
T R A N S M I T T A L

TO: Members of the Mayor's Blue Ribbon Audit Advisory Committee

THROUGH: Chris Connally, City Manager

FROM: Tom Mahoney, Director of Administrative Services

DATE: October 21, 2020

SUBJECT: September FY2021 Financial Report

Attached is the FY2021 Financial Report for the month of September.

The following sections are included in the packet:

1. Fund Balance Overview
2. Revenue & Expenditure Summary by Fund/Function
3. Revenue & Expenditure Comparisons to Budget & Prior Year
4. Current CIP Projects
5. Riverboat & Cell Phone Breakdown
6. Charts for September FY21 Historical Comparison

September FY2021 Financial Report

For the Month Ending September 30, 2020

FY21 PROJECTED FUND BALANCE

As of 6/30/21

	Beginning			Ending	
	Fund Balance	Revenue	Expense	Net	Fund Balance
General Fund					
Mayor Council		\$	237,104	\$ (237,104)	\$ (237,104)
City Clerk			192,447	(192,447)	(192,447)
Muni Court	\$	527,600	519,262	8,338	8,338
City Manager		0	839,184	(839,184)	(839,184)
Human Resources		0	482,005	(482,005)	(482,005)
Legal		0	781,870	(781,870)	(781,870)
Community Development		1,227,452	1,945,270	(717,818)	(717,818)
Admin Services		17,650	1,834,800	(1,817,150)	(1,817,150)
Police		3,583,048	16,145,371	(12,562,323)	(12,562,323)
Fire		2,615,712	13,298,616	(10,682,904)	(10,682,904)
Parks		4,633,166	5,563,314	(930,148)	(930,148)
Health		5,009,574	4,621,391	388,183	388,183
Public Works		7,210,238	7,700,140	(489,902)	(489,902)
Unallocated	13,301,099	29,132,628	796,927	28,335,701	41,636,800
Unrestricted	13,301,099	53,957,068	54,957,700	(1,000,632)	12,300,466
<i>Riverfront Ec Dev(a)</i>	<i>4,427,843</i>	<i>573,332</i>	<i>3,944,500</i>	<i>(3,371,168)</i>	<i>1,056,675</i>
<i>Computer Network(a)</i>	<i>(1,701)</i>	<i>147,122</i>	<i>523,711</i>	<i>(376,589)</i>	<i>(378,290)</i>
<i>Cell Phone(a)</i>	<i>337,884</i>	<i>508,000</i>	<i>622,852</i>	<i>(114,852)</i>	<i>223,032</i>
<i>Street Enhancement Tax(a)</i>	<i>792,229</i>	<i>4,240,000</i>	<i>3,600,000</i>	<i>640,000</i>	<i>1,432,229</i>
<i>Vacant Structure(a)</i>	<i>6,918</i>	<i>100,000</i>	<i>100,000</i>	<i>0</i>	<i>6,918</i>
<i>Land Bank(a)</i>	<i>0</i>	<i>150,000</i>	<i>150,000</i>	<i>0</i>	<i>0</i>
Restricted	5,563,173	5,718,454	8,941,063	(3,222,609)	2,340,564
Total General Fund	\$ 18,864,272	\$ 59,675,522	\$ 63,898,763	\$ (4,223,242)	\$ 14,641,030
Special Revenue Funds					
Public Safety Fund					
Police			3,883,195	(3,883,195)	(3,883,195)
Fire			2,201,386	(2,201,386)	(2,201,386)
Health			531,332	(531,332)	(531,332)
Unallocated		6,077,821	0	6,077,821	6,077,821
Total Public Safety Fund	\$ 947,566	\$ 6,077,821	\$ 6,615,913	\$ (538,092)	\$ 409,474
Streets Maintenance Fund	649,046	4,222,269	4,313,446	(91,177)	557,869
Parks Maintenance Fund	297,578	1,101,123	1,225,865	(124,742)	172,836
Special Allocation Fund	3,479,384	11,198,704	8,135,648	3,063,056	6,542,440
Gaming Initiatives Fund	171,155	750,000	751,850	(1,850)	169,305
Museum Fund					
Operations		529,725	529,725	0	0
Capital Projects		50,000	50,000	0	0
Total Museum Fund	\$ 125,455	\$ 579,725	\$ 579,725	\$ -	\$ 125,455
CDBG Fund	(195,627)	3,089,213	3,089,213	(0)	(195,627)
CDBG Loans Fund	0	0	0	0	0
Total Special Revenue Funds	\$ 5,474,557	\$ 27,018,855	\$ 24,711,660	\$ 2,307,195	\$ 7,781,752
Capital Project Fund					
Capital Projects Fund	7,129,373	6,513,521	5,778,735	734,786	7,864,159
Total Capital Project Fund	\$ 7,129,373	\$ 6,513,521	\$ 5,778,735	\$ 734,786	\$ 7,864,159

FY21 PROJECTED FUND BALANCE

As of 6/30/21

	Beginning			Ending	
	Fund Balance	Revenue	Expense	Net	Fund Balance
Enterprise Funds					
Aviation Fund					
Operations		506,220	693,347	(187,127)	(187,127)
Capital Projects		4,550,775	4,550,775	0	0
Total Aviation Fund	\$ (799,243)	\$ 5,056,995	\$ 5,244,122	\$ (187,127)	\$ (986,370)
Parking Fund					
Operations		365,180	302,459	62,721	62,721
Capital Projects		253,852	253,852	0	0
Total Parking Fund	\$ (486)	\$ 619,032	\$ 556,311	\$ 62,721	\$ 62,235
Sewer Fund					
Operations		30,855,550	15,635,387	15,220,163	15,220,163
Capital Projects		17,383,902	38,763,984	(21,380,082)	(21,380,082)
Total Sewer Fund	\$ 21,140,543	\$ 48,239,452	\$ 54,399,371	\$ (6,159,919)	\$ 14,980,624
Golf Fund					
	\$ 2,385	\$ 774,232	\$ 761,012	\$ 13,220	\$ 15,605
Transit Fund					
Operations		8,324,808	7,218,741	1,106,067	1,106,067
Capital Projects		1,066,720	1,333,400	(266,680)	(266,680)
Total Transit Fund	\$ 18,518,879	\$ 9,391,528	\$ 8,552,141	\$ 839,387	\$ 19,358,266
Landfill Fund					
Operations		7,229,900	3,809,456	3,420,444	3,420,444
Capital Projects		0	1,523,000	(1,523,000)	(1,523,000)
Total Landfill Fund	\$ 8,768,963	\$ 7,229,900	\$ 5,332,456	\$ 1,897,444	\$ 10,666,407
Total Enterprise Funds	\$ 47,631,042	\$ 71,311,139	\$ 74,845,414	\$ (3,534,275)	\$ 44,096,768
General Fund	18,864,272	59,675,522	63,898,763	(4,223,242)	14,641,030
Special Revenue Funds	5,474,557	27,018,855	24,711,660	2,307,195	7,781,752
Capital Project Fund	7,129,373	6,513,521	5,778,735	734,786	7,864,159
Enterprise Funds	47,631,042	71,311,139	74,845,414	(3,534,275)	44,096,768
Total All Funds	\$ 79,099,244	\$ 164,519,037	\$ 169,234,572	\$ (4,715,535)	\$ 74,383,708

