications are added, availability will be adversely impacted by greater system utilization.

Justification, Goals & Impacts:

- As different functional groups use the first DMS application, those groups are finding mission critical needs for permanent electronic document retention. This project addresses those needs in Police, Human Resources and City Clerk.
- Greater system utilization will result in greater resource demand and potentially cause the need for additional user licenses.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$22,000		22,000				

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**

PROJECT **PUBLIC WORKS - SOFTWARE**

Description:

Staff has reviewed the capabilities of our existing public works related software and the reliability of our current service provider. It has been determined the City of Ferguson would be better served to upgrade both. Therefore, staff will conduct an audit of our needs, and then advertise a request for proposals (RFP).



Existing Condition:

The Public Works Department uses software that was purchased in FY 2009-2010 and is outmoded and may limited/reduced support in the coming year. In addition, it is not integrated with either the City's computer aided dispatch software or its financial management software.

Justification, Goals & Impacts:

- Provide a new software and hardware solution for the Public Works Department that will satisfy the diverse needs of the department and "talk" to other city departments.
- Provide staff with a better conduit for critical information while conducting field inspections and processing code violation inspections.
- Allow staff to spend less time keying and more time focused on customer service.
- Provide a better platform for field work for inspectors and a easier to use resource for the clerks.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$50,000		50,000				

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 **Courts**

PROJECT **Software Replacement**

Description:

Convert our Municipal Court to a new court docketing system which will be compatible with our computer operating system as well as our new computer aided dispatching (CAD) platform.

Costs for the project are one time charges for the software installation, data configuration and data conversion.



Existing Condition:

We currently use the McComb court docketing system which is incompatible with Windows 7.

Justification, Goals & Impacts:

- McComb has, in the past, announced it will be going out of business
- The new system will enable us to enter traffic citations directly into the system from the field through our mobile ticketing software
- There will be reduced workload/overtime for court staff

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$40,000		40,000				

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**

PROJECT **Land Banking/Demolition**

Description:

Work with the County Trustee Office to acquire properties that are strategically located to fulfill neighborhood and housing goals. Selectively purchase properties at tax sales or on the market. These funds will also be used for demolition of acquired properties.



Existing Condition:

Primarily vacant lots throughout the City that have been acquired by the County Trustee Office or other properties available at tax sale or on the market.

Justification, Goals & Impacts:

- Recycling vacant lots for construction of infill housing addresses the city's goal of providing housing to meet a variety of needs.
- Properties selected for acquisition through tax sale or on the market will provide buildable lots for infill home construction or possible commercial uses.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$200,000		200,000				

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**

PROJECT **CHRISTMAS TREE**

Description:

Purchase a 26 foot to 30 foot tall pre-lit self-standing panel tree for display at the Victorian Plaza.



Existing Condition:

The current Christmas tree is 15 years old, rusted in several places, and needs to be replaced. It has been welded back together several times in the past and the integrity of the structure is diminishing.

Justification, Goals & Impacts:

- To carry on Ferguson's yearly Northern Lights Parade and tree lighting ceremony.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$15,000		15,000				

Funding Source: Available Funds

This project will be funded by the Downtown TIF (FSBD).

CITY OF FERGUSON, MISSOURI

CAPITAL IMPROVEMENT PROJECT REQUEST FORM

DEPARTMENT **Public Works**

PROJECT **Plaza @ 501 Creek Bank Revetment**

Description:

The Plaza @ 501 has a creek running alongside its Southern boundary that parallels Suburban Ave. The creek is meandering and has caused some erosion with the turf and the vegetation adjacent to the creek. Staff will contract with a professional engineer to design a plan to stabilize the creek so as to prevent any further erosion.



Existing Condition:

Minor erosion has occurred along the creek resulting in vegetative losses and soil destabilization. If this trend continues the parking lot could be compromised.

Justification, Goals & Impacts:

- Maintains the Plaza and its improvements.
- Prevents future damage and returns the Plaza to its previous state.

Funding Schedule:

Total	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$200,000		200,000				

Funding Source: Available Funds

This project will be funded by the Downtown TIF (FSBD).

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 FitnessCenter 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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$295,000		295,000				

Funding Source: Available Funds

This project will be funded from the Parks Fund with an anticipated offsetting grant of \$280,000 from the Municipal Parks Grant Commission.

