

# **CITY OF FERGUSON, MISSOURI**



**TUESDAY, JUNE 12, 2018**

## **PUBLIC HEARING:**

- ANNUAL OPERATING BUDGET:  
FISCAL YEAR 2018 – 2019
- AMENDED OPERATING BUDGET:  
FISCAL YEAR 2017 – 2018
- CAPITAL IMPROVEMENT PROGRAM  
FIVE FISCAL YEARS: 2019 - 2023

**CITY OF FERGUSON, MISSOURI**  
**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	Economic Development Sales	Special Business District	Sewer Lateral	Halls Ferry TIF Debt Service	COPs Debt Service	GO Bond Debt Service	Capital Improvements Sales Tax	Downtown TIF	

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

**BUDGET AS OF AND FOR THE FISCAL YEAR ENDING JUNE 30, 2019**

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

<b>REVENUES</b>	\$ 12,750	\$ 3,064	\$ 1,131	\$ 37	\$ 207	\$ 8	\$ -	\$ 554	\$ 3,604	\$ 696	\$ 22,051
<b>EXPENDITURES</b>											
Personnel	10,134	582	-								10,716
Supplies and services	3,552	582	395	130	140	8	5	1		34	4,847
Capital, including debt service	-	1,409	-				822	527	4,017	-	6,775
<b>Total expenditures</b>	13,686	2,573	395	130	140	8	827	528	4,017	34	22,338
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(936)	491	736	(93)	67	-	(827)	26	(413)	662	(287)
<b>Transfers from (to) other funds</b>	963	(885)	(776)	93	(21)	-	823	-	152	(349)	-
<b>Change in Fund Balance</b>	27	(394)	(40)	-	46	-	(4)	26	(261)	313	(287)
<b>STATEMENTS OF FUND BALANCE</b>											
<b>Beginning of year, July 1</b>	3,803	846	800	1	1,192	-	18	855	983	287	8,785
<b>End of year, June 30</b>	\$ 3,830	\$ 452	\$ 760	\$ 1	\$ 1,238	\$ -	\$ 14	\$ 881	\$ 722	\$ 600	\$ 8,498

Note 1 - The Fund Balance of each fund is the Fund's total fund balance without regard to its accounting character; namely, restriction, assignment or spendability.

Note 2 - Amounts may not equal supporting statements exactly due to rounding.

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<b>Total expenditures</b>	<b>13,686</b>	<b>2,573</b>	<b>395</b>	<b>130</b>	<b>140</b>	<b>8</b>	<b>827</b>	<b>528</b>	<b>4,017</b>	<b>34</b>	<b>22,338</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(936)</b>	<b>491</b>	<b>736</b>	<b>(93)</b>	<b>67</b>	<b>-</b>	<b>(827)</b>	<b>26</b>	<b>(413)</b>	<b>662</b>	<b>(287)</b>
<b>Transfers from (to) other funds</b>	<b>963</b>	<b>(885)</b>	<b>(776)</b>	<b>93</b>	<b>(21)</b>	<b>-</b>	<b>823</b>	<b>-</b>	<b>152</b>	<b>(349)</b>	<b>-</b>
<b>Change in Fund Balance</b>	<b>27</b>	<b>(394)</b>	<b>(40)</b>	<b>-</b>	<b>46</b>	<b>-</b>	<b>(4)</b>	<b>26</b>	<b>(261)</b>	<b>313</b>	<b>(287)</b>
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**CITY OF FERGUSON, MISSOURI - GENERAL FUND**  
**STATEMENTS OF REVENUES AND EXPENDITURES, CHANGE IN FUND**  
**BALANCE AND FUND BALANCE**

June 30,									
2013	2014	2015	2016	2017	Difference	2018	Difference	2019	
Actual					Fav/(Unfav)	Forecast	Fav/(Unfav)	Budget	