Revenue and Expenditures by Fund as of 9/30/20

Fund#	Fund Name	FY21 Beginning Fund Balance	Revenue	Expenditures	RV - XP	FY21 Current Fund Balance
001	General	\$18,864,272	\$11,887,199	\$14,915,329	(\$3,028,129)	\$15,836,142
101	Streets Maintenance	649,046	802,155	769,428	32,727	681,773
105	Parks Maintenance	297,578	120,920	306,886	(185,966)	111,613
125	Public Safety Tax	947,566	1,733,300	1,506,133	227,167	1,174,733
140	Community Development	(195,627)	33,762	362,812	(329,050)	(524,677)
150	Special Allocation	3,479,384	1,368,041	371,152	996,889	4,476,273
170	Gaming Initiatives	171,155	173,421	362,035	(188,614)	(17,459)
190	St. Joseph Museums Tax	125,455	15,273	104,181	(88,907)	36,548
398	Capital Projects	7,129,373	1,627,726	1,126,380	501,346	7,630,719
400	Aviation	(799,243)	92,153	247,063	(154,910)	(954,152)
410	Public Parking	(486)	36,382	41,587	(5,204)	(5,691)
420	Water Protection	21,140,543	12,993,072	8,572,964	4,420,108	25,560,651
430	Municipal Golf	2,385	256,637	325,764	(69,127)	(66,741)
460	Mass Transit	18,518,879	6,074,445	3,271,672	2,802,773	21,321,652
470	Landfill	8,768,963	1,895,272	1,367,545	527,727	9,296,690
760	Community Dev Rehab Loan	0	4,425	0	4,425	4,425
765	Home Loan	0	6,897	26,124	(19,228)	(19,228)
Grand Total		\$79,099,244	\$39,121,082	\$33,677,054	\$5,444,028	\$84,543,271

General Fund Revenue and Expenditures - By Department as of 9/30/20

Department	Revenue	Expenditures	RV - XP
Mayor & City Council	\$0	\$46,988	(\$46,988)
City Clerk	0	41,478	(41,478)
Municipal Court	103,071	150,550	(47,479)
City Manager	0	174,441	(174,441)
Human Resources	0	93,765	(93,765)
Legal	-	199,415	(199,415)
Community Services	452,332	519,175	(66,843)
Administrative Services	44,549	739,725	(695,176)
Police	811,803	4,720,138	(3,908,335)
Fire	548,813	3,171,291	(2,622,478)
Parks, Recreation, and Civic Facilities	395,288	1,371,256	(975,968)
Public Health	521,578	1,583,926	(1,062,348)
Public Works	3,290,562	1,821,226	1,469,336
Non-Departmental	5,719,204	281,952	5,437,251
Grand Total	\$11,887,199	\$14,915,329	(\$3,028,130)

Revenue and Expenditures by Function as of 9/30/20

Function	Revenue	Expenditures	RV - XP
General Govt	\$7,893,948	\$3,197,207	\$4,696,741
Public Safety	3,093,916	9,264,730	(6,170,814)
Hwys & Streets	4,092,717	2,590,654	1,502,063
Health & Welfare	547,702	1,905,480	(1,357,778)
Parks & Rec	516,208	1,678,142	(1,161,934)
Golf Services	256,637	325,764	(69,127)
Public Works	903	87,867	(86,964)
Aviation Services	92,153	247,063	(154,910)
Parking Services	36,382	41,587	(5,204)
Sewer Services	12,993,072	8,572,964	4,420,108
Transit Services	6,074,445	3,271,672	2,802,773
Landfill Services	1,895,272	1,367,545	527,727
Capital Outlay	1,627,726	1,126,380	501,346
Grand Total	\$39,121,082	\$33,677,054	\$5,444,028

Actual Expenditures vs Budget as of 9/30/20
Recap By Fund

Fund #	Fund Name	9/30/2019	9/30/2020	Change from Prior YTD	% Change from PY	FY21 Amended Budget	9/30/2020	% of Budget	Budget Balance
001	General	\$15,164,150	\$14,915,329	(\$248,822)	-1.6%	\$63,898,763	\$14,915,329	23.3%	\$48,983,435
101	Streets Maintenance	981,723	769,428	(212,295)	-21.6%	4,313,446	769,428	17.8%	3,544,018
105	Parks Maintenance	300,880	306,886	6,006	2.0%	1,225,865	306,886	25.0%	918,979
125	Public Safety Tax	1,731,544	1,506,133	(225,411)	-13.0%	6,615,913	1,506,133	22.8%	5,109,780
140	Community Development	245,691	362,812	117,121	47.7%	3,089,213	362,812	11.7%	2,726,401
150	Special Allocations	389,580	371,152	(18,428)	-4.7%	8,135,648	371,152	4.6%	7,764,496
170	Gaming Initiatives	379,202	362,035	(17,167)	-4.5%	751,850	362,035	48.2%	389,815
190	St. Joseph Museums Tax	125,406	104,181	(21,225)	-16.9%	579,725	104,181	18.0%	475,544
398	Capital Projects	3,257,500	1,126,380	(2,131,120)	-65.4%	5,778,735	1,126,380	19.5%	4,652,355
400	Aviation	130,262	247,063	116,801	89.7%	5,244,122	247,063	4.7%	4,997,059
410	Public Parking	76,269	41,587	(34,683)	-45.5%	556,311	41,587	7.5%	514,725
420	Water Protection	9,558,511	8,572,964	(985,546)	-10.3%	54,399,371	8,572,964	15.8%	45,826,407
430	Municipal Golf	334,304	325,764	(8,540)	-2.6%	761,012	325,764	42.8%	435,249
460	Mass Transit	2,035,896	3,271,672	1,235,776	60.7%	8,552,141	3,271,672	38.3%	5,280,469
470	Landfill	1,194,648	1,367,545	172,896	14.5%	5,332,456	1,367,545	25.6%	3,964,911
760	CD Rehab Loan	0	0	0	0.0%	0	0	0.0%	0
765	Home Revolving Loan	24,498	26,124	1,627	6.6%	0	26,124	0.0%	(26,124)
Grand Total		\$35,930,064	\$33,677,054	(\$2,253,010)	-6.3%	\$169,234,572	\$33,677,054	19.9%	\$135,557,518

Actual Expenditures vs Budget as of 9/30/20
Recap By Function

Function	9/30/2019	9/30/2020	Change from Prior YTD	% Change from PY	FY21 Amended Budget	9/30/2020	% of Budget	Budget Balance
General Govt	\$3,382,138	\$3,197,207	(\$184,930)	-5.5%	\$22,795,591	\$3,197,207	14.0%	\$19,598,383
Public Safety	8,989,890	9,264,730	274,839	3.1%	35,528,568	9,264,730	26.1%	26,263,838
Hwys & Streets	3,559,231	2,590,654	(968,577)	-27.2%	15,613,586	2,590,654	16.6%	13,022,932
Health & Welfare	1,574,869	1,905,480	330,611	21.0%	7,583,998	1,905,480	25.1%	5,678,518
Parks & Rec	1,777,404	1,678,142	(99,262)	-5.6%	6,789,179	1,678,142	24.7%	5,111,037
Golf Services	334,304	325,764	(8,540)	-2.6%	761,012	325,764	42.8%	435,249
Public Works	59,142	87,867	28,725	48.6%	299,502	87,867	29.3%	211,635
Aviation Services	130,262	247,063	116,801	89.7%	5,244,122	247,063	4.7%	4,997,059
Parking Services	76,269	41,587	(34,683)	-45.5%	556,311	41,587	7.5%	514,725
Sewer Services	9,558,511	8,572,964	(985,546)	-10.3%	54,399,371	8,572,964	15.8%	45,826,407
Transit Services	2,035,896	3,271,672	1,235,776	60.7%	8,552,141	3,271,672	38.3%	5,280,469
Landfill Services	1,194,648	1,367,545	172,896	14.5%	5,332,456	1,367,545	25.6%	3,964,911
Capital Outlay	3,257,500	1,126,380	(2,131,120)	-65.4%	5,778,735	1,126,380	19.5%	4,652,355
Grand Total	\$35,930,064	\$33,677,054	(\$2,253,010)	-6.3%	\$169,234,572	\$33,677,054	19.9%	\$135,557,518

