

FUND NAME AND/OR DESCRIPTION OF TYPE										
General	Special Revenue					Debt		Capital Project		TOTAL
	Parks	Economic Development Sales	Special Business District	Sewer Lateral	Farmer's Market	COPs Debt Service	GO Bond Debt Service	Capital Improvements Sales Tax	Down-town TIF	

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

BUDGET AS OF AND FOR THE FISCAL YEAR ENDING JUNE 30, 2020

STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES	\$ 12,862	\$ 2,132	\$ 1,183	\$ 20	\$ 206	\$ -	\$ -	\$ 524	\$ 2,824	\$ 629	\$ 20,380
EXPENDITURES											
Personnel	10,025	519	-								10,544
Supplies and services	3,843	613	489	29	140	30	5	1			5,148
Capital, including debt service	-	537	-				830	524	2,920	239	5,050
Total expenditures	13,868	1,669	489	29	140	30	835	525	2,920	239	20,742
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,006)	463	694	(9)	66	(30)	(835)	(2)	(96)	390	(362)
Lease Proceeds									1,000	-	1,000
Transfers from (to) other funds	1,014	(889)	(833)	9	(21)	30	830	-	132	(271)	0
Change in Fund Balance	8	(426)	(139)	-	45	-	(5)	(2)	1,036	119	638
STATEMENTS OF FUND BALANCE											
Beginning of year, July 1	5,087	784	1,009	0	1,234	0	18	886	575	354	9,947
End of year, June 30	\$ 5,095	\$ 358	\$ 869	\$ 0	\$ 1,279	\$ 0	\$ 13	\$ 884	\$ 1,611	\$ 474	\$ 10,585

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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CITY OF FERGUSON, MISSOURI



TUESDAY, JUNE 11, 2019

PUBLIC HEARING:

- ANNUAL OPERATING BUDGET:
FISCAL YEAR 2019 – 2020
- CAPITAL IMPROVEMENT PROGRAM
FIVE FISCAL YEARS: 2019 - 2024

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CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2020 ANNUAL OPERATING BUDGET
STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE
GENERAL FUND

Fiscal Year Ending or Ended June, 30		
2018 Actual	2019 Forecast	2020 Budget

STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES

TOTAL REVENUES	12,517,733	12,656,857	12,861,900
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EXPENDITURES

TOTAL EXPENDITURES	12,644,354	13,155,863	13,867,590
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Excess/(Deficiency) of Revenues Over/(Under) Expenditures	(126,621)	(499,006)	(1,005,690)
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OTHER FINANCING SOURCES (USES)

TOTAL OTHER FINANCING SOURCES (USES)	964,851	962,600	1,013,613
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Change in Fund Balance	838,230	463,594	7,923
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FUND BALANCE

Beginning of year, July 1	3,785,347	4,623,577	5,087,171
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End of Year, June 30	4,623,577	5,087,171	5,095,094
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CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2020 ANNUAL OPERATING BUDGET
STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE
GENERAL FUND

Fiscal Year Ending or Ended June, 30		
2018 Actual	2019 Forecast	2020 Budget

STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES

Property Taxes	1,438,600	1,417,800	1,441,900
Intergovernmental	1,090,295	1,090,100	1,096,300
Licenses and Permits	507,078	483,900	497,800
Utility Gross Receipts Tax	3,098,282	3,025,200	3,075,100
Sales Tax	5,338,826	5,694,057	5,856,200
Inspection Fees	256,347	239,100	231,900
Fees, Service Charges & Assessments	262,607	314,200	285,200
Fines and Public Safety	338,155	310,700	310,700
Other Income	187,544	81,800	66,800
TOTAL REVENUES	12,517,733	12,656,857	12,861,900

CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2020 ANNUAL OPERATING BUDGET
STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE
GENERAL FUND

Fiscal Year Ending or Ended June, 30		
2018 Actual	2019 Forecast	2020 Budget

STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES

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CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2019 - 2020 ANNUAL OPERATING BUDGET
EXPENDITURES BY TYPE AND DEPARTMENT
GENERAL FUND