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

<b>Revenues</b>	\$ 12,762	\$ 12,467	\$ 11,374	\$ 10,491	\$ 10,998	\$ 1,127	\$ 12,125	\$ 626	\$ 12,751
<b>Expenditures</b>									
Personnel									
Salaries, wages and taxes	7,537	7,971	8,433	7,775	6,805	(548)	7,353	(705)	8,058
Insurance - Health & WC	1,546	1,703	1,797	1,553	1,411	(138)	1,549	(144)	1,693
Pension	483	538	521	531	380	(3)	383	-	383
Supplies and services	9,566	10,212	10,751	9,859	8,596	(689)	9,285	(849)	10,134
	3,159	2,948	3,288	3,173	3,134	(535)	3,669	117	3,552
	12,725	13,160	14,042	13,032	11,730	(1,224)	12,954	(732)	13,686
<b>Operating Excess / (Deficiency)</b>	37	(693)	(2,668)	(2,541)	(732)	(97)	(829)	(106)	(935)
<b>Net Transfers In (Out)</b>	801	(1,609)	362	242	922	(71)	851	112	963
<b>Change in Fund Balance</b>	838	(2,302)	(2,306)	(2,299)	190	(168)	22	6	28
<b>Fund Balance</b>									
Beginning of year	9,662	10,500	8,198	5,892	3,593	190	3,783	22	3,805
End of period	\$ 10,500	\$ 8,198	\$ 5,892	\$ 3,593	\$ 3,783	\$ 22	\$ 3,805	\$ 28	\$ 3,832

Note: Beginning of Year Fund Balance retroactively adjusted for prior period adjustments.

**CITY OF FERGUSON, MISSOURI**  
**FISCAL YEAR 2018 - 2019 ANNUAL OPERATING BUDGET**  
**REVENUE DETAIL BY SOURCE**  
**GENERAL FUND**

Fiscal Year Ending or Ended June, 30								
2013	2014	2015	2016	2017	Difference	2018	Difference	2019
Actual	Actual	Actual	Actual	Actual	Inc/(Dec)	Forecast	Inc/(Dec)	Budget

[NOTE: All amounts rounded to nearest thous and dollars.]

Property Taxes	\$ 1,473	\$ 1,405	\$ 1,424	\$ 1,285	\$ 1,364	\$ (1)	\$ 1,363	\$ 21	\$ 1,384
Intergovernmental	1,010	1,030	1,063	1,065	1,082	(2)	1,080	11	1,091
Licenses and Permits	453	479	487	494	503	10	513	10	523
Utility Taxes	2,453	2,460	2,407	2,214	2,733	146	2,879	69	2,948
Sales and Use Taxes:									
Sales Tax - Gen. & Loc.	3,065	3,142	3,259	3,296	3,807	228	4,035	80	4,115
Proposition P Distribution			-	-		743	743	247	990
Fire Protection Sales Tax	568	579	624	587	601	39	640	13	653
Total	3,632	3,721	3,882	3,883	4,408	1,010	5,418	340	5,758
Inspection Fees	198	226	381	313	283	(27)	256	51	307
Service Charges	374	457	392	271	267	(17)	250	-	250
Fines and Public Safety	2,571	2,097	1,050	598	296	(4)	292	88	380
Other Income	598	593	288	368	62	12	74	36	110
	\$12,762	\$12,467	\$11,374	\$10,491	\$10,998	\$1,127	\$12,125	\$ 626	\$12,751



**CITY OF FERGUSON, MISSOURI**  
**FISCAL YEAR 2018 - 2019 ANNUAL OPERATING BUDGET**  
**ESTIMATED REVENUE BY SOURCE**  
**GENERAL FUND**

Note	FY2013 Actual	FY2019 Budget (A)	FY2019 - FY2013 Inc/(Dec)	FY2013 Compounded @ 1.5%	Adjustments	Total (B)	Diff-erence (A - B)	
Property Taxes	\$ 1,473	\$ 1,384	\$ (89)	\$ 1,611		\$ 1,611	\$ (227)	
Intergovernmental	1,010	1,091	81	1,104		1,104	(13)	
Utility Taxes	1 2,453	2,948	495	2,682	600	3,282	(334)	
Sales Tax	2 3,632	5,758	2,126	3,971	1,580	5,551	207	
Fines and Public Safety	2,571	380	(2,191)	2,811		2,811	(2,431)	
Licenses, permits & fees	1,024	1,080	56	1,120		1,120	(40)	
Other	4 598	110	(488)	138		138	(28)	
EDST	3		-		225	225	225	
		<u>\$12,761</u>	<u>\$12,751</u>	<u>\$ (10)</u>	<u>\$13,437</u>	<u>\$2,405</u>	<u>\$15,842</u>	<u>(2,641)</u>
							2,405	
							<b>\$ (236)</b>	