Actual Expenditures vs Budget as of 9/30/20
Recap By Element

GL Code	GL Group	9/30/2019	9/30/2020	Change from Prior YTD	% Change from PY	FY21 Amended Budget	6/30/2020	% of Budget	Budget Balance
11	Salary & Wages	8,076,378	7,825,076	(251,302)	-3.1%	34,260,674	7,825,076	22.8%	26,435,597
12	Employee Benefits	4,191,902	4,313,871	121,969	2.9%	19,604,302	4,313,871	22.0%	15,290,431
13	Material and Supplies	1,557,137	1,090,418	(466,719)	-30.0%	5,649,732	1,090,418	19.3%	4,559,314
14	Outside Services	9,632,696	10,005,670	372,974	3.9%	29,114,082	10,005,670	34.4%	19,108,412
15	Other Charges Including Debt Service	7,504,585	7,573,115	68,530	0.9%	36,303,022	7,573,115	20.9%	28,729,907
16	Capital Outlay (Over \$5,000)	668,952	1,083,254	414,303	61.9%	2,411,809	1,083,254	44.9%	1,328,555
17	Capital Improvements	4,298,414	1,785,649	(2,512,765)	-58.5%	41,890,951	1,785,649	4.3%	40,105,302
Grand Total		\$35,930,064	\$33,677,054	(\$2,253,010)	-6.3%	169,234,572	33,677,054	19.9%	\$135,557,518

**Revenue vs Budget as of 9/30/20
Recap By Element**

Element #	Element Name	9/30/2019	9/30/2020	Change from Prior YTD	% Change from PY	FY21 Amended Budget	9/30/2020	% of Budget	Budget Balance
20	Real Property Tax	\$209,696	\$322,678	\$112,982	53.9%	\$9,410,740	\$322,678	3.4%	\$9,088,062
21	Personal Property Tax	92,315	116,293	23,978	26.0%	3,845,704	116,293	3.0%	3,729,411
22	Other Personal Property	-	160,487	160,487	100.0%	5,220,251	160,487	3.1%	5,059,764
23	Utility Based Taxes	1,783,908	1,724,531	(59,377)	-3.3%	6,476,970	1,724,531	26.6%	4,752,439
24	Sales Tax (1)	12,583,284	13,233,343	650,059	5.2%	49,455,555	13,233,343	26.8%	36,222,212
26	Licenses	343,468	272,157	(71,311)	-20.8%	1,509,160	272,157	18.0%	1,237,003
28	Permits	54,650	58,871	4,220	7.7%	236,391	58,871	24.9%	177,520
30	Fines	213,857	154,377	(59,480)	-27.8%	738,400	154,377	20.9%	584,023
32	Rents	301,666	256,758	(44,907)	-14.9%	1,161,033	256,758	22.1%	904,275
34	Parking Fees	22,142	13,963	(8,179)	-36.9%	104,800	13,963	13.3%	90,837
35	Inspection Fees	91,248	112,973	21,725	23.8%	331,290	112,973	34.1%	218,317
36	Health Fees	90,919	103,464	12,545	13.8%	417,290	103,464	24.8%	313,826
37	Recreation Fees	134,908	83,297	(51,611)	-38.3%	543,797	83,297	15.3%	460,500
38	Nature Center User Fees	21,079	9,422	(11,657)	-55.3%	93,500	9,422	10.1%	84,078
39	Civic Facilities Charges	71,775	14,710	(57,064)	-79.5%	474,100	14,710	3.1%	459,390
40	Municipal Golf Charges	206,535	232,963	26,428	12.8%	699,800	232,963	33.3%	466,837
41	Bode Ice Arena Charges	53,182	38,691	(14,492)	-27.2%	263,200	38,691	14.7%	224,509
42	User Charges	77,347	55,223	(22,124)	-28.6%	314,000	55,223	17.6%	258,777
43	Sanitary Sewer Charges	8,089,017	8,021,481	(67,536)	-0.8%	30,398,800	8,021,481	26.4%	22,377,319
44	Landfill Charges	1,809,037	1,805,295	(3,742)	-0.2%	6,960,000	1,805,295	25.9%	5,154,705
46	Charges for Services	274,443	272,242	(2,201)	-0.8%	1,968,066	272,242	13.8%	1,695,824
50	Other Revenues	441,548	(712,063)	(1,153,611)	-261.3%	1,882,501	(712,063)	-37.8%	2,594,564
5020	Bonds & Loans Proceeds	2,056,702	5,259,070	3,202,368	155.7%	16,786,011	5,259,070	31.3%	11,526,941
53	Principal Earnings	2,779	2,469	(310)	-11.1%	21,750	2,469	11.4%	19,281
54	Interest Earnings	321,025	102,808	(218,217)	-68.0%	1,745,795	102,808	5.9%	1,642,987
56	Grants & Entitlements	611,654	4,971,687	4,360,033	712.8%	12,816,839	4,971,687	38.8%	7,845,152
57	Computer Network Transfer	19,250	36,281	17,031	88.5%	145,122	36,281	25.0%	108,842
58	Interfund Transfers	2,405,296	2,397,610	(7,686)	-0.3%	10,498,172	2,397,610	22.8%	8,100,562
Grand Total		\$32,382,732	\$39,121,082	\$6,738,350	20.8%	\$164,519,037	\$39,121,082	23.8%	\$125,397,955

(1) Includes annual sales tax, use tax, motor vehicle, hotel/motel, EATs, fuel, road & bridge, and other

Revenue vs Budget as of 9/30/20
Recap By Fund

Fund #	Fund Name	9/30/2019	9/30/2020	Change from Prior YTD	% Change from PY	FY21 Amended Budget	9/30/2020	% of Budget	Budget Balance
001	General	\$11,701,147	\$11,887,199	\$186,052	1.6%	\$59,675,522	\$11,887,199	19.9%	\$47,788,322
101	Streets Maintenance	891,806	802,155	(89,651)	-10.1%	4,222,269	802,155	19.0%	3,420,114
105	Parks Maintenance	128,403	120,920	(7,483)	100.0%	1,101,123	120,920	11.0%	980,203
125	Public Safety Tax	1,684,563	1,733,300	48,737	2.9%	6,077,821	1,733,300	28.5%	4,344,521
140	Community Development	175,082	33,762	(141,319)	-80.7%	3,089,213	33,762	1.1%	3,055,451
150	Special Allocations	1,327,288	1,368,041	40,753	3.1%	11,198,704	1,368,041	12.2%	9,830,663
170	Gaming Initiatives	204,233	173,421	(30,812)	-15.1%	750,000	173,421	23.1%	576,579
190	St. Joseph Museums Tax	15,604	15,273	(331)	-2.1%	579,725	15,273	2.6%	564,452
398	Capital Projects	1,678,853	1,627,726	(51,127)	-3.0%	6,513,521	1,627,726	25.0%	4,885,795
400	Aviation	125,560	92,153	(33,407)	-26.6%	5,056,995	92,153	1.8%	4,964,842
410	Public Parking	51,317	36,382	(14,935)	-29.1%	619,032	36,382	5.9%	582,650
420	Water Protection	10,352,477	12,993,072	2,640,595	25.5%	48,239,452	12,993,072	26.9%	35,246,380
430	Municipal Golf	220,635	256,637	36,002	16.3%	774,232	256,637	33.1%	517,595
460	Mass Transit	1,903,365	6,074,445	4,171,080	219.1%	9,391,528	6,074,445	64.7%	3,317,083
470	Landfill	1,893,318	1,895,272	1,954	0.1%	7,229,900	1,895,272	26.2%	5,334,628
760	CD Rehab Loan	21,451	4,425	(17,026)	-79.4%	0	4,425	0.0%	4,425
765	Home Revolving Loan	7,628	6,897	(731)	-9.6%	0	6,897	0.0%	6,897
Grand Total		\$32,382,732	\$39,121,082	\$6,738,350	20.8%	\$164,519,037	\$39,121,082	23.8%	\$125,397,955