Fiscal Year Ending or Ended June 30,				
2017	2018	2019		2020
Actual	Actual	Budget	Forecast	Budget

Favorable (Unfavorable)	
2019 Budget vs 2019 Forecast	2019 Forecast vs 2020 Budget

Personnel

(10) Council & Clerk	109,740	115,952	106,700	119,000	123,500	A	(12,300)	(4,500)
(11) City Manager's Office	160,455	177,339	192,500	213,000	248,200	A	(20,500)	(35,200)
(12) Municipal Court	167,181	170,214	183,300	166,900	162,200	B	16,400	4,700
(13) Public Works Administration	159,703	151,926	147,900	132,300	130,700	C	15,600	1,600
(14) Human Resources	66,292	71,166	69,200	82,500	122,500	F	(13,300)	(40,000)
(23) Information Technology	133,275	140,878	141,200	141,000	142,300	F	200	(1,300)
(25) Finance	280,864	383,628	347,100	382,400	368,900	F	(35,300)	13,500
(28) Planning & Development	55,057	231,761	187,800	187,800	179,600	E	-	8,200
(32) Code Enforcement	232,702	282,375	352,500	291,800	364,100	B	60,700	(72,300)
(40) Police	3,975,969	4,103,716	4,778,700	4,196,700	4,534,000	B	582,000	(337,300)
(41) Fire	2,317,817	2,574,119	2,617,100	2,565,900	2,640,300	B	51,200	(74,400)
(51) Streets	530,394	553,909	555,500	674,600	566,300	C	(119,100)	108,300
(71) Parks	203,685	186,102	233,800	222,600	213,400	D	11,200	9,200
(95) Municipal Garage	203,275	218,809	220,800	219,100	228,500	F	1,700	(9,400)
Total Personnel	8,596,409	9,361,894	10,134,100	9,595,600	10,024,500		538,500	(428,900)

CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2019 - 2020 ANNUAL OPERATING BUDGET
EXPENDITURES BY TYPE AND DEPARTMENT
GENERAL FUND

Fiscal Year Ending or Ended June 30,				
2017	2018	2019		2020
Actual	Actual	Budget	Forecast	Budget

Favorable (Unfavorable)	
2019 Budget vs 2019 Forecast	2019 Forecast vs 2020 Budget

Supplies & Services

(10) Council & Clerk	26,642	35,303	45,100	52,300	51,500	A	(7,200)	800
(11) City Manager's Office	15,684	101,583	54,000	41,000	54,000	A	13,000	(13,000)
(12) Municipal Court	89,858	45,293	60,100	50,800	54,600	B	9,300	(3,800)
(13) Public Works Administration	21,494	33,670	18,800	25,200	21,000	C	(6,400)	4,200
(14) Human Resources	58,033	62,319	54,000	63,800	49,400	F	(9,800)	14,400
(17) City Wide	1,111,385	38,084	1,087,900	1,118,200	1,091,600	A	(30,300)	26,600
(20) Facilities	279,301	355,471	321,100	317,600	330,220	A	3,500	(12,620)
(23) Information Technology	21,683	30,416	31,700	36,700	32,200	F	(5,000)	4,500
(25) Finance	94,181	101,675	109,600	106,600	117,900	F	3,000	(11,300)
(28) Planning & Development	18,113	(106,437)	35,900	39,815	62,100	E	(3,915)	(22,285)
(32) Code Enforcement	63,667	88,700	82,400	87,300	85,800	B	(4,900)	1,500
(40) Police	233,089	363,697	308,000	359,200	505,300	B	(51,200)	(146,100)
(41) Fire	105,814	141,703	158,100	161,400	177,400	B	(3,300)	(16,000)
(51) Streets	364,891	931,810	407,800	394,700	412,800	C	13,100	(18,100)
(53) Services to Other Facilities	45,466	51,399	46,500	70,700	63,200	F	(24,200)	7,500
(71) Parks	212,587	240,116	269,200	278,600	276,900	D	(9,400)	1,700
(95) Municipal Garage	372,261	768,015	461,300	356,348	457,170	F	104,952	(100,822)
Total Supplies & Services	3,134,148	3,282,815	3,551,500	3,560,263	3,843,090		(8,763)	(282,827)