NOTES

- 1 Adjustment is for Prop U proceeds with a tax base of \$1.8 million (33% increase).
- 2 Adjustment includes (a) change from Point-of-Sale to Pool (\$590,000) and (b) Proposition P (\$990,000).
- 3 While not a revenue of the Genreal Fund, Economic Development Sales Tax (ED) was passed with the intent that it would offset allowable administrative ED realated costs.
- 4 Most of "Other" was a one-time FEMA grant receipts of \$472,000. This is the amount compounded

**CITY OF FERGUSON, MISSOURI - GENERAL FUND  
STATEMENTS OF REVENUES AND EXPENDITURES, CHANGE IN FUND  
BALANCE AND FUND BALANCE**

June 30,									
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Note: Beginning of Year Fund Balance retroactively adjusted for prior period adjustments.

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**CITY OF FERGUSON, MISSOURI - GENERAL FUND  
FISCAL YEAR 2018 - 2019 ANNUAL OPERATING BUDGET  
FULL-TIME BUDGETED EMPLOYMENT LEVELS BY DEPARTMENT/DIVISION**

Department/Division	Fiscal Year				Difference			
	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	FY18 vs. FY19	FY16 vs. FY19		
						Num- ber	Per- cent	
	<b>Employees</b>							
Police								
Officers & Sergeants	40	47	39	44	44	-	(3)	(6%)
Supervision	40	9	8	8	7	(1)	(2)	(22%)
Corrections/Evidence	40	3	3	2	1	(1)	(2)	(67%)
Dispatch	40	6	6	5	5	-	(1)	(17%)
Administration	40	2	2	2	2	-	-	-
Total	40	67	58	61	59	(2)	(8)	(12%)
Fire	41	27	21	24	25	1	(2)	(7%)
TOTAL PUBLIC SAFETY		94	79	85	84	(1)	(10)	(11%)
Total - All Others		42	33	34	36	2	(6)	(14%)
		136	112	119	120	1	(16)	(12%)
Beginning of Prior Fiscal Year		136	136	112	119			
Net Change		-	(24)	7	1			
			(18%)					

**CITY OF FERGUSON, MISSOURI - GENERAL FUND**  
**FISCAL YEAR 2018 - 2019 ANNUAL OPERATING BUDGET**  
**FULL-TIME BUDGETED EMPLOYMENT LEVELS BY DEPARTMENT/DIVISION**

Department/Division	Fiscal Year				Difference			
	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	FY18 vs. FY19	FY16 vs. FY19		
						Num-ber	Per-cent	
	<b>Employees</b>							
TOTAL PUBLIC SAFETY	94	79	85	84	(1)	(10)	(11%)	
City Council and Clerk	10	1	1	1	-	-	-	
City Manager's Office	11	2	1	2	1	-	-	
Human Resources	14	1	1	1	-	-	-	
Information Technology	23	2	2	2	-	-	-	
Planning & Development	28	2	1	2	1	-	-	
Finance	25	4	3	3	(1)	(1)	(25%)	
Municipal Court	12	3	2	2	-	(1)	(33%)	
Code Enforcement	32	6	4	6	1	-	-	
Public Works Admin.	13	2	2	1	-	(1)	(50%)	
Street Maintenance	51	11	9	9	-	(2)	(18%)	
Municipal Garage	95	3	3	3	-	-	-	
Parks Maintenance	71	5	4	4	-	(1)	(20%)	
Total - All Others		42	33	34	36	2	(6)	(14%)
		136	112	119	120	1	(16)	(12%)
Beginning of Prior Fiscal Year		136	136	112	119			
Net Change		-	(24)	7	1			

FY2019 Budget Presentation

**CITY OF FERGUSON, MISSOURI - GENERAL FUND  
FISCAL YEAR 2018 - 2019 ANNUAL OPERATING BUDGET  
EXPENDITURES BY TYPE AND DEPARTMENT**