Revenue vs Budget as of 9/30/20
Recap By Function

Function#	Function Name	9/30/2019	9/30/2020	Change from Prior YTD	% Change from PY	FY21 Amended Budget	9/30/2020	% of Budget	Budget Balance
10	Real Property Tax	\$7,910,470	\$7,893,948	(\$16,521)	-0.2%	\$46,623,336	\$7,893,948	16.9%	\$38,729,387
20	Personal Property Tax	3,025,278	3,093,916	68,638	2.3%	12,276,581	3,093,916	25.2%	9,182,665
30	Other Personal Property	3,896,589	4,092,717	196,127	100.0%	15,672,507	4,092,717	26.1%	11,579,790
40	Utility Based Taxes	834,949	547,702	(287,247)	-34.4%	6,387,664	547,702	8.6%	5,839,961
50	Sales Tax (1)	488,388	516,208	27,820	5.7%	5,734,289	516,208	9.0%	5,218,081
51	Licenses	220,635	256,637	36,002	16.3%	774,232	256,637	33.1%	517,595
70	Permits	1,532	903	(629)	-41.0%	0	903	0.0%	903
71	Fines	125,560	92,153	(33,407)	-26.6%	5,056,995	92,153	1.8%	4,964,842
72	Rents	51,317	36,382	(14,935)	-29.1%	619,032	36,382	5.9%	582,650
73	Parking Fees	10,352,477	12,993,072	2,640,595	25.5%	48,239,452	12,993,072	26.9%	35,246,380
74	Inspection Fees	1,903,365	6,074,445	4,171,080	219.1%	9,391,528	6,074,445	64.7%	3,317,083
75	Health Fees	1,893,318	1,895,272	1,954	0.1%	7,229,900	1,895,272	26.2%	5,334,628
80	Recreation Fees	1,678,853	1,627,726	(51,127)	-3.0%	6,513,521	1,627,726	25.0%	4,885,795
Grand Total		\$32,382,732	\$39,121,082	\$6,738,350	20.8%	\$164,519,037	\$39,121,082	23.8%	\$125,397,955

CIP Projects Budgeted for FY21

Job#	Project Name	FY21 Budget	FY21 Expenditures	%
213020	FY21 Asphalt Paving Use Tax	3,400,000	-	0.0%
213030	Use Tax Concrete FY21	200,000	-	0.0%
213060	Sidewalks Grant Program FY21	150,000	-	0.0%
213820	Wyeth-Tootle FY21	50,000	-	0.0%
219010	Asphalt Paving FY21 CIP	900,000	900,000	100.0%
223440	CNW Phs 3-Blackwell Countyline	290,000	-	0.0%
319200	Energy Eff. & Capital Recovery	190,070	158	0.1%
319320	New Fire Station #8	2,878,763	23,822	0.8%
319510	Aquatic Park Gutter/Drain	403,910	-	0.0%
319535	Krug Park Retaining Wall FY21	50,042	-	0.0%
319560	Maple Leaf Playground FY21	100,000	-	0.0%
319570	Patee Park Playground FY21	75,000	-	0.0%
319585	Mo Theater Restrooms FY21	30,000	30,676	102.3%
319586	Mo Theater Curtain FY21	20,000	-	0.0%
319587	Mo Theater Lighting FY21	25,000	24,787	99.1%
319805	Easttown Business Park	180,000	72,300	40.2%
319810	Wyeth-Tootle Repairs FY21	110,000	77,250	70.2%
1/2 Cent Funded Projects		9,052,785	1,128,993	12.5%
140405	Highland Ped Bridge FY21	2,387,000	-	0.0%
140410	River Bluff Trail FY21	1,550,000	-	0.0%
204001	Furnace Maint Garage	15,000	-	0.0%
204007	Return Sledge PS#1 Motor Contr	74,000	-	0.0%
204008	Return Sludge PS#2-Motor Contr	74,000	-	0.0%
219100	FY21 Bond SSJSISD Coll System	1,151,000	-	0.0%
219200	Odor Control FY 21	1,668,898	-	0.0%
219300	Control Building Upgrd FY21	1,663,500	335,775	20.2%
219400	Centrifugal Blowers FY 21	1,717,300	-	0.0%
413000	FY20 Airport Capital Funds	100,000	-	0.0%
413145	Runway 17/35 Pavement Maint	1,500,000	-	0.0%
413155	Airport SRE Building FY21	3,000,000	-	0.0%
430150	Sprayer for Maintenance	9,052	9,051	100.0%
460245	Add Solar Bus Stops	150,000	-	0.0%
460360	Bus Shelters Replacement ADA	89,000	436	0.5%
460380	Transit Facility Maint FY21	168,000	-	0.0%
460405	Land Acquisition Bus Shelter	480,000	-	0.0%

CIP Projects Budgeted for FY21

Job#	Project Name	FY21 Budget	FY21 Expenditures	%
460410	Facility Equipment FY21	388,000	-	0.0%
460415	Security & Shop Equipment FY20	58,400	-	0.0%
470250	Power Line Installation for #3	165,000	-	0.0%
470320	Landfill Land Purchase	400,000	-	0.0%
470325	Haul Truck for Landfill	540,000	461,775	85.5%
470334	Landfill Rolling Stock FY21	393,000	280,970	71.5%
470335	FY21 Shop Garage Door Replace	25,000	-	0.0%
513110	CSO Sluice Gate Repairs - Char	400,000	11,558	2.9%
513130	Evergy & WPF Power Upgrades	1,424,000	146,455	10.3%
513175	Sewer System FY19 Expa System	366,300	78,974	21.6%
513195	WPF Levee Plant SW Stage area	67,000	33,121	49.4%
519010	Corby Pond Renovation	667,000	24,930	3.7%
519045	Control Building Progrsv Pumps	118,411	-	0.0%
519050	Belt Filter Press Building	429,000	-	0.0%
2105100	Rolling Stock - SM Pickup 21	29,400	-	0.0%
2107100	Sewer Maint Facility CMOM 21	1,150,000	371,304	32.3%
2108100	Mech Sweeper 1/2 CMOM FY21	147,000	-	0.0%
2110100	CMOM Consolidated FY21 Repairs	2,297,360	385,222	16.8%
2119100	GPS Equipment CMOM FY21	50,960	23,275	45.7%
2123100	Green WP FY21 & 22 CSO Phase 2	500,000	-	0.0%
2124200	Water Quality Education FY21	75,000	-	0.0%
2140100	Sludge Piping Replacement	14,000	-	0.0%
2142200	Raw Sludge Magnetic Flow Meter	171,000	-	0.0%
2143300	Pipe Replace-Pimary Clarfier	26,000	-	0.0%
2144400	Cavity Pumps-Primary Clarifier	26,000	-	0.0%
2154600	Whitehead Rakes FY21	618,000	-	0.0%
420660A	Grit Building Sink hole repair	1,035,083	47,584	4.6%
	All Other Projects	27,377,664	2,210,430	3.0%
	TOTAL	36,430,449	3,339,423	4.7%