This page intentionally left blank

APPENDIX

AND

GLOSSARY

This page intentionally left blank

CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2014 - 2015 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 2014 - 2015 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
2013	\$ 137,683,820	\$ 34,016,720	\$ 4,960,242	\$ 176,660,782

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

2007	2008	2009	2010	2011	2012	2013
------	------	------	------	------	------	------

POLICE DEPARTMENT

Crimes Reported	1,469	1,396	1,100	1,235	1,335	1,509	1,467
Traffic Accidents	445	409	339	417	348	555	558
Tickets Issued	18,363	15,510	14,618	15,000	13,412	14,421	14,590
Camera Enforcement Tickets	-	-	-	-	-	5,318	11,867
Dispatched Calls	24,945	23,689	20,291	20,933	24,890	24,520	22,980

FIRE DEPARTMENT

Fires	128	131	118	122	122	151	105
Emergency medical services	1,801	1,873	1,789	1,923	1,808	1,748	1,715
Assists to other departments	944	847	820	603	566	480	527
Non-specific calls	471	508	556	561	457	482	473
Total calls responded to	3,344	3,359	3,283	3,209	2,953	2,861	2,820
Assists from other departments	316	361	404	274	274	352	295

COURTS

Number of cases initiated	19,015	15,995	16,038	13,225	21,425	24,054	23,925
---------------------------	--------	--------	--------	--------	--------	--------	--------

PARKS AND RECREATION

Program participation	3,600	3,531	3,407	3,147	3,180	3,576	3,654
Shuttle passengers	1,444	972	1,406	3,067	3,161	3,171	3,332
Splash at Wabash	26,126	22,647	23,266	25,668	23,289	22,487	20,869
Sports Complex at Forestwood	70,662	68,604	70,012	68,433	67,026	64,421	61,805

PUBLIC WORKS

Occupancy permits	1,341	1,400	1,504	1,313	1,201	1,583	1,467
Inspections completed	12,268	14,100	14,665	13,726	14,206	13,867	12,923
Abatements made	2,781	2,245	2,123	1,931	1,837	2,181	2,114

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 2014 - 2015 ANNUAL OPERATING BUDGET
PRINCIPLE EMPLOYERS**

Employer	2013/12 Fiscal Year		
	Employees	Rank	Percentage of Total City Employment
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

Note: Information not accumulated prior to 2005/2006 fiscal year.

CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2014 - 2015 ANNUAL OPERATING BUDGET
PRINCIPLE PROPERTY TAXPAYERS

Property Taxpayer	Type of Business	2013	
		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	917,700	0.45%
Newger Materials/Investments	Retail Sales	1,151,280	0.56%
Gelco Corporation	Equipment Leasing	1,071,100	0.52%
Totals		\$30,782,020	15.00%

Source: St. Louis County Assessor

#2014-19

Resolution

INTRODUCED BY _____ Council Members present _____

A RESOLUTION OF THE CITY OF FERGUSON, MISSOURI, APPROVING AND ADOPTING A BUDGET FOR THE 2014 - 2015 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 2014 - 2015; 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 10th day of June, 2014.

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, 2014, and ending June 30, 2015, 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, 2014, the amounts stated in said budget as proposed expenditures for fiscal year 2014 - 2015 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 24th day of June, 2014.

Attest:

Megand S. Kaininen
City Clerk

James W. Knowles III
James W. Knowles III, Mayor



#2014-20

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 2014 – 2015 THROUGH FISCAL YEAR 2018 – 2019**

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 2014 – 2015 through 2018 - 2019; 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 10th day of June, 2014;

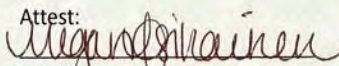
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FERGUSON, MISSOURI, as follows:

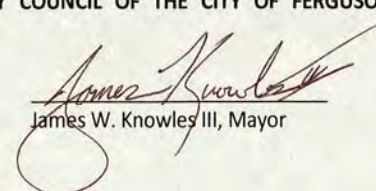
SECTION 1. That the proposed capital improvement program of the City of Ferguson, Missouri, be and hereby is adopted for the five fiscal years of 2014 – 2015 through 2018 – 2019, a copy of which is attached hereto and made a part hereof as if more fully set out herein.

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 24th DAY OF JUNE, 2014.

Attest:


City Clerk


James W. Knowles III, Mayor





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Ferguson
Missouri**

For the Fiscal Year Beginning

July 1, 2013

A handwritten signature in black ink, reading "Jeffrey R. Egan".

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.