	Fiscal Year Ending or Ended June 30,				DIFFERENCE			
	2016	2017	2018	2019	17 Act. vs. 19 Budget		18 F'cast vs. 19 Bud.	
	Actual	Actual	Forecast	Budget	Amount	Percent	Amount	Percent
<b>Personnel:</b>								
(40) Police	\$ 4,702	\$ 3,976	\$ 4,204	\$ 4,779	\$ (803)	(20.2%)	\$ (575)	(13.7%)
(41) Fire	2,463	2,318	2,513	2,617	(299)	(12.9%)	(104)	(4.1%)
All other departments & divisions	2,695	2,302	2,571	2,740	(438)	(19.0%)	(169)	(6.6%)
<b>Total Personnel:</b>	<u>9,860</u>	<u>8,596</u>	<u>9,288</u>	<u>10,136</u>	<u>(1,540)</u>	<u>(17.9%)</u>	<u>(848)</u>	<u>(9.1%)</u>
	76%	66%	71%	78%				

**CITY OF FERGUSON, MISSOURI - GENERAL FUND  
STATEMENTS OF REVENUES AND EXPENDITURES, CHANGE IN FUND  
BALANCE AND FUND BALANCE**

	June 30,								
	2013	2014	2015	2016	2017	Difference	2018	Difference	2019
	Actual					Fav/(Unfav)	Forecast	Fav/(Unfav)	Budget
	[NOTE: All amounts rounded to nearest thousand dollars.]								
<b>Revenues</b>	\$ 12,762	\$ 12,467	\$ 11,374	\$ 10,491	\$ 10,998	\$ 1,127	\$ 12,125	\$ 626	\$ 12,751
<b>Expenditures</b>									
Personnel									
Salaries, wages and taxes	7,537	7,971	8,433	7,775	6,805	(548)	7,353	(705)	8,058
Insurance - Health & WC	1,546	1,703	1,797	1,553	1,411	(138)	1,549	(144)	1,693
Pension	483	538	521	531	380	(3)	383	-	383
Supplies and services	9,566	10,212	10,751	9,859	8,596	(689)	9,285	(849)	10,134
	3,159	2,948	3,288	3,173	3,134	(535)	3,669	117	3,552
	12,725	13,160	14,042	13,032	11,730	(1,224)	12,954	(732)	13,686
<b>Operating Excess / (Deficiency)</b>	37	(693)	(2,668)	(2,541)	(732)	(97)	(829)	(106)	(935)
<b>Net Transfers In (Out)</b>	801	(1,609)	362	242	922	(71)	851	112	963
<b>Change in Fund Balance</b>	838	(2,302)	(2,306)	(2,299)	190	(168)	22	6	28
<b>Fund Balance</b>									
Beginning of year	9,662	10,500	8,198	5,892	3,593	190	3,783	22	3,805
End of period	\$ 10,500	\$ 8,198	\$ 5,892	\$ 3,593	\$ 3,783	\$ 22	\$ 3,805	\$ 28	\$ 3,832

Note: Beginning of Year Fund Balance retroactively adjusted for prior period adjustments.

**CITY OF FERGUSON, MISSOURI - GENERAL FUND**  
**STATEMENTS OF REVENUES AND EXPENDITURES, CHANGE IN FUND**  
**BALANCE AND FUND BALANCE**

June 30,									
2013	2014	2015	2016	2017	Difference	2018	Difference	2019	
Actual					Fav/(Unfav)	Forecast	Fav/(Unfav)	Budget	

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

<b>Revenues</b>	\$ 12,762	\$ 12,467	\$ 11,374	\$ 10,491	\$ 10,998	\$ 1,127	\$ 12,125	\$ 626	\$ 12,751
<b>Expenditures</b>									
Personnel									
Salaries, wages and taxes	7,537	7,971	8,433	7,775	6,805	(548)	7,353	(705)	8,058
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Note: Beginning of Year Fund Balance retroactively adjusted for prior period adjustments.



**CITY OF FERGUSON, MISSOURI - GENERAL FUND**  
**STATEMENTS OF REVENUES AND EXPENDITURES, CHANGE IN FUND**  
**BALANCE AND FUND BALANCE**

June 30,									
2013	2014	2015	2016	2017	Difference	2018	Difference	2019	
Actual					Fav/(Unfav)	Forecast	Fav/(Unfav)	Budget	