Riverboat Revenue and Expense Breakdown as of 9/30/20

Revenues Fund Name	YTD Sept FY20	YTD Sep FY21	Change from Prior YTD	% Change from PY	FY21 Budget	YTD Sep FY21	Budget	Budget Balance	
3284 State Admissions*	105,021	79,515	(25,507)	-24.3%	\$396,000	79,515	20.1%	316,486	
3286 State Gaming**	96,911	98,963	2,052	2.1%	350,000	98,963	28.3%	251,037	
5090 Gain/Loss Market Value	953	(5,794)	(6,747)	-707.8%	0	(5,794)	0.0%	5,794	
5410 Interest on Investments	2,303	1,044	(1,259)	-54.7%	4,000	1,044	26.1%	2,956	
5415 Accrued Intrerest	(955)	(307)	648	-67.9%	0	(307)	0.0%	307	
	\$204,233	\$173,421	(\$30,812)	-15.1%	\$750,000	\$173,421	23.1%	\$576,579	
Expenses									
1410 Professional Svcs	390	49,500	49,110	12592.3%	\$145,000	49,500	34.1%	95,500	Procedural Audit
1453 Advertising	5,474	6,858	1,384	25.3%	33,000	6,858	20.8%	26,142	Spectrum
1495 Special Contributions	340,313	255,027	(85,286)	-25.1%	434,350	255,027	58.7%	179,323	Outside Agencies
1498 Other Services	1,400	20,775	19,375	1383.9%	20,000	20,775	103.9%	(775)	Tree Removal
1520 Transfer to Gen Fund	12,500	10,750	(1,750)	-14.0%	43,000	10,750	25.0%	32,250	Festivals & Nature Center Subsidy
1569 Transfer to Aviation	17,500	17,500	0	0.0%	70,000	17,500	25.0%	52,500	
1571 Transfer to Public Parking	1,625	1,625	0	0.0%	6,500	1,625	25.0%	4,875	
	\$379,202	\$362,035	(\$17,167)	-4.5%	\$751,850	\$362,035	48.2%	\$389,815	
NET REVENUE	(\$174,969)	(\$188,614)	(13,645)	-7.8%					

*State Admissions - \$1 per paid and complimentary customer

**State Gaming - 10% of state gaming tax to be shared 1/2 with County

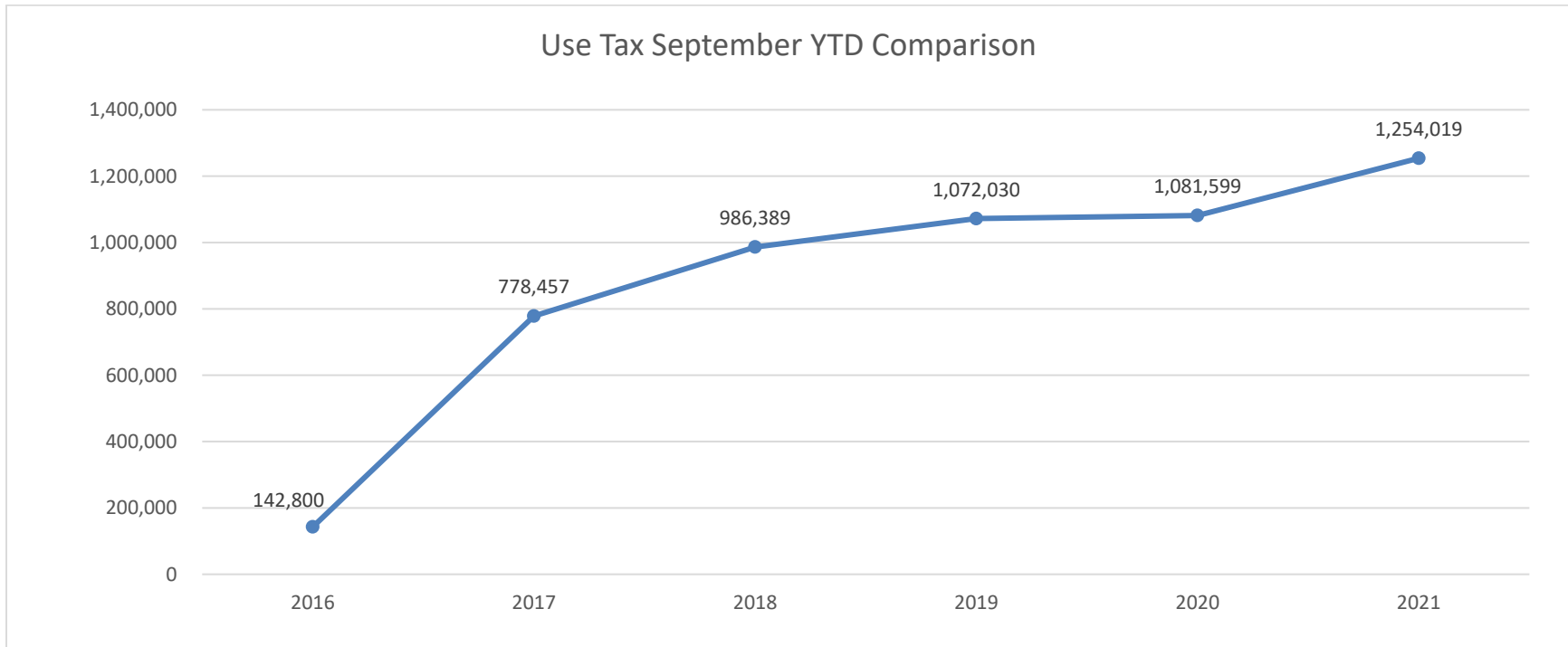
Cell Phone Revenue and Expense Breakdown as of 9/30/20

Revenues Fund Name		YTD Sep FY20	YTD Sep FY21	Change from Prior YTD	% Change from PY	FY21 Budget	YTD Sep FY21	Budget	Budget Balance	
2340	Utility Tax - Telecomm	152,987	124,013	(28,974)	-18.9%	500,000	124,013	24.8%	375,987	
5410	Interest on Investments	5,366	1,294	(4,072)	-75.9%	8,000	1,294	16.2%	6,706	
		\$158,353	\$125,307	(\$33,045)	-20.9%	\$508,000	\$125,307	24.7%	\$382,693	
Expenses										
1495	Special Contributions	0	75,150	75,150	0.0%	82,000	75,150	91.6%	6,850	Southend Flood
1498	Other Services	54	0	(54)	-100.0%	0	0	0.0%	0	
1523	Transfer to Parks & Rec	32,461	0	(32,461)	-100.0%	0	0	0.0%	0	
1571	Transfer to Public Parking	0	0	0	0.0%	320,852	0	0.0%	320,852	
1573	Transfer to Water Protection	0	0	0	0.0%	220,000	0	0.0%	220,000	
1620	Motor Vehicles	6,332	0	(6,332)	-100.0%	0	0	0.0%	0	
1730	Improvement Other Than Buildings	0	550	550	0.0%	0	550	0.0%	(550)	
		\$38,847	\$75,700	\$36,853	94.9%	\$622,852	\$75,700	12.2%	547,152	
	NET REVENUE	\$119,506	\$49,607	(\$69,899)	-58.5%					