CITY OF FERGUSON, MISSOURI
FISCAL YEAR 2020 ANNUAL OPERATING BUDGET
STATEMENTS OF REVENUES AND EXPENDITURES AND FUND BALANCE
GENERAL FUND

Fiscal Year Ending or Ended June, 30		
2018 Actual	2019 Forecast	2020 Budget

STATEMENTS OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

REVENUES

TOTAL REVENUES	12,517,733	12,656,857	12,861,900
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EXPENDITURES

TOTAL EXPENDITURES	12,644,354	13,155,863	13,867,590
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OTHER FINANCING SOURCES (USES)

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Change in Fund Balance	838,230	463,594	7,923
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FUND BALANCE

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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		2019	2020	2021	2022	2023	2024
CAPITAL IMPROVEMENTS SALES TAX FUND							
REVENUES							
	Sales Taxes	\$ 1,594	\$ 1,610	\$ 1,626	\$ 1,642	\$ 1,658	\$ 1,658
	Grants and Other	2,008	180	962	120	120	120
		<u>3,602</u>	<u>1,790</u>	<u>2,588</u>	<u>1,762</u>	<u>1,778</u>	<u>1,778</u>
CAPITAL EXPENDITURES & DEBT SERVICE							
	Assets	3,423	2,019	2,321	866	804	1,010
	Debt Service	587	684	446	196	196	196
		<u>4,010</u>	<u>2,703</u>	<u>2,767</u>	<u>1,061</u>	<u>999</u>	<u>1,206</u>
	OPERATING EXCESS (DEFICIENCY)	(408)	(913)	(179)	701	779	573
OTHER SOURCE AND (USES) OF FUNDS							
	Transfer In - Parks	26	30	113	12	16	53
	Transfer In - EDST	472	15	210	-	-	-
	Transfer Out - COPs	(343)	(344)	(342)	(342)	(342)	(344)
	Debt Proceeds						
	NET CHANGE IN FUND BALANCE	(254)	(1,212)	(197)	371	453	281
FUND BALANCE							
	Beginning of fiscal year	1	1,651	1,397	186	(11)	360
	End of fiscal year		<u>\$ 1,397</u>	<u>\$ 186</u>	<u>\$ (11)</u>	<u>\$ 360</u>	<u>\$ 812</u>
			<u>\$ 1,093</u>				
PARKS FUND							
REVENUES							
	Net Operating Revenues	2	\$ 910	\$ 972	\$ 905	\$ 901	\$ 896
	Grants		743	414	198	360	-
	Net Transfers Out		(666)	(683)	(779)	(691)	(709)
	Available funds		<u>988</u>	<u>703</u>	<u>324</u>	<u>570</u>	<u>187</u>
			134				
CAPITAL EXPENDITURES & DEBT SERVICE							
	Assets		1,028	590	250	470	60
	Debt Service - Splash		221	227	223	223	-
			<u>1,250</u>	<u>817</u>	<u>473</u>	<u>693</u>	<u>60</u>
			42				
	NET CHANGE IN FUND BALANCE		(262)	(114)	(149)	(123)	127
			92				
FUND BALANCE							
	Beginning of fiscal year	1	629	367	252	103	(20)
	End of fiscal year		<u>\$ 367</u>	<u>\$ 252</u>	<u>\$ 103</u>	<u>\$ (20)</u>	<u>\$ 108</u>
			199				
NOTES							
	1	Proforma beginning fund balance at July 1, 2018 is from the unaudited financial statements for the fiscal year ended June 30, 2018					
	2	Net Operating Revenues - Operating revenues less operating expenses and general fund transfer.					
	3	Not used					