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

<b>Revenues</b>	\$ 12,762	\$ 12,467	\$ 11,374	\$ 10,491	\$ 10,998	\$ 1,127	\$ 12,125	\$ 626	\$ 12,751
<b>Expenditures</b>									
Personnel									
Salaries, wages and taxes	7,537	7,971	8,433	7,775	6,805	(548)	7,353	(705)	8,058
Insurance - Health & WC	1,546	1,703	1,797	1,553	1,411	(138)	1,549	(144)	1,693
Pension	483	538	521	531	380	(3)	383	-	383
Supplies and services	9,566	10,212	10,751	9,859	8,596	(689)	9,285	(849)	10,134
Supplies and services	3,159	2,948	3,288	3,173	3,134	(535)	3,669	117	3,552
Total Expenditures	12,725	13,160	14,042	13,032	11,730	(1,224)	12,954	(732)	13,686
<b>Operating Excess / (Deficiency)</b>	37	(693)	(2,668)	(2,541)	(732)	(97)	(829)	(106)	(935)
<b>Net Transfers In (Out)</b>	801	(1,609)	362	242	922	(71)	851	112	963
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End of period	\$ 10,500	\$ 8,198	\$ 5,892	\$ 3,593	\$ 3,783	\$ 22	\$ 3,805	\$ 28	\$ 3,832

Note: Beginning of Year Fund Balance retroactively adjusted for prior period adjustments.

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

**FUND: General (10)**

**FUNCTION: General Government**

**DEPARTMENT: Administration**

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

	FY2018	FY2019	FY2013	Difference - Fav/(Unfav)	
				Amount	Percent
02034-Memberships	16,300	\$ 16,900	\$ 17,293	\$ (393)	(2.3%)
02040-Elections	12,500	13,000	14,308	(1,308)	(9.1%)
02041-Public Reporting	36,600	36,000	30,964	5,036	16.3%
02042-Community Relations	6,100	8,700	5,221	3,479	66.6%
02043-Special Events	-	7,800	72	7,728	10733.3%
02048-Licenses And Service Fees	30,200	26,200	8,898	17,302	194.4%
02068 Equip Lease	2,000	-	1,477	(1,477)	(100.0%)
02069-Photocopier	1,600	2,700	1,981	719	36.3%
02071-Subscriptions & Publications	400	400	409	(9)	(2.2%)
02192-Fiscal Agent'S Fee	11,000	11,000	8,632	2,368	27.4%
Liability, property and fire insurance	-	253,100	154,317	98,783	64.0%
02230-Professional Services	201,100	230,000	44,995	185,005	411.2%
02238-Printed Materials	900	2,300	2,569	(269)	(10.5%)
02240-Office Supplies	900	1,000	368	632	171.7%
02291-Payments For Affiliates	2,600	3,000	2,410	590	24.5%
02294-CONSENT DECREE RELATED COSTS	400	315,000	-	315,000	-
02295-Non Budget Apprvd Expenses	-	-	2,470	(2,470)	(100.0%)
02296-Civil Preparedness: Parade	-	-	-	-	-
02297-Litigation	364,300	160,000	7,402	152,598	2061.6%
02299-Miscellaneous	-	800	1,474	(674)	(45.7%)
	<b>\$ 1,227,800</b>	<b>\$ 1,087,900</b>	<b>\$ 306,904</b>	<b>\$ 780,996</b>	<b>254.5%</b>
Professional Services, Insurance, Litigation & Consent Decree		958,100	206,714	751,386	363.5%

FY2019 Budget Presentation

**CITY OF FERGUSON, MISSOURI - GENERAL FUND  
FISCAL YEAR 2018 - 2019 ANNUAL OPERATING BUDGET  
EXPENDITURES BY TYPE AND DEPARTMENT**