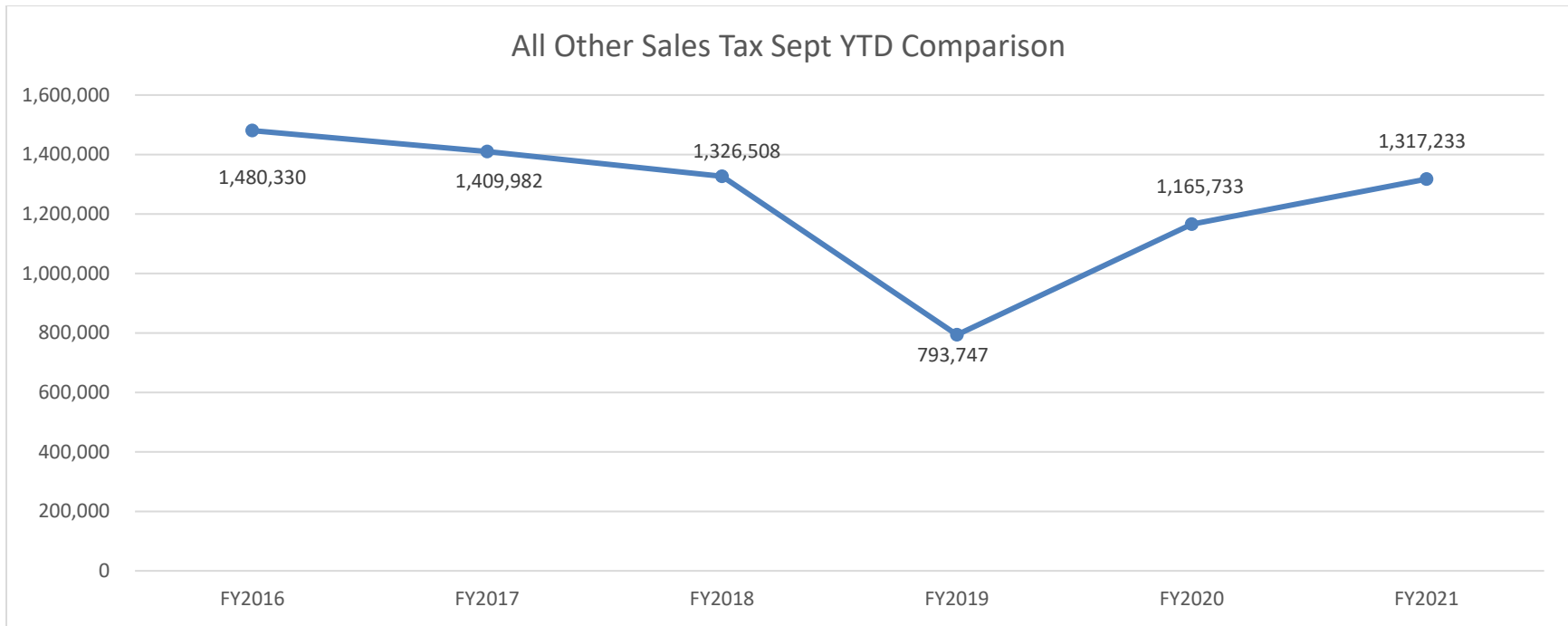
Quarterly Sales Tax September YTD Comparison



Annual sales tax showed an increase of 3.2%, up \$326,139 when compared to the opening quarter of the prior year. Annual sales tax includes sales tax for General, Public Safety, CIP, and Transit funds. Upward trends continue despite the COVID-19 protocols and mandates in place since the summer. Revenues could still be benefiting from the stimulus that was distributed in April. Another possible reason for the revenues remaining up could be that St. Joseph citizens have cut back on travel outside of the city to make their purchases. Even though numbers are positive now, it is hard to predict what will happen in FY21 if the virus continues. Several major festivals and events have been and continue to be canceled.

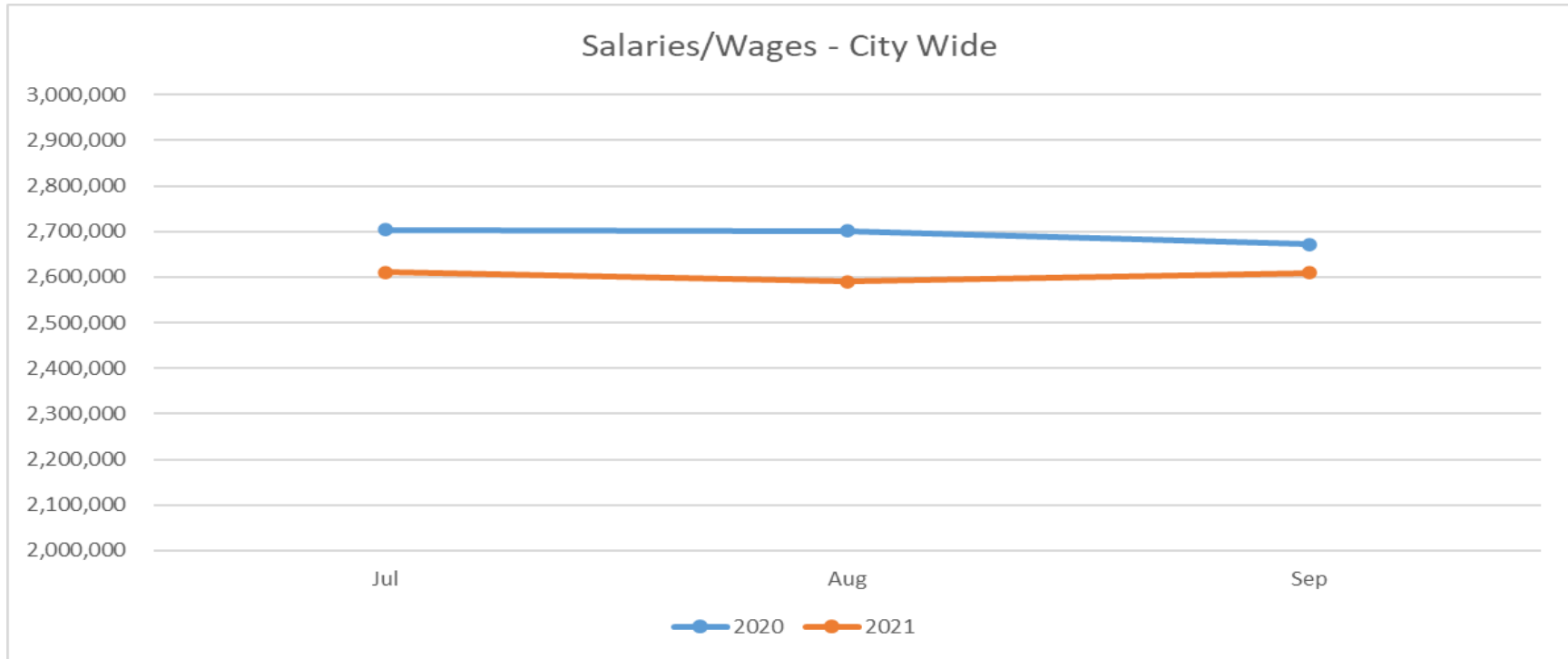


Use tax was off to very good start with an uptick of 15.9% compared to one year ago. The increase had revenues above quarterly projections at 27.8%. This source of revenue, historically, has been hard to predict with several highs and lows throughout the year.



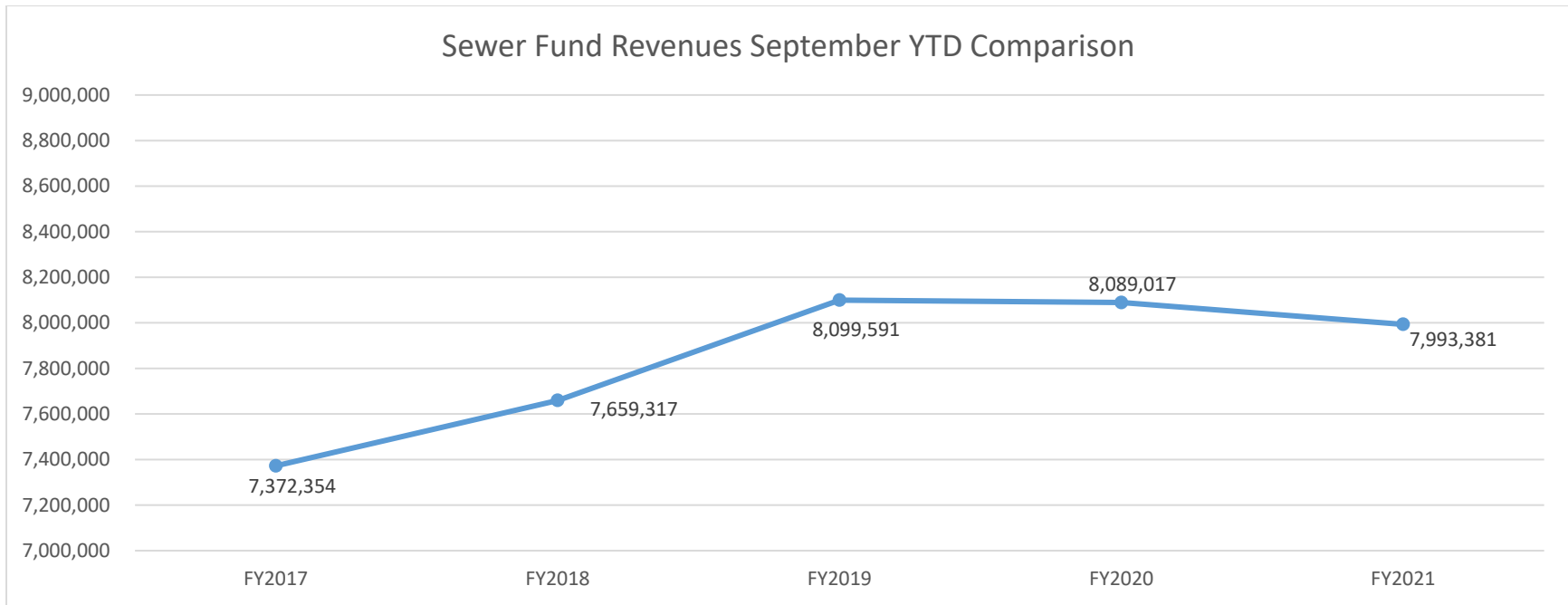
All other sales taxes, not including annual sales tax and use tax, showed an increase of 13.0%. All other sales tax includes motor vehicle, hotel/motel, fuel, road & bridge, and EATs (Economic Activity Taxes). The largest contributor to the increase was motor vehicle sales tax which jumped 16.5% when compared to the previous year.

Salaries - All Funds													
FY	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	June YTD
2020	2,703,268	2,700,905	2,672,205	3,977,339	2,620,543	2,668,735	2,612,718	2,596,360	2,615,685	3,749,004	2,536,879	2,607,919	8,076,378
2021	2,610,749	2,589,874	2,609,246	1,574,427	0	0	0	0	0	0	0	0	7,809,869
													(266,509) -3.30%

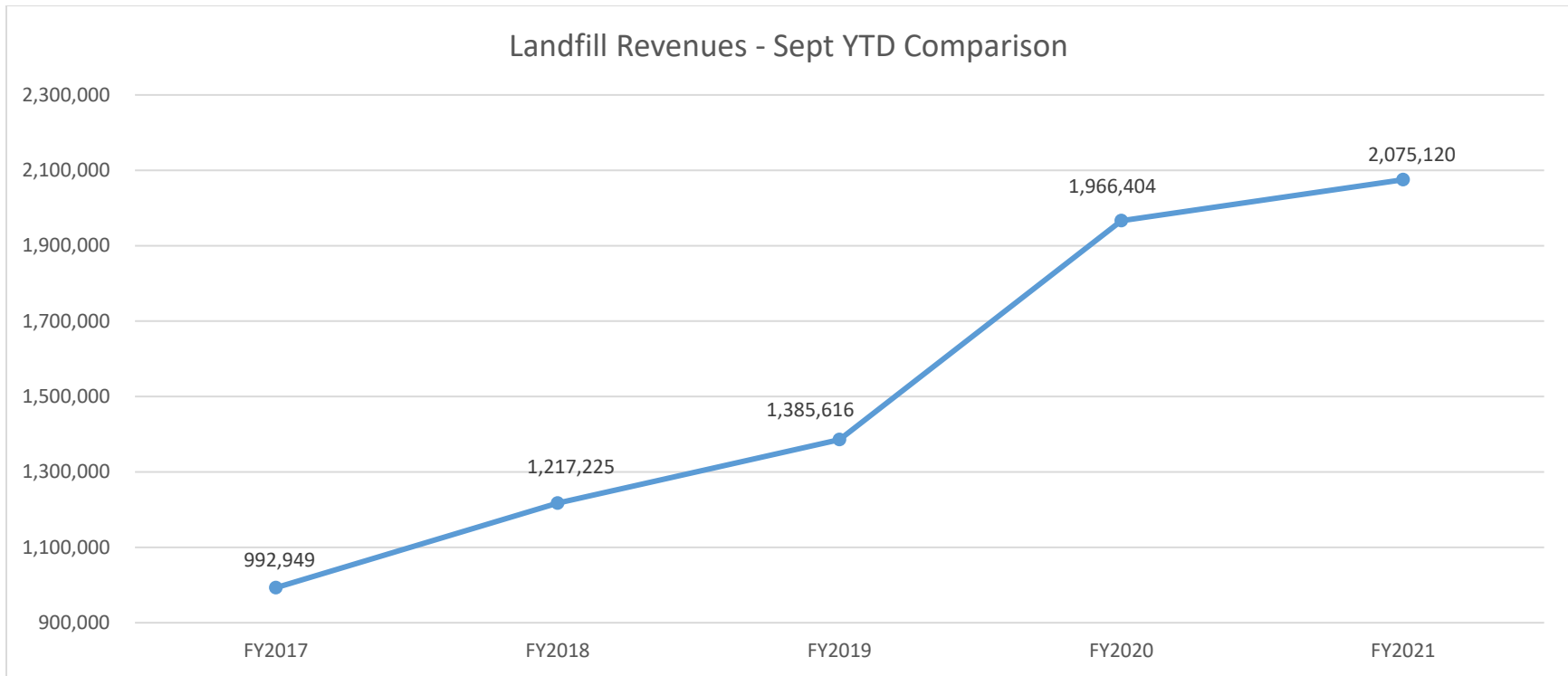


After the first quarter, Salaries/Wages were at 22.8% of budget and showed a decrease of \$266,509 when compared to this time in FY20. For the FY21 budget, there was a 2% decrease of salaries and wages implemented for the General Fund. The same decrease was applied in FY20.