	Fiscal Year Ending or Ended June 30,				DIFFERENCE			
	2016	2017	2018	2019	17 Act. vs. 19 Budget		18 F'cast vs. 19 Bud.	
	Actual	Actual	Forecast	Budget	Amount	Percent	Amount	Percent
<b>Personnel:</b>								
(40) Police	\$ 4,702	\$ 3,976	\$ 4,204	\$ 4,779	\$ (803)	(20.2%)	\$ (575)	(13.7%)
(41) Fire	2,463	2,318	2,513	2,617	(299)	(12.9%)	(104)	(4.1%)
All other departments & divisions	2,695	2,302	2,571	2,740	(438)	(19.0%)	(169)	(6.6%)
<b>Total Personnel:</b>	<u>9,860</u>	<u>8,596</u>	<u>9,288</u>	<u>10,136</u>	<u>(1,540)</u>	<u>(17.9%)</u>	<u>(848)</u>	<u>(9.1%)</u>
	76%	66%	71%	78%				
<b>Supplies &amp; Services:</b>								
(40) Police	271	233	339	308	(75)	(32.2%)	31	9.1%
(41) Fire	118	106	136	158	(52)	(49.1%)	(22)	(16.2%)
All other departments & divisions	2,784	2,795	3,194	3,085	(290)	(10.4%)	109	3.4%
<b>Total Supplies &amp; Services:</b>	<u>3,173</u>	<u>3,134</u>	<u>3,669</u>	<u>3,552</u>	<u>(418)</u>	<u>(13.3%)</u>	<u>117</u>	<u>3.2%</u>
	24%	24%	28%	27%				
<b>Total Expenditures:</b>	<u>\$13,032</u>	<u>\$11,731</u>	<u>\$12,954</u>	<u>\$13,686</u>	<u>\$(1,955)</u>	<u>(16.7%)</u>	<u>\$(732)</u>	<u>(5.7%)</u>
<b>Total Personnel and Supplies &amp; Services</b>								
(40) Police	\$ 4,973	\$ 4,209	\$ 4,543	\$ 5,087	\$ (878)	(20.9%)	\$ (544)	(12.0%)
(41) Fire	2,581	2,424	2,649	2,775	(351)	(14.5%)	(126)	(4.8%)
All other departments & divisions	5,478	5,095	5,764	5,825	(730)	(14.3%)	(61)	(1.1%)
<b>Total Expenditures:</b>	<u>\$13,032</u>	<u>\$11,728</u>	<u>\$12,956</u>	<u>\$13,687</u>	<u>\$(1,959)</u>	<u>(16.7%)</u>	<u>\$(731)</u>	<u>(5.6%)</u>

**CITY OF FERGUSON, MISSOURI - GENERAL FUND**  
**STATEMENTS OF REVENUES AND EXPENDITURES, CHANGE IN FUND**  
**BALANCE AND FUND BALANCE**

June 30,									
2013	2014	2015	2016	2017	Difference	2018	Difference	2019	
Actual					Fav/(Unfav)	Forecast	Fav/(Unfav)	Budget	

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

<b>Revenues</b>	\$ 12,762	\$ 12,467	\$ 11,374	\$ 10,491	\$ 10,998	\$ 1,127	\$ 12,125	\$ 626	\$ 12,751
<b>Expenditures</b>									
Personnel									
Salaries, wages and taxes	7,537	7,971	8,433	7,775	6,805	(548)	7,353	(705)	8,058
Insurance - Health & WC	1,546	1,703	1,797	1,553	1,411	(138)	1,549	(144)	1,693
Pension	483	538	521	531	380	(3)	383	-	383
Supplies and services	9,566	10,212	10,751	9,859	8,596	(689)	9,285	(849)	10,134
	3,159	2,948	3,288	3,173	3,134	(535)	3,669	117	3,552
	12,725	13,160	14,042	13,032	11,730	(1,224)	12,954	(732)	13,686
<b>Operating Excess / (Deficiency)</b>	37	(693)	(2,668)	(2,541)	(732)	(97)	(829)	(106)	(935)
<b>Net Transfers In (Out)</b>	801	(1,609)	362	242	922	(71)	851	112	963
<b>Change in Fund Balance</b>	838	(2,302)	(2,306)	(2,299)	190	(168)	22	6	28
<b>Fund Balance</b>									
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End of period	\$ 10,500	\$ 8,198	\$ 5,892	\$ 3,593	\$ 3,783	\$ 22	\$ 3,805	\$ 28	\$ 3,832

Note: Beginning of Year Fund Balance retroactively adjusted for prior period adjustments.

**CITY OF FERGUSON, MISSOURI - GENERAL FUND  
STATEMENTS OF REVENUES AND EXPENDITURES, CHANGE IN FUND  
BALANCE AND FUND BALANCE**

June 30,									
2013	2014	2015	2016	2017	Difference	2018	Difference	2019	
Actual					Fav/(Unfav)	Forecast	Fav/(Unfav)	Budget	

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Insurance - Health & WC	1,546	1,703	1,797	1,553	1,411	(138)	1,549	(144)	1,693
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Supplies and services	9,566	10,212	10,751	9,859	8,596	(689)	9,285	(849)	10,134
	3,159	2,948	3,288	3,173	3,134	(535)	3,669	117	3,552
	12,725	13,160	14,042	13,032	11,730	(1,224)	12,954	(732)	13,686
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<b>Fund Balance</b>									
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End of period	\$ 10,500	\$ 8,198	\$ 5,892	\$ 3,593	\$ 3,783	\$ 22	\$ 3,805	\$ 28	\$ 3,832

Note: Beginning of Year Fund Balance retroactively adjusted for prior period adjustments.

**CITY OF FERGUSON, MISSOURI**  
**CAPITAL IMPROVEMENTS PROGRAM**  
**PROFORMA STATEMENTS OF FUND BALANCE AND**  
**REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE**

		(Note: All amounts in thousands)					
		FISCAL YEAR					
NOTE		2018	2019	2020	2021	2022	2023
<b>CAPITAL IMPROVEMENTS SALES TAX FUND</b>							
<b>REVENUES</b>							
	Sales Taxes	\$ 1,470	\$ 1,485	\$ 1,500	\$ 1,515	\$ 1,530	\$ 1,545
	Grants and Other	2,926	580	120	120	120	120
		<u>4,397</u>	<u>2,065</u>	<u>1,620</u>	<u>1,635</u>	<u>1,650</u>	<u>1,665</u>
<b>CAPITAL EXPENDITURES &amp; DEBT SERVICE</b>							
	Assets	4,967	1,646	1,837	1,078	702	871
	Debt Service	659	587	584	431	181	181
		<u>5,625</u>	<u>2,233</u>	<u>2,420</u>	<u>1,509</u>	<u>883</u>	<u>1,052</u>
	<b>OPERATING EXCESS (DEFICIENCY)</b>	<b>(1,229)</b>	<b>(168)</b>	<b>(800)</b>	126	767	613
<b>OTHER SOURCE AND (USES) OF FUNDS</b>							
	Transfer In - Parks	22	27	41	73	11	61
	Transfer In - EDST	797	115				
	Transfer Out - COPs	<b>(341)</b>	<b>(343)</b>	<b>(344)</b>	<b>(342)</b>	<b>(342)</b>	<b>(342)</b>
	Debt Proceeds			900			
	<b>NET CHANGE IN FUND BALANCE</b>	<b>(751)</b>	<b>(369)</b>	<b>(203)</b>	<b>(143)</b>	437	332
<b>FUND BALANCE</b>							
	Beginning of fiscal year	1 1,725	974	606	402	259	696
	End of fiscal year	<u>\$ 974</u>	<u>\$ 606</u>	<u>\$ 402</u>	<u>\$ 259</u>	<u>\$ 696</u>	<u>\$ 1,028</u>
<b>PARKS FUND</b>							
<b>REVENUES</b>							
	Net Operating Revenues	2 \$ 1,049	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,051	\$ 1,051
	Grants	761	-	-	-	-	-
	Net Transfers Out	<b>(665)</b>	<b>(683)</b>	<b>(710)</b>	<b>(755)</b>	<b>(707)</b>	<b>(757)</b>
	Available funds	<u>1,146</u>	<u>367</u>	<u>341</u>	<u>295</u>	<u>344</u>	<u>294</u>
<b>CAPITAL EXPENDITURES &amp; DEBT SERVICE</b>							
	Assets	989	365	101	106	102	260
	Debt Service - Splash	225	221	227	223	223	-
		<u>1,214</u>	<u>586</u>	<u>328</u>	<u>329</u>	<u>325</u>	<u>260</u>
	<b>NET CHANGE IN FUND BALANCE</b>	<b>(68)</b>	<b>(219)</b>	12	<b>(34)</b>	19	34
<b>FUND BALANCE</b>							
	Beginning of fiscal year	1 819	751	531	544	510	529
	End of fiscal year	<u>\$ 751</u>	<u>\$ 531</u>	<u>\$ 544</u>	<u>\$ 510</u>	<u>\$ 529</u>	<u>\$ 563</u>

**NOTES**

- 1 Proforma beginning fund balance at July 1, 2016 is from the unaudited financial statements for the fiscal year ended June 30, 2016.
- 2 Net Operating Revenues - Operating revenues less operating expenses and general fund transfer.
- 3 Not used

**PY2019 Budget Presentation**