Sewer Fund Revenues September YTD Comparison



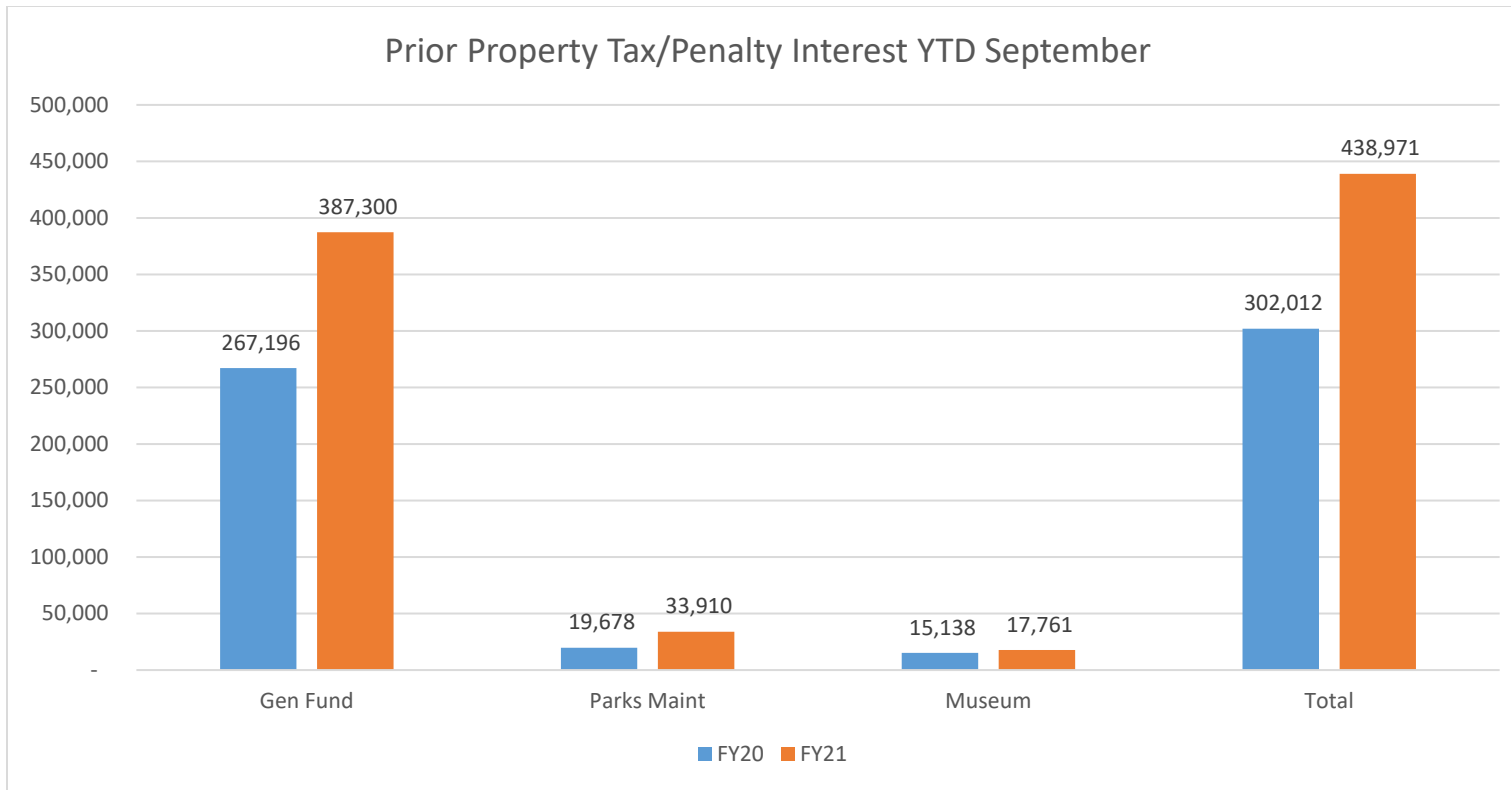
Sewer Fund revenues showed a small decrease of 1.2%, with the most significant decrease (14.5%) in South St. Joseph Sewer District. This could be in result of industrial customers shutdown for periods of time due to COVID outbreaks. Penalties are down 15% with the waiving of late fees due to both COVID and the flood victims on the south side of the city. Sewer charges, in total, were above the quarterly budget at 26.3%



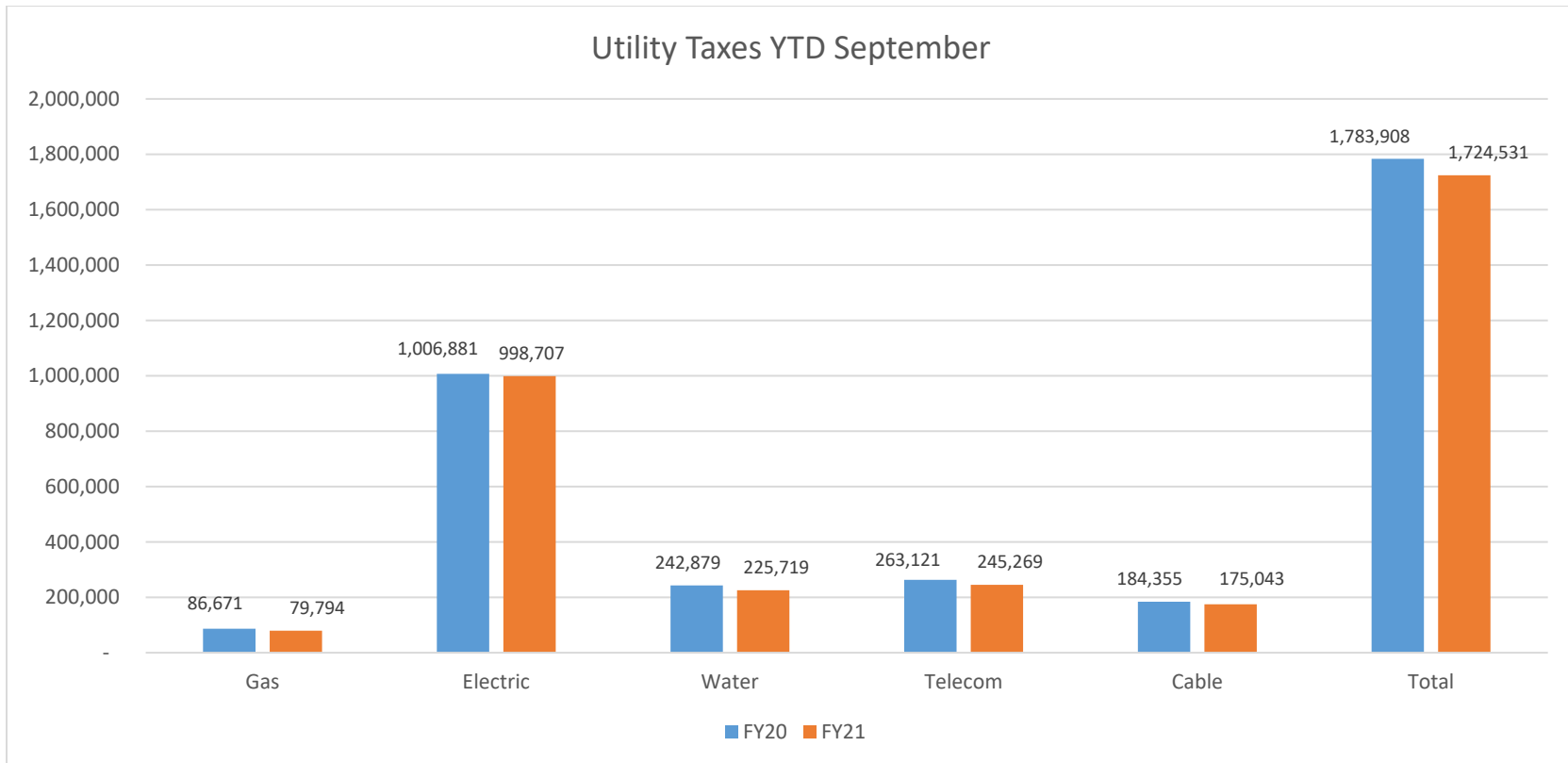
Daily fee revenue was flat when compared to the same timeframe as the prior year. Although daily fees were unchanged, in total, revenues increased from the previous September due to the sale of a piece of equipment (\$205,000). With the exception of recycling, the fund hasn't been impacted by the COVID-19 pandemic.



With a lot of recreational activities canceled during the season, many are heading to the golf course. Through the first quarter, revenues for the Golf fund are at their best in the last five years. Daily green fees jumped 57.4%, an increase of \$16,237. The weather has cooperated as well with mild and dry conditions.



Prior property tax showed an increase of 45.3% due to a large box store paying under protest in FY20 and not being released until early this fiscal year. Real estate and personal property tax revenues will begin to come in late in the second quarter, with the bulk received during the third quarter.



Utility taxes are down, in total, by 3.3%. Water and telecom exhibited the largest decreases at 7% each. Electric had a marginal decrease of 0.8%. Customers who have experienced financial strain from the shutdown may be conserving utility usage. Certain businesses with reduced capacity due to COVID are using less utilities as well.